



# 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](http://www.cityofleslie.org)

**LESLIE COUNCIL MEETING**  
**7:00 PM MONDAY, DECEMBER 21, 2021**  
**LESLIE CITY HALL, 602 W. BELLEVUE STREET**

## AGENDA

**I. ROLL CALL.**

**PLEDGE OF ALLEGIANCE.**

**II. CONSENT AGENDA:**

- A. Approval of the agenda.  
Approval of the minutes of regular meeting on November 16, 2021.  
Approval of the minutes of special meeting on December 1, 2021.
- B. Payment of Bills. Affirm check disbursements totaling \$249,785.71 for December 2021.
- C. 2022 Schedule of Regular Meeting Dates.
- D. Communication:
  - 1. Manager's Report.
  - 2. November 2021 Financials.
  - 3. November 2021 Police Department Report.
  - 4. November 2021 Fire Department Report.
  - 5. 06-30-2021 FY Audit.
  - 6. K. Mitchell resignation from planning commission letter, effective January 1, 2022.

**III. CITIZEN COMMENTS AND QUESTIONS.**

**IV. COUNCIL COMMENT.**

**V. PUBLIC HEARING:**

- A. Ordinance Amendment No. 227 to Amend Woodlawn Municipal Cemetery Ordinance Chapter 22, of the Leslie Code of Ordinances.
- B. Ordinance Amendment No. 228 to Amend Section 98-149, Schedule of Regulations.

**VI. ITEMS OF BUSINESS:**

- A. Resolution 2021-17 Authorizing the Mayor and City Clerk to sign a purchase agreement to purchase three vacant parcels totaling 12.74 acres from the Land Bank for eighty nine thousand one hundred eighty and 00/100 (\$89,180.00).
- B. Granger presentation and proposal.
- C. Consideration of Gracon Services, Inc., proposal to continue providing managed IT services for the city of Leslie.
- D. BID determination for eight (8) acre parcel in the Business Park.

**This institution is an equal opportunity provider, and employer.**



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- E. Resolution 2021-18 Authorizing Sewer Rate Increase.
- F. Determine Zoning Districts that will allow Retail Marihuana for draft Ordinance language.
- G. Set date to review applications for city manager position.

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

**VIII. CITIZEN COMMENTS AND QUESTIONS.**

**IX. COUNCIL AGENDA:**

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

**Boards and Commissions Openings:**

Downtown Development Authority – term expires July 1, 2025.  
Local Development Finance Authority – term expires April 3, 2023.  
Planning Commission – term expires 11-1-2022.  
Planning Commission – term expires 11-1-2022  
Zoning Board of Appeals – term expires June 30, 2024.

**Next City Council meeting is scheduled for Tuesday January 18, 2022 at 7:00 p.m.**

**CITY OF LESLIE  
REGULAR COUNCIL MEETING  
MINUTES  
NOVEMBER 16, 2021**

Present: Fox, Owen, Eggleston, Doane, Beegle, Johnson

Excused:

Also Present: CM Montenegro, Chelsea Cox, Carrie Howe, Barb Winslow, Norm Albrecht, Joyce Kranz.

**Item 1** **Consent Agenda**

- A. Clerk Cox called meeting to order at 7pm and administered the Oath of Office to newly elected officials.
- B. Mayor Johnson presided over meeting.
- C. Approval of the agenda.  
Approval of the minutes of regular meeting on October 19, 2021.  
Approval of the minutes of special meeting October 27, 2021.
- D. Payment of Bills – September 2021. Affirm check disbursements totaling \$96,338.18 for November 2021.
- E. Boards and Commissions Appointments. Approve the following Mayoral Boards and Commissions Appointments.

| Name          | Board/Commission        | Term Expires |
|---------------|-------------------------|--------------|
| Stan Williams | Zoning Board of Appeals | 06-30-2024   |
| Wayne Babin*  | Planning Commission     | 11-01-2024   |
| Robert Stacy* | Planning Commission     | 11-01-2024   |

\* Denotes reappointment

Moved by Beegle, seconded by Doane to approve consent agenda.

**ALL YEAS  
MOTION CARRIED**

**Item 2** **Citizen Comments and Questions**

Joyce Kranz  
Robert Stacy

**Item 3** **Council Comment**

None

**Item 4** **Public Hearing**

None

**Item 5** **Items of Business**

- A. DDA & LDFA Informational Meeting.  
Information was presented to Leslie City Council
- B. Driveway Application for parcel #33-17-14-28-151-007.  
Moved by Fox, seconded by Doane to approve.  
**ALL AYES**  
**MOTION CARRIES**
- C. Approve Business Park land sale BID document.  
Moved by Fox, seconded by Owen to approve document.  
**All AYES**  
**MOTION CARRIES**
- D. Woodlawn Cemetery Agreement.  
Moved by Beegle, seconded by Owen to approve agreement.  
**ALL AYES**  
**MOTION CARRIES**
- E. First Reading of Ordinance Amendment No. 228 to Amend Cemetery Ordinance and set a public hearing on December 21, 2021.  
Moved by Owen, seconded by Doane to set public hearing for December 21, 2021.  
**ALL AYES**  
**MOTION CARRIES**
- F. First Reading of Ordinance Amendment No. 229 to Amend Section 98-149, Schedule of Regulations and set a public hearing on December 21, 2021.  
Moved by Doane, seconded by Beegle to set public hearing for December 21, 2021.  
**ALL AYES**  
**MOTION CARRIES**
- G. Determine how to fill vacant councilperson seat.  
Leslie City Council determined they will receive letters of interest and will appoint vacancy at the December 1, 2021 meeting.

**Item 6** **Items of Discussion**

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None

**Item 7** **Citizen Comments and Questions**

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Kevin Murad

**Item 8** **Adjournment**

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Moved by Johnson, seconded by Doane to adjourn.  
Time: 7:45 pm.

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Clerk Chelsea Cox

**CITY OF LESLIE  
SPECIAL COUNCIL MEETING  
MINUTES  
DECEMBER 1, 2021**

Present: Johnson, Beegle, Doane, Eggleston & Owen

Excused: Fox

Also Present: CM Montenegro, Chelsea Cox, Gregory St. Clair, Robert Stacy, Evan Bennehoff, Derek Chaney, Donovan Shallul, Reagon Shallul, Kevin Murad, Sean Myers & Norman Albrecht.

**Item 1** **Consent Agenda**

- A. Approval of the agenda.  
Moved by Beegle, seconded by Doane to approve as amended.

**ALL YEAS  
MOTION CARRIED**

**Item 2** **Citizen Comments and Questions**

Attorney on behalf of 510 Industrial Drive

**Item 5** **Items of Business**

- A. Appoint new council member from candidates that submitted a letter of interest to fill vacant two-year term.  
Moved by Owen, seconded by Doane to appoint Robert Stacy to vacant seat.

**ROLL CALL VOTE**

Johnson-No

Beegle-No

Doane-Yes

Eggleston-No

Owen-Yes

**MOTION FAILS**

Motion by Beegle, seconded by Eggleston to appoint John Wayne Stewart to vacant seat, pending written confirmation from Leslie Public Schools of immediate resignation from Leslie School Board.

**ROLL CALL VOTE**

Johnson-Yes

Beegle-Yes

Doane-Yes

Eggleston-Yes

Owen-No

**MOTION CARRIED**

- B. Special Use Permit Request-510 Industrial Drive

Motion by Owen, supported by Doane to approve Special Use Permit.

**ALL AYES  
MOTION CARRIED**

- C. Accept Resignation from City Manager Susan Montenegro  
Motion by Eggleston, seconded by Doane to approve resignation, with regret, and to post City Manager position to MML for 30 days with salary range of \$70k-\$80k

**ALL AYES  
MOTION CARRIES**

**Item 8**

**Adjournment**

Moved by Doane, seconded by Fox to adjourn.  
Time: 8:04 pm.

  
Clerk Chelsea Cox

**INVOICE SUMMARY**

Date: 12/17/21

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| VENDOR                        | DESCRIPTION                   | AMOUNT   | STATUS | JNLIZED? |
|-------------------------------|-------------------------------|----------|--------|----------|
| SPARKLE WINDOW CLEANING       | WINDOW CLEANING               | 115.00   | Paid   | Y        |
| MITCHELL'S DEPT. STORE        | DPW FRINGE SUPPLIES           | 188.07   | Paid   | Y        |
| QUILL CORPORATION             | LCO SUPPLIES                  | 84.33    | Paid   | Y        |
| MML                           | CDL CONSORTIUM DRIVERS FEE    | 160.00   | Paid   | Y        |
| RICOH USA, INC.               | LCO LEASE COPY/SCANNER/FAX    | 290.04   | Paid   | Y        |
| ELECTIONSOURCE                | NOV 2 TESTING                 | 444.00   | Paid   | Y        |
| PITNEY BOWES CREDIT CORP      | METER POSTAGE                 | 1,027.70 | Paid   | Y        |
| RICOH USA INC                 | MONTHLY PER COPY FEE          | 33.52    | Paid   | Y        |
| FOGG OIL COMPANY              | LFD 1/2 TWP MONTHLY GAS SLIP: | 325.37   | Paid   | Y        |
| MICHIGAN STATE FIREMENS ASSO  | 2022 MEMBERSHIP               | 75.00    | Paid   | Y        |
| MOTOROLA SOLUTIONS            | RADIO MIC                     | 32.58    | Paid   | Y        |
| EVAN BENNEHOFF                | REIMBURSE-CROSSING SUPPLIES   | 411.26   | Paid   | Y        |
| U.S. POSTAL SERVICE           | TAXES POSTAGE                 | 411.28   | Paid   | Y        |
| AIS CONSTRUCTION EQUIP. CORP  | MVP CONTRACTED SERVICES       | 368.29   | Paid   | Y        |
| ABSOPURE                      | WWTP CONTRACTED SERVICES      | 44.00    | Paid   | Y        |
| ELHORN ENGINEERING CO.        | WELLS CHEMICALS               | 164.00   | Paid   | Y        |
| ALRO STEEL CORP               | MVP SUPPLIES                  | 105.00   | Paid   | Y        |
| SUPERIOR IND. SALES, INC.     | MVP SUPPLIES                  | 121.92   | Paid   | Y        |
| CATHEY CO                     | MVP SUPPLIES                  | 137.80   | Paid   | Y        |
| CALEDONIA FARMERS ELEVATOR C  | WWTP SUPPLIES                 | 94.76    | Paid   | Y        |
| CITY SLICKERS                 | DPW CONTRACTED SERVICE        | 75.00    | Paid   | Y        |
| CLINT RICHMOND                | CLOTHING ALLOWANCE            | 95.35    | Paid   | Y        |
| FLEIS & VANDENBRINK           | IPP-WILDLIFE **SEND RECEIPT ! | 4,200.00 | Paid   | Y        |
| CARRIE FANCHER-HOWE           | CHRISTMAS DECOR FOR GAZEBO    | 56.94    | Paid   | Y        |
| JEFFORY BROUGHTON COMMUNICAT  | REPAIR 749 LADDER TRUCK HEAD: | 260.00   | Paid   | Y        |
| NORTH CENTRAL LABORATORIES    | WWTP SUPPLIES                 | 670.24   | Paid   | Y        |
| MICHIGAN AGRIBUSINESS SOLUTIO | WWTP CONTRACTED SERVICES      | 8,364.51 | Paid   | Y        |
| MICHIGAN DEPT OF ENVIRONMENT  | WATER CONTRACTED SERV         | 1,543.00 | Paid   | Y        |
| BELL EQUIPMENT COMPANY        | MVP CAPITOL EXP               | 1,622.56 | Paid   | Y        |
| USA BLUEBOOK                  | WWTP SUPPLIES                 | 810.69   | Paid   | Y        |
| PRO LANDSCAPING & TREE SERVI  | TREE REMOVAL                  | 2,700.00 | Paid   | Y        |
| TRUCK & TRAILER SPECIALTIES   | MVP CAPITOL EXP               | 1,051.94 | Paid   | Y        |
| MUNICIPAL SUPPLY CO.          | WATER SUPPLIES                | 3,611.12 | Paid   | Y        |
| AIS CONSTRUCTION EQUIP. CORP  | POOL DEMO                     | 6,506.16 | Paid   | Y        |
| NAPA AUTO PARTS               | MVP SUPPLIES                  | 689.39   | Paid   | Y        |
| ROBERT ANTEKEIER, JR          | CODE ENFORCEMENT              | 1,050.00 | Paid   | Y        |
| RIETH-RILEY CONSTRUCTION CO.  | WATER CONTRACTED SERVICE      | 1,104.34 | Paid   | Y        |
| GRACON SERVICES, INC.         | UPS FOR POLICE                | 193.70   | Paid   | Y        |
| DIGICOM GLOBAL INC.           | NEW RADIO FOR CHARGERS AND P  | 1,805.60 | Paid   | Y        |
| RILEY'S APPARATUS SERV LLC    | TRUCK MAINT AND PUMP TEST     | 1,907.73 | Paid   | Y        |
| LANSING UNIFORM COMPANY       | SHIRTS AND HATS               | 375.00   | Paid   | Y        |
| CATHEY CO                     | MVP CAPITOL EXP               | 398.73   | Paid   | Y        |
| RIETH-RILEY CONSTRUCTION CO.  | MAJOR SUPPLIES                | 291.74   | Paid   | Y        |
| MICHIGAN PIPE AND VALVE       | WATER SUPPLIES                | 336.21   | Paid   | Y        |

**INVOICE SUMMARY**

Date: 12/17/21

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| VENDOR                        | DESCRIPTION                   | AMOUNT     | STATUS | JNLIZED? |
|-------------------------------|-------------------------------|------------|--------|----------|
| FOGG OIL COMPANY              | DPW POOL DEMO                 | 1,656.44   | Paid   | Y        |
| USA BLUEBOOK                  | WWTP CAPITOL EXP              | 6,034.61   | Paid   | Y        |
| ELHORN ENGINEERING CO.        | IRON REMOVAL PLANT CAPITOL E  | 3,734.00   | Paid   | Y        |
| PIONEER MANUFACTURING COMPAN  | MAJOR AND LOCAL SUPPLIES      | 643.62     | Paid   | Y        |
| PV BUSINESS SOLUTIONS         | DPW SUPPLIES                  | 298.50     | Paid   | Y        |
| QUILL CORPORATION             | LCO SUPPLIES                  | 119.32     | Paid   | Y        |
| SHERWOOD LESLIE, LLC          | 8.3046 ACRE PARCEL REFUND IN  | 160,463.72 | Paid   | Y        |
| U.S. POSTAL SERVICE           | LEAD SERVICE LETTERS POSTAGE  | 407.57     | Paid   | Y        |
| WOODLAWN CEMETERY ASSOC.      | QUARTERLY ALLOCATION          | 12,500.00  | Open   | N        |
| FLEIS & VANDENBRINK           | IPP WILDLIFE *SEND RECEIPT TO | 12,342.00  | Open   | N        |
| MIKA MEYERS                   | RURAL DEVELOPMENT SEWER PROJ  | 105.00     | Open   | N        |
| RICOH USA INC                 | MONTHLY PER COPY FEE          | 83.95      | Open   | N        |
| RICOH USA, INC.               | LCO LEASE COPY/SCANNER/FAX    | 145.02     | Open   | N        |
| QUILL CORPORATION             | DPW WALL CALENDAR             | 122.96     | Open   | N        |
| USA TODAY NETWORK             | PUBLICATIONS                  | 100.00     | Open   | N        |
| SPARKLE WINDOW CLEANING       | WINDOW CLEANING               | 115.00     | Open   | N        |
| MICHIGAN DOWNTOWN ASSOCIATIOI | MDA MEMBERSHIP                | 200.00     | Open   | N        |
| PITNEY BOWES CREDIT CORP      | QTRLY POSTG MTR LEASE         | 158.64     | Open   | N        |
| MICHIGAN DEPT OF ENVIRONMENT  | NPDES ANNUAL PERMIT           | 1,950.00   | Open   | N        |
| BRUCE HOWE                    | LFD SUPPLIES                  | 21.55      | Open   | N        |
| GRUA, TUPPER & YOUNG, PLC     | ATTY FEES SEPT OCT            | 3,731.00   | Open   | N        |
| MML WORKERS' COMP FUND        | PAYROLL AUDIT 2021            | 451.00     | Open   | N        |
| NAPA AUTO PARTS               | LFD SUPPLIES                  | 47.94      | Open   | N        |
| Total:                        |                               | 249,785.71 |        |          |

**CITY OF LESLIE  
SCHEDULE OF REGULAR MEETINGS  
FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2022**

**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, 2022. The Board, dates, time and place of said meetings shall be as follows:

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

Fund 701 GENERAL AGENCY FUND

| GL Number   | Description                       | Balance          |
|---|-----------------------------------|------------------|
| *** Assets ***  |                                   |                  |
| 701-000-001.000                                       | CASH ACCOUNT                      | 28,485.89        |
| 701-000-001.001                                       | PAYROLL CHECKING                  | 11,591.78        |
| <b>Total Assets</b>                                   |                                   | <b>40,077.67</b> |
| *** Liabilities ***                                   |                                   |                  |
| 701-000-214.101                                       | ADVANCE FROM GENERAL FUND         | 5,000.00         |
| 701-000-228.002                                       | DUE TO STATE OF MICHIGAN SITW     | 2,546.94         |
| 701-000-228.003                                       | DUE TO MERS                       | 664.18           |
| 701-000-228.056                                       | DUE TO SOM SOR REG FEE            | 470.00           |
| 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                        | 118.20           |
| 701-000-231.010                                       | DUE TO AFLAC                      | 416.47           |
| 701-000-231.011                                       | DUE TO HEALTH INSURANCE           | 9,400.62         |
| 701-000-231.012                                       | DUE TO RIFLE PURCHASE             | 8.76             |
| 701-000-275.000                                       | DUE TO WILDLIFE GALLERY           | 20,745.00        |
| <b>Total Liabilities</b>                              |                                   | <b>40,077.67</b> |
| *** Fund Balance ***                                  |                                   |                  |
| <b>Total Fund Balance</b>                             |                                   | <b>0.00</b>      |
| <b>Beginning Fund Balance - 20-21</b>                 |                                   | <b>0.00</b>      |
| <b>Net of Revenues VS Expenditures - 20-21</b>        |                                   | <b>0.00</b>      |
| <b>*20-21 End FB/21-22 Beg FB</b>                     |                                   | <b>0.00</b>      |
| <b>Net of Revenues VS Expenditures - Current Year</b> |                                   | <b>0.00</b>      |
| <b>Ending Fund Balance</b>                            |                                   | <b>0.00</b>      |
| <b>Total Liabilities And Fund Balance</b>             |                                   | <b>40,077.67</b> |

\* Year Not Closed

Fund 101 GENERAL FUND

| GL Number   | Description                   | Balance             |
|---|-------------------------------|---------------------|
| *** Assets ***  |                               |                     |
| 101-000-001.000                                       | CASH ACCOUNT                  | 1,620,099.89        |
| 101-000-004.000                                       | INVESTMENT                    | 621.26              |
| 101-000-010.000                                       | TUTTLE PARK MAINTENANCE FUND  | 22,878.03           |
| 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     | 966.62              |
| 101-000-015.000                                       | POLICE FORFEITURE FUND        | 1,142.17            |
| 101-000-017.000                                       | MBIA-CLASS INVESTMENTS        | 1,268.86            |
| 101-000-035.000                                       | ACCOUNTS RECEIVABLE           | 7,237.19            |
| 101-000-078.000                                       | DUE FROM STATE                | 23,394.00           |
| 101-000-084.000                                       | DUE FROM OTHER FUNDS          | 259.95              |
| 101-000-084.248                                       | DUE FROM DDA                  | 6,182.94            |
| 101-000-084.250                                       | DUE FROM LDFA                 | 6,822.54            |
| 101-000-090.000                                       | ADVANCE TO PAYROLL            | 5,000.00            |
| 101-000-091.000                                       | ADVANCE TO FSA ACCT           | 1,568.54            |
| 101-000-123.000                                       | PREPAID EXPENSES              | 23,245.61           |
| <b>Total Assets</b>                                   |                               | <b>1,721,137.60</b> |
| *** Liabilities ***                                   |                               |                     |
| 101-000-202.000                                       | ACCOUNTS PAYABLE              | 68,352.89           |
| 101-000-214.000                                       | DUE TO OTHER FUNDS            | 4,123.21            |
| 101-000-228.002                                       | DUE TO STATE OF MICHIGAN SITW | (5,180.45)          |
| 101-000-257.000                                       | ACCRUED SALARIES              | 23,734.81           |
| 101-000-307.248                                       | NOTE PAYABLE TO DDA           | 93,846.49           |
| 101-000-339.000                                       | UNEARNED REVENUE              | 99,330.50           |
| 101-484-307.248                                       | NOTE PAYABLE TO DDA           | (7,296.58)          |
| 101-484-308.248                                       | INTEREST ON DDA NOTE          | (3,896.93)          |
| <b>Total Liabilities</b>                              |                               | <b>273,013.94</b>   |
| *** Fund Balance ***                                  |                               |                     |
| 101-000-390.000                                       | FUND BALANCE                  | 756,875.41          |
| 101-000-396.000                                       | 302 JUSTICE TRAINING FUND BAL | 466.62              |
| 101-000-397.000                                       | POLICE FORFEITURE FUND BAL    | 1,142.10            |
| <b>Total Fund Balance</b>                             |                               | <b>758,484.13</b>   |
| <b>Beginning Fund Balance - 20-21</b>                 |                               | <b>758,484.13</b>   |
| <b>Net of Revenues VS Expenditures - 20-21</b>        |                               | <b>541,973.75</b>   |
| <b>*20-21 End FB/21-22 Beg FB</b>                     |                               | <b>1,300,457.88</b> |
| <b>Net of Revenues VS Expenditures - Current Year</b> |                               | <b>147,665.78</b>   |
| <b>Ending Fund Balance</b>                            |                               | <b>1,448,123.66</b> |
| <b>Total Liabilities And Fund Balance</b>             |                               | <b>1,721,137.60</b> |

\* Year Not Closed



PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                     | DESCRIPTION                    | 2021-22            | 2021-22        | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BGDG<br>USED |
|-------------------------------|--------------------------------|--------------------|----------------|-----------------------------|-------------------------------|--------------------------|----------------|
|                               |                                | ORIGINAL<br>BUDGET | AMENDED BUDGET | 11/30/2021<br>NORM (ABNORM) | MONTH 11/30/21<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |                |
| Fund 101 - GENERAL FUND       |                                |                    |                |                             |                               |                          |                |
| Revenues                      |                                |                    |                |                             |                               |                          |                |
| Dept 000                      |                                |                    |                |                             |                               |                          |                |
| 101-000-402.000               | PROPERTY TAXES                 | 642,242.00         | 642,242.00     | 621,704.98                  | 2,792.56                      | 20,537.02                | 96.80          |
| 101-000-423.000               | TRAILER TAXES                  | 400.00             | 400.00         | 281.50                      | 56.50                         | 118.50                   | 70.38          |
| 101-000-441.000               | LOCAL COMM STAB SHARE TAX      | 81,211.00          | 81,211.00      | 37,368.14                   | 0.00                          | 43,842.86                | 46.01          |
| 101-000-445.000               | PENALTIES/INT ON PROP TAXES    | 5,000.00           | 5,000.00       | 200.60                      | 168.51                        | 4,799.40                 | 4.01           |
| 101-000-447.000               | ADMIN FEES ON PROP TAXES       | 25,250.00          | 25,250.00      | 12,956.59                   | 50.66                         | 12,293.41                | 51.31          |
| 101-000-451.000               | LICENSES & PERMITS             | 300.00             | 300.00         | 26.00                       | 0.00                          | 274.00                   | 8.67           |
| 101-000-460.000               | CABLE TV FRANCHISE FEE         | 11,110.00          | 11,110.00      | 4,637.88                    | 1,715.17                      | 6,472.12                 | 41.75          |
| 101-000-504.000               | TWP REIMBURSEMENT-FIRE         | 61,000.00          | 61,000.00      | 5,652.48                    | 5,652.48                      | 55,347.52                | 9.27           |
| 101-000-567.000               | STATE GRANT - 302 JUSTICE TRAI | 0.00               | 0.00           | 250.00                      | 0.00                          | (250.00)                 | 100.00         |
| 101-000-574.000               | STATE SHARED REVENUE           | 240,958.00         | 240,958.00     | 93,551.00                   | 0.00                          | 147,407.00               | 38.82          |
| 101-000-580.000               | WOODLAWN CEM REIMBURSEMENT     | 57,726.00          | 57,726.00      | 0.00                        | 0.00                          | 57,726.00                | 0.00           |
| 101-000-581.000               | ELECTION EXPENSE REIMBURSEMENT | 0.00               | 0.00           | 1,272.38                    | 1,272.38                      | (1,272.38)               | 100.00         |
| 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      | 587.46                      | 0.00                          | 9,412.54                 | 5.87           |
| 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            | 15,000.00          | 15,000.00      | 0.00                        | 0.00                          | 15,000.00                | 0.00           |
| 101-000-694.000               | MISC OTHER                     | 0.00               | 0.00           | 13,462.67                   | 1,014.50                      | (13,462.67)              | 100.00         |
| 101-000-695.000               | LIQUOR CONTROL FEE             | 1,800.00           | 1,800.00       | 982.30                      | 0.00                          | 817.70                   | 54.57          |
| Total Dept 000                |                                | 1,280,497.00       | 1,280,497.00   | 792,933.98                  | 12,722.76                     | 487,563.02               | 61.92          |
| TOTAL REVENUES                |                                | 1,280,497.00       | 1,280,497.00   | 792,933.98                  | 12,722.76                     | 487,563.02               | 61.92          |
| Expenditures                  |                                |                    |                |                             |                               |                          |                |
| Dept 101 - COUNCIL            |                                |                    |                |                             |                               |                          |                |
| 101-101-703.000               | SALARIES/WAGES-COUNCIL         | 6,500.00           | 6,500.00       | 3,035.00                    | 0.00                          | 3,465.00                 | 46.69          |
| 101-101-714.000               | FICA EXPENSE                   | 497.00             | 497.00         | 232.17                      | 0.00                          | 264.83                   | 46.71          |
| 101-101-744.000               | SUPPLIES                       | 400.00             | 400.00         | 0.00                        | 0.00                          | 400.00                   | 0.00           |
| 101-101-915.000               | MEMBERSHIPS                    | 1,500.00           | 1,500.00       | 0.00                        | 0.00                          | 1,500.00                 | 0.00           |
| 101-101-960.000               | TRAINING                       | 2,000.00           | 2,000.00       | 0.00                        | 0.00                          | 2,000.00                 | 0.00           |
| Total Dept 101 - COUNCIL      |                                | 10,897.00          | 10,897.00      | 3,267.17                    | 0.00                          | 7,629.83                 | 29.98          |
| Dept 172 - CITY MANAGER       |                                |                    |                |                             |                               |                          |                |
| 101-172-703.000               | SALARIES/WAGES-MANAGER         | 78,074.00          | 78,074.00      | 31,476.37                   | 5,751.98                      | 46,597.63                | 40.32          |
| 101-172-714.000               | FICA EXPENSE                   | 6,000.00           | 6,000.00       | 2,407.94                    | 440.03                        | 3,592.06                 | 40.13          |
| 101-172-720.000               | FRINGES                        | 16,100.00          | 16,100.00      | 2,701.79                    | 465.92                        | 13,398.21                | 16.78          |
| 101-172-915.000               | MEMBERSHIPS                    | 1,000.00           | 1,000.00       | 661.69                      | 0.00                          | 338.31                   | 66.17          |
| 101-172-920.000               | UTILITIES                      | 700.00             | 700.00         | 202.61                      | 50.60                         | 497.39                   | 28.94          |
| 101-172-959.000               | MISCELLANEOUS                  | 100.00             | 100.00         | 0.00                        | 0.00                          | 100.00                   | 0.00           |
| 101-172-960.000               | TRAINING                       | 4,000.00           | 4,000.00       | 499.92                      | 0.00                          | 3,500.08                 | 12.50          |
| Total Dept 172 - CITY MANAGER |                                | 105,974.00         | 105,974.00     | 37,950.32                   | 6,708.53                      | 68,023.68                | 35.81          |
| Dept 210 - CITY ATTORNEY      |                                |                    |                |                             |                               |                          |                |
| 101-210-802.000               | ATTORNEY                       | 30,000.00          | 30,000.00      | 10,766.00                   | 2,898.00                      | 19,234.00                | 35.89          |

PERIOD ENDING 11/30/2021

% Fiscal Year Completed: 41.92

| GL NUMBER                               | DESCRIPTION                  | 2021-22         | 2021-22        | YTD BALANCE              | ACTIVITY FOR               | AVAILABLE             | % BDGT USED |
|---|------------------------------|-----------------|----------------|--------------------------|----------------------------|-----------------------|-------------|
|   |                              | ORIGINAL BUDGET | AMENDED BUDGET | 11/30/2021 NORM (ABNORM) | MONTH 11/30/21 INCR (DECR) | BALANCE NORM (ABNORM) |             |
| Fund 101 - GENERAL FUND                 |                              |                 |                |                          |                            |                       |             |
| Expenditures                            |                              |                 |                |                          |                            |                       |             |
| Total Dept 210 - CITY ATTORNEY          |                              | 30,000.00       | 30,000.00      | 10,766.00                | 2,898.00                   | 19,234.00             | 35.89       |
| Dept 215 - CITY CLERK                   |                              |                 |                |                          |                            |                       |             |
| 101-215-703.000                         | SALARIES/WAGES-CITY CLERK    | 48,742.00       | 48,742.00      | 20,952.94                | 3,837.62                   | 27,789.06             | 42.99       |
| 101-215-714.000                         | FICA EXPENSE                 | 3,400.00        | 3,400.00       | 1,488.65                 | 272.80                     | 1,911.35              | 43.78       |
| 101-215-720.000                         | FRINGES                      | 19,000.00       | 19,000.00      | 6,777.96                 | 84.24                      | 12,222.04             | 35.67       |
| 101-215-959.000                         | MISCELLANEOUS                | 200.00          | 200.00         | 0.00                     | 0.00                       | 200.00                | 0.00        |
| 101-215-960.000                         | TRAINING                     | 2,000.00        | 2,000.00       | 1,080.91                 | 0.00                       | 919.09                | 54.05       |
| Total Dept 215 - CITY CLERK             |                              | 73,342.00       | 73,342.00      | 30,300.46                | 4,194.66                   | 43,041.54             | 41.31       |
| Dept 247 - BOARD OF REVIEW              |                              |                 |                |                          |                            |                       |             |
| 101-247-703.000                         | SALARIES/WAGES               | 500.00          | 500.00         | 20.00                    | 0.00                       | 480.00                | 4.00        |
| 101-247-714.000                         | FICA EXPENSE                 | 40.00           | 40.00          | 1.52                     | 0.00                       | 38.48                 | 3.80        |
| Total Dept 247 - BOARD OF REVIEW        |                              | 540.00          | 540.00         | 21.52                    | 0.00                       | 518.48                | 3.99        |
| Dept 253 - FINANCE DIRECTOR/TREAS       |                              |                 |                |                          |                            |                       |             |
| 101-253-703.000                         | SALARIES/WAGES-FIN DIR/TREAS | 48,204.00       | 48,204.00      | 19,580.40                | 3,577.63                   | 28,623.60             | 40.62       |
| 101-253-714.000                         | FICA EXPENSE                 | 3,700.00        | 3,700.00       | 1,389.44                 | 254.01                     | 2,310.56              | 37.55       |
| 101-253-720.000                         | FRINGES                      | 22,500.00       | 22,500.00      | 7,784.82                 | 0.00                       | 14,715.18             | 34.60       |
| 101-253-960.000                         | TRAINING                     | 2,000.00        | 2,000.00       | 80.00                    | 0.00                       | 1,920.00              | 4.00        |
| Total Dept 253 - FINANCE DIRECTOR/TREAS |                              | 76,404.00       | 76,404.00      | 28,834.66                | 3,831.64                   | 47,569.34             | 37.74       |
| 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     | 3,500.00        | 3,500.00       | 1,768.00                 | 1,153.00                   | 1,732.00              | 50.51       |
| 101-262-744.000                         | SUPPLIES                     | 800.00          | 800.00         | 365.38                   | 95.20                      | 434.62                | 45.67       |
| 101-262-810.000                         | CONTRACTED SERVICES          | 1,000.00        | 1,000.00       | 1,127.46                 | 444.00                     | (127.46)              | 112.75      |
| 101-262-959.000                         | MISCELLANEOUS                | 400.00          | 400.00         | 80.14                    | 0.00                       | 319.86                | 20.04       |
| 101-262-960.000                         | TRAINING                     | 100.00          | 100.00         | 0.00                     | 0.00                       | 100.00                | 0.00        |
| Total Dept 262 - ELECTIONS              |                              | 5,800.00        | 5,800.00       | 3,340.98                 | 1,692.20                   | 2,459.02              | 57.60       |
| Dept 265 - CITY HALL                    |                              |                 |                |                          |                            |                       |             |
| 101-265-703.000                         | SALARIES/WAGES-CITY HALL     | 500.00          | 500.00         | 179.98                   | 0.00                       | 320.02                | 36.00       |
| 101-265-714.000                         | FICA EXPENSE                 | 29.00           | 29.00          | 13.20                    | 0.00                       | 15.80                 | 45.52       |
| 101-265-744.000                         | SUPPLIES                     | 10,000.00       | 10,000.00      | 8,648.31                 | 1,680.37                   | 1,351.69              | 86.48       |
| 101-265-745.000                         | BANK FEES                    | 618.00          | 618.00         | 0.00                     | 0.00                       | 618.00                | 0.00        |
| 101-265-810.000                         | CONTRACTED SERVICES          | 40,000.00       | 40,000.00      | 18,560.78                | 2,643.84                   | 21,439.22             | 46.40       |
| 101-265-811.000                         | CITY HALL PUBLISHING         | 2,000.00        | 2,000.00       | 620.00                   | 0.00                       | 1,380.00              | 31.00       |
| 101-265-912.000                         | INSURANCE                    | 1,700.00        | 1,700.00       | 531.54                   | 531.54                     | 1,168.46              | 31.27       |
| 101-265-920.000                         | UTILITIES                    | 11,000.00       | 11,000.00      | 3,635.20                 | 0.00                       | 7,364.80              | 33.05       |
| 101-265-930.000                         | BUILDING MAINTENANCE         | 1,000.00        | 1,000.00       | 0.00                     | 0.00                       | 1,000.00              | 0.00        |

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                      | DESCRIPTION             | 2021-22         | 2021-22        | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT USED |
|--------------------------------|-------------------------|-----------------|----------------|-----------------------------|-------------------------------|--------------------------|-------------|
|                                |                         | ORIGINAL BUDGET | AMENDED BUDGET | 11/30/2021<br>NORM (ABNORM) | MONTH 11/30/21<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |             |
| Fund 101 - GENERAL FUND        |                         |                 |                |                             |                               |                          |             |
| Expenditures                   |                         |                 |                |                             |                               |                          |             |
| 101-265-940.000                | EQUIPMENT RENTAL        | 100.00          | 100.00         | 0.00                        | 0.00                          | 100.00                   | 0.00        |
| 101-265-959.000                | MISCELLANEOUS           | 100.00          | 100.00         | 0.00                        | 0.00                          | 100.00                   | 0.00        |
| 101-265-959.001                | MISC EXP - IA CONSUMERS | 6,000.00        | 6,000.00       | 0.00                        | 0.00                          | 6,000.00                 | 0.00        |
| Total Dept 265 - CITY HALL     |                         | 73,047.00       | 73,047.00      | 32,189.01                   | 4,855.75                      | 40,857.99                | 44.07       |
| Dept 276 - CEMETERY            |                         |                 |                |                             |                               |                          |             |
| 101-276-703.000                | SALARIES/WAGES-CEMETERY | 55,500.00       | 55,500.00      | 32,036.64                   | 5,204.62                      | 23,463.36                | 57.72       |
| 101-276-714.000                | FICA EXPENSE            | 4,300.00        | 4,300.00       | 2,476.79                    | 398.16                        | 1,823.21                 | 57.60       |
| 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       | 649.66                      | 649.66                        | 550.34                   | 54.14       |
| 101-276-940.000                | EQUIPMENT RENTAL        | 1,000.00        | 1,000.00       | 0.00                        | 0.00                          | 1,000.00                 | 0.00        |
| 101-276-959.338                | CEMETERY CHARGES        | 100.00          | 100.00         | 340.00                      | 0.00                          | (240.00)                 | 340.00      |
| 101-276-965.000                | CONTRIBUTIONS TO OTHER  | 25,000.00       | 25,000.00      | 0.00                        | 0.00                          | 25,000.00                | 0.00        |
| Total Dept 276 - CEMETERY      |                         | 87,200.00       | 87,200.00      | 35,503.09                   | 6,252.44                      | 51,696.91                | 40.71       |
| Dept 299 - CONTINGENCIES       |                         |                 |                |                             |                               |                          |             |
| 101-299-810.000                | CONTRACTED SERVICES     | 0.00            | 0.00           | 561.00                      | 0.00                          | (561.00)                 | 100.00      |
| 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       | 561.00                      | 0.00                          | 5,439.00                 | 9.35        |
| Dept 301 - POLICE SAFETY       |                         |                 |                |                             |                               |                          |             |
| 101-301-703.000                | SALARIES/WAGES-POLICE   | 240,464.00      | 240,464.00     | 88,922.97                   | 15,075.48                     | 151,541.03               | 36.98       |
| 101-301-703.003                | SALARIES POLICE PT      | 15,500.00       | 15,500.00      | 2,703.96                    | 0.00                          | 12,796.04                | 17.44       |
| 101-301-705.000                | CROSSING GUARD WAGES    | 13,500.00       | 13,500.00      | 3,793.75                    | 1,425.00                      | 9,706.25                 | 28.10       |
| 101-301-714.000                | FICA EXPENSE            | 17,000.00       | 17,000.00      | 7,615.68                    | 1,389.72                      | 9,384.32                 | 44.80       |
| 101-301-720.000                | FRINGES                 | 55,000.00       | 55,000.00      | 22,963.85                   | 300.61                        | 32,036.15                | 41.75       |
| 101-301-721.000                | UNIFORMS & CLEANING     | 2,500.00        | 2,500.00       | 487.95                      | 487.95                        | 2,012.05                 | 19.52       |
| 101-301-741.000                | GAS & OIL               | 3,000.00        | 3,000.00       | 1,893.52                    | 0.00                          | 1,106.48                 | 63.12       |
| 101-301-744.000                | SUPPLIES                | 2,500.00        | 2,500.00       | 136.77                      | 32.58                         | 2,363.23                 | 5.47        |
| 101-301-745.000                | CROSSING GUARD SUPPLIES | 100.00          | 100.00         | 456.06                      | 411.26                        | (356.06)                 | 456.06      |
| 101-301-810.000                | CONTRACTED SERVICES     | 5,500.00        | 5,500.00       | 1,900.90                    | 193.70                        | 3,599.10                 | 34.56       |
| 101-301-820.000                | LABOR ATTORNEY          | 1,000.00        | 1,000.00       | 0.00                        | 0.00                          | 1,000.00                 | 0.00        |
| 101-301-912.000                | INSURANCE               | 11,000.00       | 11,000.00      | 1,712.74                    | 1,712.74                      | 9,287.26                 | 15.57       |
| 101-301-920.000                | UTILITIES               | 6,000.00        | 6,000.00       | 2,826.52                    | 274.83                        | 3,173.48                 | 47.11       |
| 101-301-931.000                | VEHICLE MAINTENANCE     | 5,000.00        | 5,000.00       | 683.72                      | 0.00                          | 4,316.28                 | 13.67       |
| 101-301-940.000                | EQUIPMENT RENTAL        | 1,000.00        | 1,000.00       | 0.00                        | 0.00                          | 1,000.00                 | 0.00        |
| 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       | 5,688.39                    | 3,453.24                      | (2,688.39)               | 189.61      |
| Total Dept 301 - POLICE SAFETY |                         | 383,564.00      | 383,564.00     | 141,786.78                  | 24,757.11                     | 241,777.22               | 36.97       |
| Dept 336 - FIRE                |                         |                 |                |                             |                               |                          |             |
| 101-336-703.000                | SALARIES/WAGES-FIRE     | 35,500.00       | 35,500.00      | 8,495.30                    | 570.00                        | 27,004.70                | 23.93       |
| 101-336-714.000                | FICA EXPENSE            | 3,200.00        | 3,200.00       | 649.36                      | 43.61                         | 2,550.64                 | 20.29       |
| 101-336-721.000                | UNIFORMS & CLEANING     | 1,000.00        | 1,000.00       | 4,612.15                    | 232.35                        | (3,612.15)               | 461.22      |
| 101-336-741.000                | GAS & OIL               | 1,800.00        | 1,800.00       | 1,204.87                    | 170.91                        | 595.13                   | 66.94       |
| 101-336-744.000                | SUPPLIES                | 14,000.00       | 14,000.00      | 3,571.81                    | 2,006.72                      | 10,428.19                | 25.51       |
| 101-336-810.000                | CONTRACTED SERVICES     | 6,000.00        | 6,000.00       | 3,219.47                    | 1,825.48                      | 2,780.53                 | 53.66       |

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                             | DESCRIPTION          | 2021-22            |                           | YTD BALANCE<br>11/30/2021<br>NORM (ABNORM) | ACTIVITY FOR<br>MONTH 11/30/21<br>INCR (DECR) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|---------------------------------------|----------------------|--------------------|---------------------------|--|---|---------------------------------------|----------------|
|                                       |                      | ORIGINAL<br>BUDGET | 2021-22<br>AMENDED BUDGET |  |   |                                       |                |
| Fund 101 - GENERAL FUND               |                      |                    |                           |  |   |                                       |                |
| Expenditures                          |                      |                    |                           |  |   |                                       |                |
| 101-336-912.000                       | INSURANCE            | 6,000.00           | 6,000.00                  | 472.48                                     | 472.48  | 5,527.52                              | 7.87           |
| 101-336-920.000                       | UTILITIES            | 7,000.00           | 7,000.00                  | 1,617.54                                   | 26.32   | 5,382.46                              | 23.11          |
| 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           |
| 101-336-941.000                       | HYDRANT RENTAL       | 7,100.00           | 7,100.00                  | 3,572.53                                   | 0.00  | 3,527.47                              | 50.32          |
| 101-336-959.000                       | MISCELLANEOUS        | 200.00             | 200.00                    | 37.50                                      | 37.50   | 162.50                                | 18.75          |
| 101-336-959.336                       | TWP FIRE DEPT        | 61,000.00          | 61,000.00                 | 11,011.02                                  | 2,251.27                                      | 49,988.98                             | 18.05          |
| 101-336-960.000                       | TRAINING             | 3,000.00           | 3,000.00                  | (66.20)                                    | 0.00  | 3,066.20                              | (2.21)         |
| 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                 |                      | 189,300.00         | 189,300.00                | 38,397.83                                  | 7,636.64                                      | 150,902.17                            | 20.28          |
| Dept 441 - DEPT OF PUBLIC WORKS       |                      |                    |                           |  |   |                                       |                |
| 101-441-703.000                       | SALARIES/WAGES-DPW   | 44,616.00          | 44,616.00                 | 30,885.47                                  | 4,145.49                                      | 13,730.53                             | 69.23          |
| 101-441-703.002                       | DPW DOWNTOWN MAINT   | 3,500.00           | 3,500.00                  | 1,665.81                                   | 273.16  | 1,834.19                              | 47.59          |
| 101-441-714.000                       | FICA EXPENSE         | 3,825.00           | 3,825.00                  | 2,469.07                                   | 338.27  | 1,355.93                              | 64.55          |
| 101-441-720.000                       | FRINGES              | 22,000.00          | 22,000.00                 | 8,344.37                                   | 464.54  | 13,655.63                             | 37.93          |
| 101-441-741.000                       | GAS & OIL            | 5,000.00           | 5,000.00                  | 2,681.58                                   | 783.00  | 2,318.42                              | 53.63          |
| 101-441-744.000                       | SUPPLIES             | 5,000.00           | 5,000.00                  | 5,107.27                                   | 1,696.02                                      | (107.27)                              | 102.15         |
| 101-441-810.000                       | CONTRACTED SERVICES  | 4,000.00           | 4,000.00                  | 5,185.25                                   | 485.00  | (1,185.25)                            | 129.63         |
| 101-441-820.000                       | LABOR ATTORNEY       | 1,000.00           | 1,000.00                  | 111.00                                     | 0.00  | 889.00                                | 11.10          |
| 101-441-912.000                       | INSURANCE            | 7,500.00           | 7,500.00                  | 295.30                                     | 295.30  | 7,204.70                              | 3.94           |
| 101-441-920.000                       | UTILITIES            | 13,000.00          | 13,000.00                 | 3,759.85                                   | 152.68  | 9,240.15                              | 28.92          |
| 101-441-930.000                       | BUILDING MAINTENANCE | 1,000.00           | 1,000.00                  | 101.69                                     | 0.00  | 898.31                                | 10.17          |
| 101-441-940.000                       | EQUIPMENT RENTAL     | 8,000.00           | 8,000.00                  | 6,747.16                                   | 313.12  | 1,252.84                              | 84.34          |
| 101-441-959.000                       | MISCELLANEOUS        | 500.00             | 500.00                    | 126.59                                     | 0.00  | 373.41                                | 25.32          |
| 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                  | 230.82                                     | 0.00  | 4,769.18                              | 4.62           |
| Total Dept 441 - DEPT OF PUBLIC WORKS |                      | 124,941.00         | 124,941.00                | 67,711.23                                  | 8,946.58                                      | 57,229.77                             | 54.19          |
| Dept 448 - STREET LIGHTS              |                      |                    |                           |  |   |                                       |                |
| 101-448-920.000                       | UTILITIES            | 38,000.00          | 38,000.00                 | 12,816.75                                  | 0.00  | 25,183.25                             | 33.73          |
| Total Dept 448 - STREET LIGHTS        |                      | 38,000.00          | 38,000.00                 | 12,816.75                                  | 0.00  | 25,183.25                             | 33.73          |
| Dept 600 - CITY SIDEWALKS             |                      |                    |                           |  |   |                                       |                |
| 101-600-810.000                       | CONTRACTED SERVICES  | 4,500.00           | 4,500.00                  | 4,359.00                                   | 3,459.00                                      | 141.00                                | 96.87          |
| Total Dept 600 - CITY SIDEWALKS       |                      | 4,500.00           | 4,500.00                  | 4,359.00                                   | 3,459.00                                      | 141.00                                | 96.87          |
| 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        |                      |                    |                           |  |   |                                       |                |

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                            | DESCRIPTION             | 2021-22            | 2021-22           | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT<br>USED |
|--------------------------------------|-------------------------|--------------------|-------------------|-----------------------------|-------------------------------|--------------------------|----------------|
|                                      |                         | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 11/30/2021<br>NORM (ABNORM) | MONTH 11/30/21<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |                |
| Fund 101 - GENERAL FUND              |                         |                    |                   |                             |                               |                          |                |
| Expenditures                         |                         |                    |                   |                             |                               |                          |                |
| 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           |
| Dept 728 - LAND PURCHASE             |                         |                    |                   |                             |                               |                          |                |
| 101-728-970.000                      | CAPITAL EXPENDITURES    | 0.00               | 0.00              | 160,463.72                  | 160,463.72                    | (160,463.72)             | 100.00         |
| Total Dept 728 - LAND PURCHASE       |                         | 0.00               | 0.00              | 160,463.72                  | 160,463.72                    | (160,463.72)             | 100.00         |
| Dept 751 - PARKS                     |                         |                    |                   |                             |                               |                          |                |
| 101-751-703.000                      | SALARIES/WAGES-PARKS    | 15,200.00          | 15,200.00         | 8,427.19                    | 1,316.49                      | 6,772.81                 | 55.44          |
| 101-751-714.000                      | FICA EXPENSE            | 1,148.00           | 1,148.00          | 624.80                      | 96.64                         | 523.20                   | 54.43          |
| 101-751-720.000                      | FRINGES                 | 1,200.00           | 1,200.00          | 1,033.30                    | 0.00                          | 166.70                   | 86.11          |
| 101-751-744.000                      | SUPPLIES                | 3,000.00           | 3,000.00          | 321.53                      | 257.24                        | 2,678.47                 | 10.72          |
| 101-751-810.000                      | CONTRACTED SERVICES     | 1,000.00           | 1,000.00          | 5,283.50                    | 0.00                          | (4,283.50)               | 528.35         |
| 101-751-810.002                      | TUTTLE PARK MAINTENANCE | 1,000.00           | 1,000.00          | 380.00                      | 380.00                        | 620.00                   | 38.00          |
| 101-751-912.000                      | INSURANCE               | 1,200.00           | 1,200.00          | 177.18                      | 177.18                        | 1,022.82                 | 14.77          |
| 101-751-920.000                      | UTILITIES               | 2,500.00           | 2,500.00          | 1,499.33                    | 0.00                          | 1,000.67                 | 59.97          |
| 101-751-930.000                      | BUILDING MAINTENANCE    | 500.00             | 500.00            | 390.95                      | 390.95                        | 109.05                   | 78.19          |
| 101-751-940.000                      | EQUIPMENT RENTAL        | 5,000.00           | 5,000.00          | 2,298.62                    | 453.96                        | 2,701.38                 | 45.97          |
| Total Dept 751 - PARKS               |                         | 31,748.00          | 31,748.00         | 20,436.40                   | 3,072.46                      | 11,311.60                | 64.37          |
| Dept 756 - POOL                      |                         |                    |                   |                             |                               |                          |                |
| 101-756-703.000                      | SALARIES/WAGES-POOL     | 200.00             | 200.00            | 4,769.90                    | 0.00                          | (4,569.90)               | 2,384.95       |
| 101-756-714.000                      | FICA EXPENSE            | 20.00              | 20.00             | 345.96                      | 0.00                          | (325.96)                 | 1,729.80       |
| 101-756-744.000                      | SUPPLIES                | 0.00               | 0.00              | 180.84                      | 152.06                        | (180.84)                 | 100.00         |
| 101-756-912.000                      | INSURANCE               | 1,200.00           | 1,200.00          | 118.12                      | 118.12                        | 1,081.88                 | 9.84           |
| 101-756-920.000                      | UTILITIES               | 800.00             | 800.00            | 483.19                      | 0.00                          | 316.81                   | 60.40          |
| 101-756-940.000                      | EQUIPMENT RENTAL        | 250.00             | 250.00            | 3,112.03                    | 0.00                          | (2,862.03)               | 1,244.81       |
| 101-756-959.000                      | MISCELLANEOUS           | 100.00             | 100.00            | 0.00                        | 0.00                          | 100.00                   | 0.00           |
| Total Dept 756 - POOL                |                         | 2,570.00           | 2,570.00          | 9,010.04                    | 270.18                        | (6,440.04)               | 350.59         |
| Dept 790 - LIBRARY                   |                         |                    |                   |                             |                               |                          |                |
| 101-790-703.000                      | SALARIES/WAGES          | 500.00             | 500.00            | 0.00                        | 0.00                          | 500.00                   | 0.00           |
| 101-790-714.000                      | FICA EXPENSE            | 70.00              | 70.00             | 0.00                        | 0.00                          | 70.00                    | 0.00           |
| 101-790-810.000                      | CONTRACTED SERVICES     | 1,200.00           | 1,200.00          | 316.00                      | 0.00                          | 884.00                   | 26.33          |
| 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          | 0.00                        | 0.00                          | 1,500.00                 | 0.00           |
| 101-790-940.000                      | EQUIPMENT RENTAL        | 500.00             | 500.00            | 0.00                        | 0.00                          | 500.00                   | 0.00           |
| Total Dept 790 - LIBRARY             |                         | 4,520.00           | 4,520.00          | 316.00                      | 0.00                          | 4,204.00                 | 6.99           |
| Dept 851 - INSURANCE & BONDS         |                         |                    |                   |                             |                               |                          |                |
| 101-851-912.000                      | INSURANCE               | 9,000.00           | 9,000.00          | 236.24                      | 236.24                        | 8,763.76                 | 2.62           |
| Total Dept 851 - INSURANCE & BONDS   |                         | 9,000.00           | 9,000.00          | 236.24                      | 236.24                        | 8,763.76                 | 2.62           |

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                      | DESCRIPTION | 2021-22            | 2021-22        | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT<br>USED |
|--------------------------------|-------------|--------------------|----------------|-----------------------------|-------------------------------|--------------------------|----------------|
|                                |             | ORIGINAL<br>BUDGET | AMENDED BUDGET | 11/30/2021<br>NORM (ABNORM) | MONTH 11/30/21<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |                |
| Fund 101 - GENERAL FUND        |             |                    |                |                             |                               |                          |                |
| Expenditures                   |             |                    |                |                             |                               |                          |                |
| TOTAL EXPENDITURES             |             | 1,277,476.00       | 1,277,476.00   | 645,268.20                  | 240,675.15                    | 632,207.80               | 50.51          |
| Fund 101 - GENERAL FUND:       |             |                    |                |                             |                               |                          |                |
| TOTAL REVENUES                 |             | 1,280,497.00       | 1,280,497.00   | 792,933.98                  | 12,722.76                     | 487,563.02               | 61.92          |
| TOTAL EXPENDITURES             |             | 1,277,476.00       | 1,277,476.00   | 645,268.20                  | 240,675.15                    | 632,207.80               | 50.51          |
| NET OF REVENUES & EXPENDITURES |             | 3,021.00           | 3,021.00       | 147,665.78                  | (227,952.39)                  | (144,644.78)             | 4,887.98       |

Fund 202 MAJOR STREET FUND

| GL Number                                      | Description            | Balance           |
|--|------------------------|-------------------|
| *** Assets ***                                 |                        |                   |
| 202-000-001.000                                | CASH ACCOUNT           | 439,997.59        |
| 202-000-017.000                                | MBIA-CLASS INVESTMENTS | 1,429.70          |
| 202-000-035.000                                | ACCOUNTS RECEIVABLE    | 23,970.99         |
| 202-000-123.000                                | PREPAID EXPENSES       | 44.65             |
| <b>Total Assets</b>                            |                        | <b>465,442.93</b> |
| *** Liabilities ***                            |                        |                   |
| 202-000-202.000                                | ACCOUNTS PAYABLE       | 2,610.24          |
| <b>Total Liabilities</b>                       |                        | <b>2,610.24</b>   |
| *** Fund Balance ***                           |                        |                   |
| 202-000-390.000                                | FUND BALANCE           | 341,579.30        |
| <b>Total Fund Balance</b>                      |                        | <b>341,579.30</b> |
| Beginning Fund Balance - 20-21                 |                        | 341,579.30        |
| Net of Revenues VS Expenditures - 20-21        |                        | 76,540.60         |
| *20-21 End FB/21-22 Beg FB                     |                        | 418,119.90        |
| Net of Revenues VS Expenditures - Current Year |                        | 44,712.79         |
| Ending Fund Balance                            |                        | 462,832.69        |
| Total Liabilities And Fund Balance             |                        | 465,442.93        |

\* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                            | DESCRIPTION            | 2021-22<br>ORIGINAL<br>BUDGET | 2021-22<br>AMENDED BUDGET | YTD BALANCE<br>11/30/2021<br>NORM (ABNORM) | ACTIVITY FOR<br>MONTH 11/30/21<br>INCR (DECR) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--------------------------------------|------------------------|-------------------------------|---------------------------|--|---|---------------------------------------|----------------|
| Fund 202 - MAJOR STREET FUND         |                        |                               |                           |  |   |                                       |                |
| Revenues                             |                        |                               |                           |  |   |                                       |                |
| Dept 000                             |                        |                               |                           |  |   |                                       |                |
| 202-000-546.000                      | GAS & WEIGHT TAX       | 190,140.00                    | 190,140.00                | 82,731.70                                  | 17,111.68                                     | 107,408.30                            | 43.51          |
| 202-000-610.000                      | BUILD MICHIGAN         | 3,200.00                      | 3,200.00                  | 1,453.64                                   | 290.69  | 1,746.36                              | 45.43          |
| 202-000-664.000                      | INTEREST EARNED        | 3,500.00                      | 3,500.00                  | 170.68                                     | 0.00  | 3,329.32                              | 4.88           |
| Total Dept 000                       |                        | 196,840.00                    | 196,840.00                | 84,356.02                                  | 17,402.37                                     | 112,483.98                            | 42.86          |
| TOTAL REVENUES                       |                        | 196,840.00                    | 196,840.00                | 84,356.02                                  | 17,402.37                                     | 112,483.98                            | 42.86          |
| Expenditures                         |                        |                               |                           |  |   |                                       |                |
| Dept 463 - ROUTINE MAINTENANCE       |                        |                               |                           |  |   |                                       |                |
| 202-463-703.000                      | SALARIES/WAGES-MS RM   | 35,000.00                     | 35,000.00                 | 16,418.53                                  | 2,723.33                                      | 18,581.47                             | 46.91          |
| 202-463-714.000                      | FICA EXPENSE           | 2,295.00                      | 2,295.00                  | 1,205.56                                   | 199.15  | 1,089.44                              | 52.53          |
| 202-463-720.000                      | FRINGES                | 10,000.00                     | 10,000.00                 | 3,931.71                                   | 0.00  | 6,068.29                              | 39.32          |
| 202-463-744.000                      | SUPPLIES               | 6,000.00                      | 6,000.00                  | 1,345.30                                   | 943.41  | 4,654.70                              | 22.42          |
| 202-463-810.000                      | CONTRACTED SERVICES    | 3,000.00                      | 3,000.00                  | 5,841.05                                   | 2,611.05                                      | (2,841.05)                            | 194.70         |
| 202-463-940.000                      | EQUIPMENT RENTAL       | 15,000.00                     | 15,000.00                 | 9,044.20                                   | 2,606.18                                      | 5,955.80                              | 60.29          |
| Total Dept 463 - ROUTINE MAINTENANCE |                        | 71,295.00                     | 71,295.00                 | 37,786.35                                  | 9,083.12                                      | 33,508.65                             | 53.00          |
| Dept 474 - TRAFFIC SERVICE           |                        |                               |                           |  |   |                                       |                |
| 202-474-703.000                      | SALARIES/WAGES-MS TR   | 2,500.00                      | 2,500.00                  | 524.86                                     | 0.00  | 1,975.14                              | 20.99          |
| 202-474-714.000                      | FICA EXPENSE           | 106.00                        | 106.00                    | 37.80                                      | 0.00  | 68.20                                 | 35.66          |
| 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                  | 71.21                                      | 0.00  | 2,928.79                              | 2.37           |
| Total Dept 474 - TRAFFIC SERVICE     |                        | 9,106.00                      | 9,106.00                  | 633.87                                     | 0.00  | 8,472.13                              | 6.96           |
| Dept 478 - WINTER MAINTENANCE        |                        |                               |                           |  |   |                                       |                |
| 202-478-703.000                      | SALARIES/WAGES-MS WM   | 5,400.00                      | 5,400.00                  | 0.00                                       | 0.00  | 5,400.00                              | 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                  | 514.29                                     | 0.00  | 985.71                                | 34.29          |
| 202-478-744.000                      | SUPPLIES               | 5,000.00                      | 5,000.00                  | 0.00                                       | 0.00  | 5,000.00                              | 0.00           |
| 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  |                        | 13,379.00                     | 13,379.00                 | 514.29                                     | 0.00  | 12,864.71                             | 3.84           |
| Dept 484 - ADMINISTRATION            |                        |                               |                           |  |   |                                       |                |
| 202-484-810.000                      | CONTRACTED SERVICES    | 3,200.00                      | 3,200.00                  | 708.72                                     | 708.72  | 2,491.28                              | 22.15          |
| 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                 | 708.72                                     | 708.72  | 28,491.28                             | 2.43           |
| TOTAL EXPENDITURES                   |                        | 122,980.00                    | 122,980.00                | 39,643.23                                  | 9,791.84                                      | 83,336.77                             | 32.24          |

Fund 202 - MAJOR STREET FUND:



REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                    | DESCRIPTION                    | 2021-22            |                           | YTD BALANCE<br>11/30/2021<br>NORM (ABNORM) | ACTIVITY FOR<br>MONTH 11/30/21<br>INCR (DECR) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|------------------------------|--------------------------------|--------------------|---------------------------|--|---|---------------------------------------|----------------|
|                              |                                | ORIGINAL<br>BUDGET | 2021-22<br>AMENDED BUDGET |  |   |                                       |                |
| Fund 202 - MAJOR STREET FUND |                                |                    |                           |  |   |                                       |                |
|                              | TOTAL REVENUES                 | 196,840.00         | 196,840.00                | 84,356.02                                  | 17,402.37                                     | 112,483.98                            | 42.86          |
|                              | TOTAL EXPENDITURES             | 122,980.00         | 122,980.00                | 39,643.23                                  | 9,791.84                                      | 83,336.77                             | 32.24          |
|                              | NET OF REVENUES & EXPENDITURES | 73,860.00          | 73,860.00                 | 44,712.79                                  | 7,610.53                                      | 29,147.21                             | 60.54          |

Fund 203 LOCAL STREET FUND

| GL Number   | Description         | Balance            |
|---|---------------------|--------------------|
| *** Assets ***  |                     |                    |
| 203-000-001.000                                       | CASH ACCOUNT        | 65,230.68          |
| 203-000-035.000                                       | ACCOUNTS RECEIVABLE | 8,416.45           |
| 203-000-123.000                                       | PREPAID EXPENSES    | 44.65              |
| <b>Total Assets</b>                                   |                     | <b>73,691.78</b>   |
| *** Liabilities ***                                   |                     |                    |
| 203-000-202.000                                       | ACCOUNTS PAYABLE    | 2,142.00           |
| <b>Total Liabilities</b>                              |                     | <b>2,142.00</b>    |
| *** Fund Balance ***                                  |                     |                    |
| 203-000-390.000                                       | FUND BALANCE        | 112,159.42         |
| <b>Total Fund Balance</b>                             |                     | <b>112,159.42</b>  |
| <b>Beginning Fund Balance - 20-21</b>                 |                     | <b>112,159.42</b>  |
| <b>Net of Revenues VS Expenditures - 20-21</b>        |                     | <b>(42,778.69)</b> |
| <b>*20-21 End FB/21-22 Beg FB</b>                     |                     | <b>69,380.73</b>   |
| <b>Net of Revenues VS Expenditures - Current Year</b> |                     | <b>2,169.05</b>    |
| <b>Ending Fund Balance</b>                            |                     | <b>71,549.78</b>   |
| <b>Total Liabilities And Fund Balance</b>             |                     | <b>73,691.78</b>   |

\* Year Not Closed

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                            | DESCRIPTION                  | 2021-22         | 2021-22        | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT USED |
|--------------------------------------|------------------------------|-----------------|----------------|-----------------------------|-------------------------------|--------------------------|-------------|
|                                      |                              | ORIGINAL BUDGET | AMENDED BUDGET | 11/30/2021<br>NORM (ABNORM) | MONTH 11/30/21<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |             |
| Fund 203 - LOCAL STREET FUND         |                              |                 |                |                             |                               |                          |             |
| Revenues                             |                              |                 |                |                             |                               |                          |             |
| Dept 000                             |                              |                 |                |                             |                               |                          |             |
| 203-000-546.000                      | GAS & WEIGHT TAX             | 70,326.00       | 70,326.00      | 29,047.95                   | 6,008.26                      | 41,278.05                | 41.30       |
| 203-000-610.000                      | BUILD MICHIGAN               | 1,200.00        | 1,200.00       | 510.39                      | 102.07                        | 689.61                   | 42.53       |
| 203-000-653.000                      | METRO ACT MAINTENANCE FEE    | 7,500.00        | 7,500.00       | 0.00                        | 0.00                          | 7,500.00                 | 0.00        |
| 203-000-664.000                      | INTEREST EARNED              | 1,000.00        | 1,000.00       | 26.93                       | 0.00                          | 973.07                   | 2.69        |
| 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                       |                              | 105,026.00      | 105,026.00     | 29,585.27                   | 6,110.33                      | 75,440.73                | 28.17       |
| TOTAL REVENUES                       |                              | 105,026.00      | 105,026.00     | 29,585.27                   | 6,110.33                      | 75,440.73                | 28.17       |
| Expenditures                         |                              |                 |                |                             |                               |                          |             |
| Dept 463 - ROUTINE MAINTENANCE       |                              |                 |                |                             |                               |                          |             |
| 203-463-703.000                      | SALARIES/WAGES-LS RM         | 20,000.00       | 20,000.00      | 10,436.42                   | 1,794.16                      | 9,563.58                 | 52.18       |
| 203-463-714.000                      | FICA EXPENSE                 | 1,530.00        | 1,530.00       | 762.79                      | 131.28                        | 767.21                   | 49.86       |
| 203-463-720.000                      | FRINGES                      | 7,000.00        | 7,000.00       | 3,257.54                    | 0.00                          | 3,742.46                 | 46.54       |
| 203-463-744.000                      | SUPPLIES                     | 5,000.00        | 5,000.00       | 639.84                      | 701.32                        | 4,360.16                 | 12.80       |
| 203-463-810.000                      | CONTRACTED SERVICES          | 34,000.00       | 34,000.00      | 4,580.00                    | 1,350.00                      | 29,420.00                | 13.47       |
| 203-463-940.000                      | EQUIPMENT RENTAL             | 8,000.00        | 8,000.00       | 5,852.55                    | 1,887.44                      | 2,147.45                 | 73.16       |
| Total Dept 463 - ROUTINE MAINTENANCE |                              | 75,530.00       | 75,530.00      | 25,529.14                   | 5,864.20                      | 50,000.86                | 33.80       |
| Dept 474 - TRAFFIC SERVICE           |                              |                 |                |                             |                               |                          |             |
| 203-474-703.000                      | SALARIES/WAGES-LS TR         | 6,000.00        | 6,000.00       | 598.57                      | 67.11                         | 5,401.43                 | 9.98        |
| 203-474-714.000                      | FICA EXPENSE                 | 400.00          | 400.00         | 43.14                       | 5.00                          | 356.86                   | 10.79       |
| 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             | 5,000.00        | 5,000.00       | 102.92                      | 27.18                         | 4,897.08                 | 2.06        |
| Total Dept 474 - TRAFFIC SERVICE     |                              | 12,900.00       | 12,900.00      | 744.63                      | 99.29                         | 12,155.37                | 5.77        |
| 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       | 433.73                      | 0.00                          | 1,066.27                 | 28.92       |
| 203-478-744.000                      | SUPPLIES                     | 4,000.00        | 4,000.00       | 0.00                        | 0.00                          | 4,000.00                 | 0.00        |
| 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      | 433.73                      | 0.00                          | 10,978.27                | 3.80        |
| Dept 484 - ADMINISTRATION            |                              |                 |                |                             |                               |                          |             |
| 203-484-810.000                      | CONTRACTED SERVICES          | 2,500.00        | 2,500.00       | 708.72                      | 708.72                        | 1,791.28                 | 28.35       |
| 203-484-960.000                      | TRAINING                     | 1,000.00        | 1,000.00       | 0.00                        | 0.00                          | 1,000.00                 | 0.00        |
| Total Dept 484 - ADMINISTRATION      |                              | 3,500.00        | 3,500.00       | 708.72                      | 708.72                        | 2,791.28                 | 20.25       |
| TOTAL EXPENDITURES                   |                              | 103,342.00      | 103,342.00     | 27,416.22                   | 6,672.21                      | 75,925.78                | 26.53       |
| Fund 203 - LOCAL STREET FUND:        |                              |                 |                |                             |                               |                          |             |

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                      | DESCRIPTION | 2021-22            |                           | YTD BALANCE<br>11/30/2021<br>NORM (ABNORM) | ACTIVITY FOR<br>MONTH 11/30/21<br>INCR (DECR) | AVAILABLE |               | % BDGT<br>USED |
|--------------------------------|-------------|--------------------|---------------------------|--|---|-----------|---------------|----------------|
|                                |             | ORIGINAL<br>BUDGET | 2021-22<br>AMENDED BUDGET |  |   | BALANCE   | NORM (ABNORM) |                |
| Fund 203 - LOCAL STREET FUND   |             |                    |                           |  |   |           |               |                |
| TOTAL REVENUES                 |             | 105,026.00         | 105,026.00                | 29,585.27                                  | 6,110.33                                      | 75,440.73 |               | 28.17          |
| TOTAL EXPENDITURES             |             | 103,342.00         | 103,342.00                | 27,416.22                                  | 6,672.21                                      | 75,925.78 |               | 26.53          |
| NET OF REVENUES & EXPENDITURES |             | 1,684.00           | 1,684.00                  | 2,169.05                                   | (561.88)                                      | (485.05)  |               | 128.80         |

Fund 245 PUBLIC IMPROVEMENT FUND

| GL Number                                      | Description            | Balance           |
|--|------------------------|-------------------|
| *** Assets ***                                 |                        |                   |
| 245-000-001.000                                | CASH ACCOUNT           | 148,329.23        |
| 245-000-017.000                                | MBIA-CLASS INVESTMENTS | 1,990.22          |
| Total Assets                                   |                        | <u>150,319.45</u> |
| *** Liabilities ***                            |                        |                   |
| Total Liabilities                              |                        | <u>0.00</u>       |
| *** Fund Balance ***                           |                        |                   |
| 245-000-390.000                                | Fund Balance           | 168,349.27        |
| Total Fund Balance                             |                        | <u>168,349.27</u> |
| Beginning Fund Balance - 20-21                 |                        | 168,349.27        |
| Net of Revenues VS Expenditures - 20-21        |                        | 6,232.87          |
| *20-21 End FB/21-22 Beg FB                     |                        | 174,582.14        |
| Net of Revenues VS Expenditures - Current Year |                        | (24,262.69)       |
| Ending Fund Balance                            |                        | 150,319.45        |
| Total Liabilities And Fund Balance             |                        | 150,319.45        |

\* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                           | DESCRIPTION          | 2021-22            | 2021-22        | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT<br>USED |
|-------------------------------------|----------------------|--------------------|----------------|-----------------------------|-------------------------------|--------------------------|----------------|
|                                     |                      | ORIGINAL<br>BUDGET | AMENDED BUDGET | 11/30/2021<br>NORM (ABNORM) | MONTH 11/30/21<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |                |
| Fund 245 - PUBLIC IMPROVEMENT FUND  |                      |                    |                |                             |                               |                          |                |
| Revenues                            |                      |                    |                |                             |                               |                          |                |
| Dept 000                            |                      |                    |                |                             |                               |                          |                |
| 245-000-664.000                     | INTEREST EARNED      | 2,000.00           | 2,000.00       | 69.60                       | 0.00                          | 1,930.40                 | 3.48           |
| Total Dept 000                      |                      | 2,000.00           | 2,000.00       | 69.60                       | 0.00                          | 1,930.40                 | 3.48           |
| TOTAL REVENUES                      |                      | 2,000.00           | 2,000.00       | 69.60                       | 0.00                          | 1,930.40                 | 3.48           |
| Expenditures                        |                      |                    |                |                             |                               |                          |                |
| Dept 265 - CITY HALL                |                      |                    |                |                             |                               |                          |                |
| 245-265-744.000                     | SUPPLIES             | 0.00               | 0.00           | 783.00                      | 783.00                        | (783.00)                 | 100.00         |
| Total Dept 265 - CITY HALL          |                      | 0.00               | 0.00           | 783.00                      | 783.00                        | (783.00)                 | 100.00         |
| Dept 756 - POOL                     |                      |                    |                |                             |                               |                          |                |
| 245-756-970.000                     | CAPITAL EXPENDITURES | 0.00               | 0.00           | 23,549.29                   | 22,332.77                     | (23,549.29)              | 100.00         |
| Total Dept 756 - POOL               |                      | 0.00               | 0.00           | 23,549.29                   | 22,332.77                     | (23,549.29)              | 100.00         |
| TOTAL EXPENDITURES                  |                      | 0.00               | 0.00           | 24,332.29                   | 23,115.77                     | (24,332.29)              | 100.00         |
| Fund 245 - PUBLIC IMPROVEMENT FUND: |                      |                    |                |                             |                               |                          |                |
| TOTAL REVENUES                      |                      | 2,000.00           | 2,000.00       | 69.60                       | 0.00                          | 1,930.40                 | 3.48           |
| TOTAL EXPENDITURES                  |                      | 0.00               | 0.00           | 24,332.29                   | 23,115.77                     | (24,332.29)              | 100.00         |
| NET OF REVENUES & EXPENDITURES      |                      | 2,000.00           | 2,000.00       | (24,262.69)                 | (23,115.77)                   | 26,262.69                | 1,213.13       |

Fund 249 BUILDING DEPARTMENT FUND

| GL Number                                      | Description      | Balance         |
|--|------------------|-----------------|
| *** Assets ***                                 |                  |                 |
| 249-000-001.000                                | CASH ACCOUNT     | 6,355.79        |
| <b>Total Assets</b>                            |                  | <b>6,355.79</b> |
| *** Liabilities ***                            |                  |                 |
| 249-000-202.000                                | ACCOUNTS PAYABLE | 350.00          |
| <b>Total Liabilities</b>                       |                  | <b>350.00</b>   |
| *** Fund Balance ***                           |                  |                 |
| 249-000-390.000                                | Fund Balance     | 1,351.50        |
| <b>Total Fund Balance</b>                      |                  | <b>1,351.50</b> |
| Beginning Fund Balance - 20-21                 |                  | 1,351.50        |
| Net of Revenues VS Expenditures - 20-21        |                  | 13,157.85       |
| *20-21 End FB/21-22 Beg FB                     |                  | 14,509.35       |
| Net of Revenues VS Expenditures - Current Year |                  | (8,503.56)      |
| Ending Fund Balance                            |                  | 6,005.79        |
| Total Liabilities And Fund Balance             |                  | 6,355.79        |

\* Year Not Closed

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                            | DESCRIPTION                  | 2021-22            |                           | YTD BALANCE<br>11/30/2021<br>NORM (ABNORM) | ACTIVITY FOR<br>MONTH 11/30/21<br>INCR (DECR) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--------------------------------------|------------------------------|--------------------|---------------------------|--|---|---------------------------------------|----------------|
|                                      |                              | ORIGINAL<br>BUDGET | 2021-22<br>AMENDED BUDGET |  |   |                                       |                |
| Fund 249 - BUILDING DEPARTMENT FUND  |                              |                    |                           |  |   |                                       |                |
| Revenues                             |                              |                    |                           |  |   |                                       |                |
| Dept 000                             |                              |                    |                           |  |   |                                       |                |
| 249-000-607.000                      | CHARGES FOR SERVICES         | 4,120.00           | 4,120.00                  | 17,762.00                                  | 2,925.50                                      | (13,642.00)                           | 431.12         |
| 249-000-699.000                      | CONTRIBUTIONS FROM OTHER FND | 6,500.00           | 6,500.00                  | 0.00                                       | 0.00  | 6,500.00                              | 0.00           |
| Total Dept 000                       |                              | 10,620.00          | 10,620.00                 | 17,762.00                                  | 2,925.50                                      | (7,142.00)                            | 167.25         |
| TOTAL REVENUES                       |                              | 10,620.00          | 10,620.00                 | 17,762.00                                  | 2,925.50                                      | (7,142.00)                            | 167.25         |
| Expenditures                         |                              |                    |                           |  |   |                                       |                |
| Dept 371 - INSPECTORS                |                              |                    |                           |  |   |                                       |                |
| 249-371-703.000                      | SALARIES/WAGES-INSPECTORS    | 3,600.00           | 3,600.00                  | 1,656.81                                   | 302.78  | 1,943.19                              | 46.02          |
| 249-371-714.000                      | FICA EXPENSE                 | 309.00             | 309.00                    | 126.75                                     | 23.17   | 182.25                                | 41.02          |
| 249-371-810.000                      | CONTRACTED SERVICES          | 0.00               | 0.00                      | 24,482.00                                  | 4,959.00                                      | (24,482.00)                           | 100.00         |
| Total Dept 371 - INSPECTORS          |                              | 3,909.00           | 3,909.00                  | 26,265.56                                  | 5,284.95                                      | (22,356.56)                           | 671.93         |
| TOTAL EXPENDITURES                   |                              | 3,909.00           | 3,909.00                  | 26,265.56                                  | 5,284.95                                      | (22,356.56)                           | 671.93         |
| Fund 249 - BUILDING DEPARTMENT FUND: |                              |                    |                           |  |   |                                       |                |
| TOTAL REVENUES                       |                              | 10,620.00          | 10,620.00                 | 17,762.00                                  | 2,925.50                                      | (7,142.00)                            | 167.25         |
| TOTAL EXPENDITURES                   |                              | 3,909.00           | 3,909.00                  | 26,265.56                                  | 5,284.95                                      | (22,356.56)                           | 671.93         |
| NET OF REVENUES & EXPENDITURES       |                              | 6,711.00           | 6,711.00                  | (8,503.56)                                 | (2,359.45)                                    | 15,214.56                             | 126.71         |



User: CARRIE

Period Ending 11/30/2021

DB: Leslie

## Fund 590 SEWER FUND

| GL Number   | Description                       | Balance             |
|---|-----------------------------------|---------------------|
| *** Assets ***  |                                   |                     |
| 590-000-001.000                                       | CASH ACCOUNT                      | (170,275.17)        |
| 590-000-004.000                                       | INVESTMENTS                       | 428.70              |
| 590-000-016.000                                       | BOND & INT REDEMPTION-2012 SEWER  | 62,231.94           |
| 590-000-016.010                                       | BOND RESERVE ACCT - 2012 SEWER    | 1,592.01            |
| 590-000-016.020                                       | REPAIR, REPLACE, IMPROVE ACCT-201 | 149,410.68          |
| 590-000-017.000                                       | MBIA-CLASS INVESTMENTS            | 65,207.59           |
| 590-000-035.000                                       | ACCOUNTS RECEIVABLE               | 4,172.11            |
| 590-000-123.000                                       | PREPAID EXPENSES                  | 5,000.09            |
| 590-000-152.000                                       | FIXED ASSETS                      | 5,882,903.04        |
| 590-000-153.000                                       | ACCUMULATED DEPRECIATION          | (2,929,212.44)      |
| <b>Total Assets</b>                                   |                                   | <b>3,071,458.55</b> |
| *** Liabilities ***                                   |                                   |                     |
| 590-000-202.000                                       | ACCOUNTS PAYABLE                  | 32,146.14           |
| 590-000-251.000                                       | ACCRUED INTEREST                  | 5,683.00            |
| 590-000-300.100                                       | USDA RD BOND PAYABLE              | 1,240,000.00        |
| <b>Total Liabilities</b>                              |                                   | <b>1,277,829.14</b> |
| *** Fund Balance ***                                  |                                   |                     |
| 590-000-390.000                                       | FUND BALANCE                      | 1,978,716.09        |
| <b>Total Fund Balance</b>                             |                                   | <b>1,978,716.09</b> |
| <b>Beginning Fund Balance - 20-21</b>                 |                                   | <b>1,978,716.09</b> |
| <b>Net of Revenues VS Expenditures - 20-21</b>        |                                   | <b>(131,745.36)</b> |
| <b>*20-21 End FB/21-22 Beg FB</b>                     |                                   | <b>1,846,970.73</b> |
| <b>Net of Revenues VS Expenditures - Current Year</b> |                                   | <b>(53,341.32)</b>  |
| <b>Ending Fund Balance</b>                            |                                   | <b>1,793,629.41</b> |
| <b>Total Liabilities And Fund Balance</b>             |                                   | <b>3,071,458.55</b> |

\* Year Not Closed

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                         | DESCRIPTION                 | 2021-22         | 2021-22        | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT USED |
|-----------------------------------|-----------------------------|-----------------|----------------|-----------------------------|-------------------------------|--------------------------|-------------|
|                                   |                             | ORIGINAL BUDGET | AMENDED BUDGET | 11/30/2021<br>NORM (ABNORM) | MONTH 11/30/21<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |             |
| Fund 590 - SEWER FUND             |                             |                 |                |                             |                               |                          |             |
| Revenues                          |                             |                 |                |                             |                               |                          |             |
| Dept 000                          |                             |                 |                |                             |                               |                          |             |
| 590-000-636.000                   | SEWER TAP FEES              | 0.00            | 0.00           | 20.00                       | 0.00                          | (20.00)                  | 100.00      |
| 590-000-648.000                   | SEWER SALES                 | 390,000.00      | 390,000.00     | 102,935.46                  | 4,504.98                      | 287,064.54               | 26.39       |
| 590-000-657.000                   | SEWER PENALTIES             | 7,500.00        | 7,500.00       | 3,660.11                    | 1,895.13                      | 3,839.89                 | 48.80       |
| 590-000-664.002                   | INT EARNED-SEWER            | 1,000.00        | 1,000.00       | 17.83                       | 0.00                          | 982.17                   | 1.78        |
| Total Dept 000                    |                             | 398,500.00      | 398,500.00     | 106,633.40                  | 6,400.11                      | 291,866.60               | 26.76       |
| TOTAL REVENUES                    |                             | 398,500.00      | 398,500.00     | 106,633.40                  | 6,400.11                      | 291,866.60               | 26.76       |
| Expenditures                      |                             |                 |                |                             |                               |                          |             |
| Dept 528 - SEWER PLANT            |                             |                 |                |                             |                               |                          |             |
| 590-528-703.000                   | SALARIES/WAGES              | 90,000.00       | 90,000.00      | 38,420.40                   | 5,594.20                      | 51,579.60                | 42.69       |
| 590-528-714.000                   | FICA EXPENSE                | 9,000.00        | 9,000.00       | 7,077.66                    | 2,673.70                      | 1,922.34                 | 78.64       |
| 590-528-720.000                   | FRINGES                     | 8,629.00        | 8,629.00       | 961.38                      | 179.08                        | 7,667.62                 | 11.14       |
| 590-528-744.000                   | SUPPLIES                    | 10,000.00       | 10,000.00      | 10,793.93                   | 2,489.24                      | (793.93)                 | 107.94      |
| 590-528-810.000                   | CONTRACTED SERVICES         | 25,000.00       | 25,000.00      | 18,681.49                   | 8,696.71                      | 6,318.51                 | 74.73       |
| 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       | 30,000.00       | 30,000.00      | 20,103.62                   | 0.00                          | 9,896.38                 | 67.01       |
| 590-528-940.000                   | EQUIPMENT RENTAL            | 3,000.00        | 3,000.00       | 0.00                        | 0.00                          | 3,000.00                 | 0.00        |
| 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       | 0.00                        | 0.00                          | 3,000.00                 | 0.00        |
| 590-528-970.000                   | CAPITAL EXPENDITURES        | 0.00            | 0.00           | 15,773.72                   | 6,034.61                      | (15,773.72)              | 100.00      |
| Total Dept 528 - SEWER PLANT      |                             | 185,929.00      | 185,929.00     | 111,812.20                  | 25,667.54                     | 74,116.80                | 60.14       |
| Dept 529 - SEWER COLLECTION       |                             |                 |                |                             |                               |                          |             |
| 590-529-703.000                   | SALARIES/WAGES              | 41,079.00       | 41,079.00      | 17,083.01                   | 2,913.65                      | 23,995.99                | 41.59       |
| 590-529-714.000                   | FICA EXPENSE                | 3,000.00        | 3,000.00       | 1,255.62                    | 214.81                        | 1,744.38                 | 41.85       |
| 590-529-720.000                   | FRINGES                     | 13,000.00       | 13,000.00      | 7,145.03                    | 42.52                         | 5,854.97                 | 54.96       |
| 590-529-744.000                   | SUPPLIES                    | 7,000.00        | 7,000.00       | 145.95                      | 0.00                          | 6,854.05                 | 2.09        |
| 590-529-810.000                   | CONTRACTED SERVICES         | 40,000.00       | 40,000.00      | 14,639.60                   | 70.00                         | 25,360.40                | 36.60       |
| 590-529-912.000                   | INSURANCE                   | 1,000.00        | 1,000.00       | 59.06                       | 59.06                         | 940.94                   | 5.91        |
| 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        | 15,000.00       | 15,000.00      | 7,834.25                    | 0.00                          | 7,165.75                 | 52.23       |
| Total Dept 529 - SEWER COLLECTION |                             | 125,579.00      | 125,579.00     | 48,162.52                   | 3,300.04                      | 77,416.48                | 38.35       |
| 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      | 0.00                        | 0.00                          | 33,000.00                | 0.00        |
| Total Dept 558 - ADMINISTRATIVE   |                             | 91,500.00       | 91,500.00      | 0.00                        | 0.00                          | 91,500.00                | 0.00        |
| TOTAL EXPENDITURES                |                             | 403,008.00      | 403,008.00     | 159,974.72                  | 28,967.58                     | 243,033.28               | 39.70       |

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                      | DESCRIPTION | 2021-22    | 2021-22        | YTD BALANCE   | ACTIVITY FOR   | AVAILABLE     | % BDGT   |
|--------------------------------|-------------|------------|----------------|---------------|----------------|---------------|----------|
|                                |             | ORIGINAL   | AMENDED BUDGET | 11/30/2021    | MONTH 11/30/21 | BALANCE       |          |
|                                |             | BUDGET     |                | NORM (ABNORM) | INCR (DECR)    | NORM (ABNORM) | USED     |
| Fund 590 - SEWER FUND          |             |            |                |               |                |               |          |
| Fund 590 - SEWER FUND:         |             |            |                |               |                |               |          |
| TOTAL REVENUES                 |             | 398,500.00 | 398,500.00     | 106,633.40    | 6,400.11       | 291,866.60    | 26.76    |
| TOTAL EXPENDITURES             |             | 403,008.00 | 403,008.00     | 159,974.72    | 28,967.58      | 243,033.28    | 39.70    |
| NET OF REVENUES & EXPENDITURES |             | (4,508.00) | (4,508.00)     | (53,341.32)   | (22,567.47)    | 48,833.32     | 1,183.26 |

Fund 591 WATER FUND

| GL Number   | Description                       | Balance             |
|---|-----------------------------------|---------------------|
| *** Assets ***  |                                   |                     |
| 591-000-001.000                                       | CASH ACCOUNT                      | 464,519.94          |
| 591-000-004.000                                       | INVESTMENTS                       | 511.89              |
| 591-000-006.010                                       | 2012 WATER BOND & INTEREST REDEMP | 43,181.62           |
| 591-000-017.000                                       | MBIA-CLASS INVESTMENTS            | 1,356.63            |
| 591-000-035.000                                       | ACCOUNTS RECEIVABLE               | 13,154.36           |
| 591-000-123.000                                       | PREPAID EXPENSES                  | 2,621.00            |
| 591-000-152.000                                       | FIXED ASSETS                      | 5,173,222.22        |
| 591-000-153.000                                       | ACCUMULATED DEPRECIATION          | (1,292,011.20)      |
| <b>Total Assets</b>                                   |                                   | <b>4,406,556.46</b> |
| *** Liabilities ***                                   |                                   |                     |
| 591-000-202.000                                       | ACCOUNTS PAYABLE                  | 5,241.29            |
| 591-000-251.000                                       | ACCRUED INTEREST                  | 7,313.00            |
| 591-000-256.000                                       | DEPOSIT ON HYDRANT RENTAL         | 15.00               |
| 591-000-300.000                                       | REVENUE BONDS PAYABLE             | 1,512,277.00        |
| <b>Total Liabilities</b>                              |                                   | <b>1,524,846.29</b> |
| *** Fund Balance ***                                  |                                   |                     |
| 591-000-390.000                                       | FUND BALANCE                      | 2,811,657.73        |
| <b>Total Fund Balance</b>                             |                                   | <b>2,811,657.73</b> |
| <b>Beginning Fund Balance - 20-21</b>                 |                                   | <b>2,811,657.73</b> |
| <b>Net of Revenues VS Expenditures - 20-21</b>        |                                   | <b>73,655.38</b>    |
| <b>*20-21 End FB/21-22 Beg FB</b>                     |                                   | <b>2,885,313.11</b> |
| <b>Net of Revenues VS Expenditures - Current Year</b> |                                   | <b>(3,602.94)</b>   |
| <b>Ending Fund Balance</b>                            |                                   | <b>2,881,710.17</b> |
| <b>Total Liabilities And Fund Balance</b>             |                                   | <b>4,406,556.46</b> |

\* Year Not Closed

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                             | DESCRIPTION                  | 2021-22            | 2021-22           | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BGD<br>USED |
|---------------------------------------|------------------------------|--------------------|-------------------|-----------------------------|-------------------------------|--------------------------|---------------|
|                                       |                              | ORIGINAL<br>BUDGET | AMENDED<br>BUDGET | 11/30/2021<br>NORM (ABNORM) | MONTH 11/30/21<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |               |
| Fund 591 - WATER FUND                 |                              |                    |                   |                             |                               |                          |               |
| Revenues                              |                              |                    |                   |                             |                               |                          |               |
| Dept 000                              |                              |                    |                   |                             |                               |                          |               |
| 591-000-609.000                       | WATER METERS                 | 0.00               | 0.00              | 2,551.22                    | 139.85                        | (2,551.22)               | 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          | 770.00                      | 315.00                        | 730.00                   | 51.33         |
| 591-000-647.000                       | WATER SALES                  | 400,000.00         | 400,000.00        | 117,197.63                  | 4,963.19                      | 282,802.37               | 29.30         |
| 591-000-656.000                       | WATER PENALTIES              | 9,000.00           | 9,000.00          | 4,514.04                    | 2,404.62                      | 4,485.96                 | 50.16         |
| 591-000-664.001                       | INT EARNED-WATER             | 4,500.00           | 4,500.00          | 194.38                      | 0.00                          | 4,305.62                 | 4.32          |
| 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          | 0.00                        | 0.00                          | 7,200.00                 | 0.00          |
| Total Dept 000                        |                              | 430,900.00         | 430,900.00        | 126,905.79                  | 7,822.66                      | 303,994.21               | 29.45         |
| TOTAL REVENUES                        |                              | 430,900.00         | 430,900.00        | 126,905.79                  | 7,822.66                      | 303,994.21               | 29.45         |
| Expenditures                          |                              |                    |                   |                             |                               |                          |               |
| Dept 556 - WELLS & IRON REMOVAL       |                              |                    |                   |                             |                               |                          |               |
| 591-556-703.000                       | SALARIES/WAGES               | 27,894.00          | 27,894.00         | 9,080.41                    | 1,361.11                      | 18,813.59                | 32.55         |
| 591-556-714.000                       | FICA EXPENSE                 | 2,000.00           | 2,000.00          | 656.27                      | 98.48                         | 1,343.73                 | 32.81         |
| 591-556-720.000                       | FRINGES                      | 8,500.00           | 8,500.00          | 4,314.36                    | 56.68                         | 4,185.64                 | 50.76         |
| 591-556-744.000                       | SUPPLIES                     | 10,000.00          | 10,000.00         | 2,405.82                    | 1,014.07                      | 7,594.18                 | 24.06         |
| 591-556-810.000                       | CONTRACTED SERVICES          | 13,500.00          | 13,500.00         | 0.00                        | 0.00                          | 13,500.00                | 0.00          |
| 591-556-812.000                       | SDWA FEES                    | 3,000.00           | 3,000.00          | 1,340.28                    | 1,340.28                      | 1,659.72                 | 44.68         |
| 591-556-912.000                       | INSURANCE                    | 2,200.00           | 2,200.00          | 118.12                      | 118.12                        | 2,081.88                 | 5.37          |
| 591-556-920.000                       | UTILITIES                    | 15,000.00          | 15,000.00         | 5,748.40                    | 0.00                          | 9,251.60                 | 38.32         |
| 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          | 0.00                        | 0.00                          | 1,500.00                 | 0.00          |
| 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         | 30,000.00          | 30,000.00         | 3,570.00                    | 3,570.00                      | 26,430.00                | 11.90         |
| Total Dept 556 - WELLS & IRON REMOVAL |                              | 117,594.00         | 117,594.00        | 27,233.66                   | 7,558.74                      | 90,360.34                | 23.16         |
| Dept 557 - WATER DISTRIBUTION         |                              |                    |                   |                             |                               |                          |               |
| 591-557-703.000                       | SALARIES/WAGES               | 56,523.00          | 56,523.00         | 35,147.69                   | 6,745.53                      | 21,375.31                | 62.18         |
| 591-557-714.000                       | FICA EXPENSE                 | 4,200.00           | 4,200.00          | 2,569.02                    | 491.36                        | 1,630.98                 | 61.17         |
| 591-557-720.000                       | FRINGES                      | 18,000.00          | 18,000.00         | 9,540.71                    | 123.24                        | 8,459.29                 | 53.00         |
| 591-557-744.000                       | SUPPLIES                     | 30,000.00          | 30,000.00         | 16,140.22                   | 5,077.08                      | 13,859.78                | 53.80         |
| 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          | 15,000.00          | 15,000.00         | 7,639.48                    | 2,694.34                      | 7,360.52                 | 50.93         |
| 591-557-912.000                       | INSURANCE                    | 2,000.00           | 2,000.00          | 118.12                      | 118.12                        | 1,881.88                 | 5.91          |
| 591-557-920.000                       | UTILITIES                    | 1,500.00           | 1,500.00          | 1,425.44                    | 0.00                          | 74.56                    | 95.03         |
| 591-557-940.000                       | EQUIPMENT RENTAL             | 8,000.00           | 8,000.00          | 14,290.97                   | 2,929.83                      | (6,290.97)               | 178.64        |
| 591-557-960.000                       | TRAINING                     | 3,500.00           | 3,500.00          | 770.00                      | 0.00                          | 2,730.00                 | 22.00         |
| 591-557-970.000                       | CAPITAL EXPENDITURES         | 30,000.00          | 30,000.00         | 1,945.92                    | 1,543.00                      | 28,054.08                | 6.49          |
| Total Dept 557 - WATER DISTRIBUTION   |                              | 172,223.00         | 172,223.00        | 89,587.57                   | 19,722.50                     | 82,635.43                | 52.02         |
| Dept 558 - ADMINISTRATIVE             |                              |                    |                   |                             |                               |                          |               |
| 591-558-965.010                       | ADMIN SUPPORT                | 30,000.00          | 30,000.00         | 0.00                        | 0.00                          | 30,000.00                | 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         | 13,687.50                   | 0.00                          | 17,312.50                | 44.15         |
| Total Dept 558 - ADMINISTRATIVE       |                              | 136,000.00         | 136,000.00        | 13,687.50                   | 0.00                          | 122,312.50               | 10.06         |

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                      | DESCRIPTION | 2021-22            | 2021-22        | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT |
|--------------------------------|-------------|--------------------|----------------|-----------------------------|-------------------------------|--------------------------|--------|
|                                |             | ORIGINAL<br>BUDGET | AMENDED BUDGET | 11/30/2021<br>NORM (ABNORM) | MONTH 11/30/21<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |        |
| Fund 591 - WATER FUND          |             |                    |                |                             |                               |                          |        |
| Expenditures                   |             |                    |                |                             |                               |                          |        |
| TOTAL EXPENDITURES             |             | 425,817.00         | 425,817.00     | 130,508.73                  | 27,281.24                     | 295,308.27               | 30.65  |
| Fund 591 - WATER FUND:         |             |                    |                |                             |                               |                          |        |
| TOTAL REVENUES                 |             | 430,900.00         | 430,900.00     | 126,905.79                  | 7,822.66                      | 303,994.21               | 29.45  |
| TOTAL EXPENDITURES             |             | 425,817.00         | 425,817.00     | 130,508.73                  | 27,281.24                     | 295,308.27               | 30.65  |
| NET OF REVENUES & EXPENDITURES |             | 5,083.00           | 5,083.00       | (3,602.94)                  | (19,458.58)                   | 8,685.94                 | 70.88  |

Fund 661 MOTOR VEHICLE POOL FUND

| GL Number                                      | Description              | Balance             |
|--|--------------------------|---------------------|
| *** Assets ***                                 |                          |                     |
| 661-000-001.000                                | CASH ACCOUNT             | 218,041.11          |
| 661-000-004.000                                | INVESTMENT               | 421.14              |
| 661-000-017.000                                | MBIA-CLASS INVESTMENTS   | 1,801.20            |
| 661-000-152.000                                | FIXED ASSETS             | 2,165,600.46        |
| 661-000-153.000                                | ACCUMULATED DEPRECIATION | (1,146,831.96)      |
| <b>Total Assets</b>                            |                          | <b>1,239,031.95</b> |
| *** Liabilities ***                            |                          |                     |
| 661-000-202.000                                | ACCOUNTS PAYABLE         | 2,135.39            |
| <b>Total Liabilities</b>                       |                          | <b>2,135.39</b>     |
| *** Fund Balance ***                           |                          |                     |
| 661-000-390.000                                | FUND BALANCE             | 1,245,716.17        |
| <b>Total Fund Balance</b>                      |                          | <b>1,245,716.17</b> |
| Beginning Fund Balance - 20-21                 |                          | 1,245,716.17        |
| Net of Revenues VS Expenditures - 20-21        |                          | (29,621.88)         |
| *20-21 End FB/21-22 Beg FB                     |                          | 1,216,094.29        |
| Net of Revenues VS Expenditures - Current Year |                          | 20,802.27           |
| Ending Fund Balance                            |                          | 1,236,896.56        |
| Total Liabilities And Fund Balance             |                          | 1,239,031.95        |

\* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                             | DESCRIPTION            | 2021-22            | 2021-22        | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT<br>USED |
|---------------------------------------|------------------------|--------------------|----------------|-----------------------------|-------------------------------|--------------------------|----------------|
|                                       |                        | ORIGINAL<br>BUDGET | AMENDED BUDGET | 11/30/2021<br>NORM (ABNORM) | MONTH 11/30/21<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |                |
| Fund 661 - MOTOR VEHICLE POOL FUND    |                        |                    |                |                             |                               |                          |                |
| Revenues                              |                        |                    |                |                             |                               |                          |                |
| Dept 000                              |                        |                    |                |                             |                               |                          |                |
| 661-000-664.000                       | INTEREST EARNED        | 6,800.00           | 6,800.00       | 86.12                       | 0.00                          | 6,713.88                 | 1.27           |
| 661-000-668.001                       | ALL EQUIP RENTAL       | 70,000.00          | 70,000.00      | 39,769.66                   | 8,217.71                      | 30,230.34                | 56.81          |
| Total Dept 000                        |                        | 76,800.00          | 76,800.00      | 39,855.78                   | 8,217.71                      | 36,944.22                | 51.90          |
| TOTAL REVENUES                        |                        | 76,800.00          | 76,800.00      | 39,855.78                   | 8,217.71                      | 36,944.22                | 51.90          |
| Expenditures                          |                        |                    |                |                             |                               |                          |                |
| Dept 301 - POLICE SAFETY              |                        |                    |                |                             |                               |                          |                |
| 661-301-931.000                       | VEHICLE MAINTENANCE    | 3,400.00           | 3,400.00       | 0.00                        | 0.00                          | 3,400.00                 | 0.00           |
| 661-301-970.000                       | CAPITAL EXPENDITURES   | 5,000.00           | 5,000.00       | 0.00                        | 0.00                          | 5,000.00                 | 0.00           |
| Total Dept 301 - POLICE SAFETY        |                        | 8,400.00           | 8,400.00       | 0.00                        | 0.00                          | 8,400.00                 | 0.00           |
| Dept 441 - DEPT OF PUBLIC WORKS       |                        |                    |                |                             |                               |                          |                |
| 661-441-703.000                       | SALARIES/WAGES-DPW MVP | 15,000.00          | 15,000.00      | 5,402.77                    | 2,153.78                      | 9,597.23                 | 36.02          |
| 661-441-714.000                       | FICA EXPENSE           | 1,000.00           | 1,000.00       | 382.06                      | 150.92                        | 617.94                   | 38.21          |
| 661-441-720.000                       | FRINGES                | 7,000.00           | 7,000.00       | 3,156.01                    | 0.00                          | 3,843.99                 | 45.09          |
| 661-441-741.000                       | GAS & OIL              | 6,500.00           | 6,500.00       | 2,909.21                    | 0.00                          | 3,590.79                 | 44.76          |
| 661-441-744.000                       | SUPPLIES               | 15,000.00          | 15,000.00      | 2,396.17                    | 1,674.66                      | 12,603.83                | 15.97          |
| 661-441-810.000                       | CONTRACTED SERVICES    | 8,000.00           | 8,000.00       | 368.29                      | 368.29                        | 7,631.71                 | 4.60           |
| 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   | 10,000.00          | 10,000.00      | 4,439.00                    | 3,878.98                      | 5,561.00                 | 44.39          |
| Total Dept 441 - DEPT OF PUBLIC WORKS |                        | 64,500.00          | 64,500.00      | 19,053.51                   | 8,226.63                      | 45,446.49                | 29.54          |
| TOTAL EXPENDITURES                    |                        | 72,900.00          | 72,900.00      | 19,053.51                   | 8,226.63                      | 53,846.49                | 26.14          |
| Fund 661 - MOTOR VEHICLE POOL FUND:   |                        |                    |                |                             |                               |                          |                |
| TOTAL REVENUES                        |                        | 76,800.00          | 76,800.00      | 39,855.78                   | 8,217.71                      | 36,944.22                | 51.90          |
| TOTAL EXPENDITURES                    |                        | 72,900.00          | 72,900.00      | 19,053.51                   | 8,226.63                      | 53,846.49                | 26.14          |
| NET OF REVENUES & EXPENDITURES        |                        | 3,900.00           | 3,900.00       | 20,802.27                   | (8.92)                        | (16,902.27)              | 533.39         |
|                                       |                        |                    |                |                             |                               |                          |                |
| TOTAL REVENUES - ALL FUNDS            |                        | 2,543,777.00       | 2,543,777.00   | 1,252,165.89                | 61,601.44                     | 1,291,611.11             | 49.22          |
| TOTAL EXPENDITURES - ALL FUNDS        |                        | 2,466,744.00       | 2,466,744.00   | 1,089,848.63                | 352,778.55                    | 1,376,895.37             | 44.18          |
| NET OF REVENUES & EXPENDITURES        |                        | 77,033.00          | 77,033.00      | 162,317.26                  | (291,177.11)                  | (85,284.26)              | 210.71         |



Fund 250 LDFA Fund

| GL Number                                      | Description            | Balance           |
|--|------------------------|-------------------|
| *** Assets ***                                 |                        |                   |
| 250-000-001.000                                | CASH ACCOUNT           | 200,278.00        |
| 250-000-017.000                                | MBIA-CLASS INVESTMENTS | 3,135.84          |
| <b>Total Assets</b>                            |                        | <b>203,413.84</b> |
| *** Liabilities ***                            |                        |                   |
| 250-000-202.000                                | ACCOUNTS PAYABLE       | 12,853.90         |
| 250-000-214.101                                | DUE TO GENERAL FUND    | 6,822.54          |
| <b>Total Liabilities</b>                       |                        | <b>19,676.44</b>  |
| *** Fund Balance ***                           |                        |                   |
| 250-000-390.000                                | FUND BALANCE           | 366,816.19        |
| <b>Total Fund Balance</b>                      |                        | <b>366,816.19</b> |
| Beginning Fund Balance - 20-21                 |                        | 366,816.19        |
| Net of Revenues VS Expenditures - 20-21        |                        | (228,310.61)      |
| *20-21 End FB/21-22 Beg FB                     |                        | 138,505.58        |
| Net of Revenues VS Expenditures - Current Year |                        | 45,231.82         |
| Ending Fund Balance                            |                        | 183,737.40        |
| Total Liabilities And Fund Balance             |                        | 203,413.84        |

\* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                      | DESCRIPTION              | 2021-22            |                           | YTD BALANCE<br>11/30/2021<br>NORM (ABNORM) | ACTIVITY FOR<br>MONTH 11/30/21<br>INCR (DECR) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--------------------------------|--------------------------|--------------------|---------------------------|--|---|---------------------------------------|----------------|
|                                |                          | ORIGINAL<br>BUDGET | 2021-22<br>AMENDED BUDGET |  |   |                                       |                |
| Fund 250 - LDFA Fund           |                          |                    |                           |  |   |                                       |                |
| Revenues                       |                          |                    |                           |  |   |                                       |                |
| Dept 000                       |                          |                    |                           |  |   |                                       |                |
| 250-000-405.000                | TIF CAPTURE              | 7,569.00           | 7,569.00                  | 53,954.56                                  | 0.00  | (46,385.56)                           | 712.84         |
| 250-000-664.000                | INTEREST EARNED          | 5,000.00           | 5,000.00                  | 30.04                                      | 0.00  | 4,969.96                              | 0.60           |
| 250-000-694.000                | MISC OTHER               | 100.00             | 100.00                    | 0.00                                       | 0.00  | 100.00                                | 0.00           |
| Total Dept 000                 |                          | 12,669.00          | 12,669.00                 | 53,984.60                                  | 0.00  | (41,315.60)                           | 426.12         |
| TOTAL REVENUES                 |                          | 12,669.00          | 12,669.00                 | 53,984.60                                  | 0.00  | (41,315.60)                           | 426.12         |
| Expenditures                   |                          |                    |                           |  |   |                                       |                |
| Dept 897 - LDFA ACTIVITY       |                          |                    |                           |  |   |                                       |                |
| 250-897-714.000                | FICA EXPENSE             | 0.00               | 0.00                      | 174.08                                     | 31.83   | (174.08)                              | 100.00         |
| 250-897-810.000                | CONTRACTED SERVICES      | 0.00               | 0.00                      | 275.64                                     | 0.00  | (275.64)                              | 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                    | 4,305.18                                   | 0.00  | (3,805.18)                            | 861.04         |
| 250-897-943.000-BRIDGE MIL     | SPECIAL PROJECTS         | 0.00               | 0.00                      | 1,721.72                                   | 1,721.72                                      | (1,721.72)                            | 100.00         |
| 250-897-944.000                | PUBLIC RELATIONS         | 500.00             | 500.00                    | 0.00                                       | 0.00  | 500.00                                | 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            | 5,356.00           | 5,356.00                  | 2,276.16                                   | 415.99  | 3,079.84                              | 42.50          |
| 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 |                          | 41,356.00          | 41,356.00                 | 8,752.78                                   | 2,169.54                                      | 32,603.22                             | 21.16          |
| TOTAL EXPENDITURES             |                          | 41,356.00          | 41,356.00                 | 8,752.78                                   | 2,169.54                                      | 32,603.22                             | 21.16          |
| Fund 250 - LDFA Fund:          |                          |                    |                           |  |   |                                       |                |
| TOTAL REVENUES                 |                          | 12,669.00          | 12,669.00                 | 53,984.60                                  | 0.00  | (41,315.60)                           | 426.12         |
| TOTAL EXPENDITURES             |                          | 41,356.00          | 41,356.00                 | 8,752.78                                   | 2,169.54                                      | 32,603.22                             | 21.16          |
| NET OF REVENUES & EXPENDITURES |                          | (28,687.00)        | (28,687.00)               | 45,231.82                                  | (2,169.54)                                    | (73,918.82)                           | 157.67         |

Fund 248 DDA Fund

| GL Number                                      | Description                   | Balance           |
|--|-------------------------------|-------------------|
| *** Assets ***                                 |                               |                   |
| 248-000-001.000                                | CASH ACCOUNT                  | 203,859.71        |
| 248-000-017.000                                | MBIA-CLASS INVESTMENTS        | 1,462.15          |
| 248-000-060.101                                | NOTE RECEIVABLE FROM GEN FUND | 93,846.49         |
| <b>Total Assets</b>                            |                               | <b>299,168.35</b> |
| *** Liabilities ***                            |                               |                   |
| 248-000-214.101                                | DUE TO GENERAL FUND           | 6,182.94          |
| <b>Total Liabilities</b>                       |                               | <b>6,182.94</b>   |
| *** Fund Balance ***                           |                               |                   |
| 248-000-390.000                                | FUND BALANCE                  | 317,625.85        |
| <b>Total Fund Balance</b>                      |                               | <b>317,625.85</b> |
| Beginning Fund Balance - 20-21                 |                               | 317,625.85        |
| Net of Revenues VS Expenditures - 20-21        |                               | (16,086.50)       |
| *20-21 End FB/21-22 Beg FB                     |                               | 301,539.35        |
| Net of Revenues VS Expenditures - Current Year |                               | (8,553.94)        |
| Ending Fund Balance                            |                               | 292,985.41        |
| Total Liabilities And Fund Balance             |                               | 299,168.35        |

\* Year Not Closed

REVENUE AND EXPENDITURE REPORT FOR CITY OF LESLIE

PERIOD ENDING 11/30/2021  
 % Fiscal Year Completed: 41.92

| GL NUMBER                      | DESCRIPTION                    | 2021-22            |                           | YTD BALANCE<br>11/30/2021<br>NORM (ABNORM) | ACTIVITY FOR<br>MONTH 11/30/21<br>INCR (DECR) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--------------------------------|--------------------------------|--------------------|---------------------------|--|---|---------------------------------------|----------------|
|                                |                                | ORIGINAL<br>BUDGET | 2021-22<br>AMENDED BUDGET |  |   |                                       |                |
| Fund 248 - DDA Fund            |                                |                    |                           |  |   |                                       |                |
| Revenues                       |                                |                    |                           |  |   |                                       |                |
| Dept 000                       |                                |                    |                           |  |   |                                       |                |
| 248-000-400.101                | NOTE PAYMENT FOR 602 W BELLEVU | 9,173.00           | 9,173.00                  | 0.00                                       | 0.00  | 9,173.00                              | 0.00           |
| 248-000-405.000                | TIF CAPTURE                    | 17,752.00          | 17,752.00                 | 0.00                                       | 0.00  | 17,752.00                             | 0.00           |
| 248-000-664.000                | INTEREST EARNED                | 2,000.00           | 2,000.00                  | 79.45                                      | 0.00  | 1,920.55                              | 3.97           |
| 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                 |                                | 29,925.00          | 29,925.00                 | 79.45                                      | 0.00  | 29,845.55                             | 0.27           |
| TOTAL REVENUES                 |                                | 29,925.00          | 29,925.00                 | 79.45                                      | 0.00  | 29,845.55                             | 0.27           |
| Expenditures                   |                                |                    |                           |  |   |                                       |                |
| Dept 898 - DDA ACTIVITY        |                                |                    |                           |  |   |                                       |                |
| 248-898-714.000                | FICA EXPENSE                   | 0.00               | 0.00                      | 174.13                                     | 31.82   | (174.13)                              | 100.00         |
| 248-898-944.000                | PUBLIC RELATIONS               | 3,000.00           | 3,000.00                  | 1,645.80                                   | 145.80  | 1,354.20                              | 54.86          |
| 248-898-947.000                | DOWNTOWN MAINTENANCE           | 3,000.00           | 3,000.00                  | 1,846.00                                   | 0.00  | 1,154.00                              | 61.53          |
| 248-898-949.000                | FACADE GRANTS                  | 4,000.00           | 4,000.00                  | 1,332.79                                   | 0.00  | 2,667.21                              | 33.32          |
| 248-898-959.010                | SPECIAL PROJECTS CONTINGENCY   | 500.00             | 500.00                    | 1,358.35                                   | 0.00  | (858.35)                              | 271.67         |
| 248-898-959.030                | BANNER EXPENSE                 | 100.00             | 100.00                    | 0.00                                       | 0.00  | 100.00                                | 0.00           |
| 248-898-965.010                | ADMIN SUPPORT                  | 5,356.00           | 5,356.00                  | 2,276.32                                   | 416.02  | 3,079.68                              | 42.50          |
| Total Dept 898 - DDA ACTIVITY  |                                | 15,956.00          | 15,956.00                 | 8,633.39                                   | 593.64  | 7,322.61                              | 54.11          |
| TOTAL EXPENDITURES             |                                | 15,956.00          | 15,956.00                 | 8,633.39                                   | 593.64  | 7,322.61                              | 54.11          |
| Fund 248 - DDA Fund:           |                                |                    |                           |  |   |                                       |                |
| TOTAL REVENUES                 |                                | 29,925.00          | 29,925.00                 | 79.45                                      | 0.00  | 29,845.55                             | 0.27           |
| TOTAL EXPENDITURES             |                                | 15,956.00          | 15,956.00                 | 8,633.39                                   | 593.64  | 7,322.61                              | 54.11          |
| NET OF REVENUES & EXPENDITURES |                                | 13,969.00          | 13,969.00                 | (8,553.94)                                 | (593.64)                                      | 22,522.94                             | 61.24          |



**Leslie Police Department  
Police Log/Information Summary  
November 2021**



There were 70 log entries for the month of November 2021.

On 11/2 at 0830am Chief Bennehoff responded to the 300 block of Woodworth. The caller stated they heard what appeared to be someone attempting to open the front door. The house and area were checked and no signs of suspicious activity.

On 11/2 at 1105am Chief Bennehoff responded to 714 Mill St to assist EMS with a 85 year old female that had fallen and was extremely confused. Adult protective services called.

On 11/2 at 7pm Officer Service was dispatched to Bellevue and us127 for a car vs deer accident. Report taken with no injury to driver.

On 11/3 at 6:45pm Officer Sweet responded to 714 Mill St checking on possible home invasion. He located the subject and verified the male had permission to be at the residence.

On 11/4 at 2:45am Officer Mentink responded to 115 Pennsylvania for a medical. He assisted the male patient until the ambulance arrived. Subject transported to the hospital.

On 11/4 at 10am Chief Bennehoff responded to the area of High St and Meeker for a gas line leak. Assisted Leslie Fire with road closure and evacuation of residents.

On 11/4 at 1:30pm Officer Sweet responded to the 400 block of High St on a medical. He assisted with the patient until the ambulance arrived. Subject transported to the hospital.

On 11/5 at 8:15am Chief Bennehoff responded to the Leslie Middle School for a assault complaint. Met with parents and students and determined no charges sought out.

On 11/5 at 10am Chief Bennehoff responded to 800 block of Rice St on a City Ordinance Violation. Investigation found the business was in violation and citation issued.

On 11/5 at 1130am Chief Bennehoff located multiple items of trash in the driveway at 4307 Cinnamon Lane. Contacted the property management company and they sent someone out to remove the trash left by the prior renters.

On 11/6 at 12:20pm Officer Service responded to the 100 block of N Sherman for a late B&E report. Electronics were taken from the residence.

On 11/6 at 3pm Officer Service was dispatched to the 3700 block of Hull Rd. Conducted a assessment on and the subject needed to be evaluated by Mental Health. Transportation to Community Mental Health completed.

On 11/6 at 6pm Officer Service responded to Oak and Kirby for a Car vs Moped accident. No injuries reported. Citation issued to Moped driver.

On 11/6 at 7:30pm Officer Service responded to the 5000 block of Meridian Rd on a Domestic disturbance. He assisted the Ingham County Sheriff with the investigation.

On 11/8 at 9:50am Officer Sweet was dispatched to assist MSP with a suicidal subject with a gun. They were sent to 3600 block of Parma Rd. MSP was able to take the subject into protective custody.

On 11/8 at 11:40am Officer Sweet was dispatched to the 100 block of N Sherman on a 60-year-old male with difficulty in breathing. He stood by until EMS arrived and transported the subject to the hospital.

On 11/8 at 12:30pm Officer Sweet was dispatched to Olds Rd on a Vehicle Rollover and the occupant was injured. Officer Sweet policed the accident and stood with the patient until EMS arrived.

On 11/8 at 4:50pm Officer Sweet responded to look for a female that walked from her vehicle in the roadway on Meridian Rd. He located the female and turned her over to Ingham County.

On 11/8 at 7pm Officer Sweet was dispatched to check a female in the 4500 block of Hull Rd. He located her and determined she had mental health issues. He was able to find a contact for the female's brother and he came and transported her to CMH.

On 11/9 at 1:40am Officer Mentink conducted downtown business checks and located a open door at the 100 block of S Main. He was able to secure the doors.

On 11/9 at 8:30pm Officer Sweet was dispatched to the 100 block of E Race on a family trouble complaint. Sweet was able to calm the argument.

On 11/9 at 9pm Officer Sweet was dispatched to 100 block of E Race again. This time the child there was having mental issues and threatened suicide. Officer Sweet was able to transport the female to the hospital and the parents followed.

On 11/10 at 2:25am Officer Mentink conducted downtown business checks

On 11/10 at 12pm Chief Bennehoff responded to the 100 block of E Race on a domestic assault.

On 11/10 at 6:30pm Officer Service responded to the 300 block of Oak St on a drug overdose. Subject transported by ambulance.

On 11/11 at 12pm Chief Bennehoff responded to the 300 block of Mill St on a found dog. Located the owner and dog returned.

On 11/11 at 1:30pm Officer Service responded to the Leslie Elementary School for a student that ran out of the building. He located the student and returned him.

On 11/11 at 2pm Officer Service responded to the 200 block of Church St for a larceny complaint. He located two juveniles with vapes, cigarettes and marijuana pipe. Both kids were given citations and returned to parents.

On 11/12 at 10pm Officer Service took a found wallet complaint. He was able to located the owner and return the property.

On 11/15 at 3pm Officer Service responded to the Leslie Elementary for a suspicious male in the parking lot. He could not locate the male subject.

On 11/16 at 2:15am Officer Mentink conducted downtown business checks

On 11/16 at 10am Chief Bennehoff responded to suspicious male attempting to break in apartment building on 100 block of S Main. He located the male and identified him. The male had permission to be in the building.

On 11/17 at 7am Chief Bennehoff responded to the Leslie Elementary for a suspicious male dancing in the road. He was located, identified, and followed home.

On 11/17 at 9am Chief Bennehoff responded to 714 Mill St for a suspicious vehicle that was possible the suspect vehicle on FB for a crime. He was able to locate the vehicle and determine the vehicle was not the same vehicle in question.

On 11/17 at 11:30am Chief Bennehoff responded to Bellevue and the ramp for a vehicle in the roadway broke down.

On 11/17 at 12:15pm Officer Sweet responded to the 200 block of N Main on subject stealing parts and possibly in the garage. Located the subject and identified as the son that lives at the residence.

On 11/17 at 1:30pm Officer Sweet and Chief Bennehoff returned to the 200 block of N Main for family trouble.

On 11/17 at 2pm Officer Sweet responded to the 100 block of Armstrong on a medical. He assisted the patient until EMS arrived and took over.

On 11/18 at 2am Officer Mentink responded to 4400 block of Hull for a civil standby. The female was there trying to get belongings.

On 11/18 at 11:30am Chief Bennehoff responded to Worthington Place on a suspicious situation. The male caller advised he believes he was being watched.

On 11/18 at 12:10pm Officer Sweet responded to Churchill near Covert St to assist the ambulance. He assisted the female that was giving birth until EMS arrived.

On 11/18 at 1pm Officer Sweet responded to the 200 block of Bellevue for an open door. He was able to close and secure the business. Contact for the business was notified.

On 11/18 at 6pm Officer Sweet responded to the 200 block of Woodworth for a death notification.

On 11/19 at 12:15pm Chief Bennehoff responded to city hall on a suspicious person. Officer Service assisted by giving subject a ride to the bus stop.

On 11/19 at 3:30pm Officer Service assisted the court on serving court order at the 1800 block of Fitchburg Rd.

On 11/19 at 8:30pm Officer Service assist the court on serving court order at the 100 block of Russell St.

On 11/19 at 9pm Officer Service responded to the 100 block of Covert on a welfare check. Service made contact and determined the subject was okay.

On 11/20 at 2pm Officer Service was able to meet a subject in Lansing to service court Subpoena.

On 11/20 at 10:30 Officer Service responded to the 300 block of Pennsylvania to assist Leslie Fire with a line down.

On 11/21 at 12:30pm Officer Service responded to the 300 block of S Main on Child Abuse complaint. Joint effort with Child Protective Services.

On 11/21 at 10pm Officer Service calibrated all breathalyzers.

On 11/22 at 11:00am Chief Bennehoff responded to the Leslie Elementary School for a suspicious male. Located the subject. He was trying to sell meats products from his truck. He was directed to the city hall for a permit.

On 11/22 at 11:15am Chief Bennehoff responded to the Leslie Middle School for traffic issues and assist with Covid Clinic.

On 11/22 at 1:55pm Officer Sweet responded to 708 E Bellevue for a medical assist. He was able to assist the female until EMS arrived and transported to Henry Ford.

On 11/22 at 7:30pm Officer Sweet responded to the 300 block of Oak St for a welfare check. Sweet made contact and determined the subject was okay.

On 11/23 at 8:30am Chief Bennehoff responded to 714 Mill St for a Larceny from a vehicle. The vehicle was left unlocked and the backpack was taken.

On 11/24 at 1:30am Officer Service responded to the 300 block of Mill St for a welfare check. Service was able to make contact and determine the subject was okay.

On 11/24 at 5:15pm Officer Service conducted background investigation for Leslie employment applicants.

On 11/24 at 10pm Officer Service responded to US127 and Covert for a vehicle rolled and subject injured.

On 11/24 at 11:30pm Officer Service responded to 714 Mill St for a Verbal Dispute. He was able to calm the situation and separate the parties for the night.

On 11/24 at 10am Officer Service responded to 127 and Bellevue for an accident.

On 11/24 at 7pm Officer Service responded to the 400 block of Washington where he was able assist the court in serving court order paperwork.

On 11/26 at 12pm Officer Service responded to the 400 block of E Race on a Verbal Domestic. He was able to separate the parties for the evening.

On 11/26 at 2:45pm Officer Service responded to the 400 block of N Main on a motorist assist. He was able to unlock the vehicle and retrieve the owner's keys.

On 11/27 at 1:30pm Officer Service responded to the 4300 block of Cinnamon Lane on a Verbal Domestic. He was able to calm and separate the parties involved.



On 11/27 at 4:30pm Officer Service responded to Bellevue and 127 for a 2 car Hit and Run accident with injury.

On 11/29 at 4:30am Officer Mentink responded to Lansing Rd on a Car vs Tree accident with vehicle in roadway. Then had to conduct a search for the driver. Female was later located by phone. Multiple warrants and no license may have been the cause of her not sticking around.

On 11/29 at 9:30am Chief Bennehoff responded to the 500 block of Maple St to assist EMS with patient. Took several Fire Fighters as well to lift male from bed and remove from the residence.

On 11/29 at 12:30pm Chief Bennehoff responded to Leslie Middle School for a female student out of control. Student was escorted to the office and the school took care of discipline.

On 11/30 at 6:30pm Officer Service responded to the 100 block of South Main on an apartment fire. He assisted with traffic control.

LESLIE FIRE DEPARTMENT  
November 2021

Runs-

- Structure fire assist in Jackson County.
- PI car accident with victim pinned in vehicle
- Moped - car accident in city
- Assist ambulance with medical call
- Gas leak in front of 120 S. High St.
- Rollover car accident on US 127 highway
- Smell of natural gas at gas plant on Lansing Ave.
- Rollover car accident on US 127 highway
- House fire assist to Stockbridge fire dept.
- Car fire on US 127 highway
- Brush fire assist to Onondaga fire
- Wires down on roadway – in city

City Engine 740 – foam pump out of service. Truck is otherwise in full working condition!

Covid updates - no dept. issues- trucks are sanitized after runs, station is sanitized weekly by chief!

D.O.T. – safety checks were done by maintenance checking everything out for any truck /equipment issues. All passed 100%

Trainings – out going every month—in person training...truck driving and fire drafting of water were latest!

Hose testing- Company from Grand Rapids tested every section of hose in station and on all trucks- no issues found! All passed!

Bruce Howe, Fire Chief  
(517) 589-8670  
[leslifire@hotmail.com](mailto:leslifire@hotmail.com)



# WILLIS & JURASEK

CPAS AND CONSULTANTS

December 1, 2021

To the City Council and Management  
City of Leslie, Michigan

We have audited 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 for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards*), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in the planning stages of our audit. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Findings

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Leslie are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the City of Leslie during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of the lives of long-term assets is based on knowledge of the industry and standard lives. We evaluated the key factors and assumptions used to develop the lives and resulting depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statements contain estimates for net pension liability and related deferred inflows and deferred outflows of resources. This information has been provided by MERS to all municipalities participating in the MERS pension system. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Material misstatements detected as a result of audit procedures and corrected by management included adjustments to reclassify debt payments, capitalize capital expenditures and adjust receivables.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 1, 2021.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City of Leslie's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of Leslie's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to the management's discussion and analysis, statements of revenues, expenditures and changes in fund balances budget and actual for the general fund, major street fund, and local street fund, schedule of changes in net pension liability and related ratios, and schedule of contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the nonmajor governmental funds combining balance sheets and combining statements of revenues, expenditures and changes in fund balances, the general fund, major street fund, and local street fund statements of revenues, expenditures and changes in fund balances – budget to actual, and the schedule of bonded indebtedness, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### Restriction on Use

This information is intended solely for the use of the City Council and management of the City of Leslie and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Willis & Jurasek, P.C.*

Willis & Jurasek, P.C.

**City of Leslie, Michigan**

Financial Statements  
And Independent Auditors' Report

Year Ended June 30, 2021

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**WILLIS & JURASEK**

CPAS AND CONSULTANTS

## **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, 2021, 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 on 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, 2021, 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 December 1, 2021, 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.

December 1, 2021

**City of Leslie**  
Management's Discussion and Analysis  
Year Ended June 30, 2021

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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, 2021. 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 \$10,396,077 (net position). Of this amount, \$1,586,318 can be used to meet the City's obligations to citizens and creditors.
  
- The City's total net position increased by \$536,629 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, 2021

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**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, 2021

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**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 \$10,396,077 at the close of the most recent fiscal year.

By far the largest portion of the City's net position, about seventy-eight percent (78%), 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, 2021 and 2020:

|   | <u>Governmental Activities</u> |                     | <u>Business-Type Activities</u> |                     |
|---|--------------------------------|---------------------|---------------------------------|---------------------|
|   | <u>2021</u>                    | <u>2020</u>         | <u>2021</u>                     | <u>2020</u>         |
| Current assets                                      | \$ 2,375,868                   | \$ 1,796,890        | \$ 806,777                      | \$ 751,347          |
| Non-current assets                                  | 4,122,911                      | 4,159,720           | 6,610,612                       | 6,834,901           |
| <b>Total assets</b>                                 | <b>6,498,779</b>               | <b>5,956,610</b>    | <b>7,417,389</b>                | <b>7,586,248</b>    |
| Deferred outflows of resources                      | 243,697                        | 197,806             | -                               | -                   |
| Current liabilities                                 | 155,582                        | 168,703             | 114,911                         | 42,607              |
| Non-current liabilities                             | 777,142                        | 823,197             | 2,651,277                       | 2,752,277           |
| <b>Total liabilities</b>                            | <b>932,724</b>                 | <b>991,900</b>      | <b>2,766,188</b>                | <b>2,794,884</b>    |
| Deferred inflows of resources                       | 64,875                         | 94,432              | -                               | -                   |
| Net position:                                       |                                |                     |                                 |                     |
| Invested in capital assets -<br>net of related debt | 4,122,911                      | 4,159,720           | 3,959,335                       | 4,082,624           |
| Restricted for debt service                         | 538,185                        | 476,339             | 189,328                         | 183,935             |
| Unrestricted  | 1,083,780                      | 432,025             | 502,538                         | 524,805             |
| <b>Total net position</b>                           | <b>\$ 5,744,876</b>            | <b>\$ 5,068,084</b> | <b>\$ 4,651,201</b>             | <b>\$ 4,791,364</b> |

**City of Leslie**  
Management's Discussion and Analysis  
Year Ended June 30, 2021

The following table shows the changes in net position for the year ended June 30, 2021 and 2020.

|                                  | <u>Governmental Activities</u> |                     | <u>Business-Type Activities</u> |                     |
|----------------------------------|--------------------------------|---------------------|---------------------------------|---------------------|
|                                  | <u>2021</u>                    | <u>2020</u>         | <u>2021</u>                     | <u>2020</u>         |
| Program revenues                 |                                |                     |                                 |                     |
| Charges for services             | \$ 51,415                      | \$ 26,311           | \$ 827,140                      | \$ 822,387          |
| Operating grants                 | 293,596                        | 240,764             | -                               | -                   |
| Capital grants                   | -                              | 618,485             | -                               | -                   |
| General revenues                 |                                |                     |                                 |                     |
| Property taxes                   | 665,925                        | 560,173             | -                               | -                   |
| Intergovernmental revenue        | 426,114                        | 365,897             | -                               | -                   |
| Interest & investment income     | 2,912                          | 25,691              | 723                             | 7,747               |
| Transfers - internal activities  | 174,607                        | 185,108             | -                               | 214,877             |
| Other                            | 493,402                        | 140,113             | -                               | -                   |
| Total revenues                   | <u>2,107,971</u>               | <u>2,162,542</u>    | <u>827,863</u>                  | <u>1,045,011</u>    |
| Program expenses                 |                                |                     |                                 |                     |
| General government               | 431,435                        | 547,582             | -                               | -                   |
| Public safety                    | 551,652                        | 475,302             | -                               | -                   |
| Highways & streets               | 402,844                        | 738,281             | -                               | -                   |
| Culture & recreation             | 42,952                         | 71,607              | -                               | -                   |
| Other                            | 2,296                          | 2,555               | -                               | -                   |
| Water & sewer                    | -                              | -                   | 968,026                         | 1,009,980           |
| Total expenses                   | <u>1,431,179</u>               | <u>1,835,327</u>    | <u>968,026</u>                  | <u>1,009,980</u>    |
| Change in net position           | 676,792                        | 327,215             | (140,163)                       | 35,031              |
| Net position - beginning of year | <u>5,068,084</u>               | <u>4,740,869</u>    | <u>4,791,364</u>                | <u>4,756,333</u>    |
| Net position - end of year       | <u>\$ 5,744,876</u>            | <u>\$ 5,068,084</u> | <u>\$ 4,651,201</u>             | <u>\$ 4,791,364</u> |

The City's net position continues to remain healthy.

**City of Leslie**  
Management's Discussion and Analysis  
Year Ended June 30, 2021

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**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 \$676,792.

**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 decreased by \$140,163.

**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:

|                                     | <u>Governmental Activities</u> |                     | <u>Business-Type Activities</u> |                     |
|-------------------------------------|--------------------------------|---------------------|---------------------------------|---------------------|
|                                     | <u>2021</u>                    | <u>2020</u>         | <u>2021</u>                     | <u>2020</u>         |
| Land                                | \$ 438,875                     | \$ 438,875          | \$ 6,120                        | \$ 6,120            |
| Construction in progress            | -                              | 898,470             | -                               | -                   |
| Buildings and improvements          | 1,846,224                      | 1,846,224           | -                               | -                   |
| Equipment and vehicles              | 2,370,894                      | 2,316,258           | -                               | -                   |
| Distribution and collection systems | -                              | -                   | 11,083,457                      | 11,050,005          |
| Infrastructure                      | 11,077,399                     | 10,017,523          | -                               | -                   |
| Accumulated depreciation            | <u>(11,610,481)</u>            | <u>(11,357,630)</u> | <u>(4,478,965)</u>              | <u>(4,221,224)</u>  |
| Net capital assets                  | <u>\$ 4,122,911</u>            | <u>\$ 4,159,720</u> | <u>\$ 6,610,612</u>             | <u>\$ 6,834,901</u> |

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

|                               | <u>Business-Type Activities</u> |                     |
|-------------------------------|---------------------------------|---------------------|
|                               | <u>2021</u>                     | <u>2020</u>         |
| Revenue bonds                 | <u>\$ 2,651,277</u>             | <u>\$ 2,752,277</u> |
| Total bonded debt outstanding | <u>\$ 2,651,277</u>             | <u>\$ 2,752,277</u> |

The City's total bonded debt decreased by \$101,000.

**City of Leslie**  
Management's Discussion and Analysis  
Year Ended June 30, 2021

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**Economic Factors and Next Year's Budgets and Rates**

- The City will receive approximately \$198,000 in ARP Funds over a two-year period and will be used for lead line replacement projects.
- 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 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 must look at raising tax rates to offset necessary projects that have been put off far too long.
- Water and sewer rates increase 3.5% per year, however, recent rate studies show the current rate structure is not bringing in enough revenue to even keep up with maintenance and will need to be raised at least 35% without any projects. Future planned upgrades at the WWTP will require raising of rates significantly to offset costs beyond the 35% mentioned above.
- 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](http://www.cityofleslie.org).

**City of Leslie**  
Statement of Net Position  
June 30, 2021

|  | <b>Primary Government</b>          |                                     |                      | <b>Component Units</b> |                   |
|--|------------------------------------|-------------------------------------|----------------------|------------------------|-------------------|
|  | <b>Governmental<br/>Activities</b> | <b>Business-type<br/>Activities</b> | <b>Total</b>         | <b>LDFA</b>            | <b>DDA</b>        |
| <b>Assets:</b>                                     |                                    |                                     |                      |                        |                   |
| Cash and cash equivalents                          | \$ 2,250,004                       | \$ 603,079                          | \$ 2,853,083         | \$ 152,148             | \$ 208,421        |
| Receivables  | 96,546                             | 196,429                             | 292,975              | -                      | -                 |
| Due from other funds                               | 4,494                              | -                                   | 4,494                | -                      | -                 |
| Advances to other funds                            | -                                  | -                                   | -                    | -                      | 86,549            |
| Prepaid expenses                                   | 24,824                             | 7,269                               | 32,093               | -                      | -                 |
| Capital assets:                                    |                                    |                                     |                      |                        |                   |
| Non-depreciable assets                             | 438,875                            | 6,120                               | 444,995              | -                      | -                 |
| Depreciable assets, net                            | 3,684,036                          | 6,604,492                           | 10,288,528           | -                      | -                 |
| Total assets                                       | <u>6,498,779</u>                   | <u>7,417,389</u>                    | <u>13,916,168</u>    | <u>152,148</u>         | <u>294,970</u>    |
| <b>Deferred Outflows of Resources:</b>             |                                    |                                     |                      |                        |                   |
| Pension related                                    | 243,697                            | -                                   | 243,697              | -                      | -                 |
| <b>Liabilities:</b>                                |                                    |                                     |                      |                        |                   |
| Bank overdraft                                     | -                                  | 96,543                              | 96,543               | -                      | -                 |
| Accounts payable                                   | 33,041                             | 4,745                               | 37,786               | 3,840                  | -                 |
| Accrued expenses                                   | 35,992                             | 1,215                               | 37,207               | 200                    | 200               |
| Accrued interest                                   | -                                  | 12,408                              | 12,408               | -                      | -                 |
| Due to other funds                                 | -                                  | -                                   | -                    | 520                    | -                 |
| Advances from other funds                          | 86,549                             | -                                   | 86,549               | -                      | -                 |
| Non-current liabilities:                           |                                    |                                     |                      |                        |                   |
| Due within one year                                | 6,000                              | 106,000                             | 112,000              | -                      | -                 |
| Due in more than one year                          | 35,000                             | 2,545,277                           | 2,580,277            | -                      | -                 |
| Net pension liability                              | 736,142                            | -                                   | 736,142              | -                      | -                 |
| Total liabilities                                  | <u>932,724</u>                     | <u>2,766,188</u>                    | <u>3,698,912</u>     | <u>4,560</u>           | <u>200</u>        |
| <b>Deferred Inflows of Resources:</b>              |                                    |                                     |                      |                        |                   |
| Pension related                                    | 64,875                             | -                                   | 64,875               | -                      | -                 |
| <b>Net Position:</b>                               |                                    |                                     |                      |                        |                   |
| Invested in capital assets,<br>net of related debt | 4,122,911                          | 3,959,335                           | 8,082,246            | -                      | -                 |
| Restricted   | 538,185                            | 189,328                             | 727,513              | -                      | -                 |
| Unrestricted                                       | 1,083,780                          | 502,538                             | 1,586,318            | 147,588                | 294,770           |
| Total net position                                 | <u>\$ 5,744,876</u>                | <u>\$ 4,651,201</u>                 | <u>\$ 10,396,077</u> | <u>\$ 147,588</u>      | <u>\$ 294,770</u> |

See Notes to Financial Statements.



**City of Leslie**  
Statement of Activities  
Year Ended June 30, 2021

| <u>Functions/Programs</u>        | <u>Expenses</u>     | <u>Program Revenues</u>         |   |   | <u>Net<br/>(Expenses)<br/>Revenues</u> |
|----------------------------------|---------------------|---------------------------------|---|---|--|
|                                  |                     | <u>Charges<br/>for Services</u> | <u>Operating<br/>Grants and<br/>Contributions</u> | <u>Capital<br/>Grants and<br/>Contributions</u> |  |
| <b>Primary Government</b>        |                     |                                 |   |   |  |
| <b>Governmental Activities:</b>  |                     |                                 |   |   |  |
| General government               | \$ 431,435          | \$ 16,788                       | \$ 38,057   | \$ -  | \$ (376,590)                           |
| Public safety                    | 551,652             | 34,627                          | 250   | -   | (516,775)                              |
| Highways and streets             | 402,844             | -                               | 255,289   | -   | (147,555)                              |
| Culture and recreation           | 42,952              | -                               | -   | -   | (42,952)                               |
| Interest on long-term debt       | 1,877               | -                               | -   | -   | (1,877)                                |
| Other                            | 419                 | -                               | -   | -   | (419)                                  |
| Total governmental activities    | <u>1,431,179</u>    | <u>51,415</u>                   | <u>293,596</u>                                    | <u>-</u>  | <u>(1,086,168)</u>                     |
| <b>Business-type Activities:</b> |                     |                                 |   |   |  |
| Sewer                            | 556,193             | 378,015                         | -   | -   | (178,178)                              |
| Water                            | 411,833             | 449,125                         | -   | -   | 37,292                                 |
| Total business-type activities   | <u>968,026</u>      | <u>827,140</u>                  | <u>-</u>  | <u>-</u>  | <u>(140,886)</u>                       |
| Total primary government         | <u>\$ 2,399,205</u> | <u>\$ 878,555</u>               | <u>\$ 293,596</u>                                 | <u>\$ -</u>                                     | <u>\$ (1,227,054)</u>                  |
| <b>Component Units:</b>          |                     |                                 |   |   |  |
| LDFA                             | \$ 49,824           | \$ -                            | \$ -  | \$ -  | \$ (49,824)                            |
| DDA                              | 21,763              | -                               | -   | -   | (21,763)                               |
| Total component units            | <u>\$ 71,587</u>    | <u>\$ -</u>                     | <u>\$ -</u>                                       | <u>\$ -</u>                                     | <u>\$ (71,587)</u>                     |

continued...

**City of Leslie**  
Statement of Activities (Continued)  
Year Ended June 30, 2021

|   | <b>Primary Government</b>          |                                     |                      | <b>Component Units</b> |                   |
|---|------------------------------------|-------------------------------------|----------------------|------------------------|-------------------|
|   | <b>Governmental<br/>Activities</b> | <b>Business-type<br/>Activities</b> | <b>Total</b>         | <b>L DFA</b>           | <b>DDA</b>        |
| <b>Changes in Net Position</b>          |                                    |                                     |                      |                        |                   |
| Net (expense) revenue                   | \$(1,086,168)                      | \$ (140,886)                        | \$ (1,227,054)       | \$ (49,824)            | \$ (21,763)       |
| <b>General Revenues:</b>                |                                    |                                     |                      |                        |                   |
| Property taxes                          | 665,925                            | -                                   | 665,925              | -                      | -                 |
| Unrestricted grants and contributions   | 426,114                            | -                                   | 426,114              | -                      | -                 |
| Interest and investment earnings        | 2,912                              | 723                                 | 3,635                | 704                    | 2,907             |
| Other revenues                          | 137,969                            | -                                   | 137,969              | 100                    | 400               |
| Sale of capital assets                  | 355,433                            | -                                   | 355,433              | -                      | -                 |
| Transfers - internal activities         | 174,607                            | -                                   | 174,607              | (170,207)              | (4,400)           |
| Total general revenues<br>and transfers | <u>1,762,960</u>                   | <u>723</u>                          | <u>1,763,683</u>     | <u>(169,403)</u>       | <u>(1,093)</u>    |
| <b>Changes in Net Position</b>          | 676,792                            | (140,163)                           | 536,629              | (219,227)              | (22,856)          |
| <b>Net Position - Beginning of Year</b> | <u>5,068,084</u>                   | <u>4,791,364</u>                    | <u>9,859,448</u>     | <u>366,815</u>         | <u>317,626</u>    |
| <b>Net Position - End of Year</b>       | <u>\$ 5,744,876</u>                | <u>\$ 4,651,201</u>                 | <u>\$ 10,396,077</u> | <u>\$ 147,588</u>      | <u>\$ 294,770</u> |

See Notes to Financial Statements.

**City of Leslie**  
Balance Sheet  
Governmental Funds  
June 30, 2021

| <u>Assets</u>                                   | <u>General</u>          | <u>Major Street</u>   | <u>Local Street</u>  | <u>Other<br/>Nonmajor<br/>Governmental<br/>Funds</u> | <u>Total</u>            |
|---|-------------------------|-----------------------|----------------------|--|-------------------------|
| Cash  | \$ 1,541,637            | \$ 414,644            | \$ 60,384            | \$ 36,215  | \$ 2,052,880            |
| Receivables:                                    |                         |                       |                      |  |                         |
| Accounts receivable                             | 2,923                   | -                     | -                    | -  | 2,923                   |
| Due from other governmental units               | 51,823                  | 30,938                | 10,862               | -  | 93,623                  |
| Due from other funds                            | 4,494                   | -                     | -                    | -  | 4,494                   |
| Prepaid expenditures                            | 24,730                  | 47                    | 47                   | -  | 24,824                  |
| <br>Total assets                                | <br><u>\$ 1,625,607</u> | <br><u>\$ 445,629</u> | <br><u>\$ 71,293</u> | <br><u>\$ 36,215</u>                                 | <br><u>\$ 2,178,744</u> |
| <br><b><u>Liabilities and Fund Balances</u></b> |                         |                       |                      |  |                         |
| Liabilities:                                    |                         |                       |                      |  |                         |
| Accounts payable                                | \$ 18,183               | \$ -                  | \$ -                 | \$ 14,858  | \$ 33,041               |
| Salaries payable                                | 35,181                  | -                     | -                    | -  | 35,181                  |
| Accrued expenditures                            | 812                     | -                     | -                    | -  | 812                     |
| Advances from other funds                       | 86,549                  | -                     | -                    | -  | 86,549                  |
| Total liabilities                               | <u>140,725</u>          | <u>-</u>              | <u>-</u>             | <u>14,858</u>  | <u>155,583</u>          |
| Fund balances:                                  |                         |                       |                      |  |                         |
| Nonspendable                                    | 24,730                  | 47                    | 47                   | -  | 24,824                  |
| Restricted:                                     |                         |                       |                      |  |                         |
| Highways and streets                            | -                       | 445,582               | 71,246               | -  | 516,828                 |
| Building inspection                             | -                       | -                     | -                    | 1  | 1                       |
| Debt service                                    | -                       | -                     | -                    | 21,356   | 21,356                  |
| Assigned:                                       |                         |                       |                      |  |                         |
| Public improvement                              | 174,582                 | -                     | -                    | -  | 174,582                 |
| Unassigned                                      | 1,285,570               | -                     | -                    | -  | 1,285,570               |
| Total fund balances                             | <u>1,484,882</u>        | <u>445,629</u>        | <u>71,293</u>        | <u>21,357</u>  | <u>2,023,161</u>        |
| <br>Total liabilities and fund balances         | <br><u>\$ 1,625,607</u> | <br><u>\$ 445,629</u> | <br><u>\$ 71,293</u> | <br><u>\$ 36,215</u>                                 | <br><u>\$ 2,178,744</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, 2021

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**Total Fund Balances - Governmental Funds** \$ 2,023,161

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

Capital assets used in governmental activities are not financial resources and are not reported in the funds.

|                                   |                     |           |
|-----------------------------------|---------------------|-----------|
| The cost of the capital assets is | \$ 13,513,156       |           |
| Accumulated depreciation is       | <u>(10,330,283)</u> | 3,182,873 |

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.

|  |           |
|--|-----------|
| Net position of governmental activities accounted for in the internal service fund | 1,137,162 |
|--|-----------|

Long-term liabilities not due and payable in the current period and not reported in the funds:

|                      |          |
|----------------------|----------|
| Compensated absences | (41,000) |
|----------------------|----------|

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:

|  |                |
|--|----------------|
| Net pension liability  | (736,142)      |
| Deferred outflows and inflows related to the net pension liability | <u>178,822</u> |

**Total Net Position - Governmental Activities** \$ 5,744,876

**City of Leslie**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
Year Ended June 30, 2021

|   | <b>General</b>      | <b>Major Street</b> | <b>Local Street</b> | <b>Other<br/>Nonmajor<br/>Govern-<br/>mental<br/>Funds</b> | <b>Total</b>        |
|---|---------------------|---------------------|---------------------|--|---------------------|
| <b>Revenues:</b>                            |                     |                     |                     |  |                     |
| Taxes and special assessments               | \$ 665,925          | \$ -                | \$ -                | \$ -   | \$ 665,925          |
| Licenses and permits                        | 5,054               | -                   | -                   | -  | 5,054               |
| Intergovernmental                           | 464,421             | 188,951             | 66,338              | -  | 719,710             |
| Charges for services                        | 11,734              | -                   | -                   | 34,627   | 46,361              |
| Other                                       | 54,511              | 488                 | 95                  | -  | 55,094              |
| Reimbursements                              | 110,322             | -                   | -                   | -  | 110,322             |
| Contributions                               | 84,000              | -                   | -                   | 20   | 84,020              |
| <b>Total revenues</b>                       | <b>1,395,967</b>    | <b>189,439</b>      | <b>66,433</b>       | <b>34,647</b>  | <b>1,686,486</b>    |
| <b>Expenditures:</b>                        |                     |                     |                     |  |                     |
| General government                          | 465,770             | 3,249               | 1,375               | -  | 470,394             |
| Public safety                               | 545,516             | -                   | -                   | 35,978   | 581,494             |
| Public works                                | 184,356             | 243,548             | 77,939              | -  | 505,843             |
| Community and economic development          | 419                 | -                   | -                   | -  | 419                 |
| Recreation and culture                      | 25,060              | -                   | -                   | -  | 25,060              |
| Other                                       | 9,519               | -                   | -                   | -  | 9,519               |
| Debt service:                               |                     |                     |                     |  |                     |
| Interest and fiscal charges                 | 1,877               | -                   | -                   | -  | 1,877               |
| <b>Total expenditures</b>                   | <b>1,232,517</b>    | <b>246,797</b>      | <b>79,314</b>       | <b>35,978</b>  | <b>1,594,606</b>    |
| <b>Revenues Over (Under) Expenditures</b>   | <b>163,450</b>      | <b>(57,358)</b>     | <b>(12,881)</b>     | <b>(1,331)</b>   | <b>91,880</b>       |
| <b>Other Financing Sources (Uses):</b>      |                     |                     |                     |  |                     |
| Proceeds from sales of capital assets       | 355,433             | -                   | -                   | -  | 355,433             |
| Operating transfers in                      | 41,187              | 161,407             | 25,000              | -  | 227,594             |
| Operating transfers out                     | -                   | (25,000)            | (27,987)            | -  | (52,987)            |
| <b>Total other financing sources (uses)</b> | <b>396,620</b>      | <b>136,407</b>      | <b>(2,987)</b>      | <b>-</b>   | <b>530,040</b>      |
| <b>Net Changes in Fund Balances</b>         | <b>560,070</b>      | <b>79,049</b>       | <b>(15,868)</b>     | <b>(1,331)</b>   | <b>621,920</b>      |
| <b>Fund Balances - Beginning of Year</b>    | <b>924,812</b>      | <b>341,580</b>      | <b>112,161</b>      | <b>22,688</b>  | <b>1,401,241</b>    |
| <b>Fund Balances - End of Year</b>          | <b>\$ 1,484,882</b> | <b>\$ 420,629</b>   | <b>\$ 96,293</b>    | <b>\$ 21,357</b>   | <b>\$ 2,023,161</b> |

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, 2021

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|   |                |                          |
|---|----------------|--------------------------|
| <b>Net Change in Fund Balances - Total Governmental Funds</b>   |                | <b>\$ 621,920</b>        |
| 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  | \$ (119,485)   |                          |
| Capital outlay  | <u>161,406</u> |                          |
|   |                | 41,921                   |
| 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  |                | (108,552)                |
| 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   |                | 15,000                   |
| 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>106,503</u>           |
| <b>Change in Net Position of Governmental Activities</b>  |                | <b><u>\$ 676,792</u></b> |

**City of Leslie**  
Statement of Net Position  
Proprietary Funds  
June 30, 2021

|   | <b>Enterprise Funds</b> |                      |                      | <b>Internal<br/>Service<br/>Fund</b> |
|---|-------------------------|----------------------|----------------------|--------------------------------------|
|   | <b>Sewer Fund</b>       | <b>Water Fund</b>    | <b>Total</b>         | <b>Motor Vehicle<br/>Pool Fund</b>   |
|   |                         |                      |                      |                                      |
| <b>Assets:</b>                                  |                         |                      |                      |                                      |
| Current assets:                                 |                         |                      |                      |                                      |
| Cash  | \$ -                    | \$ 401,343           | \$ 401,343           | \$ 197,124                           |
| Restricted cash                                 | 187,626                 | 14,110               | 201,736              | -                                    |
| Accounts receivable                             | 91,214                  | 105,215              | 196,429              | -                                    |
| Due from other funds                            | 6,500                   | -                    | 6,500                | -                                    |
| Prepaid expenses                                | 4,584                   | 2,685                | 7,269                | -                                    |
| Total current assets                            | <u>289,924</u>          | <u>523,353</u>       | <u>813,277</u>       | <u>197,124</u>                       |
| Property, plant and equipment:                  |                         |                      |                      |                                      |
| Land  | 3,060                   | 3,060                | 6,120                | -                                    |
| Plant and equipment                             | 5,886,188               | 5,197,269            | 11,083,457           | 2,220,236                            |
|   | <u>5,889,248</u>        | <u>5,200,329</u>     | <u>11,089,577</u>    | <u>2,220,236</u>                     |
| Less accumulated depreciation                   | (3,050,356)             | (1,428,609)          | (4,478,965)          | (1,280,198)                          |
| Total property, plant and equipment             | <u>2,838,892</u>        | <u>3,771,720</u>     | <u>6,610,612</u>     | <u>940,038</u>                       |
| <br>Total assets                                | <br><u>3,128,816</u>    | <br><u>4,295,073</u> | <br><u>7,423,889</u> | <br><u>1,137,162</u>                 |
| <b>Liabilities:</b>                             |                         |                      |                      |                                      |
| Current liabilities:                            |                         |                      |                      |                                      |
| Bank overdraft                                  | 96,543                  | -                    | 96,543               | -                                    |
| Accounts payable                                | 4,492                   | 254                  | 4,746                | -                                    |
| Accrued expenses                                | 560                     | 655                  | 1,215                | -                                    |
| Accrued interest                                | 5,564                   | 6,844                | 12,408               | -                                    |
| Due to other funds                              | -                       | 6,500                | 6,500                | -                                    |
| Current portion of bonds payable                | 26,000                  | 80,000               | 106,000              | -                                    |
| Total current liabilities                       | <u>133,159</u>          | <u>94,253</u>        | <u>227,412</u>       | <u>-</u>                             |
| Noncurrent liabilities:                         |                         |                      |                      |                                      |
| Bonds payable                                   | 1,188,000               | 1,357,277            | 2,545,277            | -                                    |
| Total noncurrent liabilities                    | <u>1,188,000</u>        | <u>1,357,277</u>     | <u>2,545,277</u>     | <u>-</u>                             |
| <br>Total liabilities                           | <br><u>1,321,159</u>    | <br><u>1,451,530</u> | <br><u>2,772,689</u> | <br><u>-</u>                         |
| <b>Net Position:</b>                            |                         |                      |                      |                                      |
| Invested in capital assets, net of related debt | 1,624,892               | 2,334,443            | 3,959,335            | 940,038                              |
| Restricted                                      | 182,062                 | 7,266                | 189,328              | -                                    |
| Unrestricted                                    | 703                     | 501,835              | 502,538              | 197,124                              |
| Total net position                              | <u>\$ 1,807,657</u>     | <u>\$ 2,843,544</u>  | <u>\$ 4,651,201</u>  | <u>\$ 1,137,162</u>                  |

See Notes to Financial Statements.

**City of Leslie**  
Statement of Revenues, Expenses  
and Changes in Net Position  
Proprietary Funds  
Year Ended June 30, 2021

|   | <u>Enterprise Funds</u> |                     |                     | <b>Internal<br/>Service<br/>Fund</b> |
|---|-------------------------|---------------------|---------------------|--------------------------------------|
|   | <u>Sewer Fund</u>       | <u>Water Fund</u>   | <u>Total</u>        | <u>Motor Vehicle<br/>Pool Fund</u>   |
| <b>Operating Revenues:</b>                |                         |                     |                     |                                      |
| Charges for services                      | \$ 367,624              | \$ 415,341          | \$ 782,965          | \$ -                                 |
| Rental income                             | 664                     | 21,636              | 22,300              | 63,965                               |
| Tap-in and turn-on fees                   | 3,040                   | 3,425               | 6,465               | -                                    |
| Penalties                                 | 6,687                   | 8,723               | 15,410              | -                                    |
| Total operating revenues                  | <u>378,015</u>          | <u>449,125</u>      | <u>827,140</u>      | <u>63,965</u>                        |
| <b>Operating Expenses</b>                 | <u>522,212</u>          | <u>383,052</u>      | <u>905,264</u>      | <u>172,783</u>                       |
| <b>Operating Income (Loss)</b>            | <u>(144,197)</u>        | <u>66,073</u>       | <u>(78,124)</u>     | <u>(108,818)</u>                     |
| <b>Non-operating Revenues (Expenses):</b> |                         |                     |                     |                                      |
| Interest income                           | 137                     | 586                 | 723                 | 266                                  |
| Interest expense                          | (33,981)                | (28,781)            | (62,762)            | -                                    |
| Transfers out                             | -                       | (6,500)             | (6,500)             | -                                    |
| Transfers in                              | 6,500                   | -                   | 6,500               | -                                    |
| Total non-operating revenues (expenses)   | <u>(27,344)</u>         | <u>(34,695)</u>     | <u>(62,039)</u>     | <u>266</u>                           |
| <b>Changes in Net Postion</b>             | (171,541)               | 31,378              | (140,163)           | (108,552)                            |
| <b>Net Position - Beginning of Year</b>   | <u>1,979,198</u>        | <u>2,812,166</u>    | <u>4,791,364</u>    | <u>1,245,714</u>                     |
| <b>Net Position - End of Year</b>         | <u>\$ 1,807,657</u>     | <u>\$ 2,843,544</u> | <u>\$ 4,651,201</u> | <u>\$ 1,137,162</u>                  |



**City of Leslie**  
Statement of Cash Flows  
Proprietary Funds  
Year Ended June 30, 2021

|  | Enterprise Funds |            |             | Internal                                   |
|--|------------------|------------|-------------|--|
|  | Sewer Fund       | Water Fund | Total       | Service Fund<br>Motor Vehicle<br>Pool Fund |
| <b>Cash Flows From Operating Activities:</b>   |                  |            |             |  |
| Cash received from customers, residents and users  | \$ 380,667       | \$ 437,370 | \$ 818,037  | \$ -                                       |
| Other operating receipts   | 664              | 21,636     | 22,300      | -  |
| Cash received/(paid) for interfund services  | (30,000)         | (30,000)   | (60,000)    | 63,965                                     |
| Cash paid to suppliers and vendors   | (192,258)        | (109,583)  | (301,841)   | (26,906)                                   |
| Cash paid to employees   | (106,218)        | (106,218)  | (212,436)   | (12,779)                                   |
| Net cash provided by (used in) operating activities  | 52,855           | 213,205    | 266,060     | 24,280                                     |
| <b>Cash Flows From Capital and Related Financing Activities:</b>   |                  |            |             |  |
| Principal and interest payments on capital debt  | (60,100)         | (104,250)  | (164,350)   | -  |
| Purchase of capital assets, net  | (6,345)          | (27,107)   | (33,452)    | (54,636)                                   |
| Net cash provided by (used in) capital and related financing activities                                  | (66,445)         | (131,357)  | (197,802)   | (54,636)                                   |
| <b>Cash Flows from Investing Activities:</b>   |                  |            |             |  |
| Interest income received   | 137              | 586        | 723         | 266  |
| Net cash provided by (used in) investing activities  | 137              | 586        | 723         | 266  |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>  | (13,453)         | 82,434     | 68,981      | (30,090)                                   |
| <b>Cash and Cash Equivalents - Beginning of Year</b>   | 201,079          | 333,019    | 534,098     | 227,214                                    |
| <b>Cash and Cash Equivalents - End of Year</b>   | \$ 187,626       | \$ 415,453 | \$ 603,079  | \$ 197,124                                 |
| <b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>           |                  |            |             |  |
| Operating income (loss)  | \$ (144,197)     | \$ 66,073  | \$ (78,124) | \$ (108,818)                               |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: |                  |            |             |  |
| Depreciation   | 121,144          | 136,598    | 257,742     | 133,366                                    |
| Changes in:  |                  |            |             |  |
| Accounts receivable  | 3,316            | 9,881      | 13,197      | -  |
| Prepaid expenses   | 416              | (64)       | 352         | -  |
| Bank overdraft   | 96,543           | -          | 96,543      | -  |
| Accounts payable   | (24,927)         | 77         | (24,850)    | (268)                                      |
| Accrued expenses   | 560              | 640        | 1,200       | -  |
| <b>Net Cash Provided by (Used in) Operating Activities</b>   | \$ 52,855        | \$ 213,205 | \$ 266,060  | \$ 24,280                                  |
| <b>Cash Shown As:</b>  |                  |            |             |  |
| Cash   | \$ -             | \$ 401,343 | \$ 401,343  | \$ 197,124                                 |
| Restricted cash  | 187,626          | 14,110     | 201,736     | -  |
| Total cash and cash equivalents  | \$ 187,626       | \$ 415,453 | \$ 603,079  | \$ 197,124                                 |

See Notes to Financial Statements.

**City of Leslie**  
Statement of Fiduciary Net Position  
Fiduciary Funds  
June 30, 2021

|                           | <b>Tax<br/>Collection Fund</b> | <b>Agency<br/>Funds</b> |
|---------------------------|--------------------------------|-------------------------|
| <b>Assets:</b>            |                                |                         |
| Cash and cash equivalents | \$ 2,405                       | \$ 217,931              |
| Total assets              | 2,405                          | \$ 217,931              |
| <b>Liabilities:</b>       |                                |                         |
| Due to other funds        | 2,405                          | \$ 1,569                |
| Due to other agencies     | -                              | 216,362                 |
| Total liabilities         | 2,405                          | \$ 217,931              |
| <b>Net Position</b>       | \$ -                           |                         |

See Notes to Financial Statements.

**City of Leslie**  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
Year Ended June 30, 2021

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|   | <b>Tax<br/>Collection Fund</b> |
|---|--------------------------------|
| <b>Additions:</b>                               |                                |
| Property taxes collected for other governments  | \$ 2,142,187                   |
| Total additions                                 | <u>2,142,187</u>               |
| <b>Deductions:</b>                              |                                |
| Property taxes distributed to other governments | <u>2,142,187</u>               |
| Total deductions                                | <u>2,142,187</u>               |
| <b>Net Change in Fiduciary Net Position</b>     | -                              |
| <b>Net Position - Beginning of Year</b>         | <u>-</u>                       |
| <b>Net Position - End of Year</b>               | <u><u>\$ -</u></u>             |

See Notes to Financial Statements.

**City of Leslie**  
Notes to Financial Statements

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**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 enterprise fund 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

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**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 statements 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 2020 had a taxable value of approximately \$38,240,000 (not including properties subject to Industrial Facilities Tax exemption). The government's general operating tax rate for fiscal year 2020-2021 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, 2021, 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:

|                    | <b>Governmental<br/>Activities</b> | <b>Business-<br/>Type<br/>Activities</b> | <b>Total Primary<br/>Government</b> | <b>Component<br/>Units</b> | <b>Fiduciary<br/>Funds</b> | <b>Total</b> |
|--------------------|------------------------------------|--|-------------------------------------|----------------------------|----------------------------|--------------|
| Cash & investments | \$ 2,250,004                       | \$ 603,079                               | \$ 2,853,083                        | \$ 360,569                 | \$ 220,336                 | \$ 3,433,988 |

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

|   |              |
|---|--------------|
| Deposits (checking and savings accounts, certificates of deposit) | \$ 3,334,307 |
| Michigan CLASS investments funds (at fair value)                  | 99,231       |
| Petty cash and cash on hand                                       | 450          |
| Total   | \$ 3,433,988 |

**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 \$3,258,000 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 \$99,231 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) | \$ 93,623 |
| Other  | 2,923     |
|  | \$ 96,546 |

**5. Capital Assets**

Capital assets activity for the year ended June 30, 2021 was as follows:

| <u>Primary Government</u>                       | <u>Beginning<br/>Balance</u> | <u>Additions</u> | <u>Disposals and<br/>Adjustments</u> | <u>Ending<br/>Balance</u> |
|---|------------------------------|------------------|--------------------------------------|---------------------------|
| <b>Governmental Activities:</b>                 |                              |                  |                                      |                           |
| Capital assets not being depreciated:           |                              |                  |                                      |                           |
| Land  | \$ 438,875                   | \$ -             | \$ -                                 | \$ 438,875                |
| Construction in progress                        | 898,470                      | -                | 898,470                              | -                         |
| Total capital assets<br>not being depreciated   | 1,337,345                    | -                | 898,470                              | 438,875                   |
| Capital assets being depreciated:               |                              |                  |                                      |                           |
| Buildings and improvements                      | 1,846,224                    | -                | -                                    | 1,846,224                 |
| Equipment and vehicles                          | 2,316,258                    | 54,636           | -                                    | 2,370,894                 |
| Infrastructure                                  | 10,017,523                   | 1,059,876        | -                                    | 11,077,399                |
| Total capital assets<br>being depreciated       | 14,180,005                   | 1,114,512        | -                                    | 15,294,517                |
| Accumulated depreciation:                       |                              |                  |                                      |                           |
| Buildings and improvements                      | 706,334                      | 31,819           | -                                    | 738,153                   |
| Equipment and vehicles                          | 1,268,069                    | 141,111          | -                                    | 1,409,180                 |
| Infrastructure                                  | 9,383,227                    | 79,921           | -                                    | 9,463,148                 |
| Total accumulated depreciation                  | 11,357,630                   | 252,851          | -                                    | 11,610,481                |
| Total capital assets<br>being depreciated - net | 2,822,375                    | 861,661          | -                                    | 3,684,036                 |
| Governmental activities<br>capital assets - net | \$ 4,159,720                 | \$ 861,661       | \$ 898,470                           | \$ 4,122,911              |

**City of Leslie**  
Notes to Financial Statements

**5. Capital Assets (Continued)**

| <u><b>Business-Type Activities</b></u>           | <u><b>Beginning<br/>Balance</b></u> | <u><b>Additions</b></u> | <u><b>Disposals and<br/>Adjustments</b></u> | <u><b>Ending<br/>Balance</b></u> |
|--|-------------------------------------|-------------------------|---|----------------------------------|
| Capital assets not being depreciated:            |                                     |                         |   |                                  |
| Land   | \$ 6,120                            | \$ -                    | \$ -  | \$ 6,120                         |
| Total capital assets<br>not being depreciated    | <u>6,120</u>                        | <u>-</u>                | <u>-</u>                                    | <u>6,120</u>                     |
| Capital assets being depreciated:                |                                     |                         |   |                                  |
| Water system                                     | 3,783,681                           | 27,107                  | -   | 3,810,788                        |
| Sewer system                                     | 5,879,843                           | 18,170                  | 11,825                                      | 5,886,188                        |
| Iron removal system                              | 1,386,481                           | -                       | -   | 1,386,481                        |
| Total capital assets<br>being depreciated        | <u>11,050,005</u>                   | <u>45,277</u>           | <u>11,825</u>                               | <u>11,083,457</u>                |
| Accumulated depreciation                         | <u>4,221,223</u>                    | <u>257,742</u>          | <u>-</u>                                    | <u>4,478,965</u>                 |
| Total capital assets<br>being depreciated - net  | <u>6,828,782</u>                    | <u>(212,465)</u>        | <u>11,825</u>                               | <u>6,604,492</u>                 |
| Business-type activities<br>capital assets - net | <u>\$ 6,834,902</u>                 | <u>\$ (212,465)</u>     | <u>\$ 11,825</u>                            | <u>\$ 6,610,612</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   | 75,622            |
| Recreation and culture   | 19,039            |
| Depreciation on capital assets held by the City's internal service fund is<br>charged to the various functions based on usage of the assets. | <u>133,366</u>    |
| Total depreciation expense - governmental activities   | <u>\$ 252,851</u> |
| Business-Type Activities:  |                   |
| Sewer  | \$ 121,144        |
| Water  | <u>136,598</u>    |
| Total depreciation expense - business-type activities  | <u>\$ 257,742</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.

| <b>Due From:</b> | <b><u>Water Fund</u></b> | <b><u>LDFA</u></b> | <b><u>Fiduciary</u></b> | <b><u>Total</u></b> |
|------------------|--------------------------|--------------------|-------------------------|---------------------|
| <b>Due To:</b>   |                          |                    |                         |                     |
| General          | \$ -                     | \$ 520             | \$ 3,974                | \$ 4,494            |
| Sewer            | 6,500                    | -                  | -                       | 6,500               |
|                  | <u>\$ 6,500</u>          | <u>\$ 520</u>      | <u>\$ 3,974</u>         | <u>\$ 10,994</u>    |

| <b>Transfer From:</b> | <b><u>Major Street Fund</u></b> | <b><u>Local Street Fund</u></b> | <b><u>Water Fund</u></b> | <b><u>Component Units</u></b> | <b><u>Total</u></b> |
|-----------------------|---------------------------------|---------------------------------|--------------------------|-------------------------------|---------------------|
| <b>Transfer To:</b>   |                                 |                                 |                          |                               |                     |
| General Fund          | \$ -                            | \$ 27,987                       | \$ -                     | \$ 13,200                     | \$ 41,187           |
| Major Street Fund     | -                               | -                               | -                        | 161,407                       | 161,407             |
| Local Street Fund     | 25,000                          | -                               | -                        | -                             | 25,000              |
| Sewer Fund            | -                               | -                               | 6,500                    | -                             | 6,500               |
|                       | <u>\$ 25,000</u>                | <u>\$ 27,987</u>                | <u>\$ 6,500</u>          | <u>\$ 174,607</u>             | <u>\$ 234,094</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, 2021 was \$86,549. 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:

|                          | <b><u>Beginning Balance</u></b> | <b><u>Additions</u></b> | <b><u>Reductions</u></b> | <b><u>Ending Balance</u></b> | <b><u>Amounts Due Within One Year</u></b> |
|--------------------------|---------------------------------|-------------------------|--------------------------|------------------------------|---|
| Governmental Activities: |                                 |                         |                          |                              |   |
| Compensated absences     | \$ 56,000                       | \$ -                    | \$ 15,000                | \$ 41,000                    | \$ 6,000                                  |
| Total                    | <u>\$ 56,000</u>                | <u>\$ -</u>             | <u>\$ 15,000</u>         | <u>\$ 41,000</u>             | <u>\$ 6,000</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<br/>Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending<br/>Balance</u> | <u>Amounts Due<br/>Within One<br/>Year</u> |
|---------------------------|------------------------------|------------------|-------------------|---------------------------|--|
| Business-Type Activities: |                              |                  |                   |                           |  |
| Bonds                     | \$ 2,752,277                 | \$ -             | \$ 101,000        | \$ 2,651,277              | \$ 106,000                                 |

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

|                        | <u>Interest Rate</u> | <u>Maturing<br/>Through</u> | <u>Principal<br/>Outstanding</u> |
|------------------------|----------------------|-----------------------------|----------------------------------|
| 2012 Water Improvement | 2.50%                | 2033                        | \$ 1,437,277                     |
| 2012 Sewer Improvement | 2.75%                | 2052                        | 1,214,000                        |
|                        |                      |                             | <u>\$ 2,651,277</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>        |
|-----------|---------------------|-------------------|---------------------|
| 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      | 119,000             | 49,486            | 168,486             |
| 2027-2031 | 630,000             | 200,793           | 830,793             |
| 2032-2036 | 732,277             | 123,666           | 855,943             |
| 2037-2041 | 210,000             | 89,101            | 299,101             |
| 2042-2046 | 240,000             | 58,686            | 298,686             |
| 2047-2051 | 274,000             | 23,843            | 297,843             |
| 2052      | 6,000               | 165               | 6,165               |
|           | <u>\$ 2,651,277</u> | <u>\$ 772,259</u> | <u>\$ 3,423,536</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](http://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, 2020, plan membership consisted of the following:

|  |           |
|--|-----------|
| Inactive employees or beneficiaries currently receiving benefits | 8         |
| Inactive employees entitled to but not yet receiving benefits    | 5         |
| Active employees   | <u>12</u> |
| Total membership   | <u>25</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 \$1,800 to \$2,635 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 6.15% of covered payroll.

**Net Pension Liability** - The City's net pension liability was measured as of December 31, 2020, 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, 2020 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 2014-2018.

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:

| <b>Asset Class</b>  | <b>Target Allocation</b> | <b>Target Allocation<br/>Gross Rate of<br/>Return</b> | <b>Long-Term<br/>Expected<br/>Gross Rate of<br/>Return</b> | <b>Inflation<br/>Assumption</b> | <b>Long-term<br/>Expected<br/>Real Rate of<br/>Return</b> |
|---------------------|--------------------------|---|--|---------------------------------|---|
| Global Equity       | 60.00%                   | 7.45%   | 4.47%  | 2.50%                           | 2.97%   |
| Global Fixed Income | 20.00%                   | 4.90%   | 0.98%  | 2.50%                           | 0.48%   |
| Private Investments | 20.00%                   | 9.50%   | 1.90%  | 2.50%                           | 1.40%   |
| Total               | <u>100.00%</u>           |   | <u>7.35%</u>   |                                 | <u>4.85%</u>  |

**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:

|  | <b>Total Pension<br/>Liability<br/>(a)</b> | <b>Plan Fiduciary<br/>Net Position<br/>(b)</b> | <b>Net Pension<br/>Liability<br/>(a) - (b)</b> |
|--|--|--|--|
| Balances at December 31, 2019                                    | \$ 2,215,301                               | \$ 1,448,104                                   | \$ 767,197                                     |
| Changes for the year:  |  |  |  |
| Service cost   | 45,646                                     | -  | 45,646   |
| Interest on total pension liability                              | 165,311                                    | -  | 165,311  |
| Difference between expected & actual experience                  | (11,014)                                   | -  | (11,014)                                       |
| Changes in assumptions   | 44,567                                     | -  | 44,567   |
| Employer contributions   | -  | 83,704   | (83,704)                                       |
| Employee contributions   | -  | 10,780   | (10,780)                                       |
| Net investment income  | -  | 183,759  | (183,759)                                      |
| Benefit payments, including refunds of<br>employee contributions | (125,949)                                  | (125,949)                                      | -  |
| Administrative expense   | -  | (2,904)  | 2,904  |
| Other changes  | -  | 226  | (226)  |
| Net changes  | 118,561                                    | 149,616  | (31,055)                                       |
| Balances at December 31, 2020                                    | \$ 2,333,862                               | \$ 1,597,720                                   | \$ 736,142                                     |

**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:

|                              | <b>1% Decrease<br/>(6.60%)</b> | <b>Current<br/>Discount Rate<br/>(7.60%)</b> | <b>1% Increase<br/>(8.60%)</b> |
|------------------------------|--------------------------------|--|--------------------------------|
| City's net pension liability | \$ 998,428                     | \$ 736,142                                   | \$ 513,429                     |

**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, 2021, the City recognized pension expense of \$137,095. The City reported deferred outflows and inflows of resources related to pensions from the following sources:

|   | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|---|---|--|
| Difference between expected and actual experience                                   | \$ -  | \$ 6,866                                     |
| Changes in assumptions  | 65,372  | -  |
| Net difference between projected and actual earnings<br>on pension plan investments | 126,477                                       | 58,009                                       |
|   | 191,849                                       | 64,875                                       |
| Contributions subsequent to the measurement date                                    | 51,848  | -  |
| Total   | <b>\$ 243,697</b>                             | <b>\$ 64,875</b>                             |

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, 2022.

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

| <b>Year Ended<br/>June 30</b> | <b>Amount</b>     |
|-------------------------------|-------------------|
| 2022                          | \$ 50,655         |
| 2023                          | 52,713            |
| 2024                          | 8,605             |
| 2025                          | 15,001            |
| Total                         | <b>\$ 126,974</b> |

**Payable to the Pension Plan** - At June 30, 2021, 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, 2021 was \$84,794, as compared to the City's total payroll of approximately \$858,000. For fiscal 2021, the City's contribution was \$7,188 (or 8.5% of covered payroll). Employee contributions were \$8,079 (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, 2021, 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, 2021, 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** – The continuing pandemic, both in the U.S. and globally in regards to the outbreak of the coronavirus (COVID-19) has 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. 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, 2021

|  | <b>Budgeted Amounts</b> |                  | <b>Actual</b>    |
|--|-------------------------|------------------|------------------|
|  | <b>Original</b>         | <b>Final</b>     |                  |
| <b>Revenues:</b>                           |                         |                  |                  |
| Taxes                                      | \$ 659,631              | \$ 670,107       | \$ 665,925       |
| Licenses and permits                       | 303                     | 303              | 5,054            |
| Intergovernmental                          | 317,220                 | 450,997          | 464,421          |
| Charges for services                       | 12,910                  | 12,910           | 11,734           |
| Other                                      | 21,800                  | 99,624           | 54,511           |
| Reimbursements                             | 148,726                 | 127,352          | 110,322          |
| Contributions                              | 120,500                 | 120,500          | 84,000           |
| Total revenues                             | <u>1,281,090</u>        | <u>1,481,793</u> | <u>1,395,967</u> |
| <b>Expenditures:</b>                       |                         |                  |                  |
| <b>General government:</b>                 |                         |                  |                  |
| Council                                    | 10,895                  | 10,895           | 8,645            |
| Administrative                             | 100,632                 | 100,632          | 89,220           |
| Assessor                                   | 17,800                  | 17,800           | 16,019           |
| Attorney                                   | 30,000                  | 30,000           | 25,351           |
| Clerk                                      | 69,714                  | 69,714           | 66,647           |
| Treasurer                                  | 74,243                  | 74,243           | 69,018           |
| Board of review                            | 540                     | 540              | 463              |
| Building and grounds                       | 73,047                  | 98,128           | 103,256          |
| Cemetery                                   | 85,205                  | 89,134           | 82,737           |
| Other                                      | 6,300                   | 10,599           | 4,414            |
| Total general government                   | <u>468,376</u>          | <u>501,685</u>   | <u>465,770</u>   |
| <b>Public safety:</b>                      |                         |                  |                  |
| Police                                     | 389,708                 | 401,659          | 394,920          |
| Fire                                       | 191,600                 | 208,900          | 150,596          |
| Total public safety                        | <u>581,308</u>          | <u>610,559</u>   | <u>545,516</u>   |
| <b>Public works:</b>                       |                         |                  |                  |
| Street lights                              | 33,500                  | 37,140           | 37,294           |
| Sidewalks                                  | 5,829                   | 6,329            | 4,095            |
| Public works department                    | 121,242                 | 148,121          | 142,967          |
| Total public works                         | <u>160,571</u>          | <u>191,590</u>   | <u>184,356</u>   |
| <b>Community and economic development:</b> |                         |                  |                  |
| Planning commission                        | 500                     | 500              | 419              |
| Total community and economic development   | <u>500</u>              | <u>500</u>       | <u>419</u>       |
| <b>Recreation and culture:</b>             |                         |                  |                  |
| Pool                                       | 2,870                   | 2,870            | 2,223            |
| Parks                                      | 33,306                  | 33,306           | 21,690           |
| Library                                    | 4,533                   | 4,533            | 1,147            |
| Total recreation and culture               | <u>40,709</u>           | <u>40,709</u>    | <u>25,060</u>    |
| <b>Other:</b>                              |                         |                  |                  |
| Insurance                                  | 10,000                  | 10,000           | 9,519            |
| Total other                                | <u>10,000</u>           | <u>10,000</u>    | <u>9,519</u>     |

**City of Leslie**  
Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget and Actual (Continued)  
General Fund  
Year Ended June 30, 2021

|   | <b>Budgeted Amounts</b>    |                            | <b>Actual</b>              |
|---|----------------------------|----------------------------|----------------------------|
|   | <b>Original</b>            | <b>Final</b>               |                            |
| <b>Expenditures (Continued):</b>          |                            |                            |                            |
| <b>Debt Service:</b>                      |                            |                            |                            |
| Interest                                  | \$ -                       | \$ -                       | \$ 1,877                   |
| Total debt service                        | -                          | -                          | 1,877                      |
| Total expenditures                        | <u>1,261,464</u>           | <u>1,355,043</u>           | <u>1,232,517</u>           |
| <b>Revenues Over (Under) Expenditures</b> | <u>19,626</u>              | <u>126,750</u>             | <u>163,450</u>             |
| <b>Other Financing Sources (Uses):</b>    |                            |                            |                            |
| Proceeds from sales of capital assets     | 150,000                    | 355,433                    | 355,433                    |
| Operating transfers in                    | -                          | -                          | 41,187                     |
| Operating transfers out                   | (10,000)                   | (10,000)                   | -                          |
| Total other financing sources (uses)      | <u>140,000</u>             | <u>345,433</u>             | <u>396,620</u>             |
| <b>Net Changes in Fund Balances</b>       | 159,626                    | 472,183                    | 560,070                    |
| <b>Fund Balances - Beginning of Year</b>  | <u>924,812</u>             | <u>924,812</u>             | <u>924,812</u>             |
| <b>Fund Balances - End of Year</b>        | <u><u>\$ 1,084,438</u></u> | <u><u>\$ 1,396,995</u></u> | <u><u>\$ 1,484,882</u></u> |



**City of Leslie**  
Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget and Actual  
Major Street Fund  
Year Ended June 30, 2021

|   | <b>Budgeted Amounts</b> |                   | <b>Actual</b>     |
|---|-------------------------|-------------------|-------------------|
|   | <b>Original</b>         | <b>Final</b>      |                   |
| <b>Revenues:</b>                            |                         |                   |                   |
| Intergovernmental                           | \$ 153,200              | \$ 181,984        | \$ 188,951        |
| Other                                       | 3,500                   | 3,500             | 488               |
| <b>Total revenues</b>                       | <u>156,700</u>          | <u>185,484</u>    | <u>189,439</u>    |
| <b>Expenditures:</b>                        |                         |                   |                   |
| Administrative                              | 4,200                   | 4,200             | 3,249             |
| Public works:                               |                         |                   |                   |
| Maintenance                                 | 68,295                  | 74,209            | 76,067            |
| Traffic                                     | 7,887                   | 17,606            | 14,800            |
| Winter maintenance                          | 13,286                  | 13,286            | 12,467            |
| Construction                                | -                       | -                 | 140,214           |
| <b>Total public works</b>                   | <u>89,468</u>           | <u>105,101</u>    | <u>243,548</u>    |
| <b>Total expenditures</b>                   | <u>93,668</u>           | <u>109,301</u>    | <u>246,797</u>    |
| <b>Revenues Over (Under) Expenditures</b>   | <u>63,032</u>           | <u>76,183</u>     | <u>(57,358)</u>   |
| <b>Other Financing Sources (Uses):</b>      |                         |                   |                   |
| Operating transfers in                      | -                       | -                 | 161,407           |
| Operating transfers out                     | (25,000)                | (25,000)          | (25,000)          |
| <b>Total other financing sources (uses)</b> | <u>(25,000)</u>         | <u>(25,000)</u>   | <u>136,407</u>    |
| <b>Net Changes in Fund Balances</b>         | 38,032                  | 51,183            | 79,049            |
| <b>Fund Balances - Beginning of Year</b>    | 341,580                 | 341,580           | 341,580           |
| <b>Fund Balances - End of Year</b>          | <u>\$ 379,612</u>       | <u>\$ 392,763</u> | <u>\$ 420,629</u> |

**City of Leslie**  
Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget and Actual  
Local Street Fund  
Year Ended June 30, 2021

|   | <b>Budgeted Amounts</b> |                   | <b>Actual</b>    |
|---|-------------------------|-------------------|------------------|
|   | <b>Original</b>         | <b>Final</b>      |                  |
| <b>Revenues:</b>                          |                         |                   |                  |
| Intergovernmental                         | \$ 61,500               | \$ 72,367         | \$ 66,338        |
| Other                                     | -                       | -                 | 95               |
| Total revenues                            | <u>61,500</u>           | <u>72,367</u>     | <u>66,433</u>    |
| <b>Expenditures:</b>                      |                         |                   |                  |
| Administrative                            | <u>2,500</u>            | <u>2,500</u>      | <u>1,375</u>     |
| Public works:                             |                         |                   |                  |
| Maintenance                               | 51,530                  | 80,451            | 56,183           |
| Traffic                                   | 3,603                   | 13,015            | 14,292           |
| Winter maintenance                        | 11,412                  | 11,412            | 7,464            |
| Total public works                        | <u>66,545</u>           | <u>104,878</u>    | <u>77,939</u>    |
| Total expenditures                        | <u>69,045</u>           | <u>107,378</u>    | <u>79,314</u>    |
| <b>Revenues Over (Under) Expenditures</b> | <u>(7,545)</u>          | <u>(35,011)</u>   | <u>(12,881)</u>  |
| <b>Other Financing Sources (Uses):</b>    |                         |                   |                  |
| Operating transfers in                    | 25,000                  | 25,000            | 25,000           |
| Operating transfers out                   | -                       | -                 | (27,987)         |
| Total other financing sources (uses)      | <u>25,000</u>           | <u>25,000</u>     | <u>(2,987)</u>   |
| <b>Net Changes in Fund Balances</b>       | 17,455                  | (10,011)          | (15,868)         |
| <b>Fund Balances - Beginning of Year</b>  | <u>112,161</u>          | <u>112,161</u>    | <u>112,161</u>   |
| <b>Fund Balances - End of Year</b>        | <u>\$ 129,616</u>       | <u>\$ 102,150</u> | <u>\$ 96,293</u> |

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

|  | <u>2020</u>       | <u>2019</u>       | <u>2018</u>       | <u>2017</u>       | <u>2016</u>       | <u>2015</u>       | <u>2014</u>       |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Changes to Total Pension Liability:</b>                             |                   |                   |                   |                   |                   |                   |                   |
| Service cost   | \$ 45,646         | \$ 42,756         | \$ 36,705         | \$ 37,128         | \$ 38,944         | \$ 37,163         | \$ 43,625         |
| Interest   | 165,311           | 163,941           | 154,623           | 149,446           | 141,498           | 137,344           | 132,080           |
| Difference between expected and actual experience                      | (11,014)          | (20,397)          | 46,373            | 3,788             | 36,788            | (45,994)          | -                 |
| Changes in assumptions   | 44,567            | 63,893            | -                 | -                 | -                 | 83,236            | -                 |
| Benefit payments, including refunds of employee contributions          | (125,949)         | (125,554)         | (122,943)         | (127,934)         | (106,004)         | (111,388)         | (105,924)         |
| Other changes  | -                 | -                 | -                 | -                 | 1                 | -                 | -                 |
| <b>Net Change in Total Pension Liability</b>                           | <u>118,561</u>    | <u>124,639</u>    | <u>114,758</u>    | <u>62,428</u>     | <u>111,227</u>    | <u>100,361</u>    | <u>69,781</u>     |
| <b>Total Pension Liability, Beginning of Year</b>                      | <u>2,215,301</u>  | <u>2,090,662</u>  | <u>1,975,904</u>  | <u>1,913,476</u>  | <u>1,802,249</u>  | <u>1,701,888</u>  | <u>1,632,107</u>  |
| <b>Total Pension Liability, End of Year</b>                            | <u>2,333,862</u>  | <u>2,215,301</u>  | <u>2,090,662</u>  | <u>1,975,904</u>  | <u>1,913,476</u>  | <u>1,802,249</u>  | <u>1,701,888</u>  |
| <b>Changes to Plan Fiduciary Net Position:</b>                         |                   |                   |                   |                   |                   |                   |                   |
| Employer contributions   | 83,704            | 71,043            | 64,841            | 60,672            | 50,878            | 41,114            | 36,858            |
| Employee contributions   | 11,006            | 12,096            | 12,514            | 11,336            | 13,727            | 15,040            | 16,132            |
| Net investment income  | 183,759           | 177,404           | (54,582)          | 170,488           | 136,730           | (18,731)          | 79,310            |
| Benefit payments, including employee refunds                           | (125,949)         | (125,554)         | (122,943)         | (127,934)         | (106,004)         | (111,388)         | (105,924)         |
| Administrative expense   | (2,904)           | (3,056)           | (2,730)           | (2,703)           | (2,701)           | (2,789)           | (2,903)           |
| <b>Net Change in Plan Fiduciary Net Position</b>                       | <u>149,616</u>    | <u>131,933</u>    | <u>(102,900)</u>  | <u>111,859</u>    | <u>92,630</u>     | <u>(76,754)</u>   | <u>23,473</u>     |
| <b>Plan Fiduciary Net Position, Beginning of Year</b>                  | <u>1,448,104</u>  | <u>1,316,171</u>  | <u>1,419,071</u>  | <u>1,307,212</u>  | <u>1,214,582</u>  | <u>1,291,336</u>  | <u>1,267,863</u>  |
| <b>Plan Fiduciary Net Position, End of Year</b>                        | <u>1,597,720</u>  | <u>1,448,104</u>  | <u>1,316,171</u>  | <u>1,419,071</u>  | <u>1,307,212</u>  | <u>1,214,582</u>  | <u>1,291,336</u>  |
| <b>Net Pension Liability</b>   | <u>\$ 736,142</u> | <u>\$ 767,197</u> | <u>\$ 774,491</u> | <u>\$ 556,833</u> | <u>\$ 606,264</u> | <u>\$ 587,667</u> | <u>\$ 410,552</u> |
| Plan fiduciary net position as a percentage of total pension liability | <u>68.5%</u>      | <u>65.4%</u>      | <u>63.0%</u>      | <u>71.8%</u>      | <u>68.3%</u>      | <u>67.4%</u>      | <u>75.9%</u>      |
| Covered-employee payroll   | <u>\$ 604,369</u> | <u>\$ 542,247</u> | <u>\$ 391,877</u> | <u>\$ 445,996</u> | <u>\$ 429,779</u> | <u>\$ 393,845</u> | <u>\$ 453,816</u> |
| Net pension liability as a percentage of covered-employee payroll      | <u>121.8%</u>     | <u>141.5%</u>     | <u>197.6%</u>     | <u>124.9%</u>     | <u>141.1%</u>     | <u>149.2%</u>     | <u>90.5%</u>      |

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 Seven Fiscal Years (Amounts Determined as of December 31)

|   | <u>2020</u>       | <u>2019</u>       | <u>2018</u>       | <u>2017</u>       | <u>2016</u>       | <u>2015</u>       | <u>2014</u>       |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Actuarially determined contributions                                  | \$ 104,346        | \$ 94,657         | \$ 64,840         | \$ 60,672         | \$ 50,878         | \$ 41,114         | \$ 36,858         |
| Contributions in relation to the actuarially determined contributions | 104,346           | 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>       | <u>\$ -</u>       |
| Covered employee payroll  | <u>\$ 604,369</u> | <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>17.3%</u>      | <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, 2021

|                             | <b>Building<br/>Department<br/>Fund</b> | <b>2002 Fire<br/>Station Debt<br/>Fund</b> | <b>Total</b> |
|-----------------------------|---|--|--------------|
| <b><u>Assets</u></b>        |   |  |              |
| Cash and cash equivalents   | \$ 14,859                               | \$ 21,356                                  | \$ 36,215    |
| Total assets                | \$ 14,859                               | \$ 21,356                                  | \$ 36,215    |
| <b><u>Fund Balances</u></b> |   |  |              |
| Liabilities:                |   |  |              |
| Accounts payable            | \$ 14,858                               | \$ -                                       | \$ 14,858    |
| Total liabilities           | 14,858                                  | -  | 14,858       |
| Fund balances:              |   |  |              |
| Restricted                  | 1                                       | 21,356                                     | 21,357       |
| Total fund balances         | 1                                       | 21,356                                     | 21,357       |
| Total fund balances         | \$ 14,859                               | \$ 21,356                                  | \$ 36,215    |

**City of Leslie**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
Year Ended June 30, 2021

|  | <b>Building<br/>Department<br/>Fund</b> | <b>2002 Fire<br/>Station Debt<br/>Fund</b> | <b>Total</b>     |
|--|---|--|------------------|
| <b>Revenues:</b>                         |   |  |                  |
| Charges for services                     | \$ 34,627                               | \$ -                                       | \$ 34,627        |
| Investment earnings                      | -                                       | 20   | 20               |
| Total revenues                           | <u>34,627</u>                           | <u>20</u>                                  | <u>34,647</u>    |
| <b>Expenditures:</b>                     |   |  |                  |
| Public safety                            | 35,978                                  | -  | 35,978           |
| Total expenditures                       | <u>35,978</u>                           | <u>-</u>                                   | <u>35,978</u>    |
| <b>Net Change in Fund Balances</b>       | (1,351)                                 | 20   | (1,331)          |
| <b>Fund Balances - Beginning of Year</b> | <u>1,352</u>                            | <u>21,336</u>                              | <u>22,688</u>    |
| <b>Fund Balances - End of Year</b>       | <u>\$ 1</u>                             | <u>\$ 21,356</u>                           | <u>\$ 21,357</u> |

**City of Leslie**  
Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget to Actual  
General Fund  
Year Ended June 30, 2021  
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

|   | 2021             |                  | Favorable<br>(Unfavorable) | 2020             |
|---|------------------|------------------|----------------------------|------------------|
|   | Budget           | Actual           |                            | Actual           |
| <b>Revenues:</b>                        |                  |                  |                            |                  |
| <b>Taxes:</b>                           |                  |                  |                            |                  |
| Current property taxes                  | \$ 669,582       | \$ 665,400       | \$ (4,182)                 | \$ 560,033       |
| Trailer tax                             | 525              | 525              | -                          | 140              |
| Total taxes                             | <u>670,107</u>   | <u>665,925</u>   | <u>(4,182)</u>             | <u>560,173</u>   |
| <b>Licenses and Permits:</b>            |                  |                  |                            |                  |
| Business licenses and permits           | 303              | 5,054            | 4,751                      | 78               |
| <b>Intergovernmental:</b>               |                  |                  |                            |                  |
| State shared revenue                    | 241,470          | 257,656          | 16,186                     | 223,645          |
| Local Community Stabilization Share tax | 168,458          | 168,458          | -                          | 142,252          |
| Other State grants                      | 250              | 2,488            | 2,238                      | -                |
| Federal revenue                         | 40,819           | 35,819           | (5,000)                    | -                |
| Total intergovernmental                 | <u>450,997</u>   | <u>464,421</u>   | <u>13,424</u>              | <u>365,897</u>   |
| <b>Charges for Services:</b>            |                  |                  |                            |                  |
| Collection fees                         | 12,910           | 11,734           | (1,176)                    | 11,757           |
| <b>Other:</b>                           |                  |                  |                            |                  |
| Interest                                | 12,000           | 2,043            | (9,957)                    | 15,572           |
| Other                                   | 87,624           | 52,468           | (35,156)                   | 25,614           |
| Total other                             | <u>99,624</u>    | <u>54,511</u>    | <u>(45,113)</u>            | <u>41,186</u>    |
| <b>Reimbursements:</b>                  |                  |                  |                            |                  |
| Woodlawn Cemetery                       | 66,352           | 66,352           | -                          | 65,415           |
| Township                                | 61,000           | 43,970           | (17,030)                   | 27,745           |
| Other                                   | -                | -                | -                          | 2,276            |
| Total reimbursements                    | <u>127,352</u>   | <u>110,322</u>   | <u>(17,030)</u>            | <u>95,436</u>    |
| <b>Contributions:</b>                   |                  |                  |                            |                  |
| DDA administration contribution         | 13,250           | -                | (13,250)                   | 20,000           |
| Water and sewer contribution            | 60,000           | 60,000           | -                          | 60,000           |
| LDFA administration contribution        | 23,250           | -                | (23,250)                   | 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>120,500</u>   | <u>84,000</u>    | <u>(36,500)</u>            | <u>144,000</u>   |
| Total revenues                          | <u>1,481,793</u> | <u>1,395,967</u> | <u>(85,826)</u>            | <u>1,218,527</u> |



**City of Leslie**  
Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget to Actual  
General Fund  
Year Ended June 30, 2021  
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

|                            | 2021     |          | Favorable<br>(Unfavorable) | 2020     |
|----------------------------|----------|----------|----------------------------|----------|
|                            | Budget   | Actual   |                            | Actual   |
| <b>Expenditures:</b>       |          |          |                            |          |
| <b>General Government:</b> |          |          |                            |          |
| Council                    |          |          |                            |          |
| Salaries                   | \$ 6,500 | \$ 5,685 | \$ 815                     | \$ 8,145 |
| Fringe benefits            | 497      | 451      | 46                         | 653      |
| Other                      | 3,898    | 2,509    | 1,389                      | 2,352    |
| Total council              | 10,895   | 8,645    | 2,250                      | 11,150   |
| Administrative             |          |          |                            |          |
| Salaries                   | 75,800   | 69,982   | 5,818                      | 68,536   |
| Fringe benefits            | 21,232   | 15,172   | 6,060                      | 15,984   |
| Other                      | 3,600    | 4,066    | (466)                      | 5,135    |
| Total administrative       | 100,632  | 89,220   | 11,412                     | 89,655   |
| Assessor                   |          |          |                            |          |
| Contracted services        | 16,800   | 15,400   | 1,400                      | 16,800   |
| Other                      | 1,000    | 619      | 381                        | 1,264    |
| Total assessor             | 17,800   | 16,019   | 1,781                      | 18,064   |
| Attorney                   |          |          |                            |          |
|                            | 30,000   | 25,351   | 4,649                      | 26,449   |
| Clerk                      |          |          |                            |          |
| Salaries                   | 47,322   | 45,279   | 2,043                      | 44,633   |
| Fringe benefits            | 21,186   | 21,531   | (345)                      | 21,404   |
| Other                      | 1,206    | (163)    | 1,369                      | 989      |
| Total clerk                | 69,714   | 66,647   | 3,067                      | 67,026   |
| Treasurer                  |          |          |                            |          |
| Salaries                   | 46,800   | 43,768   | 3,032                      | 41,833   |
| Fringe benefits            | 25,443   | 24,811   | 632                        | 12,814   |
| Other                      | 2,000    | 439      | 1,561                      | 2,702    |
| Total treasurer            | 74,243   | 69,018   | 5,225                      | 57,349   |
| Board of review            |          |          |                            |          |
| Salaries                   | 500      | 430      | 70                         | 440      |
| Fringe benefits            | 40       | 33       | 7                          | 34       |
| Total board of review      | 540      | 463      | 77                         | 474      |

**City of Leslie**  
Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget to Actual  
General Fund  
Year Ended June 30, 2021  
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

|  | <b>2021</b>    |                | <b>Favorable<br/>(Unfavorable)</b> | <b>2020</b>    |
|--|----------------|----------------|------------------------------------|----------------|
|  | <b>Budget</b>  | <b>Actual</b>  |                                    | <b>Actual</b>  |
| <b>Expenditures (Continued):</b>       |                |                |                                    |                |
| <b>General Government (Continued):</b> |                |                |                                    |                |
| Building and grounds                   |                |                |                                    |                |
| Salaries                               | \$ 818         | \$ 818         | \$ -                               | \$ 545         |
| Fringe benefits                        | 59             | 59             | -                                  | 40             |
| Supplies                               | 13,439         | 19,296         | (5,857)                            | 12,925         |
| Contracted services                    | 63,912         | 63,178         | 734                                | 89,557         |
| Insurance                              | 1,700          | 1,941          | (241)                              | 1,908          |
| Utilities                              | 11,000         | 10,905         | 95                                 | 10,187         |
| Maintenance                            | 1,100          | 1,013          | 87                                 | 29             |
| Other                                  | 100            | 46             | 54                                 | 60             |
| Capital outlay                         | 6,000          | 6,000          | -                                  | 5,715          |
| Total building and grounds             | <u>98,128</u>  | <u>103,256</u> | <u>(5,128)</u>                     | <u>120,966</u> |
| Cemetery                               |                |                |                                    |                |
| Salaries                               | 57,402         | 57,949         | (547)                              | 58,547         |
| Fringe benefits                        | 4,402          | 4,402          | -                                  | 4,468          |
| Other                                  | 2,330          | 1,636          | 694                                | 2,502          |
| Contributions                          | 25,000         | 18,750         | 6,250                              | 25,000         |
| Total cemetery                         | <u>89,134</u>  | <u>82,737</u>  | <u>6,397</u>                       | <u>90,517</u>  |
| Other                                  |                |                |                                    |                |
| Elections                              | 8,599          | 8,258          | 341                                | 7,055          |
| Other                                  | 2,000          | (3,844)        | 5,844                              | 1,921          |
| Total other                            | <u>10,599</u>  | <u>4,414</u>   | <u>6,185</u>                       | <u>8,976</u>   |
| Total general government               | <u>501,685</u> | <u>465,770</u> | <u>35,915</u>                      | <u>490,626</u> |

**City of Leslie**  
Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget to Actual  
General Fund  
Year Ended June 30, 2021  
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

|                                  | <b>2021</b>    |                | <b>Favorable<br/>(Unfavorable)</b> | <b>2020</b>    |
|----------------------------------|----------------|----------------|------------------------------------|----------------|
|                                  | <b>Budget</b>  | <b>Actual</b>  |                                    | <b>Actual</b>  |
| <b>Expenditures (Continued):</b> |                |                |                                    |                |
| <b>Public Safety:</b>            |                |                |                                    |                |
| Police                           |                |                |                                    |                |
| Salaries                         | \$ 268,464     | \$ 262,102     | \$ 6,362                           | \$ 200,283     |
| Fringe benefits                  | 89,645         | 91,184         | (1,539)                            | 69,189         |
| Gas and oil                      | 3,000          | 4,786          | (1,786)                            | 3,723          |
| Supplies                         | 4,300          | 8,042          | (3,742)                            | 2,379          |
| Contracted services              | 6,500          | 2,508          | 3,992                              | 16,645         |
| Insurance                        | 11,000         | 11,560         | (560)                              | 11,098         |
| Utilities                        | 6,000          | 9,834          | (3,834)                            | 6,972          |
| Equipment maintenance and rental | 7,000          | 2,469          | 4,531                              | 2,982          |
| Other                            | -              | -              | -                                  | -              |
| Training                         | 1,500          | 200            | 1,300                              | 945            |
| Capital expenditures             | 3,000          | 2,235          | 765                                | 481            |
| Legal                            | 1,250          | -              | 1,250                              | -              |
| Total police                     | <u>401,659</u> | <u>394,920</u> | <u>6,739</u>                       | <u>314,697</u> |
| Fire                             |                |                |                                    |                |
| Salaries                         | 35,500         | 32,660         | 2,840                              | 10,421         |
| Fringe benefits                  | 2,800          | 3,724          | (924)                              | 1,030          |
| Supplies                         | 16,800         | 15,752         | 1,048                              | 12,698         |
| Contracted services              | 6,000          | 11,795         | (5,795)                            | 9,539          |
| Insurance                        | 6,000          | 6,555          | (555)                              | 6,614          |
| Utilities                        | 7,000          | 5,548          | 1,452                              | 4,562          |
| Maintenance                      | 11,500         | 574            | 10,926                             | 1,240          |
| Equipment rental                 | -              | 6,000          | (6,000)                            | -              |
| Other                            | 103,300        | 54,788         | 48,512                             | 31,952         |
| Capital outlay                   | 20,000         | 13,200         | 6,800                              | 15,800         |
| Total fire                       | <u>208,900</u> | <u>150,596</u> | <u>58,304</u>                      | <u>93,856</u>  |
| Total public safety              | <u>610,559</u> | <u>545,516</u> | <u>65,043</u>                      | <u>408,553</u> |
| <b>Public Works:</b>             |                |                |                                    |                |
| Street lights                    |                |                |                                    |                |
| Utilities                        | <u>37,140</u>  | <u>37,294</u>  | <u>(154)</u>                       | <u>38,931</u>  |
| Sidewalks                        |                |                |                                    |                |
| Salaries                         | 1,000          | -              | 1,000                              | -              |
| Fringe benefits                  | 79             | -              | 79                                 | -              |
| Equipment rental                 | 750            | -              | 750                                | -              |
| Contracted services              | 4,500          | 4,095          | 405                                | 3,025          |
| Total sidewalks                  | <u>6,329</u>   | <u>4,095</u>   | <u>2,234</u>                       | <u>3,025</u>   |

**City of Leslie**  
Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget to Actual  
General Fund  
Year Ended June 30, 2021  
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

|  | 2021      |           | Favorable<br>(Unfavorable) | 2020      |
|--|-----------|-----------|----------------------------|-----------|
|  | Budget    | Actual    |                            | Actual    |
| <b>Expenditures (Continued):</b>           |           |           |                            |           |
| <b>Public Works (Continued):</b>           |           |           |                            |           |
| Public works department                    |           |           |                            |           |
| Salaries                                   | \$ 58,241 | \$ 66,214 | \$ (7,973)                 | \$ 42,099 |
| Fringe benefits                            | 24,289    | 22,786    | 1,503                      | 26,908    |
| Materials and supplies                     | 14,500    | 11,130    | 3,370                      | 10,976    |
| Contracted services                        | 6,500     | 4,087     | 2,413                      | 5,521     |
| Insurance                                  | 10,239    | 10,239    | -                          | 8,346     |
| Utilities                                  | 16,852    | 17,015    | (163)                      | 16,483    |
| Equipment rental                           | 10,000    | 9,311     | 689                        | 3,312     |
| Other                                      | 2,500     | 1,272     | 1,228                      | 1,849     |
| Capital outlay                             | 5,000     | 913       | 4,087                      | 1,031     |
| Total public works department              | 148,121   | 142,967   | 5,154                      | 116,525   |
| Total public works                         | 191,590   | 184,356   | 7,234                      | 158,481   |
| <b>Community and Economic Development:</b> |           |           |                            |           |
| Planning commission                        |           |           |                            |           |
| Training                                   | 500       | 419       | 81                         | 535       |
| Total planning commission                  | 500       | 419       | 81                         | 535       |
| Total community and economic development   | 500       | 419       | 81                         | 535       |
| <b>Recreation and Culture:</b>             |           |           |                            |           |
| Pool                                       |           |           |                            |           |
| Salaries                                   | 250       | -         | 250                        | 43        |
| Fringe benefits                            | 20        | -         | 20                         | 3         |
| Supplies                                   | -         | 6         | (6)                        | -         |
| Other                                      | 600       | -         | 600                        | 57        |
| Utilities                                  | 800       | 958       | (158)                      | 724       |
| Insurance                                  | 1,200     | 1,259     | (59)                       | 1,215     |
| Total pool                                 | 2,870     | 2,223     | 647                        | 2,042     |

**City of Leslie**  
Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget to Actual  
General Fund  
Year Ended June 30, 2021  
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

|  | 2021         |              | Favorable<br>(Unfavorable) | 2020       |
|--|--------------|--------------|----------------------------|------------|
|  | Budget       | Actual       |                            | Actual     |
| <b>Expenditures (Continued):</b>           |              |              |                            |            |
| <b>Recreation and Culture (Continued):</b> |              |              |                            |            |
| Parks                                      |              |              |                            |            |
| Salaries                                   | \$ 14,758    | \$ 11,126    | \$ 3,632                   | \$ 10,983  |
| Fringe benefits                            | 2,348        | 2,310        | 38                         | 1,999      |
| Contracted services                        | 1,000        | 508          | 492                        | 28,432     |
| Supplies                                   | 3,000        | 630          | 2,370                      | 929        |
| Insurance                                  | 1,200        | 1,201        | (1)                        | 1,142      |
| Utilities                                  | 2,500        | 3,170        | (670)                      | 3,079      |
| Other                                      | 8,500        | 2,745        | 5,755                      | 3,962      |
| Total parks                                | 33,306       | 21,690       | 11,616                     | 50,526     |
| Library                                    |              |              |                            |            |
| Salaries                                   | 513          | 186          | 327                        | 168        |
| Fringe benefits                            | 70           | 14           | 56                         | 12         |
| Contracted services                        | 1,200        | -            | 1,200                      | 33         |
| Insurance                                  | 750          | 763          | (13)                       | 756        |
| Building maintenance                       | 2,000        | 184          | 1,816                      | 171        |
| Total library                              | 4,533        | 1,147        | 3,386                      | 1,140      |
| Total recreation and culture               | 40,709       | 25,060       | 15,649                     | 53,708     |
| <b>Other:</b>                              |              |              |                            |            |
| Insurance                                  | 10,000       | 9,519        | 481                        | 8,845      |
| Total other                                | 10,000       | 9,519        | 481                        | 8,845      |
| <b>Debt Service:</b>                       |              |              |                            |            |
| Interest                                   | -            | 1,877        | (1,877)                    | 2,020      |
| Total debt service                         | -            | 1,877        | (1,877)                    | 2,020      |
| Total expenditures                         | 1,355,043    | 1,232,517    | 122,526                    | 1,122,768  |
| <b>Revenues Over (Under) Expenditures</b>  | 126,750      | 163,450      | 36,700                     | 95,759     |
| <b>Other Financing Sources (Uses):</b>     |              |              |                            |            |
| Proceeds from sales of capital assets      | 355,433      | 355,433      | -                          | 70,900     |
| Operating transfers in                     | -            | 41,187       | 41,187                     | -          |
| Operating transfers out                    | (10,000)     | -            | 10,000                     | (94,877)   |
| Total other financing sources (uses)       | 345,433      | 396,620      | 51,187                     | (23,977)   |
| <b>Net Changes in Fund Balances</b>        | 472,183      | 560,070      | 87,887                     | 71,782     |
| <b>Fund Balances - Beginning of Year</b>   | 924,812      | 924,812      | -                          | 853,030    |
| <b>Fund Balances - End of Year</b>         | \$ 1,396,995 | \$ 1,484,882 | \$ 87,887                  | \$ 924,812 |

**City of Leslie**  
Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget to Actual  
Major Street Fund  
Year Ended June 30, 2021  
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

|   | <b>2021</b>    |                |                                    | <b>2020</b>    |
|---|----------------|----------------|------------------------------------|----------------|
|   | <b>Budget</b>  | <b>Actual</b>  | <b>Favorable<br/>(Unfavorable)</b> | <b>Actual</b>  |
| <b>Revenues:</b>                          |                |                |                                    |                |
| Intergovernmental:                        |                |                |                                    |                |
| State shared revenue - gas and weight tax | \$ 178,494     | \$ 185,461     | \$ 6,967                           | \$ 168,265     |
| Build Michigan                            | 3,490          | 3,490          | -                                  | 3,490          |
| Other                                     | -              | -              | -                                  | 618,485        |
| Total intergovernmental                   | <u>181,984</u> | <u>188,951</u> | <u>6,967</u>                       | <u>790,240</u> |
| Other:                                    |                |                |                                    |                |
| Interest                                  | 3,500          | 488            | (3,012)                            | 4,112          |
| Total other                               | <u>3,500</u>   | <u>488</u>     | <u>(3,012)</u>                     | <u>4,112</u>   |
| Total revenues                            | <u>185,484</u> | <u>189,439</u> | <u>3,955</u>                       | <u>794,352</u> |
| <b>Expenditures:</b>                      |                |                |                                    |                |
| Administrative                            | <u>4,200</u>   | <u>3,249</u>   | <u>951</u>                         | <u>4,764</u>   |
| Public works:                             |                |                |                                    |                |
| Maintenance                               |                |                |                                    |                |
| Salaries                                  | 30,000         | 31,745         | (1,745)                            | 36,804         |
| Fringe benefits                           | 12,295         | 13,150         | (855)                              | 13,205         |
| Supplies and materials                    | 8,666          | 8,666          | -                                  | 5,877          |
| Contracted services                       | 8,248          | 9,295          | (1,047)                            | 8,364          |
| Equipment rental                          | 15,000         | 13,211         | 1,789                              | 17,813         |
| Total maintenance                         | <u>74,209</u>  | <u>76,067</u>  | <u>(1,858)</u>                     | <u>82,063</u>  |
| Traffic                                   |                |                |                                    |                |
| Salaries                                  | 8,000          | 5,634          | 2,366                              | 2,208          |
| Fringe benefits                           | 106            | 407            | (301)                              | 161            |
| Supplies and materials                    | 2,000          | -              | 2,000                              | -              |
| Contracted services                       | 1,500          | 1,341          | 159                                | -              |
| Equipment rental                          | 6,000          | 7,418          | (1,418)                            | 3,924          |
| Total traffic                             | <u>17,606</u>  | <u>14,800</u>  | <u>2,806</u>                       | <u>6,293</u>   |
| Winter maintenance                        |                |                |                                    |                |
| Salaries                                  | 5,307          | 3,031          | 2,276                              | 1,817          |
| Fringe benefits                           | 1,979          | 2,367          | (388)                              | 2,256          |
| Supplies and materials                    | 5,000          | 5,203          | (203)                              | 7,003          |
| Equipment rental                          | 1,000          | 1,866          | (866)                              | 566            |
| Total winter maintenance                  | <u>13,286</u>  | <u>12,467</u>  | <u>819</u>                         | <u>11,642</u>  |

**City of Leslie**  
Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget to Actual  
Major Street Fund  
Year Ended June 30, 2021  
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

|   | <b>2021</b>   |               | <b>2020</b>                        |               |
|---|---------------|---------------|------------------------------------|---------------|
|   | <b>Budget</b> | <b>Actual</b> | <b>Favorable<br/>(Unfavorable)</b> | <b>Actual</b> |
| <b>Expenditures (Continued):</b>          |               |               |                                    |               |
| Construction                              |               |               |                                    |               |
| Capital outlay                            | \$ -          | \$ 140,214    | \$ (140,214)                       | \$ 898,470    |
| Total construction                        | -             | 140,214       | (140,214)                          | 898,470       |
| Total public works                        | 105,101       | 243,548       | (138,447)                          | 998,468       |
| Total expenditures                        | 109,301       | 246,797       | (137,496)                          | 1,003,232     |
| <b>Revenues Over (Under) Expenditures</b> | 76,183        | (57,358)      | (133,541)                          | (208,880)     |
| <b>Other Financing Sources (Uses):</b>    |               |               |                                    |               |
| Operating transfers in                    | -             | 161,407       | 161,407                            | 279,985       |
| Operating transfers out                   | (25,000)      | (25,000)      | -                                  | (25,000)      |
| Total other financing sources (uses)      | (25,000)      | 136,407       | 161,407                            | 254,985       |
| <b>Net Changes in Fund Balances</b>       | 51,183        | 79,049        | 27,866                             | 46,105        |
| <b>Fund Balances - Beginning of Year</b>  | 341,580       | 341,580       | -                                  | 295,475       |
| <b>Fund Balances - End of Year</b>        | \$ 392,763    | \$ 420,629    | \$ 27,866                          | \$ 341,580    |

**City of Leslie**  
Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget to Actual  
Local Street Fund  
Year Ended June 30, 2021  
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

|   | 2021           |               |                            | 2020          |
|---|----------------|---------------|----------------------------|---------------|
|   | Budget         | Actual        | Favorable<br>(Unfavorable) | Actual        |
| <b>Revenues:</b>                          |                |               |                            |               |
| Intergovernmental:                        |                |               |                            |               |
| State shared revenue - gas and weight tax | \$ 62,667      | \$ 65,113     | \$ 2,446                   | \$ 59,078     |
| Metro Act maintenance fee                 | 1,000          | -             | (1,000)                    | 8,706         |
| Build Michigan                            | 7,500          | 1,225         | (6,275)                    | 1,225         |
| Other                                     | 1,200          | -             | (1,200)                    | -             |
| Total intergovernmental                   | <u>72,367</u>  | <u>66,338</u> | <u>(6,029)</u>             | <u>69,009</u> |
| Other:                                    |                |               |                            |               |
| Interest                                  | -              | 95            | 95                         | 1,045         |
| Total other                               | <u>-</u>       | <u>95</u>     | <u>95</u>                  | <u>1,045</u>  |
| Total revenues                            | <u>72,367</u>  | <u>66,433</u> | <u>(5,934)</u>             | <u>70,054</u> |
| <b>Expenditures:</b>                      |                |               |                            |               |
| Administrative                            | <u>2,500</u>   | <u>1,375</u>  | <u>1,125</u>               | <u>2,884</u>  |
| Public works:                             |                |               |                            |               |
| Maintenance                               |                |               |                            |               |
| Salaries                                  | 20,000         | 20,558        | (558)                      | 21,231        |
| Fringe benefits                           | 8,530          | 10,241        | (1,711)                    | 10,125        |
| Supplies and materials                    | 7,187          | 7,187         | -                          | 4,472         |
| Contracted services                       | 34,000         | 9,251         | 24,749                     | 4,225         |
| Equipment rental                          | 10,734         | 8,946         | 1,788                      | 10,291        |
| Total maintenance                         | <u>80,451</u>  | <u>56,183</u> | <u>24,268</u>              | <u>50,344</u> |
| Traffic                                   |                |               |                            |               |
| Salaries                                  | 6,115          | 6,115         | -                          | 2,009         |
| Fringe benefits                           | 400            | 443           | (43)                       | 147           |
| Supplies and materials                    | 1,500          | -             | 1,500                      | -             |
| Equipment rental                          | 5,000          | 7,734         | (2,734)                    | 3,814         |
| Total traffic                             | <u>13,015</u>  | <u>14,292</u> | <u>(1,277)</u>             | <u>5,970</u>  |
| Winter maintenance                        |                |               |                            |               |
| Salaries                                  | 4,500          | 1,800         | 2,700                      | 1,539         |
| Fringe benefits                           | 1,912          | 1,959         | (47)                       | 1,921         |
| Supplies and materials                    | 4,000          | 2,896         | 1,104                      | 4,574         |
| Equipment rental                          | 1,000          | 809           | 191                        | 512           |
| Total winter maintenance                  | <u>11,412</u>  | <u>7,464</u>  | <u>3,948</u>               | <u>8,546</u>  |
| Construction                              | <u>-</u>       | <u>-</u>      | <u>-</u>                   | <u>-</u>      |
| Total public works                        | <u>104,878</u> | <u>77,939</u> | <u>26,939</u>              | <u>64,860</u> |
| Total expenditures                        | <u>107,378</u> | <u>79,314</u> | <u>28,064</u>              | <u>67,744</u> |



**City of Leslie**  
Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget to Actual  
Local Street Fund  
Year Ended June 30, 2021  
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

|   | <b>2021</b>   |               | <b>2020</b>                        |               |
|---|---------------|---------------|------------------------------------|---------------|
|   | <b>Budget</b> | <b>Actual</b> | <b>Favorable<br/>(Unfavorable)</b> | <b>Actual</b> |
| <b>Revenues Over (Under) Expenditures</b> | \$ (35,011)   | \$ (12,881)   | \$ 22,130                          | \$ 2,310      |
| <b>Other Financing Sources (Uses):</b>    |               |               |                                    |               |
| Operating transfers in                    | 25,000        | 25,000        | -                                  | 25,000        |
| Operating transfers out                   | -             | (27,987)      | (27,987)                           | -             |
| Total other financing sources (uses)      | 25,000        | (2,987)       | (27,987)                           | 25,000        |
| <b>Net Changes in Fund Balances</b>       | (10,011)      | (15,868)      | (5,857)                            | 27,310        |
| <b>Fund Balances - Beginning of Year</b>  | 112,161       | 112,161       | -                                  | 84,851        |
| <b>Fund Balances - End of Year</b>        | \$ 102,150    | \$ 96,293     | \$ (5,857)                         | \$ 112,161    |

**City of Leslie**  
Schedule of Bonded Indebtedness  
June 30, 2021

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**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%                | 4/1/2022             | \$ 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>\$ 1,437,277</u>  | <u>\$ 185,760</u>       |

**City of Leslie**  
Schedule of Bonded Indebtedness (Continued)  
June 30, 2021

**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%                | 5/1/2022             | \$ 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>\$ 1,214,000</u>  | <u>\$ 586,499</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, 2021, 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 December 1, 2021.

**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 2021-001 and 2021-002 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

December 1, 2021

## Schedule of Findings

### Finding 2021-001

Currently, the City's staff prepares the internal interim and annual financial statements. The annual financial statements for the year ended June 30, 2021 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 2021-002

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.

November 24, 2021

To the City of Leslie Planning Committee,

I have enjoyed getting to know and working with all of you. Since I retired my life has gotten very busy. There are some new adventures and many changes in my future. Time has become a very valuable commodity for me. I appreciate all that you do.

I will be vacating my position on this board with the new year 2022.

Sincerely,

Karl Mitchell

A handwritten signature in black ink, appearing to read 'Karl Mitchell', written in a cursive style.

**THE CITY OF LESLIE AND TOWNSHIP OF LESLIE**  
**INGHAM COUNTY, MICHIGAN**  
**ORDINANCE NO. 228**

**WOODLAWN MUNICIPAL CEMETERY ORDINANCE**

AN ORDINANCE TO PROTECT THE PUBLIC HEALTH, SAFETY AND GENERAL WELFARE BY ESTABLISHING REGULATIONS RELATING TO THE OPERATION, CONTROL, MAINTENANCE AND MANAGEMENT OF THE WOODLAWN MUNICIPAL CEMETERY; TO PROVIDE PENALTIES FOR THE VIOLAITON OF SAID ORDINANCE AND TO REPEAL ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH.

THE CITY OF LESLIEORDAINS:

**SECTION ONE (1):** Sec. 22-31. Definitions. Sec. 22-32. Regulatory Powers of the township and city. Sec. 22-33. Budget Appropriation by city and township. 22-34 City treasurer designated as depository of funds. Sec. 22-35. Rules for interment. Sec. 22-56 Created; composition. Sec. 22-57. Appointment of members; terms of office. Sec. 22-58. Reimbursement of members for expenses; annual stipend. Sec. 22-59 Powers and duties. Sec. 22-81. Appointment. Sec. 22-82 General Duties. 22-83. Revenues and business matters. Sec. 22-83 Duty to dig graves and inter the dead. Sec. 22-101. Burial rights fees. Sec. 22-102. Discrimination in sale of lots prohibited. Sec. 22-104 Perpetual care fund. and Sec. 22-105. Records of ownership. are hereby repealed in their entirety.

**SECTION TWO (2):** Chapter 22, Article II, Division I-Generally, Sections 22.xx – 22. xx of the Code of Ordinances are hereby adopted and revised to read as follows:

**Section 22-31. Title**

**This Ordinance shall be known and cited as “The Woodlawn Municipal Cemetery Ordinance.”**

**Section 22-32. Purpose and Intent**

The City of Leslie and Township of Leslie recognize and conclude that the proper and reasonable maintenance, appearance and use of the Woodlawn Municipal Cemetery is an important function of the city and township governments. It is also recognized that burials, dis-interments, and other matters associated with a municipal cemetery are handled in respectful, proper, and lawful ways in order to promote the safety, public health and general welfare of the community. The City of



Leslie and Township of Leslie agree that the adoption and enforcement of the Woodlawn Municipal Cemetery Ordinance is in the best interest of the property owners and residents of the City and Township.

**Section 22-33. Definitions**

- a) The “City” and “Township” are, respectively the City of Leslie and Township of Leslie.
- b) The “Woodlawn Municipal Cemetery” is the municipal cemetery owned by the City of Leslie and Township of Leslie, hereafter, known as “the Cemetery.”
- c) The “Cemetery Board” is the “Woodlawn Cemetery Board.”
- d) “Burial Space” is a burial space that shall consist of an area within the cemetery to accommodate the burial of one deceased person. A burial space may also include one (1) vault and two (2) cremains or no vault and four (4) cremains. Exceptions may be made with the permission of the cemetery board to accommodate infant (two (2) years or younger) or cremains burials.
- e) “Cremains” means cremated human remains.
- f) “Interment” means the burial of the remains of one (1) deceased person.
- g) A “Person” is any person or group of any kind, such as, an association, firm, organization, partnership or company.
- h) The “Sexton” is the operational manager of the cemetery.

**Section 4. Cemetery Board: Membership, Terms and Expenses**

The Cemetery Board consists of the following three (3) members holding the following terms:

- a) One (1) member shall be appointed by the City of Leslie Mayor and shall hold office for a term of two (2) years.
- b) One (1) member shall be recommended by the Supervisor for the Township of Leslie and appointed by the Leslie Township Board of Trustees and shall hold office for a term of two (2) years.
- c) One (1) member shall hold office for a term of three (3) years and shall be appointed alternately by the Township and the City, with the Township appointing said member for the first three (3) year term.

Members of the Cemetery Board shall be entitled to reimbursement of reasonable and necessary expenses.

## **Section 5. Authority of Cemetery Board**

(A) The Cemetery Board shall manage, develop, preserve, operate and maintain the Woodlawn Municipal Cemetery subject to any limitations or restriction set forth in this ordinance or any other applicable laws. It shall:

- 1) Hold, at the minimum, quarterly meetings. Maintain a record of its proceedings and appoint a chairman, secretary and treasurer.
- 2) Maintain accurate records of income and expenses and submit quarterly treasury reports to the City and Township Boards.
- 3) Prepare and submit an annual budget of anticipated receipts and expenses to the City and Township Boards.
- 4) Provide for the collection and prompt and accurate disposition of all current receipts and expenses.
- 5) Set the price of Burial Spaces and services provided by the cemetery and make the sales thereof.
- 6) The Cemetery Board shall appoint a sexton and other employees as necessary, subject to budget allocations.
- 7) The Sexton and Cemetery Treasurer shall keep permanent records of ownership of all burial spaces, locations of graves and unsold spaces. It is understood that because of the age of the cemetery that there could be unknown and unmarked graves.
- 8) The Cemetery Board shall keep full and complete records of the ownership of all burial rights in the cemetery, of the burial capacity of each such space, the location thereof, the names of persons buried in each burial space, and the date and burial of each.

## **Section 6. Sales of Burial Spaces: Non-Transferable and Forfeiture**

(A) After the effective date of this ordinance, Burial Spaces shall be sold by the Cemetery Board for the purpose of Internment of the purchaser of the Burial Space or the purchaser's immediate family. No sales shall be made to funeral directors or others, except to those acting as an agent for an eligible purchaser. Ownership of Burial Spaces cannot be transferred or assigned.

(B) Burial Spaces sold after the effective date and remaining vacant for one hundred (100) years or more from the date of sale shall revert to the ownership of the Cemetery Board if the following requirements are met:

- 1) Written notice shall be sent by first class mail to the last known address of the last owner on record informing said owner of the expiration date and of possible forfeiture of rights with respect to said Burial Space(s).
- 2) Public notice of unclaimed and expired Burial Space ownership shall also occur on the City and Township websites and shall be published quarterly in local newspapers for a period of one year.
- 3) No written response to said notices indicating a desire to retain the ownership of Burial Space(s) in question is received by the Cemetery Board from the last owner of record of said Burial Space(s), or from the owner's rightful heirs or legal representative, within sixty (60) days following the one (1) year period. Ownership of spaces must be assigned by owner or indicated in owner's will.

(C) All sales of Burial Spaces shall be made on a form approved by the Cemetery Board, which grant a right of Internment only and does not convey absolute title or right to the Burial Space or any other interest in real property. Such forms shall be signed by the Sexton or his or her designee.

#### **Section 7. Designation of Right to Bury; Powers Retained by Cemetery Board**

At the time of purchase, the Burial Space shall be assigned in the name of the person to be Interred in that Burial Space. If the owner of a Burial Space desires to effectuate a change in burial designee(s), that owner must request such changes by notarized documents and receive approval from the Cemetery Board. The Cemetery Board shall have the right to correct any errors that may have been made concerning Interments, dis-interments, or in the description, transfer or conveyance of any Burial Space, either by canceling the permit for the Burial Space or Spaces and substituting and conveying in lieu thereof, another vacant Burial Space or Spaces in a similar location within the cemetery or by refunding the money paid for the Burial Space or Spaces to the purchaser or successor of the purchaser. In the event an error involves the interment or Cremains, the Cemetery Board shall have the right to remove and transfer the remains or Cremains to another Burial Space within the cemetery in accordance with law.

#### **Section 8. Purchase Price for Burial Spaces; Indigent Burial**

(A) The cost of Burial Spaces and other necessary services shall be subject to the current fee schedule which is set by resolution of the Cemetery Board. This fee schedule shall be revised when deemed necessary by the Cemetery Board. All monies paid for Burial Spaces and other fees shall be made payable to "The Woodlawn Municipal Cemetery".

(B) The Cemetery Board may choose to waive some or all fees for the burial of indigent persons. The location of indigent burials will be advised to the board by the Sexton and other employees as deemed necessary.

#### **Section 9. Grave Opening Charges**

- (A) The Cemetery Board shall charge reasonable fees for the opening and closing of any Burial Space, prior to and following a burial therein, including the Interment of ashes. Such fees shall be set, reviewed and revised from time to time by the Cemetery Board.
- (B) Burial Spaces shall only be opened or closed under the direction and control of the Sexton or other individual as designated by the Cemetery Board. Grave openings, disinterment or similar matters may also be done pursuant to a valid court order or under the supervision and direction of local or state public health department authorities. Except in legal instances, the Sexton shall be given at least forty-eight (48) hours notice, prior to such opening or closing.

**Section 10. Markers and Memorials; No Monuments**

- (A) All markers and memorials must be comprised of natural stone or other equally durable materials and shall face the same direction of the markers and memorials around them. Markers shall not be unnaturally painted or otherwise be covered with material that will wear and tear.
- (B) Except for monuments that existed in the Cemetery before the effective date of this Ordinance, no monument will be allowed or erected. For purposes of this ordinance, “monument” shall be defined as any marker, memorial, statue or similar item which exceed thirty-six (36) inches in height above normal ground level, or which has a ground surface area exceeding thirty (30) inches in width or eighty (80) inches for a double marker.
- (C) Only one marker will be permitted per burial space, or one marker or memorial in total where two adjoining spaces share that one marker or memorial. Markers shall be no more than forty (40) inches in width or eighty (80) inches for a double marker, with an overall height of thirty-six (36) inches above ground level, including the foundation. Any additional, individual markers for cremains shall be flush with the ground level with dimensions of twelve (12) by twenty-four (24) inches on a burial space.
- (D) Any marker or memorial must be placed on a foundation (also known as the “footing”) and such foundation shall be constructed by the Sexton or other cemetery personnel acting under the Sexton’s direction in accordance with this Ordinance.
- (E) Should any monument, marker or memorial become unsightly, broken beyond repair, moved off its proper site, dilapidated or a safety hazard, the Cemetery Board shall have the right, at the expense of the owner or owner’s family of the Burial Space, to correct, repair, or remove the same. The Sexton or Cemetery Board shall make reasonable attempts to contact the owner prior to beginning such work.
- (F) The Cemetery has no responsibility or liability for the repair or maintenance of markers, memorials, urns or any other similar item. Upkeep or replacement of markers, memorials

and urns is the responsibility of the heirs, family or friends of the person buried at that location.

### **Section 11. Interment Regulations**

- (A) A Burial Space shall consist of an area within the Cemetery to accommodate the Internment of one deceased person. A Burial Space may also include one (1) vault and two (2) Cremains or no vault and four (4) cremains. Exceptions may be made with the permission of the Cemetery Board, to accommodate infants or parent and infant(s) buried at the same time. The Cemetery Board will address special circumstances as needed.
- (B) The Cemetery shall be given a minimum of forty-eight (48) hours notice, prior to any funeral requiring Internment, to allow for the opening of the Burial Space. Burial Spaces shall only be opened or closed under the direction and control of the Sexton or other individual as designated by the Cemetery Board.
- (C) Prior to the opening of the Burial Space, the appropriate permit or form issued by the Cemetery for the Burial Space involved, together with appropriate identification of the deceased person therein and the burial transit permit from the health department.
- (D) The surface of all graves shall be kept in an orderly and neat appearing fashion within the confines of the Burial Space provided. Flower beds and plantings are to be within 12 inches of the burial side of the marker and no wider than the marker or footing. No plantings are allowed in walkways. All plantings are to be on the burial side of the marker.

### **Section 12. Disinterment**

No disinterment or exhumation shall occur until and unless any and all permits, licenses and written authorizations required by law for such disinterment have been obtained from any and all applicable state or county agency(s), government unit(s) or official(s) and a copy of the same has been filed with the Cemetery. The Cemetery Board shall have the authority to refuse to allow a disinterment if such disinterment is not done pursuant to a legitimate court order or permit from the health department.

### **Section 13. Winter Burials**

- (A) The Cemetery may charge additional fees for winter burials. (See the current fee schedule.)
- (B) If a winter burial cannot occur due to inclement weather or frozen ground, the deceased person may be kept in winter storage until such a time that burial is possible. Written permission by the next of kin or authorized agent must be obtained prior to winter storage.

Any and all winter storage costs shall be paid for by the deceased person's estate or next of kin.

#### **Section 14. Grounds Maintenance**

- (A) Flowerpots, urns and fresh annual plantings may be placed and maintained at the head stones of graves no earlier than April 1<sup>st</sup> and must be removed no later than November 1<sup>st</sup> of each year. Winter grave blankets will be permitted until April 1<sup>st</sup>. For holidays falling outside of these dates, decorations will be permitted for one (1) week before and one (1) week after the holiday and then must be removed. After that period, items will be removed by the cemetery personnel. Veteran flags and flag holders shall be governed by the American Legion flag protocol or the U.S. Flag Code.
- (B) No grading, leveling or excavating within the Cemetery shall be allowed without prior permission of the Sexton or his or other designee. No trees, shrubs, landscaping or similar plantings shall occur without prior permission from the Sexton or his or her designee. Any unauthorized plantings will be removed by the Sexton or his or her designee. Flower beds are permitted to a depth of 12 inches on the burial side of the marker limited to the width of the marker or footing.
- (C) The Cemetery reserves the right to remove or trim any existing trees, plants, or shrubs located within the Cemetery in the interest of maintaining proper appearance and use of the Cemetery. This would include removing or trimming bushes that obscure headstones.
- (D) Mounds, bricks, blocks, solar lights, mulches or any borders or edgings are prohibited. Surfaces other than sod or earth are prohibited. Urns should be of composite or concrete. Colors other than natural stone or white are prohibited.
- (E) The Sexton shall have the right to remove or dispose of any and all growth, emblems, displays, containers and other items that through decay, deterioration, or damage, have otherwise become unsightly, a source of litter, or a maintenance problem.
- (F) All refuse of any kind or nature including, but not limited to, dried flowers, wreaths, papers and plastics must be removed from the cemetery with ten (10) days after burial.
- (G) No glass containers or any other glass items are allowed.
- (H) Only items expressly allowed for by this Ordinance are allowed in the Cemetery. No other item, including but not limited to, insertion of any object longer than four (4) inches into the ground, ornaments, signs, trellises, statues, non-marker benches, lights, shepherd's hooks, hanging baskets, flower holders, landscaping bricks, stones, mulch, borders, or other structures

shall be installed or maintained within the cemetery, nor shall any grading, digging, mounding or similar alteration of the ground or earth occur except as authorized by this Ordinance.

**Section 15. Disclaimer of Municipal Liability and Responsibility**

Every person who enters, remains in or travels within the Cemetery does so at their own risk. The City and the Township are not responsible for any injury, accident, or other calamity that might occur to any person or thing present in the Cemetery. The City and Township are not responsible for any damage or vandalism to, theft of, or deterioration of any burial monument, headstone, urns or other item placed at or near a Burial Space or anywhere in the Cemetery. The purchaser or transferee of any Burial Space or the equivalent and all subsequent transferees, assignees, heirs, or beneficiaries hereby releases, waives, indemnifies and holds harmless the Cemetery. Such waiver, release, and hold harmless provision shall not only apply to the City and Township, but also to the Sexton and any Cemetery employee, officer official or agent.

**Section 16. Repurchases of Burial spaces**

The Cemetery Board may repurchase any Burial Space(s) from the owner for the original purchase price upon request of said owner or his or her legal heirs or representatives. Proof of ownership and receipt are required.

**Section 17. Records**

The Sexton and/or his or her designee shall maintain records of all burials, Burial Spaces, issuances of burial permits and any other records as required by the City and Township or as required by law. Cemetery records shall be open to public inspection during reasonable business hours.

**Section 18. Vaults**

With a traditional burial, any vault in the Cemetery should be made of concrete or other suitable materials as may be allowed at the discretion of the Cemetery Board.

**Section 19. Cemetery Hours**

Unless otherwise specified by resolution, the Cemetery shall be closed during the hours of dusk to dawn. During those hours, no person shall be present in the Cemetery. Such prohibition on being in the Cemetery during a time when the Cemetery is closed shall not apply to members of the Cemetery Board, the Sexton, Cemetery employees, any City of Township official, or any law enforcement or firefighting official when engaged in the lawful duties of any such office or position.

**Section 20. Prohibited Activities and Uses**

(A) No person shall destroy, deface, apply graffiti to or otherwise injure any monument, sign, tree, or other lawful item located within the Cemetery.

- (B) No person shall disturb the peace unreasonably annoy or harass any person(s) who is or are legally on Cemetery grounds. There shall be no unlawful disruption of a lawful funeral or funeral procession.
- (C) No private vehicles are permitted on lawns or Burial Spaces. Vehicles are only permitted on designated roads and drives. Motorcycles, snowmobiles, four-wheelers, go-carts or similar off-road vehicles are not allowed on Cemetery grounds. Exceeding posted speed limits is prohibited.
- (D) There shall be no disturbing of the peace or engagement in loud or boisterous conduct within the Cemetery. There shall be no entry or presence in the Cemetery by any person when the Cemetery is closed or outside of authorized times.
- (E) There shall be no gathering of more than seventy-five (75) people outside of a funeral proceedings, without prior Cemetery approval.
- (F) There shall be no consumption of alcohol on the Cemetery grounds.
- (G) There shall be no picnicking or consumption of food within the Cemetery without prior approval.
- (H) There shall be no music, radios, or the use of sound amplification devices, except pursuant to a military ceremony or funeral service.
- (I) There shall be no solicitation of or selling of goods or services or any signs or placards advertising any goods or services on Cemetery grounds.
- (J) There shall be no private signs, lighting, or moving displays.
- (K) Fires, open flames, candles, and artificial or solar lights, are prohibited.
- (L) Littering or dumping is prohibited. The spreading or dumping of Cremains is prohibited.
- (M) No children under the age of twelve (12) years of age shall be allowed within the Cemetery unless properly supervised by an adult.
- (N) Unleashed domestic animals are prohibited. Domestic animal waste is prohibited. All animal waste must be cleaned up by owners.



(O) No firearms or archery arrows shall be discharged in the Cemetery except in the course of a military funeral or other approved ceremony.

**Section 21. Authority of the Cemetery Sexton.**

- (A) The Cemetery Board shall appoint or hire a Sexton who shall serve at the discretion of the Cemetery Board.
- (B) The Sexton shall assist with the enforcement and administration of this Ordinance.
- (C) The Sexton shall have such duties and obligations regarding the Cemetery as stated in this Ordinance and as may be specified from time to time by resolution of the Cemetery Board.

**Section 22. Fees**

The Cemetery Board shall have the authority to set fees pursuant to this ordinance from time to time by resolution. Such fees may include but are not limited to; fees for burial permits, disinterment permits, grave openings, grave closing, setting of foundations, winter, holiday or weekend burials, prices for Burial Spaces, transfer fees for Burial Spaces and other matters pertaining to cemetery work. Any check for fees pursuant to this ordinance should be made out to the “Woodlawn Municipal Cemetery”. No check should be made out to the Cemetery Sexton or any individual City or Township employee.

**Section 23. Applicability of this Ordinance.**

- (A) This Ordinance shall apply only to the Woodlawn Municipal Cemetery.
- (B) The provisions of this Ordinance shall not apply to the City of Leslie, The Township of Leslie or their agents or designees involved with the upgrading, maintenance, administration or care of the Cemetery.
- (C) The provisions of the Ordinance shall not apply to police officers or firefighting officials or officers involved in carrying out their official duties.

**Section 24. Interpretation/Appeals to the Cemetery Board**

- (A) The Cemetery Board shall have the authority to render binding interpretations regarding any of the clauses, provisions or regulations contained in this Ordinance and any rule or regulation adopted pursuant to this Ordinance, as well as their applicability. The Cemetery Board, or its’ designees, is also authorized to waive application of the strict letter of any provision of this Ordinance or any rules or regulations promulgated under this Ordinance where practical difficulties in carrying out the strict letter of this Ordinance or any rules or regulations related thereto would result in hardship to a particular person or persons or the public. Any waiver, however, must be of such a character as it will not impair the purpose and intent of this Ordinance.

- (B) Any party aggrieved by any interpretation or decision made by the Cemetery Board, Sexton, or any City or Township official, agent or contractor pursuant to this Ordinance, as well as any matter relating to the Cemetery, rights to a Burial Space, or other matter arising pursuant to this Ordinance, shall have the right to appeal that determination/decision or matter to the Cemetery Board. Any such appeal shall be in writing and shall be filed with the Cemetery Board within thirty (30) days of the date of the decision, determination or other matter being appealed from. The Cemetery Board shall give the aggrieved party who filed the written appeal with the Cemetery Board at least ten (10) days prior written notice of the meeting at which the Cemetery Board will address the matter unless an emergency is involved, in which case the Board shall utilize reasonable efforts to notify the aggrieved party who filed the appeal of a special or emergency meeting of the Cemetery Board at which the matter will be addressed. Pursuant to any such appeal, the decision of the Cemetery Board shall be final.
- (C) The Cemetery Board may set a fee or fees for any such appeal from time to time by resolution.

### **Section 25. Authority of the Cemetery Board to Remove Unauthorized or Unlawful Items From the Woodlawn Municipal Cemetery.**

Any monument, “marker,” planting, trellis, personal item, urn, flowers or foliage, (whether real or artificial), structure, flag (except for lawful veterans flags), or other item that has been placed, installed, left or maintained in the Cemetery in violation of this Ordinance, any Cemetery rule or regulations regarding the Cemetery, or any county, state or federal law statute or regulation may be removed by the Cemetery without any prior notice to, permission from, or liability or obligation to the person or persons who left such item at any time and dispose of the same without prior notice to, consent from or liability to the person or persons who installed, maintained or left such item in the Cemetery.

### **Section 26. Penalties**

A violation of this Ordinance (or of any rule or regulation adopted pursuant to this Ordinance) constitutes a municipal civil infraction. Any person who violates, disobeys, omits, neglects or refuses to comply with any provision of this Ordinance, or any permit or approval issued hereunder, or any amendment thereof, or any person who knowingly or intentionally aids or abets another person in violation of this Ordinance, shall be in violation of this Ordinance and shall be responsible for a civil infraction. The civil fine for a municipal civil infraction shall be not less than one hundred dollars (\$100.00) for the first offense and not less than two hundred dollars (\$200.00) for each subsequent offense(s), in the discretion of the court, in addition to all other costs, damages, expenses and remedies provided by law. For purposes of this section, “subsequent offense” means a violation of the provision of this Ordinance committed by the same person within twelve (12) months of a previous violation of the same provision of this Ordinance or similar provision of this Ordinance for which said person admitted responsibility or was adjudged to be responsible. Each day during which any violation continues shall be deemed a separate offense. A violation of any permit or permit condition issued pursuant to this Ordinance shall also constitute a violation of this Ordinance.

**Section 27. Officials Who Can Enforce This Ordinance**

Unless otherwise specified by the Cemetery Board by resolution, the following officials or officers shall have the authority to enforce this Ordinance and to issue municipal civil infraction citations/tickets pursuant to this Ordinance

- a) Cemetery Board
- b) Cemetery Sexton
- c) Any Law Enforcement Agency

**Section 28. Severability**

The provisions of this Ordinance are hereby declared to be severable and should any provision, section or part thereof be declared to be invalid or unconstitutional by any court or competent jurisdiction, such decision shall only affect the particular provision, section or part thereof involved in such decision and shall not affect or invalidate the remainder of this Ordinance, which shall continue in full force and effect.

**Section 29. Effective Date**

This Ordinance shall become effective seven (7) days after publication as provided by law.

The above Ordinance was offered for adoption by Cemetery Board Member Pam Beegle and was seconded by Cemetery Board Member Shirley Ryan, the vote being as follows:

**YEAS: Beegle, Ryan, Eldred**

**NAYS: None**

**ABSENT/ABSTAIN: None**

**NOTICE  
CITY OF LESLIE  
INGHAM COUNTY, MICHIGAN**

**NOTICE OF PUBLIC HEARING**

*To amend Chapter 22 “Woodlawn Municipal Cemetery” of the Code of Ordinances, City of Leslie, Ingham County, Michigan.*

An Ordinance to amend, repeal and enact new sections of Article II (“Woodlawn Municipal Cemetery”) of Chapter 22 (“Cemeteries”) to conform with the Township of Leslie’s corresponding Ordinance, to protect the public health, safety and general welfare by establishing consistent rules, regulations, and penalties relating to the operation, control, maintenance and management of the Woodlawn Municipal Cemetery; to provide penalties for the violation of said Ordinance and to repeal all ordinances or parts of ordinances in conflict or inconsistent with this ordinance.

PLEASE BE NOTIFIED, that there will be a PUBLIC HEARING held:

**Leslie City Council Meeting**

**Date: Wednesday, December 21, 2021**

**Time: 7:00 PM**

**Place: Leslie City Hall, lower level  
602 W. Bellevue Street  
Leslie, MI 49251**

Any interested person will be given the opportunity to object to the proposed amendments to Chapter 22 of the Leslie Code of Ordinances.

Additional information may be obtained at Leslie City Offices 602 W. Bellevue, Leslie, MI 49251. Office hours are Monday – Friday 8:00 AM – 4:30 PM, or by phone 517.589.8236.

**CITY OF LESLIE**

**ORDINANCE NO. 229**

*To amend Chapter 98 “Zoning” of the Code of Ordinances, City of Leslie, Ingham County, Michigan pertaining to Article V, Division 1 thereof, District Regulations.*

**PREAMBLE**

**AN ORDINANCE TO AMEND SECTION 98-149 OF ARTICLE V (“DISTRICT REGULATIONS”) OF CHAPTER 98 (“ZONING”), TO THE CODE OF ORDINANCES, CITY OF LESLIE, MICHIGAN; TO REPEAL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT OR INCONSISTENT WITH THIS ORDINANCE; TO SAVE AND PRESERVE ANY AND ALL RIGHTS, LIABILITY, CAUSES OF ACTION AND REMEDIES; AND TO PROVIDE AN EFFECTIVE DATE FOR THIS ORDINANCE.**

THE CITY OF LESLIE ORDAINS:

**SECTION ONE (1).** Sec. 98.149, of Chapter 98, Article V, Division 1, of the Code of Ordinances, City of Leslie, Michigan, is hereby amended to read as follows:

**SEC. 98.149 SCHEDULE OF REGULATIONS.**

The following is the schedule limiting height, bulk, density and area by zoning district.

*Schedule Limiting Height, Bulk, Density and Area by Zoning District*

| Zoning District              | Minimum Zoning Lot Size Per Unit |               | Maximum Height of Structures |         | Minimum Yard Setback Per Lot In Feet from Right-of-Way and/or Lot Line |           |      | Minimum Floor Area Per Unit | Maximum Percent of Lot Area Covered |
|------------------------------|----------------------------------|---------------|------------------------------|---------|--|-----------|------|-----------------------------|-------------------------------------|
|                              | Area in Square Feet/ Acres       | Width in Feet | In Stories                   | In Feet | Front  | Each Side | Rear | In Square Feet              | By All Structures                   |
| R-1A Low density residential | 7,200                            | 60(b)         | 2½                           | 35      | 35   | 15(c, d)  | 40   | 864(g)                      | 20                                  |

|                                  |           |       |    |       |    |          |    |        |    |
|----------------------------------|-----------|-------|----|-------|----|----------|----|--------|----|
| R-1B Medium density residential  | 11,000(a) | 75(b) | 2½ | 35    | 25 | 10(c, d) | 30 | 864(g) | 20 |
| R-M1 Multiple-family residential |           |       |    |       |    |          |    |        |    |
| Low density residential          | 8,500(a)  | 66(b) | 2½ | 35    | 25 | 10(c, d) | 30 | 800    | 35 |
| Medium density residential       | 8,000(a)  | 60(b) | 2½ | 35    | 25 | 10(c, d) | 30 | 750    | 35 |
| Multifamily residential          | 3,500(a)  | 60(b) | 2½ | 35    | 40 | 10(c, d) | 50 | (e)    | 35 |
| B-1 General business             | 5,000     | 88    | 2½ | 35    | —  | —        | —  | —      | —  |
| B-2 Highway service              | 10,000    | 100   | 2½ | 35    | 50 | 20(c, d) | 40 | —      | —  |
| M-1 Industrial                   | —         | —     |    | 40    | 35 | 20       | 20 | —      | —  |
| A-1 Agricultural                 | 5 acres   | 125   | 2½ | 35(f) | 60 | 30       | 60 | 1,000  | —  |

*Notes to schedule:*

- (a) Development permitted only on subdivided land served with public water and public sewer.
- (b) In the case where a curvilinear street pattern produces irregularly shaped lots with nonparallel side lot lines, a lesser frontage width at the street line may be permitted, provided that the lot width at the building line is equal to the specified lot width from that district.
- (c) All measurements for front and/or side yards abutting state trunklines shall be taken from the right-of-way and shall not be less than 15 feet. All measurements for front and/or side yards abutting all arterial and/or roads shall not be less than 50 feet. All measurements for front and/or side yards abutting local internal subdivision roads shall be as specified for the respective zoning districts.
- (d) Except in the case of a corner lot where the side yard on the street side shall not be less than the front yard requirement.
- (e) For each dwelling unit in a multiple-family dwelling: 350 square feet for one room; 550 square feet for two rooms; 750 square feet for three rooms; an average of 200 square feet for each room in excess of three rooms.
- (f) Structures for agricultural operations may be permitted up to 75 feet in height.
- (g) Except that the residential structure shall have a minimum width across any front, side or rear elevation of 20 feet or more.

(Ord. No. 38, § 5.9, 3-11-1955; Ord. No. 86, § 1, 5-3-1982; Ord. No. 145, § 1, 12-18-1995; Ord. No.

147, § 1, 1-2-1996; Ord. No. 149, § 1, 9-16-1996; Ord. No. 185, § 1, 9-2-2003)

**SECTION TWO (2). Severability.** If a Court of competent jurisdiction declares any provision of this Ordinance, or statutory provision referred to or adopted by reference herein to be unenforceable in whole or in part, such declaration shall only effect the provision held to be unenforceable and should not affect any other part or provision.

**SECTION THREE (3). Repeal.** All ordinances or parts of ordinances in conflict or inconsistent with the provisions of this Ordinance are hereby repealed.

**SECTION FOUR (4). Effective Date.** Once adopted, this Ordinance shall take effect seven 7 days after its publication as provided by law.

**SECTION FIVE (5). Availability.** This ordinance may be purchased or inspected in the City Clerk's office, Monday through Friday between the hours of 8:30 a.m. and 4:30 p.m.

Certified to be a true and accurate copy of an Ordinance duly adopted by the Leslie City Council at its regular meeting held on the \_\_\_\_ day of \_\_\_\_\_, 2021.

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Chelsea Cox  
City Clerk

**NOTICE  
CITY OF LESLIE  
INGHAM COUNTY, MICHIGAN**

**NOTICE OF PUBLIC HEARING**

*To amend Chapter 98 “Zoning” of the Code of Ordinances, City of Leslie, Ingham County, Michigan pertaining to Article V, Division 1 thereof, District Regulations.*

**An Ordinance to amend section 98-149 of Article V (“District Regulations”) of Chapter 98 (“Zoning”), to the Code of Ordinances, city of Leslie, Michigan; to repeal ordinances or parts of ordinances in conflict or inconsistent with this Ordinance; to save and preserve any and all rights, liability, causes of action and remedies; and to provide an effective date for this ordinance.**

PLEASE BE NOTIFIED, that there will be a PUBLIC HEARING held:

**Leslie City Council Meeting**

**Date: Wednesday, December 21, 2021**

**Time: 7:00 PM**

**Place: Leslie City Hall, lower level  
602 W. Bellevue Street  
Leslie, MI 49251**

Any interested person will be given the opportunity to object to the proposed amendments to Chapter 98 of the Leslie Code of Ordinances.

Additional information may be obtained at Leslie City Offices 602 W. Bellevue, Leslie, MI 49251. Office hours are Monday – Friday 8:00 AM – 4:30 PM, or by phone 517.589.8236.



# CITY OF LESLIE

## RESOLUTION NO. 2021-17

### A RESOLUTION AUTHORIZING THE PURCHASE OF VACANT PARCELS ON HULL, DOTY, AND CAMEO IN LESLIE, MI FROM THE INGHAM COUNTY LAND BANK FAST TRACK AUTHORITY

**WHEREAS**, the Land Bank received title in 2012 by local unit of rejection to the commercial vacant properties on Hull Rd, Leslie, MI (# 33-17-14-21-301-012) covering 10.1 acre, on Doty St, Leslie, MI (# 33-17-14-21-329-010) covering .5 acres, and on Cameo Dr, Leslie, MI (# 33-17-14-21-329-011) covering 2.14 acres. These 3 parcels together total 12.74 acres per City of Leslie's Assessor records; and

**WHEREAS**, the City of Leslie would like to purchase these three (3) parcels with the intent to complete an infrastructure project, that includes constructing a new elevated water storage tank, installing 12-inch water main, and road extension construction to coordinate with the water main, sanitary sewer, storm sewer, and other necessary utilities needed. The City of Leslie has agreed upon a price of \$7000 per acre.

**THEREFORE, BE IT RESOLVED**, the Leslie City Council authorizes its Mayor and City Clerk to sign the purchase agreement for these parcels for the total market rate of \$89,180 plus closing costs.

## REAL ESTATE PURCHASE AGREEMENT

1. **PURCHASER'S OFFER.** The **CITY OF LESLIE**, a Michigan Municipal Corporation, whose address is 602 West Bellevue Street, Leslie, MI 49251 (the "PURCHASER"), hereby offers to purchase **3 parcels** from the **INGHAM COUNTY LAND BANK**, whose address is 3024 Turner Street, Lansing, MI 48906 (the "SELLER"), certain property (the "PROPERTY") located in the City of Leslie, County of Ingham, and the State of Michigan, commonly known as:

0 Doty, Leslie, MI 49251. Acres: .50

Parcel #: 33-17-14-14-21-329-010

Legal Description: VACATED HIGH ST. BEING 333' N & S BY 66' E & W. AS IT LIES WITHIN THE PLAT OF WENDY ACRES SUB. SEC 21 T1N R1W CITY OF LESLIE .50 AC M/L

Price: \$3,500.00

0 Cameo, Leslie, MI 49251. Acres: 2.14

Parcel #: 33-17-14-21-329-011

Legal Description: LSV 341-1 COM AT CEN SW 1/4 OF SEC 21 -E 32.94 FT TO POB -N 195 FT -E ALNG S LN WENDY ACRES SUB 444 FT TO SE COR LOT 11 SD SUB -S 160 FT -E 189 FT TO W LN CAMEO DR -S 35 FT -W 633 FT TO POB SEC 21 T1NR1W CITY OF LESLIE 2.14 A

Price: \$14,980

0 Hull, Leslie,, MI 49251. Acres: 10.10

Parcel #: 33-17-14-21-301-012

Legal Description: A PT OF THE NW 1/4 OF SW 1/4 SEC 21 & PT OF NE 1/4 OF SW 1/4 SEC 21 DESC AS COM @ THE W1/4 COR SEC 21 -S0D14'20"E ON W SEC LN 930 FT TO THE POB -N 89D45'40"E 660 FT -S0D14'20"E 42.40 FT -N89D45'40"E 703.31 FT TO THE W R/W LN DEDICATED HIGH ST -S0D37'50"E ON W R/W LN 171.85 FT TO SW COR HIGH ST -S0D19'25"E 186.92 FT TO S LN OF NE 1/4 OF SW 1/4 SEC 21 -S 89D56'25"W ON SD S LN 36.54 FT TO SE COR OF NW 1/4 OF SW 1/4 SEC 21 -S89D56'25"W 1113.73 FT -N0D14'20"W 101.50 FT -N89D56' 25"E 49.50 FT - N0D14'20"W 200 FT -S89D56'25"W 264 FT TO W LN SEC 21 -N0D14'20"W ON W SEC LN 95.40 FT TO POB SEC 21 T1NR1W 10.10 AC M/L CITY OF LESLIE ACT 425 5/95

Price: \$70,700

\*(Legal Description and acreage are assumed to be correct and were taken from the City of Leslie BS&A online records. If surveys are completed by the purchaser prior to close, necessary adjustments to the Legal description, acreage, and purchase shall be made accordingly).

(the "PROPERTY"), subject to existing building and use restrictions, zoning ordinances and easements, if any of record, if reasonably acceptable to PURCHASER, and under the following terms and conditions.

2. **PURCHASE PRICE AND TERMS OF PAYMENT.** The "Purchase Price" for the "PROPERTY" is **EIGHTY NINE THOUSAND ONE HUNDRED EIGHTY AND 00/100 (\$89,180.00)**. PURCHASER shall pay the full Purchase Price to the SELLER in cash or readily available funds, subject to any adjustments as provided in this Agreement, upon execution and delivery of a Warranty Deed from SELLER at Closing.
3. **SURVEY.** A survey, if desired, shall be paid for by PURCHASER.
4. **TAXES AND ASSESSMENTS.** Taxes and assessments will be treated as if they cover the calendar year in which they are first billed. All taxes and assessments first billed in years prior to the year of closing will be paid by the SELLER without proration. Taxes and assessments which are first billed in the year of Closing will be prorated so that SELLER will pay taxes and assessments from the first of the year to the Closing date; and PURCHASER will pay taxes and assessments for the balance of the year, including the date of Closing.
5. **TITLE INSURANCE.** At SELLER's expense, SELLER shall provide PURCHASER with a standard ALTA owner's policy of title insurance with standard exceptions in the amount of the purchase price, effective as of the date of closing. The title insurance policy will be provided by Cinnaire Title Services. A commitment to issue such policy insuring marketable title vested in PURCHASER, including a tax status report, shall be made available for PURCHASER's inspection within ten (10) days of full execution and acceptance of this Agreement. If PURCHASER objects that the title is not in the condition required for performance, the SELLER will have 30 days to remedy the title defects or to obtain title insurance specifically insuring against the defects in question. The 30 days will begin upon SELLER's receipt of PURCHASER's written objections. If the SELLER remedies the claimed defects or obtains the appropriate commitment for title insurance within the time specified, the PURCHASER agrees to complete the sale, subject to fulfillment of all other conditions hereunder by SELLER. In the event the SELLER is unable to remedy the defect(s), the PURCHASER may accept the title as is or may terminate this Agreement. SELLER agrees to pay the customary closing fees charged by the title insurance company which supervises the closing.
6. **DUE DILIGENCE PERIOD/INSPECTIONS.** Unless waived by PURCHASER in writing, PURCHASER's obligation to close is contingent upon PURCHASER obtaining any and all inspections, audits, investigations and tests of the Property acceptable to PURCHASER, at PURCHASER's expense, by contractors and/or inspectors of PURCHASER's choice within ninety (90) days after PURCHASER's receipt of SELLER's final acceptance of this Agreement (the "Due Diligence Period"). Inspections, audits, investigations and tests may include any matters of interest to PURCHASER reasonably related to the Property and its use, including but not limited to, environmental inspections, audits and testing, asbestos assessments, mold tests, appraisals, road access, air rights, draining, soil borings, structural analysis, mechanical inspections, surveys, water tests, utility cost and availability studies, feasibility studies, traffic studies and zoning reviews (collectively "PURCHASER's Investigations").

PURCHASER shall use its Due Diligence Period to conduct any all environmental inspections that it desires on the Property. As stated below in paragraph 7, SELLER shall provide PURCHASER with any existing environmental reports, which reports, if any, shall be subject to PURCHASER'S approval and PURCHASER shall have the option to obtain any other environmental reports, including but not

limited to, Phase I Environmental Site Assessment report (Phase I ESA), Phase II Environmental Site Assessment report (Phase II ESA) or a Baseline Environmental Assessment report (BEA) at PURCHASER'S expense.

Upon SELLER's acceptance of this Agreement, PURCHASER shall have the right to enter upon the Property during reasonable business hours, upon reasonable advance notice to SELLER, for purposes of such inspections, audits, investigations and tests; provided, however, that such inspections, audits, investigations and testing shall not unreasonably interfere with the possessory rights of SELLER, and shall not cause material physical damage to the Property. PURCHASER's Investigations shall not block, or materially impede the use of, any material part of the Property without the prior written consent of SELLER, which consent shall not be unreasonably withheld. PURCHASER shall be responsible, without expense to SELLER, for the prompt correction or restoration of the Property to its previous condition whenever PURCHASER's Investigations involved the excavation or removal of soil or materials.

If PURCHASER is not satisfied with the results of the inspection, audits, investigations or tests, in PURCHASER's sole discretion, PURCHASER shall notify SELLER in writing of PURCHASER's desire to terminate this Agreement as to one or more of the three parcels, or may grant to SELLER thirty (30) days from the date of such notice in which to cure any stated defects or problems found during such inspections, audits, investigations, and/or tests, to PURCHASER's satisfaction.

If PURCHASER grants SELLER the opportunity to cure, and SELLER is unwilling or fails to cure such defects or problems within said period, upon receipt of written notice delivered by either party to the other, this Agreement may be terminated by the party giving notice and this Agreement shall be declared null and void, and PURCHASER's earnest money will be returned to PURCHASER.

7. **DISCLOSURE.** SELLER shall provide or make available to PURCHASER, within five (5) days after final acceptance of this Agreement, complete copies of all existing environmental reports, asbestos surveys, audits, building inspection reports, structural analysis, engineering reports, surveys, construction drawings, architectural plans and specifications, utility plans and specifications, and investigations for or affecting the Property which are in SELLER's possession or control and that SELLER is able to locate.
8. **PERMITS AND APPROVALS.** During the Due Diligence Period, PURCHASER may, at PURCHASER's sole expense, seek to procure zoning approvals, variances, special use permits, building permits, and all other permits and approvals which would give PURCHASER the right to use, modify or occupy the Property for PURCHASER's intended uses of the Property. SELLER agrees to execute any necessary applications and other documents, and otherwise cooperate in such approval and permit process, promptly upon PURCHASER's request, at PURCHASER's expense.
9. **WARRANTIES OF SELLER.** Except as otherwise provided or acknowledged in this Agreement, SELLER represents and warrants to PURCHASER as follows:
  - a. SELLER's interest in the Property shall be transferred to PURCHASER on the closing date, free from liens, encumbrances, claims of others, unless otherwise specified herein.

- b. Performance of the obligations of SELLER under this Agreement will not violate any contract, indenture, statute, ordinance, judicial or administrative order or judgment applicable to SELLER or the Property.
- c. There is no litigation or proceeding pending, or to the SELLER's knowledge threatened, against or involving the SELLER or Property, and the SELLER does not know or have reason to know of any ground for any such litigation or proceeding, which could have a material adverse impact on PURCHASER or PURCHASER's title to and use of the Property, either before or after closing.
- d. SELLER shall continue to operate the Property in the ordinary course of business and maintain the Property in its current condition and repair during the interim period between the acceptance of this Agreement and the closing date.
- e. SELLER is without knowledge of the presence of any toxic or hazardous substances or any underground storage tanks on the Property.

**10. WARRANTIES OF PURCHASER.** Except as otherwise provided in this Agreement, PURCHASER represents and warrants to SELLER as follows:

- a. PURCHASER is fully familiar with the physical condition of the Property and understands that the Property is being sold "as is" and "with all faults" in their condition as of the date of this Agreement, subject to reasonable use, wear and tear between the date of this Agreement and the closing date. Further, this offer is contingent upon a satisfactory inspection of the Property, as provided in this Agreement.
- b. There is no litigation or proceeding pending, or to PURCHASER's knowledge threatened, against or involving PURCHASER, and PURCHASER does not know or have reason to know of any ground for any such litigation or proceeding, which could have an adverse impact on SELLER or SELLER's interests under this Agreement.
- c. In entering into this Agreement, PURCHASER has not relied upon any written or verbal representations made by SELLER or any representative of SELLER, including any real estate agent, regarding the Property or any aspect of this transaction, which are not expressly set forth in this Agreement.

**11. DAMAGE TO PROPERTY/RISK OF LOSS.** Seller shall bear the risk of loss or damage to the Property until Closing. If between the date of this Agreement and the closing date, all or any part of the Property is damaged by fire or natural elements or other causes beyond SELLER's control which cannot be repaired prior to the closing date, or any part of the Property is taken pursuant to any power of eminent domain, SELLER shall immediately notify PURCHASER of such occurrence, and SELLER/PURCHASER may terminate this Agreement by written notice to the other within fifteen (15) days after the date of damage or notice of taking. If either SELLER or PURCHASER exercises the right to terminate this Agreement, any earnest money deposit shall be returned to PURCHASER and this Agreement shall be null and void. If neither elects to terminate this Agreement, there shall be no reduction of the purchase price and at closing SELLER shall assign to PURCHASER whatever rights SELLER may have with respect to any insurance proceeds or eminent domain award.

**12. CLOSING.** Unless otherwise agreed in writing by the PURCHASER and SELLER, the Closing for this transaction (the "Closing") shall occur no later than 30 days after expiration of the Due Diligence Period, unless otherwise agreed by the Parties, and shall be at the time and place as the Parties agree.

**13. POSSESSION.** SELLER shall grant to PURCHASER possession of the Property upon completion of the Closing.

**14. CLOSING OBLIGATIONS.** At the Closing, the Parties shall take the following actions for the purpose of consummating this transaction:

- a. SELLER shall execute, acknowledge and deliver to PURCHASER a Bill of Sale, a Warranty Deed in recordable form conveying fee simple title to the Property to the PURCHASER, and SELLER shall pay for State and County transfer tax and the cost of preparing the deed. The Parties shall pay for the cost of their own legal representation, if any. PURCHASER shall be responsible for the cost to record the deed with the Ingham County Register of Deeds.
- b. PURCHASER shall deliver to SELLER the funds required to be paid by Purchaser pursuant to this Agreement, after proration and adjustments, at Closing.
- c. Both PURCHASER and SELLER shall execute, acknowledge and deliver such other instruments, documents and undertakings (in customary form reasonably acceptable to PURCHASER and SELLER) as shall be reasonably necessary in order to consummate this Agreement fully and to bring into effect its intent and purpose.

**15. PURCHASER'S DEPOSIT/DEFAULT.** Upon acceptance, PURCHASER herewith deposits **THREE THOUSAND AND 00/100(\$3,000)**. PURCHASER shall deposit the sum with *Cinnaire Title Services, 1118 S. Washington Ave., Lansing, MI 48910, attn: Kelly Graf*. The deposit shall be applied as part of the purchase price. If this offer is not accepted, or title is not marketable or insurable, or any other contingencies as specified, which cannot be met, this deposit will be refunded. In the event of default by the PURCHASER all deposits made hereunder may be forfeited as liquidated damages at SELLER's sole remedy. In the event SELLER defaults under this Agreement, PURCHASER may terminate this Agreement or seek specific performance of this Agreement.

**16. NOTICES.** Any notice required or permitted by this Agreement shall be sufficient if in writing and either delivered personally or by regular mail addressed to the parties at their addresses above and any notices given by mail shall be deemed to have been given as of the day following the date of posting.

**17. COMMISSIONS.** Each party will pay their own third party professionals such as legal counsel, real estate brokers, etc. Ingham County Land Bank has had representation from NAI Mid-Michigan who will be paid a 10% sale price commission. Each party will indemnify the other if there is a breach of that representation.

**18. ENTIRE AGREEMENT/AMENDMENT.** This Agreement contains the entire agreement of the parties with respect to the sale of the Property. All contemporaneous or prior negotiations have been merged into this Agreement. This Agreement may be modified or amended only by written instrument signed by the parties of this Agreement.

**19. ASSIGNMENT.** Neither PURCHASER nor SELLER may assign any rights, obligations or interests under this Agreement without the prior written consent of the other party.

- 20. E-Mail SIGNATURES.** Photocopies and e-mailed transmissions of this signed Agreement and any related papers will be as effective as documents bearing original signatures.
- 21. EFFECTIVE DATE.** The date of this Agreement will be the date both PURCHASER and SELLER agree to the terms of sale, including any addenda and counteroffer(s). This Agreement shall become effective when signed by the last of all of the parties as shown below. Until accepted by SELLER, this document shall constitute PURCHASER's offer to purchase the Property.
- 22. WAIVER.** Failure of either PURCHASER or SELLER to exercise any right given hereunder or to insist upon strict compliance with regard to any term, condition or covenant specified herein, shall not constitute a waiver of PURCHASER's or SELLER's right to exercise such right or to demand strict compliance with any term, condition or covenant under this Agreement.
- 23. COUNTERPARTS.** This Agreement may be executed in counterparts, each of which may be deemed an original and all of such counterparts together shall constitute one and the same Agreement.
- 24. AUTHORIZATION.** Each individual executing this Agreement represents and warrants that he or she has been duly authorized and empowered to execute this Agreement on behalf of the party whom they represent.
- 25. GOVERNING LAW AND VENUE.** This Agreement shall be governed by and construed according to the laws of the State of Michigan. Venue for any action related to this Agreement shall be in Ingham County, Michigan.
- 26. RESTRICTION AND COVENANTS IN CONVEYANCE.** The real property herein described shall be conveyed by Deed with an express prohibition therein against its use for any casino, sexually-oriented business as defined by law, or marijuana business or facility. By acceptance of the Deed, the Purchaser, for itself and its successors in interest, covenants and agrees not to use the property for any prohibited purpose. The restrictions and covenants of the conveyance may be enforced by Seller in an action for injunctive relief and/or rescission, for which all costs and expenses, including Seller's attorney fees, shall be paid by Purchaser or its successor in interest.
- 27. CLOSING AND TITLE WORK.** The closing for this transaction will take place at Cinnaire Title Services located at 1118 S Washington, Lansing, MI 48910. They can be reached by calling 517-482-8555.
- 28. LAND BANK BOARD APPROVAL.** This Purchase Agreement is subject to Land Bank Board approval.

DATE \_\_\_\_\_, 2021

\_\_\_\_\_  
By: Matt Johnson  
Its: Mayor

**ACCEPTANCE OF OFFER**

Seller hereby accepts the preceding offer of Purchaser.

\_\_\_\_\_ The above offer is hereby accepted.

\_\_\_\_\_ The above offer is hereby accepted, subject to PURCHASER's acceptance of the attached Counter Offer.

\_\_\_\_\_ The above offer is hereby rejected.

**SELLER:  
INGHAM COUNTY LAND BANK**

Date: 12.13.21

  
By: Roxanne L. Case  
Its: Executive Director



## INGHAM COUNTY LAND BANK FAST TRACK AUTHORITY

### RESOLUTION TO AUTHORIZE SALE OF VACANT PARCELS ON HULL, DOTY, AND CAMEO IN LESLIE, MI TO CITY OF LESLIE

#### RESOLUTION 21-18

WHEREAS, the Land Bank Fast Track Act, 2003 PA 258, being MCL 124.751 *et seq.*, ("the Act") establishes the State Land Bank Fast Track Authority; and

WHEREAS, the Act allows a foreclosing governmental unit, such as the Ingham County Treasurer, to enter into an intergovernmental agreement with the State Land Bank Fast Track Authority providing for the exercise of the powers, duties, functions, and responsibilities of an authority under the Act, and for the creation of a County Land Bank Fast Track Authority (the "Authority") to exercise those functions; and

WHEREAS, the Ingham County Treasurer, with Ingham County Board of Commissioners approval, has entered into such an intergovernmental agreement under the Act; and established the Ingham County Land Bank Fast Track Authority (the "Land Bank") in 2005; and

WHEREAS, no member of the Land Bank Board of Directors nor Land Bank staff has disclosed any direct or indirect personal or financial interest in this matter, and the Land Bank management is unaware of any such conflict of interest.

WHEREAS, the Ingham County Land Bank Fast Track Authority (the "Land Bank"), in its Priorities, Policies, and Procedures document, indicates in Section 7.A.5. that sale of any property that will be transferred to a governmental entity must be approved by the Land Bank Board; and

WHEREAS, the Land Bank received title in 2012 by local unit of rejection to the commercial vacant properties on Hull Rd, Leslie, MI (# 33-17-14-21-301-012) covering 10.1 acre, on Doty St, Leslie, MI (# 33-17-14-21-329-010) covering .5 acres, and on Cameo Dr, Leslie, MI (# 33-17-14-21-329-011) covering 2.14 acres. These 3 parcels together total 12.74 acres per City of Leslie's Assessor records; and

WHEREAS, the City of Leslie would like to purchase these three (3) parcels with the intent to complete an infrastructure project, that includes constructing a new elevated water storage tank, installing 12-inch water main, and road extension construction to coordinate with the water main, sanitary sewer, storm sewer, and other necessary utilities needed. The City of Leslie has agreed upon a price of \$7000 per acre.

THEREFORE, BE IT RESOLVED, the Land Bank authorizes its Chairperson or Executive Director to negotiate and execute the transaction of these parcels to City of Leslie for the total market rate of \$89,180 plus closing costs.

FURTHER, BE IT RESOLVED, property conveyances shall contain a clause prohibiting the property's use of any sexually oriented business as defined by law, medical marijuana business or dispensary, or casino.

AYE: Schertzing, Grebner, Crenshaw, Frischman

ABSENT: Slaughter

NAY: None

Approval of Option 1, 11/15/21

THE MOTION CARRIED UNANIMOUSLY.



# The City of Leslie

## Waste Hauling and Recycling

December 21, 2021



# GRANGER WASTE SERVICES

Family-owned and operated business,  
since 1965, with over 300 associates

Lansing (HQ), Alma, Cedar Springs, Fowlerville, Jackson

Leading comprehensive environmental  
management firm

Full range of hauling and disposal services,  
landfill management and recycling

Michigan's most trusted and reliable waste  
and recycling provider



# SERVICE YOU CAN COUNT ON

## Granger Waste Services lives by the Golden Rule

Treating our customers, the way we like to be treated, with integrity, courtesy and respect.

## Our associates pride themselves on:

Providing dependable and consistent service in a safe and efficient manner, week in and week out.





# QUALIFICATIONS & EXPERIENCE

## More than 50 years as a waste hauler

Servicing over 160,000 single-subscription customers  
Services to 48 municipalities  
First hauler in the area to provide rolling trash carts

## In the 70's, Granger became a landfill owner

Own and operates two landfills in greater Lansing area.

**Granger currently services over 250,000 residential and commercial customers in mid-Michigan**



# DISPOSAL/STORAGE FACILITY



City of Leslie trash is picked up and taken to  
Granger's Wood Street Landfill

16980 Wood Road, Lansing Michigan

Landfills are engineered to be secure spaces  
to dispose of trash

The groundwater and surrounding area is diligently protected from trash inside using the best practices and technology.

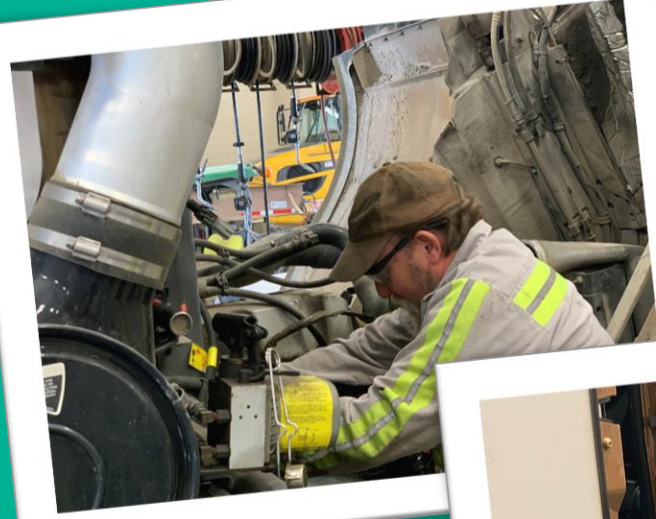
The landfill also serves an important role in providing fuel for renewable energy generation.

Granger follows all guidelines set forth by EGLE in operating and maintaining its landfill.





# EQUIPMENT AND MAINTENANCE



## Granger Operates a Fleet of Reliable Trucks

A fully staffed team of mechanics conduct repairs and preventive maintenance. This combination of quality equipment and on-site maintenance personnel helps ensure efficient collection.

## Automated side load (ASL) truck

Trucks use a mechanical arm operated by the driver to pick up and empty the carts.

Using this type of truck increases both the safety and efficiency of the collection.

# TECHNOLOGY



## Using technology to improve efficiency, communications and safety

Each truck has cameras both inside and outside, as well as in-cab tablets.

Routing, messaging and tracking software.

Increased safety and efficiency allows for swift action to correct and communicate any issues, delays or changes in our service.



# COMMUNICATIONS



Multiple options for communication and customer service.

Website: [www.grangerwasteservices.com](http://www.grangerwasteservices.com)

Customer information and support, as well as a quick and convenient way for customers to contact us and order additional services.

Customer Service: available Monday–Friday, 8 a.m. to 5 p.m.

Toll-free at 1-888-947-2643

Email at [info@grangernet.com](mailto:info@grangernet.com)

Communication to customers

Social Media: information through Facebook.

Email: information to customers who provide their email address.



# PUBLIC EDUCATION AND OUTREACH

## Active in our communities we service

Trucks in local parades

Captain Curby at events

Civic, professional and school groups are invited to learn more about waste and recycling through tours, presentations and other educational opportunities





# CURRENT RESIDENTIAL SERVICE DETAILS



- **Weekly trash service with a \*96-gallon or 65-gallon cart**

\*Additional 3 trash bags outside of the cart

- **Bag Tag trash service on an as needed service**
- **Every Other Week recycling service with 96-gallon cart**
- **Bulk item**

\*One free per month.

# CITY OF LESLIE MUNICIPAL SERVICE DETAILS



## CITY OF LESLIE OFFICES

1 – 8YD FEL 1x/WEEK

## CITY OF LESLIE WASTEWATER

2 – 2YD FEL 1x/WEEK

## CITY OF LESLIE DPW

1 – 8YD FEL 1x/WEEK

## 2 - CITY OF LESLIE CLEANUP

2 – REL trucks each cleanup

\$5,025 – 2021 Value

**Value of Services \$11,510 annually**

# THANK YOU!

SCOTT TRUMAN  
DIRECTOR OF SALES  
Granger Waste Services  
D 517-371-9749  
C 517-388-3858

struman@grangernet.com  
[www.grangerwasteservices.com](http://www.grangerwasteservices.com)

JAMI ANDERSON  
MARKET DEVELOPMENT ADMINISTRATOR  
Granger Waste Services  
D 517-371-9722  
C 517-256-8114

janderson@grangernet.com  
[www.grangerwasteservices.com](http://www.grangerwasteservices.com)



**GRANGER**  
WASTE SERVICES



## Scope of Work – City of Leslie

### IT Services requirements:

Security Suite for all devices owned by the City: (Desktops, Laptops, Servers, Virtual Servers, Mobile Devices)

Antivirus – 13 – *Included in Price*

Web Content Filtration System – *Included in Price*

Backup Continuity Suite:

Servers, Virtual Servers & Critical Workstations: Backed up nightly – 2 Servers, 6 Workstations (to be named by City of Leslie) – *Included in Price*

Networking Equipment (Firewalls, Wireless, Switches): Backed up prior to any modification – *Included in Price*

1 Firewall – Backed up prior to any modification – *Included in Price*

Recoverability Suite:

Desktops / Laptops: 2 Day availability of replacement equipment (GSI will try to fulfill this requirement, however this will be dependent on the current supply chain constraints).

Equipment replacement cost is the responsibility of the City of Leslie – *Included in Price*

Servers / Virtual Servers: 4-hour response time for any failed equipment/service. Equipment replacement cost is the responsibility of the City of Leslie – *Included in Price*

Networking equipment: 4 hours or as quickly as possible depending on equipment needed. Equipment replacement cost is the responsibility of the City of Leslie – *Included in Price*

Service Availability:

US – Based helpdesk for hours of the City operations – Expected coverage period 7:30AM to 5:00PM, Monday – Friday. – *Included in Price*

After hours support (remote and/or onsite) at hourly rate – *Determined as after-hours support is needed*

Unlimited access to helpdesk and/or onsite support with no overage charges based on utilization (A fixed rate support program) – *Included in Price*

Managed Services:

Managed patching for City PCs/Servers – *Included in Price – Manufactures Operating Systems included (13 computing devices/2 servers)*

Monitoring of critical servers /PCs at City locations for failures – *Included in Price (2 servers and 13 computing devices)*

Monitoring of internet/phone services at City locations for failures – *Not included*

**MANAGED SERVICES PROPOSAL**      **NETWORK & INFORMATION TECHNOLOGY SUPPORT SERVICES**

Submitted To: City of Leslie

January 1, 2022

Submitted By: Gracon Services, Inc.

page 2

Ticketing system to track issues for City requests – *Included in Price*

Monthly reporting on security and backup items to be delivered to City's point of contact for proof of service rendering – *Included in Price*

**Business Services requirements:**

**Vendor Management:**

Assistance with selection, retention, accountability, and planning with all City technology vendors – *Included in Price*

Management of technology issues with any line of business (LOB) software, including: troubleshooting, documentation of issue, and management of vendor software cases. – *Included in Price*

**Budgeting Assistance:**

Management of IT Asset replacement and selection cycles- City should know what assets will be replaced in what year for a 5-year projection – *Included in Price*

Management of yearly IT Budget (Annual budget for amount that will be spent in IT for the upcoming year and projections for the next 4 years) – *Included in Price*

**License Management:**

Management of all software licensing, including renewals, assurance, and all other items provider should establish partnerships with any software providers necessary to be able to provide this assistance – *Included in Price*

Management of software audits by software vendors as needed – *Included in Price*

**Asset Management**

Inventory of all devices (Servers, PCs, Network Equipment, Peripherals) for the City that is kept up to date and provided on a yearly basis – *Included in Price*

Secured disposal of all retired City assets, including secure destruction of any City data on said devices – *Included in Price*

**IT Consulting:**

Pre-engineering for any/all projects (as able) that the City may be interested in pursuing, including bill material, scope of work, contractor selection, vendor selection, and project budget – *Included in Price*

Advice and counsel on appropriate actions for the City to pursue to meet its vision, mission, and goals – *Included in Price*

**Council/Board participation:**

IT provider should be ready, willing, and able to participate (as requested/required) in any City Council or Board meetings – *Included in Price*





**Pricing Structure – Managed Services**

**January 1, 2022 – December 31, 2022**

**12 Months**

**\$597.15 monthly**

**Pricing Includes:**

- Backup Continuity Suite –
  - Nightly Backup for **2 Servers & 6 workstations** (*to be named by City of Leslie*)
- Recoverability Suite –
  - Desktop/Laptop: 2-day availability of replacement equipment
  - Servers/Virtual Servers: 4-hour response time for any failed equipment/service.
  - Networking equipment: 4 hours or as quickly as possible depending on equipment needed.
- Security Suite –
  - Antivirus/Antispam for 13 City devices.
  - US – Based helpdesk for hour of City operations – expected coverage 7:30am To 5:00pm.
  - After hours support (remote and/or Onsite) at hourly rate.
  - Unlimited access to helpdesk and/or onsite support with no overage charges.
  - Support of any/all technology at City, GSI will act as the go-between for the City when issues arise to make sure all technology is operational.
- Managed Services –
  - Managed patching for all City PCs/Servers.
  - Monitoring of critical services/PCs at City locations
  - Ticketing system to track issues for City requests.
  - Monthly reporting on security and backup items delivered to City.
- Business Services Requirements –
  - Assistance with selection, retention, accountability and planning with City vendors.
  - Management of technology issues with any line of business software.
  - Management of IT Asset replacement and selection cycles – 5-year projection.
  - Management of yearly IT budget – 4-year projection.
  - Management of all software licensing (renewals, assurance, etc.)
  - Management of software audits by software vendors as needed.
  - Inventory of all City owned devices (servers, PCs, network equipment, peripherals).
  - Secured disposal of all retired assets, including secure destruction of data
  - Pre-engineering for any/all projects.
  - Advice and counsel on action for City to meet its vision, mission and goals.
  - Be ready, willing and able to participate in City Council Meetings.

*GSI reserves the right to modify the monthly rates based upon an increase in users, workstations and increased responsibilities due to changes in the IT environment within the City of Leslie during the course of the selected agreement.*

\_\_\_\_\_  
**Signature of Acceptance**

\_\_\_\_\_  
**Date**



## Bid Summary for Eight (8) acre parcel sale in Business Park

Parcel # 33-17-14-27-176-011

| Name            | Amount Bid | Business Plan Included | Proof of Funds Verified | Loan Pre-Approval Amt |
|-----------------|------------|------------------------|-------------------------|-----------------------|
| Theracanna, LLC | \$ 400,000 | yes                    | \$ 750,000              | \$ 1,620,000          |
| Kevin Murad     | \$ 602,000 | sort of                | no                      | no                    |

12/1/2021

**RE: Purchase of Real Property**  
**Located at V/L Rice, Leslie, MI 49251, Parcel No. 33-17-14-27-176-011**

**ATTN: CITY OF LESLIE, CITY COUNCIL**  
602 W. Bellevue Street  
Leslie, MI 49251

Attached is our offer to purchase. It is the goal of our group to develop the land and to commence operations within one year from the sale. Our team brings various skills to this project from property development thru cannabis growing and production. Our investors are experienced in the commercial cannabis space and understand the development costs. We sincerely hope to become an asset to the City of Leslie and the local community. We are committed to creating high-paying jobs and employing local labor and contractors whenever possible.

This is a wonderful opportunity for our team, and we thank you for your time and consideration of our offer. We look forward to partnering with you!

Sincerely,

A handwritten signature in black ink, appearing to read "L. Coxon", written in a cursive style.

**Leslie Coxon**  
Representative Member  
Theracanna LLC  
Theracanna Medical Cannabis

# Proposed Plan

I plan to build on the first 4 acres (3) 12,000 square foot buildings to accommodate a class B commercial Grow Facility. I am a structural Engineer by trade and education, so I understand what it takes to develop a facility like this.

I will complete the project in three phases,

**A). Phase One:** The first phase will be to build a 12,000 sf building within the first year of acquisition. It will consist of 1000 plant count and will generate a income of \$1,800,000 per year. It will create jobs for the residents of Leslie MI.

**B). Phase Two:** The second year I will build another 12,000 sf building and repeat the same as above.

**C). Phase Three :** The Third year of operations build another 12,000 sf building.

This will complete my first phase of the 4 acres. At this point we will evaluate to determine the market needs .

## **The Second 4 acres**

We would like to build a processing center ,Dispensary, and other cannabis related businesses to utilize the total 8 acres for the purpose of developing and processing Cannabis.



**CITY OF LESLIE, MICHIGAN**

**COMPETITIVE SEALED BID**

LABELED: "Purchase of Real Property"  
Located at V/L Rice, Leslie, MI 49251, Parcel No. 33-17-14-27-176-011

**DOCUMENTS ARE DUE TO THE CITY MANAGER PRIOR TO:  
12:00 PM, WEDNESDAY, DECEMBER 1, 2021**

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ONE ORIGINAL AND ONE COPY OF BID REQUIRED**

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online from the City web site at [www.cityofleslie.org](http://www.cityofleslie.org)

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SUE MONTENEGRO, CITY MANAGER  
602 W. Bellevue Street  
Leslie, MI 49251

**Mail Delivery:**  
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SUE MONTENEGRO, CITY MANAGER  
PO Box 496  
Leslie, MI 49251

FOR ADDITIONAL INFORMATION CONCERNING THIS BID; PLEASE CONTACT  
SUE MONTENEGRO AT (517) 589-8236.

**PUBLIC NOTICE**

**REQUEST FOR SEALED BIDS**

**LABELED: "PURCHASE OF REAL PROPERTY"**

**LOCATED AT Located at Rice, Leslie, MI 49251, Parcel No. 33-17-14-27-176-011**

The City of Leslie (the "City") is accepting sealed bids for the Purchase of City-owned real property described below (the "Property"). The City will consider bids offering cash, readily available and/or certified funds. No late, emailed or faxed bids will be accepted. **The receipt of responses does not require the City to accept any bid, enter into a Purchase Agreement, or to complete a sale.** The City is not required to accept any particular bid, regardless of its terms, and has the absolute right and discretion to reject all bids. Additionally, the City reserves the right to waive insignificant and administrative errors found in any bid.

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**Description/Location:** Approximately 8.3046 acres of vacant land commonly known as V/L Rice, Leslie, MI 49251 located in the City of Leslie Business Park and bearing Tax Parcel No. 33-17-14-27-176-011.

A survey depicting the location and with the full legal description is attached. The property is zoned M1 Industrial. This property is eligible for establishment of a cannabis-related business. The property is in the City Limits and subject to the terms and conditions of the Protective Covenants of the Leslie Business Park, all ordinances, rules, regulations and laws of the City, County and State of Michigan, and other applicable jurisdictions and authorities.

**Conditions of the Sale:**

- A definitive Purchase Agreement will be presented to and signed by the successful bidder and the City.
- The property is being sold "as is, where is, with all faults", and subject to all existing easements of and restrictions of record, and is further subject to the terms and conditions of the Protective Covenants of the Leslie Business Park, including but not limited to the prohibition against any retail sales of any kind to the public from any use or business conducted on the Property, and the covenant deed conveying title to the property shall contain a statement to such affect.
- The property is further being sold subject to the following conditions that shall be stated in the covenant deed conveying title to the property: The Purchaser shall begin

construction of approved buildings upon the Property building site no later than twelve (12) months from the date of the Closing and all construction shall be completed within twenty-four (24) months after the start of construction. If construction has not begun or has not been completed within the time limits specified herein, the City of Leslie, its successors or assigns may in its absolute discretion extend the completion time in writing. The City of Leslie shall also retain the option, which shall survive closing, of refunding the Purchase Price and taking possession of the land if actual physical construction on the Property pursuant to a building permit does not begin in a timely manner. At the time of such refund of the Purchase Price, the Purchaser shall execute and deliver to the City of Leslie a good and sufficient covenant deed to re-convey the property to the City. If Purchaser fails to re-convey the property within ten (10) days following written demand and tender of the refund, then the City may file a claim of interest with the Ingham County Register of Deeds and Purchaser shall be responsible for any and all costs incurred by the City, including actual attorney fees sustained in regaining possession of and title to the property.

- Bidder/Purchaser shall have up to 45 days of entry into the Purchase Agreement to complete inspections and due diligence.
- Closing on the Property must occur within 75 days of entry into the Purchase Agreement.
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- All closing costs shall be paid by Bidder/Purchaser.
- For construction, remodeling or updating of the building on the Property, Purchaser agrees to comply with all City zoning, building and permitting regulations.

**Earnest Money Deposit:** The successful Bidder shall deposit the sum of Five percent (5%) of the Purchase Price and enter into an earnest money escrow agreement with a title company on terms acceptable to the City at the time the Purchase Agreement is entered into.

**Minimum Bid Amount:** A minimum bid of at least **Two Hundred Ninety Thousand Six Hundred Sixty-One and 00/100 Dollars (\$290,661.00)** has been set relative to fair market value. Selection will be made on basis of the bid, the proposed use and any other financial considerations that is determined to be in the best interests of the City. In the event the selected bidder should default or fail to close on the purchase the Property as required in the earnest money escrow agreement or Purchase Agreement, the City may contact any or all unsuccessful bidders without further notice or publication being required. The City is not required to accept any bid or to complete the sale of the Property unless and until it enters into the Purchase Agreement and then the City's obligations will be subject to the terms and conditions of the Purchase Agreement. The City reserves the right to reject any or all bids. Additionally, the City reserves the right to waive insignificant and administrative errors found in any bid. The City reserves the right to reject a bid if it is found that collusion exists among bidders. In addition, if a

Bidder submits two (2) or more bids on the same Property, the City will automatically reject the lower bid(s).

**Certification of Financial Ability to Pay Purchase Price:** Certification of financial ability to pay the offered purchase price is required on the bid form.

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**Costs and Expenses of Bidders:** The City accepts no liability under any circumstances for any costs or expenses incurred by bidders in making a bid, visiting and evaluating the properties, attending any meetings or interviews, participating in negotiations of the agreement, or in acquiring information, clarifying or responding to any condition, request, or standard contained in this request for sealed bids. Each bidder who participates in this bidding process does so at its own expense and risk and agrees that the City shall not reimburse any costs incurred during this process, whether or not any award results from the solicitation.

**INDEMNIFICATION:** Bidder does hereby agree to waive all claims, release, indemnify, defend and hold harmless the City and all of its officials, officers, agents and employees, in both their official and individual capacities, from and against any and all liability, claims, losses, damages, suits, demands or causes of action including all expenses of litigation and/or settlement, court costs and attorney fees which may arise by reason of injury to or death of any person or for loss of, damage to, or loss of use of any property occasioned by error, omission, or negligent act of bidder, his officers, agents, employees, subcontractors, invitees or another person, or for any claim, loss damage, suits, demand or cause of action relating to the bid, award, negotiation, or selection of bidder arising out of or in connection with this request for sealed bids, and bidder will at his or her own cost and expense defend and protect the City from any and all such claims and demands.

*Bidder does hereby agree to waive all claims, release, indemnify, defend and hold harmless the City and all of its officials, officers, agents and employees, in both their public and private capacities, from and against any and all claims, losses, damages, suits, demands or causes of action, and liability of every kind including all expenses of litigation and/or settlement, court costs and attorney fees for injury or death of any person or for loss of, damages to, or loss of use of any property occasioned by error, omission, or negligent act of the City, its officers, agents, employees, subcontractors, invitees or any other person, or for any claim, loss, damage, suit, demand or cause of action relating to the bid, award, negotiation, or selection of bidder arising out of or in connection with this request for sealed bids, and bidder will at his or her own cost and expense defend and protect the City from any and all such claims and demands. Such indemnity shall apply whether the claims, losses, damages, suits, demands or causes of action arise in whole or in part from the negligence of the City, its officers, officials, agents or employees. It is the express intention that the indemnity provided for in this paragraph is indemnity by the bidder to indemnify and protect the City from the consequences of the City's own negligence, whether that negligence is a sole or concurring cause of the injury, death or damage.*

*In any and all claims against any party indemnified hereunder by bidder, any agent, officer, member, subcontractors, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation herein provided shall not be limited in any way by any limitation on the amount or type of damages, compensation or benefits payable by or for bidder or any subcontractors under workman's compensation or other employee benefits act. By submission of a response to this request for sealed bids, bidder agrees that it shall be bound by the indemnification and remedy provisions of this request for sealed bids. If any liability claims, losses, damages, suits, demands or causes of action arise out of this request for sealed bids, the City may seek payment of any expenses incurred in defense, settlement, or payment of any judgments, costs, fees, charges, expenses, or any expenditure necessary due to the liability, claims, losses, damages, suits, demands or causes of action that arises out of this request for sealed bids from the bid security provided by bidder pursuant to this request for sealed bids.*

**Withdrawing of Bid:** Bids may be withdrawn any time prior to the official opening; a request for the non-consideration of bids must be made in writing to the City Manager or City Clerk, and received prior to the time set for opening bids. The bidder warrants and guarantees that his/her bid has been carefully reviewed and checked and that it is in all things true and accurate and free of mistakes.

**Assignment:** The successful bidder may not assign its rights and duties in the event it is selected for award of sale without the written consent of the Mayor. Such consent shall not relieve the assignor of liability in the event of default by his/her assignee.

**Governing Law and Venue:** The construction and validity of the Purchase Agreement shall be governed by the laws of the State of Michigan. Venue for any legal action commenced hereunder shall be in a court of appropriate jurisdiction in Ingham County, Michigan.

**Sovereign Immunity:** Nothing in this request for sealed bids is intended to or shall have the effect of waiving any privileges or immunities afforded the City under Michigan Law, including but not limited to, sovereign immunity or official immunity and it is expressly agreed that the City reserves such privileges.



**Bidder's Representation:**

By submitting its bid, Bidder represents that:

- a. Bidder has read and understands this solicitation;
- b. Bidder's bid is made in accordance with this solicitation;
- c. Bidder's bid is based upon the information set forth in this solicitation; and
- d. Bidder accepts the terms and conditions stated in this request for sealed bids and on the Bid form.

[Remainder of page left intentionally blank]



**CITY OF LESLIE, MICHIGAN**  
**BID FORM**  
Purchase of Real Property

| Description   | Amount Bid          |
|---|---------------------|
| <b>See Attached for Legal Description</b><br>Tax Parcel # 33-17-14-27-176-011<br>more commonly known as<br>V/L Rice, Leslie, MI 49251 | 400,000<br>\$ _____ |

**Check One:**

Bidder is not represented by a broker or real estate agent.

Bidder is represented by the following broker or real estate agent:

Name: Todd Harris (Harvest Homes Realty LLC)

Address: 26929 Plymouth Road Redford MI 48239

License No.: 6506046128

Telephone Number: 313 694-3999 Fax: 313 694-3993

E-mail Address: todd@harvesthomesrealtyteam.com

**INCLUDE WITH THIS BID FORM A BRIEF SUMMARY OF YOUR INTENDED USE OF THE PROPERTY, VERIFICATION AND SOURCE OF FUNDS, AND ANY OTHER DOCUMENTS/INFORMATION YOU WISH TO BE CONSIDERED.**

LC





Paramount Residential Mortgage Group, Inc.

11-21-21

PRMG Inc.  
1420 N Rochester Rd  
Rochester, MI 48307

THERACANNA LLC  
30642 SUDBURY  
FARMINGTON HILLS MI 48331

**You are pre-approved!**

Please contact me with any questions.

Devina Goldsmith  
Loan Officer  
Telephone: (734) 239.5388  
DGGoldsmith@prmg.net  
NMLS# 1903487

Dear LESLIE,

**Congratulations!** PRMG has pre-approved you for a mortgage loan with the following terms and conditions:

|                        |                                     |
|------------------------|-------------------------------------|
| <b>Property Value:</b> | <b>\$1,800,000.00</b>               |
| <b>Loan Amount:</b>    | <b>\$1,620,000.00</b>               |
| <b>Loan Type:</b>      | <b>Conventional - 20 Year Fixed</b> |

This conditional pre-approval is subject to receipt of the following document requirements and guidelines in accordance with PRMG's policies and those of its investors:

1. A fully executed Sales Contract
2. The subject property meeting valuation, condition and marketability requirements
3. No material changes in your creditworthiness and financial condition

Upon receipt of your complete application, a loan processor will be in touch to welcome you to our company and request specific documents required to complete the processing of your loan. Your prompt return of all documents will expedite your final loan approval.

Should you have any questions regarding this conditional qualification, please do not hesitate to contact me. We look forward to working with you to successfully close your new home loan.

In Kindness,

Devina Goldsmith  
Loan Officer  
734.239.5388  
[DGGoldsmith@prmg.net](mailto:DGGoldsmith@prmg.net)

*Since 2001, Paramount Residential Mortgage Group Inc. (PRMG) continues to be a leading lender in the mortgage industry. As a privately held mortgage banker and residential home lender, PRMG has successfully helped many borrowers purchase and refinance their homes throughout the United States. Our goal is to provide customers with innovative products, cutting edge technology and industry-leading customer service. When we first opened our doors, we had a staff of 3 individuals dedicated and committed to helping us grow the company. Today PRMG employs over 1,700 employees and has close to 150 branches throughout the United States. PRMG is known for its unique "company culture". Our work environment is corporate-casual and comprised of highly motivated and knowledgeable business professionals with a team spirit and strong core values that transcend thought the company.*



A-Mac Financial Services P.C.  
Embry M Webb  
15914 W. McNichols Road  
Detroit, MI 48235-3544

Theracanna, LLC  
30642 Sudbury Ct.  
Farmington Hills, MI 48331

November 23, 2021

RE: Attestation Letter

This letter is written to attest that our office represents Theracanna, LLC as the Accountants as well as Financial Advisors.

This letter further certifies that as of date hereof documentation has been reviewed and certified that, Theracanna, LLC has a current cash balance in excess of \$750,000.00.

This engagement is to assist Theracanna, LLC in obtaining a State of Michigan operating license for one Grower: Class B license by meeting the minimum capitalization requirements as set forth in Rule 11 in the Marijuana License Rule Set (R 420.11).

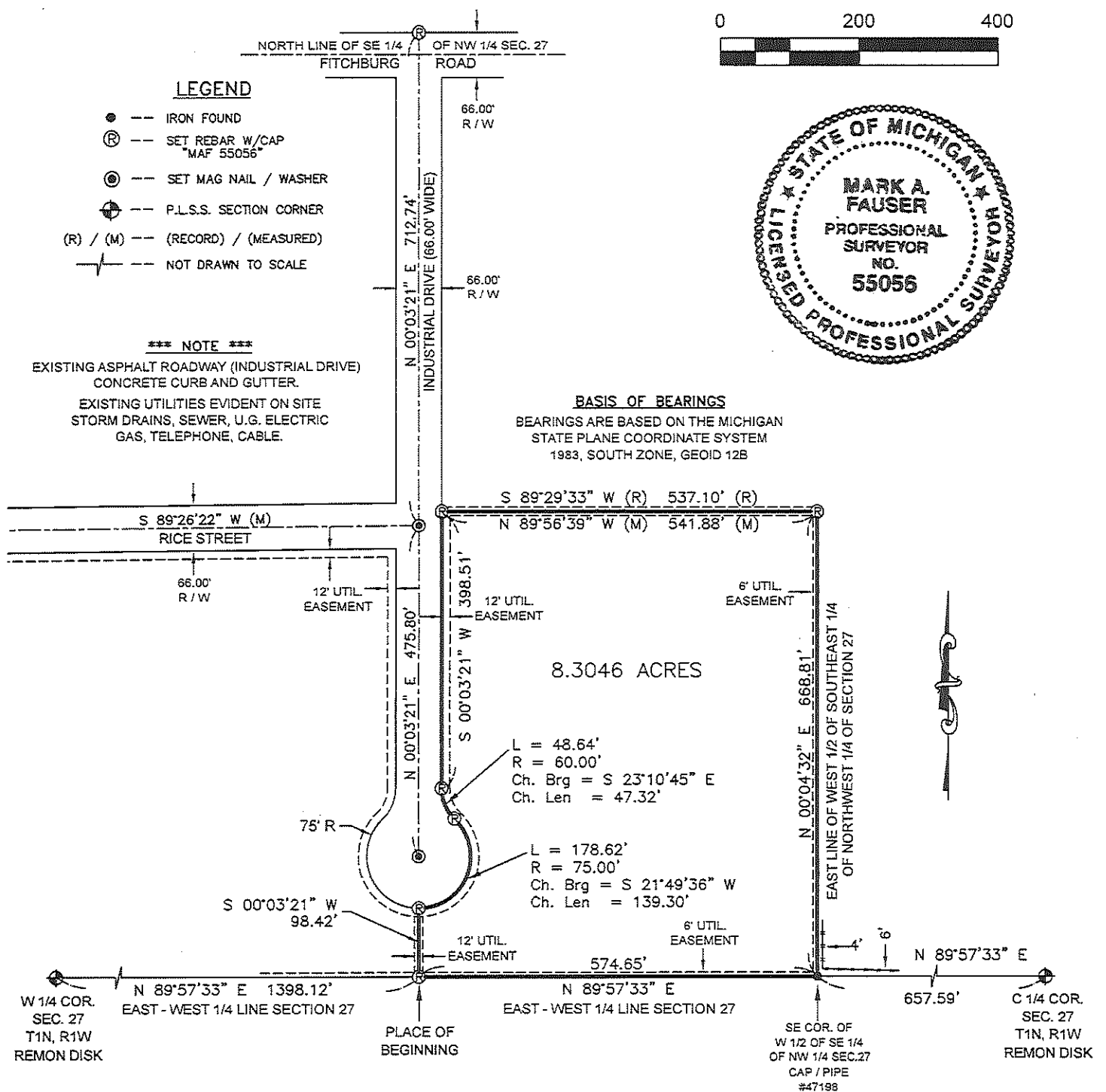
Should you have any additional questions or concerns, please do not hesitate to contact me directly at 313.272.2280 ext 111 or via email at [embry@amacfinancial.com](mailto:embry@amacfinancial.com)

A handwritten signature in black ink, appearing to read 'Embry M Webb', is positioned above the typed name and license number.

Embry M Webb  
License #P00218870

**CERTIFICATE OF SURVEY**  
 PART OF THE SOUTH 1/2 OF THE  
 NORTHWEST 1/4, SEC. 27, T1N, R1W  
 CITY OF LESLIE, INGHAM CO., MI.

Exhibit A



DWG. NAME: INDUSTRIAL PARK.DWG

|                     |
|---------------------|
| JOB# : 18 09. 003   |
| DRAWN : M.A. FAUSER |
| DATE : 09- 17 -18   |
| SCALE : 1" = 200'   |
| PAGE : 1 OF 1       |

|   |                  |
|---|------------------|
| FAUSER LAND SURVEYING, L.L.C.   |                  |
| 2756 W. Kinneville Rd.  | Leslie, MI 49251 |
| I HEREBY CERTIFY THAT I HAVE SURVEYED THE PARCEL OF LAND AS ABOVE SHOWN OR DESCRIBED ON 09- 17 -2018 AND THAT THE RATIO OF CLOSURE ON THE UNADJUSTED FIELD OBSERVATIONS WAS 1: 5,000 OR BETTER AND THAT THIS SURVEY COMPLIES WITH ALL THE REQUIREMENTS OF P.A. 132 OF 1970, AS AMENDED. |                  |

*Mark A. Fauser*  
 PROFESSIONAL SURVEYOR

To Whomever This May Concern:

This letter is to give a brief overview of the operations that would be taking place in the # acre parcel of land located in the City of Leslie.

We will be growing and processing cannabis. We will have several different buildings dedicated to the creation of different cannabis related products, including but not limited to: concentrates, edibles, pre-packed flower, and pre-rolls.

Sincerely,  
Kevin Murad



**CITY OF LESLIE, MICHIGAN**

**COMPETITIVE SEALED BID**

LABELED: "Purchase of Real Property"  
Located at V/L Rice, Leslie, MI 49251, Parcel No. 33-17-14-27-176-011

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## **PUBLIC NOTICE**

### **REQUEST FOR SEALED BIDS LABELED: "PURCHASE OF REAL PROPERTY" LOCATED AT Located at Rice, Leslie, MI 49251, Parcel No. 33-17-14-27-176-011**

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**Information Provided by City:** Information included in or provided with this request for sealed bids is provided solely for the convenience of the bidders. WHILE THIS INFORMATION IS BELIEVED TO BE ACCURATE, NO REPRESENTATION OR WARRANTY OF ANY KIND IS MADE BY THE CITY AS TO THE ACCURACY OR COMPLETENESS OF THE INFORMATION INCLUDED IN OR PROVIDED WITH THIS REQUEST FOR SEALED BIDS. Bidders are solely responsible for conducting such independent due diligence investigations as may be necessary for the preparation of bids. The City and its employees, consultants, agents, and advisors are not and will not be responsible for the completeness or accuracy of any information distributed or made available, orally or in writing, during this bidding process.

**Costs and Expenses of Bidders:** The City accepts no liability under any circumstances for any costs or expenses incurred by bidders in making a bid, visiting and evaluating the properties, attending any meetings or interviews, participating in negotiations of the agreement, or in acquiring information, clarifying or responding to any condition, request, or standard contained in this request for sealed bids. Each bidder who participates in this bidding process does so at its own expense and risk and agrees that the City shall not reimburse any costs incurred during this process, whether or not any award results from the solicitation.

**INDEMNIFICATION:** Bidder does hereby agree to waive all claims, release, indemnify, defend and hold harmless the City and all of its officials, officers, agents and employees, in both their official and individual capacities, from and against any and all liability, claims, losses, damages, suits, demands or causes of action including all expenses of litigation and/or settlement, court costs and attorney fees which may arise by reason of injury to or death of any person or for loss of, damage to, or loss of use of any property occasioned by error, omission, or negligent act of bidder, his officers, agents, employees, subcontractors, invitees or another person, or for any claim, loss damage, suits, demand or cause of action relating to the bid, award, negotiation, or selection of bidder arising out of or in connection with this request for sealed bids, and bidder will at his or her own cost and expense defend and protect the City from any and all such claims and demands.

*Bidder does hereby agree to waive all claims, release, indemnify, defend and hold harmless the City and all of its officials, officers, agents and employees, in both their public and private capacities, from and against any and all claims, losses, damages, suits, demands or causes of action, and liability of every kind including all expenses of litigation and/or settlement, court costs and attorney fees for injury or death of any person or for loss of, damages to, or loss of use of any property occasioned by error, omission, or negligent act of the City, its officers, agents, employees, subcontractors, invitees or any other person, or for any claim, loss, damage, suit, demand or cause of action relating to the bid, award, negotiation, or selection of bidder arising out of or in connection with this request for sealed bids, and bidder will at his or her own cost and expense defend and protect the City from any and all such claims and demands. Such indemnity shall apply whether the claims, losses, damages, suits, demands or causes of action arise in whole or in part from the negligence of the City, its officers, officials, agents or employees. It is the express intention that the indemnity provided for in this paragraph is indemnity by the bidder to indemnify and protect the City from the consequences of the City's own negligence, whether that negligence is a sole or concurring cause of the injury, death or damage.*

*In any and all claims against any party indemnified hereunder by bidder, any agent, officer, member, subcontractors, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation herein provided shall not be limited in any way by any limitation on the amount or type of damages, compensation or benefits payable by or for bidder or any subcontractors under workman's compensation or other employee benefits act. By submission of a response to this request for sealed bids, bidder agrees that it shall be bound by the indemnification and remedy provisions of this request for sealed bids. If any liability claims, losses, damages, suits, demands or causes of action arise out of this request for sealed bids, the City may seek payment of any expenses incurred in defense, settlement, or payment of any judgments, costs, fees, charges, expenses, or any expenditure necessary due to the liability, claims, losses, damages, suits, demands or causes of action that arises out of this request for sealed bids from the bid security provided by bidder pursuant to this request for sealed bids.*

**Withdrawing of Bid:** Bids may be withdrawn any time prior to the official opening; a request for the non-consideration of bids must be made in writing to the City Manager or City Clerk, and received prior to the time set for opening bids. The bidder warrants and guarantees that his/her bid has been carefully reviewed and checked and that it is in all things true and accurate and free of mistakes.

**Assignment:** The successful bidder may not assign its rights and duties in the event it is selected for award of sale without the written consent of the Mayor. Such consent shall not relieve the assignor of liability in the event of default by his/her assignee.

**Governing Law and Venue:** The construction and validity of the Purchase Agreement shall be governed by the laws of the State of Michigan. Venue for any legal action commenced hereunder shall be in a court of appropriate jurisdiction in Ingham County, Michigan.

**Sovereign Immunity:** Nothing in this request for sealed bids is intended to or shall have the effect of waiving any privileges or immunities afforded the City under Michigan Law, including but not limited to, sovereign immunity or official immunity and it is expressly agreed that the City reserves such privileges.

**Bidder's Representation:**

By submitting its bid, Bidder represents that:

- a. Bidder has read and understands this solicitation;
- b. Bidder's bid is made in accordance with this solicitation;
- c. Bidder's bid is based upon the information set forth in this solicitation; and
- d. Bidder accepts the terms and conditions stated in this request for sealed bids and on the Bid form.

[Remainder of page left intentionally blank]

**CERTIFICATIONS:**

**Initial:** KM The undersigned certifies that the bid prices contained in this bid have been carefully reviewed and are submitted as correct and final. Further, Bidder further certifies that it has the Cash or Pre-approved credit to pay the purchase price offered in cash or readily available funds. **A VERIFICATION AND SOURCE OF FUNDS MUST BE ATTACHED TO THE BID.**

**Initial:** KM I hereby certify that the foregoing bid has not been prepared in collusion with any other bidder prior to the official opening of this bid. Further, I certify that the bidder is not now, nor has been for the past 6 months, directly or indirectly involved in any activity or agreement to control the price of the Property, or to influence any person/persons to bid or not bid thereon.

**Initial:** KM I hereby acknowledge that the receipt of bid responses does not require the City to accept any bid, enter into any Purchase Agreement or to complete a sale or exchange of the Property. Further, any and all bids may be rejected by the City without any recourse by the undersigned.

**Initial:** KM I hereby certify that if I am signing on behalf of an entity as Bidder, that I am duly authorized and empowered to execute this Bid on behalf of the entity whom I represent.

Name of Bidder: Kevin Murad  
Address of Bidder: 7684 Watford Dr West Bloomfield, MI 48322  
Telephone Number: 248-930-3849 Fax: \_\_\_\_\_  
E-mail Address: Kevinmurad@yahoo.com  
By: Kevin Murad Title: Partner / Owner  
Federal ID#/Social Security Number: 368-19-8094  
Signature: [Handwritten Signature]

STATE OF MICHIGAN)

)ss

COUNTY OF Jackson)

BEFORE ME, the undersigned, on this day personally appeared Kevin Murad, known to me to be the person whose name is subscribed to the foregoing instrument, and ACKNOWLEDGED to me that she/he executed the same for the purposes and consideration therein expressed. GIVEN UNDER MY HAND AND SEAL OF OFFICE, this 30 day of Nov, 2021.

[Handwritten Signature]  
\_\_\_\_\_  
Jackson, County, State of Michigan  
My Commission Expires: 10/3/2027  
Acting in Jackson, County

Jackson



**CITY OF LESLIE, MICHIGAN**  
**BID FORM**  
Purchase of Real Property

| Description   | Amount Bid        |
|---|-------------------|
| See <b>Attached for Legal Description</b><br>Tax Parcel # 33-17-14-27-176-011<br>more commonly known as<br>V/L Rice, Leslie, MI 49251 | \$ <u>602,000</u> |

**Check One:**

Bidder is not represented by a broker or real estate agent.

Bidder is represented by the following broker or real estate agent:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

License No.: \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Fax: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

**INCLUDE WITH THIS BID FORM A BRIEF SUMMARY OF YOUR INTENDED USE OF THE PROPERTY, VERIFICATION AND SOURCE OF FUNDS, AND ANY OTHER DOCUMENTS/INFORMATION YOU WISH TO BE CONSIDERED.**

12:58

5G 


Menu

 Hanmi Bank

More

## ACCOUNTS



Business Regular Checking \*\*\*989   
Available Balance **\$877,657.00**  
Transactions Pending





**WELLS FARGO**

# PORTFOLIO CHECKING

Account ...0990

Routing Numbers



Transfer Money



Deposit Check



Send Money



View Benefits

Available balance

**\$665,203.43**

Show more detail

**Transactions** Deposits Check

### Pending Transactions

No pending transactions to view.

### Posted Transactions

Posting Date

**08/23/21**

Ending Daily Balance

**\$665,203.43**

CHECK # 252



3/21

**\$250.00**

ATM ACCESS FEE REIMBURSEMENT



Accounts



Transfer



Zelle®



Deposit



Menu

# CITY OF LESLIE

## RESOLUTION NO. 2021-18

### A RESOLUTION AUTHORIZING THE INCREASE OF SEWER RATES EFFECTIVE JANUARY 1, 2022

**WHEREAS**, the Leslie City Council has reviewed a rate analysis by Baker Tilley at a meeting held December 15, 2021 for the purpose of re-evaluating and revising sewer rates; and

**WHEREAS**, the City of Leslie has the inherent authority, under Section 16.5 of the City Charter to revise public utility charges by resolution.

**WHEREAS**, the current sewer rates are not enough to cover current debt obligations and operations and maintenance needs; and

**WHEREAS**, the City Council will need to raise rates again in the future for the upcoming Wastewater Treatment Plant renovation project.

**NOW, THEREFORE, BE IT RESOLVED**, that the sewer rates for the City of Leslie be set as follows effective January 1, 2022:

| <b>Quarterly Ready to Serve Sewer Charge</b> |           |
|--|-----------|
| 5/8 inch                                     | \$61.75   |
| 1-1/2 inch                                   | \$209.61  |
| 2 inch                                       | \$375.83  |
| 3 inch                                       | \$845.59  |
| 4 inch                                       | \$1503.27 |
|  |           |
| Sewer usage per 1,000 gallons                | \$9.00    |

**BE IT FURTHER RESOLVED**, that the City of Leslie will continue to review and adjust water and sewer rates if needed on an annual basis provided for in Section 86-293 of the Leslie City Code of Ordinances.

**CITY OF LESLIE (MICHIGAN) SEWER FUND**

**COMPARATIVE STATEMENT OF NET POSITION**

|   | As of                         |                               |                               |
|---|-------------------------------|-------------------------------|-------------------------------|
|   | <u>6/30/2018</u>              | <u>6/30/2019</u>              | <u>6/30/2020</u>              |
|   | (-----Per Audit-----)         |                               |                               |
| <b>Assets</b>                                   |                               |                               |                               |
| Current assets:                                 |                               |                               |                               |
| Cash  | \$501,637                     | \$117,873                     | \$28,385                      |
| Restricted cash                                 | 130,835                       | 151,802                       | 172,694                       |
| Accounts receivable                             | 84,645                        | 79,704                        | 94,530                        |
| Prepaid expenses                                | 4,188                         | 4,514                         | 5,000                         |
| Total current assets                            | <u>721,305</u>                | <u>353,893</u>                | <u>300,609</u>                |
| Property, plant and equipment:                  |                               |                               |                               |
| Land  | 3,060                         | 3,060                         | 3,060                         |
| Plant and equipment                             | 5,347,556                     | 5,784,761                     | 5,879,843                     |
|   | <u>5,350,616</u>              | <u>5,787,821</u>              | <u>5,882,903</u>              |
| Less: accumulated depreciation                  | <u>(2,708,634)</u>            | <u>(2,811,848)</u>            | <u>(2,929,212)</u>            |
| Total property, plant and equipment             | <u>2,641,982</u>              | <u>2,975,973</u>              | <u>2,953,691</u>              |
| <br>Total Assets                                | <br><u><u>\$3,363,287</u></u> | <br><u><u>\$3,329,866</u></u> | <br><u><u>\$3,254,300</u></u> |
| <b>Liabilities</b>                              |                               |                               |                               |
| Current liabilities:                            |                               |                               |                               |
| Accounts payable                                | <u>\$9,234</u>                | <u>\$98,661</u>               | <u>\$29,419</u>               |
| Accrued expenses                                | -                             | 592                           | -                             |
| Accrued interest                                | 5,908                         | 5,798                         | 5,683                         |
| Current portion of bonds payable                | <u>24,000</u>                 | <u>25,000</u>                 | <u>26,000</u>                 |
| Total current liabilities                       | <u>39,142</u>                 | <u>130,051</u>                | <u>61,102</u>                 |
| Noncurrent liabilities:                         |                               |                               |                               |
| Bonds payable                                   | <u>1,265,000</u>              | <u>1,240,000</u>              | <u>1,214,000</u>              |
| <br>Total Liabilities                           | <br><u>1,304,142</u>          | <br><u>1,370,051</u>          | <br><u>1,275,102</u>          |
| <b>Net Position</b>                             |                               |                               |                               |
| Invested in capital assets, net of related debt | 1,352,982                     | 1,710,973                     | 1,713,691                     |
| Restricted                                      | 124,927                       | 146,004                       | 167,011                       |
| Unrestricted                                    | <u>581,236</u>                | <u>102,838</u>                | <u>98,496</u>                 |
| <br>Total Net Position                          | <br><u>2,059,145</u>          | <br><u>1,959,815</u>          | <br><u>1,979,198</u>          |
| <br>Total Liabilities and Net Position          | <br><u><u>\$3,363,287</u></u> | <br><u><u>\$3,329,866</u></u> | <br><u><u>\$3,254,300</u></u> |

**CITY OF LESLIE (MICHIGAN) SEWER FUND**

**COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

|  | <b>Fiscal Year Ended</b> |                    |                    |
|--|--------------------------|--------------------|--------------------|
|  | <b>6/30/2018</b>         | <b>6/30/2019</b>   | <b>6/30/2020</b>   |
|  | (-----Per Audit-----)    |                    |                    |
| <b>Operating Revenues</b>                |                          |                    |                    |
| Charges for services                     | \$383,310                | \$386,346          | \$362,257          |
| Rental income                            | (8,390)                  | 8,390              | 20,779             |
| Tap-in and turn-on fees                  | 6,060                    | 80                 | 1,720              |
| Penalties                                | 8,173                    | 8,325              | 7,457              |
| Grants and contributions                 | 16,657                   | 20,347             | -                  |
|  | <hr/>                    | <hr/>              | <hr/>              |
| Total operating revenues                 | 405,810                  | 423,488            | 392,213            |
|  | <hr/>                    | <hr/>              | <hr/>              |
| <b>Operating Expenses</b>                |                          |                    |                    |
| Operating expenses                       | 501,914                  | 497,835            | 555,718            |
|  | <hr/>                    | <hr/>              | <hr/>              |
| Net operating income (loss)              | (96,104)                 | (74,347)           | (163,505)          |
|  | <hr/>                    | <hr/>              | <hr/>              |
| <b>Non-operating Revenues (Expenses)</b> |                          |                    |                    |
| Interest income                          | 8,043                    | 10,355             | 2,684              |
| Interest expense                         | (35,998)                 | (35,338)           | (34,673)           |
| Gain (loss) on disposal of fixed assets  | -                        | -                  | -                  |
| Transfers in                             | -                        | -                  | 214,877            |
|  | <hr/>                    | <hr/>              | <hr/>              |
| Total non-operating revenues (expenses)  | (27,955)                 | (24,983)           | 182,888            |
|  | <hr/>                    | <hr/>              | <hr/>              |
| Net Income (Loss)                        | (124,059)                | (99,330)           | 19,383             |
|  | <hr/>                    | <hr/>              | <hr/>              |
| Net position, beginning of year          | 2,183,204                | 2,059,145          | 1,959,815          |
|  | <hr/>                    | <hr/>              | <hr/>              |
| Net position, end of year                | <u>\$2,059,145</u>       | <u>\$1,959,815</u> | <u>\$1,979,198</u> |

**CITY OF LESLIE (MICHIGAN) SEWER FUND**

**COMPARATIVE DETAIL OF OPERATING EXPENSES**

|                             | Fiscal Year Ended                      |                  |                  |                  | Test Year        | Multiplier       |      |
|-----------------------------|--|------------------|------------------|------------------|------------------|------------------|------|
|                             | 6/30/2019                              | 6/30/2020        | 6/30/2021        | 6/30/2022        |                  |                  |      |
|                             | -----Per Budget-----                   |                  |                  |                  |                  |                  |      |
| <b>Operating Expenses</b>   |  |                  |                  |                  |                  |                  |      |
| Dept 528 - Sewer Plant      |  |                  |                  |                  |                  |                  |      |
| 590-528-703.000             | Salaries/Wages                         | \$52,959         | \$77,765         | \$75,574         | \$90,000         | \$90,000         | 2.0% |
| 590-528-714.000             | FICA expense                           | 5,000            | 8,487            | 9,447            | 9,000            | 9,000            | 2.0% |
| 590-529-703.000             | Fringes                                | 8,629            | 4,000            | 6,439            | 8,629            | 8,629            | 2.0% |
| 590-529-714.000             | Supplies                               | 10,000           | 16,898           | 17,709           | 10,000           | 20,000           | 1.0% |
| 590-529-720.000             | Contracted services                    | 18,750           | 50,283           | 45,858           | 25,000           | 50,000           | 1.0% |
| 590-529-744.000             | Insurance                              | 6,386            | 6,517            | 6,361            | 6,300            | 6,300            | 1.0% |
| 590-529-810.000             | Utilities sewer plant                  | 50,000           | 45,465           | 60,244           | 30,000           | 60,000           | 1.0% |
| 590-529-912.000             | Equipment rental                       | 5,000            | 462              | 897              | 3,000            | 3,000            | 1.0% |
| 590-529-940.000             | Miscellaneous                          | 5,000            | 68               | -                | 1,000            | 1,000            | 1.0% |
| 590-529-959.000             | Training                               | 3,500            | 2,032            | 310              | 3,000            | 3,000            | 1.0% |
| 590-529-960.000             | Depreciation                           | -                | -                | -                | -                | -                | 0.0% |
| 590-529-970.000             | Capital expenditures                   | 200,000          | 37,925           | 40,745           | -                | -                | 0.0% |
|                             | <b>Total Sewer Plant expenses</b>      | <b>365,224</b>   | <b>249,902</b>   | <b>263,583</b>   | <b>185,929</b>   | <b>250,929</b>   |      |
| Dept 529 - Sewer Collection |  |                  |                  |                  |                  |                  |      |
| 590-529-703.000             | Salaries/Wages                         | 27,146           | 34,671           | 30,084           | 41,079           | 41,079           | 2.0% |
| 590-529-714.000             | FICA expense                           | 3,083            | 2,555            | 2,178            | 3,000            | 3,000            | 2.0% |
| 590-529-720.000             | Fringes                                | 13,332           | 17,878           | 19,184           | 13,000           | 20,000           | 2.0% |
| 590-529-744.000             | Supplies                               | 10,000           | 3,813            | 1,848            | 7,000            | 7,000            | 1.0% |
| 590-529-810.000             | Contracted services                    | 73,130           | 86,818           | 98,694           | 40,000           | 75,000           | 1.0% |
| 590-529-912.000             | Insurance                              | 2,060            | 772              | 625              | 1,000            | 1,000            | 1.0% |
| 590-529-940.000             | Equipment rental                       | 5,150            | 4,860            | -                | 3,500            | 3,500            | 1.0% |
| 590-529-959.000             | Miscellaneous                          | 515              | -                | -                | 500              | 500              | 1.0% |
| 590-529-960.000             | Training                               | 1,500            | 1,314            | -                | 1,500            | 1,500            | 1.0% |
| 590-529-968.000             | Depreciation                           | -                | -                | -                | - [1]            | -                | 0.0% |
| 591-536-970.000             | Capital expenditures                   | 100,000          | 5,772            | 3,353            | 15,000           | 15,000           | 0.0% |
|                             | <b>Total Sewer Collection expenses</b> | <b>235,916</b>   | <b>158,453</b>   | <b>155,965</b>   | <b>125,579</b>   | <b>167,579</b>   |      |
| Dept 558 - Administrative   |  |                  |                  |                  |                  |                  |      |
| 590-558-965.010             | Admin support                          | 30,000           | 30,000           | 30,000           | 32,500           | 32,500           | 0.0% |
| 590-558-993.011             | 2012 WWTP debt service -prin           | -                | -                | -                | - [2]            | -                | 0.0% |
| 590-558-995.000             | Interest on bond debt                  | -                | -                | -                | - [2]            | -                | 0.0% |
| 590-558-999.002             | Transfer to RRI - 2021 WWTP            | -                | -                | -                | -                | -                | 0.0% |
|                             | <b>Total Administrative expenses</b>   | <b>30,000</b>    | <b>30,000</b>    | <b>30,000</b>    | <b>32,500</b>    | <b>32,500</b>    |      |
|                             | <b>Total Operating Expenses</b>        | <b>\$631,140</b> | <b>\$438,356</b> | <b>\$449,548</b> | <b>\$344,008</b> | <b>\$451,008</b> |      |

[1] Depreciation is removed from this report as this study is performed on the cash basis.

[2] Debt payments are removed from this section of the report. This item is discussed later in the report.

**CITY OF LESLIE (MICHIGAN) SEWER FUND**

**SCHEDULE OF AMORTIZATION OF \$1,214,000 PRINCIPAL AMOUNT OUTSTANDING  
OF 2012 USDA REVENUE BONDS**

| Payment Date         | Principal Balance<br>(In Dollars) | Interest Rate<br>(%) | Debt Service |             |             | Fiscal Year<br>Total |
|----------------------|-----------------------------------|----------------------|--------------|-------------|-------------|----------------------|
|                      |                                   |                      | Principal    | Interest    | Total       |                      |
| -----In Dollars----- |                                   |                      |              |             |             |                      |
| 11/01/21             | \$1,214,000                       |                      |              | \$16,692.50 | \$16,692.50 |                      |
| 05/01/22             | 1,214,000                         | 2.750                | \$26,000     | 16,692.50   | 42,692.50   | \$59,385.00          |
| 11/01/22             | 1,188,000                         |                      |              | 16,335.00   | 16,335.00   |                      |
| 05/01/23             | 1,188,000                         | 2.750                | 27,000       | 16,335.00   | 43,335.00   | 59,670.00            |
| 11/01/23             | 1,161,000                         |                      |              | 15,963.75   | 15,963.75   |                      |
| 05/01/24             | 1,161,000                         | 2.750                | 28,000       | 15,963.75   | 43,963.75   | 59,927.50            |
| 11/01/24             | 1,133,000                         |                      |              | 15,578.75   | 15,578.75   |                      |
| 05/01/25             | 1,133,000                         | 2.750                | 29,000       | 15,578.75   | 44,578.75   | 60,157.50            |
| 11/01/25             | 1,104,000                         |                      |              | 15,180.00   | 15,180.00   |                      |
| 05/01/26             | 1,104,000                         | 2.750                | 29,000       | 15,180.00   | 44,180.00   | 59,360.00            |
| 11/01/26             | 1,075,000                         |                      |              | 14,781.25   | 14,781.25   |                      |
| 05/01/27             | 1,075,000                         | 2.750                | 30,000       | 14,781.25   | 44,781.25   | 59,562.50            |
| 11/01/27             | 1,045,000                         |                      |              | 14,368.75   | 14,368.75   |                      |
| 05/01/28             | 1,045,000                         | 2.750                | 31,000       | 14,368.75   | 45,368.75   | 59,737.50            |
| 11/01/28             | 1,014,000                         |                      |              | 13,942.50   | 13,942.50   |                      |
| 05/01/29             | 1,014,000                         | 2.750                | 32,000       | 13,942.50   | 45,942.50   | 59,885.00            |
| 11/01/29             | 982,000                           |                      |              | 13,502.50   | 13,502.50   |                      |
| 05/01/30             | 982,000                           | 2.750                | 33,000       | 13,502.50   | 46,502.50   | 60,005.00            |
| 11/01/30             | 949,000                           |                      |              | 13,048.75   | 13,048.75   |                      |
| 05/01/31             | 949,000                           | 2.750                | 34,000       | 13,048.75   | 47,048.75   | 60,097.50            |
| 11/01/31             | 915,000                           |                      |              | 12,581.25   | 12,581.25   |                      |
| 05/01/32             | 915,000                           | 2.750                | 35,000       | 12,581.25   | 47,581.25   | 60,162.50            |
| 11/01/32             | 880,000                           |                      |              | 12,100.00   | 12,100.00   |                      |
| 05/01/33             | 880,000                           | 2.750                | 36,000       | 12,100.00   | 48,100.00   | 60,200.00            |
| 11/01/33             | 844,000                           |                      |              | 11,605.00   | 11,605.00   |                      |
| 05/01/34             | 844,000                           | 2.750                | 37,000       | 11,605.00   | 48,605.00   | 60,210.00            |
| 11/01/34             | 807,000                           |                      |              | 11,096.25   | 11,096.25   |                      |
| 05/01/35             | 807,000                           | 2.750                | 38,000       | 11,096.25   | 49,096.25   | 60,192.50            |
| 11/01/35             | 769,000                           |                      |              | 10,573.75   | 10,573.75   |                      |
| 05/01/36             | 769,000                           | 2.750                | 39,000       | 10,573.75   | 49,573.75   | 60,147.50            |
| 11/01/36             | 730,000                           |                      |              | 10,037.50   | 10,037.50   |                      |
| 05/01/37             | 730,000                           | 2.750                | 40,000       | 10,037.50   | 50,037.50   | 60,075.00            |
| 11/01/37             | 690,000                           |                      |              | 9,487.50    | 9,487.50    |                      |
| 05/01/38             | 690,000                           | 2.750                | 41,000       | 9,487.50    | 50,487.50   | 59,975.00            |
| 11/01/38             | 649,000                           |                      |              | 8,923.75    | 8,923.75    |                      |
| 05/01/39             | 649,000                           | 2.750                | 42,000       | 8,923.75    | 50,923.75   | 59,847.50            |
| 11/01/39             | 607,000                           |                      |              | 8,346.25    | 8,346.25    |                      |
| 05/01/40             | 607,000                           | 2.750                | 43,000       | 8,346.25    | 51,346.25   | 59,692.50            |
| 11/01/40             | 564,000                           |                      |              | 7,755.00    | 7,755.00    |                      |
| 05/01/41             | 564,000                           | 2.750                | 44,000       | 7,755.00    | 51,755.00   | 59,510.00            |

**CITY OF LESLIE (MICHIGAN) SEWER FUND**

**(Continued)**

**SCHEDULE OF AMORTIZATION OF \$1,214,000 PRINCIPAL AMOUNT OUTSTANDING  
OF 2012 USDA REVENUE BONDS**

| Payment Date            | Principal Balance<br>(In Dollars) | Interest Rate<br>(%) | Debt Service       |                     |                       | Fiscal Year<br>Total  |
|-------------------------|-----------------------------------|----------------------|--------------------|---------------------|-----------------------|-----------------------|
|                         |                                   |                      | Principal          | Interest            | Total                 |                       |
| (------In Dollars-----) |                                   |                      |                    |                     |                       |                       |
| 11/01/41                | 520,000                           |                      |                    | 7,150.00            | 7,150.00              |                       |
| 05/01/42                | 520,000                           | 2.750                | 45,000             | 7,150.00            | 52,150.00             | 59,300.00             |
| 11/01/42                | 475,000                           |                      |                    | 6,531.25            | 6,531.25              |                       |
| 05/01/43                | 475,000                           | 2.750                | 47,000             | 6,531.25            | 53,531.25             | 60,062.50             |
| 11/01/43                | 428,000                           |                      |                    | 5,885.00            | 5,885.00              |                       |
| 05/01/44                | 428,000                           | 2.750                | 48,000             | 5,885.00            | 53,885.00             | 59,770.00             |
| 11/01/44                | 380,000                           |                      |                    | 5,225.00            | 5,225.00              |                       |
| 05/01/45                | 380,000                           | 2.750                | 49,000             | 5,225.00            | 54,225.00             | 59,450.00             |
| 11/01/45                | 331,000                           |                      |                    | 4,551.25            | 4,551.25              |                       |
| 05/01/46                | 331,000                           | 2.750                | 51,000             | 4,551.25            | 55,551.25             | 60,102.50             |
| 11/01/46                | 280,000                           |                      |                    | 3,850.00            | 3,850.00              |                       |
| 05/01/47                | 280,000                           | 2.750                | 52,000             | 3,850.00            | 55,850.00             | 59,700.00             |
| 11/01/47                | 228,000                           |                      |                    | 3,135.00            | 3,135.00              |                       |
| 05/01/48                | 228,000                           | 2.750                | 53,000             | 3,135.00            | 56,135.00             | 59,270.00             |
| 11/01/48                | 175,000                           |                      |                    | 2,406.25            | 2,406.25              |                       |
| 05/01/49                | 175,000                           | 2.750                | 55,000             | 2,406.25            | 57,406.25             | 59,812.50             |
| 11/01/49                | 120,000                           |                      |                    | 1,650.00            | 1,650.00              |                       |
| 05/01/50                | 120,000                           | 2.750                | 56,000             | 1,650.00            | 57,650.00             | 59,300.00             |
| 11/01/50                | 64,000                            |                      |                    | 880.00              | 880.00                |                       |
| 05/01/51                | 64,000                            | 2.750                | 58,000             | 880.00              | 58,880.00             | 59,760.00             |
| 11/01/51                | 6,000                             |                      |                    | 82.50               | 82.50                 |                       |
| 05/01/52                | 6,000                             | 2.750                | 6,000              | 82.50               | 6,082.50              | 6,165.00              |
| Totals                  |                                   |                      | <u>\$1,214,000</u> | <u>\$586,492.50</u> | <u>\$1,800,492.50</u> | <u>\$1,800,492.50</u> |

**CITY OF LESLIE (MICHIGAN) SEWER FUND**

**CASH FLOW ANALYSIS**

|   | <u>2021/22</u>     | <u>One-Time<br/>Increase</u> | <u>2022/23</u>   |
|---|--------------------|------------------------------|------------------|
| Assumptions   |                    |                              |                  |
| Meter equivalents billed  | 1,046              |                              | 1,046            |
| Ready-to-serve charge - quarter   | \$51.40            | \$10.35                      | \$61.75          |
| Billable flow (1,000 gal)   | 36,121             |                              | 34,621           |
| Usage charge (per 1,000 gal)  | \$4.43             | \$4.57                       | \$9.00           |
| <i>Typical City homeowner's quarterly bill<br/>(assumes 13,500 gallons/quarter)</i> | <i>\$111.21</i>    |                              | <i>\$183.25</i>  |
| Revenues  |                    |                              |                  |
| Ready-to-serve charge   | \$215,119          |                              | \$258,436        |
| Usage charge  | 160,017            |                              | 311,592          |
| Penalties   | 7,500              |                              | 7,500            |
| Other   | 1,000              |                              | 1,000            |
| Total revenues  | <u>383,637</u>     |                              | <u>578,528</u>   |
| Less: Total operating expenditures  | <u>(451,008)</u>   |                              | <u>(456,760)</u> |
| Net operating revenue   | <u>(67,371)</u>    |                              | 121,768          |
| Less: Current debt service payments   | <u>(59,385)</u>    |                              | <u>(59,670)</u>  |
| Estimated cash-funded capital improvements  | -                  |                              | -                |
| Estimated debt service #1 2023/24 Bonds [1]   | -                  |                              | -                |
| Net cash flow   | <u>(\$126,756)</u> |                              | <u>\$62,098</u>  |
| <i>Cash &amp; Investments [2]</i>   | \$80,343           | (\$46,414)                   | \$15,684         |
| <i>Less: Estimated Debt Service Reserves [3]</i>                                    | <u>(1,592)</u>     | <u>(1,592)</u>               | <u>(1,592)</u>   |
| <i>Unrestricted/RRI Cash &amp; Investments</i>                                      | <u>\$78,751</u>    | <u>(\$48,006)</u>            | <u>\$14,092</u>  |

[1] Estimated debt service payments based on a \$7,282,000 40-year bond issue at the current USDA intermediate rate of

[2] Includes unrestricted, RRI and bond reserve funds.

[3] Accumulated.



# CITY OF LESLIE

## ORDINANCE NO. 230

*To amend and provisions of Chapter 19 of the Code of Ordinances, City of Leslie, Ingham County, Michigan, to allow Recreational Marihuana Retail Establishments, Recreational Marihuana Microbusinesses, and Medical Marihuana Provisioning Centers in the City of Leslie..*

### PREAMBLE

**AN ORDINANCE TO AMEND SECTIONS TO THE CODE OF ORDINANCES, CITY OF LESLIE, MICHIGAN, AMENDING SEC. 19.11 AND SEC. 19.42; AND TO PROVIDE AN EFFECTIVE DATE FOR THIS ORDINANCE.**

THE CITY OF LESLIE ORDAINS:

**SECTION ONE. Amending Sec. 19.12, of Chapter 19, Article II, of the Code of Ordinances, City of Leslie, Michigan, is hereby amended to read as follows**

Sec. 19-12. - License application submission.

(a) Each medical marihuana facility must be licensed by the city. Applications for a license shall be made in writing to the city clerk. All applications submitted to the city clerk in accordance with the provisions of this chapter shall be considered for the issuance of a license.

(b) All applications shall be accompanied by a license application fee in an amount established by city council resolution. Should the applicant not receive a license, one-half of the application fee shall be returned. If an application is approved and a license issued, the first annual fee shall be in an amount established by city council resolution. The application fee and the annual fee are established to defray the costs of administration of this chapter.

(c) Upon receipt of a completed application meeting the requirements of this section and appropriate nonrefundable license application fee, the city clerk shall refer a copy of the application to each of the following for their approval: the fire department, the building inspector, the police department, the zoning administrator, and the city treasurer.

(d) If written approval is given by each individual or department identified in this subsection (d), the city clerk shall accept a copy of the application for consideration. No application shall be accepted by the city clerk unless:

- (1) The fire department and the building inspector have inspected the proposed location for compliance with all laws for which they are charged with enforcement and for compliance with the requirements of this chapter;
- (2) The zoning administrator has confirmed that the proposed location complies with the zoning code;
- (3) The city treasurer has confirmed that the applicant and each stakeholder of the applicant are not in default to the city;

(4) The police department has determined that the applicant has met the requirements of this chapter with respect to the background check;

(5) The application is complete and all required documents are attached.

(e) The number of licenses issued and renewed in any year shall be capped as follows, but subject to change by resolution of the city council:

(1) Medical marihuana grower facilities: SIX (6) TOTAL

a. Class A (up to 500 Plants): TWO (2)

b. Class B (up to 1,000 Plants): TWO (2)

c. Class C (up to 1,500 Plants\*): TWO (2)

(2) Medical marihuana processor: THREE (3)

(3) Medical marihuana secure transporter: UNLIMITED

(6) Medical marihuana safety compliance facility: THREE (3)

(7) Medical marihuana provisioning center: **UNLIMITED**

\* Medical marihuana grower facilities with a "Class C" license may apply for multiple Class C licenses.

**SECTION TWO. Amending Sec. 19.42, of Chapter 19, Article IV—Recreational Marihuana, of the Code of Ordinances, City of Leslie, Michigan, is hereby amended to read as follows:**

**SEC. 19.42 LICENSE. APPLICATION AND APPROVAL.**

- (A) Each marihuana establishment must be licensed by the City. Applications for a license shall be made in writing to the City Clerk. All applications submitted to the City Clerk in accordance with the provisions of this chapter shall be considered for the issuance of a license.
- (B) All applications shall be accompanied by a license application fee in an amount of \$5,000.00, which may be amended from time to time by City Council resolution. Should the applicant not receive a license, one-half of the application fee shall be returned. If an application is approved and a license issued, the first annual fee shall be \$5,000.00, which may be amended from time to time by City Council resolution. The application fee and the annual fee are established to defray the costs of administration of this chapter.
- (C) Upon receipt of a completed application meeting the requirements of this section and appropriate nonrefundable license application fee, the City clerk shall refer a copy of the application to each of the following for their approval: the fire department, the building inspector, the police department, the zoning administrator, and the City Treasurer.
- (D) If written approval is given by each individual or department identified in subsection (c), the City Clerk shall accept a copy of the application for consideration. No application shall be accepted by the City Clerk unless:

- (1) The fire department and the building inspector have inspected the proposed location for compliance with all laws for which they are charged with enforcement and for compliance with the requirements of this chapter;
  - (2) The zoning administrator has confirmed that the proposed location complies with the zoning code;
  - (3) The City Treasurer has confirmed that the applicant and each stakeholder of the applicant are not in default to the City;
  - (4) The police department has determined that the applicant has met the requirements of this chapter with respect to the background check;
  - (5) The application is complete and all required documents are attached.
- (E) The number of licenses issued and renewed in any year shall be capped as follows, but subject to change by resolution of the City Council:
- |  |                  |
|--|------------------|
| (1) Marihuana Grower Establishment:      | UNLIMITED        |
| i. Class A (up to 100 Plants):           | UNLIMITED        |
| ii. Class B (up to 500 Plants):          | UNLIMITED        |
| iii. Class C (up to 2,000 Plants):       | UNLIMITED        |
| (2) Marihuana processor:                 | UNLIMITED        |
| (3) Marihuana safety compliance:         | UNLIMITED        |
| (4) Marihuana retail establishment:      | <b>UNLIMITED</b> |
| (5) Marihuana Microbusinesses:           | <b>THREE (3)</b> |
| (6) Excess Marihuana grower:             | UNLIMITED        |
| (7) Marihuana Consumption establishment: | ZERO (0)         |
| (8) Marihuana Temporary Events:          | ZERO (0)         |
- (F) An authorized marihuana establishment shall consent to inspection of the establishment by City officials and/or by the City Police and/or Fire Department, upon reasonable notice, to verify compliance with this ordinance.
- (G) It is hereby expressly declared that nothing in this ordinance be held or construed to give or grant to any licensed marihuana establishment a vested right, license, privilege, or permit to continued authorization from the City for operations within the City.

**SECTION THREE. Effective Date.** Once adopted, this Ordinance shall take effect seven 7 days after its publication as provided by law.

**SECTION FOUR. Availability.** This ordinance may be purchased or inspected in the City Clerk’s office, Monday through Friday between the hours of 8:30 a.m. and 4:30 p.m.

Certified to be a true and accurate copy of an Ordinance duly adopted by the Leslie City Council at its regular meeting held on the \_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Chelsea Cox  
City Clerk

\_\_\_\_\_  
Pamela Beegle  
City Mayor Pro Tem