

PY = AGREES TO PRIOR YEAR

City of Clarkston
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

L = CROSSFOOT/FOOT

GL = TIES/AGREES TO GENERAL LEDGER

DNT = DOES NOT TIE

		Total for All Funds (Memo Only)	001 Current Expense Fund	102 Rescue Unit One Fund	103 Street Fund
Beginning Cash and Investments DNT					
308	Beginning Cash and Investments	DNT 9,438,266 DNT	3,140,651 DNT	12,999 DNT	467,715 DNT
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	5,889,589 GL & L	3,915,154 GL	-	522,612 GL
320	Licenses and Permits	194,275 GL & L	194,275 GL	-	-
330	Intergovernmental Revenues	1,244,434 GL & L	778,419 GL	1,260 GL	233,969 GL
340	Charges for Goods and Services	4,595,404 GL & L	128,340 GL	-	1,822 GL
350	Fines and Penalties	70,429 GL & L	52,459 GL	-	-
360	Miscellaneous Revenues	134,011 GL & L	46,332 GL	554 GL	24,344 GL
Total Revenues: DNT		12,128,142 DNT	5,114,979 DNT	1,814 DNT	782,747 DNT
Expenditures					
510	General Government	800,928 GL & L	777,401 GL	-	-
520	Public Safety	3,780,708 GL & L	2,761,142 GL	5,286 GL	-
530	Utilities	2,930,448 GL & L	-	-	-
540	Transportation	1,142,561 GL & L	2,509 GL	-	1,140,052 GL
550	Natural/Economic Environment	195,087 GL & L	195,087 GL	-	-
560	Social Services	20,000 GL & L	20,000 GL	-	-
570	Culture and Recreation	240,811 GL & L	150,971 GL	-	-
Total Expenditures: DNT		9,110,543 DNT	3,907,110 DNT	5,286 DNT	1,140,052 DNT
Excess (Deficiency) Revenues over Expenditures:		DNT 3,017,599 DNT	1,207,869 DNT	(3,472) DNT	(357,305) DNT
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	809,831 GL & L	9,725 GL	-	800,106 GL
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	127,117	40,696 GL	-	6,029 GL
Total Other Increases in Fund Resources: DNT		936,948 DNT	50,421 DNT	-	806,135 DNT
Other Decreases in Fund Resources					
594-595	Capital Expenditures	698,549 GL & L	447,955 GL	-	213,629 GL
591-593, 599	Debt Service	887,084 GL & L	98,194 GL	-	-
597	Transfers-Out	809,831 GL & L	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	47,135 GL & L	-	-	-
Total Other Decreases in Fund Resources: DNT		2,442,599 DNT	546,149 DNT	-	213,629 DNT
Increase (Decrease) in Cash and Investments:		1,511,948 DNT	712,141 DNT	(3,472) DNT	235,201 DNT
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	432,872	-	-	-
50841	Committed	6,001,443	-	-	633,578
50851	Assigned	2,601,049	1,938,177	9,527	69,341
50891	Unassigned	1,914,617	1,914,617	-	-
Total Ending Cash and Investments DNT		10,949,981 DNT	3,852,794 DNT	9,527 DNT	702,919 DNT

The accompanying notes are an integral part of this statement.

City of Clarkston
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		104 Transportation Benefit Dist.	108 Drug Enforcement Fund	120 Ambulance / Ems Fund	130 Lodging Tax Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	1,412,834	10,881	535,140	580,714
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	630,058	-	677,008	66,209
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	230,786	-
340	Charges for Goods and Services	-	-	448,850	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	14,789	75	5,326	5,128
Total Revenues:		644,847	75	1,361,970	71,337
Expenditures					
510	General Government	-	-	23,527	-
520	Public Safety	-	4,250	1,010,030	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	89,840
Total Expenditures:		-	4,250	1,033,557	89,840
Excess (Deficiency) Revenues over Expenditures:		644,847	(4,175)	328,413	(18,503)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	14,044	-
Total Other Increases in Fund Resources:		-	-	14,044	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	15,785	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	800,106	-	9,725	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		800,106	-	25,510	-
Increase (Decrease) in Cash and Investments:		(155,259)	(4,175)	316,947	(18,503)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	1,257,575	-	852,086	562,211
50851	Assigned	-	6,706	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		1,257,575	6,706	852,086	562,211

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City of Clarkston
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For the Year Ended December 31, 2020

		306 Municipal Cap Imprvmt	400 Sewer M & O Fund	409 Stormwater O & M	410 Sanitation O & M Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	493,985	2,435,667	39,467	308,213
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	78,548	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	2,253,214	433,896	1,329,282
350	Fines and Penalties	-	5,990	5,990	5,990
360	Miscellaneous Revenues	4,766	28,355	709	3,633
Total Revenues:		83,314	2,287,559	440,595	1,338,905
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	1,398,946	412,335	1,119,167
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	1,398,946	412,335	1,119,167
Excess (Deficiency) Revenues over Expenditures:		DNT	888,613	28,260	219,738
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	10,551	-	55,797
Total Other Increases in Fund Resources:		-	10,551	-	55,797
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	16,180	-	5,000
591-593, 599	Debt Service	-	752,983	-	35,907
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	47,135
Total Other Decreases in Fund Resources:		-	769,163	-	88,042
Increase (Decrease) in Cash and Investments:		DNT	130,001	28,260	187,493
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	432,872	-	-
50841	Committed	-	2,132,552	67,729	495,712
50851	Assigned	577,298	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		577,298	2,565,424	67,729	495,712
		DNT	DNT	DNT	DNT

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