



CITY OF LESLIE

602 W. Bellevue • P.O. Box 496 • Leslie, MI 49251-0496
Phone: 517-589-8236 • Fax: 517-878-6868 • Web Site: www.cityofleslie.org

LESLIE COUNCIL MEETING
7:00 PM TUESDAY, DECEMBER 15, 2020
LESLIE CITY HALL, 602 W. BELLEVUE STREET

Meeting to be held as a Virtual Meeting due to the COVID-19 pandemic, under the authority of PA 267 of 1976 Open Meetings Act as amended by 2018 PA 485 and PA 228 of 2020.

AGENDA

- I. ROLL CALL.**
PLEDGE OF ALLEGIANCE.
- II. CONSENT AGENDA:**
 - A. Approval of the agenda.
Approval of the minutes of regular meeting on November 17, 2020.
 - B. Payment of Bills – December 2020. Affirm check disbursements totaling \$128,459.76 for December 2020.
 - C. Resolution 2020-13 Approving MERS Plan Adoption Agreement Addendums. A resolution to approve the MERS plan agreement addendums and authorize City Manager to sign and submit the addendums.
 - D. 2021 Schedule of Regular Meeting Dates.
 - E. Communication:
 - a. Manager's Report.
 - b. November 2020 Financials.
 - c. November 2020 Police Department Report.
 - d. November 2020 Fire Department Report.
- III. PUBLIC COMMENT:** Non-Agenda Items that cannot be handled During Regular Business Hours.
- IV. COUNCIL COMMENT:** Opportunity to respond to public comment period or make comments regarding items not on the agenda.
- V. PUBLIC HEARING:**
 - A. Verde Fields Site Plan. Public hearing for citizen comment and formal recommendation from Leslie Planning Commission to approve the Site Plan for Verde Fields.
- VI. ITEMS OF BUSINESS:**
 - A. Annual Audit Presentation. Sara Sauer of Willis and Jurasek will present audit results for the City of Leslie Fiscal Year July1, 2019 – June 30, 2020.

This institution is an equal opportunity provider, and employer.



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- B. C2AE Amendment #4 and Settlement Agreement. C2AE will be present to update Council on the Mill Street Bridge Project, completion steps, and final close out costs to update current contract for final payment.

VII. **ITEMS OF DISCUSSION**: None.

VIII. **COUNCIL AGENDA**:

- A. Committee Reports
- B. Manager's Report
- C. Motion to Adjourn

Boards and Commissions Openings:

Planning Commission – term expires November 1, 2023

Zoning Board of Appeals – term expires June 30, 2021

Next City Council meeting is scheduled for January 19, 2021 at 7:00 p.m.

**CITY OF LESLIE
REGULAR COUNCIL MEETING
MINUTES
NOVEMBER 17, 2020**

Meeting to be held as a Virtual Meeting due to the COVID-19 pandemic, under the authority of Executive Order No. 2020-154 of the Office of the Governor of the State of Michigan.

Present: Babin, Beegle, Johnson, Doane, Owen & Fox

Excused:

Also Present: CM Montenegro, Chelsea Cox & Carrie Howe.

Item 1 Consent Agenda

- A. Approval of the agenda.
Approval of the minutes of regular meeting on October 27, 2020.
- B. Payment of Bills – November 2020. Affirm check disbursements totaling \$113,680.25 for November 2020.
- C. Communication:
 - a. Manager’s Report.
 - b. October 2020 Financials.
 - c. October 2020 Police Department Report.
 - d. October 2020 Fire Department Report.

Moved by Fox, seconded by Owen to approve consent agenda.

**ALL YEAS
MOTION CARRIED**

Item 2 Public Comment

Brandon Christy

Item 4 Council Comment

None

Item 5 Public Hearing

None

Item 6 Items of Business

- A. Proclamation of Appreciation. A proclamation honoring Sergeant Bennehoff and Officer Sweet for their bravery.
Mayor Pro-Tem Beegle presented Sergeant Bennehoff and Officer Sweet their Proclamations.
- B. Street Closure Request. 2020 Lighted Parade route street closure request allowing cars to park on both sides of Bellevue during parade to accommodate social distancing requirements.

Moved by Doane, second by Owen to approve street closures for December 12, 2020
ALL AYES
MOTION CARRIED

Items of Discussion

None

Item 8

Adjournment

Moved by Fox, seconded by Doane to adjourn.

ALL YEAS
MOTION CARRIED
Time: 7:33 pm.


Clerk Chelsea Cox

INVOICE SUMMARY

Date: 12/10/20

Page: 1

VENDOR	DESCRIPTION	AMOUNT	STATUS	JNLIZED?
LOWES BUSINESS ACCOUNT	LOWES CREDIT OCT	157.31	Paid	Y
PITNEY BOWES CREDIT CORP	POSTAGE FOR MACHINE	981.01	Paid	Y
RICOH USA INC	MONTHLY PER COPY FEE	43.71	Paid	Y
RICOH USA, INC.	LCO LEASE COPY/SCANNER/FAX	138.11	Paid	Y
USA TODAY NETWORK	PUBLIC NOTICE, VIRTUAL MEETI	127.24	Paid	Y
MICHIGAN DOWNTOWN ASSOCIATIO	MDA MEMBERSHIP 2020-2021	200.00	Paid	Y
DIXON ENGINEERING, INC.	WATER TOWER CLEANING AND INS	3,650.00	Paid	Y
GRIMES PLUMBING COMPANY	RPZ TESTING	2,749.12	Paid	Y
USA BLUEBOOK	WWTP SUPPLIES	27.08	Paid	Y
STATE OF MICHIGAN - D.O.T.	CONSTRUCTION CONTRACT LOCAL	40,333.78	Paid	Y
ICMA	ICMA RENEWAL	639.34	Paid	Y
FAUSER LAND SURVEYING, LLC	5.59 ACRE SURVEY 024 WELL	1,500.00	Paid	Y
BOUNDARY ASSESSING	MONTHLY ASSESSOR	1,400.00	Paid	Y
SPARKLE WINDOW CLEANING	OCT WINDOW CLEAN	105.00	Paid	Y
LANSING UNIFORM COMPANY	LPD UNIFORM	112.90	Paid	Y
ASSOCIATED GOVERNMENT SERVIC	PRMITS & INSPEC	1,165.00	Paid	Y
MUNICIPAL SUPPLY CO.	WATER SUPPLIES	1,824.56	Paid	Y
AQUIONICS INC	UV BULBS	2,130.00	Paid	Y
MML	CDL CONSORTIUM DRIVERS FEE	150.00	Paid	Y
GRACON SERVICES, INC.	MANAGED IT SERVICE NOVEMBER	455.70	Paid	Y
RON BOGART	REIMBURSE CLOTHING ALLOWANCE	244.95	Paid	Y
NAPA AUTO PARTS	MVP SUPPLIES	48.85	Paid	Y
RIETH-RILEY CONSTRUCTION CO.	STREET SUPPLIES	64.38	Paid	Y
JACK DOHENY SUPPLIES, INC.	WATER SUPPLIES	359.60	Paid	Y
MICHIGAN DEPT OF ENVIRONMENT	WATER CONTRACTED SERVICES	1,176.00	Paid	Y
USA BLUEBOOK	WWTP SUPPLIES	543.26	Paid	Y
KENNEDY INDUSTRIES INC.	WWTP CONTRACTED SERVICES	2,512.50	Paid	Y
WIGHTMAN	WWTP PROJECT	8,557.50	Paid	Y
AT&T LONG DISTANCE	WEBSITE HOST	11.96	Paid	Y
QUILL CORPORATION	LCO SUPPLIES	316.68	Paid	Y
BS&A	SPECIAL ASSESSMENT SYSTEM	165.00	Paid	Y
AM-PAK MEDICAL EXPRESS	RESTOCK FIRST AID KIT	318.45	Paid	Y
CITY SLICKERS	MOWING VIOLATIONS	105.00	Paid	Y
AIRGAS USA, LLC	MVP SUPPLIES	41.18	Paid	Y
MML WORKERS' COMP FUND	QTRLY WORKERS' COMP PREMIUM	2,640.00	Paid	Y
BOBBI JO RILEY	LFD SUPPLIES	1,400.00	Paid	Y
BRUCE HOWE	LFD SUPPLIES	47.63	Paid	Y
MICHIGAN STATE FIREMENS ASSO	MEMBERSHIP FEE	75.00	Paid	Y
CHELSEA COX	ELECTION MILEAGE/SUPPLIES AU	192.79	Paid	Y
BYRUM HARDWARE	DPW	1,247.43	Paid	Y
BYRUM HARDWARE	LFD	325.24	Paid	Y
WILLIS & JURASEK, P.C.	ANNUAL AUDIT FY END JUNE 30,	12,500.00	Paid	Y
PITNEY BOWES CREDIT CORP	QTRLY POSTG MTR LEASE	158.64	Paid	Y
CITY SLICKERS	MOWING VIOLATIONS OCT 2020	175.00	Paid	Y

INVOICE SUMMARY

Date: 12/10/20

Page: 2

VENDOR	DESCRIPTION	AMOUNT	STATUS	JNLIZED?
U.S. POSTAL SERVICE	POST BOX FEE	84.00	Paid	Y
AT&T LONG DISTANCE	WEBSITE PLAN	11.96	Paid	Y
AT&T	WWTP NOV 2020	643.70	Paid	Y
VERIZON WIRELESS	CELL PHONES NOV	349.02	Paid	Y
MICHIGAN DEPT OF ENVIRONMENT	PUBLIC WATER SUPPLY ANNUAL F	1,300.05	Paid	Y
VERIZON WIRELESS	LPD MODEMS	188.66	Paid	Y
MICHIGAN DEPT OF ENVIRONMENT	NPDES ANNUAL PERMIT 2021	1,950.00	Paid	Y
GREAT LAKES ENGINEERING GROU	BRIDGE INSPECTION 2020	970.00	Paid	Y
GRUA, TUPPER & YOUNG, PLC	ATTY FEES	4,921.00	Paid	Y
ASSOCIATED GOVERNMENT SERVICI	PRMITS & INSPEC	1,674.00	Paid	Y
ELECTIONSOURCE	NOVEMBER GENERAL ELECTION TE	448.00	Paid	Y
NORTH CENTRAL LABORATORIES	WWTP SUPPLIES	245.91	Paid	Y
ABSOPURE	WWTP SUPPLIES	42.00	Paid	Y
MICHIGAN COMPANY INC.	DPW SUPPLIES	161.55	Paid	Y
OUDBIER INSTRUMENT CO.	WWTP CONTRACTED SERVICES	372.50	Paid	Y
NAPA AUTO PARTS	MVP SUPPLIES	103.96	Paid	Y
ALADDIN	WWTP CONTRACTED SERVICE, IRO	1,249.80	Paid	Y
ELHORN ENGINEERING CO.	IRON REMOVAL, WWTP SUPPLIES	907.00	Paid	Y
SPARKLE WINDOW CLEANING	WINDOW CLEANING	105.00	Paid	Y
OVERHEAD DOOR COMPANY	FIX OVERHEAD DOORS	200.00	Paid	Y
RILEY'S APPARATUS SERV LLC	REPAIR WORK	600.00	Paid	Y
TMDE CALIBRATION LABS, INC	EVAL/DIAGNOSE FEE, RADAR LOG	70.00	Paid	Y
CITY OF LESLIE	2020 WINTER TAXES	45.50	Paid	Y
CMP DISTRIBUTORS, INC	POINT BLANK THREAT LEVEL II I	3,345.00	Paid	Y
MID MICHIGAN EMERGENCY EQUIP	2020 PD CAR 82 EQUIPMENT AND	8,706.00	Paid	Y
CARRIE FANCHER-HOWE	TUTTLE PARK GARLAND	63.92	Paid	Y
RILEY'S APPARATUS SERV LLC	MAINT. ON LADDER TRUCK	1,112.17	Paid	Y
RILEY'S APPARATUS SERV LLC	PREVENTATIVE MAINT ON ENG 74	1,281.00	Paid	Y
INGHAM CO. FIRE CHIEFS ASSOC	FF 1&2 CLASS-EVANS, STACY, 2	1,050.00	Paid	Y
EVAN BENNEHOFF	COVID TESTING	75.00	Paid	Y
RELIABLE AUTO SALES & SERVICI	CAR 80 OIL PLUS FILTER CHANGI	63.39	Paid	Y
GRACON SERVICES, INC.	IT WORK	3,602.77	Paid	Y
BOUNDARY ASSESSING	MONTHLY ASSESSOR	1,400.00	Paid	Y

Total: 128,459.76

CITY OF LESLIE

RESOLUTION NO. 2020-13

A RESOLUTION TO APPROVE MERS PLAN ADOPTION AGREEMENT ADDENDUMS AND AUTHORIZE CITY MANAGER TO SIGN AND SUBMIT ADDENDUMS

WHEREAS, Municipal Employees Retirement System has mandated that all organizations must complete Plan Adoption Agreement Addendums for all divisions; and,

WHEREAS, the information from this audit will be used to supplement the previous information on file and will support accurate benefit calculations moving forward; and,

WHEREAS, no changes are being made to the MERS Plans currently administered by the City of Leslie; and,

WHEREAS, all details are effective as of January 1, 2021 and do not impact existing benefits on file.

THEREFORE, BE IT AGREED that the Leslie City Council approves the MERS Plan Adoption Agreement Addendums and authorizes the City Manager to sign and submit the addendums.

Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Leslie, City of

Municipality number 331301

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 33130101

Division name on file with MERS Admn Staff

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Admin Staff

Employee classification contains **public safety employees:** Yes No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 33130101

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
Temporary Employees: Those who will work for the municipality fewer than <u>12</u> months in total.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Part-Time Employees: Those who regularly work fewer than <u>36</u> per <u>week</u> .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Seasonal Employees: Those who will work for the municipality from <u>January</u> to <u>December</u> only.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Voter-Elected Officials	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Appointed Officials: An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contract Employees	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Probationary Periods (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be _____ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 33130101

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working) 120 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 33130101

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input checked="" type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 33130101

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

CUSTOM: If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> Salary or hourly wage X hours | <input type="checkbox"/> On-call pay |
| <input type="checkbox"/> PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) | <input type="checkbox"/> Other: _____ |

Other Wages apply: YES NO

- | | |
|--|--|
| <input type="checkbox"/> Shift differentials | <input type="checkbox"/> Severance issued over time (weekly/bi-weekly) |
| <input type="checkbox"/> Overtime | <input type="checkbox"/> Other: _____ |

Lump Sum Payments apply: YES NO

- | | |
|---|--|
| <input type="checkbox"/> PTO cash-out | <input type="checkbox"/> Educational degrees |
| <input type="checkbox"/> Longevity | <input type="checkbox"/> Moving expenses |
| <input type="checkbox"/> Bonuses | <input type="checkbox"/> Sick payouts |
| <input type="checkbox"/> Merit pay | <input type="checkbox"/> Severance (if issued as lump sum) |
| <input type="checkbox"/> Job certifications | <input type="checkbox"/> Other: _____ |

Taxable Payments apply: YES NO

- | | |
|---|--|
| <input type="checkbox"/> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) | <input type="checkbox"/> Car allowance |
| <input type="checkbox"/> Prizes, gift cards | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Personal use of a company car | |

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Gun, tools, equipment, uniform | <input type="checkbox"/> Mileage reimbursement |
| <input type="checkbox"/> Phone | <input type="checkbox"/> Travel through an accountable plan (i.e. tracking mileage for reimbursement) |
| <input type="checkbox"/> Fitness | <input type="checkbox"/> Other: _____ |

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- | | |
|--|--|
| <input type="checkbox"/> 457 employee and employer contributions | <input type="checkbox"/> IRA contributions |
| <input type="checkbox"/> 125 cafeteria plan, FSAs and HSAs | <input type="checkbox"/> Other: _____ |

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES NO

- | | |
|--|--|
| <input type="checkbox"/> Health plan, dental, vision benefits | <input type="checkbox"/> Group term or whole life insurance < \$50,000 |
| <input type="checkbox"/> Workers compensation premiums | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Short- or Long-term disability premiums | |

Mandatory Contributions apply: YES NO

- | | |
|--|---------------------------------------|
| <input type="checkbox"/> Defined Benefit employee contributions | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> MERS Health Care Savings Program employee contributions | |

Taxable Fringe Benefits apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Clothing reimbursement | <input type="checkbox"/> Group term life insurance > \$50,000 |
| <input type="checkbox"/> Stipends for health insurance opt out payments | <input type="checkbox"/> Other: _____ |

Other Benefits / Lump Sum Payments apply: YES NO

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> Workers compensation settlement payments | <input type="checkbox"/> Other: _____ |
|---|---------------------------------------|

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 33130101

V. Execution:

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Leslie

at a Board Meeting which took place on: 12/15/2020
(mm/dd/yyyy)

Authorized Signature:  _____
5ACDD063E0E6417...

Printed Name: Susan Montenegro _____

Title: City Manager _____

Date: November 30, 2020

- I understand that approved board minutes are required to complete this request.**
Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Leslie, City of

Municipality number 331301

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 33130110

Division name on file with MERS DPW Employees

III. Plan Eligibility

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Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

DPW

Employee classification contains **public safety employees:** Yes No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 33130110

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To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
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Seasonal Employees: Those who will work for the municipality from <u>January</u> to <u>December</u> only.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Voter-Elected Officials	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Appointed Officials: An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contract Employees	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Probationary Periods (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be _____ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 33130110

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working) 120 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 33130110

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input checked="" type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 33130110

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

CUSTOM: If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> Salary or hourly wage X hours | <input type="checkbox"/> On-call pay |
| <input type="checkbox"/> PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) | <input type="checkbox"/> Other: _____ |

Other Wages apply: YES NO

- | | |
|--|--|
| <input type="checkbox"/> Shift differentials | <input type="checkbox"/> Severance issued over time (weekly/bi-weekly) |
| <input type="checkbox"/> Overtime | <input type="checkbox"/> Other: _____ |

Lump Sum Payments apply: YES NO

- | | |
|---|--|
| <input type="checkbox"/> PTO cash-out | <input type="checkbox"/> Educational degrees |
| <input type="checkbox"/> Longevity | <input type="checkbox"/> Moving expenses |
| <input type="checkbox"/> Bonuses | <input type="checkbox"/> Sick payouts |
| <input type="checkbox"/> Merit pay | <input type="checkbox"/> Severance (if issued as lump sum) |
| <input type="checkbox"/> Job certifications | <input type="checkbox"/> Other: _____ |

Taxable Payments apply: YES NO

- | | |
|---|--|
| <input type="checkbox"/> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) | <input type="checkbox"/> Car allowance |
| <input type="checkbox"/> Prizes, gift cards | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Personal use of a company car | |

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Gun, tools, equipment, uniform | <input type="checkbox"/> Mileage reimbursement |
| <input type="checkbox"/> Phone | <input type="checkbox"/> Travel through an accountable plan (i.e. tracking mileage for reimbursement) |
| <input type="checkbox"/> Fitness | <input type="checkbox"/> Other: _____ |

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- | | |
|--|--|
| <input type="checkbox"/> 457 employee and employer contributions | <input type="checkbox"/> IRA contributions |
| <input type="checkbox"/> 125 cafeteria plan, FSAs and HSAs | <input type="checkbox"/> Other: _____ |

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES NO

- | | |
|--|--|
| <input type="checkbox"/> Health plan, dental, vision benefits | <input type="checkbox"/> Group term or whole life insurance < \$50,000 |
| <input type="checkbox"/> Workers compensation premiums | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Short- or Long-term disability premiums | |

Mandatory Contributions apply: YES NO

- | | |
|--|---------------------------------------|
| <input type="checkbox"/> Defined Benefit employee contributions | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> MERS Health Care Savings Program employee contributions | |

Taxable Fringe Benefits apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Clothing reimbursement | <input type="checkbox"/> Group term life insurance > \$50,000 |
| <input type="checkbox"/> Stipends for health insurance opt out payments | <input type="checkbox"/> Other: _____ |

Other Benefits / Lump Sum Payments apply: YES NO

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> Workers compensation settlement payments | <input type="checkbox"/> Other: _____ |
|---|---------------------------------------|

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 33130110

V. Execution:

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Leslie

at a Board Meeting which took place on: 12/15/2020
(mm/dd/yyyy)

Authorized Signature:  _____
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Printed Name: Susan Montenegro _____

Title: City Manager _____

Date: November 30, 2020

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Contribution Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Contribution (DC) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Leslie, City of

Municipality number 331301

This is an amendment of the existing MERS Defined Contribution Agreement.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 331301106605

Division name City Manager

Note: This division should reflect how you currently define employees who are eligible to participate, for example, All full-time Employees, New hires after 1/1/2019, etc.

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Contribution Plan. If an employee classification is **included** in the plan, then employees that meet this definition are required to participate in the plan and earn time toward vesting. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS, such as "Clerical staff working more than 160 hours in a month," "Elected Officials" or "Admin working >32 hours per week," etc.:

City Manager

Employee classification contains **public safety employees:** Yes No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 331301106605

If you elect to include a special classification (chart below), then the employee will be required to participate in the employer and employee contributions adopted in your plan. An excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
Temporary Employees: Those who will work for the municipality fewer than <u>12</u> months in total.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Part-Time Employees: Those who regularly work fewer than <u>36</u> per <u>week</u> .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Seasonal Employees: Those who will work for the municipality from <u>January</u> to <u>December</u> only.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Voter-Elected Officials	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Appointed Officials: An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contract Employees	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Probationary Periods (select one):

- Contributions will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, contributions will not be reported and service toward vesting will begin when probationary period has ended.

The probationary period will be _____ month(s).

Comments:

- Contributions will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 331301106605

IV. Provisions

1. Leaves of Absence

Regardless of whether an employee is earning a wage while on the following types of leave:

- Third-party wages are not used in determining contributions for periods of leave.
- Vesting under elapsed time continues to accrue even if wages are not earned and contributions are zero.

Note: Employers who determine vesting based on an “hours-reported” method, should report actual worked hours for the month where there was a leave.

Types of leave include:

- Short Term and Long Term Disability
- Workers Compensation
- Unpaid Family Medical Leave Act (FMLA)

Leaves of absence due to military service are governed by the federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 331301106605

2. Definition of Compensation

The Definition of Compensation is used to determine participant and employer contributions. Wages are strongly recommended to be reported with regular wage/contribution reports to MERS. Contributions cannot exceed IRS limitations.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input checked="" type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 331301106605

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

CUSTOM: If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- Salary or hourly wage X hours
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
- On-call pay
 Other: _____

Other Wages apply: YES NO

- Shift differentials
 Overtime
- Severance issued over time (weekly/bi-weekly)
 Other: _____

Lump Sum Payments apply: YES NO

- PTO cash-out
 Longevity
 Bonuses
 Merit pay
 Job certifications
- Educational degrees
 Moving expenses
 Sick payouts
 Severance (if issued as lump sum)
 Other: _____

Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
 Prizes, gift cards
 Personal use of a company car
- Car allowance
 Other: _____

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform
 Phone
 Fitness
- Mileage reimbursement
 Travel through an accountable plan (i.e. tracking mileage for reimbursement)
 Other: _____

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions
 125 cafeteria plan, FSAs and HSAs
- IRA contributions
 Other: _____

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits
 Workers compensation premiums
 Short- or Long-term disability premiums
- Group term or whole life insurance < \$50,000
 Other: _____

Mandatory Contributions apply: YES NO

Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement
 Stipends for health insurance opt out payments
- Group term life insurance > \$50,000
 Other: _____

Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments
 Other: _____

Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 331301106605

3. Forfeiture

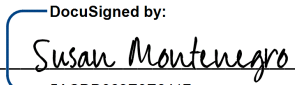
A forfeiture occurs when a participant separates from employment prior to meeting the associated elapsed time (or hours reported) to receive vesting. The percentage of his/her employer contribution account balance that has not vested as of the date of termination will forfeit after 12 consecutive months following the termination date reported by the employer, or earlier, if the System distributes the participant's vested portion. MERS will utilize an available forfeiture balance as an automatic funding source applied to reported employer contributions at the time of reporting.

V. Execution:

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Leslie

at a Board Meeting which took place on: 12/15/2020
(mm/dd/yyyy)

Authorized Signature:  _____
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Printed Name: Susan Montenegro

Title: City Manager

Date: November 30, 2020

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Hybrid Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Hybrid Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Leslie, City of

Municipality number 331301

This is an amendment of the existing Adoption Agreement for the MERS Hybrid Plan. Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date. Unless otherwise noted, sections refer to both the Defined Benefit and Defined Contribution portions of Hybrid.

Division number 331301HA

Division name on file with MERS New hires after 7/1/2011

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Hybrid Plan. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Admin Staff, DPW Staff and Police Officers

Employee classification contains **public safety employees**: Yes No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Hybrid Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 331301HA

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification under the Defined Benefit portion of Hybrid as defined under section IV (Provisions) in order to earn a month of service. Excluded classifications will require additional information below. For Defined Contribution portion of Hybrid, vesting is determined according to elapsed time (or hours reported, if applicable).

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
Temporary Employees: Those who will work for the municipality fewer than <u>12</u> months in total.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Part-Time Employees: Those who regularly work fewer than <u>36</u> per <u>week</u> .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Seasonal Employees: Those who will work for the municipality from <u>January</u> to <u>December</u> only.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Voter-Elected Officials	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Appointed Officials: An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contract Employees	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Probationary Periods (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be _____ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

Hybrid Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 331301HA

IV. Provisions

1. Service Credit Qualification (for Defined Benefit portion of Hybrid)

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility and service credit qualification in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working) 120 hours in a month.

Note: For purposes of Defined Contribution, vesting is determined by elapsed time or hours reported.

2. Leaves of Absence (for Defined Benefit portion of Hybrid)

Indicate in the chart below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example, if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Note: For the Defined Contribution portion of Hybrid service is not "granted" or "excluded" as elapsed time (or accumulated hours) are used to determine vesting. Contributions will be due only for months where wages are paid.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective 1/1/07, IRC 401(a)(37). Military reporting requires historical wage and contribution reporting under both Defined Benefit and Defined Contribution portions.

Hybrid Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 331301HA

3. Definition of Compensation

To streamline your Hybrid administration, MERS encourages you to use the same Definition of Compensation for both the Defined Benefit and Defined Contribution components. Contributions are calculated using the elected definition and must be reported to MERS separately for Defined Benefit and Defined Contribution.

- My Defined Contribution portion uses a different definition. Fill out the below for your Defined Benefit portion and contact MERS at DataCollectionProject@mersofmich.com for instructions.

Select your definition here. If you choose to customize your definition, skip this table and go to page 5.

	<input checked="" type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Hybrid Plan employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Hybrid Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 331301HA

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

CUSTOM: If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions. Wages are reported based on definition selected and the percentage of contributions should be determined using that wage.

Types of Compensation

Regular Wages

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> Salary or hourly wage X hours | <input type="checkbox"/> On-call pay |
| <input type="checkbox"/> PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) | <input type="checkbox"/> Other: _____ |

Other Wages apply: YES NO

- | | |
|--|--|
| <input type="checkbox"/> Shift differentials | <input type="checkbox"/> Severance issued over time (weekly/bi-weekly) |
| <input type="checkbox"/> Overtime | <input type="checkbox"/> Other: _____ |

Lump Sum Payments apply: YES NO

- | | |
|---|--|
| <input type="checkbox"/> PTO cash-out | <input type="checkbox"/> Educational degrees |
| <input type="checkbox"/> Longevity | <input type="checkbox"/> Moving expenses |
| <input type="checkbox"/> Bonuses | <input type="checkbox"/> Sick payouts |
| <input type="checkbox"/> Merit pay | <input type="checkbox"/> Severance (if issued as lump sum) |
| <input type="checkbox"/> Job certifications | <input type="checkbox"/> Other: _____ |

Taxable Payments apply: YES NO

- | | |
|---|--|
| <input type="checkbox"/> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) | <input type="checkbox"/> Car allowance |
| <input type="checkbox"/> Prizes, gift cards | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Personal use of a company car | |

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Gun, tools, equipment, uniform | <input type="checkbox"/> Mileage reimbursement |
| <input type="checkbox"/> Phone | <input type="checkbox"/> Travel through an accountable plan (i.e. tracking mileage for reimbursement) |
| <input type="checkbox"/> Fitness | <input type="checkbox"/> Other: _____ |

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- | | |
|--|--|
| <input type="checkbox"/> 457 employee and employer contributions | <input type="checkbox"/> IRA contributions |
| <input type="checkbox"/> 125 cafeteria plan, FSAs and HSAs | <input type="checkbox"/> Other: _____ |

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES NO

- | | |
|--|--|
| <input type="checkbox"/> Health plan, dental, vision benefits | <input type="checkbox"/> Group term or whole life insurance < \$50,000 |
| <input type="checkbox"/> Workers compensation premiums | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Short- or Long-term disability premiums | |

Mandatory Contributions apply: YES NO

- | | |
|--|---------------------------------------|
| <input type="checkbox"/> Hybrid Plan employee contributions | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> MERS Health Care Savings Program employee contributions | |

Taxable Fringe Benefits apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Clothing reimbursement | <input type="checkbox"/> Group term life insurance > \$50,000 |
| <input type="checkbox"/> Stipends for health insurance opt out payments | <input type="checkbox"/> Other: _____ |

Other Benefits / Lump Sum Payments apply: YES NO

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> Workers compensation settlement payments | <input type="checkbox"/> Other: _____ |
|---|---------------------------------------|

Hybrid Plan Adoption Agreement Addendum

EMPLOYER NAME: Leslie, City of

DIV: 331301HA

4. Forfeiture (for Defined Contribution portion of Hybrid)

A forfeiture occurs when a participant separates from employment prior to meeting the associated elapsed time (or hours reported) to receive vesting. The percentage of his/her employer contribution account balance that has not vested as of the date of termination will forfeit after 12 consecutive months following the termination date reported by the employer, or earlier, if the System distributes the participant's vested portion. MERS will utilize an available forfeiture balance as an automatic funding source applied to reported employer contributions at the time of reporting.

V. Execution:

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Leslie

at a Board Meeting which took place on: 12/15/2020
(mm/dd/yyyy)

Authorized Signature:  _____
5ACDD063E0E6417...

Printed Name: Susan Montenegro _____

Title: City Manager _____

Date: November 30, 2020

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: DataCollectionProject@mersofmich.com

CITY OF LESLIE

RESOLUTION NO. 2020-13

A RESOLUTION TO APPROVE MERS PLAN ADOPTION AGREEMENT ADDENDUMS AND AUTHORIZE CITY MANAGER TO SIGN AND SUBMIT ADDENDUMS

WHEREAS, Municipal Employees Retirement System has mandated that all organizations must complete Plan Adoption Agreement Addendums for all divisions; and,

WHEREAS, the information from this audit will be used to supplement the previous information on file and will support accurate benefit calculations moving forward; and,

WHEREAS, no changes are being made to the MERS Plans currently administered by the City of Leslie; and,

WHEREAS, all details are effective as of January 1, 2021 and do not impact existing benefits on file.

THEREFORE, BE IT AGREED that the Leslie City Council approves the MERS Plan Adoption Agreement Addendums and authorizes the City Manager to sign and submit the addendums.

**CITY OF LESLIE
SCHEDULE OF REGULAR MEETINGS
FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2021**

NOTICE IS HEREBY GIVEN, pursuant to the provisions of ACT 267, Public Acts of 1976, of the schedule of regular meetings of the City of Leslie, County of Ingham, State of Michigan for the calendar year beginning January 1, 2021. The Board, dates, time and place of said meetings shall be as follows:

CITY COUNCIL			
The 3rd Tuesday of each month - 7:00 p.m.			
Leslie City Hall, Council Chambers			
602 W. Bellevue Street			
Jan 19	Apr 20	July 20	Oct 19
Feb 16	May 18	Aug 17	Nov 16
Mar 16	June 15	Sept 14	Dec 14
DOWNTOWN DEVELOPMENT AUTHORITY - DDA			
The 2nd Monday of each month, except as noted - 9:00 a.m.			
Leslie City Hall, Council Chambers			
602 W. Bellevue Street			
Jan 11	Apr 12	July 12	Oct 11
Feb 8	May 10	Aug 9	Nov 8
Mar 8	June 14	Sept 13	Dec 13
LOCAL FINANCE DEVELOPMENT AUTHORITY - LDFA			
The 3rd Friday of each month, except as noted - 9:00 a.m.			
Leslie City Hall, Council Chambers			
602 W. Bellevue Street			
Jan 15	Apr 16	July 16	Oct 15
Feb 19	May 21	Aug 20	Nov 19
Mar 19	June 18	Sept 17	Dec 17
PLANNING COMMISSION			
The 4th Wednesday of each month, except as noted - 6:00 p.m.			
Leslie City Hall, Council Chambers			
602 W. Bellevue Street			
Jan 27	Apr 28	July 28	Oct 27
Feb 24	May 26	Aug 25	Nov 24
Mar 24	June 23	Sept 22	Dec 22



City Manager’s Report: For the 12-15-2020 City Council meeting

OPERATIONS AND COMMUNITY RELATIONS

- Police – All training events have been suspended. Chief Delamarter attends regular Chiefs meeting via electronic method at the County. The Lighted Christmas Parade is this weekend and Chief Delamarter is the Grand Marshall. Please come out and support this ‘stay in your car’ parade! Please see attached report.
- DPW – Halloween decorations came down and Christmas decorations have been put up, everything looks festive!
- Fire- See attached report.
- Administrative – includes finance, clerk and city manager – both Carrie and I have attended multiple webinars from treasury, the MML, and EGLE.
- Staffing Updates: Open Positions: Part-time police officer position needs to be filled.

COVID-19 update

- As of November 10, 2020, there have been 10,443 confirmed cases and 139 deaths in Ingham County. We have certainly experienced this in Leslie as many have either had the virus or lost someone to it. Staff are taking necessary precautions to prevent the spread. City hall remains closed to the public and everyone that can work from home is. Daily business is still being done via phone, email and computer.

LARGE CITY PROJECTS

Project Name	Description	Status	Completed
UTILITIES: SANITARY SEWER, STORM WATER, AND WATER DISTRIBUTION			
WWTP Engineering for Upgrades	PASER ratings for our roads have been completed demonstrating the condition of roads.	In process	No
WWTP USDA-RD application for the WWTP project	Engineers have been given access to the USDA-RD site so they can upload information needed for the application.	In process	No
Drinking Water Asset Management Grant (DWAM)	A grant program for Asset Management Plan (AMP) creation and/or distribution system materials inventory (DSMI) of up to 1 million.	Working with Wightman to fill out application and submit by the Jan 1, 2021 deadline	No

Project Name	Description	Status	Completed
AMI Water Meters Project	Replacing current water meters with automatic meter reading system. Beginning stages for this project. Will be something that takes place in the coming fiscal year.		No
STREETS, SIDEWALKS, BRIDGES			
Mill Street Bridge replacement	Punchlist items completed except for decorative railings that will be installed in January 2021.	98% complete	No
Downtown sidewalks	DDA approved replacing crosswalks at Carney and Main	On hold during COVID-19, crews will reassess and schedule.	
Sidewalks throughout city	A comprehensive sidewalk inventory is underway. Sidewalks will be prioritized once the list is completed	In process	
MOTOR VEHICLE POOL			
Police Car	New car and buildout done	Complete	Yes
BUILDING, PROPERTY, EQUIPMENT			
Library Furnace/HVAC	One furnace needs replacing while the other needs parts. HVAC system has been failing, one unit is broken and needs replacement. Cost estimates are being sought but appear to be about \$30-40K for both systems.	In process Consideration of Len Foundation to request \$\$\$ for necessary repairs	No
G.A.R. Hall	Engineered drawings have been received from C2AE.	Waiting for contractors to provide quote for work outlined on drawing.	No
PARKS, CEMETERY, NONMOTORIZED			
Pool Demo	Recommendation is to submit for a multi-phase grant through the MDNR to demo site, add a sand/volleyball court with lighting and add a splash pad. Official engineered drawings will be required as part of the grant process.	Need to update current Parks Master plan to include intent for repurposing of old pool site.	

Project Name	Description	Status	Completed
Cemetery Rules and Ordinance	The Cemetery committee has been diligently working to craft a new set of rules and ordinance regulating the cemetery.	In process	

Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
101-000-001.000	CASH ACCOUNT	1,425,350.49
101-000-004.000	INVESTMENT	535.41
101-000-010.000	TUTTLE PARK MAINTENANCE FUND	22,569.25
101-000-011.000	PETTY CASH - TREAS OFFICE	250.00
101-000-012.000	PETTY CASH - FRONT OFFICE	200.00
101-000-014.000	302 JUSTICE TRAINING FUND	466.62
101-000-015.000	POLICE FORFEITURE FUND	1,142.10
101-000-017.000	MBIA-CLASS INVESTMENTS	1,271.27
101-000-035.000	ACCOUNTS RECEIVABLE	6,505.43
101-000-078.000	DUE FROM STATE	40,141.00
101-000-084.000	DUE FROM OTHER FUNDS	1,036.88
101-000-084.248	DUE FROM DDA	156.75
101-000-090.000	ADVANCE TO PAYROLL	5,000.00
101-000-091.000	ADVANCE TO FSA ACCT	1,536.32
101-000-123.000	PREPAID EXPENSES	21,212.89
Total Assets		1,527,374.41
*** Liabilities ***		
101-000-202.000	ACCOUNTS PAYABLE	35,144.26
101-000-214.000	DUE TO OTHER FUNDS	1,965.41
101-000-257.000	ACCRUED SALARIES	35,507.00
101-000-307.248	NOTE PAYABLE TO DDA	150,000.00
101-484-307.248	NOTE PAYABLE TO DDA	(56,153.51)
101-484-308.248	INTEREST ON DDA NOTE	(2,020.00)
Total Liabilities		164,443.16
*** Fund Balance ***		
101-000-390.000	FUND BALANCE	684,416.60
101-000-396.000	302 JUSTICE TRAINING FUND BAL	1,444.92
101-000-397.000	POLICE FORFEITURE FUND BAL	1,141.97
Total Fund Balance		687,003.49
Beginning Fund Balance - 19-20		687,003.49
Net of Revenues VS Expenditures - 19-20		103,035.95
*19-20 End FB/20-21 Beg FB		790,039.44
Net of Revenues VS Expenditures - Current Year		572,891.81
Ending Fund Balance		1,362,931.25
Total Liabilities And Fund Balance		1,527,374.41

* Year Not Closed

PERIOD ENDING 11/30/2020

% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	11/30/2020 NORM (ABNORM)	MONTH 11/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 101 - GENERAL FUND							
Revenues							
Dept 000							
101-000-402.000	PROPERTY TAXES	629,649.00	629,649.00	593,726.85	0.00	35,922.15	94.29
101-000-423.000	TRAILER TAXES	432.00	432.00	0.00	0.00	432.00	0.00
101-000-441.000	LOCAL COMM STAB SHARE TAX	75,750.00	75,750.00	81,210.93	0.00	(5,460.93)	107.21
101-000-445.000	PENALTIES/INT ON PROP TAXES	4,300.00	4,300.00	225.16	0.00	4,074.84	5.24
101-000-447.000	ADMIN FEES ON PROP TAXES	25,250.00	25,250.00	11,776.39	0.00	13,473.61	46.64
101-000-451.000	LICENSES & PERMITS	303.00	303.00	52.00	0.00	251.00	17.16
101-000-460.000	CABLE TV FRANCHISE FEE	11,110.00	11,110.00	5,149.68	2,438.69	5,960.32	46.35
101-000-504.000	TWP REIMBURSEMENT-FIRE	61,000.00	61,000.00	8,086.30	7,598.80	52,913.70	13.26
101-000-574.000	STATE SHARED REVENUE	241,470.00	241,470.00	68,683.00	0.00	172,787.00	28.44
101-000-580.000	WOODLAWN CEM REIMBURSEMENT	57,726.00	57,726.00	21,221.32	21,221.32	36,504.68	36.76
101-000-587.000	DDA ADMIN CONTRIBUTION	13,250.00	13,250.00	0.00	0.00	13,250.00	0.00
101-000-589.000	LDFA ADMIN CONTRIBUTION	23,250.00	23,250.00	0.00	0.00	23,250.00	0.00
101-000-590.000	LDFA CONTRIB TO FIRE	14,000.00	14,000.00	0.00	0.00	14,000.00	0.00
101-000-591.000	W/S ADMIN CONTRIBUTION	60,000.00	60,000.00	0.00	0.00	60,000.00	0.00
101-000-592.000	LDFA CONTRIB TO POLICE	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
101-000-664.000	INTEREST EARNED	10,000.00	10,000.00	576.43	0.00	9,423.57	5.76
101-000-673.001	SALE OF LAND IN BUSINESS/IND P	150,000.00	150,000.00	167,592.00	0.00	(17,592.00)	111.73
101-000-677.000	LESLIE PUBLIC SCHOOL-XING GUAR	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00
101-000-678.000	MISC REIMBURSEMENTS	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00
101-000-694.000	MISC OTHER	1,800.00	1,800.00	15,093.25	25.00	(13,293.25)	838.51
101-000-695.000	LIQUOR CONTROL FEE	1,800.00	1,800.00	1,589.50	385.00	210.50	88.31
Total Dept 000		1,429,090.00	1,429,090.00	974,982.81	31,668.81	454,107.19	68.22
TOTAL REVENUES		1,429,090.00	1,429,090.00	974,982.81	31,668.81	454,107.19	68.22
Expenditures							
Dept 101 - COUNCIL							
101-101-703.000	SALARIES/WAGES-COUNCIL	6,500.00	6,500.00	3,140.00	0.00	3,360.00	48.31
101-101-714.000	FICA EXPENSE	497.00	497.00	240.21	0.00	256.79	48.33
101-101-744.000	SUPPLIES	398.00	398.00	0.00	0.00	398.00	0.00
101-101-915.000	MEMBERSHIPS	1,500.00	1,500.00	231.38	0.00	1,268.62	15.43
101-101-960.000	TRAINING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 101 - COUNCIL		10,895.00	10,895.00	3,611.59	0.00	7,283.41	33.15
Dept 172 - CITY MANAGER							
101-172-703.000	SALARIES/WAGES-MANAGER	75,800.00	75,800.00	27,317.67	5,539.20	48,482.33	36.04
101-172-714.000	FICA EXPENSE	5,988.00	5,988.00	2,045.76	423.76	3,942.24	34.16
101-172-720.000	FRINGES	15,244.00	15,244.00	2,400.35	448.00	12,843.65	15.75
101-172-915.000	MEMBERSHIPS	1,000.00	1,000.00	639.34	639.34	360.66	63.93
101-172-920.000	UTILITIES	500.00	500.00	179.93	0.00	320.07	35.99
101-172-959.000	MISCELLANEOUS	100.00	100.00	0.00	0.00	100.00	0.00
101-172-960.000	TRAINING	2,000.00	2,000.00	195.00	0.00	1,805.00	9.75
Total Dept 172 - CITY MANAGER		100,632.00	100,632.00	32,778.05	7,050.30	67,853.95	32.57
Dept 210 - CITY ATTORNEY							
101-210-802.000	ATTORNEY	30,000.00	30,000.00	5,036.96	0.00	24,963.04	16.79
Total Dept 210 - CITY ATTORNEY		30,000.00	30,000.00	5,036.96	0.00	24,963.04	16.79

PERIOD ENDING 11/30/2020
 % Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	YTD BALANCE 11/30/2020 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/20 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Dept 215 - CITY CLERK							
101-215-703.000	SALARIES/WAGES-CITY CLERK	47,322.00	47,322.00	17,904.08	3,640.01	29,417.92	37.83
101-215-714.000	FICA EXPENSE	3,186.00	3,186.00	1,224.57	258.09	1,961.43	38.44
101-215-720.000	FRINGES	18,000.00	18,000.00	5,136.97	80.00	12,863.03	28.54
101-215-959.000	MISCELLANEOUS	206.00	206.00	0.00	0.00	206.00	0.00
101-215-960.000	TRAINING	1,000.00	1,000.00	(223.22)	0.00	1,223.22	(22.32)
Total Dept 215 - CITY CLERK		69,714.00	69,714.00	24,042.40	3,978.10	45,671.60	34.49
Dept 247 - BOARD OF REVIEW							
101-247-703.000	SALARIES/WAGES	500.00	500.00	30.00	0.00	470.00	6.00
101-247-714.000	FICA EXPENSE	40.00	40.00	2.30	0.00	37.70	5.75
Total Dept 247 - BOARD OF REVIEW		540.00	540.00	32.30	0.00	507.70	5.98
Dept 253 - FINANCE DIRECTOR/TREAS							
101-253-703.000	SALARIES/WAGES-FIN DIR/TREAS	46,800.00	46,800.00	17,087.96	3,439.92	29,712.04	36.51
101-253-714.000	FICA EXPENSE	3,553.00	3,553.00	1,138.11	240.41	2,414.89	32.03
101-253-720.000	FRINGES	21,890.00	21,890.00	7,652.01	0.00	14,237.99	34.96
101-253-960.000	TRAINING	2,000.00	2,000.00	75.00	0.00	1,925.00	3.75
Total Dept 253 - FINANCE DIRECTOR/TREAS		74,243.00	74,243.00	25,953.08	3,680.33	48,289.92	34.96
Dept 257 - CITY ASSESSOR							
101-257-744.000	SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-257-810.000	CONTRACTED SERVICES	16,800.00	16,800.00	7,000.00	1,400.00	9,800.00	41.67
Total Dept 257 - CITY ASSESSOR		17,800.00	17,800.00	7,000.00	1,400.00	10,800.00	39.33
Dept 262 - ELECTIONS							
101-262-703.000	SALARIES/WAGES-ELECTIONS	2,000.00	2,000.00	3,467.50	2,456.50	(1,467.50)	173.38
101-262-744.000	SUPPLIES	800.00	800.00	2,304.27	192.79	(1,504.27)	288.03
101-262-810.000	CONTRACTED SERVICES	1,000.00	1,000.00	443.50	0.00	556.50	44.35
101-262-959.000	MISCELLANEOUS	400.00	400.00	0.00	0.00	400.00	0.00
101-262-960.000	TRAINING	100.00	100.00	0.00	0.00	100.00	0.00
Total Dept 262 - ELECTIONS		4,300.00	4,300.00	6,215.27	2,649.29	(1,915.27)	144.54
Dept 265 - CITY HALL							
101-265-703.000	SALARIES/WAGES-CITY HALL	500.00	500.00	316.13	120.89	183.87	63.23
101-265-714.000	FICA EXPENSE	29.00	29.00	22.39	8.85	6.61	77.21
101-265-744.000	SUPPLIES	10,000.00	10,000.00	2,099.21	647.16	7,900.79	20.99
101-265-745.000	BANK FEES	618.00	618.00	302.71	0.00	315.29	48.98
101-265-810.000	CONTRACTED SERVICES	40,000.00	40,000.00	26,864.52	3,985.81	13,135.48	67.16
101-265-811.000	CITY HALL PUBLISHING	2,000.00	2,000.00	127.24	127.24	1,872.76	6.36
101-265-912.000	INSURANCE	1,700.00	1,700.00	475.20	237.60	1,224.80	27.95
101-265-920.000	UTILITIES	11,000.00	11,000.00	4,102.92	11.96	6,897.08	37.30
101-265-930.000	BUILDING MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-265-940.000	EQUIPMENT RENTAL	100.00	100.00	12.72	0.00	87.28	12.72
101-265-959.000	MISCELLANEOUS	100.00	100.00	0.00	0.00	100.00	0.00
101-265-970.000	CAPITAL EXPENDITURES	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00

PERIOD ENDING 11/30/2020

% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	11/30/2020 (NORM (ABNORM))	MONTH 11/30/20 INCR (DECR)	BALANCE (NORM (ABNORM))	
Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 265 - CITY HALL		73,047.00	73,047.00	34,323.04	5,139.51	38,723.96	46.99
Dept 276 - CEMETERY							
101-276-703.000	SALARIES/WAGES-CEMETERY	53,790.00	53,790.00	28,051.93	4,960.00	25,738.07	52.15
101-276-714.000	FICA EXPENSE	4,115.00	4,115.00	2,157.15	379.44	1,957.85	52.42
101-276-744.000	SUPPLIES	100.00	100.00	0.00	0.00	100.00	0.00
101-276-912.000	INSURANCE	1,200.00	1,200.00	580.80	290.40	619.20	48.40
101-276-940.000	EQUIPMENT RENTAL	1,000.00	1,000.00	149.88	0.00	850.12	14.99
101-276-959.338	CEMETERY CHARGES	0.00	0.00	150.00	0.00	(150.00)	100.00
101-276-965.000	CONTRIBUTIONS TO OTHER	25,000.00	25,000.00	12,500.00	0.00	12,500.00	50.00
Total Dept 276 - CEMETERY		85,205.00	85,205.00	43,589.76	5,629.84	41,615.24	51.16
Dept 299 - CONTINGENCIES							
101-299-959.000	MISCELLANEOUS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-299-965.000	CONTRIBUTIONS TO OTHER	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
Total Dept 299 - CONTINGENCIES		6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
Dept 301 - POLICE SAFETY							
101-301-703.000	SALARIES/WAGES-POLICE	240,464.00	240,464.00	90,393.67	17,005.48	150,070.33	37.59
101-301-703.003	SALARIES POLICE PT	14,500.00	14,500.00	4,304.88	617.83	10,195.12	29.69
101-301-705.000	CROSSING GUARD WAGES	13,500.00	13,500.00	3,100.00	1,100.00	10,400.00	22.96
101-301-714.000	FICA EXPENSE	19,694.00	19,694.00	7,290.65	1,409.05	12,403.35	37.02
101-301-720.000	FRINGES	58,000.00	58,000.00	19,819.93	(1,096.74)	38,180.07	34.17
101-301-721.000	UNIFORMS & CLEANING	1,200.00	1,200.00	630.60	112.90	569.40	52.55
101-301-741.000	GAS & OIL	3,000.00	3,000.00	1,274.13	0.00	1,725.87	42.47
101-301-744.000	SUPPLIES	3,000.00	3,000.00	89.86	0.00	2,910.14	3.00
101-301-745.000	CROSSING GUARD SUPPLIES	100.00	100.00	0.00	0.00	100.00	0.00
101-301-810.000	CONTRACTED SERVICES	6,500.00	6,500.00	1,325.06	0.00	5,174.94	20.39
101-301-820.000	LABOR ATTORNEY	1,250.00	1,250.00	0.00	0.00	1,250.00	0.00
101-301-912.000	INSURANCE	11,000.00	11,000.00	1,531.20	765.60	9,468.80	13.92
101-301-920.000	UTILITIES	6,000.00	6,000.00	3,034.64	0.00	2,965.36	50.58
101-301-931.000	VEHICLE MAINTENANCE	5,000.00	5,000.00	1,630.31	0.00	3,369.69	32.61
101-301-940.000	EQUIPMENT RENTAL	2,000.00	2,000.00	201.67	0.00	1,798.33	10.08
101-301-960.000	TRAINING	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-301-970.000	CAPITAL EXPENDITURES	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
Total Dept 301 - POLICE SAFETY		389,708.00	389,708.00	134,626.60	19,914.12	255,081.40	34.55
Dept 336 - FIRE							
101-336-703.000	SALARIES/WAGES-FIRE	19,500.00	19,500.00	24,694.19	580.99	(5,194.19)	126.64
101-336-714.000	FICA EXPENSE	1,500.00	1,500.00	3,112.82	44.40	(1,612.82)	207.52
101-336-721.000	UNIFORMS & CLEANING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-336-741.000	GAS & OIL	1,800.00	1,800.00	193.27	0.00	1,606.73	10.74
101-336-744.000	SUPPLIES	14,000.00	14,000.00	4,847.26	761.31	9,152.74	34.62
101-336-810.000	CONTRACTED SERVICES	6,000.00	6,000.00	2,971.20	0.00	3,028.80	49.52
101-336-912.000	INSURANCE	6,000.00	6,000.00	422.40	211.20	5,577.60	7.04
101-336-920.000	UTILITIES	7,000.00	7,000.00	1,472.19	0.00	5,527.81	21.03
101-336-930.000	BUILDING MAINTENANCE	9,000.00	9,000.00	0.00	0.00	9,000.00	0.00
101-336-931.000	VEHICLE MAINTENANCE	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE
 PERIOD ENDING 11/30/2020
 % Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21		YTD BALANCE 11/30/2020 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/20 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
		ORIGINAL BUDGET	2020-21 AMENDED BUDGET				
Fund 101 - GENERAL FUND							
Expenditures							
101-336-941.000	HYDRANT RENTAL	7,100.00	7,100.00	3,561.48	0.00	3,538.52	50.16
101-336-959.000	MISCELLANEOUS	200.00	200.00	200.00	37.50	0.00	100.00
101-336-959.336	TWP FIRE DEPT	61,000.00	61,000.00	22,407.19	723.82	38,592.81	36.73
101-336-960.000	TRAINING	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-336-970.000	CAPITAL EXPENDITURES	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
101-336-999.001	TRANSFER TO PIF	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
101-336-999.661	TRANSFER TO MVP	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
Total Dept 336 - FIRE		171,600.00	171,600.00	63,882.00	2,359.22	107,718.00	37.23
Dept 441 - DEPT OF PUBLIC WORKS							
101-441-703.000	SALARIES/WAGES-DPW	42,900.00	42,900.00	14,280.86	1,695.34	28,619.14	33.29
101-441-703.002	DPW DOWNTOWN MAINT	3,500.00	3,500.00	1,509.22	263.05	1,990.78	43.12
101-441-714.000	FICA EXPENSE	3,825.00	3,825.00	1,120.97	299.06	2,704.03	29.31
101-441-720.000	FRINGES	12,017.00	12,017.00	7,882.37	(201.73)	4,134.63	65.59
101-441-741.000	GAS & OIL	6,500.00	6,500.00	1,754.31	0.00	4,745.69	26.99
101-441-744.000	SUPPLIES	8,000.00	8,000.00	1,340.80	140.65	6,659.20	16.76
101-441-810.000	CONTRACTED SERVICES	4,000.00	4,000.00	2,385.00	255.00	1,615.00	59.63
101-441-820.000	LABOR ATTORNEY	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
101-441-912.000	INSURANCE	7,500.00	7,500.00	264.00	132.00	7,236.00	3.52
101-441-920.000	UTILITIES	13,000.00	13,000.00	3,782.51	0.00	9,217.49	29.10
101-441-930.000	BUILDING MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-441-940.000	EQUIPMENT RENTAL	10,000.00	10,000.00	698.54	76.98	9,301.46	6.99
101-441-959.000	MISCELLANEOUS	500.00	500.00	297.63	0.00	202.37	59.53
101-441-960.000	TRAINING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-441-970.000	CAPITAL EXPENDITURES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 441 - DEPT OF PUBLIC WORKS		121,242.00	121,242.00	35,316.21	2,660.35	85,925.79	29.13
Dept 448 - STREET LIGHTS							
101-448-920.000	UTILITIES	33,500.00	33,500.00	12,130.48	0.00	21,369.52	36.21
Total Dept 448 - STREET LIGHTS		33,500.00	33,500.00	12,130.48	0.00	21,369.52	36.21
Dept 600 - CITY SIDEWALKS							
101-600-810.000	CONTRACTED SERVICES	4,000.00	4,000.00	4,095.00	0.00	(95.00)	102.38
Total Dept 600 - CITY SIDEWALKS		4,000.00	4,000.00	4,095.00	0.00	(95.00)	102.38
Dept 601 - SIDEWALK MAINTENANCE							
101-601-703.000	SALARIES/WAGES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-601-714.000	FICA EXPENSE	79.00	79.00	0.00	0.00	79.00	0.00
101-601-940.000	EQUIPMENT RENTAL	750.00	750.00	0.00	0.00	750.00	0.00
Total Dept 601 - SIDEWALK MAINTENANCE		1,829.00	1,829.00	0.00	0.00	1,829.00	0.00
Dept 721 - PLANNING COMMISSION							
101-721-960.000	TRAINING	500.00	500.00	0.00	0.00	500.00	0.00
Total Dept 721 - PLANNING COMMISSION		500.00	500.00	0.00	0.00	500.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2020
 % Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	YTD BALANCE 11/30/2020 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/20 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Dept 751 - PARKS							
101-751-703.000	SALARIES/WAGES-PARKS	14,758.00	14,758.00	4,922.42	652.51	9,835.58	33.35
101-751-714.000	FICA EXPENSE	1,148.00	1,148.00	355.35	47.03	792.65	30.95
101-751-720.000	FRINGES	1,200.00	1,200.00	804.89	0.00	395.11	67.07
101-751-744.000	SUPPLIES	3,000.00	3,000.00	315.55	0.00	2,684.45	10.52
101-751-810.000	CONTRACTED SERVICES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-751-810.002	TUTTLE PARK MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-751-912.000	INSURANCE	1,200.00	1,200.00	158.40	79.20	1,041.60	13.20
101-751-920.000	UTILITIES	2,500.00	2,500.00	1,299.93	0.00	1,200.07	52.00
101-751-930.000	BUILDING MAINTENANCE	500.00	500.00	0.00	0.00	500.00	0.00
101-751-940.000	EQUIPMENT RENTAL	7,000.00	7,000.00	1,500.65	5.06	5,499.35	21.44
Total Dept 751 - PARKS		33,306.00	33,306.00	9,357.19	783.80	23,948.81	28.09
Dept 756 - POOL							
101-756-703.000	SALARIES/WAGES-POOL	250.00	250.00	0.00	0.00	250.00	0.00
101-756-714.000	FICA EXPENSE	20.00	20.00	0.00	0.00	20.00	0.00
101-756-912.000	INSURANCE	1,200.00	1,200.00	105.60	52.80	1,094.40	8.80
101-756-920.000	UTILITIES	800.00	800.00	278.77	0.00	521.23	34.85
101-756-940.000	EQUIPMENT RENTAL	500.00	500.00	0.00	0.00	500.00	0.00
101-756-959.000	MISCELLANEOUS	100.00	100.00	0.00	0.00	100.00	0.00
Total Dept 756 - POOL		2,870.00	2,870.00	384.37	52.80	2,485.63	13.39
Dept 790 - LIBRARY							
101-790-703.000	SALARIES/WAGES	513.00	513.00	166.69	21.98	346.31	32.49
101-790-714.000	FICA EXPENSE	70.00	70.00	12.25	1.60	57.75	17.50
101-790-810.000	CONTRACTED SERVICES	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00
101-790-912.000	INSURANCE	750.00	750.00	0.00	0.00	750.00	0.00
101-790-930.000	BUILDING MAINTENANCE	1,500.00	1,500.00	7.18	0.00	1,492.82	0.48
101-790-940.000	EQUIPMENT RENTAL	500.00	500.00	138.38	0.00	361.62	27.68
Total Dept 790 - LIBRARY		4,533.00	4,533.00	324.50	23.58	4,208.50	7.16
Dept 851 - INSURANCE & BONDS							
101-851-912.000	INSURANCE	10,000.00	10,000.00	211.20	105.60	9,788.80	2.11
Total Dept 851 - INSURANCE & BONDS		10,000.00	10,000.00	211.20	105.60	9,788.80	2.11
TOTAL EXPENDITURES		1,245,464.00	1,245,464.00	442,910.00	55,426.84	802,554.00	35.56
Fund 101 - GENERAL FUND:							
TOTAL REVENUES		1,429,090.00	1,429,090.00	974,982.81	31,668.81	454,107.19	68.22
TOTAL EXPENDITURES		1,245,464.00	1,245,464.00	442,910.00	55,426.84	802,554.00	35.56
NET OF REVENUES & EXPENDITURES		183,626.00	183,626.00	532,072.81	(23,758.03)	(348,446.81)	289.76

Fund 202 MAJOR STREET FUND

GL Number	Description	Balance
*** Assets ***		
202-000-001.000	CASH ACCOUNT	349,973.46
202-000-017.000	MBIA-CLASS INVESTMENTS	1,431.54
202-000-035.000	ACCOUNTS RECEIVABLE	28,614.61
202-000-123.000	PREPAID EXPENSES	42.70
Total Assets		380,062.31
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
202-000-390.000	FUND BALANCE	295,475.39
Total Fund Balance		295,475.39
Beginning Fund Balance - 19-20		295,475.39
Net of Revenues VS Expenditures - 19-20		50,095.27
*19-20 End FB/20-21 Beg FB		345,570.66
Net of Revenues VS Expenditures - Current Year		34,491.65
Ending Fund Balance		380,062.31
Total Liabilities And Fund Balance		380,062.31

* Year Not Closed

PERIOD ENDING 11/30/2020

% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	11/30/2020 NORM (ABNORM)	MONTH 11/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 202 - MAJOR STREET FUND							
Revenues							
Dept 000							
202-000-546.000	GAS & WEIGHT TAX	150,000.00	150,000.00	73,200.88	14,942.61	76,799.12	48.80
202-000-610.000	BUILD MICHIGAN	3,200.00	3,200.00	1,454.02	290.80	1,745.98	45.44
202-000-664.000	INTEREST EARNED	3,500.00	3,500.00	166.96	0.00	3,333.04	4.77
Total Dept 000		156,700.00	156,700.00	74,821.86	15,233.41	81,878.14	47.75
TOTAL REVENUES		156,700.00	156,700.00	74,821.86	15,233.41	81,878.14	47.75
Expenditures							
Dept 463 - ROUTINE MAINTENANCE							
202-463-703.000	SALARIES/WAGES-MS RM	30,000.00	30,000.00	14,445.04	2,887.81	15,554.96	48.15
202-463-714.000	FICA EXPENSE	2,295.00	2,295.00	1,039.56	209.54	1,255.44	45.30
202-463-720.000	FRINGES	10,000.00	10,000.00	3,509.03	(653.71)	6,490.97	35.09
202-463-744.000	SUPPLIES	6,000.00	6,000.00	2,825.72	32.19	3,174.28	47.10
202-463-810.000	CONTRACTED SERVICES	0.00	0.00	2,100.00	0.00	(2,100.00)	100.00
202-463-940.000	EQUIPMENT RENTAL	15,000.00	15,000.00	7,082.44	873.34	7,917.56	47.22
Total Dept 463 - ROUTINE MAINTENANCE		63,295.00	63,295.00	31,001.79	3,349.17	32,293.21	48.98
Dept 474 - TRAFFIC SERVICE							
202-474-703.000	SALARIES/WAGES-MS TR	1,281.00	1,281.00	3,733.57	902.10	(2,452.57)	291.46
202-474-714.000	FICA EXPENSE	106.00	106.00	267.00	67.11	(161.00)	251.89
202-474-744.000	SUPPLIES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
202-474-810.000	CONTRACTED SERVICES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
202-474-940.000	EQUIPMENT RENTAL	3,000.00	3,000.00	3,921.38	2,181.10	(921.38)	130.71
Total Dept 474 - TRAFFIC SERVICE		7,887.00	7,887.00	7,921.95	3,150.31	(34.95)	100.44
Dept 478 - WINTER MAINTENANCE							
202-478-703.000	SALARIES/WAGES-MS WM	5,307.00	5,307.00	0.00	0.00	5,307.00	0.00
202-478-714.000	FICA EXPENSE	479.00	479.00	0.00	0.00	479.00	0.00
202-478-720.000	FRINGES	1,500.00	1,500.00	568.72	(157.65)	931.28	37.91
202-478-744.000	SUPPLIES	5,000.00	5,000.00	204.15	0.00	4,795.85	4.08
202-478-940.000	EQUIPMENT RENTAL	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 478 - WINTER MAINTENANCE		13,286.00	13,286.00	772.87	(157.65)	12,513.13	5.82
Dept 484 - ADMINISTRATION							
202-484-810.000	CONTRACTED SERVICES	3,200.00	3,200.00	633.60	316.80	2,566.40	19.80
202-484-960.000	TRAINING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
202-484-965.000	CONTRIBUTIONS TO OTHER	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
Total Dept 484 - ADMINISTRATION		29,200.00	29,200.00	633.60	316.80	28,566.40	2.17
TOTAL EXPENDITURES		113,668.00	113,668.00	40,330.21	6,658.63	73,337.79	35.48

Fund 202 - MAJOR STREET FUND:

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2020
% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% EDGT
		ORIGINAL BUDGET	2020-21 AMENDED BUDGET	11/30/2020 NORM (ABNORM)	MONTH 11/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 202 - MAJOR STREET FUND							
	TOTAL REVENUES	156,700.00	156,700.00	74,821.86	15,233.41	81,878.14	47.75
	TOTAL EXPENDITURES	113,668.00	113,668.00	40,330.21	6,658.63	73,337.79	35.48
	NET OF REVENUES & EXPENDITURES	43,032.00	43,032.00	34,491.65	8,574.78	8,540.35	80.15

Fund 203 LOCAL STREET FUND

GL Number	Description	Balance
*** Assets ***		
203-000-001.000	CASH ACCOUNT	69,391.27
203-000-035.000	ACCOUNTS RECEIVABLE	10,046.57
203-000-123.000	PREPAID EXPENSES	42.70
Total Assets		79,480.54
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
203-000-390.000	FUND BALANCE	84,851.30
Total Fund Balance		84,851.30
Beginning Fund Balance - 19-20		84,851.30
Net of Revenues VS Expenditures - 19-20		28,400.79
*19-20 End FB/20-21 Beg FB		113,252.09
Net of Revenues VS Expenditures - Current Year		(33,771.55)
Ending Fund Balance		79,480.54
Total Liabilities And Fund Balance		79,480.54

* Year Not Closed

PERIOD ENDING 11/30/2020

% Fiscal Year Completed: 41.92

LINE NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	11/30/2020 NORM (ABNORM)	MONTH 11/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 203 - LOCAL STREET FUND							
Revenues							
Dept 000							
203-000-546.000	GAS & WEIGHT TAX	53,000.00	53,000.00	25,700.43	5,246.10	27,299.57	48.49
203-000-556.000	OTHER STATE GRANTS	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00
203-000-610.000	BUILD MICHIGAN	7,500.00	7,500.00	510.50	102.09	6,989.50	6.81
203-000-653.000	METRO ACT MAINTENANCE FEE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
203-000-664.000	INTEREST EARNED	0.00	0.00	36.24	0.00	(36.24)	100.00
203-000-699.000	CONTRIBUTIONS FROM OTHER FND	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
Total Dept 000		87,700.00	87,700.00	26,247.17	5,348.19	61,452.83	29.93
TOTAL REVENUES		87,700.00	87,700.00	26,247.17	5,348.19	61,452.83	29.93
Expenditures							
Dept 463 - ROUTINE MAINTENANCE							
203-463-703.000	SALARIES/WAGES-LS RM	20,000.00	20,000.00	9,083.95	1,795.53	10,916.05	45.42
203-463-714.000	FICA EXPENSE	1,530.00	1,530.00	657.26	130.38	872.74	42.96
203-463-720.000	FRINGES	7,000.00	7,000.00	2,900.25	(532.85)	4,099.75	41.43
203-463-744.000	SUPPLIES	5,000.00	5,000.00	1,812.47	32.19	3,187.53	36.25
203-463-810.000	CONTRACTED SERVICES	10,000.00	10,000.00	30,988.18	0.00	(20,988.18)	309.88
203-463-940.000	EQUIPMENT RENTAL	8,000.00	8,000.00	5,358.50	666.73	2,641.50	66.98
Total Dept 463 - ROUTINE MAINTENANCE		51,530.00	51,530.00	50,800.61	2,091.98	729.39	98.58
Dept 474 - TRAFFIC SERVICE							
203-474-703.000	SALARIES/WAGES-LS TR	1,500.00	1,500.00	3,714.83	902.10	(2,214.83)	247.66
203-474-714.000	FICA EXPENSE	103.00	103.00	265.96	67.09	(162.96)	258.21
203-474-744.000	SUPPLIES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
203-474-940.000	EQUIPMENT RENTAL	500.00	500.00	3,921.38	2,181.10	(3,421.38)	784.28
Total Dept 474 - TRAFFIC SERVICE		3,603.00	3,603.00	7,902.17	3,150.29	(4,299.17)	219.32
Dept 478 - WINTER MAINTENANCE							
203-478-703.000	SALARIES/WAGES-LS WM	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00
203-478-714.000	FICA EXPENSE	412.00	412.00	0.00	0.00	412.00	0.00
203-478-720.000	FRINGES	1,500.00	1,500.00	478.19	(132.95)	1,021.81	31.88
203-478-744.000	SUPPLIES	4,000.00	4,000.00	204.15	0.00	3,795.85	5.10
203-478-940.000	EQUIPMENT RENTAL	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 478 - WINTER MAINTENANCE		11,412.00	11,412.00	682.34	(132.95)	10,729.66	5.98
Dept 484 - ADMINISTRATION							
203-484-810.000	CONTRACTED SERVICES	2,500.00	2,500.00	633.60	316.80	1,866.40	25.34
Total Dept 484 - ADMINISTRATION		2,500.00	2,500.00	633.60	316.80	1,866.40	25.34
TOTAL EXPENDITURES		69,045.00	69,045.00	60,018.72	5,426.12	9,026.28	86.93

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2020

% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL BUDGET	2020-21 AMENDED BUDGET	11/30/2020 NORM (ABNORM)	MONTH 11/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 203 - LOCAL STREET FUND							
TOTAL REVENUES		87,700.00	87,700.00	26,247.17	5,348.19	61,452.83	29.93
TOTAL EXPENDITURES		69,045.00	69,045.00	60,018.72	5,426.12	9,026.28	86.93
NET OF REVENUES & EXPENDITURES		18,655.00	18,655.00	(33,771.55)	(77.93)	52,426.55	181.03

Fund 245 PUBLIC IMPROVEMENT FUND

GL Number	Description	Balance
*** Assets ***		
245-000-001.000	CASH ACCOUNT	166,444.08
245-000-017.000	MBIA-CLASS INVESTMENTS	1,992.69
Total Assets		168,436.77
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
245-000-390.000	Fund Balance	166,026.59
Total Fund Balance		166,026.59
Beginning Fund Balance - 19-20		166,026.59
Net of Revenues VS Expenditures - 19-20		2,325.93
*19-20 End FB/20-21 Beg FB		168,352.52
Net of Revenues VS Expenditures - Current Year		84.25
Ending Fund Balance		168,436.77
Total Liabilities And Fund Balance		168,436.77

* Year Not Closed

User: CARRIE

PERIOD ENDING 11/30/2020

OB: Leslie

% Fiscal Year Completed: 41.92

FUND NUMBER	DESCRIPTION	2020-21		YTD BALANCE 11/30/2020 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/20 INCR (DECR)	AVAILABLE		% BDGT USED
		ORIGINAL BUDGET	2020-21 AMENDED BUDGET			BALANCE NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 245 - PUBLIC IMPROVEMENT FUND								
Revenues								
Dept 000								
245-000-664.000	INTEREST EARNED	2,000.00	2,000.00	84.25	0.00	1,915.75		4.21
245-000-699.751	CONTRIBUTION FOR PARKS & REC	6,000.00	6,000.00	0.00	0.00	6,000.00		0.00
Total Dept 000		<u>8,000.00</u>	<u>8,000.00</u>	<u>84.25</u>	<u>0.00</u>	<u>7,915.75</u>		<u>1.05</u>
TOTAL REVENUES		<u>8,000.00</u>	<u>8,000.00</u>	<u>84.25</u>	<u>0.00</u>	<u>7,915.75</u>		<u>1.05</u>
Fund 245 - PUBLIC IMPROVEMENT FUND:								
TOTAL REVENUES		8,000.00	8,000.00	84.25	0.00	7,915.75		1.05
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00		0.00
NET OF REVENUES & EXPENDITURES		<u>8,000.00</u>	<u>8,000.00</u>	<u>84.25</u>	<u>0.00</u>	<u>7,915.75</u>		<u>1.05</u>

Fund 248 DDA Fund

GL Number	Description	Balance
*** Assets ***		
248-000-001.000	CASH ACCOUNT	213,713.44
248-000-017.000	MBIA-CLASS INVESTMENTS	1,464.14
248-000-060.101	NOTE RECEIVABLE FROM GEN FUND	150,000.00
Total Assets		365,177.58
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
248-000-390.000	FUND BALANCE	239,682.19
Total Fund Balance		239,682.19
Beginning Fund Balance - 19-20		239,682.19
Net of Revenues VS Expenditures - 19-20		134,099.57
*19-20 End FB/20-21 Beg FB		373,781.76
Net of Revenues VS Expenditures - Current Year		(8,604.18)
Ending Fund Balance		365,177.58
Total Liabilities And Fund Balance		365,177.58

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2020
 % Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	11/30/2020 NORM (ABNORM)	MONTH 11/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 248 - DDA Fund							
Revenues							
Dept 000							
248-000-405.000	TIF CAPTURE	5,586.00	5,586.00	0.00	0.00	5,586.00	0.00
248-000-664.000	INTEREST EARNED	2,000.00	2,000.00	112.24	0.00	1,887.76	5.61
248-000-696.000	MERCHANT BANNER SALES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 000		8,586.00	8,586.00	112.24	0.00	8,473.76	1.31
TOTAL REVENUES		8,586.00	8,586.00	112.24	0.00	8,473.76	1.31
Expenditures							
Dept 898 - DDA ACTIVITY							
248-898-703.000	SALARIES/WAGES DDA	0.00	0.00	350.00	0.00	(350.00)	100.00
248-898-714.000	FICA EXPENSE	0.00	0.00	267.66	35.14	(267.66)	100.00
248-898-944.000	PUBLIC RELATIONS	10,000.00	10,000.00	200.00	200.00	9,800.00	2.00
248-898-946.000	CHRISTMAS DECORATIONS	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
248-898-947.000	DOWNTOWN MAINTENANCE	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
248-898-949.000	FACADE GRANTS	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
248-898-959.010	SPECIAL PROJECTS CONTINGENCY	23,175.00	23,175.00	4,400.00	0.00	18,775.00	18.99
248-898-959.030	BANNER EXPENSE	500.00	500.00	0.00	0.00	500.00	0.00
248-898-965.010	ADMIN SUPPORT	13,250.00	13,250.00	3,498.76	459.37	9,751.24	26.41
Total Dept 898 - DDA ACTIVITY		56,925.00	56,925.00	8,716.42	694.51	48,208.58	15.31
TOTAL EXPENDITURES		56,925.00	56,925.00	8,716.42	694.51	48,208.58	15.31
Fund 248 - DDA Fund:							
TOTAL REVENUES		8,586.00	8,586.00	112.24	0.00	8,473.76	1.31
TOTAL EXPENDITURES		56,925.00	56,925.00	8,716.42	694.51	48,208.58	15.31
NET OF REVENUES & EXPENDITURES		(48,339.00)	(48,339.00)	(8,604.18)	(694.51)	(39,734.82)	17.80

Fund 250 LDFA Fund

GL Number	Description	Balance
*** Assets ***		
250-000-001.000	CASH ACCOUNT	306,195.89
250-000-017.000	MBIA-CLASS INVESTMENTS	3,138.91
Total Assets		309,334.80
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
250-000-390.000	FUND BALANCE	806,956.50
Total Fund Balance		806,956.50
Beginning Fund Balance - 19-20		806,956.50
Net of Revenues VS Expenditures - 19-20		(427,281.63)
*19-20 End FB/20-21 Beg FB		379,674.87
Net of Revenues VS Expenditures - Current Year		(70,340.07)
Ending Fund Balance		309,334.80
Total Liabilities And Fund Balance		309,334.80

* Year Not Closed

User: CARRIE

PERIOD ENDING 11/30/2020

DB: Leslie

% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21		YTD BALANCE 11/30/2020 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/20 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDC USED
		ORIGINAL BUDGET	2020-21 AMENDED BUDGET				
Fund 250 - LDFA Fund							
Revenues							
Dept 000							
250-000-405.000	TIF CAPTURE	1,292.00	1,292.00	0.00	0.00	1,292.00	0.00
250-000-664.000	INTEREST EARNED	7,983.00	7,983.00	191.87	0.00	7,791.13	2.40
250-000-694.000	MISC OTHER	0.00	0.00	100.00	100.00	(100.00)	100.00
Total Dept 000		9,275.00	9,275.00	291.87	100.00	8,983.13	3.15
TOTAL REVENUES		9,275.00	9,275.00	291.87	100.00	8,983.13	3.15
Expenditures							
Dept 897 - LDFA ACTIVITY							
250-897-703.000	SALARIES/WAGES LDFA	0.00	0.00	170.00	0.00	(170.00)	100.00
250-897-714.000	FICA EXPENSE	0.00	0.00	170.96	35.14	(170.96)	100.00
250-897-942.000	INGHAM COUNTY EDC	9,500.00	9,500.00	0.00	0.00	9,500.00	0.00
250-897-943.000	SPECIAL PROJECTS	500.00	500.00	10,955.00	0.00	(10,455.00)	2,191.00
250-897-943.000-BRIDGE MIL	SPECIAL PROJECTS	0.00	0.00	57,101.01	40,333.78	(57,101.01)	100.00
250-897-944.000	PUBLIC RELATIONS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
250-897-959.000	MISCELLANEOUS	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
250-897-965.010	ADMIN SUPPORT	23,250.00	23,250.00	2,234.97	459.37	21,015.03	9.61
250-897-965.020	FIRE DEPT CONTRIBUTION	14,000.00	14,000.00	0.00	0.00	14,000.00	0.00
250-897-965.050	POLICE DEPT CONTRIBUTION	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
Total Dept 897 - LDFA ACTIVITY		63,750.00	63,750.00	70,631.94	40,828.29	(6,881.94)	110.80
TOTAL EXPENDITURES		63,750.00	63,750.00	70,631.94	40,828.29	(6,881.94)	110.80
Fund 250 - LDFA Fund:							
TOTAL REVENUES		9,275.00	9,275.00	291.87	100.00	8,983.13	3.15
TOTAL EXPENDITURES		63,750.00	63,750.00	70,631.94	40,828.29	(6,881.94)	110.80
NET OF REVENUES & EXPENDITURES		(54,475.00)	(54,475.00)	(70,340.07)	(40,728.29)	15,865.07	129.12

Fund 590 SEWER FUND

GL Number	Description	Balance
*** Assets ***		
590-000-001.000	CASH ACCOUNT	(39,545.44)
590-000-004.000	INVESTMENTS	428.70
590-000-016.000	BOND & INT REDEMPTION-2012 SEWER	43,793.07
590-000-016.010	BOND RESERVE ACCT - 2012 SEWER	1,592.01
590-000-016.020	REPAIR, REPLACE, IMPROVE ACCT-201	130,760.68
590-000-017.000	MBIA-CLASS INVESTMENTS	64,174.05
590-000-035.000	ACCOUNTS RECEIVABLE	7,158.35
590-000-123.000	PREPAID EXPENSES	4,514.39
590-000-152.000	FIXED ASSETS	5,787,820.84
590-000-153.000	ACCUMULATED DEPRECIATION	(2,811,848.09)
Total Assets		3,188,848.56
*** Liabilities ***		
590-000-202.000	ACCOUNTS PAYABLE	98,659.17
590-000-251.000	ACCRUED INTEREST	5,798.00
590-000-300.100	USDA RD BOND PAYABLE	1,265,000.00
Total Liabilities		1,369,457.17
*** Fund Balance ***		
590-000-390.000	FUND BALANCE	1,959,815.84
Total Fund Balance		1,959,815.84
Beginning Fund Balance - 19-20		1,959,815.84
Net of Revenues VS Expenditures - 19-20		(55,805.82)
*19-20 End FB/20-21 Beg FB		1,904,010.02
Net of Revenues VS Expenditures - Current Year		(84,618.63)
Ending Fund Balance		1,819,391.39
Total Liabilities And Fund Balance		3,188,848.56

* Year Not Closed

User: CARRIE

PERIOD ENDING 11/30/2020

DB: Leslie

% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	11/30/2020 NORM (ABNORM)	MONTH 11/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 590 - SEWER FUND							
Revenues							
Dept 000							
590-000-637.000	LAB FEES	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
590-000-648.000	SEWER SALES	390,000.00	390,000.00	96,236.03	3,833.92	293,763.97	24.68
590-000-657.000	SEWER PENALTIES	7,500.00	7,500.00	3,146.89	1,652.47	4,353.11	41.96
590-000-664.002	INT EARNED-SEWER	1,000.00	1,000.00	26.96	0.00	973.04	2.70
Total Dept 000		401,500.00	401,500.00	99,409.88	5,486.39	302,090.12	24.76
TOTAL REVENUES		401,500.00	401,500.00	99,409.88	5,486.39	302,090.12	24.76
Expenditures							
Dept 528 - SEWER PLANT							
590-528-703.000	SALARIES/WAGES	84,000.00	84,000.00	31,335.20	6,648.93	52,664.80	37.30
590-528-714.000	FICA EXPENSE	6,246.00	6,246.00	2,351.75	534.92	3,894.25	37.65
590-528-720.000	FRINGES	8,629.00	8,629.00	0.00	0.00	8,629.00	0.00
590-528-744.000	SUPPLIES	10,000.00	10,000.00	7,286.99	748.14	2,713.01	72.87
590-528-810.000	CONTRACTED SERVICES	25,000.00	25,000.00	10,863.67	0.00	14,136.33	43.45
590-528-912.000	INSURANCE	6,300.00	6,300.00	0.00	0.00	6,300.00	0.00
590-528-920.000	UTILITIES SEWER PLANT	35,000.00	35,000.00	16,736.12	0.00	18,263.88	47.82
590-528-940.000	EQUIPMENT RENTAL	3,000.00	3,000.00	896.91	0.00	2,103.09	29.90
590-528-959.000	MISCELLANEOUS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
590-528-960.000	TRAINING	3,000.00	3,000.00	310.00	0.00	2,690.00	10.33
590-528-970.000	CAPITAL EXPENDITURES	50,000.00	50,000.00	9,076.11	2,130.00	40,923.89	18.15
Total Dept 528 - SEWER PLANT		232,175.00	232,175.00	78,856.75	10,061.99	153,318.25	33.96
Dept 529 - SEWER COLLECTION							
590-529-703.000	SALARIES/WAGES	35,000.00	35,000.00	10,613.76	2,180.10	24,386.24	30.33
590-529-714.000	FICA EXPENSE	2,600.00	2,600.00	760.89	156.06	1,839.11	29.27
590-529-720.000	FRINGES	13,000.00	13,000.00	6,619.19	(810.88)	6,380.81	50.92
590-529-744.000	SUPPLIES	7,000.00	7,000.00	204.27	0.00	6,795.73	2.92
590-529-810.000	CONTRACTED SERVICES	40,000.00	40,000.00	69,870.85	11,070.00	(29,870.85)	174.68
590-529-912.000	INSURANCE	1,000.00	1,000.00	52.80	26.40	947.20	5.28
590-529-940.000	EQUIPMENT RENTAL	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00
590-529-959.000	MISCELLANEOUS	500.00	500.00	0.00	0.00	500.00	0.00
590-529-960.000	TRAINING	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
590-529-970.000	CAPITAL EXPENDITURES	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
Total Dept 529 - SEWER COLLECTION		154,100.00	154,100.00	88,121.76	12,621.68	65,978.24	57.18
Dept 558 - ADMINISTRATIVE							
590-558-965.010	ADMIN SUPPORT	32,500.00	32,500.00	0.00	0.00	32,500.00	0.00
590-558-993.011	2012 WWTP DEBT SERVICE-PRIN	26,000.00	26,000.00	0.00	0.00	26,000.00	0.00
590-558-995.000	INT ON BOND DEBT	33,000.00	33,000.00	17,050.00	17,050.00	15,950.00	51.67
Total Dept 558 - ADMINISTRATIVE		91,500.00	91,500.00	17,050.00	17,050.00	74,450.00	18.63
TOTAL EXPENDITURES		477,775.00	477,775.00	184,028.51	39,733.67	293,746.49	38.52

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2020
 % Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDT USED
		ORIGINAL BUDGET	2020-21 AMENDED BUDGET	11/30/2020 NORM (ABNORM)	MONTH 11/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 590 - SEWER FUND							
Fund 590 - SEWER FUND:							
TOTAL REVENUES		401,500.00	401,500.00	99,409.88	5,486.39	302,090.12	24.76
TOTAL EXPENDITURES		477,775.00	477,775.00	184,028.51	39,733.67	293,746.49	38.52
NET OF REVENUES & EXPENDITURES		(76,275.00)	(76,275.00)	(84,618.63)	(34,247.28)	8,343.63	110.94

Fund 591 WATER FUND

GL Number	Description	Balance
*** Assets ***		
591-000-001.000	CASH ACCOUNT	411,811.53
591-000-004.000	INVESTMENTS	511.89
591-000-006.010	2012 WATER BOND & INTEREST REDEMP	43,830.44
591-000-017.000	MBIA-CLASS INVESTMENTS	1,358.37
591-000-035.000	ACCOUNTS RECEIVABLE	2,188.42
591-000-123.000	PREPAID EXPENSES	2,424.67
591-000-152.000	FIXED ASSETS	5,147,926.35
591-000-153.000	ACCUMULATED DEPRECIATION	(1,156,475.51)
Total Assets		4,453,576.16
*** Liabilities ***		
591-000-202.000	ACCOUNTS PAYABLE	5,284.54
591-000-251.000	ACCRUED INTEREST	7,781.00
591-000-256.000	DEPOSIT ON HYDRANT RENTAL	15.00
591-000-300.000	REVENUE BONDS PAYABLE	1,587,277.00
Total Liabilities		1,600,357.54
*** Fund Balance ***		
591-000-390.000	FUND BALANCE	2,796,517.59
Total Fund Balance		2,796,517.59
Beginning Fund Balance - 19-20		2,796,517.59
Net of Revenues VS Expenditures - 19-20		35,792.51
*19-20 End FB/20-21 Beg FB		2,832,310.10
Net of Revenues VS Expenditures - Current Year		20,908.52
Ending Fund Balance		2,853,218.62
Total Liabilities And Fund Balance		4,453,576.16

* Year Not Closed

PERIOD ENDING 11/30/2020
 % Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET	11/30/2020 NORM (ABNORM)	MONTH 11/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 591 - WATER FUND							
Revenues							
Dept 000							
591-000-609.000	WATER METERS	0.00	0.00	2,616.60	0.00	(2,616.60)	100.00
591-000-635.000	WATER TAP FEES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
591-000-640.000	WATER TURN ON	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
591-000-647.000	WATER SALES	400,000.00	400,000.00	108,828.91	4,244.17	291,171.09	27.21
591-000-656.000	WATER PENALTIES	9,000.00	9,000.00	3,819.13	1,962.06	5,180.87	42.43
591-000-664.001	INT EARNED-WATER	4,500.00	4,500.00	204.23	0.00	4,295.77	4.54
591-000-669.000	HYDRANT RENTAL	7,200.00	7,200.00	1,678.52	0.00	5,521.48	23.31
591-000-669.001	TOWNSHIP HYDRANT RENTAL	7,200.00	7,200.00	7,120.16	0.00	79.84	98.89
Total Dept 000		430,900.00	430,900.00	124,267.55	6,206.23	306,632.45	28.84
TOTAL REVENUES		430,900.00	430,900.00	124,267.55	6,206.23	306,632.45	28.84
Expenditures							
Dept 556 - WELLS & IRON REMOVAL							
591-556-703.000	SALARIES/WAGES	25,000.00	25,000.00	8,388.78	1,460.43	16,611.22	33.56
591-556-714.000	FICA EXPENSE	2,000.00	2,000.00	598.09	104.91	1,401.91	29.90
591-556-720.000	FRINGES	8,500.00	8,500.00	3,251.78	(447.60)	5,248.22	38.26
591-556-744.000	SUPPLIES	10,000.00	10,000.00	2,251.92	0.00	7,748.08	22.52
591-556-810.000	CONTRACTED SERVICES	0.00	0.00	12,305.80	0.00	(12,305.80)	100.00
591-556-812.000	SDWA FEES	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
591-556-912.000	INSURANCE	2,200.00	2,200.00	105.60	52.80	2,094.40	4.80
591-556-920.000	UTILITIES	15,000.00	15,000.00	5,299.96	0.00	9,700.04	35.33
591-556-930.000	BUILDING MAINTENANCE	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
591-556-940.000	EQUIPMENT RENTAL	1,500.00	1,500.00	882.92	5.06	617.08	58.86
591-556-959.000	MISCELLANEOUS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
591-556-970.000	CAPITAL EXPENDITURES	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
Total Dept 556 - WELLS & IRON REMOVAL		121,200.00	121,200.00	33,084.85	1,175.60	88,115.15	27.30
Dept 557 - WATER DISTRIBUTION							
591-557-703.000	SALARIES/WAGES	54,000.00	54,000.00	19,485.83	4,586.80	34,514.17	36.08
591-557-714.000	FICA EXPENSE	4,200.00	4,200.00	1,395.21	328.22	2,804.79	33.22
591-557-720.000	FRINGES	18,000.00	18,000.00	8,237.09	(1,028.26)	9,762.91	45.76
591-557-744.000	SUPPLIES	30,000.00	30,000.00	8,214.08	2,184.16	21,785.92	27.38
591-557-744.001	BULK SUPPLIES FOR RESALE	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00
591-557-810.000	CONTRACTED SERVICES	20,000.00	20,000.00	14,929.78	7,575.12	5,070.22	74.65
591-557-912.000	INSURANCE	2,000.00	2,000.00	105.60	52.80	1,894.40	5.28
591-557-920.000	UTILITIES	1,500.00	1,500.00	520.36	0.00	979.64	34.69
591-557-940.000	EQUIPMENT RENTAL	10,000.00	10,000.00	2,761.23	0.00	7,238.77	27.61
591-557-960.000	TRAINING	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00
591-557-970.000	CAPITAL EXPENDITURES	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
Total Dept 557 - WATER DISTRIBUTION		196,700.00	196,700.00	55,649.18	13,698.84	141,050.82	28.29
Dept 558 - ADMINISTRATIVE							
591-558-965.010	ADMIN SUPPORT	32,500.00	32,500.00	0.00	0.00	32,500.00	0.00
591-558-993.012	2012 WATER PROJ DEBT SERVICE	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00
591-558-995.000	INT ON BOND DEBT	31,000.00	31,000.00	14,625.00	0.00	16,375.00	47.18
Total Dept 558 - ADMINISTRATIVE		138,500.00	138,500.00	14,625.00	0.00	123,875.00	10.56

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2020
 % Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET	11/30/2020 NORM (ABNORM)	MONTH 11/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 591 - WATER FUND Expenditures							
TOTAL EXPENDITURES		456,400.00	456,400.00	103,359.03	14,874.44	353,040.97	22.65
Fund 591 - WATER FUND:							
TOTAL REVENUES		430,900.00	430,900.00	124,267.55	6,206.23	306,632.45	28.84
TOTAL EXPENDITURES		456,400.00	456,400.00	103,359.03	14,874.44	353,040.97	22.65
NET OF REVENUES & EXPENDITURES		(25,500.00)	(25,500.00)	20,908.52	(8,668.21)	(46,408.52)	81.99

Fund 661 MOTOR VEHICLE POOL FUND

GL Number	Description	Balance
*** Assets ***		
661-000-000.000		55.77
661-000-001.000	CASH ACCOUNT	192,479.97
661-000-004.000	INVESTMENT	421.14
661-000-017.000	MBIA-CLASS INVESTMENTS	1,803.43
661-000-152.000	FIXED ASSETS	2,144,618.03
661-000-153.000	ACCUMULATED DEPRECIATION	(1,166,029.55)
Total Assets		1,173,348.79
*** Liabilities ***		
661-000-202.000	ACCOUNTS PAYABLE	246.36
Total Liabilities		246.36
*** Fund Balance ***		
661-000-390.000	FUND BALANCE	1,435,928.39
Total Fund Balance		1,435,928.39
Beginning Fund Balance - 19-20		1,435,928.39
Net of Revenues VS Expenditures - 19-20		(230,781.79)
*19-20 End FB/20-21 Beg FB		1,205,146.60
Net of Revenues VS Expenditures - Current Year		(32,044.17)
Ending Fund Balance		1,173,102.43
Total Liabilities And Fund Balance		1,173,348.79

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2020
 % Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	11/30/2020 NORM (ABNORM)	MONTH 11/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 661 - MOTOR VEHICLE POOL FUND							
Revenues							
Dept 000							
661-000-664.000	INTEREST EARNED	6,800.00	6,800.00	97.55	0.00	6,702.45	1.43
661-000-668.001	ALL EQUIP RENTAL	70,000.00	70,000.00	26,801.60	5,989.37	43,198.40	38.29
661-000-668.002	POLICE EQUIP RENTAL	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
Total Dept 000		82,800.00	82,800.00	26,899.15	5,989.37	55,900.85	32.49
TOTAL REVENUES		82,800.00	82,800.00	26,899.15	5,989.37	55,900.85	32.49
Expenditures							
Dept 301 - POLICE SAFETY							
661-301-931.000	VEHICLE MAINTENANCE	3,399.00	3,399.00	0.00	0.00	3,399.00	0.00
661-301-970.000	CAPITAL EXPENDITURES	5,000.00	5,000.00	32,639.00	0.00	(27,639.00)	652.78
Total Dept 301 - POLICE SAFETY		8,399.00	8,399.00	32,639.00	0.00	(24,240.00)	388.61
Dept 441 - DEPT OF PUBLIC WORKS							
661-441-703.000	SALARIES/WAGES-DPW MVP	17,044.00	17,044.00	3,481.34	838.51	13,562.66	20.43
661-441-714.000	FICA EXPENSE	1,526.00	1,526.00	244.22	58.22	1,281.78	16.00
661-441-720.000	FRINGES	7,000.00	7,000.00	2,906.64	(581.19)	4,093.36	41.52
661-441-741.000	GAS & OIL	6,500.00	6,500.00	1,317.39	0.00	5,182.61	20.27
661-441-744.000	SUPPLIES	15,000.00	15,000.00	1,436.54	90.03	13,563.46	9.58
661-441-810.000	CONTRACTED SERVICES	8,000.00	8,000.00	3,627.59	0.00	4,372.41	45.34
661-441-940.000	EQUIPMENT RENTAL	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
661-441-960.000	TRAINING	500.00	500.00	0.00	0.00	500.00	0.00
661-441-970.000	CAPITAL EXPENDITURES	15,000.00	15,000.00	13,290.60	0.00	1,709.40	88.60
Total Dept 441 - DEPT OF PUBLIC WORKS		72,070.00	72,070.00	26,304.32	405.57	45,765.68	36.50
TOTAL EXPENDITURES		80,469.00	80,469.00	58,943.32	405.57	21,525.68	73.25
Fund 661 - MOTOR VEHICLE POOL FUND:							
TOTAL REVENUES		82,800.00	82,800.00	26,899.15	5,989.37	55,900.85	32.49
TOTAL EXPENDITURES		80,469.00	80,469.00	58,943.32	405.57	21,525.68	73.25
NET OF REVENUES & EXPENDITURES		2,331.00	2,331.00	(32,044.17)	5,583.80	34,375.17	1,374.70
TOTAL REVENUES - ALL FUNDS							
TOTAL EXPENDITURES - ALL FUNDS		2,624,671.00	2,624,671.00	1,334,899.68	71,915.40	1,289,771.32	50.86
NET OF REVENUES & EXPENDITURES		2,575,405.00	2,575,405.00	975,501.32	165,526.93	1,599,903.68	37.88
NET OF REVENUES & EXPENDITURES		49,266.00	49,266.00	359,398.36	(93,611.53)	(310,132.36)	729.51

Fund 249 BUILDING DEPARTMENT FUND

GL Number	Description	Balance
*** Assets ***		
249-000-001.000	CASH ACCOUNT	2,921.23
Total Assets		<u>2,921.23</u>
*** Liabilities ***		
Total Liabilities		<u>0.00</u>
*** Fund Balance ***		
249-000-390.000	Fund Balance	1,097.21
Total Fund Balance		<u>1,097.21</u>
Beginning Fund Balance - 19-20		1,097.21
Net of Revenues VS Expenditures - 19-20		604.29
*19-20 End FB/20-21 Beg FB		1,701.50
Net of Revenues VS Expenditures - Current Year		1,219.73
Ending Fund Balance		2,921.23
Total Liabilities And Fund Balance		2,921.23

* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2020

% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	2020-21 AMENDED BUDGET	11/30/2020 NORM (ABNORM)	MONTH 11/30/20 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 249 - BUILDING DEPARTMENT FUND							
Revenues							
Dept 000							
249-000-607.000	CHARGES FOR SERVICES	4,120.00	4,120.00	7,782.90	1,883.00	(3,662.90)	188.91
249-000-699.000	CONTRIBUTIONS FROM OTHER FND	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
Total Dept 000		10,120.00	10,120.00	7,782.90	1,883.00	2,337.10	76.91
TOTAL REVENUES		10,120.00	10,120.00	7,782.90	1,883.00	2,337.10	76.91
Expenditures							
Dept 371 - INSPECTORS							
249-371-703.000	SALARIES/WAGES-INSPECTORS	3,600.00	3,600.00	1,407.51	291.56	2,192.49	39.10
249-371-714.000	FICA EXPENSE	309.00	309.00	107.66	22.30	201.34	34.84
249-371-810.000	CONTRACTED SERVICES	8,000.00	8,000.00	5,048.00	1,165.00	2,952.00	63.10
Total Dept 371 - INSPECTORS		11,909.00	11,909.00	6,563.17	1,478.86	5,345.83	55.11
TOTAL EXPENDITURES		11,909.00	11,909.00	6,563.17	1,478.86	5,345.83	55.11
Fund 249 - BUILDING DEPARTMENT FUND:							
TOTAL REVENUES		10,120.00	10,120.00	7,782.90	1,883.00	2,337.10	76.91
TOTAL EXPENDITURES		11,909.00	11,909.00	6,563.17	1,478.86	5,345.83	55.11
NET OF REVENUES & EXPENDITURES		(1,789.00)	(1,789.00)	1,219.73	404.14	(3,008.73)	68.18

Fund 701 GENERAL AGENCY FUND

GL Number	Description	Balance
*** Assets ***		
701-000-001.000	CASH ACCOUNT	12,650.04
701-000-001.001	PAYROLL CHECKING	5,550.62
Total Assets		18,200.66
*** Liabilities ***		
701-000-214.101	ADVANCE FROM GENERAL FUND	5,000.00
701-000-228.002	DUE TO STATE OF MICHIGAN SITW	2,343.96
701-000-228.003	DUE TO MERS	854.72
701-000-228.056	DUE TO SOM SOR REG FEE	350.00
701-000-230.001	DUE TO LESLIE AMERICAN LEGION POS	500.00
701-000-231.005	DUE TO AFSCME	207.50
701-000-231.006	DUE TO FOP	120.38
701-000-231.010	DUE TO AFLAC	413.40
701-000-231.011	DUE TO HEALTH INSURANCE	8,401.94
701-000-231.012	DUE TO RIFLE PURCHASE	8.76
Total Liabilities		18,200.66
*** Fund Balance ***		
Total Fund Balance		0.00
Beginning Fund Balance - 19-20		0.00
Net of Revenues VS Expenditures - 19-20		0.00
*19-20 End FB/20-21 Beg FB		0.00
Net of Revenues VS Expenditures - Current Year		0.00
Ending Fund Balance		0.00
Total Liabilities And Fund Balance		18,200.66

* Year Not Closed

Fund 703 CURRENT TAX COLLECTION FUND

GL Number	Description	Balance
*** Assets ***		
703-000-001.000	CASH ACCOUNT	8,619.12
703-000-017.000	MBIA-CLASS INVESTMENTS	593.78
Total Assets		9,212.90
*** Liabilities ***		
703-000-215.000	DUE TO GEN FUND - GEN OP	3,063.33
703-000-215.001	DUE TO GEN FUND - ADMIN FEES ON T	294.93
703-000-215.002	DUE TO GEN FUND - PENALTIES ON TA	1,051.77
703-000-215.003	DUE TO GEN FUND - INTEREST ON TR	593.78
703-000-215.004	DUE TO GEN FUND - WEEDS	(200.00)
703-000-220.000	DUE TO CAP REG AIRPORT	35.69
703-000-222.000	DUE TO INGHAM COUNTY - OPERATING	1,211.31
703-000-222.001	DUE TO INGHAM COUNTY - EXTRA	231.83
703-000-222.002	DUE TO INGHAM COUNTY - DRAINS	22.39
703-000-223.000	DUE TO CADL - TAXES	79.65
703-000-225.000	DUE TO LESLIE PUBLIC SCHOOLS - SC	285.15
703-000-225.001	DUE TO LESLIE PUBLIC SCHOOLS - LP	133.17
703-000-228.000	DUE TO S.E.T.	1,083.94
703-000-234.000	DUE TO INGHAM INTERMEDIATE SCHOOL	306.32
703-000-235.000	DUE TO LANSING COMMUNITY COLLEGE-	682.47
703-000-275.001	OVERPAYMENTS	(2,378.94)
703-000-277.000	MOBILE HOME TAXES	2,310.00
703-000-280.000	INDUSTRIAL FACILITIES TAXES PAYAB	200.00
703-000-281.000	DELQ PERS PROP TAX PAYABLE	206.11
Total Liabilities		9,212.90
*** Fund Balance ***		
Total Fund Balance		0.00
Beginning Fund Balance - 19-20		0.00
Net of Revenues VS Expenditures - 19-20		0.00
*19-20 End FB/20-21 Beg FB		0.00
Net of Revenues VS Expenditures - Current Year		0.00
Ending Fund Balance		0.00
Total Liabilities And Fund Balance		9,212.90

* Year Not Closed



**Leslie Police Department
Police Log/Information Summary
November 2020**



There were 24 log entries for the month of November 2020.

11/1 at noon Officer Sweet responded to the area of Main & Mill to check a report of a small child in the road.

11/2 at 5:30pm Officer Service assisted ICSO at 127 & Rolfe Rd on a OWI/PIA.

11/3 at 2:30pm Officer Service was called to Hull & Bellevue to report a 2 car PDA

11/4 at 11:00pm Officer Sweet responded to the 100 block of S. Sherman on a suspicious situation.

11/6 at 9:00am Sgt. Bennehoff received information at LMS regarding an altercation between students.

11/6 at 11:30am Sgt. Bennehoff responded to the 300 block of S. Sherman regarding a possible dog bite.

11/6 at 5:30pm Officer Service assisted ICSO at Oak & Kinneville with a domestic assault suspect.

11/7 at 6:30pm Officer Service assisted Jackson Co. on subpoena service on Maple St.

11/7 at 9:00pm Officer Service went to the 600 block of Rice St. on a verbal domestic dispute.

11/9 at 6:00pm Officer Service assisted ICSO with a 1 car PIA at Churchill & Bellevue.

11/10 at 6:00pm Officer Service assisted ICSO in responding to a fight in the 4400 block of Oak St.

11/16 at 12:30pm Officer Service went to the 300 block of Pennsylvania regarding a neighbor/property dispute.

11/16 at 7:00pm Officer Service responded to 714 Mill St. to receive information about a run away child.

11/16 at 7:52pm Officer Service assisted Jackson County on subpoena service.

11/19 at 1:00PM Sgt. Bennehoff was called to the 200 block of N. Main regarding a possible car pedestrian PDA.

11/19 at 2:30pm Sgt. Bennehoff responded to Bellevue and Armstrong on a dog complaint.

11/20 at 5:00pm Officer Service assist ICSO in response to a one car crash at Eden and Kinneville.

11/23 at 4:15pm Officer Sweet assisted ICSO responding to an assault in the 4400 block of Oak St.

11/23 at 7:15pm Officer Sweet responded to the 100 block of Covert St on a kid complaint.

11/24 at 6:00pm Officer Sweet went to the 300 block of Russell St. to receive information regarding a telephone fraud.

11/26 at 3:00pm Sgt Bennehoff responded to the 200 block of E Bellevue to check security of a building with an open window.

11/27 at 1:30pm Sgt Bennehoff responded to the 200 block of Pennsylvania to check a report of a possible injury in the parking lot.

11/28 at 10:00am Sgt Bennehoff received information regarding a security/background check.

11/30 at 8:30pm Officer Service responded to the 300 block of Pennsylvania on a neighbor dispute.

November 2020 Fire Department Report

First update, COVID as everyone knows continue to be an issue. We have no positive tests ongoing, however, we do have two fireman who came in contact while around someone who has COVID, so these two firemen are being quarantined as of recently! I continue in the dept. to sanitize the trucks inside and the station as I clean around inside the bay and interior of the department. We have stopped having a meeting for December so we can try to stop the spread as best we can! We will start up meetings again in January.

Notes on additional manpower - two personnel are now in class until the end of March to complete firefighter 1 and 2 class: Robert Stacy and Chris Evans.

I added a new fire-personnel – Tia Schuette – she’s moved here to Leslie from Onondaga (she is fully certified already F.F. 1 n 2)

Runs for the past 30 days are as follows:

Motor vehicle accident in township

Grass fire on Dutch road

House fire in Stockbridge township – our tanker for water, and our engine with manpower assisted Stockbridge Fire

Motor vehicle accident – car vs. tree accident – resulting in two injuries

Motor vehicle accident – rollover accident on Tuttle road (quad rollover 300 ft from house in field) - resulted in one injury

Truck / Equipment:

I had overhead door in station to fix bay 2 door (wouldn’t open) alignment issue and rollers issue. Door is fixed.

All equipment is in service – no issues at all with equipment!

Trucks- engine 741 twp. Engine had issue with truck generator – parts are on order (fuel pump on generator).

No other truck issues at this time.

I have met face to face with our service tech. I started a yearly preventative maintenance schedule with him.

All vehicles will be gone thru – checked out as in: wheels, chassis, engines, pumps. I am doing this measure so we stay ahead of the game and not wait until something breaks to fix it. This will put us ahead of any issue we find and not then have to wait and possibly have any trucks out of service!

New Radio system – we’re supposed to be up and running in November for county by now. Due to the COVID mess we have, the radio system will not be installed until late summer now. (we are 100% in service with the system we have now still!

On another note: the department again this year adopted a family in need. They have several kids in Leslie schools, a Mom and Dad and another relative living with them...so it’s a pretty large family all living together. We provided them with a full Thanksgiving Supper and for Christmas, we are providing them with gifts for all of them and a dinner on Christmas Day.

Thanks,
Chief Howe LFD

CITY OF LESLIE, MICHIGAN
SITE PLAN REVIEW APPLICATION AND CHECKLIST

- Approval of the site plan is hereby requested for the following parcel(s) of land in the City of Leslie
- This application is submitted with three (3) copies of the complete site plan and payment of the appropriate review fees. Applicant shall also submit a digital version of the site plan to the zoning administrator.
- Application must be filed least 25 days prior to a scheduled planning commission meeting for staff review and proper notices.
- The attached checklist has been completed to certify the data contained on the site plan. If the required data has not been provided, the appropriate box has been checked with a statement of explanation on why the data has not been provided.
- I understand that if my site plan is deemed to be incomplete, it may be returned by the City for revisions without being forwarded to the Planning Commission for consideration, until such time as the requirements have been adequately met.
- By signing this application, the applicant hereby grants full authority to the City of Leslie, its agents, employees, representatives and/or appointees to enter upon the undersigned lands/parcel(s) for the purposes of inspection and examination.

Application Filed On:

Application Transmitted by City On:

Property Details:

1. Name of Proposed Development: Verde Fields
2. Property Street Address: TBD / Industrial Drive
3. Location of Property: On the (north, south, east, west side) of Street, between South/West side of Industrial Dr.
4. Legal Description of Property: Part of the South 1/2 of the Northwest 1/4, Sec 27, T2N, R1W
5. Site Area (in acres and square feet): 3 acres
6. Zoning Designation of Property: General Industrial (M-1)

Ownership:

1. Name of Title/Deed Holder: Verde Fields, LLC Norman Albrecht (member)
2. Address: 677 Virginia Ave. East Lansing, MI 48823
3. Telephone No: (513) 519-2817
4. Email address: verdefields.mi@gmail.com

Applicant:

1. Applicant (If different from owner above):
2. Address:
3. Telephone No:
4. Email address:
5. Interest in Property (potential buyer/lease holder/potential lessee/other):

Architect/Surveyor/Engineer preparing site plan:

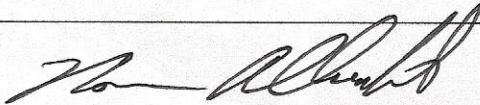
1. Name of Individual: *Mark Fauser / Fauser Land Surveying*
2. Address: *2756 W. Kinneville Rd. Leslie, MI 49251*
3. Telephone No: *(517) 589-0225*
4. Email address: *pobmaf@aol.com*

PLEASE NOTE: LLC establishments must have a current plan of operation.

APPLICATION FEES:

- | | |
|--|--------------|
| • Administrative Review | • 1st - Free |
| • Preliminary Site Plan Review | • \$200 |
| • Sketch Plan Review (basic homeowner projects) | • \$200 |
| • Single Family Residential (new construction) | • \$100 |
| • Planned Unit Development/Mixed use development | • \$200 |
| • Commercial Site Plan Review | • \$400 |
| • Industrial Site Plan Review | • \$500 |

Signature of Applicant



Date

11/3/20

Signature of Deed/Title Holder

Date

PLEASE PROVIDE AN OVERVIEW OF THE PROJECT:

- *12,000 square foot cannabis grow facility*
- *Not open to the public*

SITE PLAN REVIEW CHECKLIST:

ITEM	PROVIDED	NOT PROVIDED
1. Site location Map.	✓	
2. North arrow, scale (one (1) inch equals fifty (50) feet if the subject property is less than three (3) acres and one (1) inch equals one hundred (100) feet if three (3) acres or more.	✓	
3. Revision dates.	✓	
4. Signature and Seal of Architect/Surveyor/Engineer.	✓	
5. Area of site (in acres and square feet).	✓	
6. Boundary of the property outlined in solid line.	✓	
7. Names, centerline and right-of-way widths of adjacent streets.	✓	
8. Zoning designation of property.	✓	
9. Zoning designation and use of adjacent properties.	✓	
10. Existing and proposed elevations for building(s) parking lot areas and drives		✓
11. Direction of surface water drainage and grading plan and any plans for storm water retention/detention on site.	✓	
12. Required setbacks from property lines and adjacent parcels.	✓	
13. Location and height of existing structures on site and within 100 feet of the property.	N/A	
14. Location and width of existing easements, alleys and drives.	✓	
15. Location and width of all public sidewalks along the fronting street right-of-way and on the site, with details.	N/A	
16. Layout of existing/proposed parking lot, with space and aisle dimensions.	✓	
17. Parking calculations per ordinance.		✓
18. Location of all utilities, including but not limited to gas, water, sanitary sewer, electricity, telephone.	✓	
19. Soil erosion and sedimentation control measures during construction.		✓
20. Location and height of all exiting/proposed fences, screens, walls or other barriers.	✓	
21. Location and details of dumpster enclosure and trash removal plan.	✓	
22. Landscape plan indicating existing/proposed trees and plantings along frontage and on the site.	✓	
23. Notation of landscape maintenance agreement.	N/A	
24. Notation of method of irrigation.	N/A	
25. Lighting plan indicating existing/proposed light poles on site, along site's frontage and any wall mounted lights.	✓	
a. Cut-sheet detail of all proposed light fixtures.	✓	
26. Architectural elevations of building (all facades). Identifying height, Materials used and colors.	✓	
27. Existing/proposed floor plans.		✓
28. Roof mounted equipment and screening.	NONE	
29. Location and type of existing/proposed on-site signage.	NONE	
30. Notation of prior variances, if any.	NONE	
31. Notation of required local, state and federal permits, if any.	N/A	
32. Additional information or special data (for some sites only)	N/A	
b. Environmental Assessment Study.	N/A	
c. Traffic Study. Trip Generation.	N/A	
d. Hazardous Waste Management Plan.	N/A	
33. For residential development: a schedule indicating number of dwelling units, number of bedrooms, gross and usable floor area, parking provided, total area of paved and unpaved surfaces.	N/A	
34. LLC establishments must have a current Plan of Operation.	✓	
35. Is property in the floodplain?	NO	
36. Will this require MDEQ permitting?	N/A	
37. Performance Bond – when required.	N/A	

Check the appropriate line. If item is marked as 'not provided', attach detailed explanation.

Additional data deemed necessary to enable to completion of an adequate review may be required by the Planning Commission, City and/or its consultants.

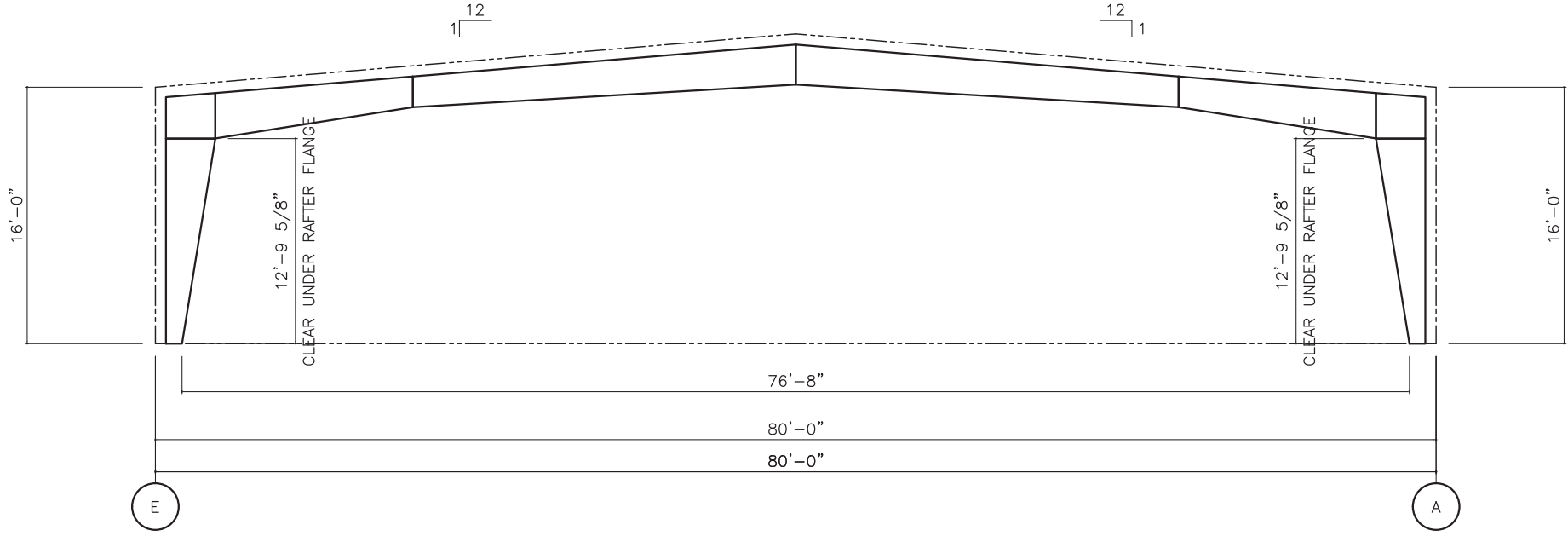
Site Plan Review Checklist Explanation for Verde Fields

10) Existing elevations are located on the Topographic Survey. The proposed elevations to be determined with geotechnical soil testing. Neighboring properties have had approximately 12" of topsoil which would set our building at 969 elevation at the highest.

17) We have 11 parking spaces in which one of them is handicapped. Verde Fields will have 2 employees in the facility besides the owner. We are not open to the public.

19) Soil erosion and sedimentation control measures during construction will be implemented by Verde Fields, LLC during the construction phase. Sandbags and/or hay bales will be placed on the eastern property line to ensure that sediment will not fill the ditch line or storm drain. Verde Fields will restore the ditch line and remove sediment if it happens to get around the installed control measures.

27) Proposed floor plans will consist of a concrete floor with mostly FRP Wall Panels. Approximately 4 flower rooms, 1 vegetative, 1 mother, 1 clone, 2 offices, men's and women's bathrooms, Dry room, etc.



FRAME @ LINE(S) 2,3,4,5,6

*ALL CLEAR DIMENSIONS ARE SUBJECT TO CHANGE AT TIME OF FINAL DESIGN,
UNLESS NOTED OTHERWISE IN THE SPECIAL USER NOTES SECTION.

DO NOT USE FOR FINAL CONSTRUCTION

SHEET TITLE: PRELIMINARY FRAME CROSS SECTIONS

SHEET NUMBER: FX

PROJECT NAME: NORMAN ALBRECHT BLDG

LESLIE, MI

CANAM STEEL BUILDING CORPORATION

WARREN, OH

DATE: 10/21/2020 11:20 AM

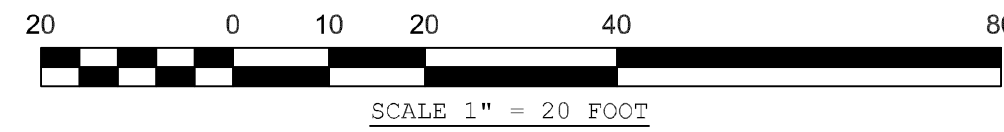
QUOTE NUMBER: CGS_2020.0925_ML_1

SITE PLAN PROPOSAL FOR VERDE FIELDS L.L.C.

PROPERTY DESCRIPTION

A parcel of land being part of the South 1/2 of the Northwest 1/4 of Section 27, Town 1 North, Range 1 West, City of Leslie, Ingham County, Michigan being more specifically described as follows: To locate the Place of Beginning, commence at the West 1/4 corner of Section 27; thence N 89°57'33" E., along the East - West 1/4 line of Section 27, a distance of 990.12 feet to the Place of Beginning; thence N 00°03'21" E., parallel with the centerline of Industrial Drive (so called), a distance of 349.31 feet; thence N 89°26'22" E., a distance of 375.02 feet, to the Westerly right of way of Industrial Drive (so called); thence S 00°03'21" W., along the Westerly right of way of Industrial Drive, a distance of 81.37 feet to a point of curve; thence continuing along the Westerly right of way of said roadway on a curve to the right, a distance of 48.65 feet (said curve having a radius of 60.00 feet, a delta angle of 46°27'33" and a chord bearing and distance of S 23°17'00" W., 47.33 feet); thence along the arc of a reverse curve to the left a distance of 178.62 feet (said curve having a radius of 75.00 feet, a delta angle of 136°27'21", and a chord bearing and distance of S 21°42'56" E., 139.30 feet); thence S 00°03'21" W, 98.42 feet, to the East - West 1/4 line; thence S 89°57'33" W., along the East - West 1/4 line 408.00 feet, to the Place of Beginning.

Containing 3.00 acres of land.
Subject to all existing pertinent easements and restrictions of record.



SCALE 1" = 20 FEET

ELEVATION DATA

ELEVATIONS CITED ON THIS DRAWING WERE DERIVED FROM SATELLITE OBSERVATIONS BROUGHT TO THE SITE AND VERIFIED AGAINST U.S.G.S. VERTICAL CONTROL MONUMENTS. CONTINENTAL-US GROID 18.
CONTOUR INTERVAL = 1 FOOT

BASIS OF BEARINGS

BEARINGS ARE BASED ON THE MICHIGAN STATE PLANE COORDINATE SYSTEM OF 1983, SOUTH ZONE.

LEGEND

- PROPOSED LIGHTING
- WATER VALVE
- FIRE HYDRANT
- PROPOSED TREE LOCATIONS (PINE)
- FLOW DIRECTION OF STORM RUNOFF

SITE DATA

1. ZONING
 - A.) SITE: GENERAL INDUSTRIAL (M-1)
 - B.) ADJACENT PARCELS
 - I.) NORTH (VACANT LAND) (5.59 ACRE EXISTING PARCEL) (SAME AS ITEM IV.)
 - II.) SOUTH (VACANT LAND) TAX ID#: (33-14-14-27-300-005) SINEMAN TRUST.
 - III.) EAST (WESTERLY RWY OF INDUSTRIAL DRIVE)
 - IV.) WEST (VACANT LAND) (5.59 ACRE EXISTING PARCEL (ZONED M-1))
2. SITE INFORMATION
 - A.) 3.00 ACRES OF LAND (VACANT LAND, SURVEYED AND DESCRIBED)
 - B.) GENTLY SLOPING TERRAIN NORTHWEST TO SOUTHEAST OF PARCEL
 - C.) SITE IS LOCATED IN THE CITY OF LESLIE M-1 INDUSTRIAL DISTRICT
 - D.) SITE IS ACCESSED BY BLACKTOP ASPHALTED ROADWAYS WITH CONCRETE CURB/GUTTER ON THE EAST BEING INDUSTRIAL DRIVE.

PROPOSED PARKING

- SURFACE OF PROPOSED PARKING AREA TO CONSTRUCTED OF ASPHALT.
- ACCOMODATING THE FOLLOWING NUMBER OF STALLS AND SIZES
- 10 STANDARD SIZE STALLS MEASURING 9' X 18'
 - 1 HANDICAPPED LOT MEASURING 14' X 18'

LOCAL FIRE DEPARTMENT REQUIREMENTS

OWNER SHALL INSTALL A KNOX BOX ON THE BUILDING EXTERIOR NEAR THE FRONT ENTRANCE IN ACCORDANCE WITH LOCAL FIRE DEPARTMENT STANDARDS AND REQUIREMENTS. APPLICATION FOR KNOX BOX IS AVAILABLE FROM THE LOCAL FIRE DEPARTMENT.

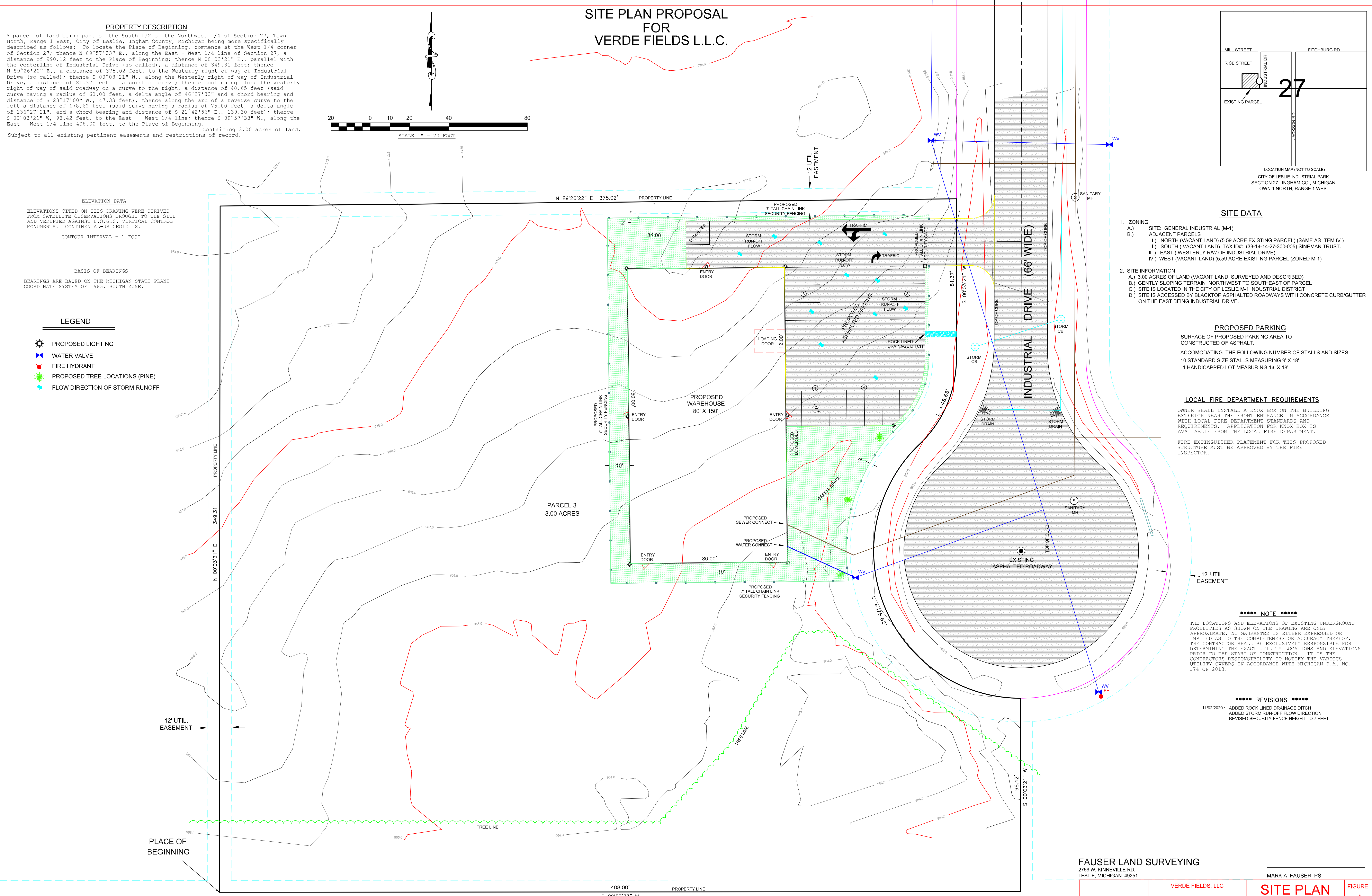
FIRE EXTINGUISHER PLACEMENT FOR THIS PROPOSED STRUCTURE MUST BE APPROVED BY THE FIRE INSPECTOR.

***** NOTE *****

THE LOCATIONS AND ELEVATIONS OF EXISTING UNDERGROUND FACILITIES AS SHOWN ON THE DRAWING ARE ONLY APPROXIMATE. NO GUARANTEE IS EITHER EXPRESSED OR IMPLIED AS TO THE COMPLETENESS OR ACCURACY THEREOF. THE CONTRACTOR SHALL BE EXCLUSIVELY RESPONSIBLE FOR DETERMINING THE EXACT UTILITY LOCATIONS AND ELEVATIONS PRIOR TO THE START OF CONSTRUCTION. IT IS THE CONTRACTORS RESPONSIBILITY TO NOTIFY THE VARIOUS UTILITY OWNERS IN ACCORDANCE WITH MICHIGAN P.A. NO. 174 OF 2013.

***** REVISIONS *****

11/02/2020 : ADDED ROCK LINED DRAINAGE DITCH
ADDED STORM RUN-OFF FLOW DIRECTION
REVISED SECURITY FENCE HEIGHT TO 7 FEET



12' UTIL. EASEMENT

12' UTIL. EASEMENT

PLACE OF BEGINNING

FAUSER LAND SURVEYING
2756 W. KINNEVILLE RD.
LESLIE, MICHIGAN 49521

MARK A. FAUSER, PS

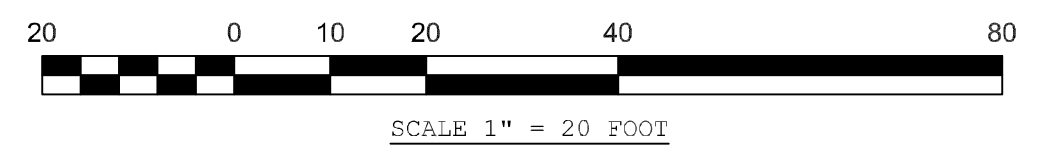
VERDE FIELDS, LLC	SITE PLAN	FIGURE A
DRAWN: FAUSER DATE: 11/02/2020 APPROVED: MAR SCALE: 1 INCH = 20 FEET PROJECT NO.: TS 10220		

408.00' PROPERTY LINE
S 89°57'33" W
EAST - WEST 1/4 LINE SECTION 27

TOPOGRAPHIC SURVEY FOR VERDE FIELDS L.L.C.

PROPERTY DESCRIPTION

A parcel of land being part of the South 1/2 of the Northwest 1/4 of Section 27, Town 1 North, Range 1 West, City of Leslie, Ingham County, Michigan being more specifically described as follows: To locate the Place of Beginning, commence at the West 1/4 corner of Section 27; thence N 89°57'33" E., along the East - West 1/4 line of Section 27, a distance of 990.12 feet to the Place of Beginning; thence N 00°03'21" E., parallel with the centerline of Industrial Drive (so called), a distance of 349.31 feet; thence N 89°26'22" E., a distance of 375.02 feet, to the Westerly right of way of Industrial Drive (so called); thence S 00°03'21" W., along the Westerly right of way of Industrial Drive, a distance of 81.37 feet to a point of curve; thence continuing along the Westerly right of way of said roadway on a curve to the right, a distance of 48.65 feet (said curve having a radius of 60.00 feet, a delta angle of 46°27'33" and a chord bearing and distance of S 23°17'00" W., 47.33 feet); thence along the arc of a reverse curve to the left a distance of 178.62 feet (said curve having a radius of 75.00 feet, a delta angle of 136°27'21", and a chord bearing and distance of S 21°42'56" E., 139.30 feet); thence S 00°03'21" W., 98.42 feet, to the East - West 1/4 line; thence S 89°57'33" W., along the East - West 1/4 line 408.00 feet, to the Place of Beginning.
Containing 3.00 acres of land.
Subject to all existing pertinent easements and restrictions of record.



ELEVATION DATA

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CONTOUR INTERVAL = 1 FOOT

SITE DATA

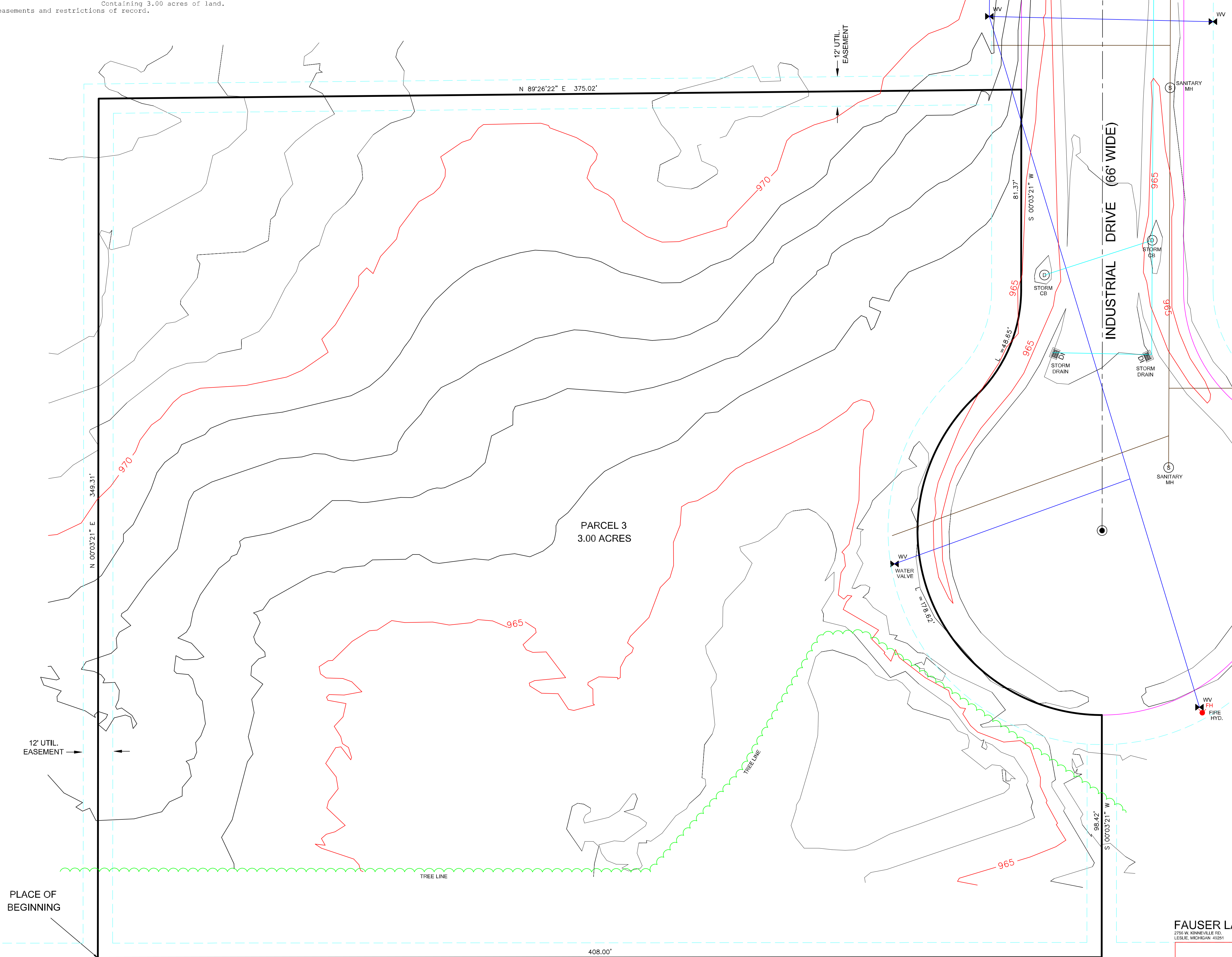
1. ZONING
 - A) SITE: GENERAL INDUSTRIAL (M-1)
 - B) ADJACENT PARCELS
 - I) NORTH (VACANT LAND) (5.59 ACRE EXISTING PARCEL) (SAME AS ITEM IV.)
 - II) SOUTH (VACANT LAND) TAX ID# (33-14-14-27-300-005) SINEMAN TRUST.
 - III) EAST (WESTERLY ROW OF INDUSTRIAL DRIVE)
 - IV) WEST (VACANT LAND) (5.59 ACRE EXISTING PARCEL (ZONED M-1))
2. SITE INFORMATION
 - A) 3.00 ACRE OF LAND (VACANT LAND, SURVEYED AND DESCRIBED)
 - B) GENTLY ROLLING TERRAIN (PREVIOUSLY CULTIVATED WITH SOY BEANS)
 - C) SITE IS LOCATED IN THE CITY OF LESLIE M-1 INDUSTRIAL DISTRICT
 - D) SITE IS ACCESSED BY BLACKTOP ASPHALTED ROADWAYS WITH CONCRETE CURB/GUTTER ON THE EAST BEING INDUSTRIAL DRIVE.

***** NOTE *****

THE LOCATIONS AND ELEVATIONS OF EXISTING UNDERGROUND FACILITIES AS SHOWN ON THE DRAWING ARE ONLY APPROXIMATE. NO GUARANTEE IS EITHER EXPRESSED OR IMPLIED AS TO THE COMPLETENESS OR ACCURACY THEREOF. THE CONTRACTOR SHALL BE EXCLUSIVELY RESPONSIBLE FOR DETERMINING THE EXACT UTILITY LOCATIONS AND ELEVATIONS PRIOR TO THE START OF CONSTRUCTION. IT IS THE CONTRACTORS RESPONSIBILITY TO NOTIFY THE VARIOUS UTILITY OWNERS IN ACCORDANCE WITH MICHIGAN P.A. NO. 174 OF 2013.

BASIS OF BEARINGS

BEARINGS ARE BASED ON THE MICHIGAN STATE PLANE COORDINATE SYSTEM OF 1983, SOUTH ZONE.



FAUSER LAND SURVEYING
2750 W. KIRKVILLE RD.
LESLIE, MICHIGAN 48821

MARK A. FAUSER, PS

VERDE FIELDS, LLC		TOPOGRAPHY	FIGURE A
DRAWN: FAUSER	DATE: 10/20/2020		
PROJECT NO. TS 102020			

408.00'
S 89°57'33" W
EAST - WEST 1/4 LINE SECTION 27

City of Leslie, Michigan

Financial Statements
And Independent Auditors' Report

Year Ended June 30, 2020

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Independent Auditors' Report

Honorable Mayor and Members of the City Council
City of Leslie
Leslie, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Leslie, Michigan as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Honorable Mayor and Members of the City Council
City of Leslie

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Leslie, Michigan as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and certain pension information, as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Leslie, Michigan's basic financial statements. The combining nonmajor fund financial statements, detailed statements of revenues, expenditures, and changes in fund balances – budget to actual with comparison to prior year, and schedule of bonded indebtedness are presented for purposes of additional analysis and are not a required part of the basic financial statements.

This other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Honorable Mayor and Members of the City Council
City of Leslie

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2020, on our consideration of the City of Leslie, Michigan's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Leslie, Michigan's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Leslie, Michigan's internal control over financial reporting and compliance.

Willis & Jurasek, P.C.

Willis & Jurasek, P.C.

October 19, 2020

City of Leslie
Management's Discussion and Analysis
Year Ended June 30, 2020

As management of the City of Leslie, Michigan, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City. The following is a discussion and analysis of the City of Leslie's financial performance, position, and a summary of activities for the fiscal year ended June 30, 2020. This analysis should be read in conjunction with the Independent Auditors' Report and with the City of Leslie's financial statements which will follow this analysis.

The City as a Whole

Financial Highlights:

- The City's total assets and deferred outflows of resources exceeded the City's total liabilities and deferred inflows of resources by \$9,859,448 (net position). Of this amount, \$956,830 can be used to meet the City's obligations to citizens and creditors.

- The City's total net position increased by \$362,246 from the previous fiscal year.

The City's net position remains stable. The City continues to provide primary services to its residents including police, fire, and public works services.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include legislative, general government, public works and community and economic development. The business-type activities are water and sewer.

The government-wide financial statements can be found on pages 1-3 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

City of Leslie
Management's Discussion and Analysis
Year Ended June 30, 2020

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains five individual governmental funds (including one debt fund). Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, major street, and local street funds, each of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison statements or schedules for the general fund and other major special revenue funds have been provided herein to demonstrate compliance with those budgets.

The basic governmental fund financial statements can be found on pages 4-7 of this report.

Proprietary funds. The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its sanitary sewer and water distribution. *Internal service funds* account for operations that provide services for equipment rental and accumulate and allocate costs internally among the City's various functions. Because this service predominantly benefits governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the major enterprise funds: water and sewer.

The basic proprietary fund financial statements can be found on pages 8-10 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 11-12 of this report.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 13-30 of this report.

City of Leslie
Management's Discussion and Analysis
Year Ended June 30, 2020

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain other information. This includes combining fund financial statements and schedules, which can be found in the "Other Supplementary Information" section of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Leslie, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$9,859,448 at the close of the most recent fiscal year.

By far the largest portion of the City's net position, about eighty-four percent (84%), reflects its investment in capital assets (e.g., land, buildings, vehicles, equipment and infrastructure) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be liquidated to pay these liabilities.

In a condensed format, the table below shows net position as of June 30, 2020 and 2019:

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Current assets	\$ 1,796,890	\$ 1,920,245	\$ 751,347	\$ 760,236
Non-current assets	4,159,720	3,655,931	6,834,901	6,967,425
Total assets	5,956,610	5,576,176	7,586,248	7,727,661
Deferred outflows of resources	197,806	237,565	-	-
Current liabilities	168,703	207,454	42,607	119,051
Non-current liabilities	823,197	808,492	2,752,277	2,852,277
Total liabilities	991,900	1,015,946	2,794,884	2,971,328
Deferred inflows of resources	94,432	56,926	-	-
Net position:				
Invested in capital assets - net of related debt	4,159,720	3,655,931	4,082,624	4,115,148
Restricted for debt service	476,339	403,479	183,935	165,372
Unrestricted	432,025	681,459	524,805	475,813
Total net position	\$ 5,068,084	\$ 4,740,869	\$ 4,791,364	\$ 4,756,333

City of Leslie
Management's Discussion and Analysis
Year Ended June 30, 2020

The following table shows the changes in net position for the year ended June 30, 2020 and 2019.

	Governmental Activities		Business-Type Activities	
	2020	2019	2020	2019
Program revenues				
Charges for services	\$ 26,311	\$ 46,532	\$ 822,387	\$ 833,963
Operating grants	240,764	255,652	-	-
Capital grants	618,485	-	-	20,347
General revenues				
Property taxes	560,173	662,135	-	-
Intergovernmental revenue	365,897	234,638	-	-
Interest & investment income	25,691	29,683	7,747	15,131
Transfers - internal activities	185,108	24,602	214,877	-
Other	140,113	191,407	-	-
Total revenues	2,162,542	1,444,649	1,045,011	869,441
Program expenses				
General government	547,582	577,153	-	-
Public safety	475,302	454,493	-	-
Highways & streets	738,281	753,096	-	-
Culture & recreation	71,607	82,982	-	-
Other	2,555	-	-	-
Water & sewer	-	-	1,009,980	955,839
Total expenses	1,835,327	1,867,724	1,009,980	955,839
Change in net position	327,215	(423,075)	35,031	(86,398)
Net position - beginning of year	4,740,869	5,163,944	4,756,333	4,842,731
Net position - end of year	\$ 5,068,084	\$ 4,740,869	\$ 4,791,364	\$ 4,756,333

The City's net position continues to remain healthy.

City of Leslie
Management's Discussion and Analysis
Year Ended June 30, 2020

Governmental Activities

Governmental funds include the City's General Fund, Major and Local Street Funds, Debt Service Fund, and Building Department Fund. These funds are used for general government services and are funded through various taxes, state revenue sharing, and charges for services. Governmental activities increased net position by \$327,215.

Business-Type Activities

The City's business-type activities consist of the Water and Sewer Enterprise Funds. The City provides water and sewer services to approximately 99% of the City residents. Business type activities net position increased by \$35,031.

General Fund Budgetary Highlights

Over the course of the year, usually twice, City Council amends the budget to take into account events happening during the year.

Capital Asset and Debt Administration

The following table summarizes the fixed assets of the City as of the fiscal year-end:

	Governmental Activities		Business-Type Activities	
	2020	2019	2020	2019
Land	\$ 438,875	\$ 438,875	\$ 6,120	\$ 6,120
Construction in progress	898,470	-	-	-
Buildings and improvements	1,846,224	1,856,224	-	-
Equipment and vehicles	2,316,258	2,295,276	-	-
Distribution and collection systems	-	-	11,126,005	10,929,628
Infrastructure	10,017,523	10,017,523	-	-
Accumulated depreciation	(11,357,630)	(10,951,967)	(4,221,224)	(3,968,323)
Net capital assets	\$ 4,159,720	\$ 3,655,931	\$ 6,910,901	\$ 6,967,425

The following table summarizes the bonded debt outstanding at the fiscal year-end:

	Business-Type Activities	
	2020	2019
Revenue bonds	\$ 2,752,277	\$ 2,852,277
Total bonded debt outstanding	\$ 2,752,277	\$ 2,852,277

The City's total bonded debt decreased by \$100,000.

City of Leslie
Management's Discussion and Analysis
Year Ended June 30, 2020

Economic Factors and Next Year's Budgets and Rates

- The COVID-19 pandemic has been felt throughout the City. Leslie had just turned a corner and the downtown restaurants were busy every night until March 2020. The impact of sheltering in place kept many customers away from local businesses, hurting both employers and employees. Still, Leslie is a resilient community and businesses are weathering this storm as best they can.
- The Local Development Finance Authority (LDFA) and the City continue working on new incentives to bring more business to the Industrial Business Park. All City owned parcels in the Business Park have been sold. The LDFA needs to look at expansion through acquisition of property. The Downtown Development Authority (DDA) continues to update and improve the infrastructure in the downtown area. New Tax Increment Financing and Development Plans went in to effect in January 2020. The tax base values were reset for both entities and have had severe impacts on revenue streams necessary to function. The DDA is pretty well built out. The LDFA, however, can see growth in its tax base as vacant land is developed.
- We will continue to work diligently to obtain outside funding for various capital improvement needs.
- With the increase in developments and outside funding, the City will work hard to keep tax rates at their current levels but may need to explore raising tax rates to offset necessary projects that have been put off far too long.
- Water and sewer rates are set to increase 3.5% per year per our local ordinance but will also require continued close scrutiny. This will allow the City to continue to fund major capital needs in the future and to keep up with annual operations and maintenance of our water and sewer systems.
- Next year, the City plans to continue funding major improvements to our sewer system as identified in the Sewer Asset Management Plan.
- The City will continue to provide exceptional services while implementing a balanced budget.

Contacting the City Management

This financial report is intended to provide our citizens, taxpayers, customers and investors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the City's Finance Director or City Manager at (517) 589-8236 or at 602 W. Bellevue Street, P.O. Box 496, Leslie, MI 49251-0496. You may also view the City's guide to finances and dashboard at www.cityofleslie.org.

City of Leslie
Statement of Net Position
June 30, 2020

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	LDFA	DDA
Assets:					
Cash and cash equivalents	\$ 1,703,706	\$ 534,100	\$ 2,237,806	\$ 379,669	\$ 223,780
Receivables	63,019	209,626	272,645	-	-
Due from other funds	6,829	-	6,829	-	-
Advances to other funds	-	-	-	-	93,846
Prepaid expenses	23,336	7,621	30,957	-	-
Capital assets:					
Non-depreciable assets	1,337,345	6,120	1,343,465	-	-
Depreciable assets, net	2,822,375	6,828,781	9,651,156	-	-
Total assets	<u>5,956,610</u>	<u>7,586,248</u>	<u>13,542,858</u>	<u>379,669</u>	<u>317,626</u>
Deferred Outflows of Resources:					
Pension related	197,806	-	197,806	-	-
Liabilities:					
Accounts payable	51,122	29,596	80,718	12,854	-
Accrued expenses	23,735	15	23,750	-	-
Accrued interest	-	12,996	12,996	-	-
Advances from other funds	93,846	-	93,846	-	-
Non-current liabilities:					
Due within one year	8,000	101,000	109,000	-	-
Due in more than one year	48,000	2,651,277	2,699,277	-	-
Net pension liability	767,197	-	767,197	-	-
Total liabilities	<u>991,900</u>	<u>2,794,884</u>	<u>3,786,784</u>	<u>12,854</u>	<u>-</u>
Deferred Inflows of Resources:					
Pension related	94,432	-	94,432	-	-
Net Position:					
Invested in capital assets, net of related debt	4,159,720	4,082,624	8,242,344	-	-
Restricted	476,339	183,935	660,274	-	-
Unrestricted	432,025	524,805	956,830	366,815	317,626
Total net position	<u>\$ 5,068,084</u>	<u>\$ 4,791,364</u>	<u>\$ 9,859,448</u>	<u>\$ 366,815</u>	<u>\$ 317,626</u>

See Notes to Financial Statements.

City of Leslie
Statement of Activities
Year Ended June 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Capital Grants and Contributions</u>
Primary Government					
Governmental Activities:					
General government	\$ 547,582	\$ 11,835	\$ -	\$ -	\$ (535,747)
Public safety	475,302	14,476	-	-	(460,826)
Highways and streets	738,281	-	240,764	618,485	120,968
Culture and recreation	71,607	-	-	-	(71,607)
Interest on long-term debt	2,020	-	-	-	(2,020)
Other	535	-	-	-	(535)
Total governmental activities	<u>1,835,327</u>	<u>26,311</u>	<u>240,764</u>	<u>618,485</u>	<u>(949,767)</u>
Business-type Activities:					
Sewer	590,391	392,213	-	-	(198,178)
Water	419,589	430,174	-	-	10,585
Total business-type activities	<u>1,009,980</u>	<u>822,387</u>	<u>-</u>	<u>-</u>	<u>(187,593)</u>
Total primary government	<u>\$ 2,845,307</u>	<u>\$ 848,698</u>	<u>\$ 240,764</u>	<u>\$ 618,485</u>	<u>\$ (1,137,360)</u>
Component Units:					
LDFA	\$ 90,991	\$ -	\$ -	\$ -	\$ (90,991)
DDA	42,081	-	-	-	(42,081)
Total component units	<u>\$ 133,072</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (133,072)</u>

continued...

City of Leslie
Statement of Activities (Continued)
Year Ended June 30, 2020

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	LDFA	DDA
Changes in Net Position					
Net (expense) revenue	\$ (949,767)	\$ (187,593)	\$ (1,137,360)	\$ (90,991)	\$ (42,081)
General Revenues:					
Property taxes	560,173	-	560,173	41,380	115,456
Unrestricted grants and contributions	365,897	-	365,897	-	-
Interest and investment earnings	25,691	7,747	33,438	9,335	4,169
Other revenues	120,213	-	120,213	120	400
Sale of capital assets	19,900	-	19,900	-	-
Transfers - internal activities	185,108	214,877	399,985	(399,985)	-
Total general revenues					
and transfers	<u>1,276,982</u>	<u>222,624</u>	<u>1,499,606</u>	<u>(349,150)</u>	<u>120,025</u>
Changes in Net Position	327,215	35,031	362,246	(440,141)	77,944
Net Position - Beginning of Year	<u>4,740,869</u>	<u>4,756,333</u>	<u>9,497,202</u>	<u>806,956</u>	<u>239,682</u>
Net Position - End of Year	<u><u>\$ 5,068,084</u></u>	<u><u>\$ 4,791,364</u></u>	<u><u>\$ 9,859,448</u></u>	<u><u>\$ 366,815</u></u>	<u><u>\$ 317,626</u></u>

See Notes to Financial Statements.

City of Leslie
Balance Sheet
Governmental Funds
June 30, 2020

<u>Assets</u>	<u>General</u>	<u>Major Street</u>	<u>Local Street</u>	<u>Other Nonmajor Govern- mental Funds</u>	<u>Total</u>
Cash	\$ 1,032,191	\$ 317,564	\$ 103,699	\$ 23,038	\$ 1,476,492
Receivables:					
Accounts receivable	7,237	-	-	-	7,237
Due from other governmental units	23,394	23,971	8,417	-	55,782
Due from other funds	6,829	-	-	-	6,829
Prepaid expenditures	23,246	45	45	-	23,336
 Total assets	 <u>\$ 1,092,897</u>	 <u>\$ 341,580</u>	 <u>\$ 112,161</u>	 <u>\$ 23,038</u>	 <u>\$ 1,569,676</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 50,504	\$ -	\$ -	\$ 350	\$ 50,854
Salaries payable	23,735	-	-	-	23,735
Advances from other funds	93,846	-	-	-	93,846
Total liabilities	<u>168,085</u>	<u>-</u>	<u>-</u>	<u>350</u>	<u>168,435</u>
Fund balances:					
Nonspendable	23,246	45	45	-	23,336
Restricted:					
Highways and streets	-	341,535	112,116	-	453,651
Building inspection	-	-	-	1,352	1,352
Debt service	-	-	-	21,336	21,336
Assigned:					
Public improvement	168,349	-	-	-	168,349
Unassigned	733,217	-	-	-	733,217
Total fund balances	<u>924,812</u>	<u>341,580</u>	<u>112,161</u>	<u>22,688</u>	<u>1,401,241</u>
 Total liabilities and fund balances	 <u>\$ 1,092,897</u>	 <u>\$ 341,580</u>	 <u>\$ 112,161</u>	 <u>\$ 23,038</u>	 <u>\$ 1,569,676</u>

See Notes to Financial Statements.

City of Leslie
 Reconciliation of the Balance Sheet for Governmental Funds to
 the Statement of Net Position
 June 30, 2020

Total Fund Balances - Governmental Funds	\$	1,401,241
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p> <p>Capital assets used in governmental activities are not financial resources and are not reported in the funds.</p>		
The cost of the capital assets is	\$ 13,351,750	
Accumulated depreciation is	<u>(10,210,798)</u>	
		3,140,952
<p>Internal service funds are used by management to charge the costs of certain equipment usage and administrative costs to individual governmental funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.</p>		
Net position of governmental activities accounted for in the internal service fund		1,245,714
<p>Long-term liabilities not due and payable in the current period and not reported in the funds:</p>		
Compensated absences		(56,000)
<p>Certain pension-related amounts, including the net pension liability and deferred amounts are not due and payable in the current period or do not represent current financial resources and therefore are not reported in the funds:</p>		
Net pension liability		(767,197)
Deferred outflows and inflows related to the net pension liability		<u>103,374</u>
Total Net Position - Governmental Activities	\$	<u>5,068,084</u>

See Notes to Financial Statements.

City of Leslie
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2020

	General	Major Street	Local Street	Other Nonmajor Govern- mental Funds	Total
Revenues:					
Taxes and special assessments	\$ 560,173	\$ -	\$ -	\$ -	\$ 560,173
Intergovernmental	365,897	790,240	69,009	-	1,225,146
Charges for services	11,757	-	-	14,476	26,233
Other	41,263	4,112	1,045	339	46,759
Reimbursements	95,436	-	-	-	95,436
Contributions	144,000	-	-	-	144,000
Total revenues	<u>1,218,526</u>	<u>794,352</u>	<u>70,054</u>	<u>14,815</u>	<u>2,097,747</u>
Expenditures:					
General government	490,626	4,764	2,884	-	498,274
Public safety	408,553	-	-	14,221	422,774
Public works	158,481	998,468	64,860	-	1,221,809
Community and economic development	535	-	-	-	535
Recreation and culture	53,708	-	-	-	53,708
Other	8,845	-	-	-	8,845
Debt service:					
Interest and fiscal charges	2,020	-	-	-	2,020
Total expenditures	<u>1,122,768</u>	<u>1,003,232</u>	<u>67,744</u>	<u>14,221</u>	<u>2,207,965</u>
Revenues Over (Under) Expenditures	<u>95,758</u>	<u>(208,880)</u>	<u>2,310</u>	<u>594</u>	<u>(110,218)</u>
Other Financing Sources (Uses):					
Proceeds from sales of capital assets	70,900	-	-	-	70,900
Operating transfers in	-	279,985	25,000	-	304,985
Operating transfers out	(94,877)	(25,000)	-	-	(119,877)
Total other financing sources (uses)	<u>(23,977)</u>	<u>254,985</u>	<u>25,000</u>	<u>-</u>	<u>256,008</u>
Net Changes in Fund Balances	71,781	46,105	27,310	594	145,790
Fund Balances - Beginning of Year	<u>853,031</u>	<u>295,475</u>	<u>84,851</u>	<u>22,094</u>	<u>1,255,451</u>
Fund Balances - End of Year	<u>\$ 924,812</u>	<u>\$ 341,580</u>	<u>\$ 112,161</u>	<u>\$ 22,688</u>	<u>\$ 1,401,241</u>

See Notes to Financial Statements.

City of Leslie

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Year Ended June 30, 2020

Net Change in Fund Balances - Total Governmental Funds \$ 145,790

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures; in the Statement of Activities, these costs are allocated over their estimated useful lives as depreciation.

Depreciation expense	\$ (433,861)	
Capital outlay	898,470	
Sale of capital assets	<u>(1,000)</u>	
		463,609

An internal service fund is used by management to charge the costs of certain equipment usage to individual governmental funds. The net revenue (expense) attributable to those funds is reported with governmental activities.

Net income from governmental activities in the internal service fund	(190,214)
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

(Increase)/decrease in accrual for compensated absences	(22,000)
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Governmental funds report the required pension contributions for the applicable fiscal year as an expenditure. The Statement of Activities reports the fully accrued pension expense based upon a December year-end to coincide with the MERS actuarial date.

Changes in pension related liabilities and deferrals	<u>(69,970)</u>
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Change in Net Position of Governmental Activities \$ 327,215

City of Leslie
Statement of Net Position
Proprietary Funds
June 30, 2020

	Enterprise Funds			Internal Service Fund
	Sewer Fund	Water Fund	Total	Motor Vehicle Pool Fund
Assets:				
Current assets:				
Cash	\$ 28,385	\$ 308,784	\$ 337,169	\$ 227,214
Restricted cash	172,694	24,237	196,931	-
Accounts receivable	94,530	115,096	209,626	-
Prepaid expenses	5,000	2,621	7,621	-
Total current assets	<u>300,609</u>	<u>450,738</u>	<u>751,347</u>	<u>227,214</u>
Property, plant and equipment:				
Land	3,060	3,060	6,120	-
Plant and equipment	5,879,843	5,170,162	11,050,005	2,165,600
	<u>5,882,903</u>	<u>5,173,222</u>	<u>11,056,125</u>	<u>2,165,600</u>
Less accumulated depreciation	(2,929,212)	(1,292,012)	(4,221,224)	(1,146,832)
Total property, plant and equipment	<u>2,953,691</u>	<u>3,881,210</u>	<u>6,834,901</u>	<u>1,018,768</u>
Total assets	<u>3,254,300</u>	<u>4,331,948</u>	<u>7,586,248</u>	<u>1,245,982</u>
Liabilities:				
Current liabilities:				
Accounts payable	29,419	177	29,596	268
Accrued expenses	-	15	15	-
Accrued interest	5,683	7,313	12,996	-
Current portion of bonds payable	26,000	75,000	101,000	-
Total current liabilities	<u>61,102</u>	<u>82,505</u>	<u>143,607</u>	<u>268</u>
Noncurrent liabilities:				
Bonds payable	1,214,000	1,437,277	2,651,277	-
Total noncurrent liabilities	<u>1,214,000</u>	<u>1,437,277</u>	<u>2,651,277</u>	<u>-</u>
Total liabilities	<u>1,275,102</u>	<u>1,519,782</u>	<u>2,794,884</u>	<u>268</u>
Net Position:				
Invested in capital assets, net of related debt	1,713,691	2,368,933	4,082,624	1,018,768
Restricted	167,011	16,924	183,935	-
Unrestricted	98,496	426,309	524,805	226,946
Total net position	<u>\$ 1,979,198</u>	<u>\$ 2,812,166</u>	<u>\$ 4,791,364</u>	<u>\$ 1,245,714</u>

See Notes to Financial Statements.

City of Leslie
Statement of Revenues, Expenses
and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2020

	Enterprise Funds			Internal Service Fund
	Sewer Fund	Water Fund	Total	Motor Vehicle Pool Fund
Operating Revenues:				
Charges for services	\$ 362,257	\$ 403,812	\$ 766,069	\$ -
Rental income	20,779	14,493	35,272	52,522
Tap-in and turn-on fees	1,720	3,300	5,020	-
Penalties	7,457	8,569	16,026	-
Total operating revenues	<u>392,213</u>	<u>430,174</u>	<u>822,387</u>	<u>52,522</u>
Operating Expenses	<u>555,718</u>	<u>388,932</u>	<u>944,650</u>	<u>184,845</u>
Operating Income (Loss)	<u>(163,505)</u>	<u>41,242</u>	<u>(122,263)</u>	<u>(132,323)</u>
Non-operating Revenues (Expenses):				
Interest income	2,684	5,063	7,747	4,623
Interest expense	(34,673)	(30,657)	(65,330)	-
Gain (loss) on disposal of fixed assets	-	-	-	(62,514)
Transfers in	214,877	-	214,877	-
Total non-operating revenues (expenses)	<u>182,888</u>	<u>(25,594)</u>	<u>157,294</u>	<u>(57,891)</u>
Changes in Net Postion	19,383	15,648	35,031	(190,214)
Net Position - Beginning of Year	<u>1,959,815</u>	<u>2,796,518</u>	<u>4,756,333</u>	<u>1,435,928</u>
Net Position - End of Year	<u>\$ 1,979,198</u>	<u>\$ 2,812,166</u>	<u>\$ 4,791,364</u>	<u>\$ 1,245,714</u>

City of Leslie
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2020

	Enterprise Funds			Internal Service Fund
	Sewer Fund	Water Fund	Total	Motor Vehicle Pool Fund
Cash Flows From Operating Activities:				
Cash received from customers, residents and users	\$ 356,608	\$ 392,753	\$ 749,361	\$ -
Cash received from interfund services provided	-	-	-	52,522
Other operating receipts	20,779	14,493	35,272	-
Cash paid for interfund services	(30,000)	(30,000)	(60,000)	-
Cash paid to suppliers and vendors	(366,238)	(117,182)	(483,420)	(46,415)
Cash paid to employees	(112,436)	(112,436)	(224,872)	(11,275)
Net cash provided by (used in) operating activities	<u>(131,287)</u>	<u>147,628</u>	<u>16,341</u>	<u>(5,168)</u>
Cash Flows From Capital and Related Financing Activities:				
Principal payments on capital debt	(25,000)	(75,000)	(100,000)	-
Interest payments on capital debt	(34,788)	(31,125)	(65,913)	-
Purchase of capital assets, net	(95,082)	(25,295)	(120,377)	(230,004)
Cash received from (paid to) other funds	214,877	-	214,877	-
Net cash provided by (used in) capital and related financing activities	<u>60,007</u>	<u>(131,420)</u>	<u>(71,413)</u>	<u>(230,004)</u>
Cash Flows from Investing Activities:				
Interest income received	2,684	5,063	7,747	4,623
Net cash provided by (used in) investing activities	<u>2,684</u>	<u>5,063</u>	<u>7,747</u>	<u>4,623</u>
Net Increase (Decrease) in Cash and Cash Equivalents				
	(68,596)	21,271	(47,325)	(230,549)
Cash and Cash Equivalents - Beginning of Year				
	269,675	311,750	581,425	457,763
Cash and Cash Equivalents - End of Year				
	<u>\$ 201,079</u>	<u>\$ 333,021</u>	<u>\$ 534,100</u>	<u>\$ 227,214</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating income (loss)	\$ (163,505)	\$ 41,242	\$ (122,263)	\$ (132,323)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	117,364	135,537	252,901	127,310
Changes in:				
Accounts receivable	(14,826)	(22,928)	(37,754)	-
Prepaid expenses	(486)	(196)	(682)	-
Accounts payable	(69,242)	(5,109)	(74,351)	22
Accrued expenses	(592)	(918)	(1,510)	(177)
Net Cash Provided by (Used in) Operating Activities	<u>\$ (131,287)</u>	<u>\$ 147,628</u>	<u>\$ 16,341</u>	<u>\$ (5,168)</u>
Cash Shown As:				
Cash	\$ 28,385	\$ 308,784	\$ 337,169	\$ 227,214
Restricted cash	172,694	24,237	196,931	-
Total cash and cash equivalents	<u>\$ 201,079</u>	<u>\$ 333,021</u>	<u>\$ 534,100</u>	<u>\$ 227,214</u>

See Notes to Financial Statements.

City of Leslie
 Statements of Fiduciary Net Position
 Fiduciary Funds
 June 30, 2020

	Tax Collection Fund	General Custodial Fund	Agency Funds
Assets:			
Cash and cash equivalents	\$ 554	\$ 40,657	\$ 244,161
Total assets	<u>554</u>	<u>40,657</u>	<u>\$ 244,161</u>
Liabilities:			
Due to other funds	262	5,000	\$ 1,569
Due to other agencies	292	35,657	242,592
Total liabilities	<u>554</u>	<u>40,657</u>	<u>\$ 244,161</u>
Net Position	<u>\$ -</u>	<u>\$ -</u>	

City of Leslie
 Statements of Changes in Fiduciary Net Assets
 Fiduciary Funds
 Year Ended June 30, 2020

	Tax Collection Fund	General Custodial Fund
Additions:		
Property taxes collected for other governments	\$ 2,544,790	\$ -
Payroll and payroll taxes collected	-	1,694,747
Total additions	<u>2,544,790</u>	<u>1,694,747</u>
Deductions:		
Property taxes distributed to other governments	2,544,790	-
Payroll and payroll taxes distributed	-	1,694,747
Total deductions	<u>2,544,790</u>	<u>1,694,747</u>
Net Change in Fiduciary Net Position	-	-
Net Position - Beginning of Year	<u>-</u>	<u>-</u>
Net Position - End of Year	<u>\$ -</u>	<u>\$ -</u>

City of Leslie
Notes to Financial Statements

1. Summary of Significant Accounting Policies

Description of City Operations

The City of Leslie, Michigan, was organized in 1968 and covers an area of approximately one square mile in Ingham County. The City operates under an elected Mayor and City Council (six members) and provides services to its residents in many areas including law enforcement, administration of justice, community enrichment and development, and human services. The criteria established by the Governmental Accounting Standards Board (GASB) for determining the various governmental organizations to be included in the reporting entity's financial statements include oversight responsibility, scope of public service, and special financial relationships. Education services are provided through the local school system, which is a separate governmental entity and, therefore, is not represented in the financial statements included herein.

Reporting Entity

Generally accepted accounting principles require the reporting entity to include the City of Leslie (the primary government) and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Based on the application of the criteria for blended component units, the City has not identified any. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the primary government. These financial statements present the following component units:

Discretely Presented Component Units

Local Development Finance Authority (LDFA) - The Local Development Finance Authority was formed to help stimulate economic growth, improve employment and encourage new private investments in the City to be financed by taxes on increased property values in the business park.

Downtown Development Authority (DDA) - The Downtown Development Authority was formed to enhance the City's business district by preservation, creation and implementation of development plans in the district to be financed by taxes on increased property values from properties within its district.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Statements - The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Net Position presents all governmental activities on a consolidated basis. The Statement of Net Position reports all assets and liabilities including those of a long-term nature. The net difference is reported as net position. Net position is categorized as net investment in capital assets, restricted net position, and unrestricted net position. It is the City's policy to allocate resource outlays first to restricted net position with the remainder allocated to unrestricted net position.

1. Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Government-Wide Statements (Continued) - The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and sewer funds and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Fund-Based Statements - Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable, when applicable, due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

General Fund – This fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

1. Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Major Street Fund – This fund is a special revenue fund. It accounts for revenues received primarily from the State of Michigan Department of Transportation and accounts for street activity relating to the major street functions of the City.

Local Street Fund – This fund is a special revenue fund. It accounts for revenues received primarily from the State of Michigan Department of Transportation and accounts for street activity relating to the local street functions of the City.

The government reports the following major proprietary funds:

Sewer Fund – The Sewer Fund accounts for the activities of the government's sewage collection and treatment systems.

Water Fund – The Water Fund accounts for the activities of the government's water production, purification, and distribution systems.

Additionally, the government reports the following fund types:

Special Revenue Funds – These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The Special Revenue Fund maintained by the City is the Building Department Fund.

Debt Service Funds – Debt service funds are used to account for the accumulation of resources for and the payment of principal and interest on long-term general obligation debt of governmental funds. The City maintains the 2002 Fire Station Debt Fund.

Internal Service Fund – The internal service fund accounts for operations that provide services (equipment rental) to other departments of the City on a cost-reimbursement basis.

Agency Funds – These fiduciary funds account for assets held for other governments in an agency capacity.

Additional Financial Statement Presentation – Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer enterprise funds and of the government's internal service fund are charges to customers for sales and services. The enterprise funds also recognize as operating revenues the portion of fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expense, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

1. Summary of Significant Accounting Policies (Continued)

Assets, Liabilities, and Net Position/Equity

Cash and Investments – Cash and cash equivalents include cash on hand, demand deposits, and short-term certificates of deposit, with original maturities of three months or less from the date of acquisition.

The City reports its investments (when applicable) in accordance with professional standards. Under these standards, certain investments are valued at fair value as determined by quoted market prices or by estimated fair values when quoted market prices are not available. The standards also provide that certain investments are valued at cost (or amortized cost) when they are of a short-term duration, the rate of return is fixed, and the City intends to hold the investment until maturity. Accordingly, investments in bankers' acceptances and commercial paper are recorded at amortized cost.

State statutes authorize the City to invest in bonds, and other direct and certain indirect obligations of the U.S. Treasury; certificates of deposit, savings accounts, deposit accounts, or depository receipts of a bank, savings and loan association, or credit union, which is a member of the Federal Deposit Insurance Corporation, Federal Savings and Loan Insurance Corporation, or National Credit Union Administration, respectively; in commercial paper rated at the time of purchase within the three highest classifications established by not less than two standard rating services and which matures not more than 270 days after the date of purchase. The City is also authorized to invest in U.S. Government or federal agency obligation repurchase agreements, bankers' acceptances of U.S. banks, and mutual funds composed of investments as outlined above.

Receivables and Payables – All receivables are reported at their net value. They are reduced, where appropriate, by the estimated portion that is expected to be uncollectible.

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Prepaid Items – Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets – Certain proceeds of the enterprise fund's revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. Also, certain resources have been set aside to fund capital asset replacements.

Capital Assets – Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

City of Leslie
Notes to Financial Statements

1. Summary of Significant Accounting Policies (Continued)

Assets, Liabilities, and Net Position/Equity (Continued)

Capital Assets (Continued) – The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities, if any, is included as part of the capitalized value of the assets constructed. No such interest expense was incurred during the current fiscal year.

Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	50
Vehicles	5 - 12
Equipment	5 - 20
Infrastructure	15 - 50
Plant and systems	10 - 50

Compensated Absences – It is the government’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacation, sick and personal days are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if the obligation is expected to be liquidated from expendable available financial resources.

Long-Term Obligations – In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are reported as deferred inflows or outflows of resources, separate from assets or liabilities, and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources – In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position or fund balance that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City currently reports deferred outflows of resources related to deferred pension plan expenses. Deferred pension plan expense is recognized in the plan year to which it applies. The City also currently reports deferred outflows of resources from pension payments made subsequent to the measurement date to be recognized as the corresponding time lags are met.

1. Summary of Significant Accounting Policies (Continued)

Assets, Liabilities, and Net Position/Equity (Continued)

Deferred Outflows/Inflows of Resources (Continued) – In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City currently reports deferred inflows of resources related to its pension plan. The pension related future resources will be amortized and recognized over a time period established by the actuary and relate to differences between actuarial estimates and actual results.

Fund Balance – The City has implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. In accordance with this guidance, fund balances of governmental funds are categorized according to five defined categories of fund balance. These categories consist of *nonspendable* amounts which are not in spendable form or are legally or contractually required to be maintained intact; *restricted* amounts that are constrained for specific purposes set by external parties or law; *committed* amounts that are constraints set by the highest decision making authority (the City Council) through adoption of a resolution and may only be removed by the City Council through a rescindment resolution; *assigned* amounts that have an intended purpose but require no formal specific action; and *unassigned* amounts which are the residual of the other categories and have no specific purpose.

It is the City's policy to generally use fund balance in order according to the hierarchy of fund balance categories, from restricted down to unassigned.

Property Taxes – The government's property taxes are levied each July 1 on the taxable valuation of property located in the City as of the preceding December 31, the lien date. Property taxes are payable without penalty and interest through September 30; as of March 1 of the succeeding year, unpaid real property taxes are sold to and collected by Ingham County.

Assessed values as established annually by the government, and subject to acceptance by the County, are equalized by the State at an estimated 50% of current market value. Real and personal property in the City for 2019 had a taxable value of approximately \$36,188,000 (not including properties subject to Industrial Facilities Tax exemption). The government's general operating tax rate for fiscal year 2019-2020 was 16.60 mills.

Revenues for the DDA and LDFA are derived from the capture of property taxes, based on tax increment financing agreements between the DDA and LDFA and other related taxing districts. Under this arrangement, the DDA and LDFA receive these revenues based on property taxes levied on the increment of current taxable valuations (determined as of the preceding December 31, the lien date) over base year assessed valuations on certain properties located in the City of Leslie, which are within the DDA and LDFA districts. Revenues are recognized in the fiscal year in which they are levied.

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. See Note 8 for detailed information.

Other Postemployment Benefits Other Than Pensions - The City does not participate in the MERS Retiree Health Funding Vehicle or Health Care Savings Program or any other post-employment benefit other than pensions so no disclosures are necessary to comply with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

1. Summary of Significant Accounting Policies (Continued)

Assets, Liabilities, and Net Position/Equity (Continued)

Use of Estimates – The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenditures. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

2. Stewardship, Compliance and Accountability

The General Fund and special revenue funds are the governmental fund types under formal budgetary control. The City adopts its budget in accordance with Public Act 621, the Uniform Budgeting and Accounting Act, which mandates an annual budget process and annual appropriation act to implement the budget.

- 1) General, special revenue and debt service fund budgets are presented to the City Council in April, at which time hearings on the budgets are scheduled. A Public Hearing is held in May and a budget workshop may be held in March or April to give all elected officials the opportunity to discuss their budget with the Council.
- 2) The budgets, and an appropriation ordinance implementing them, are then adopted in June.
- 3) Formal budget integration is employed as a management control device during the year for all funds.
- 4) Budgets presented for the General Fund and special revenue funds were prepared on the modified cash basis of accounting. Encumbrances are not recorded at year-end.
- 5) Expenditures may not legally exceed activity (department) totals in the General Fund. All other special revenue funds cannot legally exceed their respective fund totals.
- 6) Budgets for the current year are carefully reviewed during the year for any revision of estimates. Proposed increases or reductions in appropriations are presented to the Council for action. The legislative body amends the general appropriation act as soon as it becomes apparent this action is necessary.
- 7) The City Council has the authority to amend all budgets at the fund level through the appropriation ordinance. It further has the right to amend the General Fund at the activity level if it desires. Management has no authority to amend budgets at the fund level. Management can do transfers within funds at the departmental level without Council approval but not between departments. Violations for the General Fund and major special revenue funds, if any, are noted in the required supplementary information section.
- 8) The budgetary information presented has been amended during the year by an official action of the City Council.
- 9) All budget appropriations lapse at the end of each fund's fiscal year.

Excess of Expenditures Over Appropriations – For the year ended June 30, 2020, expenditures that exceeded appropriations in the General Fund, Major Street Fund, and Local Street Fund, if any, are disclosed in the Required Supplemental Information on pages 31 – 34.

City of Leslie
Notes to Financial Statements

3. Cash and Investments

To facilitate better management of the City's resources, cash is combined in a pooled operating account for much of the City's activity.

At year-end, the City's deposits were reported in the basic financial statements in the following categories:

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total Primary Government</u>	<u>Component Units</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash & investments	\$ 1,703,706	\$ 534,100	\$ 2,237,806	\$ 603,449	\$ 285,372	\$ 3,126,627

The breakdown between deposits and investments for the City is as follows:

Deposits (checking and savings accounts, certificates of deposit)	\$ 3,027,043
Michigan CLASS investments funds (at fair value)	99,134
Petty cash and cash on hand	<u>450</u>
 Total	 <u>\$ 3,126,627</u>

Investment and Deposit Risk – The City's cash and investments are subject to several types of risk, as noted below.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned. The City requires that financial institutions be evaluated and only those with an acceptable risk level are used for the City's deposits for custodial credit risk. At year-end, the City's deposit balance of approximately \$3,003,000 included \$0 that was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial Credit Risk – Investments – Custodial credit risk of investments is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City does not have an investment policy for custodial credit risk.

Interest Rate Risk – Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The City's investment policy does not restrict investment maturities beyond State law.

Credit Risk – State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers' acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools. See Note 1 for a full description of allowed investments. The City's investment policy does not further limit its investment choices.

The Michigan CLASS investment pool is a Michigan public sector investment program invested under an interlocal trust agreement according to provisions of the Urban Cooperation Act of 1967. This investment pool in the amount of \$99,134 is held by a bank serving as custodian for Michigan CLASS and the pool is regulated by the SEC. Michigan CLASS is rated AAAM by S&P Global Ratings Services. Financial statements may be obtained via the Michigan CLASS website, michiganclass.org.

City of Leslie
Notes to Financial Statements

3. Cash and Investments (Continued)

Concentration of Credit Risk – The City’s investment policy does not limit investments with individual issuers.

Foreign Currency Risk – The City does not invest in foreign currency and does not maintain a policy regarding foreign currency risk.

4. Receivables

Receivables of the governmental activities of the primary government at year-end consist of the following:

Other governmental units (primarily the State of Michigan)	\$ 55,782
Other	7,237
	\$ 63,019

5. Capital Assets

Capital assets activity for the year ended June 30, 2020 was as follows:

Primary Government	Beginning Balance	Additions	Disposals and Adjustments	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 438,875	\$ -	\$ -	\$ 438,875
Construction in progress	-	898,470	-	898,470
Total capital assets not being depreciated	438,875	898,470	-	1,337,345
Capital assets being depreciated:				
Buildings and improvements	1,856,224	-	10,000	1,846,224
Equipment and vehicles	2,295,276	230,004	209,022	2,316,258
Infrastructure	10,017,523	-	-	10,017,523
Total capital assets being depreciated	14,169,023	230,004	219,022	14,180,005
Accumulated depreciation:				
Buildings and improvements	683,514	31,819	9,000	706,333
Equipment and vehicles	1,279,521	135,055	146,508	1,268,068
Infrastructure	8,988,932	394,297	-	9,383,229
Total accumulated depreciation	10,951,967	561,171	155,508	11,357,630
Total capital assets being depreciated - net	3,217,056	(331,167)	63,514	2,822,375
Governmental activities capital assets - net	\$ 3,655,931	\$ 567,303	\$ 63,514	\$ 4,159,720

City of Leslie
Notes to Financial Statements

5. Capital Assets (Continued)

<u>Business-Type Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals and Adjustments</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 6,120	\$ -	\$ -	\$ 6,120
Total capital assets not being depreciated	<u>6,120</u>	<u>-</u>	<u>-</u>	<u>6,120</u>
Capital assets being depreciated:				
Water system	3,758,386	25,295	-	3,783,681
Sewer system	5,784,761	95,082	-	5,879,843
Iron removal system	1,386,481	-	-	1,386,481
Total capital assets being depreciated	<u>10,929,628</u>	<u>120,377</u>	<u>-</u>	<u>11,050,005</u>
Accumulated depreciation	<u>3,968,323</u>	<u>252,901</u>	<u>-</u>	<u>4,221,224</u>
Total capital assets being depreciated - net	<u>6,961,305</u>	<u>(132,524)</u>	<u>-</u>	<u>6,828,781</u>
Business-type activities capital assets - net	<u>\$ 6,967,425</u>	<u>\$ (132,524)</u>	<u>\$ -</u>	<u>\$ 6,834,901</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General government	\$ 6,558
Public safety	18,266
Public works	389,998
Recreation and culture	19,039
Depreciation on capital assets held by the City's internal service fund is charged to the various functions based on usage of the assets.	<u>127,310</u>
Total depreciation expense - governmental activities	<u>\$ 561,171</u>
Business-Type Activities:	
Sewer	\$ 117,364
Water	<u>135,537</u>
Total depreciation expense - business-type activities	<u>\$ 252,901</u>

City of Leslie
Notes to Financial Statements

6. Interfund Receivables, Payables and Transfers

The City reports interfund balances between many of its funds. The sum of all balances presented in the tables below agrees with the sum of interfund balances presented in the statements of net position/balance sheets for governmental funds and proprietary funds. These interfund balances result primarily from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Due From:	Fiduciary	Total
Due To:		
General	\$ 6,829	\$ 6,829
	<u>\$ 6,829</u>	<u>\$ 6,829</u>

Transfer From:	General	Major Street Fund	Component Units	Total
Transfer To:				
Major Street Fund	\$ -	\$ -	\$ 279,985	\$ 279,985
Local Street Fund	-	25,000	-	25,000
Enterprise Funds	94,877	-	120,000	214,877
	<u>\$ 94,877</u>	<u>\$ 25,000</u>	<u>\$ 399,985</u>	<u>\$ 519,862</u>

During the 2019 year, the DDA advanced \$150,000 to the General Fund to finance the purchase of a new office building. The balance on the advance as of June 30, 2020 was \$93,846. The advance is expected to be repaid via annual payments of \$9,174, including interest at 2% through December 31, 2032.

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; (2) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

7. Long-Term Debt

The City issues bonds to provide for the acquisition and construction of major capital facilities and special assessments for sidewalks and streets. General obligation bonds are direct obligations and pledge the full faith and credit of the City. The City uses capital leases to acquire equipment. Other debt includes compensated absences. See Note 1 for description.

Governmental activities - long-term obligation activity can be summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Compensated					
absences	\$ 34,000	\$ 22,000	\$ -	\$ 56,000	\$ 8,000
Total	<u>\$ 34,000</u>	<u>\$ 22,000</u>	<u>\$ -</u>	<u>\$ 56,000</u>	<u>\$ 8,000</u>

City of Leslie
Notes to Financial Statements

7. Long-Term Debt (Continued)

Business-type activities - long-term obligation activity can be summarized as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Business-Type Activities:					
Bonds	\$ 2,852,277	\$ -	\$ 100,000	\$ 2,752,277	\$ 101,000

The following is a summary of the bonded debt outstanding of the City at year-end:

	<u>Interest Rate</u>	<u>Maturing Through</u>	<u>Principal Outstanding</u>
2012 Water Improvement	2.50%	2033	\$ 1,512,277
2012 Sewer Improvement	2.75%	2052	1,240,000
			<u>\$ 2,752,277</u>

Annual debt service requirements to maturity on the above business-type revenue bond obligations are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 101,000	\$ 63,350	\$ 164,350
2022	106,000	60,761	166,761
2023	107,000	58,046	165,046
2024	113,000	55,304	168,304
2025	114,000	52,408	166,408
2026-2030	615,000	216,554	831,554
2031-2035	827,277	136,241	963,518
2036-2040	205,000	94,738	299,738
2041-2045	233,000	65,093	298,093
2046-2050	267,000	31,185	298,185
2051-2052	64,000	1,925	65,925
	<u>\$ 2,752,277</u>	<u>\$ 835,605</u>	<u>\$ 3,587,882</u>

8. Pension Plan – Agent Multiple-Employer Plan

Description of Plan and Plan Assets

Plan Description - The employer's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The employer participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. Public Act 427 of 1984, as amended, establishes and amends the benefit provisions of the participants in MERS. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the MERS website at www.mersofmich.com.

Benefits Provided - Pension benefits are calculated as final average compensation (based on a three year period) and multipliers ranging from 1.0% to 2.5%. Participants are considered to be fully vested in the plan after six or ten years. Normal retirement age is 60 with early retirement at age 50 with 25 years of service. The employer may establish contribution rates to be paid by its covered employees. Currently, member contributions range from 0% to 5.0%.

Employees Covered by Benefit Terms. At December 31, 2019, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	7
Inactive employees entitled to but not yet receiving benefits	5
Active employees	<u>11</u>
Total membership	<u>23</u>

Contributions - The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees. Employer contributions range from \$1,735 to \$2,312 per month based on annual payroll for three closed divisions. The division that is open to new employees has an annual employer contribution rate of 5.74% of covered payroll.

Net Pension Liability - The City's net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions - The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% in the long-term
Investment rate of return	7.35%, net of investment expense and including inflation

Although no specific price inflation assumptions are needed for the valuation, the 3.0% long-term wage inflation assumption would be consistent with a price inflation of 3%-4%.

City of Leslie
Notes to Financial Statements

8. Pension Plan – Agent Multiple-Employer Plan (Continued)

Actuarial Assumptions (Continued) - Mortality rates used were based on the RP-2014 Group Annuity Mortality Table with a 50% Male and 50% Female blend.

The actuarial assumptions used in the valuation were based on the results of an actuarial experience study of 2009-2013.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Rate of Return</u>
Global Equity	55.50%	6.15%
Global Fixed Income	18.50%	1.26%
Real Assets	13.50%	7.22%
Diversifying Strategies	12.50%	5.00%
Total	100.00%	19.63%

Discount Rate - The discount rate used to measure the total pension liability is 7.60%. The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because, for GASB 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

City of Leslie
Notes to Financial Statements

8. Pension Plan – Agent Multiple-Employer Plan (Continued)

Changes in Net Pension Liability

The components of the change in the net pension liability are summarized as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2018	\$ 2,090,662	\$ 1,316,171	\$ 774,491
Changes for the year:			
Service cost	42,756	-	42,756
Interest on total pension liability	163,941	-	163,941
Difference between expected & actual experience	(20,397)	-	(20,397)
Changes in assumptions	63,893	-	63,893
Employer contributions	-	71,043	(71,043)
Employee contributions	-	12,096	(12,096)
Net investment income	-	177,404	(177,404)
Benefit payments, including refunds of employee contributions	(125,554)	(125,554)	-
Administrative expense	-	(3,056)	3,056
Other changes	-	-	-
Net changes	<u>124,639</u>	<u>131,933</u>	<u>(7,294)</u>
Balances at December 31, 2019	<u>\$ 2,215,301</u>	<u>\$ 1,448,104</u>	<u>\$ 767,197</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the net pension liability of the City, calculated using the discount rate of 7.60%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.60%) or 1% higher (8.60%) than the current rate:

	1% Decrease (6.60%)	Current Discount Rate (7.60%)	1% Increase (8.60%)
City's net pension liability	<u>\$ 1,009,666</u>	<u>\$ 767,197</u>	<u>\$ 560,413</u>

City of Leslie
Notes to Financial Statements

8. Pension Plan – Agent Multiple-Employer Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2020, the City recognized pension expense of \$148,178. The City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 8,836	\$ -
Changes in assumptions	47,920	-
Net difference between projected and actual earnings on pension plan investments	99,705	94,432
	156,461	94,432
Contributions subsequent to the measurement date	41,345	-
Total	\$ 197,806	\$ 94,432

The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending June 30, 2021.

Amounts reported as net deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	Amount
2021	\$ 20,226
2022	27,265
2023	29,323
2024	(14,785)
Total	\$ 62,029

Payable to the Pension Plan - At June 30, 2020, the City reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year then ended.

9. Defined Contribution Pension Plan

The City of Leslie participates in a defined contribution pension plan established by the City and administered by the Municipal Employees Retirement System (MERS) of Michigan to provide retirement benefits to all participating full-time employees of the City hired after July 1, 2011. Plan provisions and contribution requirements are established and may be amended by the City Council. Effective June 4, 2018, the City Manager may contribute 10% of her gross earnings. The City is required to contribute 8% of the City Manager's gross earnings and 2% of the other employees' gross earnings. Employee contributions vest immediately, whereas employer contributions vest at a rate of 100% immediately upon hire for the City Manager and on a six-year cliff vesting schedule for the other employees.

The payroll for employees covered by the plan for the year ended June 30, 2020 was \$77,210, as compared to the City's total payroll of approximately \$783,000. For fiscal 2020, the City's contribution was \$5,548 (or 7.2% of covered payroll). Employee contributions were \$7,314 (or 9.5% of covered payroll).

10. Joint Ventures

The City, along with Leslie Township, provides emergency response to residents through the Fire Department. The participating municipalities provide equal funding for its operations. The City is unaware of any circumstances that would cause an additional benefit or burden to the participating governments in the near future. Complete financial statements for the Fire Department can be obtained from the City offices.

The City, along with Leslie Township, provides a quarterly contribution to the Woodlawn Cemetery for maintenance expenditures. The City is unaware of any circumstances that would cause an additional benefit or burden to the participating governments in the near future. Complete financial statements for Woodlawn Cemetery can be obtained from the City offices.

11. Tax Abatements

The City has provided tax incentives under the Plant Rehabilitation and Industrial Development Districts Act (Industrial Facilities Exemption) PA 198 of 1974, as amended. Under this Act, municipal governments may grant property tax abatements on ad valorem real and/or personal property taxes for a term of 1 – 12 years. The objective of the exemption is to attract or retain business within the City.

For the fiscal year ended June 30, 2020, the City had no significant tax abatements.

12. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended June 30, 2020, the City carried commercial insurance to cover all risks of losses. The City has had no settled claims resulting from these risks that exceeded its commercial coverage in any of the past three fiscal years.

COVID-19 Risk Considerations – Recent events, both in the U.S. and globally in regards to the outbreak of the coronavirus (COVID-19) and its consideration by health officials to be a pandemic have made evaluation of the future uncertain. Areas that may be affected by the change in daily lives and work include investment values, levels of sales and services, availability of cash, supply chains, etc. As a result, funding to municipalities from the State and federal governments is subject to risk and potential change. Because of the uncertainty of the full impact, no amounts can be estimated and have not been reflected in these financial statements.

13. Change in Accounting Principle

GASB Statement No. 84, *Fiduciary Activities*, establishes specific criteria for identifying activities that should be reported as fiduciary activities. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. The City has two funds that meets the criteria, custodial funds for tax collections and general custodial activities.

14. Upcoming Accounting and Reporting Changes

Statement No. 87, *Leases*, was issued by the Governmental Accounting Standards Board to increase the usefulness of government financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. The Statement also addresses standards for note disclosures to include information regarding the timing, significance, and purpose of a government's leasing arrangements. Statement No. 87 will be effective for the City's fiscal year ending June 30, 2022.

Required Supplementary Information

City of Leslie
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
General Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual
	Original	Final	
Revenues:			
Taxes	\$ 563,595	\$ 563,595	\$ 560,173
Licenses and permits	300	300	78
Intergovernmental	315,722	315,722	365,897
Charges for services	12,800	12,800	11,757
Other	39,214	44,585	41,185
Reimbursements	124,000	124,000	95,436
Contributions	144,000	144,000	144,000
Total revenues	1,199,631	1,205,002	1,218,526
Expenditures:			
General government:			
Council	12,650	12,650	11,150
Administrative	104,945	104,945	89,655
Assessor	17,300	17,800	18,064
Attorney	30,000	30,000	26,449
Clerk	72,766	72,766	67,026
Treasurer	60,705	60,705	57,349
Board of review	540	540	474
Building and grounds	98,706	134,609	120,966
Cemetery	83,124	83,124	90,517
Other	5,100	7,377	8,976
Total general government	485,836	524,516	490,626
Public safety:			
Police	359,692	359,692	314,697
Fire	192,500	192,500	93,856
Total public safety	552,192	552,192	408,553
Public works:			
Street lights	33,000	33,000	38,931
Sidewalks	11,529	11,529	3,025
Public works department	138,534	138,534	116,525
Total public works	183,063	183,063	158,481
Community and economic development:			
Planning commission	500	535	535
Total community and economic development	500	535	535
Recreation and culture:			
Pool	8,534	8,534	2,042
Parks	46,073	46,073	50,526
Library	4,833	4,833	1,140
Total recreation and culture	59,440	59,440	53,708
Other:			
Insurance	8,300	8,845	8,845
Total other	8,300	8,845	8,845

City of Leslie
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual (Continued)
General Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual
	Original	Final	
Expenditures (Continued):			
Debt Service:			
Interest	\$ -	\$ -	\$ 2,020
Total debt service	-	-	2,020
Total expenditures	<u>1,289,331</u>	<u>1,328,591</u>	<u>1,122,768</u>
Revenues Over (Under) Expenditures	<u>(89,700)</u>	<u>(123,589)</u>	<u>95,758</u>
Other Financing Sources (Uses):			
Proceeds from sales of capital assets	-	-	70,900
Operating transfers out	(10,000)	(10,000)	(94,877)
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(23,977)</u>
Net Changes in Fund Balances	(99,700)	(133,589)	71,781
Fund Balances - Beginning of Year	<u>853,031</u>	<u>853,031</u>	<u>853,031</u>
Fund Balances - End of Year	<u>\$ 753,331</u>	<u>\$ 719,442</u>	<u>\$ 924,812</u>

City of Leslie
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Major Street Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual
	Original	Final	
Revenues:			
Intergovernmental	\$ 1,008,000	\$ 1,019,669	\$ 790,240
Other	2,300	4,012	4,112
Total revenues	<u>1,010,300</u>	<u>1,023,681</u>	<u>794,352</u>
Expenditures:			
Administrative	4,200	5,763	4,764
Public works:			
Maintenance	86,952	86,952	82,063
Traffic	6,387	6,387	6,293
Winter maintenance	17,542	17,542	11,642
Construction	1,208,500	1,208,500	898,470
Total public works	<u>1,319,381</u>	<u>1,319,381</u>	<u>998,468</u>
Total expenditures	<u>1,323,581</u>	<u>1,325,144</u>	<u>1,003,232</u>
Revenues Over (Under) Expenditures	<u>(313,281)</u>	<u>(301,463)</u>	<u>(208,880)</u>
Other Financing Sources (Uses):			
Operating transfers in	354,000	354,000	279,985
Operating transfers out	(25,000)	(25,000)	(25,000)
Total other financing sources (uses)	<u>329,000</u>	<u>329,000</u>	<u>254,985</u>
Net Changes in Fund Balances	15,719	27,537	46,105
Fund Balances - Beginning of Year	<u>295,475</u>	<u>295,475</u>	<u>295,475</u>
Fund Balances - End of Year	<u><u>\$ 311,194</u></u>	<u><u>\$ 323,012</u></u>	<u><u>\$ 341,580</u></u>

City of Leslie
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Local Street Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual
	Original	Final	
Revenues:			
Intergovernmental	\$ 59,693	\$ 66,869	\$ 69,009
Other	-	1,021	1,045
Total revenues	<u>59,693</u>	<u>67,890</u>	<u>70,054</u>
Expenditures:			
Administrative	<u>1,200</u>	<u>1,200</u>	<u>2,884</u>
Public works:			
Maintenance	58,773	58,773	50,344
Traffic	3,220	7,470	5,970
Winter maintenance	11,732	11,732	8,546
Total public works	<u>73,725</u>	<u>77,975</u>	<u>64,860</u>
Total expenditures	<u>74,925</u>	<u>79,175</u>	<u>67,744</u>
Revenues Over (Under) Expenditures	<u>(15,232)</u>	<u>(11,285)</u>	<u>2,310</u>
Other Financing Sources (Uses):			
Operating transfers in	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Total other financing sources (uses)	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Net Changes in Fund Balances	9,768	13,715	27,310
Fund Balances - Beginning of Year	<u>84,851</u>	<u>84,851</u>	<u>84,851</u>
Fund Balances - End of Year	<u><u>\$ 94,619</u></u>	<u><u>\$ 98,566</u></u>	<u><u>\$ 112,161</u></u>

City of Leslie
Michigan Municipal Employees' Retirement System
Schedule of Changes in Net Pension Liability and Related Ratios
Last Six Fiscal Years (Amounts Determined as of December 31)

	2019	2018	2017	2016	2015	2014
Changes to Total Pension Liability:						
Service cost	\$ 42,756	\$ 36,705	\$ 37,128	\$ 38,944	\$ 37,163	\$ 43,625
Interest	163,941	154,623	149,446	141,498	137,344	132,080
Difference between expected and actual experience	(20,397)	46,373	3,788	36,788	(45,994)	-
Changes in assumptions	63,893	-	-	-	83,236	-
Benefit payments, including refunds of employee contributions	(125,554)	(122,943)	(127,934)	(106,004)	(111,388)	(105,924)
Other changes	-	-	-	1	-	-
Net Change in Total Pension Liability	124,639	114,758	62,428	111,227	100,361	69,781
Total Pension Liability, Beginning of Year	2,090,662	1,975,904	1,913,476	1,802,249	1,701,888	1,632,107
Total Pension Liability, End of Year	2,215,301	2,090,662	1,975,904	1,913,476	1,802,249	1,701,888
Changes to Plan Fiduciary Net Position:						
Employer contributions	71,043	64,841	60,672	50,878	41,114	36,858
Employee contributions	12,096	12,514	11,336	13,727	15,040	16,132
Net investment income	177,404	(54,582)	170,488	136,730	(18,731)	79,310
Benefit payments, including employee refunds	(125,554)	(122,943)	(127,934)	(106,004)	(111,388)	(105,924)
Administrative expense	(3,056)	(2,730)	(2,703)	(2,701)	(2,789)	(2,903)
Net Change in Plan Fiduciary Net Position	131,933	(102,900)	111,859	92,630	(76,754)	23,473
Plan Fiduciary Net Position, Beginning of Year	1,316,171	1,419,071	1,307,212	1,214,582	1,291,336	1,267,863
Plan Fiduciary Net Position, End of Year	1,448,104	1,316,171	1,419,071	1,307,212	1,214,582	1,291,336
Net Pension Liability	\$ 767,197	\$ 774,491	\$ 556,833	\$ 606,264	\$ 587,667	\$ 410,552
Plan fiduciary net position as a percentage of total pension liability	65.4%	63.0%	71.8%	68.3%	67.4%	75.9%
Covered-employee payroll	\$ 542,247	\$ 391,877	\$ 445,996	\$ 429,779	\$ 393,845	\$ 453,816
Net pension liability as a percentage of covered-employee payroll	141.5%	197.6%	124.9%	141.1%	149.2%	90.5%

Note: GASB 68 was implemented in fiscal year 2015. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

City of Leslie
Michigan Municipal Employees' Retirement System
Schedule of Contributions
Last Six Fiscal Years (Amounts Determined as of December 31)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contributions	\$ 94,657	\$ 64,840	\$ 60,672	\$ 50,878	\$ 41,114	\$ 36,858
Contributions in relation to the actuarially determined contributions	94,657	64,840	60,672	50,878	41,114	36,858
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	<u>\$ 542,247</u>	<u>\$ 391,877</u>	<u>\$ 445,996</u>	<u>\$ 429,779</u>	<u>\$ 393,845</u>	<u>\$ 453,816</u>
Contributions as a percentage of covered employee payroll	<u>17.5%</u>	<u>16.5%</u>	<u>13.6%</u>	<u>11.8%</u>	<u>10.4%</u>	<u>8.1%</u>

Note: GASB 68 was implemented in fiscal year 2015. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

Notes to Schedule:

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years
Asset valuation method	5 year smoothed
Inflation	2.50%
Salary increases	3.00%
Investment rate of return	7.35%
Retirement age	Varies depending on plan adoption
Mortality	50% Female/50% Male RP-2014 Group Annuity Mortality Table

Notes to Required Supplementary Information:

Previous actuarial methods and assumptions:

A ten year smoothed asset valuation method was used for the 2014 period.
Inflation was expected to be 3.5% for the 2014 period.
Salary increases were expected to be 3.5% for the 2015-2018 period.
Investment rate of return was expected to be 7.75% for the 2015-2018 period.

For the 2019 period, the salary increases rate changed to 3.0% and the investment rate of return changed to 7.35%.

Other Supplementary Information

City of Leslie
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2020

	<u>Building Department Fund</u>	<u>2002 Fire Station Debt Fund</u>	<u>Total</u>
<u>Assets</u>			
Cash and cash equivalents	\$ 1,702	\$ 21,336	\$ 23,038
Total assets	<u>\$ 1,702</u>	<u>\$ 21,336</u>	<u>\$ 23,038</u>
<u>Fund Balances</u>			
Liabilities:			
Accounts payable	\$ 350	\$ -	\$ 350
Total liabilities	<u>350</u>	<u>-</u>	<u>350</u>
Fund balances:			
Restricted	1,352	21,336	22,688
Total fund balances	<u>1,352</u>	<u>21,336</u>	<u>22,688</u>
Total fund balances	<u>\$ 1,702</u>	<u>\$ 21,336</u>	<u>\$ 23,038</u>

City of Leslie
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2020

	Building Department Fund	2002 Fire Station Debt Fund	Total
Revenues:			
Charges for services	\$ 14,476	\$ -	\$ 14,476
Miscellaneous	-	339	339
Total revenues	<u>14,476</u>	<u>339</u>	<u>14,815</u>
Expenditures:			
Public safety	14,221	-	14,221
Total expenditures	<u>14,221</u>	<u>-</u>	<u>14,221</u>
Net Change in Fund Balances	255	339	594
Fund Balances - Beginning of Year	<u>1,097</u>	<u>20,997</u>	<u>22,094</u>
Fund Balances - End of Year	<u>\$ 1,352</u>	<u>\$ 21,336</u>	<u>\$ 22,688</u>

City of Leslie
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget to Actual
General Fund
Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020		2019	
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:				
Taxes:				
Current property taxes	\$ 563,162	\$ 560,033	\$ (3,129)	\$ 575,652
Trailer tax	433	140	(293)	595
Total taxes	<u>563,595</u>	<u>560,173</u>	<u>(3,422)</u>	<u>576,247</u>
Licenses and Permits:				
Business licenses and permits	<u>300</u>	<u>78</u>	<u>(222)</u>	<u>30</u>
Intergovernmental:				
State shared revenue	243,567	223,645	(19,922)	234,638
Local Community Stabilization Share tax	71,655	142,252	70,597	113,806
Other State grants	500	-	(500)	-
Total intergovernmental	<u>315,722</u>	<u>365,897</u>	<u>50,175</u>	<u>348,444</u>
Charges for Services:				
Collection fees	<u>12,800</u>	<u>11,757</u>	<u>(1,043)</u>	<u>11,956</u>
Other:				
Interest	14,871	15,571	700	15,153
Other	29,714	25,614	(4,100)	40,701
Total other	<u>44,585</u>	<u>41,185</u>	<u>(3,400)</u>	<u>55,854</u>
Reimbursements:				
Woodlawn Cemetery	56,000	65,415	9,415	61,347
Township	68,000	27,745	(40,255)	20,642
Other	-	2,276	2,276	32,360
Total reimbursements	<u>124,000</u>	<u>95,436</u>	<u>(28,564)</u>	<u>114,349</u>
Contributions:				
DDA administration contribution	20,000	20,000	-	20,000
Water and sewer contribution	60,000	60,000	-	60,000
LDFA administration contribution	40,000	40,000	-	40,000
LDFA contribution to fire department	14,000	14,000	-	14,000
LDFA contribution to police department	10,000	10,000	-	10,000
Total contributions	<u>144,000</u>	<u>144,000</u>	<u>-</u>	<u>144,000</u>
Total revenues	<u>1,205,002</u>	<u>1,218,526</u>	<u>13,524</u>	<u>1,250,880</u>

City of Leslie
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget to Actual
General Fund
Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020		Favorable (Unfavorable)	2019
	Budget	Actual		Actual
Expenditures:				
General Government:				
Council				
Salaries	\$ 6,000	\$ 8,145	\$ (2,145)	\$ 7,675
Fringe benefits	550	653	(103)	585
Other	6,100	2,352	3,748	4,168
Total council	<u>12,650</u>	<u>11,150</u>	<u>1,500</u>	<u>12,428</u>
Administrative				
Salaries	75,792	68,536	7,256	71,484
Fringe benefits	22,753	15,984	6,769	16,975
Other	6,400	5,135	1,265	4,162
Total administrative	<u>104,945</u>	<u>89,655</u>	<u>15,290</u>	<u>92,621</u>
Assessor				
Contracted services	16,800	16,800	-	15,400
Other	1,000	1,264	(264)	1,105
Total assessor	<u>17,800</u>	<u>18,064</u>	<u>(264)</u>	<u>16,505</u>
Attorney				
	<u>30,000</u>	<u>26,449</u>	<u>3,551</u>	<u>24,006</u>
Clerk				
Salaries	47,322	44,633	2,689	46,436
Fringe benefits	20,738	21,404	(666)	21,838
Other	4,706	989	3,717	3,255
Total clerk	<u>72,766</u>	<u>67,026</u>	<u>5,740</u>	<u>71,529</u>
Treasurer				
Salaries	44,718	41,833	2,885	48,557
Fringe benefits	11,281	12,814	(1,533)	5,903
Other	4,706	2,702	2,004	9,335
Total treasurer	<u>60,705</u>	<u>57,349</u>	<u>3,356</u>	<u>63,795</u>
Board of review				
Salaries	500	440	60	360
Fringe benefits	40	34	6	28
Total board of review	<u>540</u>	<u>474</u>	<u>66</u>	<u>388</u>

City of Leslie
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget to Actual
General Fund
Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020		2019	
	Budget	Actual	Favorable (Unfavorable)	Actual
Expenditures (Continued):				
General Government (Continued):				
Building and grounds				
Salaries	\$ 500	\$ 545	\$ (45)	\$ 4,546
Fringe benefits	29	40	(11)	332
Supplies	15,618	12,925	2,693	25,015
Contracted services	88,993	89,557	(564)	102,789
Insurance	1,751	1,908	(157)	2,111
Utilities	11,330	10,187	1,143	13,199
Maintenance	1,288	29	1,259	579
Other	100	60	40	38,190
Capital outlay	15,000	5,715	9,285	143,002
Total building and grounds	<u>134,609</u>	<u>120,966</u>	<u>13,643</u>	<u>329,763</u>
Cemetery				
Salaries	52,000	58,547	(6,547)	54,696
Fringe benefits	3,821	4,468	(647)	4,167
Other	2,303	2,502	(199)	1,715
Contributions	25,000	25,000	-	25,000
Total cemetery	<u>83,124</u>	<u>90,517</u>	<u>(7,393)</u>	<u>85,578</u>
Other				
Elections	7,377	7,055	322	3,461
Other	-	1,921	(1,921)	1,972
Total other	<u>7,377</u>	<u>8,976</u>	<u>(1,599)</u>	<u>5,433</u>
Total general government	<u>524,516</u>	<u>490,626</u>	<u>33,890</u>	<u>702,046</u>

City of Leslie
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget to Actual
General Fund
Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020		2019	
	Budget	Actual	Favorable (Unfavorable)	Actual
Expenditures (Continued):				
Public Safety:				
Police				
Salaries	\$ 210,918	\$ 200,283	\$ 10,635	\$ 211,606
Fringe benefits	74,124	69,189	4,935	65,849
Gas and oil	6,000	3,723	2,277	4,653
Supplies	12,400	2,379	10,021	2,576
Contracted services	6,500	16,645	(10,145)	5,638
Insurance	11,000	11,098	(98)	11,537
Utilities	6,000	6,972	(972)	7,353
Equipment maintenance and rental	18,000	2,982	15,018	1,606
Other	-	-	-	-
Training	3,500	945	2,555	3,120
Capital expenditures	10,000	481	9,519	-
Legal	1,250	-	1,250	-
Total police	<u>359,692</u>	<u>314,697</u>	<u>44,995</u>	<u>313,938</u>
Fire				
Salaries	12,000	10,421	1,579	11,651
Fringe benefits	1,100	1,030	70	856
Supplies	23,700	12,698	11,002	24,741
Contracted services	8,000	9,539	(1,539)	9,360
Insurance	6,000	6,614	(614)	5,852
Utilities	6,900	4,562	2,338	5,269
Maintenance	11,500	1,240	10,260	2,956
Equipment rental	-	-	-	226
Other	103,300	31,952	71,348	28,482
Capital outlay	20,000	15,800	4,200	-
Total fire	<u>192,500</u>	<u>93,856</u>	<u>98,644</u>	<u>89,393</u>
Total public safety	<u>552,192</u>	<u>408,553</u>	<u>143,639</u>	<u>403,331</u>
Public Works:				
Street lights				
Utilities	33,000	38,931	(5,931)	37,264
Sidewalks				
Salaries	704	-	704	19
Fringe benefits	75	-	75	1
Equipment rental	750	-	750	16
Contracted services	10,000	3,025	6,975	3,991
Total sidewalks	<u>11,529</u>	<u>3,025</u>	<u>8,504</u>	<u>4,027</u>

City of Leslie
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget to Actual
General Fund
Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020		2019	
	Budget	Actual	Favorable (Unfavorable)	Actual
Expenditures (Continued):				
Public Works (Continued):				
Public works department				
Salaries	\$ 43,442	\$ 42,099	\$ 1,343	\$ 43,240
Fringe benefits	15,842	26,908	(11,066)	20,642
Materials and supplies	15,500	10,976	4,524	14,741
Contracted services	6,000	5,521	479	4,129
Insurance	7,500	8,346	(846)	7,353
Utilities	13,000	16,483	(3,483)	16,162
Equipment rental	25,000	3,312	21,688	10,482
Other	2,250	1,849	401	674
Capital outlay	10,000	1,031	8,969	3,648
Total public works department	<u>138,534</u>	<u>116,525</u>	<u>22,009</u>	<u>121,071</u>
Total public works	<u>183,063</u>	<u>158,481</u>	<u>24,582</u>	<u>162,362</u>
Community and Economic Development:				
Planning commission				
Training	535	535	-	-
Total planning commission	<u>535</u>	<u>535</u>	<u>-</u>	<u>-</u>
Total community and economic development	<u>535</u>	<u>535</u>	<u>-</u>	<u>-</u>
Recreation and Culture:				
Pool				
Salaries	214	43	171	-
Fringe benefits	20	3	17	-
Supplies	-	-	-	236
Other	5,600	57	5,543	-
Utilities	1,500	724	776	925
Insurance	1,200	1,215	(15)	1,129
Total pool	<u>8,534</u>	<u>2,042</u>	<u>6,492</u>	<u>2,290</u>

City of Leslie
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget to Actual
General Fund
Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020		2019	
	Budget	Actual	Favorable (Unfavorable)	Actual
Expenditures (Continued):				
Recreation and Culture (Continued):				
Parks				
Salaries	\$ 14,758	\$ 10,983	\$ 3,775	\$ 14,445
Fringe benefits	4,115	1,999	2,116	2,113
Contracted services	10,000	28,432	(18,432)	28,538
Supplies	4,500	929	3,571	5,894
Insurance	1,200	1,142	58	1,066
Utilities	2,500	3,079	(579)	3,253
Other	9,000	3,962	5,038	6,665
Total parks	<u>46,073</u>	<u>50,526</u>	<u>(4,453)</u>	<u>61,974</u>
Library				
Salaries	513	168	345	288
Fringe benefits	70	12	58	21
Contracted services	1,500	33	1,467	1,434
Insurance	750	756	(6)	685
Building maintenance	2,000	171	1,829	1,402
Total library	<u>4,833</u>	<u>1,140</u>	<u>3,693</u>	<u>3,830</u>
Total recreation and culture	<u>59,440</u>	<u>53,708</u>	<u>5,732</u>	<u>68,094</u>
Other:				
Insurance	8,845	8,845	-	8,587
Total other	<u>8,845</u>	<u>8,845</u>	<u>-</u>	<u>8,587</u>
Debt Service:				
Interest	-	2,020	(2,020)	-
Total debt service	<u>-</u>	<u>2,020</u>	<u>(2,020)</u>	<u>-</u>
Total expenditures	<u>1,328,591</u>	<u>1,122,768</u>	<u>205,823</u>	<u>1,344,420</u>
Revenues Over (Under) Expenditures	<u>(123,589)</u>	<u>95,758</u>	<u>219,347</u>	<u>(93,540)</u>
Other Financing Sources (Uses):				
Proceeds from sales of capital assets	-	70,900	70,900	-
Operating transfers out	(10,000)	(94,877)	(84,877)	(2,000)
Total other financing sources (uses)	<u>(10,000)</u>	<u>(23,977)</u>	<u>(13,977)</u>	<u>(2,000)</u>
Net Changes in Fund Balances	<u>(133,589)</u>	<u>71,781</u>	<u>205,370</u>	<u>(95,540)</u>
Fund Balances - Beginning of Year	<u>853,031</u>	<u>853,031</u>	<u>-</u>	<u>948,570</u>
Fund Balances - End of Year	<u>\$ 719,442</u>	<u>\$ 924,812</u>	<u>\$ 205,370</u>	<u>\$ 853,030</u>

City of Leslie
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget to Actual
Major Street Fund
Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020		Favorable (Unfavorable)	2019
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
State shared revenue - gas and weight tax	\$ 161,669	\$ 168,265	\$ 6,596	\$ 160,907
Build Michigan	3,500	3,490	(10)	3,488
Other	854,500	618,485	(236,015)	-
Total intergovernmental	<u>1,019,669</u>	<u>790,240</u>	<u>(229,429)</u>	<u>164,395</u>
Other:				
Interest	4,012	4,112	100	4,196
Miscellaneous	-	-	-	-
Total other	<u>4,012</u>	<u>4,112</u>	<u>100</u>	<u>4,196</u>
Total revenues	<u>1,023,681</u>	<u>794,352</u>	<u>(229,329)</u>	<u>168,591</u>
Expenditures:				
Administrative	<u>5,763</u>	<u>4,764</u>	<u>999</u>	<u>3,257</u>
Public works:				
Maintenance				
Salaries	29,794	36,804	(7,010)	34,592
Fringe benefits	9,269	13,205	(3,936)	12,339
Supplies and materials	4,500	5,877	(1,377)	5,194
Contracted services	23,389	8,364	15,025	37,314
Equipment rental	20,000	17,813	2,187	20,426
Total maintenance	<u>86,952</u>	<u>82,063</u>	<u>4,889</u>	<u>109,865</u>
Traffic				
Salaries	1,281	2,208	(927)	703
Fringe benefits	106	161	(55)	52
Supplies and materials	3,000	-	3,000	1,693
Contracted services	1,500	-	1,500	-
Equipment rental	500	3,924	(3,424)	479
Total traffic	<u>6,387</u>	<u>6,293</u>	<u>94</u>	<u>2,927</u>
Winter maintenance				
Salaries	5,307	1,817	3,490	3,606
Fringe benefits	1,235	2,256	(1,021)	2,182
Supplies and materials	6,000	7,003	(1,003)	5,990
Equipment rental	5,000	566	4,434	1,950
Total winter maintenance	<u>17,542</u>	<u>11,642</u>	<u>5,900</u>	<u>13,728</u>
Total public works	<u>110,881</u>	<u>99,998</u>	<u>10,883</u>	<u>126,520</u>

City of Leslie
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget to Actual
Major Street Fund
Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020		Favorable (Unfavorable)	2019
	Budget	Actual		Actual
Expenditures (Continued):				
Construction				
Capital outlay	\$ 1,208,500	\$ 898,470	\$ 310,030	\$ -
Total construction	<u>1,208,500</u>	<u>898,470</u>	<u>310,030</u>	<u>-</u>
Total expenditures	<u>1,325,144</u>	<u>1,003,232</u>	<u>321,912</u>	<u>129,777</u>
Revenues Over (Under) Expenditures	<u>(301,463)</u>	<u>(208,880)</u>	<u>92,583</u>	<u>38,814</u>
Other Financing Sources (Uses):				
Operating transfers in	354,000	279,985	(74,015)	24,602
Operating transfers out	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>329,000</u>	<u>254,985</u>	<u>(74,015)</u>	<u>24,602</u>
Net Changes in Fund Balances	27,537	46,105	18,568	63,416
Fund Balances - Beginning of Year	<u>295,475</u>	<u>295,475</u>	<u>-</u>	<u>232,059</u>
Fund Balances - End of Year	<u>\$ 323,012</u>	<u>\$ 341,580</u>	<u>\$ 18,568</u>	<u>\$ 295,475</u>

City of Leslie
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget to Actual
Local Street Fund
Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020		2019	
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:				
Intergovernmental:				
State shared revenue - gas and weight tax	\$ 56,863	\$ 59,078	\$ 2,215	\$ 56,516
Metro Act maintenance fee	8,706	8,706	-	7,427
Build Michigan	1,300	1,225	(75)	1,225
Other	-	-	-	26,089
Total intergovernmental	<u>66,869</u>	<u>69,009</u>	<u>2,140</u>	<u>91,257</u>
Other:				
Interest	1,021	1,045	24	329
Total other	<u>1,021</u>	<u>1,045</u>	<u>24</u>	<u>329</u>
Total revenues	<u>67,890</u>	<u>70,054</u>	<u>2,164</u>	<u>91,586</u>
Expenditures:				
Administrative	<u>1,200</u>	<u>2,884</u>	<u>(1,684)</u>	<u>1,160</u>
Public works:				
Maintenance				
Salaries	21,414	21,231	183	19,500
Fringe benefits	7,359	10,125	(2,766)	9,220
Supplies and materials	5,000	4,472	528	760
Contracted services	15,000	4,225	10,775	2,893
Equipment rental	10,000	10,291	(291)	9,474
Total maintenance	<u>58,773</u>	<u>50,344</u>	<u>8,429</u>	<u>41,847</u>
Traffic				
Salaries	2,009	2,009	-	682
Fringe benefits	147	147	-	50
Supplies and materials	1,500	-	1,500	541
Equipment rental	3,814	3,814	-	441
Total traffic	<u>7,470</u>	<u>5,970</u>	<u>1,500</u>	<u>1,714</u>
Winter maintenance				
Salaries	4,987	1,539	3,448	2,622
Fringe benefits	1,745	1,921	(176)	1,823
Supplies and materials	4,000	4,574	(574)	6,303
Equipment rental	1,000	512	488	1,805
Total winter maintenance	<u>11,732</u>	<u>8,546</u>	<u>3,186</u>	<u>12,553</u>
Construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total public works	<u>77,975</u>	<u>64,860</u>	<u>13,115</u>	<u>56,114</u>
Total expenditures	<u>79,175</u>	<u>67,744</u>	<u>11,431</u>	<u>57,274</u>

City of Leslie
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget to Actual
Local Street Fund
Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020		2019	
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues Over (Under) Expenditures	\$ (11,285)	\$ 2,310	\$ 13,595	\$ 34,312
Other Financing Sources (Uses):				
Operating transfers in	25,000	25,000	-	-
Total other financing sources (uses)	25,000	25,000	-	-
Net Changes in Fund Balances	13,715	27,310	13,595	34,312
Fund Balances - Beginning of Year	84,851	84,851	-	50,539
Fund Balances - End of Year	<u>\$ 98,566</u>	<u>\$ 112,161</u>	<u>\$ 13,595</u>	<u>\$ 84,851</u>

City of Leslie
Schedule of Bonded Indebtedness
June 30, 2020

Revenue Bonds

Series 2012

Purpose: Water Supply System Improvements

<u>Issue Date</u>	<u>Amount of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Principal Due</u>	<u>Interest Payable</u>
June 26, 2012	\$ 2,000,000				
		2.50%	4/1/2021	\$ 75,000	\$ 29,250
		2.50%	4/1/2022	80,000	27,376
		2.50%	4/1/2023	80,000	25,376
		2.50%	4/1/2024	85,000	23,376
		2.50%	4/1/2025	85,000	21,250
		2.50%	4/1/2026	90,000	19,126
		2.50%	4/1/2027	90,000	16,876
		2.50%	4/1/2028	90,000	14,626
		2.50%	4/1/2029	95,000	12,376
		2.50%	4/1/2030	95,000	10,000
		2.50%	4/1/2031	100,000	7,626
		2.50%	4/1/2032	100,000	5,126
		2.50%	4/1/2033	447,277	2,626
				<u>\$ 1,512,277</u>	<u>\$ 215,010</u>

City of Leslie
Schedule of Bonded Indebtedness (Continued)
June 30, 2020

Revenue Bonds

Series 2012

Purpose: Sewage Disposal System

<u>Issue Date</u>	<u>Amount of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Principal Due</u>	<u>Interest Payable</u>
May 14, 2012	\$ 1,470,000				
		2.75%	5/1/2021	\$ 26,000	\$ 34,100
		2.75%	5/1/2022	26,000	33,385
		2.75%	5/1/2023	27,000	32,670
		2.75%	5/1/2024	28,000	31,928
		2.75%	5/1/2025	29,000	31,158
		2.75%	5/1/2026	29,000	30,360
		2.75%	5/1/2027	30,000	29,563
		2.75%	5/1/2028	31,000	28,738
		2.75%	5/1/2029	32,000	27,885
		2.75%	5/1/2030	33,000	27,005
		2.75%	5/1/2031	34,000	26,098
		2.75%	5/1/2032	35,000	25,163
		2.75%	5/1/2033	36,000	24,200
		2.75%	5/1/2034	37,000	23,210
		2.75%	5/1/2035	38,000	22,193
		2.75%	5/1/2036	39,000	21,148
		2.75%	5/1/2037	40,000	20,075
		2.75%	5/1/2038	41,000	18,975
		2.75%	5/1/2039	42,000	17,848
		2.75%	5/1/2040	43,000	16,693
		2.75%	5/1/2041	44,000	15,510
		2.75%	5/1/2042	45,000	14,300
		2.75%	5/1/2043	47,000	13,063
		2.75%	5/1/2044	48,000	11,770
		2.75%	5/1/2045	49,000	10,450
		2.75%	5/1/2046	51,000	9,103
		2.75%	5/1/2047	52,000	7,700
		2.75%	5/1/2048	53,000	6,270
		2.75%	5/1/2049	55,000	4,813
		2.75%	5/1/2050	56,000	3,300
		2.75%	5/1/2051	58,000	1,760
		2.75%	5/1/2052	6,000	165
				<u>\$ 1,240,000</u>	<u>\$ 620,599</u>



WILLIS & JURASEK

CPAS AND CONSULTANTS

**Independent Auditors' Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Honorable Mayor and Members of the City Council
City of Leslie
Leslie, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Leslie, Michigan as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City of Leslie, Michigan's basic financial statements and have issued our report thereon dated October 19, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Leslie, Michigan's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Leslie, Michigan's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Leslie, Michigan's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings as 2020-001 and 2020-002 that we consider to be material weaknesses.

Honorable Mayor and Members of the City Council
City of Leslie
Leslie, Michigan

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Leslie, Michigan's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Leslie's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying schedule of findings. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Willis & Jurasek, P.C.

Willis & Jurasek, P.C.
Jackson, Michigan

October 19, 2020

Schedule of Findings

Finding 2020-001

Currently, the City's staff prepares the internal interim and annual financial statements. The annual financial statements for the year ended June 30, 2020 required the assistance of the auditors for preparation. Professional standards require us to communicate in writing when a client requires assistance to prepare the financial statements required in the annual audit report in accordance with accounting principles generally accepted in the United States of America. The staff of the City does understand all information included in the annual financial statements; however, we assist in preparing the financial statements and the footnotes to the annual financial statements. We do not recommend any changes to this situation at this time and communicate this as required by professional standards. We believe this meets the definition of a material weakness as defined by professional standards.

Client Response

We are aware of this deficiency and believe it is not cost beneficial in our situation to develop this expertise. We will continue to use our external auditors for this technical assistance. We would expect this situation to be ongoing in future years.

Finding 2020-002

During the course of the audit, we made material adjustments to the fund financial statements that had a material effect on the ending balances. We believe this meets the definition of a material weakness as defined by professional standards.

Client Response

We are aware of the adjustments that were made. We will implement a review of the financial statements to consider any potential adjustments. We would expect this situation to be corrected in future years.