



City Council

Mayor: Chris Emerick
Mayor Pro-Tem: Sandy Szeliga
Council: Dan Elliott
Sean Duffy
Matt Hildebrand
City Clerk: Kathy Fiebig
Interim City Manager: Richard Lewis

City of Ewart
200 S. Main St.
Ewart, MI 49631
(231) 734-2181

www.ewart.org

CITY OF EVART REGULAR COUNCIL MEETING AGENDA Tuesday, October 5, 2021 @ 8:00PM

The Regular Council Meeting will be held in the Community Room at the Depot located at 200 S. Main St. Ewart, MI 49631

Before each regular council meeting there will be a standing pre-council work session from 7:30PM to 8:00PM.

- 1. Pledge of Allegiance**
- 2. Call to Order: 8:00PM**
- 3. Roll Call**
- 4. Citizens' Comments** – *limited to 3-4 minutes per individual*
- 5. Approval of Agenda**
- 6. Consent Agenda**
The purpose of the Consent Agenda is to expedite business by grouping non-controversial items together to be dealt with by one Board motion (roll-call vote) without discussion. Any person, whether Board Member, staff or public may ask that item be removed from the Consent Agenda to be placed elsewhere on the regular agenda for discussion. All such requests will be granted.
 - A. Regular Council Minutes** – September 28, 2021
 - B. Vendor's List** \$72,389.20
- 7. Unfinished Business**
- 8. New Business**
 - C. Mark Sochocki** – Housing Commission 2020 Audit
 - D. Proposals of Purchase of Industrial Park Property**
- 9. Department/Informational Reports (No Action Needed)**
 - E. Accounts Payable Report** (9/29/21 – 10/5/21)
 - F. Payroll Reports** (9/29/2021 – 10/5/2021)
 - G. Revenue and Expense Report** – September 2021
- 10. City Attorney Report/Comment**
- 11. City Clerk Report/Comment**

- 12. City Manager Report/Comment**
- 13. Finance Director Report/Comment**
- 14. Department of Public Works Report/Comment**
- 15. Police Department Report/Comment**
- 16. Downtown Development Authority Report/Comment**
- 17. Evert Area Fire Department**
- 18. Citizens' Comments** – *limited to 3-4 minutes per individual*
- 19. Adjournment**

**CITY OF EVART
REGULAR COUNCIL MEETING
Tuesday, September 28, 2021 @ 8:00PM
Community Room at the Depot, 200 S. Main Street**

Mayor Chris Emerick led the assembly in the Pledge of Allegiance.

The meeting was called to order by Mayor Emerick at 8:00pm.

Present (via roll call): Sean Duffy, Dan Elliott, Chris Emerick, Matt Hildebrand, Sandra Szeliga

Present (staff): Interim City Manager Richard Lewis, Finance Director/Treasurer Pepper Lockhart, Director of Public Works Dustin Moma, City Attorney James White, Chief of Police John Beam Jr., City Clerk Kathy Fiebig

Guests: Cathie Crew, Jan Taylor, Jim Schwab

Citizens' Comments: *Jan Taylor said that she understands that the new water meters have an app allowing residents to track their usage and asked how she can access that.*

Approval of Agenda

Mr. Lewis requested that items I and J be removed as both should go to the Planning Commission before coming to council. He also asked that Item N be removed. Due to a COVID outbreak at the Housing Commission Interim Director Mark Sochocki is unable to attend tonight to present the audit findings. Mr. Lewis asked to add a sewer credit request for 219 N. River Street to the agenda. Motion by Mayor Emerick to approve the agenda with these changes. Support by Mr. Duffy. Motion passed with all in favor.

Consent Agenda

- A. Regular Council Minutes – August 16, 2021
- B. Special Council Minutes – September 9, 2021
- C. Emergency Special Council Minutes – September 10, 2021
- D. Special Council Minutes – September 14, 2021
- E. Vendor's List - \$725,926.66
- F. Budget Amendments

Motion by Mr. Hildebrand to approve the Consent Agenda as presented. Support by Ms. Szeliga. Motion passed with all in favor.

Unfinished Business

G. Security Cameras

Chief Beam recommended that council accept the bid from Monarch, as the company offers a higher discount on the warranty and cameras. He reminded council that this system is not in the budget. Michigan Municipal Risk Management Authority (MMRMA) has a Risk Avoidance Grant Program that may reimburse up to 50% of the cost. He has been testing the cameras that will be used and is impressed with the quality. This system is expandable, and the warranty can be extended. He's talking to businesses about adding more cameras to the system. The parks are not included as no internet is available, but he's talking to other vendors about standalone systems there. Motion by Mr. Hildebrand to accept the bid of \$54,273.96 from Monarch. Support by Mr. Elliott. Motion passed with all in favor.

H. Approval of Attitude Wellness Renewal Marihuana Applications – Provisioning, Processor, and Grow Licenses

Mr. Lewis reminded council that these licenses have been approved conditionally with two extensions as the City sought to have the air quality reports read by a qualified individual. That has been completed and the Lume facility is below state allowed emission rates for toxic elements. Motion by Mr. Hildebrand to approve the 2021-2022 Attitude Wellness Renewal Applications for Provisioning, Processor, and Grow Licenses. Support by Mayor Emerick. Motion passed with all in favor.

New Business

K. Resolution 2021-21 Emergency Management Act 390

Osceola County Emergency Manager Director had advised the City to amend Resolution 2020-08 which in essence gave all emergency manager power to the City Manager, which was not the original intent. That power should remain with the County with the Manager working with Mr. Watkins during an emergency. Mr. Elliott requested that in Section 2, the assistant city manager be added to the succession list and that Section 4 be eliminated as the \$10,000 spending limit is too low. After discussion, it was agreed to leave the succession list as is. If the City appoints an Assistant City Manager, that person will step in by default if the City Manager is unavailable in an emergency. The spending limit will be raised to \$25,000. Motion by Mr. Duffy to approve Resolution 2021-21, amending the amount quoted in Section 4 to \$25,000 instead of \$10,000. Support by Mayor Emerick. Motion passed with all in favor.

L. Request to Approve Addendum to Water Tank Maintenance Contract with Utility Service CO
Ms. Lockhart reminded council that this item had been included in the recent Community Development Block Grant (CDBG) that was denied. It is, however, included in the City's Capital Improvement Plan. Adding mixers to the tank is a critical maintenance need which moderates the temperature of the water and improves cleanliness. Due to the rising cost of chlorine, she and Mr. Moma believe council should move forward as the mixers will also reduce the amount of chlorine required. Motion by Mayor Emerick to approve the Addendum to the Water Tank Maintenance Contract. Support by Mr. Hildebrand. Motion passed with all in favor.

M. Discussion of Request for Proposal (RFP) for Planning and Zoning Services

Mr. Lewis pointed out that due to recent staff resignations, the City no longer has anyone with planning and zoning expertise. He suggested hiring a qualified consultant that can be brought in as needed rather than looking for additional staffing. The Master Plan is due to be updated and there are several other issues pending. He suggested that the City post the RFP with the search ending in four weeks. City Attorney White asked to be included in the hiring process as he has extensive planning and zoning experience. Motion by Mr. Elliott to authorize the Interim City Manager to publish the Request for Proposals for Planning and Zoning services. Support by Mr. Hildebrand. Motion passed with all in favor.

M2. Request for sewer credit for 219 N. River Street

Mr. Lewis advised council that there was a water leak in the crawl space of 219 N. River Street. None of the water entered the sewer system. The resident has requested a refund of the sewer charges. Motion by Mr. Hildebrand to authorize a sewer credit for 219 N. River Street in the amount of \$910.01. Support by Ms. Szeliga. Motion passed with all in favor.

Department/Informational Reports (No Action Needed)

O. Accounts Payable Report (8/17/21 – 9/7/21) – already approved

P. Accounts Payable Report 0 (9/8/2021 – 9/28/2021)

Q. Payroll Reports – (8/17/2021 – 9/28/2021)

R. Revenue and Expense Report – August 2021

S. Summary of all funds – July 2021

T. Fire Board Minutes – August 2021

City Attorney Report/Comment

Mr White stated that the sale of Lot 1 in the Industrial Park to Visio Clara closed today. He still has not received a survey for the trail behind Lume.

City Clerk Report/Comment: none

City Manager Report/Comment

U. Discussion on Depot (FYI)

Mr. Lewis reported that the City has received a provisional airport license which is in effect until June of 2022. He is working with Mr. Moma to draw up a Request for Proposals for brush removal at the end of the runway, which is necessary to regain full licensing. He gave a shout out to our Water/Wastewater operators as a recent inspection commended them for an outstanding job. He mentioned that there have been 77 applicants for the City Manager position and Mr. Walsh is in the process of narrowing the field down. Mr. Walsh will present a slate of candidates on Monday, October 4. Council will hold a special meeting beginning at 6:30pm at the Depot. Due to the fact that several candidates have requested confidentiality, council will go into closed session to review the applicants. The regular council meeting on October 5 will proceed as planned.

Finance Director Report/Comment

V. American Rescue Plan Act (ARPA) – Half of funding received (FYI)

Ms. Lockhart advised council that the City has received half of this funding in the amount of \$98,493 and although the deadline to spend it is 2026, she hopes council will give the matter some thought. She will be attending a seminar on what these funds can and cannot be used for. The financial audit began yesterday. The replacement of water meters continues.

Department of Public Works/Comment

W. Monthly Report – August 2021

Mr. Moma stated that brush cleanup from the September 7 storm is complete, and staff will now resume the monthly schedule for brush pick up. Gerber should finish the lead water line replacements next week. Two properties were added to the original list, one of those being the new diner located in the Iron Skillet building. Mr. Moma is looking for a leaf vacuum which would help with spring and fall leaf pick up and would help keep the gutters cleaner year-round. He is having difficulties finding suppliers and getting bids but does have a demonstration scheduled for October 8. Mr. Hildebrand stated that if he's unable to obtain the three bids per the purchasing policy, Mr. Moma should bring what he can get to council and note the lack of response by vendors in his report.

Police Department Report/Comment

X. Monthly Report – August 2021

Chief Beam is working on an action plan for high school homecoming. The Monster Mash is tentatively being planned for Riverside East. As noted earlier, he is working on a grant from MMRMA for the security cameras, and he is still working on a job description for the community resource officer. He mentioned that two people are already interested and both would be good candidates. New officer Chad Wilson is doing well in his training and will be released to solo duty soon.

Downtown Development Authority Report/Comment

Y. Monthly Report – July 2021

Mr. Hildebrand asked if there has been any progress in hiring a new director, and Ms. Szeliga said there has not.

Evart Area Fire Department

Mr. Elliott mentioned that Engine 8 continues to fail and the new truck is on the way.

Citizens' Comments: *Sandy Szeliga stated that she has received numerous complaints about the blue doors at the Depot. She does not consider the color to be historically correct and wondered why the paint colors had not been chosen by the Historic District Commission. She would like the doors to be painted a different color and asked that the matter be added to the next council agenda.*

Motion by Mayor Emerick to adjourn. Support by Mr. Hildebrand. The meeting was adjourned at 8:55pm.

Kathy Fiebig
City Clerk

09/30/2021 08:22 PM
User: JENNIE
DB: CITY OF EVART

CHECK REGISTER FOR CITY OF EVART
CHECK DATE FROM 09/29/2021 - 10/05/2021

Page: 1/1

Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank 751 VENDOR					
10/05/2021	751	38720	0014	BADGER METER COMPANY, INC	93.96
10/05/2021	751	38721	1182	BARNETT'S AUTO REPAIR	63.77
10/05/2021	751	38722	10	BEAVER TREE AND IRRIGATION, LLC	8,500.00
10/05/2021	751	38723	1035	DICKINSON WRIGHT PLLC	500.00
10/05/2021	751	38724	0312	ETNA SUPPLY	1,009.00
10/05/2021	751	38725	1025	FILE SAFE, INC	67.75
10/05/2021	751	38726	1195	FIRST CONTRACTING, INC	46,900.00
10/05/2021	751	38727	0876	INTEGRITY BUSINESS SOLUTIONS	16.98
10/05/2021	751	38728	1108	MECEOLA LOCK AND KEY	123.00 V
10/05/2021	751	38729	1620	MICHIGAN DEPTOF TRANSPORTATION	50.00 V
10/05/2021	751	38730	796	RCB CONTRACTING	5,697.50
10/05/2021	751	38731	1144	RESOURCE RENTAL CENTER	120.00
10/05/2021	751	38732	0903	STANDARD INSURANCE CO.	614.77
10/05/2021	751	38733	1161	STAPLES CREDIT PLAN	235.97
10/05/2021	751	38734	1108	MECEOLA LOCK AND KEY	123.00
10/05/2021	751	38735	1620	MICHIGAN DEPTOF TRANSPORTATION	50.00
10/05/2021	751	698 (E)	0024	CONSUMERS ENERGY	3,406.51
10/05/2021	751	699 (E)	1784	VERIZON WIRELESS	369.77
10/05/2021	751	700 (A)	328	CHARTER/SPECTRUM	1,056.85
10/05/2021	751	701 (A)	1196	LEWIS, RICHARD	419.51
10/05/2021	751	702 (A)	314	PATRICK MCCLURE	49.99
10/05/2021	751	703 (A)	1600	TRACE ANALYTICAL LABORATORIES	177.20
10/05/2021	751	704 (A)	0221	WHITE LAW OFFICE	2,916.67

751 TOTALS:

Total of 23 Checks:	72,562.20
Less 2 Void Checks:	173.00
Total of 21 Disbursements:	72,389.20

EVART HOUSING COMMISSION

REPORT ON FINANCIAL STATEMENTS

(with supplementary information)

For the Year Ended December 31, 2020

EVART HOUSING COMMISSION

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ANDERSON, TACKMAN & COMPANY, P.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

A Regional Firm with Offices in Michigan and Wisconsin

Iron Mountain Office:

Shane M. Ellison, CPA, PC - Principal
Lynn M. Mott, MSA - Principal

Michelle Christian, BSA - Senior

Member of:

Private Companies Practice Section
American Institute of Certified
Public Accountants

INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Evert Housing Commission
Evert, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of the Evert Housing Commission, a component unit of the City of Evert, Michigan, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Commission'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.

Auditor's Responsibility

Our responsibility is to express an opinion 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 auditor's 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Evert Housing Commission as of December 31, 2020, and the respective changes in financial position and 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 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, who 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 Evert Housing Commission's basic financial statements. The financial data schedule is presented for purposes of additional analysis, as required by the U.S. Department of Housing and Urban Development, and is not a required part of the financial statements. The financial data schedule 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 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our reports dated September 21, 2021 on our consideration of Evert Housing Commission's internal control and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 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 Evert Housing Commission's internal control over financial reporting and compliance.



ANDERSON, TACKMAN & COMPANY, PLC
Certified Public Accountants
Iron Mountain, Michigan

September 21, 2021

EVART HOUSING COMMISSION

MANAGEMENT DISCUSSION AND ANALYSIS

December 31, 2020

Our discussion and analysis of the Evart Housing Commission's financial performance provides an overview of the financial activities for the year ended December 31, 2020. Please read it in conjunction with the Commission's financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

- Net position for the entire Commission was \$896,853 for the year ended December 31, 2020 compared to \$1,039,795 for the year ended December 31, 2019.
- The Commission's total revenues were \$884,813 for the year ended December 31, 2020 and \$883,585 for the year ended December 31, 2019, while expenses totaled \$1,027,755 for the year ended December 31, 2020 and \$993,279 for the year ended December 31, 2019.

USING THIS REPORT

This annual report consists of a series of financial statements. The Statement of Net Position, Statement of Activities, Statement of Revenues, Expenses and Change in Net Position, and the Statement of Cash Flows (on pages 9 to 12) provide information about the activities of the Commission as a whole and present a longer-term view of the Commission's finances.

REPORTING THE COMMISSION AS A WHOLE

Our analysis of the Commission as a whole begins on page 9. One of the most important questions asked about the Commission's finances is "Is the Commission, as a whole, better off or worse off as a result of the year's activities?" The Statement of Net Position, Statement of Activities, Statement of Revenues, Expenses, and Change in Net Position, and the Statement of Cash Flows report information about the Commission as a whole and about its activities in a way that helps answer this question. These statements include *all* assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the Commission's *net position* and changes in it. You can think of the Commission's net position – the difference between assets and liabilities – as one way to measure the Commission's financial health, or *financial position*. Over time, *increases or decreases* in the Commission's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the population of low income and elderly individuals.

In the Statement of Net Position, Statement of Activities, Statement of Revenues, Expenses, and Change in Net Position, and the Statement of Cash Flows the Commission's activities are reported as business-type activities:

- Business-type activities – The Commission charges rent to tenants to help cover all or most of the costs of services it provides.

REPORTING THE COMMISSION'S MOST SIGNIFICANT FUNDS

Our analysis of the Commission's major activities begins on page 9. The financial statements provide detailed information on all of the Commission's activities. The Commission uses proprietary funds to account for its activities. The method of accounting for proprietary funds is explained on the next page.

EVART HOUSING COMMISSION

MANAGEMENT DISCUSSION AND ANALYSIS

December 31, 2020

(Continued)

- *Proprietary funds* – The Commission charges tenants rent for the housing services it provides and these services are reported in a proprietary fund. Proprietary funds are reported in the same way for its activities and are reported in the Statement of Net Position and the Statement of Revenues, Expenses, and Change in Net Position.

THE COMMISSION AS A WHOLE

The Commission's combined net position for the year ended December 31, 2020 decreased (\$142,942) from the year ended December 31, 2019.

Table 1

NET POSITION

	December 31,	
	2020	2019
Assets		
Current assets	\$ 384,241	\$ 421,370
Capital assets (net)	<u>627,960</u>	<u>716,378</u>
Total assets	<u>1,012,201</u>	<u>1,137,748</u>
Liabilities		
Current liabilities	108,453	94,036
Noncurrent liabilities	<u>6,895</u>	<u>3,917</u>
Total liabilities	<u>115,348</u>	<u>97,953</u>
Net Position		
Net investment in capital assets	627,960	716,378
Restricted	1,564	861
Unrestricted	<u>267,329</u>	<u>322,556</u>
Net Position	<u>\$ 896,853</u>	<u>\$ 1,039,795</u>

Net position of the Commission stood at \$896,853 for the year ended December 31, 2020 compared to \$1,039,795 for the year ended December 31, 2019. Unrestricted net position was \$267,329 for the year ended December 31, 2020 compared to \$322,556 for the year ended December 31, 2019. Restricted net position was \$1,564 for the year ended December 31, 2020 compared to \$861 for the year ended December 31, 2019. In general, the Commission's unrestricted net position is used to fund operations of the Commission. The decrease in current assets was largely due to a \$38,868 decrease in cash and investments. The increase in current liabilities was largely due to a \$2,630 increase accounts payable, an \$8,047 increase in accrued compensated absences and a \$3,740 increase in accrued liabilities.

EVART HOUSING COMMISSION

MANAGEMENT DISCUSSION AND ANALYSIS

December 31, 2020

(Continued)

BUSINESS - TYPE ACTIVITIES

Table 2

CHANGE IN NET POSITION

	<u>Year Ended December 31,</u>	
	<u>2020</u>	<u>2019</u>
Revenues:		
Program revenues:		
Charges for services	\$ 352,480	\$ 316,489
Program grants and subsidies	508,296	492,641
General revenues:		
Other revenues	22,625	72,431
Unrestricted investment earnings	<u>1,412</u>	<u>2,024</u>
Total revenues	<u>884,813</u>	<u>883,585</u>
Program Expenses:		
Operating expenses	1,010,456	984,068
Extraordinary maintenance	<u>17,299</u>	<u>9,211</u>
Total expenses	<u>1,027,755</u>	<u>993,279</u>
Change in net position	(142,942)	(109,694)
Net position - beginning of period	<u>1,039,795</u>	<u>1,149,489</u>
Net position - end of period	<u>\$ 896,853</u>	<u>\$ 1,039,795</u>

Total revenues for the Commission were \$884,813 for the year ended December 31, 2020 compared to \$883,585 for the year ended December 31, 2019. The Commission's average unit months leased on a monthly basis had increased during the current year. In addition, HUD operating funds and capital funding grants had increased during the current year. The Commission depends on HUD operating and capital grants to assist in covering its operating expenses. The increase in operating expenses was largely due to a \$28,194 increase in maintenance expenses, a \$10,578 increase in general expenses, a \$12,732 increase in utilities, offset by a \$15,335 decrease in administrative expense, a \$7,170 decrease in housing assistance payment and a \$1,305 decrease in depreciation expense.

EVART HOUSING COMMISSION

MANAGEMENT DISCUSSION AND ANALYSIS

December 31, 2020

(Continued)

CAPITAL ASSETS

Capital Assets

The Commission had \$5,832,885 invested in a variety of capital assets including land, equipment and buildings for the year ended December 31, 2020 compared to \$5,722,377 for the year ended December 31, 2019.

Table 3

**CAPITAL ASSETS
Business - Type Activity**

	December 31,	
	2020	2019
Land	\$ 35,851	\$ 35,851
Building and improvements	5,476,337	5,364,713
Equipment	<u>320,697</u>	<u>321,813</u>
Total	5,832,885	5,722,377
Less accumulated depreciation	<u>(5,204,925)</u>	<u>(5,005,999)</u>
NET CAPITAL ASSETS	<u>\$ 627,960</u>	<u>\$ 716,378</u>

The Commission invested \$112,806 in capital assets during the year ended December 31, 2020.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Commission's appointed officials considered many factors when setting the budget for the calendar year 2021. The current availability of low income and elderly tenants has been a major contributing factor in establishing the budgeted amounts. In the upcoming year, we do not anticipate any significant change in the occupancy rate and availability of new tenants that will provide any substantial increase in revenues. There continues to be a variety of inflationary cost and expense issues out of the control of the Commission. All of these were taken into consideration during the 2021 budget process.

CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT

This financial report is designed to provide the readers with a general overview of the Commission's finances and to show the Commission's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Commission's Interim Executive Director, Mark Sochocki, at 601 W First Street, Evart, Michigan 49631, or call 231-734-3301.

EVART HOUSING COMMISSION

**STATEMENT OF NET POSITION
Proprietary Fund**

December 31, 2020

CURRENT ASSETS:

Cash and equivalents - unrestricted	\$ 107,582	
Cash and equivalents - restricted	<u>1,564</u>	109,146
Accounts receivable, net of \$16,087 allowance		10,004
Investments		248,506
Prepaid expenses		<u>16,585</u>

TOTAL CURRENT ASSETS 384,241

NONCURRENT ASSETS:

Capital assets	5,832,885
Less accumulated depreciation	<u>(5,204,925)</u>

NET CAPITAL ASSETS 627,960

TOTAL ASSETS 1,012,201

CURRENT LIABILITIES:

Accounts payable	9,340
Accrued liabilities	83,560
Accrued compensated absences	<u>15,553</u>

TOTAL CURRENT LIABILITIES 108,453

NONCURRENT LIABILITIES - Compensated absences 6,895

TOTAL LIABILITIES 115,348

NET POSITION:

Net investment in capital assets	627,960
Restricted	1,564
Unrestricted	<u>267,329</u>

NET POSITION \$ 896,853





EVART HOUSING COMMISSION

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2020

<u>FUNCTIONS/PROGRAMS</u>	<u>Program Revenue</u>				<u>Net (Expense) Revenue and Changes in Net Position</u>
	<u>Expenses</u>	<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Business-Type Activities</u>
BUSINESS-TYPE ACTIVITIES:					
Public Housing	<u>\$ 1,027,755</u>	<u>\$ 352,480</u>	<u>\$ 508,296</u>	<u>\$ -</u>	<u>\$ (166,979)</u>
General revenues:					
Investment earnings					1,412
Other					<u>22,625</u>
Total general revenues					<u>24,037</u>
Changes in net position					(142,942)
NET POSITION, beginning of year					<u>1,039,795</u>
NET POSITION, end of year					<u>\$ 896,853</u>

The accompanying notes to financial statements are an integral part of this statement.

EVART HOUSING COMMISSION

**STATEMENT OF REVENUES, EXPENSES, AND CHANGE
IN NET POSITION
Proprietary Fund**

For the Year Ended December 31, 2020

OPERATING REVENUES:

Tenant revenue	\$ 352,480
Program grants-subsidies	508,296
Other income	<u>22,625</u>

TOTAL OPERATING REVENUES	<u>883,401</u>
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OPERATING EXPENSES:

Administration	271,280
Tenant services	6,625
Utilities	116,477
Maintenance	285,622
General	75,899
Housing assistance payments	53,329
Depreciation	<u>201,224</u>

TOTAL OPERATING EXPENSES	<u>1,010,456</u>
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OPERATING (LOSS)	(127,055)
------------------	-----------

NONOPERATING REVENUES AND (EXPENSES):

Interest income - unrestricted	1,412
Extraordinary maintenance	<u>(17,299)</u>

TOTAL NONOPERATING REVENUES AND (EXPENSES)	<u>(15,887)</u>
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CHANGE IN NET POSITION	(142,942)
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NET POSITION, BEGINNING OF YEAR	<u>1,039,795</u>
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NET POSITION, END OF YEAR	<u>\$ 896,853</u>
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EVART HOUSING COMMISSION

STATEMENT OF CASH FLOWS
Proprietary Fund

For the Year Ended December 31, 2020

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	\$ 350,735
Cash received from grants and subsidies	508,296
Cash payments to suppliers for goods and services	(398,935)
Cash payments for wages and related benefits	(372,080)
Cash payments for payment in lieu of taxes	(21,274)
Other receipts	<u>22,625</u>

NET CASH PROVIDED FROM OPERATING ACTIVITIES 89,367

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Extraordinary maintenance	(17,299)
Acquisition of capital assets	<u>(112,806)</u>

NET CASH (USED) BY CAPITAL AND
RELATED FINANCING ACTIVITIES (130,105)

CASH FLOWS FROM INVESTING ACTIVITIES:

Use of investments	(1,289)
Investment income	<u>1,380</u>

NET CASH PROVIDED FROM INVESTING ACTIVITIES 91

NET (DECREASE) IN CASH AND EQUIVALENTS (40,647)

CASH AND EQUIVALENTS, BEGINNING OF YEAR 149,793

CASH AND EQUIVALENTS, END OF YEAR \$ 109,146

**RECONCILIATION OF OPERATING INCOME TO NET
CASH PROVIDED FROM OPERATING ACTIVITIES:**

Operating income (loss)	\$ (127,055)
Adjustments to reconcile operating income to net cash provided from operating activities:	
Depreciation	201,224
Changes in assets and liabilities:	
Decrease (Increase) in receivables	(1,745)
Decrease (Increase) in prepaid expenses	(450)
Increase (Decrease) in accounts payable	2,630
Increase (Decrease) in accrued liabilities	<u>14,763</u>

NET CASH PROVIDED FROM OPERATING ACTIVITIES \$ 89,367

The accompanying notes to financial statements are an integral part of this statement.



EVART HOUSING COMMISSION

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

THE REPORTING ENTITY

The Evert Housing Commission (Commission) was formed by the City of Evert, Michigan under Public Act 18 of 1933 of the State of Michigan. The Commission operates under a Board of Commissioners appointed by the City of Evert, Michigan.

The Commission manages 109 units of low rent public housing units and 19 section 8 vouchers of which, for financial reporting purposes, includes all of the activities relevant to its operations.

Component Unit

In evaluating how to define the Commission for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No. 14, *The Financial Reporting Entity* and as amended by GASB Statement No. 61.

The criteria established by the Governmental Accounting Standards Board for determining the various governmental organizations to be include in the reporting entity's financial statements include budget adoption, taxing authority, funding, appointment of the respective governing board, and scope of public service.

Based on the foregoing criteria, it was determined that there are no component units of the Evert Housing Commission, but the Commission is a component unit of the City of Evert, Michigan.

The accounting policies of the Commission conform to accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

BASIS OF PRESENTATION

The Commission presents its financial statements in accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, No. 63, No. 65, No. 68, and No. 71.

Government-Wide Financial Statements:

The Statement of Net Position, Statement of Activities, Statement of Revenues, Expenses and Change in Net Position, and the Statement of Cash Flows display information about the Commission as a whole. They include all business-type activities of the Commission. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.



EVART HOUSING COMMISSION

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

(Continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF PRESENTATION (Continued)

Proprietary Fund

Proprietary Funds are used to account for operations, (a) which are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus:

The government-wide Statement of Net Position, Statement of Activities, Statement of Revenues, Expenses and Change in Net Position, and the Statement of Cash Flows are presented using the economic resource measurement focus as defined below.

- a. The Commission utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position and cash flows. All assets and liabilities, whether current or noncurrent, associated with their activities are reported.

Basis of Accounting:

The Statement of Net Position, Statement of Activities, Statement of Revenues, Expenses and Change in Net Position, and the Statement of Cash Flows are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

ASSETS, LIABILITIES AND NET POSITION

- a. **Cash and Equivalents** – The Commission’s cash and cash equivalents, as reported in the Statement of Cash Flows and the Statement of Net Position, are considered to be cash on hand, demand deposits, and short-term investments with maturities of three months or less.



EVART HOUSING COMMISSION

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

(Continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- b. Receivables – All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.
- c. Inventory- Inventory is stated at lower cost or net realizable value and primarily consisted of maintenance supplies and materials.
- d. Due to and Due From Other Programs – Interprogram receivables and payables arise from interprogram transactions and are recorded by all funds affected in the period in which transactions are executed.
- e. Capital Assets – Capital assets purchased or acquired are capitalized at historical cost or estimated historical cost. Donated capital assets are valued at their estimated fair market value on the date received.

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. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets.

Depreciation on all assets is provided on the straight-line basis over the estimated useful lives as follows:

Buildings and improvements	10-40 years
Furniture and other equipment	5-10 years

The Commission has adopted a capitalization policy for capital assets of \$250 per item.

- f. Compensated Absences – It is the Commission's policy to permit employees to accumulate a limited amount of earned but unused sick leave and vacation days, which will be paid to employees upon separation from the Commission. The cost of vested sick leave and vacation days are recognized as an expense as earned by the employees.

Equity Classification - Equity is classified as net position and displayed in two components:

1. Net investment in capital assets – Consists of capital assets, net of accumulated depreciation.
2. Restricted net position – Consists of Housing Assistance Payments (HAP) received from HUD in excess of payments paid to landlords. These excess funds can only be used for future HAP to landlords.
3. Unrestricted net position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."



EVART HOUSING COMMISSION

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

(Continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

REVENUES AND EXPENSES

Operating revenues and expenses are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities. Expenses are classified by operating and nonoperating and are subclassified by function, such as salaries, supplies, and contracted services.

OTHER SIGNIFICANT ACCOUNTING POLICIES

Interprogram Activity:

As a general rule, the effect of activity between programs has been eliminated from the government-wide statements.

The transfers of cash between the various Commission programs is reported separately from revenues and expenses as operating transfers in or (out), unless they represent temporary advances that are to be repaid, in which case, they are carried as assets and liabilities of the advancing or borrowing program.

Interprogram receivables and payables are eliminated from the Statement of Net Position.

Budgets and Budgetary Accounting:

Budgets are adopted on a basis prescribed or permitted by the Department of Housing and Urban Development. All annual appropriations lapse at fiscal year-end. The Commission follows these procedures in establishing the budgetary date reflected in the financial statements:

1. The Director submits to the Board a proposed operating budget for the fiscal year commencing on January 1st. The operating budget includes proposed expenses and the means of financing them. Prior to December 31st, the budget is legally adopted by Board resolution.
2. Formal budgetary integration is employed as a management control device during the year.
3. The budget has been amended. Supplemental appropriations were made during the year with the last one approved prior to December 31st.

Subsequent Events:

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through September 21, 2021, which is the date the financial statements were available to be issued.



EVART HOUSING COMMISSION

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

(Continued)

NOTE B - CASH AND INVESTMENTS

Cash and Equivalents

The Commission's cash and equivalents, as reported in the Statement of Net Position, consisted of the following:

Petty cash	\$ 100
Checking accounts	36,321
Savings/Money Market	<u>72,725</u>
TOTAL	<u>\$ 109,146</u>

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned. HUD regulations require the Commission to collateralize all funds in excess of insured amounts. As of December 31, 2020, the Commission's cash and equivalents were not exposed to credit risk due to them being fully insured.

Investments

The Commission's investments, as reported in the Statement of Net Position, consisted of the following:

<u>Investment Type</u>	<u>Fair Value</u>	<u>(Investment Maturities in Years)</u>
		<u>Less Than 1 Year</u>
Certificates of Deposit	<u>\$248,506</u>	<u>\$248,506</u>

Investments are recorded at fair market value, which is based on quoted market prices.

Michigan statutes authorize the Commission to invest in bonds, other direct obligations and repurchase agreements of the United States, certificates of deposit, savings accounts, deposit accounts or receipts of a bank which is a member of the FDIC, commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and matures within 270 days of date of purchase, bankers' acceptances of United States banks, obligations of the State of Michigan and its political subdivisions, external investment pools, and certain mutual funds.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the Commission's investments may not be returned. HUD regulations require the Commission to collateralize all funds in excess of insured amounts. As of December 31, 2020, the Commission's investments were not exposed to credit risk, due to them being fully insured.



EVART HOUSING COMMISSION

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

(Continued)

NOTE B - CASH AND INVESTMENTS (Continued)

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the Commission's investments. State law limits the allowable investments as described above. The Commission does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. Credit risk is the risk that an issuer or other party to an investment will not fulfill its obligations. The Commission has no investment policy limiting its investments in excess of state law on investment credit. Ratings are not required for the Commission's investments outlined above. The Commission's investments are in accordance with statutory authority.

Concentration of Credit Risk. The Commission places no limit on the amount the Commission may invest in one issuer. However, the Commission is required to have all funds in excess of insured amounts collateralized. The Commission's investments are with the following financial institution:

Isabella Bank, Big Rapids, MI	\$146,323
Chemical Bank, Evart, MI	<u>102,183</u>
TOTAL	<u>\$248,506</u>

NOTE C - CAPITAL ASSETS

A summary of capital assets for the year ended December 31, 2020 is as follows:

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
<i>Assets not subject to depreciation:</i>				
Land	\$ 35,851	\$ -	\$ -	\$ 35,851
<i>Assets subject to depreciation:</i>				
Land improvements	802,008	47,560	-	849,568
Building and improvements	4,562,705	64,064	-	4,626,769
Equipment	<u>321,813</u>	<u>1,182</u>	<u>(2,298)</u>	<u>320,697</u>
	5,722,377	<u>\$ 112,806</u>	<u>\$ (2,298)</u>	5,832,885
Accumulated depreciation	<u>(5,005,999)</u>	<u>\$ (201,224)</u>	<u>\$ 2,298</u>	<u>(5,204,925)</u>
Net capital assets	<u>\$ 716,378</u>			<u>\$ 627,960</u>

Depreciation expense for the year was \$201,224 and was charged to Public Housing in the Statement of Activities.



EVART HOUSING COMMISSION

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

(Continued)

NOTE D - RISK MANAGEMENT

The Commission 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. The Commission maintains commercial insurance covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Commission. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE E - USE OF ESTIMATES

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE F - VULNERABILITY DUE TO CERTAIN CONCENTRATIONS

The Commission is dependent upon the Department of Housing and Urban Development (HUD) to fund its operations through operating subsidies and capital funding grants. Total revenues for the year ended December 31, 2020 totaled \$884,813 of which \$508,296 or 57.4% was from HUD subsidies and grants.

The operations of the project are subject to rules and regulations of HUD. These rules and regulations are subject to change. Such changes may occur with short notice and could create a lack of funding to pay for operational related costs, including the additional administrative burden to comply with the changes.

NOTE G - PENSION PLAN

The Commission contributes to a defined contribution SEP-IRA plan (Plan) administered through Capital Bank and Trust for its full-time administrative and maintenance employees who are least 21 years of age and have completed three continuous years of service. Benefit terms, including contribution requirements, for the Plan are established and may be amended by the Board of Commissioners. The Commission is required to contribute based on years of service as outlined below:

3 - 5 years	3%
6 - 10 years	4%
11 - 15 years	6%
15 - 20 years	8%
20+ years	10%



EVART HOUSING COMMISSION

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

(Continued)

NOTE G - PENSION PLAN (Continued)

Employees are permitted to make contributions up to applicable Internal Revenue Code limits. For the year ended December 31, 2020, employee contributions totaled \$0, and the Commission recognized pension expense of \$19,227.

Employees are immediately vested in all contributions (Employer and Employee) and earnings on those contributions. As such, there were no forfeitures for the year ended December 31, 2020.

The Commission had no liability to the Plan at December 31, 2020.

NOTE H - CHANGES IN LONG-TERM OBLIGATIONS

During the year ended December 31, 2020, the following changes occurred in long-term liabilities.

	Balance 1/1/2020	Additions	Repayments	Balance 12/31/2020	Amounts Due Within One Year
Compensated Absences	\$ 11,432	11,016	-	\$ 22,448	\$ 15,553

Long-term obligations at December 31, 2020 are comprised of the following amounts:

1. Vested vacation and sick pay \$ 22,448

The annual requirements to amortize long-term obligations outstanding as of December 31, 2020 are as follows:

Year Ended December 31,	Vested Vacation and Sick Pay
2021	\$ 15,553
Thereafter	6,895
TOTAL	\$ 22,448

NOTE I - SUBSEQUENT EVENT

The COVID-19 outbreak in the United States continues to cause business disruption through mandated and voluntary closings of Housing Commissions. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings. Therefore, the Commission expects this matter to negatively impact its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.





**ANDERSON, TACKMAN
& COMPANY, P.L.C.**
CERTIFIED PUBLIC ACCOUNTANTS

SUPPLEMENTARY INFORMATION

Evart Housing Commission (MI112)
EVART, MI
Entity Wide Balance Sheet Summary
Financial Data Schedule

Fiscal Year End: 12/31/2020

	Project Total	14.PHC Public Housing CARES Act Funding	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Subtotal	ELIM	Total
111 Cash - Unrestricted	\$65,328		\$4,781		\$70,109		\$70,109
112 Cash - Restricted - Modernization and Development							
113 Cash - Other Restricted			\$1,564		\$1,564		\$1,564
114 Cash - Tenant Security Deposits	\$37,473				\$37,473		\$37,473
115 Cash - Restricted for Payment of Current Liabilities							
100 Total Cash	\$102,801	\$0	\$6,345	\$0	\$109,146	\$0	\$109,146
121 Accounts Receivable - PHA Projects							
122 Accounts Receivable - HUD Other Projects							
124 Accounts Receivable - Other Government							
125 Accounts Receivable - Miscellaneous	\$3,454				\$3,454		\$3,454
126 Accounts Receivable - Tenants	\$22,597				\$22,597		\$22,597
126.1 Allowance for Doubtful Accounts - Tenants	-\$16,087				-\$16,087		-\$16,087
126.2 Allowance for Doubtful Accounts - Other	\$0				\$0		\$0
127 Notes, Loans, & Mortgages Receivable - Current							
128 Fraud Recovery							
128.1 Allowance for Doubtful Accounts - Fraud							
129 Accrued Interest Receivable	\$40				\$40		\$40
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$10,004	\$0	\$0	\$0	\$10,004	\$0	\$10,004
131 Investments - Unrestricted	\$248,506				\$248,506		\$248,506
132 Investments - Restricted							
135 Investments - Restricted for Payment of Current Liability							
142 Prepaid Expenses and Other Assets	\$16,228		\$357		\$16,585		\$16,585
143 Inventories							
143.1 Allowance for Obsolete Inventories							
144 Inter Program Due From	\$3,738				\$3,738	-\$3,738	\$0
145 Assets Held for Sale							
150 Total Current Assets	\$381,277	\$0	\$6,702	\$0	\$387,979	-\$3,738	\$384,241
161 Land	\$35,851				\$35,851		\$35,851
162 Buildings	\$5,476,337				\$5,476,337		\$5,476,337
163 Furniture, Equipment & Machinery - Dwellings	\$99,311				\$99,311		\$99,311
164 Furniture, Equipment & Machinery - Administration	\$219,008		\$2,378		\$221,386		\$221,386
165 Leasehold Improvements							
166 Accumulated Depreciation	-\$5,202,925		-\$2,000		-\$5,204,925		-\$5,204,925
167 Construction in Progress							
168 Infrastructure							
160 Total Capital Assets, Net of Accumulated Depreciation	\$627,582	\$0	\$378	\$0	\$627,960	\$0	\$627,960
171 Notes, Loans and Mortgages Receivable - Non-Current							
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due							
173 Grants Receivable - Non Current							
174 Other Assets							
176 Investments in Joint Ventures							
180 Total Non-Current Assets	\$627,582	\$0	\$378	\$0	\$627,960	\$0	\$627,960
200 Deferred Outflow of Resources							
290 Total Assets and Deferred Outflow of Resources	\$1,008,859	\$0	\$7,080	\$0	\$1,015,939	-\$3,738	\$1,012,201
311 Bank Overdraft							
312 Accounts Payable <= 90 Days	\$8,894		\$446		\$9,340		\$9,340
313 Accounts Payable >90 Days Past Due							
321 Accrued Wage/Payroll Taxes Payable	\$8,851		\$71		\$8,922		\$8,922
322 Accrued Compensated Absences - Current Portion	\$15,165		\$388		\$15,553		\$15,553
324 Accrued Contingency Liability							
325 Accrued Interest Payable							
331 Accounts Payable - HUD PHA Programs							
332 Accounts Payable - PHA Projects							
333 Accounts Payable - Other Government	\$23,800				\$23,800		\$23,800
341 Tenant Security Deposits	\$37,473				\$37,473		\$37,473
342 Unearned Revenue	\$5,725				\$5,725		\$5,725
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue							
344 Current Portion of Long-term Debt - Operating Borrowings							

Evert Housing Commission (MI112)
 EVART, MI
 Entity Wide Balance Sheet Summary
 Financial Data Schedule

Fiscal Year End: 12/31/2020

	Project Total	14.PHC Public Housing CARES Act Funding	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Subtotal	ELIM	Total
345 Other Current Liabilities	\$10,140				\$10,140		\$10,140
346 Accrued Liabilities - Other							
347 Inter Program - Due To			\$3,738		\$3,738	-\$3,738	\$0
348 Loan Liability - Current							
310 Total Current Liabilities	\$107,548	\$0	\$4,643	\$0	\$112,191	-\$3,738	\$108,453
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue							
352 Long-term Debt, Net of Current - Operating Borrowings							
353 Non-current Liabilities - Other							
354 Accrued Compensated Absences - Non Current	\$6,728		\$167		\$6,895		\$6,895
355 Loan Liability - Non Current							
356 FASB 5 Liabilities							
357 Accrued Pension and OPEB Liabilities							
350 Total Non-Current Liabilities	\$6,728	\$0	\$167	\$0	\$6,895	\$0	\$6,895
300 Total Liabilities	\$114,276	\$0	\$4,810	\$0	\$119,086	-\$3,738	\$115,348
400 Deferred Inflow of Resources							
508.4 Net Investment in Capital Assets	\$627,582		\$378		\$627,960		\$627,960
511.4 Restricted Net Position			\$1,564		\$1,564		\$1,564
512.4 Unrestricted Net Position	\$267,001	\$0	\$328	\$0	\$267,329		\$267,329
513 Total Equity - Net Assets / Position	\$894,583	\$0	\$2,270	\$0	\$896,853	\$0	\$896,853
800 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$1,008,859	\$0	\$7,080	\$0	\$1,015,939	-\$3,738	\$1,012,201

Evart Housing Commission (MI112)
EVART, MI
Entity Wide Revenue and Expense Summary
Financial Data Schedule

Fiscal Year End: 12/31/2020

	Project Total	14.PHC Public Housing CARES Act Funding	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue	\$309,226				\$309,226		\$309,226
70400 Tenant Revenue - Other	\$43,254				\$43,254		\$43,254
70500 Total Tenant Revenue	\$352,480	\$0	\$0	\$0	\$352,480		\$352,480
70600 HUD PHA Operating Grants	\$403,200	\$39,467	\$62,127	\$3,502	\$508,296		\$508,296
70610 Capital Grants							
70710 Management Fee							
70720 Asset Management Fee							
70730 Book Keeping Fee							
70740 Front Line Service Fee							
70750 Other Fees							
70700 Total Fee Revenue							
70800 Other Government Grants							
71100 Investment Income - Unrestricted	\$1,412				\$1,412		\$1,412
71200 Mortgage Interest Income							
71300 Proceeds from Disposition of Assets Held for Sale							
71310 Cost of Sale of Assets							
71400 Fraud Recovery							
71500 Other Revenue	\$22,625				\$22,625		\$22,625
71600 Gain or Loss on Sale of Capital Assets							
72000 Investment Income - Restricted							
70000 Total Revenue	\$779,717	\$39,467	\$62,127	\$3,502	\$884,813		\$884,813
91100 Administrative Salaries	\$166,068		\$1,479	\$760	\$168,307		\$168,307
91200 Auditing Fees	\$4,000		\$900		\$4,900		\$4,900
91300 Management Fee							
91310 Book-keeping Fee							
91400 Advertising and Marketing	\$2,871		\$130		\$3,001		\$3,001
91500 Employee Benefit contributions - Administrative	\$29,727		\$114	\$63	\$29,904		\$29,904
91600 Office Expenses	\$47,286		\$2,866	\$1,823	\$51,975		\$51,975
91700 Legal Expense	\$2,980				\$2,980		\$2,980
91800 Travel	\$230		\$15	\$10	\$255		\$255
91810 Allocated Overhead							
91900 Other	\$5,819		\$1,493	\$846	\$8,158		\$8,158
91000 Total Operating - Administrative	\$258,981	\$0	\$6,997	\$3,502	\$269,480		\$269,480
92000 Asset Management Fee							
92100 Tenant Services - Salaries							
92200 Relocation Costs							
92300 Employee Benefit Contributions - Tenant Services							
92400 Tenant Services - Other	\$6,625	\$39,467			\$46,092		\$46,092
92500 Total Tenant Services	\$6,625	\$39,467	\$0	\$0	\$46,092		\$46,092
93100 Water	\$70,952				\$70,952		\$70,952
93200 Electricity	\$27,566				\$27,566		\$27,566
93300 Gas	\$17,959				\$17,959		\$17,959
93400 Fuel							
93500 Labor							
93600 Sewer							
93700 Employee Benefit Contributions - Utilities							
93800 Other Utilities Expense							
93000 Total Utilities	\$116,477	\$0	\$0	\$0	\$116,477		\$116,477
94100 Ordinary Maintenance and Operations - Labor	\$118,562				\$118,562		\$118,562
94200 Ordinary Maintenance and Operations - Materials and Other	\$30,004				\$30,004		\$30,004
94300 Ordinary Maintenance and Operations Contracts	\$37,880				\$37,880		\$37,880
94500 Employee Benefit Contributions - Ordinary Maintenance	\$61,509				\$61,509		\$61,509
94000 Total Maintenance	\$247,955	\$0	\$0	\$0	\$247,955		\$247,955
95100 Protective Services - Labor							
95200 Protective Services - Other Contract Costs							
95300 Protective Services - Other							
95500 Employee Benefit Contributions - Protective Services							
95000 Total Protective Services	\$0	\$0	\$0	\$0	\$0		\$0

Evert Housing Commission (MI112)
EVART, MI
Entity Wide Revenue and Expense Summary
Financial Data Schedule

Fiscal Year End: 12/31/2020

	Project Total	14.PHC Public Housing CARES Act Funding	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Subtotal	ELIM	Total
96110 Property Insurance							
96120 Liability Insurance							
96130 Workmen's Compensation							
96140 All Other Insurance	\$25,941				\$25,941		\$25,941
96100 Total Insurance Premiums	\$25,941	\$0	\$0	\$0	\$25,941		\$25,941
96200 Other General Expenses	\$2,207				\$2,207		\$2,207
96210 Compensated Absences	\$10,521		\$504		\$11,025		\$11,025
96300 Payments in Lieu of Taxes	\$23,600				\$23,600		\$23,600
96400 Bad debt - Tenant Rents	\$13,126				\$13,126		\$13,126
96500 Bad debt - Mortgages							
96600 Bad debt - Other							
96800 Severance Expense							
96000 Total Other General Expenses	\$49,454	\$0	\$504	\$0	\$49,958		\$49,958
96710 Interest of Mortgage (or Bonds) Payable							
96720 Interest on Notes Payable (Short and Long Term)							
96730 Amortization of Bond Issue Costs							
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0		\$0
96900 Total Operating Expenses	\$705,433	\$39,467	\$7,501	\$3,502	\$755,903		\$755,903
97000 Excess of Operating Revenue over Operating Expenses	\$74,284	\$0	\$54,626	\$0	\$128,910		\$128,910
97100 Extraordinary Maintenance	\$17,299				\$17,299		\$17,299
97200 Casualty Losses - Non-capitalized							
97300 Housing Assistance Payments			\$53,329		\$53,329		\$53,329
97350 HAP Portability-In							
97400 Depreciation Expense	\$200,877		\$347		\$201,224		\$201,224
97500 Fraud Losses							
97600 Capital Outlays - Governmental Funds							
97700 Debt Principal Payment - Governmental Funds							
97800 Dwelling Units Rent Expense							
90000 Total Expenses	\$923,609	\$39,467	\$61,177	\$3,502	\$1,027,755		\$1,027,755
10010 Operating Transfer In	\$187,448				\$187,448		\$187,448
10020 Operating transfer Out	-\$187,448				-\$187,448		-\$187,448
10030 Operating Transfers from/to Primary Government							
10040 Operating Transfers from/to Component Unit							
10050 Proceeds from Notes, Loans and Bonds							
10060 Proceeds from Property Sales							
10070 Extraordinary Items, Net Gain/Loss							
10080 Special Items (Net Gain/Loss)							
10091 Inter Project Excess Cash Transfer In							
10092 Inter Project Excess Cash Transfer Out							
10093 Transfers between Program and Project - In							
10094 Transfers between Project and Program - Out							
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0		\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	-\$143,382	\$0	\$950	\$0	-\$142,942		-\$142,942
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0		\$0
11030 Beginning Equity	\$1,038,475	\$0	\$1,320	\$0	\$1,039,795		\$1,039,795
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors							
11050 Changes in Compensated Absence Balance							
11060 Changes in Contingent Liability Balance							
11070 Changes in Unrecognized Pension Transition Liability							
11080 Changes in Special Term/Severance Benefits Liability							
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents							
11100 Changes in Allowance for Doubtful Accounts - Other							
11170 Administrative Fee Equity			\$706		\$706		\$706
11180 Housing Assistance Payments Equity			\$1,564		\$1,564		\$1,564
11190 Unit Months Available	1308		202	0	1510		1510

Evert Housing Commission (MI112)
 EVART, MI
 Entity Wide Revenue and Expense Summary
 Financial Data Schedule

Fiscal Year End: 12/31/2020

	Project Total	14.PHC Public Housing CARES Act Funding	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Subtotal	ELIM	Total
11210 Number of Unit Months Leased	1259		171	0	1430		1430
11270 Excess Cash	\$198,715				\$198,715		\$198,715
11610 Land Purchases	\$0				\$0		\$0
11620 Building Purchases	\$0				\$0		\$0
11630 Furniture & Equipment - Dwelling Purchases	\$0				\$0		\$0
11640 Furniture & Equipment - Administrative Purchases	\$0				\$0		\$0
11650 Leasehold Improvements Purchases	\$0				\$0		\$0
11660 Infrastructure Purchases	\$0				\$0		\$0
13510 CFFP Debt Service Payments	\$0				\$0		\$0
13901 Replacement Housing Factor Funds	\$0				\$0		\$0

**INDEPENDENT AUDITOR'S 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**

Board of Commissioners
Evert Housing Commission
Evert, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Evert Housing Commission as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Evert Housing Commission's basic financial statements, and have issued our report thereon dated September 21, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Evert Housing Commission'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 Evert Housing Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of Evert Housing Commission'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 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. Given the limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify deficiencies in internal control, described in the accompanying Schedule of Findings and Responses, as items 2020-001 and 2020-002 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Evert Housing Commission's financial statements are free of 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*.



**INDEPENDENT AUDITOR'S 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**

Evert Housing Commission's Response to Findings

Evert Housing Commission's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Evert Housing Commission'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. According, this communication is not suitable for any other purpose.



ANDERSON, TACKMAN & COMPANY, PLC
Certified Public Accountants
Iron Mountain, Michigan

September 21, 2021

ANDERSON, TACKMAN
& COMPANY, P.L.C.
CERTIFIED PUBLIC ACCOUNTANTS



EVART HOUSING COMMISSION

SCHEDULE OF FINDINGS AND RESPONSES

December 31, 2020

SIGNIFICANT DEFICIENCY

Finding 2020-001

Statement of Condition:

It was noted during tenant receipt testing that 6 out of 6 Public Housing tenant files reviewed did not contain EIV usage and tenant receipts could not be located.

Criteria:

24 CFR 960.259 requires the Commission to determine income eligibility and calculate the tenant's rent payment using the documentation from third party verifications. 24 CFR 85.20 requires the Commission to have effective internal controls and accountability must be maintained for all funds.

Perspective Information:

Asset accounts, sources of income, and medical expenses are required to be verified with the third party annually, EIV must be utilized and maintained with the appropriate annual rent certification, and tenant receipts must be maintained for all monies collected from tenants.

Questioned Costs:

Total known and projected misstatements: None

Effect:

Tenant annual certifications and interim re-examination may be calculated incorrectly.

Cause:

Lack of policies and procedures over the certification of tenant files.

Recommendation:

The Commission should provide training for all employees responsible for tenant rent certifications and implement a second party review of files to ensure errors are prevented or detected timely.

Management's Response:

New management has started at the Commission during fiscal year 2021 and is in the process of implementing stronger policies and procedures over tenant file maintenance and review.



EVART HOUSING COMMISSION

SCHEDULE OF FINDINGS AND RESPONSES

December 31, 2020

(Continued)

SIGNIFICANT DEFICIENCY

Finding 2020-002

Statement of Condition:

During the review of payroll, it was noted paychecks were being written at the beginning of the month prior to work being performed by employees. It was also noted the Director's timecard was not approved by a Board member and employment forms could not be located for one employee.

Criteria:

Generally accepted accounting principles require the Commission recognize payroll expense once earned by the employees. Additionally, the Department of Homeland Security requires employees to obtain and maintain a Form I-9 for all employees hired subsequent to November 6, 1986.

Perspective Information:

Payroll is required to be recorded once earned by employees; Form I-9 is required for all employees hired subsequent to November 6, 1986.

Questioned Costs:

None

Effect:

Payroll may not be calculated correctly.

Cause:

Lack of policies and procedures over payroll procedures.

Recommendation:

The Commission should provide training pertaining to the requirements of form retention and the timing of payment of wages for all employees responsible for payroll functions.

Management's Response:

New management has started at the Commission during fiscal year 2021 and is in the process of implementing stronger policies and procedures payroll processes.





ANDERSON, TACKMAN & COMPANY, P.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

A Regional Firm with Offices in Michigan and Wisconsin

Iron Mountain Office:

Shane M. Ellison, CPA, PC - Principal

Lynn M. Mott, MSA - Principal

Michelle Christian, BSA - Senior

Member of:

Private Companies Practice Section

American Institute of Certified

Public Accountants

September 21, 2021

To the Board of Commissioners
Evert Housing Commission

We have audited the financial statements of the business-type activities of the Evert Housing Commission for the year ended December 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 20, 2021. 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 Evert Housing Commission are described in Note A to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during fiscal year 2020. We noted no transactions entered into by the governmental unit 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. There were no major sensitive accounting estimates.

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. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate to the financial statements taken as a whole.

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 auditor's 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 September 21, 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 Evart Housing Commission's financial statements or a determination of the type of auditor's 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 Evart Housing Commission'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 Issues

1. Credit Cards – During the review of credit cards it was noted 18% of charges (\$1,418) were unsupported.

Recommendation – The Commission should obtain and maintain support for all charges reported on the credit cards statements.


Other Matters

We were engaged to report on the Financial Data Schedule, which accompanies the financial statements but is not RSI. With respect to this supplementary, 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.

This information is intended solely for the use of the Board of Commissioners and management of the Evart Housing Commission and is not intended to be and should not be used by anyone other than these specified parties.

ANDERSON, TACKMAN & COMPANY, PLC

By: Shane M. Ellison, CPA, PC

By: 
Shane M. Ellison, President

AGENDA REPORT

To: Honorable Mayor Emerick & Council Members
From: Richard I. Lewis, Interim City Manager
Date: September 30, 2021
Re: Proposals to Purchase Industrial Park Property

For the Agenda of October 5, 2021

Background.

The City has received two proposals to purchase property at the Airport Industrial Park. Both proposals involve the purchase of Lot #2 and one involves the additional purchase of Lots #3, 4, 6, 7 and 8. Prior to addressing the proposals, the following background information regarding the parcels may be helpful.

- ❖ Attachment A contains the basic information and suggested sale price for the six lots as recommended by the Economic Development Committee (EDC) as of January 2021.
- ❖ Attachment B is the Appraisal Report cover letter, dated June 2020, for Lot #2. A full copy of the report is available upon request. Given that the appraisal was conducted sixteen (16) months ago, on advice of the appraiser, we should consider a 3% inflation factor to the price. We also have the City Assessor looking into an inflation factor which could be applied to the stated value. For Lots #3, 4, 6, 7, and 8, there is no known appraisal.
- ❖ Attachment C is the Lease Agreement between the City of Evert and MacLellan Integrated Services Inc (MacLellan). The lease is currently a month-to-month lease and may be terminated by either party with 90 day notice. MacLellan is a subcontractor to Ventra and if either of the proposals are considered in moving forward, we will need to work with MacLellan in the transition which may take more than 90 days.

Proposals.

The first proposal, Attachment D, is from Birch Run Wellness Center LLC, Robb M. LaPeen , Principal Buyer and Utopian HeRxBs LLC, G. Steven Kalesperis, D.O., Secondary Buyer (Birch/Utopian). The proposal is an update to an earlier proposal submitted, Attachment E, and includes a prospective site plan.

Points of the proposal:

- ❖ Purchase of Lot #2 for \$417,750.
- ❖ Purchase of Lots #3, 4, 6, 7, & 8 for \$182,250.
- ❖ Six month lease beginning once the current tenants have vacated. While the proposal has dates included, I have indicated general time periods. The first two months will be a 'rental grace period' meaning no rent. The last four months will be at \$5,000 per month and will be considered as a non-fundable 'Earnest Deposit' toward the purchase price.
- ❖ Closing on the balance of \$580,000 will take place on or before the end of the six month lease period. \$280,000 will be paid directly to the City and the remainder to be carried by the City over a three (3) period at 5% per annum.
- ❖ Use of the property as described is primary medical cannabis, but will also include recreational cannabis retail.

From our (Mayor Emerick and myself) meeting with Birch/Utopian, the following information was provided:

- ❖ Buildout of the project is expected to up to five years with a \$20-50 million investment.
- ❖ Expected to employ 300-400 employees.
- ❖ Dr. Steven Herran (Denver) will be the Project Manager
- ❖ Students will be 20 at any given time.
- ❖ All six properties will need to be acquired.

Also from our discussion, we requested bios for all three of the individuals mentioned above and will forward once received. In addition, I indicated that I would not be willing to recommend the sale of Lot's #3, 4, 6, 7, & 8 unless an appraisal of those parcels is undertaken. Birch/Utopian will want to make a presentation at the meeting.

The second proposal, Attachment F, is from Red Sky Partners LLC (Robert Eklund, Partner). The proposal is for the purchase of Lot 2 only. Highlights:

- ❖ Purchase price of \$400,000 based on June 2020 appraisal.
- ❖ Closing shall take place on or before October 14, 2021. City Attorney indicates this isn't a problem.
- ❖ Is willing to enter into a three year lease with the current tenant and had spoken to the representatives of Ventra in May, and MacLellan yesterday.
- ❖ Proposed use is investment only and is a 1031 Exchange.

There may be a third proposal from either Ventra and/or MacLellan. It is my understanding there had been conversations in the past to the possibility of either party purchasing Lot 2, but there has not been a proposal. On advice, Ventra was contacted yesterday morning of what is taking place. Since then, I have been in contact/conversation with both Ventra and MacLellan representatives.

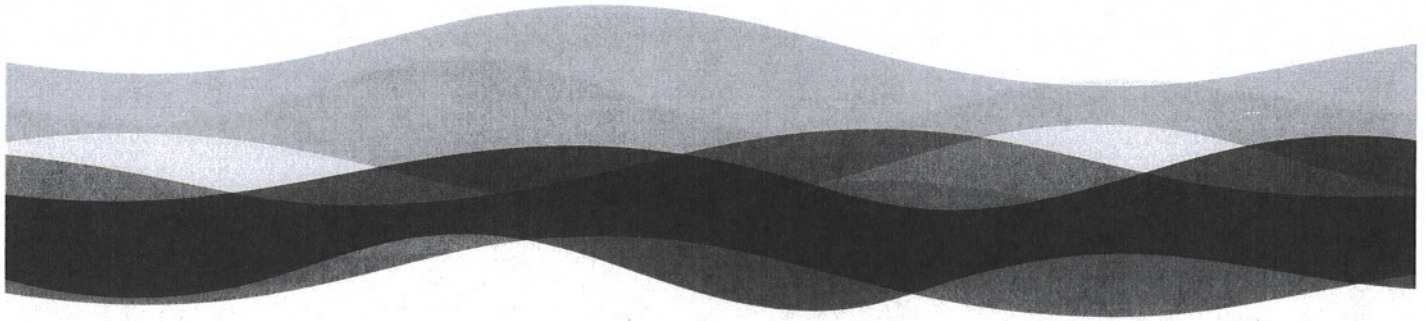
Financial Impact.

Huge if the Birch/Utopian proposal is acceptable and development takes place as planned. There remains a number of unanswered questions and processes which will need to be worked through. Still positive if either of the proposals are accepted. Sale proceeds could be earmarked for specific improvements, i.e. Riverside Parks.

Recommendations/Thoughts.

- ❖ First, think long term, not short term.
- ❖ Second, Council does not have to make a decision on Tuesday evening. However, if there is no decision made, then it most likely the Red Sky Partners proposal will be off the table due to the time constraint.
- ❖ Third, an appraisal for Lots #3, 4, 6, 7, 8 should be undertaken. The purchase offer for lots in proposal may be a fair offer, but there is no basis other than the EDC suggested sale price to make that determination. An appraisal could be completed by mid to late November. If the EDC suggested sale price is the basis, then the City should consider making a counter offer for those parcels.
- ❖ Fourth, if the Birch/Utopian proposal is to be further pursued, the Council should direct staff to work on a Development Agreement, whereby the details are worked through. Know, this will not be a quick process, but a thought out process.
- ❖ Fifth, the City will work with MacLellan on any transition that may occur.

We will be ready for the discussion on Tuesday.



HISTORIC
EVART

At Home. By Nature.

**CITY-OWNED REAL PROPERTY
COUNCIL APPROVED PARCELS
FOR SALE AND/OR LEASE
UPDATED JANUARY 6, 2021**

6. Industrial Property 67-51-610-002-00

Address: 1033 West 7th Street (US Hwy 10)

Parcel ID Number: 67-51-610-002-00

Legal description: Lot 2 Evert Air Industrial Park

Zoned: General Industrial District

Land AC: 3.03 **Land SF:** 131,986

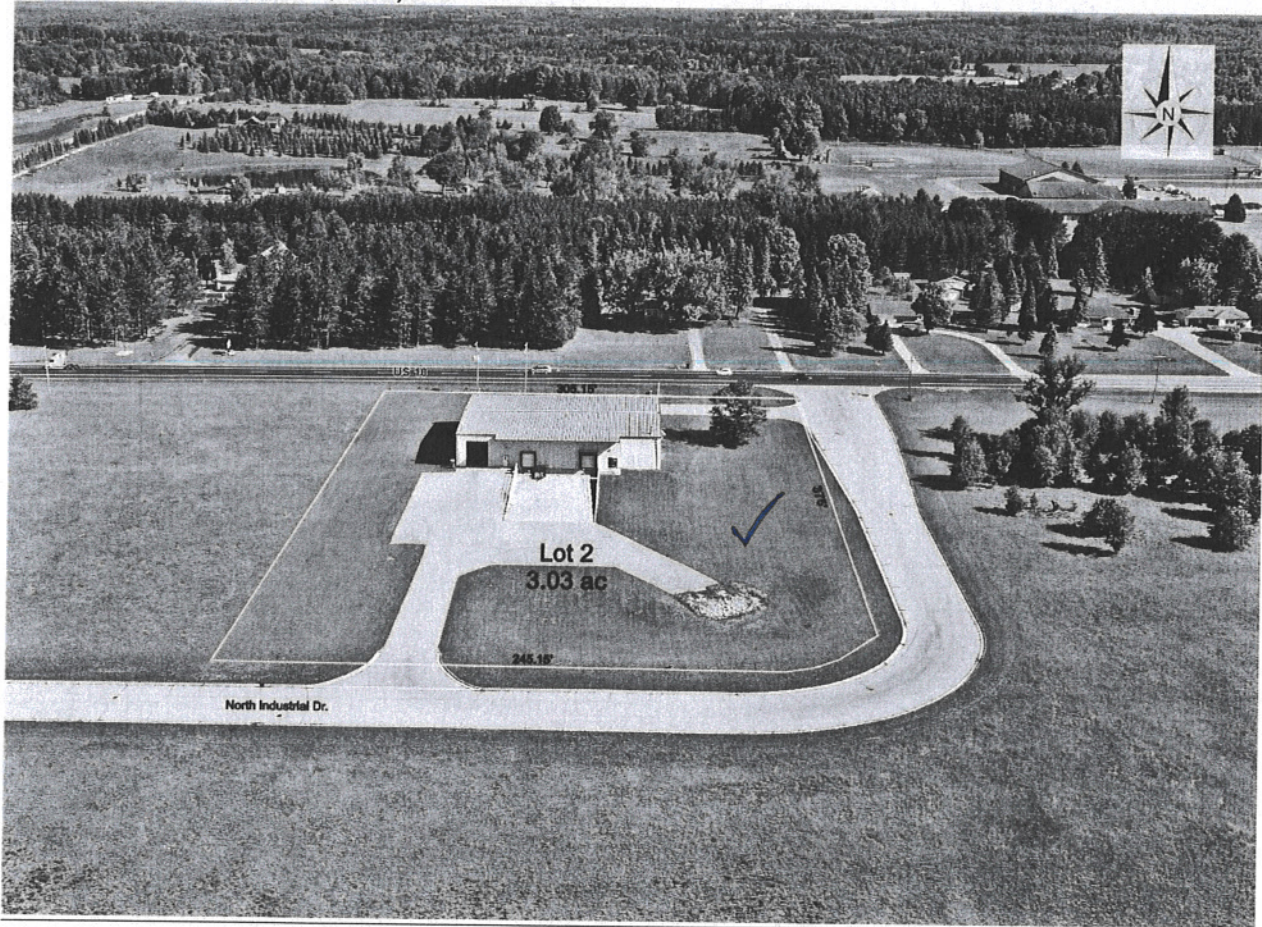
Highlights

-305 feet of frontage on US Hwy 10

-Industrial Building approx. 11,000 sf

Executive Summary: City is marketing parcel for sale or lease. Property is located on US 10 which is accessible to both major expressways US 131 and US 127. Will consider splitting/rezoning/combining. The building is currently occupied with tenants.

Minimum Bid Price: \$450,000



7. Industrial Property 67-51-610-003-00

Address: US Highway 10

Parcel ID Number: 67-51-610-003-00

Legal description: Lot 3 Evert Air Industrial Park

Zoned: General Industrial District

Land AC: 3.99 **Land SF:** 173,804

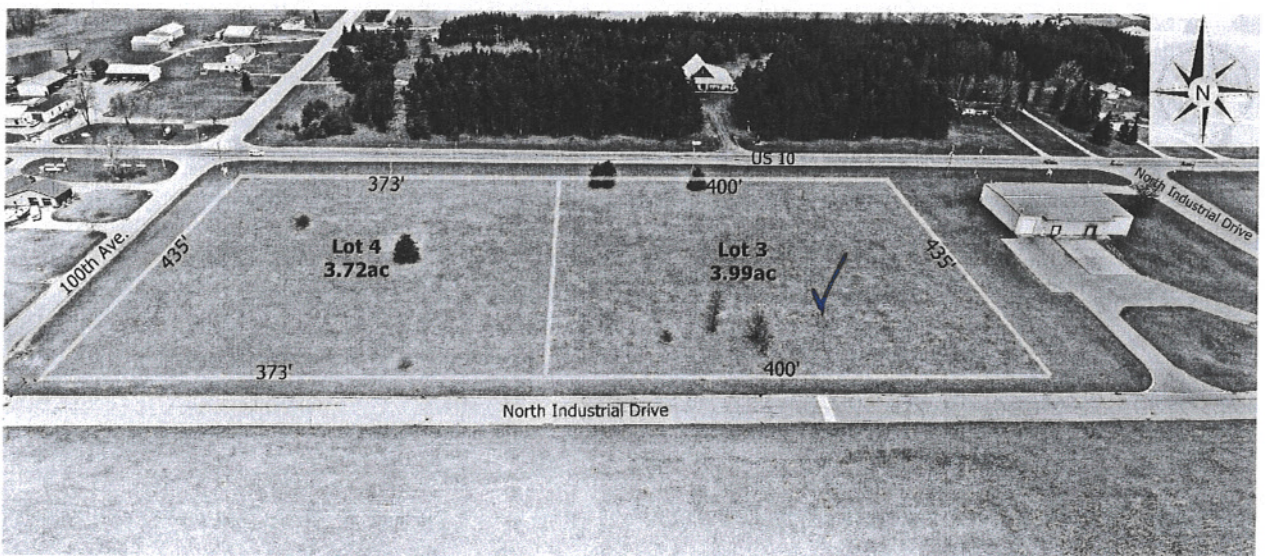
Highlights

-400 feet of frontage on US Hwy 10

-Phase 1 Environmental completed March 2020

Executive Summary: Development opportunity for sale approximately 4 acres along US 10 Hwy. Property is located on US 10 which is accessible to both major expressways US 131 and US 127. Will consider splitting/rezoning/combining.

Minimum Bid Price: \$70,000 (Development Agreement Required)



8. Industrial Property 67-51-610-004-00

Address: US Highway 10

Parcel ID Number: 67-51-610-004-00

Legal description: Lot 4 Evert Air Industrial Park

Zoned: General Industrial District

Land AC: 3.72 **Land SF:** 162,043

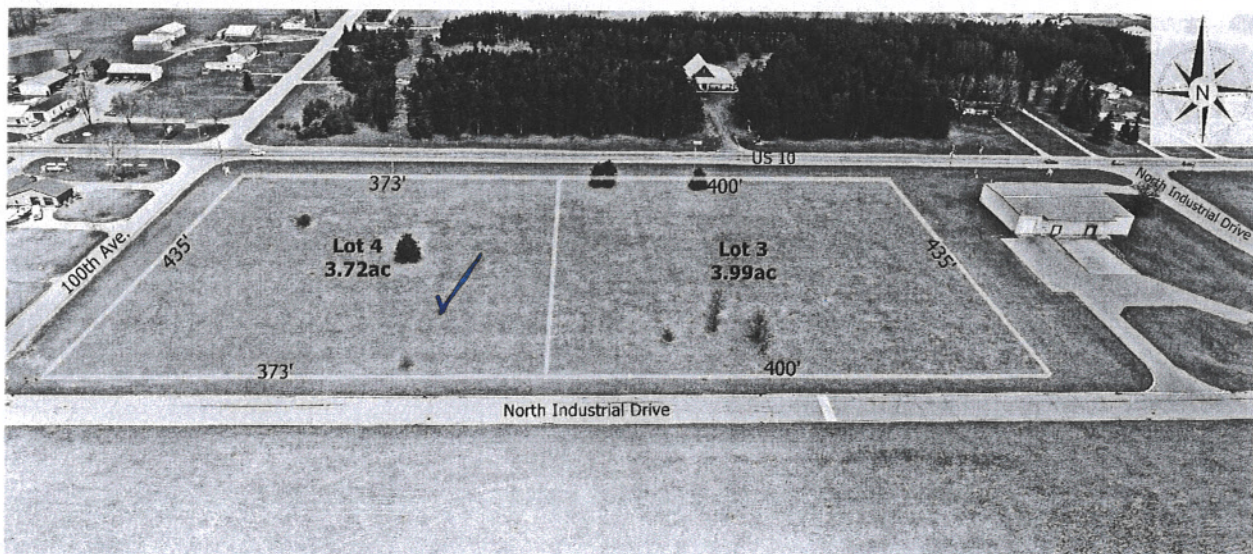
Highlights

-373 feet of frontage on US Hwy 10

-Phase 1 Environmental completed March 2020

Executive Summary: Development opportunity for sale approximately 3.72 acres along US 10 Hwy. Property is located on US 10 which is accessible to both major expressways US 131 and US 127. Will consider splitting/rezoning/combining.

Minimum Bid Price: \$70,000 (Development Agreement Required)



10. Industrial Property 67-51-610-006-00

Address: N. Industrial Park Drive

Parcel ID Number: 67-51-610-006-00

Legal description: Lot 6 Evert Air Industrial Park

Zoned: General Industrial District

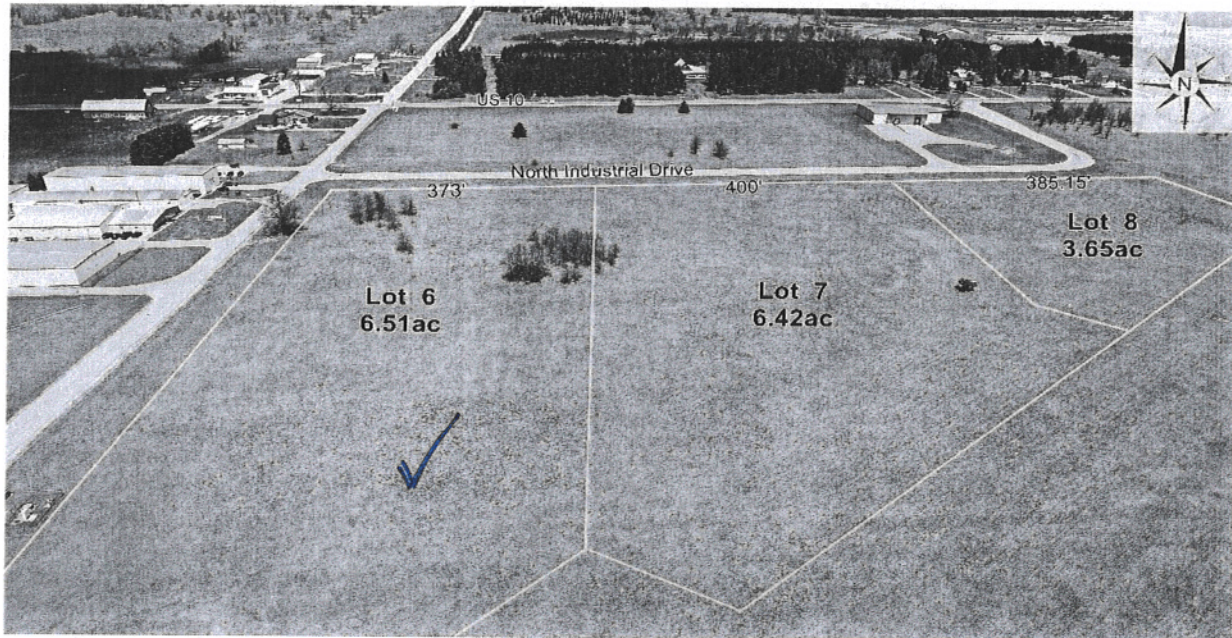
Land AC: 6.51 **Land SF:** 283,576

Highlights

-Phase 1 Environmental completed March 2020

Executive Summary: Development opportunity for sale approximately 6.51 acres near US 10 Hwy. Property is located near US 10 which is accessible to both major expressways US 131 and US 127. Will consider splitting/rezoning/combining.

Minimum Bid Price: \$70,000 (Development Agreement Required)



11. Industrial Property 67-51-610-007-00

Address: N. Industrial Park Drive

Parcel ID Number: 67-51-610-007-00

Legal description: Lot 7 Evert Air Industrial Park

Zoned: General Industrial District and complete with underground utilities

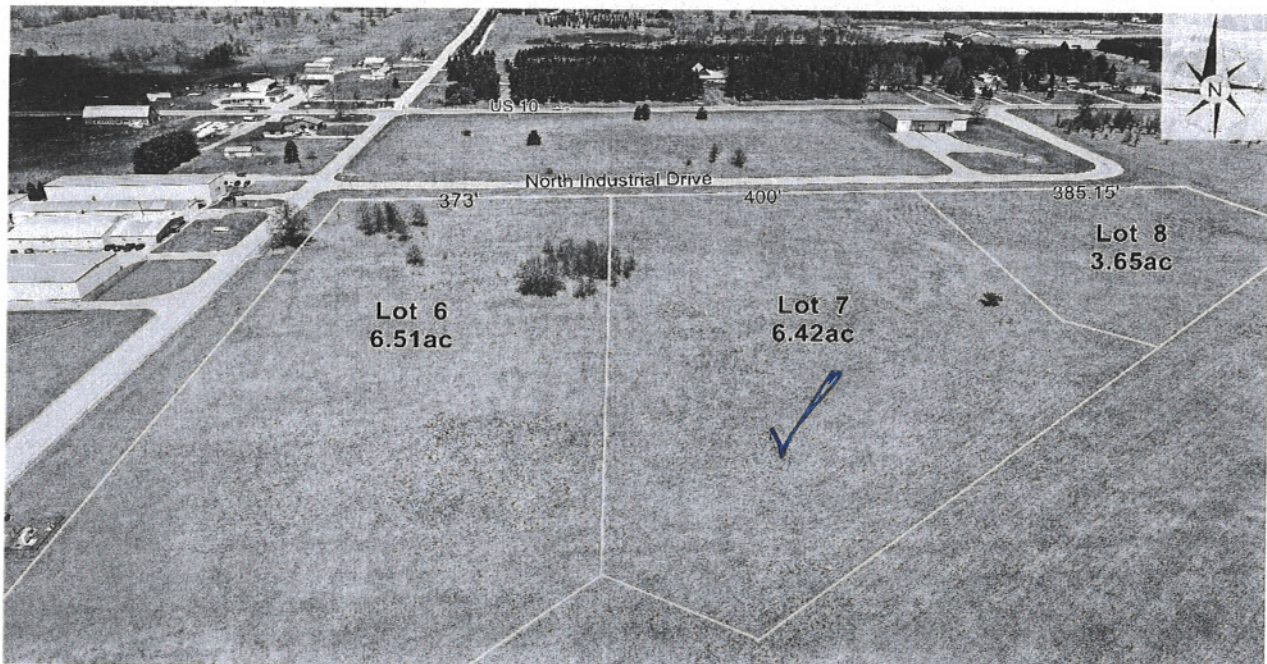
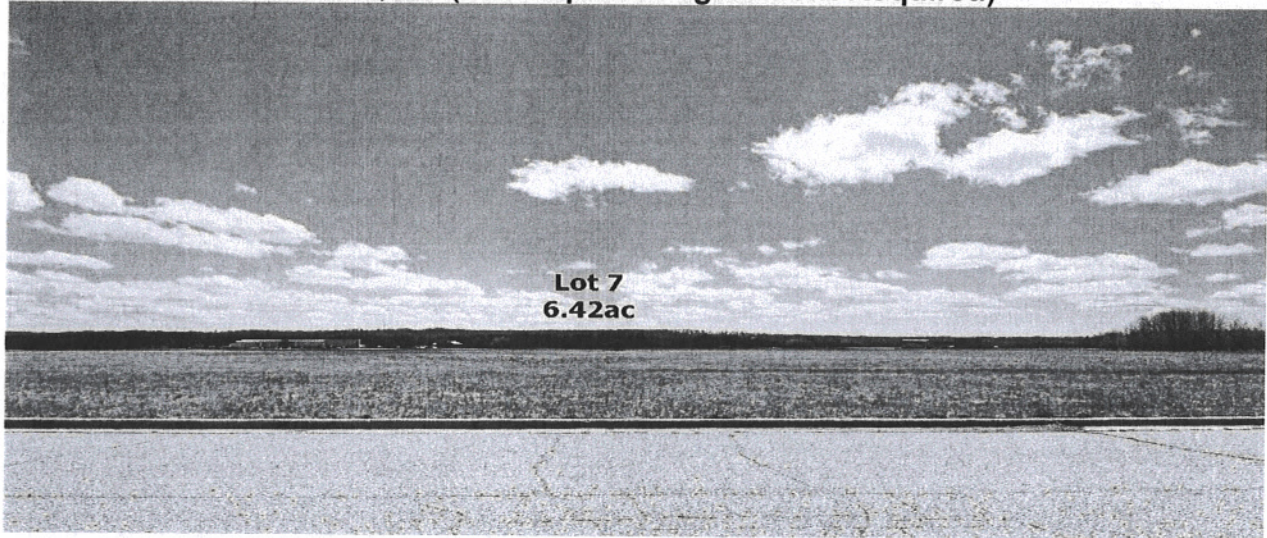
Land AC: 6.42 **Land SF:** 279,655

Highlights

-Phase 1 Environmental completed March 2020

Executive Summary: Development opportunity for sale approximately 6.42 acres near US 10 Hwy. Property is located near US 10 which is accessible to both major expressways US 131 and US 127. Will consider splitting/rezoning/combining.

Minimum Bid Price: \$70,000 (Development Agreement Required)



12. Industrial Property 67-51-610-008-00

Address: N. Industrial Park Drive

Parcel ID Number: 67-51-610-008-00

Legal description: Lot 8 Evert Air Industrial Park

Zoned: General Industrial District

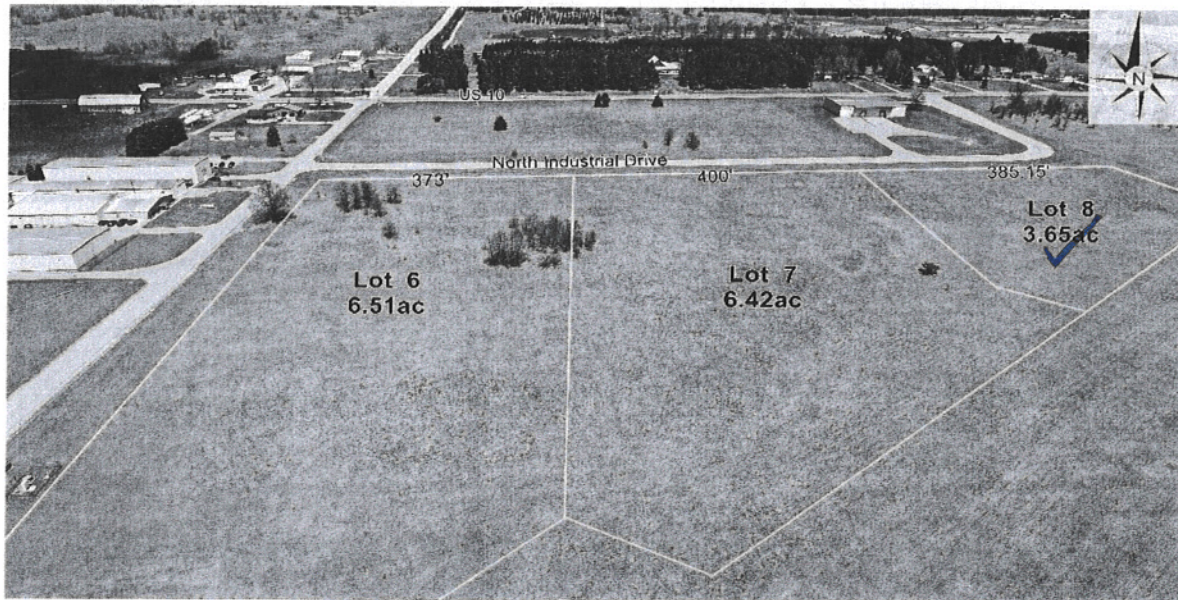
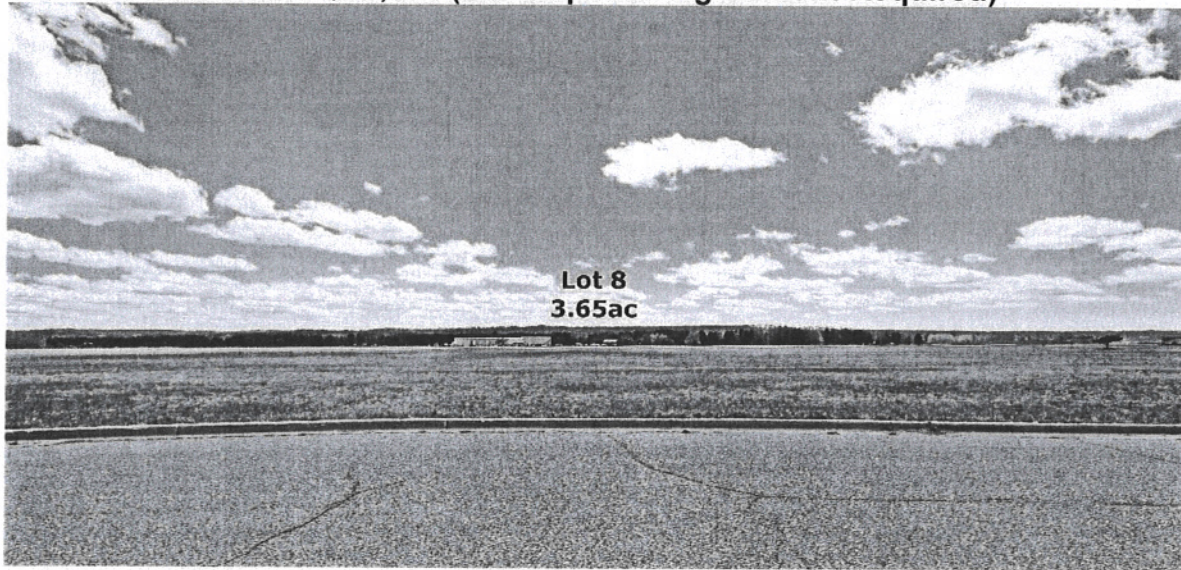
Land AC: 3.65 **Land SF:** 158,994

Highlights

-Phase 1 Environmental completed March 2020

Executive Summary: Development opportunity for sale approximately 3.65 acres near US 10 Hwy. Property is located near US 10 which is accessible to both major expressways US 131 and US 127. Will consider splitting/rezoning/combining.

Minimum Bid Price: \$70,000 (Development Agreement Required)





The Showalter Group, LLC

Commercial Real Property Appraisal and Consulting



Appraisal Report of:

McLellan Building
1033 West 7th Street
Ewart, Michigan 49631

LOT 2

Date of Report

June 4, 2020

Effective Date of the Appraisal

May 20, 2020

Prepared for

Ms. Sarah Dvoracek
City of Ewart
5814 100th Avenue
Ewart, Michigan 49631

Prepared by

Matthew R. Showalter, MAI
P.O. Box 220
318 West Wright Avenue, Suite B
Shepherd, Michigan 48883-0220

THE SHOWALTER GROUP, LLC

Real Property Appraisal & Consulting

P.O. Box 220, 318 West Wright Avenue, Suite B, Shepherd, Michigan 48883-0220
989-804-4000 phone 989-804-4030 fax
info@theshowaltergroup.com

June 4, 2020

Ms. Sarah Dvoracek
City of Ewart
5814 100th Avenue
Ewart, Michigan 49631

RE: Appraisal report of the MacLellan industrial building located at 1033 West 7th Street,
City of Ewart, Osceola County, Michigan, 49631

Dear Ms. Dvoracek:

I have made an inspection of the subject property, researched the marketplace, reviewed available data and completed the analysis to appraise the above referenced property. The attached report provides essential data and detailed reasoning employed in reaching my opinion of value.

The purpose of the following appraisal report is to develop an opinion of market value of the fee simple estate in the property as of May 20, 2020 for the purposes of making a lending decision. The intended use of the report is to provide an estimate of value for possible sale by the City of Ewart. Intended users include the City of Ewart and its Successors and Assigns. This report is not intended for any other use.

The property being appraised is an industrial manufacturing building consisting of a total of 11,875 square feet of gross building area with 696 square feet of office space and 11,179 square feet of industrial area. The project was constructed in 2003 and has been maintained throughout its life and is situated on a total of 3.03 net acres of land.

The value reported is qualified by certain definitions, assumptions and limiting conditions, and certifications that are set forth in the attached report. Based on my analysis, the opinion of the market value of the subject property, as set forth, documented, and qualified in the attached report under conditions prevailing on May 29, 2020, is:

FOUR HUNDRED THOUSAND DOLLARS

\$400,000

Should you have any questions relative to this appraisal report, please do not hesitate to contact me.

Respectfully submitted,
THE SHOWALTER GROUP, LLC



Matthew R. Showalter, MAI
Certified General Real Estate Appraiser
State of Michigan, #1201005065

LEASE AGREEMENT

THIS LEASE AGREEMENT is entered on the 18th day of February 2020 by and between the City of Evert, hereinafter called "Lessor" and MacLellan Integrated Services Inc. a Delaware Corporation, hereinafter called "Lessee".

WHEREAS, the Lessor is the owner of the Industrial Incubator Building located in the Evert Air Industrial Park on Lot #2, hereinafter called "the property"; and

WHEREAS, said the Property has a gross building area of 12,500+SqFt.

WHEREAS, the Lessor and the Lessee desire to enter into a Lease Agreement covering said Property and desire to reduce the terms of the Lease Agreement to writing.

NOW, THEREFORE, it is agreed in consideration of the mutual of the mutual covenants herein contained, as follows:

LEASED PREMISES

1. The Lessor does hereby lease to the Lessee the Property located at 1033 W. 7th Street, City of Evert, Osceola County Michigan, and the Lessee does hereby agree to lease said premises upon the terms as hereinafter set forth.

TERM AND TERMINATION

2. The term of this lease shall commence on February 18, 2020 and shall be a month-to-month lease and continue until terminated by either party upon a 90 day notice to the other party.

RENTAL

3. The Lessee shall pay to the Lessor as rental, a monthly amount equal to \$2,500.00 per month.
4. The rent hereunder shall be due on or before the 1st of each month and shall be made payable to the City of Evert, 5814 100th Avenue, Evert, MI 49631.

PROPERTY TAXES

5. Michigan's Public Act of 189 of 1953, 211.181, Section 1. (1). The City of Evert is a tax-exempt entity but because the property is leased, and the business conducted is for profit the user of the real property is subject to taxation in the same amount and to the same extent as though the lessee owned the real property.

MAINTENANCE

6. Lessor shall maintain the exterior of the building, including the roof and structure. All leasehold improvements will be the responsibility of the Lessee but must be approved in advance by the Lessor.

UTILITIES

7. Commencing with the date of possession, Lessee shall pay the cost of all utility services, including heat, water, sewer service, and electricity consumed upon the leased premises during the term of this lease. Wastewater from the Lessee's operation shall be of domestic quality and comply with all provisions of the City of Evart's Sewer Use Ordinance. No waste of any kind shall be disposed of on the property.

INSURANCE

8. Lessee agrees that it will throughout the term of this lease; carry adequate Owner-Landlord-Tenant public liability insurance to protect the Lessor from claims of all persons for injuries to person or property which may be sustained in connection with the use of, or the occupation of, the leased premises by the Lessee. Such insurance shall be retained in companies acceptable to the Lessor. Lessee shall provide to the Lessor a certificate of such insurance listing Lessor as additional insured and loss payees.

FIXTURES AND LEASEHOLD IMPROVEMENTS

9. At the termination of this lease and provided the Lessee is not default hereunder, the Lessee shall have the right to remove from the leased premises all fixtures, counters, and furnishings installed by the Lessee; at the option of the Lessor, the Lessee shall have the obligation to remove such fixtures, counters, etc., and in so doing, the Lessee shall restore the leased premises to a clean, tenantable condition.

ACCESS TO PREMISES BY LESSOR

10. Lessee further agrees to allow Lessor and its agent's free access to the premises hereby leased for the purpose of exhibiting or examining the same or making any needful repairs or alterations thereof, provided that such right of access shall be exercised in a reasonable manner so as not to interfere with the Lessee's business.

SURRENDER OF POSSESSION

11. Lessee agrees at the time of expiration of this lease, or any extension thereof, to surrender the premises and deliver up possession to the Lessor without notice and in good condition, loss by fire or other casualty and ordinary wear and tear accepted.

SUBLEASE

12. Lessee agrees that it shall not assign this lease nor sublet or underlet the leased premises without first having received the express written consent of the Lessor, which consents shall not be unreasonably withheld. Lessee shall not be released from liability hereunder. Lessor shall respond to the consent request within thirty (30) business days. Otherwise, denial by Lessor shall be presumed.

CONTINUITY

13. This lease shall be binding upon and shall inure to the benefit of the respective Lessor and Lessee, their successors and assigns.

DEFAULT

14. If the Lessee shall be in default for failure to comply with the rental provisions herein and such default continues unremedied thirty (30) days after receipt of written notice thereof via certified mail to the Lessee, then this lease shall, at the option of the Lessor, be terminated. If the Lessee shall be in default with any other term or covenant and such default continues for sixty (60) days after receipt of written notice thereof via certified mail, then this lease shall, at the option of the Lessor, be terminated. If such default cannot be reasonably remedied prior to such time, and the Lessee is engaged in a good faith effort to cure such default, then its rights shall continue to effect, excluding from this extension of time the non-payment of rent by the Lessee.

ATTORNEY'S FEES AND COURT COSTS

15. In the event of a default by either party, the non-defaulting party shall be entitled to court costs and reasonable attorney's fees for any action successfully taken for enforcement of the terms and provisions of this lease, and the same may be included in any judgement obtained against the defaulting party.

SECURITY DEPOSIT

16. No security deposit is required.

NOTICES

17. Any notice required hereunder shall be given by certified mail, return receipt requested, to the Lessor addressed to:

MacLellan Integrated Services Inc.
Attn: Steven Eades, Director of Finance
3120 Wall Street, Suite 100
Lexington KY 40513

To the Lessee addressed to:
City of Ewart
Attn: Sarah Dvoracek, City Manager
5814 100th Avenue
Ewart MI 49631

IN THE WITNESS WHEREOF, this Lease Agreement has been executed by the undersigned Lessor and by the undersigned Lessee on the day and year first above written.

MacLellan Integrated Services, Inc.
A Kentucky Limited Liability Company

Signature: 

Name: Steven Eades

Its: Commercial Director

Date: 3/11/2020

City of Ewart, Oseola County, Michigan

Signature: 

Name: Sarah J. Dvoracek

Its: City Manager, City of Ewart

Date: 3/11/2020

BUYER OFFER TO PURCHASE
Following 6 month LEASE prior to exercising PURCHASE CLOSING

OFFER TO PURCHASE PARTIES:

Birch Run Wellness Center LLC (Principle Buyer)

Address: 9213 Birch Run Rd., Birch Run, MI 48415,

owner: **Robb M. LaPeen**

Address: 7373 N. Seymour Rd Flushing, MI 48415

Utopian HeRxBs LLC (Secondary Buyer)

owner: G. Steven Kalesperis D.O.

Address: 10790 E. Bierri Rd, Evart, MI 49631

City of Evart, Michigan 49631 (Seller)

Address of Property: West 7th St./ US 10-aka lot 2 or Parcel #: 67-610-002-00
 inclusive of lots 3,4,6,7 & 8 =24.29ac (SEE EXHIBITS A & B)

Offer to Purchase

Lot 2 w/11,408 sq ft building on 3.03 acres: **Purchase Price: \$417,750.00***

Offer on Lots 3, 4, 6, 7&8 =24.29ac@ \$7,500/acre: **Purchase Price: \$182,250.00***

Total Purchase Price: \$600,000.00*

Offer is conditional on preliminary Short Term Lease that will be required to prepare finalized plans for campus development approval by City, as well as, remodel of Building on Lot 2 for start of business anticipated by 05/01/2022.

6 month lease shall begin within 60-90 days following notice to current tenant occupying building on Lot 2 on or about October 01-15, 2021.

Lease Terms: Lot 2 w/11,408 sq ft building on 3.03 Acres. Rent @ **\$2,500./mo**

Lots 3, 4, 6, 7 & 8 = 24.29ac Undeveloped Rental @ \$100.00/ac/mo = **\$2,500./mo**

Total Monthly Rent: \$5,000./mo

Rental Period:

Begins upon anticipated occupancy of 01/01/2022 through 06/30/2022 with closing on purchase expected by 07/01/2022.

Rental Grace Period: First 2 months-01/01/2022 – 02/28/2022

Last 4 months (03/01-06/30/2022) of Rental Period shall be paid upon acceptance of terms herein as non-refundable Earnest Deposit toward purchase of \$20,000.

Buyers (Birch Run Wellness & Utopian HeRxBs) will pay \$280,000 at time of closing; and Seller (City of Evart) shall finance the balance of \$300,000 to be paid over 3 years with a 5% per annum interest on the unpaid balance amortized over 36 months.

Type of Use: Evart (Birch Run Branch) Wellness Center, Veteran Service Connected CBD/THC Holistic Medical Treatment & Medical Card Certification Center, Veteran Owned Medical Cannabis Grow Facility (500 plants), Future Processing, Extraction, Testing, Research Campus for Therapeutic Holistic Herb Cultivation Training Center

Including Recreational Retail on the campus

Exhibit A

Address: West 7th Street/US Highway 10

Parcel ID Number: 67-51-610-002-00

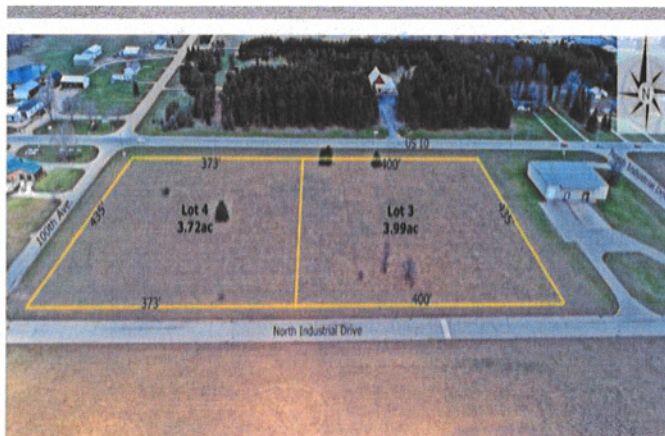
Zoned: Light Industrial I-2

Executive Summary: Development opportunity for sale approximately 3 acres along US 10 Hwy. Property is located on desirable high exposure US 10 which is accessible to both major expressways US 131 and US 127.

Highlights: 330 feet of frontage on US Hwy 10. The building is steel construction and 11,408 feet. This property is currently occupied with tenants.

Exhibit B

LOTS 3,4,6,7 and 8- 24.29Acres



Address: Us Highway 10

Parcel ID Number: 67-51-610-004-00

Zoned: General Industrial District and complete with underground utilities

Executive Summary: Development opportunity for sale approximately 3.72 acres along US 10 Hwy. Property is located on desirable high exposure US 10 which is accessible to both major expressways US 131 and US 127. *Will consider splitting/rezoning/combining.*



Address: North Industrial Park Drive

Parcel ID Number: 67-51-610-006-00

Zoned: General Industrial District and complete with underground utilities

Executive Summary: Development opportunity for sale approximately 6.51 acres along US 10 Hwy. Property is located on desirable high exposure US 10 which is accessible to both major expressways US 131 and US 127. Will consider splitting/rezoning/combining.

Highlights: Phase 1 Environmental completed March 2020.

Offer Respectfully Submitted:

Dated: 09/29/2021

Principle Buyer:
Birch Run Wellness Center, LLC

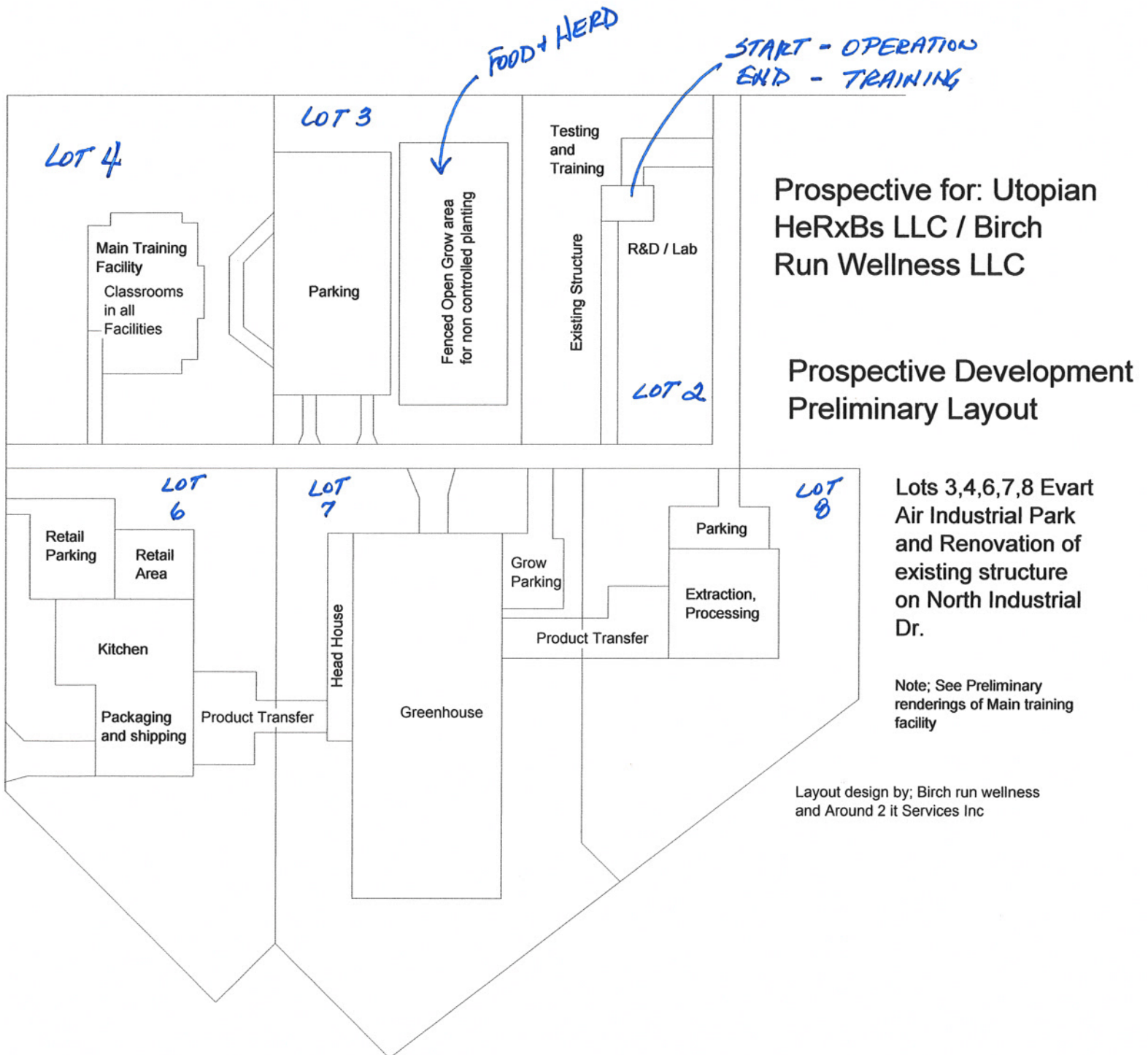
Secondary Buyer:
Utopian HeRxBs, LLC

Robb Lapeen

By: Robb M. Lapeen (Owner/CEO)

G. Steven Kalesperis

By: G. Steven Kalesperis DO (Owner/CEO)



FIRST PROPOSAL

LETTER OF INTENT TO LEASE w/OPTION TO BUY

THIS LETTER OF INTENT TO LEASE w/OPTION to BUY, made this **21st day of June, 2021**, by and between **Birch Run Wellness Center LLC**, 9213 Birch Run Rd., Birch Run, MI 48415, owner: Robb M. LaPeen 7373 N. Seymour Rd Flushing, MI 48415, (Principle Tenant/Buyer); **Utopian HeRxBs LLC**, owner: G. Steven Kalesperis D.O. 10790 E. Bierri Rd, Evart, MI 49631 (Secondary Tenant/Buyer); and **City of Evart** (Landlord/Seller), under the following terms and conditions:

Lease Term: 1 year>12 months beginning on or about 10/01/2021 to 09/30/2022

Address of Property: West 7th St./ US 10-aka lot 2 or Parcel #: 67-610-002-00 inclusive of lots 3,4,6,7 & 8 =24.29ac (SEE EXHIBITS A & B)

Lease Terms: Lot 2 w/11,408 sq ft building on 3.03 Acres. Rent @ \$2,750./mo PLUS lots 3,4,6,7&8 = 24.29ac Develop plan Rent @ \$50.00/ac/mo = **\$1,250./mo**
Total Monthly Rent: \$4,000./mo

Rent: * **Rental Grace Period: 2 months**
Monthly (Base Rent)* Payment: \$4,000.00
First Month and last Month's Rent (\$8,000.00) due upon lease execution

Option To Purchase Lot 2 with Building: **Purchase Price: \$403,550.00***
Option on Lots 3, 4, 6, 7&8 =24.29ac@ \$5,000/ac: **Purchase Price: \$121,450.00***
Total Purchase Price: \$525,000.00*

*50% Base Rent Payment made by the tenant to the Landlord, during the term of the lease shall be credited from Purchase Price, i.e., \$525,000 – (10 x \$2,000) = \$505,000 purchase price at time of exercising option to purchase. Buyers (Birch Run Wellness & Utopian HeRxBs) will pay \$205,000 at time of exercising option; and Seller (City of Evart) shall finance the balance of \$300,000 to be paid over 3 years with a 5% per annum interest on the unpaid balance amortized over 36 months.

Occupancy Date: ASAP – within 60-90 days after notice to current tenant.

Type of Use: Evart (Birch Run Branch) Wellness Center, Veteran Service Connected CBD/THC Holistic Medical Treatment & Medical Card Certification Center, Veteran Owned Medical Cannabis Grow Facility (500 plants), Future Processing, Extraction, Testing, Research Campus for Therapeutic Holistic Herb Cultivation Training Center

Lease Form: To Be Provided by Landlord-

<u>Who pays for:</u> *	<u>Tenant</u>	<u>Landlord</u>
Heat & Electricity	X	
Water	X	
HVAC	X	
Structural Repairs	X	
Interior Repairs	X	
Trash Removal	X	
Exterior maintenance (CAM)	X	
Insurance – Liability, Fire and E/C	X	
Real Estate Taxes	X	

Construction Details:

Tenant Work: All structural changes to be approved by Landlord, Landlord to approve tenant's renovation plans and use of the building.

Landlords Work: None: Tenant to take building and site "As Is"

Time of Option to Purchase: Tenant may exercise the purchase option of the above described 11,408 sq.ft building on 3.03ac and the vacant land lots 3,4,6,7 and 8 totaling 24.29ac, (See Exhibits A & B), for the purchase price of \$525,000.00, described under **Option to Purchase**, at any time within the lease period. **City of Evart** (Landlord/Seller) hereby guarantees to (Tenant/Buyer) **Birch Run Wellness/Utopian HeRxBs** that NO other party shall be considered for the acquisition of the described property during the term of this Lease/Option, and the terms herein shall be exclusively binding between Landlord/Seller and Tenant/Buyer during the entirety of the lease term while plans are being developed for the intended structures noted under **Type of Use**.

Offer Respectfully Submitted:

Dated: _____

Principle Tenant:
Birch Run Wellness Center, LLC

Secondary Tenant:
Utopian HeRxBs, LLC

By: Robb M. Lapeen (Owner/CEO)

By: G. Steven Kalesperis DO (Owner/CEO)

Received for City of Evart Counsel Consideration & Approval: Dated: _____

City of Evart Manager:

City of Evart Attorney:

By: Sarah Dvoracek

By: James White

Exhibit A

Address: West 7th Street/US Highway 10

Parcel ID Number: 67-51-610-002-00

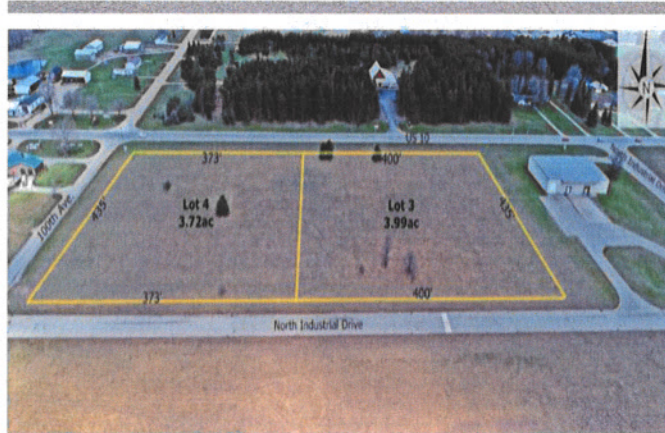
Zoned: Light Industrial I-2

Executive Summary: Development opportunity for sale approximately 3 acres along US 10 Hwy. Property is located on desirable high exposure US 10 which is accessible to both major expressways US 131 and US 127.

Highlights: 330 feet of frontage on US Hwy 10. The building is steel construction and 11,408 feet. This property is currently occupied with tenants.

Exhibit B

LOTS 3,4,6,7 and 8- 24.29Acres



Address: Us Highway 10

Parcel ID Number: 67-51-610-004-00

Zoned: General Industrial District and complete with underground utilities

Executive Summary: Development opportunity for sale approximately 3.72 acres along US 10 Hwy. Property is located on desirable high exposure US 10 which is accessible to both major expressways US 131 and US 127. *Will consider splitting/rezoning/combining.*




Address: North Industrial Park Drive

Parcel ID Number: 67-51-610-006-00

Zoned: General Industrial District and complete with underground utilities

Executive Summary: Development opportunity for sale approximately 6.51 acres along US 10 Hwy. Property is located on desirable high exposure US 10 which is accessible to both major expressways US 131 and US 127. *Will consider splitting/rezoning/combining.*

Highlights: Phase 1 Environmental completed March 2020.

	<p style="text-align: center;">Offer to Purchase Surplus Real Property Form</p> <p>Adopted by City Council on June 30, 2020.</p>
---	--

In accordance with City Policy, all offers to purchase Surplus Real Property shall be submitted in writing and signed by the prospective purchaser(s). The following must be completed in its entirety before an offer will be considered.

☒ I acknowledge and certify that I have read the Policy for the Disposition of City Owned Surplus Real Property ADE (initials)

☒ I acknowledge and certify that I have read and returned a signed Disclaimer Form Regarding City Owned Surplus Real Property (Attachment A) gnc (initials)

Real Estate Brokers must enter into the listing agreement incorporated in the Policy for the Disposition of City Owned Surplus Real Property.

Purchaser(s) Name: Red Sky Partners, LLC

Purchaser(s) Address: 2982

Telephone Number – Home: (231) 894-4443 ^{cell} Work: (231) 894-4025 X2

Legal name of organization: _____
(if applicable, if not insert n/a)

Name of principal for purchaser who is authorized to execute all documents of behalf of purchaser: _____
(if same as Purchaser, insert Same)

Robert Eklund

Parcel number: 67-510-610-002-00

Parcel address: 1033 W. 7th St. Evert 49631

Total purchase price: \$400,000 (per city appraisal dated 5-20-20)

Proposed use and development of the property Lease to be current tenant, MacLellan Integrated Services, Inc.

Guarantees for completing any proposed project Buyer has cash available to complete the transaction.

Dollars to be invested (if constructing a building /home) n/a

Anticipated method(s) of financing cash

Timeline for implementation and completion of any proposed project ASAP

Contingencies required by purchaser Enter into a new lease with MacLellan upon terms satisfactory to both parties. Purchaser has been in contact with tenant MacLellan.

Any specific contingencies to be performed by the City provide good title to property and assignment of existing lease if necessary

Proposed use and development of the property long term lease to
current tenant, McLellan

Guarantees for completing any proposed project Buyer has cash on hand

Dollars to be invested (if constructing a building /home) \$400,000

Anticipated method(s) of financing cash

Timeline for implementation and completion of any proposed project ASAP

Contingencies required by purchaser enter into a long term lease
✓ McLellan with factory to both parties. Closing
no later than October 1, 2021.

Any specific contingencies to be performed by the City provide good
title and assignment of existing lease if
applicable

If proposed use of the property is commercial or industrial complete the following:

Number of jobs to be created/retained: all employees at McCellan

Average job wage: unknown at this time

Developer Name: Red Sky Partners, LLC

Developer's Address: 20182 Alice St, Whitehall, MI 49461

Developer's Telephone Number: 231-894-4443

Terms of Sale (e.g. cash, land contract or option): cash

Signatures of Prospective Purchaser(s):

Name:

Robert D. H. Member

Date:

5-19-21

Name:

Date:

Return this form along with the disclaimer form to:

Attn: City Manager, City of Ewart 5814 100th Ave. Ewart, MI 49631

FOR INTERNAL USE ONLY:

Received Date		Approved	
Received Disclaimer (Attachment A)		Commission Proceeding Date	
Real Estate Broker Listing Agreement (if applicable)		Date Title Recorded	

If proposed use of the property is commercial or industrial complete the following: n/a

Number of jobs to be created/retained: Macellan to continue as is

Average job wage: _____

Developer Name: _____

Developer's Address: _____

Developer's Telephone Number: _____

Terms of Sale (e.g. cash, land contract or option): _____

Signatures of Prospective Purchaser(s):


[Signature] 8-23-21
Name: Robert Eklund, Member Date:

Name: _____ Date: _____

Return this form along with the disclaimer form to:

Attn: City Manager, City of Ewart 5814 100th Ave. Ewart, MI 49631

FOR INTERNAL USE ONLY:			
Received Date		Approved	
Received Disclaimer (Attachment A)		Commission Proceeding Date	
Real Estate Broker Listing Agreement (if applicable)		Date Title Recorded	

 EVART <i>At Home. By Nature.</i>	<h2 style="margin: 0;">Disclaimer Form</h2> <h3 style="margin: 0;">Regarding Surplus Real Property</h3>
	<h3 style="margin: 0;">Attachment "A"</h3> <p style="margin: 0;">Adopted by City Council on June 30, 2020</p>

Purchaser understands, acknowledges and agrees that he/she/it is purchasing the Surplus Real Property located at 1033 W. 7th St, City of Evart, Michigan, in its "AS IS" condition, and that neither the City of Evart, nor any of its officers, employees, brokers, agents or representatives [hereinafter collectively referred to as "City"] has made any promises, representations, warranties or guarantees concerning or relating to the Surplus Real Property, including, but not limited to, the legal ownership or marketability of title, or the condition of the Surplus Real Property or any building, structure, fixture or appurtenance thereon. It is expressly agreed that City makes no warranties that the Surplus Real Property complies with federal, state or local government laws or regulations applicable to its use. Purchaser assumes all responsibility for any damages caused by the condition of the Surplus Real Property upon transfer of title and the environmental condition of the Surplus Real Property, and hereby releases and forever discharges City from any and all actions, causes of actions, claims and demands, in law and equity, for, upon or by reason of any damage, loss or injury sustained by or threatened against Purchaser or any other person in connection with the Surplus Real Property and with respect to the environmental condition of the Surplus Real Property. Conveyance of the City's interest in the Surplus Real Property will be made by a quit claim deed prepared by the City which will include the releases set forth herein. All conveyances shall be subject to any existing easements, reservations, rights of use and restrictions of record, building and use restrictions, zoning ordinances, municipal regulations, prior conveyances or leases of oil, gas and mineral rights, and all liens, encumbrances, defects and other conditions on, concerning or relating to the Surplus Real Property.

Purchaser acknowledges that he/she has inspected the Surplus Real Property. Purchaser further acknowledges that he/she may not be able to obtain title insurance for the Surplus Real Property. Purchaser assumes all responsibility for any defects or deficiencies in the title and for the suitability of the Surplus Real Property for Purchaser's uses and purposes. Purchaser acknowledges and agrees that he/she/it will not be able to return the Surplus Real Property to the City nor obtain a refund of the purchase price for any reason.

Purchaser represents to City that he/she are not in default of any contract or obligation with the City, including, but not limited to, delinquent City real or personal property taxes or special assessments, past due City utility bills, outstanding invoices for City services, or any notice or citation for a violation of any City ordinance, rule or regulation.

Purchaser agrees and shall be responsible to pay for any owner's or mortgage title insurance policy, all costs in applying for and securing financing or assuming existing financing (if available), all costs of preparation of documents relating to new or existing financing, recording financing statements, inspections, environmental assessments, recording fees for mortgage and deed, costs in connection with matters relating to Purchaser's use or intended use of the Surplus Real Property, including but not limited to, re-zoning, special use permits,

variances, soil borings, surveying, rights of way, site plan preparation, sanitary sewer lines, water lines and all other matters related to his/her development of the Surplus Real Property, and Purchaser's broker and attorney fees.

All of the agreements and undertakings set forth above shall be binding upon Purchaser and its successors and assigns.

PURCHASER: Robert Exlund Date: 8-23-21
Robert Exlund, Member - Red Sky Partners, LLC
PURCHASER: _____ Date: _____

09/30/2021 08:23 PM
User: JENNIE
DB: CITY OF EVART

CHECK DISBURSEMENT REPORT FOR CITY OF EVART
CHECK DATE FROM 09/29/2021 - 10/05/2021
Banks: 751

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Check Date	Bank	Check #	Payee	Description	GL #	Amount
10/05/2021	751	38720	BADGER METER COMPANY, INC	PROFESSIONAL SERVICES	590-537-801.000	46.98
		38720		PROFESSIONAL SERVICES	591-545-801.000	46.98
						<hr/> 93.96
10/05/2021	751	38721	BARNETT'S AUTO REPAIR	REPAIRS AND MAINTENANCE	661-599-930.000	63.77
10/05/2021	751	38722	BEAVER TREE AND IRRIGATION, LLC	PROFESSIONAL SERVICES	101-444-801.000	8,500.00
10/05/2021	751	38723	DICKINSON WRIGHT PLLC	PROFESSIONAL SERVICES	101-210-801.000	500.00
10/05/2021	751	38724	ETNA SUPPLY	REPAIRS AND MAINTENANCE	591-547-930.000	1,009.00
10/05/2021	751	38725	FILE SAFE, INC	PROFESSIONAL SERVICES	101-265-801.000	22.58
		38725		PROFESSIONAL SERVICES	590-537-801.000	22.58
		38725		PROFESSIONAL SERVICES	591-545-801.000	22.59
						<hr/> 67.75
10/05/2021	751	38726	FIRST CONTRACTING, INC	PROFESSIONAL SERVICES	101-440-801.000	46,900.00
10/05/2021	751	38727	INTEGRITY BUSINESS SOLUTIONS	OFFICE SUPPLIES	101-265-727.000	5.66
		38727		OFFICE SUPPLIES	590-537-727.000	5.66
		38727		OFFICE SUPPLIES	591-545-727.000	5.66
						<hr/> 16.98
10/05/2021	751	38728	MECEOLA LOCK AND KEY	PROFESSIONAL SERVICES		** VOIDED **
		38728		REPAIRS AND MAINTENANCE		** VOIDED **
10/05/2021	751	38729	MICHIGAN DEPTOF TRANSPORTATION	LICENSES - EXPENSE		** VOIDED **
10/05/2021	751	38730	RCB CONTRACTING	PROFESSIONAL SERVICES	101-441-801.000	5,697.50
10/05/2021	751	38731	RESOURCE RENTAL CENTER	OPERATING SUPPLIES	101-444-740.000	120.00
10/05/2021	751	38732	STANDARD INSURANCE CO.	OTHER FRINGE BENEFITS	101-301-719.000	215.17
		38732		OTHER FRINGE BENEFITS	101-850-719.000	153.69
		38732		OTHER FRINGE BENEFITS	202-850-719.000	18.44
		38732		OTHER FRINGE BENEFITS	203-850-719.000	12.30
		38732		OTHER FRINGE BENEFITS	590-850-719.000	116.81
		38732		OTHER FRINGE BENEFITS	591-850-719.000	98.36
						<hr/> 614.77
10/05/2021	751	38733	STAPLES CREDIT PLAN	OPERATING SUPPLIES	101-191-740.000	42.99

09/30/2021 08:23 PM
User: JENNIE
DB: CITY OF EVART

CHECK DISBURSEMENT REPORT FOR CITY OF EVART
CHECK DATE FROM 09/29/2021 - 10/05/2021
Banks: 751

Page 2/4

Check Date	Bank	Check #	Payee	Description	GL #	Amount
		38733		OFFICE SUPPLIES	101-215-727.000	42.99
		38733		OPERATING SUPPLIES	101-301-740.000	149.99
						<hr/> 235.97
10/05/2021	751	38734	MECEOLA LOCK AND KEY	PROFESSIONAL SERVICES	101-442-801.000	95.00
		38734		REPAIRS AND MAINTENANCE	101-442-930.000	28.00
						<hr/> 123.00
10/05/2021	751	38735	MICHIGAN DEPTOF TRANSPORTATION	LICENSES - EXPENSE	101-442-808.000	50.00
10/05/2021	751	698 (E)	CONSUMERS ENERGY	UTILITIES	101-265-921.000	374.35
		698 (E)		UTILITIES	101-301-921.000	207.59
		698 (E)		UTILITIES	101-441-921.000	76.61
		698 (E)		UTILITIES	101-442-921.000	272.49
		698 (E)		UTILITIES	101-448-921.000	343.70
		698 (E)		UTILITIES	202-460-921.000	69.38
		698 (E)		UTILITIES	207-751-921.000	506.87
		698 (E)		UTILITIES	208-757-921.000	71.67
		698 (E)		UTILITIES	590-538-921.000	715.44
		698 (E)		UTILITIES	591-546-921.000	768.41
						<hr/> 3,406.51
10/05/2021	751	699 (E)	VERIZON WIRELESS	COMMUNICATIONS	101-265-850.000	81.69
		699 (E)		COMMUNICATIONS	101-301-850.000	124.70
		699 (E)		COMMUNICATIONS	590-537-850.000	81.69
		699 (E)		COMMUNICATIONS	591-546-850.000	81.69
						<hr/> 369.77
10/05/2021	751	700 (A)	CHARTER/SPECTRUM	COMMUNICATIONS	101-265-850.000	257.31
		700 (A)		COMMUNICATIONS	101-301-850.000	284.94
		700 (A)		COMMUNICATIONS	590-537-850.000	257.30
		700 (A)		COMMUNICATIONS	591-545-850.000	257.30
						<hr/> 1,056.85
10/05/2021	751	701 (A)	LEWIS, RICHARD	TRAVEL EXPENSES	101-172-860.000	389.76
		701 (A)		OPERATING SUPPLIES	101-191-740.000	29.75
						<hr/> 419.51
10/05/2021	751	702 (A)	PATRICK MCCLURE	K-9 RELATED EXPENSES	101-301-726.000	49.99

Check Date	Bank	Check #	Payee	Description	GL #	Amount
10/05/2021	751	703 (A)	TRACE ANALYTICAL LABORATORIES	OUTSOURCED TESTING	590-538-730.000	177.20
10/05/2021	751	704 (A)	WHITE LAW OFFICE	PROFESSIONAL SERVICES	101-210-801.000	729.17
		704 (A)		Attorney Fees - Police	101-301-801.301	729.16
		704 (A)		PROFESSIONAL SERVICES	590-538-801.000	729.17
		704 (A)		PROFESSIONAL SERVICES	591-546-801.000	729.17
						<hr/> 2,916.67
TOTAL - ALL FUNDS				TOTAL OF 23 CHECKS (2 voided)		72,389.20

--- GL TOTALS ---

101-172-860.000	TRAVEL EXPENSES	389.76
101-191-740.000	OPERATING SUPPLIES	72.74
101-210-801.000	PROFESSIONAL SERVICES	1,229.17
101-215-727.000	OFFICE SUPPLIES	42.99
101-265-727.000	OFFICE SUPPLIES	5.66
101-265-801.000	PROFESSIONAL SERVICES	22.58
101-265-850.000	COMMUNICATIONS	339.00
101-265-921.000	UTILITIES	374.35
101-301-719.000	OTHER FRINGE BENEFITS	215.17
101-301-726.000	K-9 RELATED EXPENSES	49.99
101-301-740.000	OPERATING SUPPLIES	149.99
101-301-801.301	Attorney Fees - Police	729.16
101-301-850.000	COMMUNICATIONS	409.64
101-301-921.000	UTILITIES	207.59
101-440-801.000	PROFESSIONAL SERVICES	46,900.00
101-441-801.000	PROFESSIONAL SERVICES	5,697.50
101-441-921.000	UTILITIES	76.61
101-442-801.000	PROFESSIONAL SERVICES	95.00
101-442-808.000	LICENSES - EXPENSE	50.00
101-442-921.000	UTILITIES	272.49
101-442-930.000	REPAIRS AND MAINTENANCE	28.00
101-444-740.000	OPERATING SUPPLIES	120.00
101-444-801.000	PROFESSIONAL SERVICES	8,500.00
101-448-921.000	UTILITIES	343.70
101-850-719.000	OTHER FRINGE BENEFITS	153.69
202-460-921.000	UTILITIES	69.38
202-850-719.000	OTHER FRINGE BENEFITS	18.44
203-850-719.000	OTHER FRINGE BENEFITS	12.30
207-751-921.000	UTILITIES	506.87
208-757-921.000	UTILITIES	71.67
590-537-727.000	OFFICE SUPPLIES	5.66
590-537-801.000	PROFESSIONAL SERVICES	69.56
590-537-850.000	COMMUNICATIONS	338.99
590-538-730.000	OUTSOURCED TESTING	177.20

09/30/2021 08:23 PM

User: JENNIE

DB: CITY OF EVART

CHECK DISBURSEMENT REPORT FOR CITY OF EVART

CHECK DATE FROM 09/29/2021 - 10/05/2021

Banks: 751

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Check Date	Bank	Check #	Payee	Description	GL #	Amount
590-538-801.000			PROFESSIONAL SERVICES		729.17	
590-538-921.000			UTILITIES		715.44	
590-850-719.000			OTHER FRINGE BENEFITS		116.81	
591-545-727.000			OFFICE SUPPLIES		5.66	
591-545-801.000			PROFESSIONAL SERVICES		69.57	
591-545-850.000			COMMUNICATIONS		257.30	
591-546-801.000			PROFESSIONAL SERVICES		729.17	
591-546-850.000			COMMUNICATIONS		81.69	
591-546-921.000			UTILITIES		768.41	
591-547-930.000			REPAIRS AND MAINTENANCE		1,009.00	
591-850-719.000			OTHER FRINGE BENEFITS		98.36	
661-599-930.000			REPAIRS AND MAINTENANCE		63.77	
			TOTAL		72,389.20	

Check Register Report For City Of Evert
For Check Dates 09/29/2021 to 10/04/2021

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
09/30/2021	750	EFT640	MICHIGAN CONF OF TEAMSTERS	8,426.75	8,426.75	0.00	Open
09/30/2021	750	EFT642	BLUE CROSS BLUE SHIELD	9,351.35	9,351.35	0.00	Open
09/29/2021	750	23233	MISDU	175.76	175.76	0.00	Open
09/29/2021	750	DD5895	BEAM, JOHN	1,096.15	0.00	793.63	Cleared
09/29/2021	750	DD5896	DUNCAN, JENNIFER	925.73	0.00	715.22	Cleared
09/29/2021	750	DD5897	FIEBIG, KATHY	167.31	0.00	147.41	Cleared
09/29/2021	750	DD5898	FLACHS, MICHAEL J	743.21	0.00	585.53	Cleared
09/29/2021	750	DD5899	HIGGINS, JERALD J	459.00	0.00	381.93	Cleared
09/29/2021	750	DD5900	LEWIS, RICHARD I	1,267.50	0.00	1,034.15	Cleared
09/29/2021	750	DD5901	LOCKHART, PEPPER L	1,054.66	0.00	808.68	Cleared
09/29/2021	750	DD5902	MARTIN, DALE	946.40	0.00	597.07	Cleared
09/29/2021	750	DD5903	MCCLURE, PATRICK K	1,118.92	0.00	819.02	Cleared
09/29/2021	750	DD5904	MISNER JR, JAMES T	112.50	0.00	95.47	Cleared
09/29/2021	750	DD5905	MOMA, DUSTIN L	1,394.23	0.00	1,126.92	Cleared
09/29/2021	750	DD5906	MUCZYNSKI, PATRICK	1,151.66	0.00	796.74	Cleared
09/29/2021	750	DD5907	MULKERNS, CHRISTINE L	760.00	0.00	641.83	Cleared
09/29/2021	750	DD5908	PARISH JR., WILLIAM E	552.50	0.00	454.96	Cleared
09/29/2021	750	DD5909	SHERMAN, GREGG A	157.50	0.00	138.76	Cleared
09/29/2021	750	DD5910	SWIFT-ECKERT, TERESA M	301.88	0.00	277.98	Cleared
09/29/2021	750	DD5911	TUPPER, VICTORIA	152.10	0.00	134.01	Cleared
09/29/2021	750	DD5912	WILSON, CHAD W	904.28	0.00	746.70	Cleared
09/29/2021	750	DD5913	ZINGER, ADAM	854.68	0.00	593.37	Cleared
09/29/2021	750	EFT639	FEDERAL 941	3,105.13	3,105.13	0.00	Open

Totals:	Number of Checks: 023	35,179.20	21,058.99	10,889.38
Total Physical Checks:	1			
Total Check Stubs:	22			

PERIOD ENDING 09/30/2021

% Fiscal Year Completed: 25.21

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
			09/30/2021	MONTH 09/30/2021	BALANCE	
Fund 101 - GENERAL FUND						
Revenues						
Dept 000 - 728						
101-000-403.000	CURRENT PROPERTY TAXES	461,700.00	391,583.51	289,595.06	70,116.49	84.81
101-000-403.100	LIBRARY CURRENT TAX REVENUE	0.00	10.03	10.03	(10.03)	100.00
101-000-404.000	INDUSTRIAL FACILITIES TAX	1,700.00	0.00	0.00	1,700.00	0.00
101-000-406.000	PRIOR YEAR TAX REVENUE	1,500.00	0.00	0.00	1,500.00	0.00
101-000-424.000	TRAILER TAXES	100.00	0.00	0.00	100.00	0.00
101-000-425.000	PAYMENTS IN LIEU OF TAXES	4,400.00	0.00	0.00	4,400.00	0.00
101-000-439.000	MARIJUANA TAX	28,000.00	0.00	0.00	28,000.00	0.00
101-000-443.000	ADMIN FEE-PROPERTY TAXES	11,200.00	3,344.13	2,466.32	7,855.87	29.86
101-000-445.000	PENALTIES AND INTEREST ON TAX	5,100.00	20.58	20.58	5,079.42	0.40
101-000-446.000	LEASE REVENUE	30,600.00	5,000.00	0.00	25,600.00	16.34
101-000-452.000	CABLE FRANCHISE	28,000.00	4,163.53	0.00	23,836.47	14.87
101-000-453.000	MISCELLANEOUS PERMITS	500.00	4.00	0.00	496.00	0.80
101-000-478.000	ZONING APPLICATION FEES	1,000.00	320.00	0.00	680.00	32.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	105,000.00	0.00	0.00	105,000.00	0.00
101-000-574.000	STATE SHARED REVENUE	193,000.00	0.00	0.00	193,000.00	0.00
101-000-575.000	METRO ACT - SOM	0.00	500.00	0.00	(500.00)	100.00
101-000-579.000	MARIJUANA APPLICATION FEE	20,000.00	0.00	0.00	20,000.00	0.00
101-000-627.000	REFUSE COLLECTION	93,800.00	30,304.27	10,910.22	63,495.73	32.31
101-000-650.000	FINES AND FORFEITS	500.00	0.00	0.00	500.00	0.00
101-000-660.000	INTEREST AND PENALTIES	1,000.00	153.08	153.08	846.92	15.31
101-000-665.000	INTEREST-REVENUE	500.00	503.02	640.19	(3.02)	100.60
101-000-685.000	MISCELLANEOUS REVENUE	100,000.00	4,345.82	693.90	95,654.18	4.35
101-000-699.101	TRANSFER FROM GEN. FUND	(1,025.00)	0.00	0.00	(1,025.00)	0.00
Total Dept 000 - 728		1,086,575.00	440,251.97	304,489.38	646,323.03	40.52
Dept 301 - POLICE						
101-301-480.100	PUBLIC SAFETY MILLAGE	57,000.00	1.25	1.25	56,998.75	0.00
101-301-482.000	CANINE OFFICER DONATIONS	500.00	0.00	0.00	500.00	0.00
101-301-483.000	DIVERSION SURVEY FEES	1,500.00	0.00	0.00	1,500.00	0.00
101-301-572.301	COMMUNITY POLICE FUND	1,000.00	0.00	0.00	1,000.00	0.00
101-301-574.578	LIQUOR LICENSES	1,600.00	0.00	0.00	1,600.00	0.00
101-301-610.000	POLICE REPORTS/ FOIA ONLY	600.00	20.00	0.00	580.00	3.33
101-301-650.000	FINES/TICKETS/FORFEITS	2,500.00	52.80	52.80	2,447.20	2.11
101-301-681.000	RESTITUTION	400.00	400.00	0.00	0.00	100.00
101-301-685.000	MISCELLANEOUS REVENUE	1,000.00	0.00	0.00	1,000.00	0.00
101-301-685.302	PA 302 REVENUE	500.00	0.00	0.00	500.00	0.00
Total Dept 301 - POLICE		66,600.00	474.05	54.05	66,125.95	0.71
Dept 442 - AIRPORT						
101-442-685.000	RENT REVENUE 400.00/MONTH	8,225.00	1,200.00	0.00	7,025.00	14.59
Total Dept 442 - AIRPORT		8,225.00	1,200.00	0.00	7,025.00	14.59
Dept 751 - RECREATION						
101-751-630.500	POP WARNER REVENUE	0.00	2,100.00	2,100.00	(2,100.00)	100.00
Total Dept 751 - RECREATION		0.00	2,100.00	2,100.00	(2,100.00)	100.00

PERIOD ENDING 09/30/2021

% Fiscal Year Completed: 25.21

GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2021 NORMAL (ABNORMAL)	MONTH 09/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Revenues						
TOTAL REVENUES		1,161,400.00	444,026.02	306,643.43	717,373.98	38.23
Expenditures						
Dept 000 - 728						
101-000-955.000	MISCELLANEOUS EXPENSE	1,000.00	64.90	64.90	935.10	6.49
Total Dept 000 - 728		1,000.00	64.90	64.90	935.10	6.49
Dept 101 - CITY COUNCIL						
101-101-707.000	SAL/WAGES, PT	8,300.00	3,000.00	0.00	5,300.00	36.14
101-101-740.000	OPERATING SUPPLIES	100.00	15.00	0.00	85.00	15.00
101-101-957.000	EDUCATION AND TRAINING	1,807.00	150.00	0.00	1,657.00	8.30
Total Dept 101 - CITY COUNCIL		10,207.00	3,165.00	0.00	7,042.00	31.01
Dept 171 - MAYOR						
101-171-707.000	SAL/WAGES, PT	1,000.00	0.00	0.00	1,000.00	0.00
101-171-860.000	TRAVEL EXPENSES	193.00	192.34	192.34	0.66	99.66
Total Dept 171 - MAYOR		1,193.00	192.34	192.34	1,000.66	16.12
Dept 172 - CITY MANAGER						
101-172-702.000	SALARIES	31,200.00	12,861.94	8,178.49	18,338.06	41.22
101-172-807.000	MEMBERSHIP AND DUES	2,100.00	0.00	0.00	2,100.00	0.00
101-172-850.000	COMMUNICATIONS	500.00	0.00	0.00	500.00	0.00
101-172-860.000	TRAVEL EXPENSES	600.00	0.00	0.00	600.00	0.00
101-172-957.000	EDUCATION AND TRAINING	4,200.00	0.00	0.00	4,200.00	0.00
Total Dept 172 - CITY MANAGER		38,600.00	12,861.94	8,178.49	25,738.06	33.32
Dept 191 - ELECTIONS						
101-191-707.000	SAL/WAGES, PT	3,600.00	0.00	0.00	3,600.00	0.00
101-191-740.000	OPERATING SUPPLIES	3,200.00	0.00	0.00	3,200.00	0.00
101-191-741.000	POSTAGE & SHIPPING	900.00	0.00	0.00	900.00	0.00
101-191-801.000	PROFESSIONAL SERVICES	1,800.00	0.00	0.00	1,800.00	0.00
101-191-860.000	TRAVEL EXPENSES	100.00	0.00	0.00	100.00	0.00
101-191-900.000	PUBLISHING/PRINTING	600.00	0.00	0.00	600.00	0.00
101-191-957.000	EDUCATION AND TRAINING	300.00	0.00	0.00	300.00	0.00
Total Dept 191 - ELECTIONS		10,500.00	0.00	0.00	10,500.00	0.00
Dept 202 - PROFESSIONAL SERVICES						
101-202-803.000	INDEPENDENT AUDITOR SERVICES	7,800.00	0.00	0.00	7,800.00	0.00
Total Dept 202 - PROFESSIONAL SERVICES		7,800.00	0.00	0.00	7,800.00	0.00
Dept 203 - TREASURER-ACCOUNTS MANAGER						
101-203-702.000	SALARIES	17,200.00	4,429.39	1,721.15	12,770.61	25.75
101-203-807.000	MEMBERSHIP AND DUES	500.00	0.00	0.00	500.00	0.00
101-203-850.000	COMMUNICATIONS	500.00	0.00	0.00	500.00	0.00

PERIOD ENDING 09/30/2021

% Fiscal Year Completed: 25.21

GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2021	MONTH 09/30/2021	BALANCE	
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
101-203-860.000	TRAVEL EXPENSES	1,000.00	0.00	0.00	1,000.00	0.00
101-203-900.000	PUBLISHING/PRINTING	2,500.00	826.66	0.00	1,673.34	33.07
101-203-932.000	COMPUTERS/EQUIPMENT/IT	400.00	0.00	0.00	400.00	0.00
101-203-957.000	EDUCATION AND TRAINING	1,600.00	0.00	0.00	1,600.00	0.00
Total Dept 203 - TREASURER-ACCOUNTS MANAGER		23,700.00	5,256.05	1,721.15	18,443.95	22.18
Dept 209 - ASSESSOR						
101-209-702.000	SALARY AND WAGES - HOURLY	14,700.00	3,519.99	1,173.33	11,180.01	23.95
101-209-740.000	OPERATING SUPPLIES	500.00	0.00	0.00	500.00	0.00
101-209-741.000	POSTAGE & SHIPPING	300.00	0.00	0.00	300.00	0.00
101-209-801.000	PROFESSIONAL SERVICES	800.00	0.00	0.00	800.00	0.00
101-209-807.000	MEMBERSHIP AND DUES	700.00	0.00	0.00	700.00	0.00
101-209-900.000	PUBLISHING/PRINTING	100.00	45.15	0.00	54.85	45.15
Total Dept 209 - ASSESSOR		17,100.00	3,565.14	1,173.33	13,534.86	20.85
Dept 210 - ATTORNEY, PROF. SERVICES						
101-210-801.000	PROFESSIONAL SERVICES	13,800.00	7,507.51	6,049.17	6,292.49	54.40
Total Dept 210 - ATTORNEY, PROF. SERVICES		13,800.00	7,507.51	6,049.17	6,292.49	54.40
Dept 215 - CITY CLERK						
101-215-702.000	SALARIES	9,000.00	2,175.03	836.55	6,824.97	24.17
101-215-740.000	OPERATING SUPPLIES	300.00	0.00	0.00	300.00	0.00
101-215-807.000	MEMBERSHIP AND DUES	200.00	0.00	0.00	200.00	0.00
101-215-860.000	TRAVEL EXPENSES	100.00	0.00	0.00	100.00	0.00
101-215-900.000	PUBLISHING/PRINTING	1,900.00	93.60	93.60	1,806.40	4.93
Total Dept 215 - CITY CLERK		11,500.00	2,268.63	930.15	9,231.37	19.73
Dept 242 - PLANNING & ZONING						
101-242-706.000	CODE ENFORCEMENT	9,000.00	0.00	0.00	9,000.00	0.00
101-242-740.000	OPERATING SUPPLIES	100.00	0.00	0.00	100.00	0.00
101-242-741.000	POSTAGE & SHIPPING	100.00	53.35	0.00	46.65	53.35
101-242-860.000	TRAVEL EXPENSES	300.00	0.00	0.00	300.00	0.00
101-242-900.000	PUBLISHING/PRINTING	400.00	0.00	0.00	400.00	0.00
101-242-957.000	EDUCATION AND TRAINING	800.00	60.00	0.00	740.00	7.50
Total Dept 242 - PLANNING & ZONING		10,700.00	113.35	0.00	10,586.65	1.06
Dept 247 - BOARD OF REVIEW						
101-247-707.000	SAL/WAGES, PT	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 247 - BOARD OF REVIEW		1,000.00	0.00	0.00	1,000.00	0.00
Dept 248 - TAX REBATE						
101-248-956.000	PRIOR YEAR ADJUSTMENT-EXPENSE	0.00	57.79	57.79	(57.79)	100.00

PERIOD ENDING 09/30/2021

% Fiscal Year Completed: 25.21

		2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
		09/30/2021	MONTH 09/30/2021	BALANCE	% BDGT	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 248 - TAX REBATE		0.00	57.79	57.79	(57.79)	100.00
Dept 265 - CITY HALL						
101-265-706.000	SALARY AND WAGES - HOURLY	5,414.00	1,347.55	608.74	4,066.45	24.89
101-265-727.000	OFFICE SUPPLIES	1,200.00	278.96	60.50	921.04	23.25
101-265-740.000	OPERATING SUPPLIES	2,600.00	614.96	3.66	1,985.04	23.65
101-265-741.000	POSTAGE & SHIPPING	3,100.00	333.55	333.55	2,766.45	10.76
101-265-801.000	PROFESSIONAL SERVICES	4,473.00	4,767.55	422.62	(294.55)	106.59
101-265-807.000	MEMBERSHIP AND DUES	603.00	602.33	445.83	0.67	99.89
101-265-840.000	PHYSICALS	410.00	0.00	0.00	410.00	0.00
101-265-850.000	COMMUNICATIONS	2,000.00	884.86	202.62	1,115.14	44.24
101-265-900.000	PUBLISHING/PRINTING	1,600.00	461.49	124.66	1,138.51	28.84
101-265-921.000	UTILITIES	2,700.00	1,040.64	402.13	1,659.36	38.54
101-265-930.000	REPAIRS AND MAINTENANCE	800.00	317.87	317.87	482.13	39.73
101-265-932.000	COMPUTERS/EQUIPMENT/IT	4,300.00	3,877.66	1,989.48	422.34	90.18
101-265-943.000	EQUIPMENT RENTAL	500.00	192.82	0.00	307.18	38.56
101-265-955.000	MISCELLANEOUS EXPENSE	100.00	0.00	0.00	100.00	0.00
Total Dept 265 - CITY HALL		29,800.00	14,720.24	4,911.66	15,079.76	49.40
Dept 301 - POLICE						
101-301-681.302	PA 302 EXPENDITURES	900.00	0.00	0.00	900.00	0.00
101-301-702.000	SALARIES	63,800.00	17,142.25	5,480.75	46,657.75	26.87
101-301-706.000	SALARY AND WAGES - HOURLY	170,000.00	19,271.55	10,342.19	150,728.45	11.34
101-301-706.100	OVERTIME WAGES	2,100.00	830.51	378.86	1,269.49	39.55
101-301-707.000	SAL/WAGES, PT	22,900.00	4,680.00	1,944.00	18,220.00	20.44
101-301-707.100	POLICE SECRETARY	20,800.00	3,777.72	1,431.76	17,022.28	18.16
101-301-719.000	OTHER FRINGE BENEFITS	2,500.00	522.84	179.00	1,977.16	20.91
101-301-724.000	WORKMENS COMPENSATION	3,300.00	1,121.55	1,121.55	2,178.45	33.99
101-301-726.000	K-9 RELATED EXPENSES	1,200.00	49.99	0.00	1,150.01	4.17
101-301-727.000	OFFICE SUPPLIES	1,000.00	237.28	48.33	762.72	23.73
101-301-740.000	OPERATING SUPPLIES	4,400.00	114.57	46.58	4,285.43	2.60
101-301-741.000	POSTAGE & SHIPPING	400.00	0.00	0.00	400.00	0.00
101-301-744.000	AMMUNITION	1,000.00	0.00	0.00	1,000.00	0.00
101-301-745.000	FIREARMS	500.00	0.00	0.00	500.00	0.00
101-301-746.000	Community Policing Fund	1,500.00	125.00	125.00	1,375.00	8.33
101-301-758.000	POLICE UNIFORM ALLOWANCE	14.00	13.95	13.95	0.05	99.64
101-301-758.006	UNIFORMS	486.00	354.90	354.90	131.10	73.02
101-301-801.000	PROFESSIONAL SERVICES	2,600.00	123.50	0.00	2,476.50	4.75
101-301-801.301	Attorney Fees - Police	13,200.00	2,267.50	809.17	10,932.50	17.18
101-301-807.000	MEMBERSHIP AND DUES	600.00	62.50	62.50	537.50	10.42
101-301-840.000	PHYSICALS	500.00	0.00	0.00	500.00	0.00
101-301-841.000	INVESTIGATIONS	500.00	452.00	240.00	48.00	90.40
101-301-850.000	COMMUNICATIONS	6,800.00	1,390.03	531.40	5,409.97	20.44
101-301-860.000	TRAVEL EXPENSES	2,600.00	0.00	0.00	2,600.00	0.00
101-301-861.000	GAS AND OIL	5,700.00	1,493.61	497.92	4,206.39	26.20
101-301-900.000	PUBLISHING/PRINTING	700.00	158.01	80.06	541.99	22.57
101-301-912.000	LIABILITY INSURANCE	14,100.00	7,611.45	2,537.15	6,488.55	53.98
101-301-921.000	UTILITIES	4,500.00	893.50	306.44	3,606.50	19.86
101-301-930.000	REPAIRS AND MAINTENANCE	2,100.00	197.33	9.99	1,902.67	9.40
101-301-931.000	VEHICLE REPAIR & MAINTENANCE	8,500.00	579.61	4.18	7,920.39	6.82
101-301-932.000	COMPUTERS/EQUIPMENT/IT	6,900.00	2,244.79	2,002.65	4,655.21	32.53
101-301-943.000	EQUIPMENT RENTAL - POLICE	2,100.00	0.00	0.00	2,100.00	0.00
101-301-957.000	EDUCATION AND TRAINING	3,100.00	19.76	19.76	3,080.24	0.64
101-301-970.100	CAPITAL OUTLAY-CAPITALIZED	5,200.00	0.00	0.00	5,200.00	0.00

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		2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	09/30/2021	MONTH 09/30/2021	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 301 - POLICE		376,500.00	65,735.70	28,568.09	310,764.30	17.46
Dept 303 - FIRE PROTECTION						
101-303-943.000	FOR FUTURE EQUIPMENT REPLACEMENT	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 303 - FIRE PROTECTION		5,000.00	0.00	0.00	5,000.00	0.00
Dept 395 - DOWNTOWN DEVELOPMENT AUTHORITY						
101-395-923.000	CONTRIBUTION TO DDA	20,000.00	0.00	0.00	20,000.00	0.00
Total Dept 395 - DOWNTOWN DEVELOPMENT AUTHORITY		20,000.00	0.00	0.00	20,000.00	0.00
Dept 396 - EXP. RELATED TO LDFA						
101-396-718.100	LDFA ANNUAL MERS PAYMENT	30,000.00	2,052.00	0.00	27,948.00	6.84
Total Dept 396 - EXP. RELATED TO LDFA		30,000.00	2,052.00	0.00	27,948.00	6.84
Dept 440 - BUILDING & GROUNDS						
101-440-740.000	OPERATING SUPPLIES	2,500.00	127.61	127.61	2,372.39	5.10
101-440-801.000	PROFESSIONAL SERVICES	33,100.00	17,002.00	6,934.00	16,098.00	51.37
101-440-850.000	COMMUNICATIONS	1,000.00	0.00	0.00	1,000.00	0.00
101-440-900.000	PUBLISHING/PRINTING	100.00	0.00	0.00	100.00	0.00
101-440-921.000	UTILITIES	4,400.00	937.95	333.92	3,462.05	21.32
101-440-930.000	REPAIRS AND MAINTENANCE	10,200.00	260.79	29.36	9,939.21	2.56
101-440-943.000	EQUIPMENT RENTAL	500.00	33.63	0.00	466.37	6.73
101-440-970.000	CAPITAL OUTLAY-NON CAPITALIZE	0.00	4,580.36	0.00	(4,580.36)	100.00
Total Dept 440 - BUILDING & GROUNDS		51,800.00	22,942.34	7,424.89	28,857.66	44.29
Dept 441 - DEPT OF PUBLIC WORKS						
101-441-702.000	SALARIES	7,300.00	1,993.71	766.78	5,306.29	27.31
101-441-706.000	SALARY AND WAGES - HOURLY	45,000.00	11,033.64	3,874.26	33,966.36	24.52
101-441-707.000	SAL/WAGES, PT	4,300.00	8,498.11	3,388.53	(4,198.11)	197.63
101-441-728.000	SAFETY SUPPLIES	500.00	0.00	0.00	500.00	0.00
101-441-740.000	OPERATING SUPPLIES	2,600.00	1,551.91	864.94	1,048.09	59.69
101-441-768.000	REIMBURSEMENT EXPENSE	1,800.00	940.61	0.00	859.39	52.26
101-441-801.000	PROFESSIONAL SERVICES	4,000.00	387.00	129.00	3,613.00	9.68
101-441-807.000	MEMBERSHIP AND DUES	500.00	240.00	240.00	260.00	48.00
101-441-808.000	LICENSES - EXPENSE	500.00	0.00	0.00	500.00	0.00
101-441-840.000	PHYSICALS/CDL DRUG TESTING	1,000.00	94.00	64.00	906.00	9.40
101-441-860.000	TRAVEL EXPENSES	1,000.00	732.17	729.06	267.83	73.22
101-441-900.000	PUBLISHING/PRINTING	1,000.00	0.00	0.00	1,000.00	0.00
101-441-921.000	UTILITIES	8,800.00	999.50	620.53	7,800.50	11.36
101-441-930.000	REPAIRS AND MAINTENANCE	1,000.00	126.78	4.99	873.22	12.68
101-441-932.000	COMPUTERS/EQUIPMENT/IT	1,000.00	0.00	0.00	1,000.00	0.00
101-441-943.000	EQUIPMENT RENTAL	13,500.00	1,216.59	0.00	12,283.41	9.01
101-441-957.000	EDUCATION AND TRAINING	400.00	0.00	0.00	400.00	0.00
Total Dept 441 - DEPT OF PUBLIC WORKS		94,200.00	27,814.02	10,682.09	66,385.98	29.53

PERIOD ENDING 09/30/2021

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GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2021 NORMAL (ABNORMAL)	MONTH 09/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Dept 442 - AIRPORT						
101-442-740.000	OPERATING SUPPLIES	500.00	360.00	360.00	140.00	72.00
101-442-801.000	PROFESSIONAL SERVICES	8,000.00	90.00	90.00	7,910.00	1.13
101-442-808.000	LICENSES - EXPENSE	300.00	0.00	0.00	300.00	0.00
101-442-850.000	COMMUNICATIONS	600.00	0.00	0.00	600.00	0.00
101-442-912.000	LIABILITY INSURANCE	3,210.00	3,208.06	3,208.06	1.94	99.94
101-442-921.000	UTILITIES	5,990.00	1,152.30	373.20	4,837.70	19.24
101-442-930.000	REPAIRS AND MAINTENANCE	3,000.00	0.00	0.00	3,000.00	0.00
101-442-943.000	EQUIPMENT RENTAL	7,300.00	1,659.66	0.00	5,640.34	22.74
Total Dept 442 - AIRPORT		28,900.00	6,470.02	4,031.26	22,429.98	22.39
Dept 443 - TREES						
101-443-943.000	EQUIPMENT RENTAL	19,800.00	1,523.75	0.00	18,276.25	7.70
Total Dept 443 - TREES		19,800.00	1,523.75	0.00	18,276.25	7.70
Dept 444 - TREES						
101-444-740.000	OPERATING SUPPLIES	300.00	262.37	240.00	37.63	87.46
101-444-801.000	PROFESSIONAL SERVICES	900.00	58,325.00	57,425.00	(57,425.00)	6,480.56
101-444-943.000	EQUIPMENT RENTAL	1,600.00	29.71	0.00	1,570.29	1.86
Total Dept 444 - TREES		2,800.00	58,617.08	57,665.00	(55,817.08)	2,093.47
Dept 448 - STREET LIGHTING						
101-448-921.000	UTILITIES	24,925.00	7,122.50	4,501.73	17,802.50	28.58
101-448-930.000	REPAIRS AND MAINTENANCE	675.00	674.74	0.00	0.26	99.96
101-448-943.000	EQUIPMENT RENTAL	100.00	43.44	0.00	56.56	43.44
Total Dept 448 - STREET LIGHTING		25,700.00	7,840.68	4,501.73	17,859.32	30.51
Dept 526 - REFUSE SERVICE						
101-526-801.000	PROFESSIONAL SERVICES	95,700.00	30,978.93	9,640.41	64,721.07	32.37
Total Dept 526 - REFUSE SERVICE		95,700.00	30,978.93	9,640.41	64,721.07	32.37
Dept 751 - RECREATION						
101-751-743.501	POP WARNER EXPENSES	0.00	2,416.73	2,416.73	(2,416.73)	100.00
Total Dept 751 - RECREATION		0.00	2,416.73	2,416.73	(2,416.73)	100.00
Dept 850 - FRINGE BENEFITS						
101-850-714.000	MEDICARE	5,700.00	1,326.96	566.84	4,373.04	23.28
101-850-715.000	SOCIAL SECURITY	17,700.00	5,674.07	2,423.76	12,025.93	32.06
101-850-716.000	HEALTH INSURANCE	57,200.00	10,908.12	4,188.69	46,291.88	19.07
101-850-718.000	RETIREMENT	50,000.00	13,505.22	4,866.17	36,494.78	27.01
101-850-719.000	OTHER FRINGE BENEFITS	2,000.00	373.46	127.86	1,626.54	18.67
101-850-723.000	UNEMPLOYMENT COMP.	2,600.00	0.00	0.00	2,600.00	0.00
101-850-724.000	WORKMENS COMPENSATION	1,500.00	373.85	373.85	1,126.15	24.92

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REVENUE AND EXPENDITURE REPORT FOR CITY OF EVART
 PERIOD ENDING 09/30/2021
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GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2021 NORMAL (ABNORMAL)	MONTH 09/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 850 - FRINGE BENEFITS		136,700.00	32,161.68	12,547.17	104,538.32	23.53
Dept 851 - INSURANCE						
101-851-912.000	LIABILITY INSURANCE	3,500.00	4,923.88	3,770.63	(1,423.88)	140.68
Total Dept 851 - INSURANCE		3,500.00	4,923.88	3,770.63	(1,423.88)	140.68
Dept 895 - SPECIAL EVENTS						
101-895-880.000	COMMUNITY PROMOTIONS	2,000.00	0.00	0.00	2,000.00	0.00
101-895-943.000	EQUIPMENT RENTAL	700.00	570.44	0.00	129.56	81.49
Total Dept 895 - SPECIAL EVENTS		2,700.00	570.44	0.00	2,129.56	21.13
Dept 966 - CONTRIBUTION TO						
101-966-999.207	CONTRIB TO RECREATION	17,700.00	0.00	0.00	17,700.00	0.00
101-966-999.208	CONTRIB. TO PARK FUND	11,400.00	0.00	0.00	11,400.00	0.00
101-966-999.209	CONTRIB. TO CEMETERY FUND	29,600.00	0.00	0.00	29,600.00	0.00
Total Dept 966 - CONTRIBUTION TO		58,700.00	0.00	0.00	58,700.00	0.00
TOTAL EXPENDITURES		1,128,900.00	313,820.14	164,526.98	815,079.86	27.80
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		1,161,400.00	444,026.02	306,643.43	717,373.98	38.23
TOTAL EXPENDITURES		1,128,900.00	313,820.14	164,526.98	815,079.86	27.80
NET OF REVENUES & EXPENDITURES		32,500.00	130,205.88	142,116.45	(97,705.88)	400.63

PERIOD ENDING 09/30/2021

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		2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	09/30/2021	MONTH 09/30/2021	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 202 - MAJOR STREET						
Revenues						
Dept 000 - 728						
202-000-403.327	CURRENT PROP TAX-N. OAK ST.	4,200.00	3,189.24	1,874.51	1,010.76	75.93
202-000-574.000	STATE SHARED REVENUE	224,300.00	16,840.37	0.00	207,459.63	7.51
202-000-575.000	METRO ACT - SOM	9,300.00	0.00	0.00	9,300.00	0.00
202-000-576.000	STATE-TRUNKL MAINT.	7,000.00	810.66	0.00	6,189.34	11.58
202-000-665.000	INTEREST-REVENUE	300.00	11.56	0.23	288.44	3.85
202-000-685.000	MISCELLANEOUS REVENUE	500.00	328.83	0.00	171.17	65.77
Total Dept 000 - 728		245,600.00	21,180.66	1,874.74	224,419.34	8.62
TOTAL REVENUES		245,600.00	21,180.66	1,874.74	224,419.34	8.62
Expenditures						
Dept 202 - PROFESSIONAL SERVICES						
202-202-803.000	INDEPENDENT AUDITOR SERVICES	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 202 - PROFESSIONAL SERVICES		2,000.00	0.00	0.00	2,000.00	0.00
Dept 451 - ROUTINE MAINTENANCE						
202-451-706.000	SALARY AND WAGES - HOURLY	2,100.00	613.50	95.26	1,486.50	29.21
202-451-706.100	OVERTIME WAGES	500.00	0.00	0.00	500.00	0.00
202-451-707.000	SAL/WAGES, PT	1,000.00	0.00	0.00	1,000.00	0.00
202-451-740.000	OPERATING SUPPLIES	1,000.00	64.35	27.04	935.65	6.44
202-451-801.000	PROFESSIONAL SERVICES	5,900.00	300.00	0.00	5,600.00	5.08
202-451-930.000	REPAIRS AND MAINTENANCE	1,400.00	211.57	0.00	1,188.43	15.11
202-451-943.000	EQUIPMENT RENTAL	4,200.00	439.24	0.00	3,760.76	10.46
Total Dept 451 - ROUTINE MAINTENANCE		16,100.00	1,628.66	122.30	14,471.34	10.12
Dept 452 - WINTER MAINTENANCE						
202-452-706.000	SALARY AND WAGES - HOURLY	4,000.00	0.00	0.00	4,000.00	0.00
202-452-707.000	SAL/WAGES, PT	1,400.00	0.00	0.00	1,400.00	0.00
202-452-740.000	OPERATING SUPPLIES	9,300.00	3,870.51	3,870.51	5,429.49	41.62
202-452-943.000	EQUIPMENT RENTAL	20,800.00	0.00	0.00	20,800.00	0.00
Total Dept 452 - WINTER MAINTENANCE		35,500.00	3,870.51	3,870.51	31,629.49	10.90
Dept 453 - SIDEWALKS/NON-MOTORIZED						
202-453-706.000	SALARY AND WAGES - HOURLY	500.00	0.00	0.00	500.00	0.00
202-453-707.000	SAL/WAGES, PT	700.00	0.00	0.00	700.00	0.00
202-453-943.000	EQUIPMENT RENTAL	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 453 - SIDEWALKS/NON-MOTORIZED		2,200.00	0.00	0.00	2,200.00	0.00
Dept 454 - ADMINISTRATION						
202-454-702.000	SALARIES	7,300.00	1,993.81	766.82	5,306.19	27.31
202-454-801.000	PROFESSIONAL SERVICES	900.00	0.00	0.00	900.00	0.00
202-454-807.000	MEMBERSHIP AND DUES	120.00	118.94	0.00	1.06	99.12
202-454-912.000	LIABILITY INSURANCE	1,480.00	1,037.93	345.98	442.07	70.13

PERIOD ENDING 09/30/2021

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GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2021 NORMAL (ABNORMAL)	MONTH 09/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 202 - MAJOR STREET						
Expenditures						
Total Dept 454 - ADMINISTRATION		9,800.00	3,150.68	1,112.80	6,649.32	32.15
Dept 455 - SWEEPING - US10						
202-455-706.000	SALARY AND WAGES - HOURLY	500.00	0.00	0.00	500.00	0.00
202-455-801.000	PROFESSIONAL SERVICES	15,000.00	2,750.00	0.00	12,250.00	18.33
202-455-943.000	EQUIPMENT RENTAL	100.00	0.00	0.00	100.00	0.00
Total Dept 455 - SWEEPING - US10		15,600.00	2,750.00	0.00	12,850.00	17.63
Dept 456 - SHOULDER WORK						
202-456-706.000	SALARY AND WAGES - HOURLY	1,200.00	0.00	0.00	1,200.00	0.00
202-456-943.000	EQUIPMENT RENTAL	3,600.00	0.00	0.00	3,600.00	0.00
Total Dept 456 - SHOULDER WORK		4,800.00	0.00	0.00	4,800.00	0.00
Dept 457 - DRAINAGE						
202-457-706.000	SALARY AND WAGES - HOURLY	3,100.00	582.13	45.83	2,517.87	18.78
202-457-707.000	SAL/WAGES, PT	300.00	0.00	0.00	300.00	0.00
202-457-943.000	EQUIPMENT RENTAL	2,100.00	306.93	0.00	1,793.07	14.62
Total Dept 457 - DRAINAGE		5,500.00	889.06	45.83	4,610.94	16.16
Dept 459 - GRASS AND WEED						
202-459-706.000	SALARY AND WAGES - HOURLY	500.00	68.00	0.00	432.00	13.60
202-459-943.000	EQUIPMENT RENTAL	0.00	147.08	0.00	(147.08)	100.00
Total Dept 459 - GRASS AND WEED		500.00	215.08	0.00	284.92	43.02
Dept 460 - TRAFFIC SIGNS						
202-460-706.000	SALARY AND WAGES - HOURLY	500.00	77.99	0.00	422.01	15.60
202-460-740.000	OPERATING SUPPLIES	1,100.00	0.00	0.00	1,100.00	0.00
202-460-921.000	UTILITIES	1,900.00	262.89	115.00	1,637.11	13.84
202-460-943.000	EQUIPMENT RENTAL	100.00	21.72	0.00	78.28	21.72
Total Dept 460 - TRAFFIC SIGNS		3,600.00	362.60	115.00	3,237.40	10.07
Dept 461 - US 10-STATE TRUNKLINE						
202-461-706.000	SALARY AND WAGES - HOURLY	1,600.00	0.00	0.00	1,600.00	0.00
202-461-706.132	US-10 SWEEPING & FLUSHING	100.00	0.00	0.00	100.00	0.00
202-461-707.000	SAL/WAGES, PT	500.00	0.00	0.00	500.00	0.00
202-461-801.000	PROFESSIONAL SERVICES	3,600.00	0.00	0.00	3,600.00	0.00
202-461-921.000	UTILITIES	2,600.00	252.41	0.00	2,347.59	9.71
Total Dept 461 - US 10-STATE TRUNKLINE		8,400.00	252.41	0.00	8,147.59	3.00
Dept 850 - FRINGE BENEFITS						
202-850-714.000	MEDICARE	500.00	45.36	12.33	454.64	9.07
202-850-715.000	SOCIAL SECURITY	2,100.00	193.94	52.73	1,906.06	9.24
202-850-716.000	HEALTH INSURANCE	6,200.00	1,932.83	556.45	4,267.17	31.17

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 09/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 202 - MAJOR STREET						
Expenditures						
202-850-718.000	RETIREMENT	3,600.00	311.68	61.50	3,288.32	8.66
202-850-719.000	OTHER FRINGE BENEFITS	500.00	44.81	15.34	455.19	8.96
202-850-723.000	UNEMPLOYMENT COMP.	500.00	0.00	0.00	500.00	0.00
202-850-724.000	WORKMENS COMPENSATION	2,600.00	523.39	523.39	2,076.61	20.13
Total Dept 850 - FRINGE BENEFITS		16,000.00	3,052.01	1,221.74	12,947.99	19.08
Dept 966 - CONTRIBUTION TO						
202-966-999.203	CONTRIB. TO LOCAL STREETS	50,000.00	0.00	0.00	50,000.00	0.00
Total Dept 966 - CONTRIBUTION TO		50,000.00	0.00	0.00	50,000.00	0.00
TOTAL EXPENDITURES		170,000.00	16,171.01	6,488.18	153,828.99	9.51
Fund 202 - MAJOR STREET:						
TOTAL REVENUES		245,600.00	21,180.66	1,874.74	224,419.34	8.62
TOTAL EXPENDITURES		170,000.00	16,171.01	6,488.18	153,828.99	9.51
NET OF REVENUES & EXPENDITURES		75,600.00	5,009.65	(4,613.44)	70,590.35	6.63

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		2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 09/30/2021	BALANCE	% BDGT
				INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 203 - LOCAL STREET						
Revenues						
Dept 000 - 728						
203-000-403.326	CURRENT PROP TAX-S. HEMLOCK ST.	4,600.00	1,578.29	1,123.41	3,021.71	34.31
203-000-574.000	STATE SHARED REVENUE	77,600.00	5,827.84	0.00	71,772.16	7.51
203-000-665.000	INTEREST-REVENUE	100.00	29.44	26.40	70.56	29.44
203-000-685.000	MISCELLANEOUS REVENUE	0.00	597.90	378.68	(597.90)	100.00
203-000-699.202	TRANSFER FROM MAJOR STREET	50,000.00	0.00	0.00	50,000.00	0.00
Total Dept 000 - 728		132,300.00	8,033.47	1,528.49	124,266.53	6.07
TOTAL REVENUES		132,300.00	8,033.47	1,528.49	124,266.53	6.07
Expenditures						
Dept 202 - PROFESSIONAL SERVICES						
203-202-803.000	INDEPENDENT AUDITOR SERVICES	1,800.00	0.00	0.00	1,800.00	0.00
Total Dept 202 - PROFESSIONAL SERVICES		1,800.00	0.00	0.00	1,800.00	0.00
Dept 450 - CONSTRUCTION						
203-450-949.000	STREET RESURFACING	66,250.00	0.00	0.00	66,250.00	0.00
Total Dept 450 - CONSTRUCTION		66,250.00	0.00	0.00	66,250.00	0.00
Dept 451 - ROUTINE MAINTENANCE						
203-451-706.000	SALARY AND WAGES - HOURLY	2,600.00	2,787.82	1,961.38	(187.82)	107.22
203-451-706.100	OVERTIME WAGES	1,000.00	65.07	47.32	934.93	6.51
203-451-740.000	OPERATING SUPPLIES	600.00	64.35	27.04	535.65	10.73
203-451-801.000	PROFESSIONAL SERVICES	195.00	195.00	0.00	0.00	100.00
203-451-930.000	REPAIRS AND MAINTENANCE	2,096.00	2,095.48	1,883.92	0.52	99.98
203-451-943.000	EQUIPMENT RENTAL	4,409.00	592.36	0.00	3,816.64	13.44
Total Dept 451 - ROUTINE MAINTENANCE		10,900.00	5,800.08	3,919.66	5,099.92	53.21
Dept 452 - WINTER MAINTENANCE						
203-452-706.000	SALARY AND WAGES - HOURLY	3,600.00	0.00	0.00	3,600.00	0.00
203-452-707.000	SAL/WAGES, PT	1,000.00	0.00	0.00	1,000.00	0.00
203-452-740.000	OPERATING SUPPLIES	10,500.00	3,870.52	3,870.52	6,629.48	36.86
203-452-943.000	EQUIPMENT RENTAL	10,400.00	0.00	0.00	10,400.00	0.00
Total Dept 452 - WINTER MAINTENANCE		25,500.00	3,870.52	3,870.52	21,629.48	15.18
Dept 453 - SIDEWALKS/NON-MOTORIZED						
203-453-706.000	SALARY AND WAGES - HOURLY	500.00	0.00	0.00	500.00	0.00
203-453-707.000	SAL/WAGES, PT	500.00	0.00	0.00	500.00	0.00
Total Dept 453 - SIDEWALKS/NON-MOTORIZED		1,000.00	0.00	0.00	1,000.00	0.00
Dept 454 - ADMINISTRATION						
203-454-702.000	SALARIES	2,280.00	543.70	209.11	1,736.30	23.85
203-454-801.000	PROFESSIONAL SERVICES	600.00	0.00	0.00	600.00	0.00

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		2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	09/30/2021	MONTH 09/30/2021	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 203 - LOCAL STREET						
Expenditures						
203-454-807.000	MEMBERSHIP AND DUES	120.00	118.94	0.00	1.06	99.12
203-454-912.000	LIABILITY INSURANCE	900.00	691.95	230.65	208.05	76.88
Total Dept 454 - ADMINISTRATION		3,900.00	1,354.59	439.76	2,545.41	34.73
Dept 455 - SWEEPING - US10						
203-455-706.000	SALARY AND WAGES - HOURLY	100.00	55.74	55.74	44.26	55.74
203-455-801.000	PROFESSIONAL SERVICES	2,750.00	2,750.00	0.00	0.00	100.00
203-455-943.000	EQUIPMENT RENTAL	100.00	0.00	0.00	100.00	0.00
Total Dept 455 - SWEEPING - US10		2,950.00	2,805.74	55.74	144.26	95.11
Dept 456 - SHOULDER WORK						
203-456-706.000	SALARY AND WAGES - HOURLY	800.00	148.97	0.00	651.03	18.62
203-456-943.000	EQUIPMENT RENTAL	1,000.00	85.85	0.00	914.15	8.59
Total Dept 456 - SHOULDER WORK		1,800.00	234.82	0.00	1,565.18	13.05
Dept 457 - DRAINAGE						
203-457-706.000	SALARY AND WAGES - HOURLY	2,100.00	989.20	45.83	1,110.80	47.10
203-457-943.000	EQUIPMENT RENTAL	1,000.00	306.93	0.00	693.07	30.69
Total Dept 457 - DRAINAGE		3,100.00	1,296.13	45.83	1,803.87	41.81
Dept 460 - TRAFFIC SIGNS						
203-460-706.000	SALARY AND WAGES - HOURLY	500.00	42.50	0.00	457.50	8.50
203-460-740.000	OPERATING SUPPLIES	1,800.00	0.00	0.00	1,800.00	0.00
203-460-943.000	EQUIPMENT RENTAL	100.00	0.00	0.00	100.00	0.00
Total Dept 460 - TRAFFIC SIGNS		2,400.00	42.50	0.00	2,357.50	1.77
Dept 850 - FRINGE BENEFITS						
203-850-714.000	MEDICARE	500.00	63.22	31.62	436.78	12.64
203-850-715.000	SOCIAL SECURITY	1,200.00	270.63	135.29	929.37	22.55
203-850-716.000	HEALTH INSURANCE	4,400.00	1,528.78	759.65	2,871.22	34.75
203-850-718.000	RETIREMENT	2,600.00	933.13	456.28	1,666.87	35.89
203-850-719.000	OTHER FRINGE BENEFITS	500.00	29.88	10.23	470.12	5.98
203-850-724.000	WORKMENS COMPENSATION	3,100.00	448.62	448.62	2,651.38	14.47
Total Dept 850 - FRINGE BENEFITS		12,300.00	3,274.26	1,841.69	9,025.74	26.62
TOTAL EXPENDITURES		131,900.00	18,678.64	10,173.20	113,221.36	14.16
Fund 203 - LOCAL STREET:						
TOTAL REVENUES		132,300.00	8,033.47	1,528.49	124,266.53	6.07
TOTAL EXPENDITURES		131,900.00	18,678.64	10,173.20	113,221.36	14.16

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BDGT USED
			09/30/2021	MONTH 09/30/2021	INCREASE	(DECREASE)	NORMAL	(ABNORMAL)	
Fund 203 - LOCAL STREET									
NET OF REVENUES & EXPENDITURES		400.00	(10,645.17)		(8,644.71)		11,045.17	2,661.29	

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
			09/30/2021	MONTH 09/30/2021	BALANCE	
Fund 206 - FIRE FUND						
Expenditures						
Dept 336 - FIRE DEPARTMENT OPERATIONS						
206-336-740.000	OPERATING SUPPLIES	0.00	909.72	672.22	(909.72)	100.00
206-336-921.002	UTILITIES-WATER/SEWER	0.00	486.50	486.50	(486.50)	100.00
206-336-921.004	UTILITIES-ELECTRIC	0.00	495.73	0.00	(495.73)	100.00
206-336-930.000	REPAIRS AND MAINTENANCE	0.00	354.63	347.45	(354.63)	100.00
206-336-954.000	FIRE DEPT. GRANT EXPENSES	0.00	10,718.20	0.00	(10,718.20)	100.00
206-336-970.000	CAPITAL OUTLAY-NON CAPITALIZED	0.00	1,158.65	1,158.65	(1,158.65)	100.00
206-336-970.100	CAPITAL OUTLAY-CAPITALIZED	0.00	8,796.01	0.00	(8,796.01)	100.00
Total Dept 336 - FIRE DEPARTMENT OPERATIONS		0.00	22,919.44	2,664.82	(22,919.44)	100.00
Dept 337 - FIRE DEPARTMENT ADMINISTRATION						
206-337-702.000	SALARIES	0.00	7,450.01	816.67	(7,450.01)	100.00
206-337-706.000	SALARY AND WAGES - HOURLY	0.00	3,401.04	2,043.98	(3,401.04)	100.00
206-337-727.000	OFFICE SUPPLIES	0.00	95.48	0.00	(95.48)	100.00
206-337-741.000	POSTAGE & SHIPPING	0.00	66.89	48.90	(66.89)	100.00
206-337-807.000	MEMBERSHIP AND DUES	0.00	3,527.00	0.00	(3,527.00)	100.00
206-337-850.002	COMMUNICATIONS-PHONE/INTERNET	0.00	374.06	85.03	(374.06)	100.00
206-337-900.000	PUBLISHING/PRINTING	0.00	496.97	137.05	(496.97)	100.00
206-337-957.000	EDUCATION AND TRAINING	0.00	2,520.50	79.00	(2,520.50)	100.00
Total Dept 337 - FIRE DEPARTMENT ADMINISTRATION		0.00	17,931.95	3,210.63	(17,931.95)	100.00
Dept 338 - FIRE DEPARTMENT BOARD OF DIRECTORS						
206-338-740.000	OPERATING SUPPLIES	0.00	808.67	301.48	(808.67)	100.00
206-338-801.206	FIRE DEPT LEGAL SERVICES	0.00	17.83	17.83	(17.83)	100.00
Total Dept 338 - FIRE DEPARTMENT BOARD OF DIRECTORS		0.00	826.50	319.31	(826.50)	100.00
Dept 346 - COMMUNITY/EXPLORERS						
206-346-740.000	COMM OPERATING SUPPLIES	0.00	1,424.32	700.00	(1,424.32)	100.00
Total Dept 346 - COMMUNITY/EXPLORERS		0.00	1,424.32	700.00	(1,424.32)	100.00
Dept 348 - VEHICLE						
206-348-740.000	OPERATING SUPPLIES	0.00	166.04	166.04	(166.04)	100.00
206-348-801.000	PROFESSIONAL SERVICES	0.00	3,254.35	0.00	(3,254.35)	100.00
206-348-861.000	GAS AND OIL	0.00	17.88	0.00	(17.88)	100.00
206-348-930.000	REPAIRS AND MAINTENANCE	0.00	1,857.31	1,857.31	(1,857.31)	100.00
Total Dept 348 - VEHICLE		0.00	5,295.58	2,023.35	(5,295.58)	100.00
Dept 850 - FRINGE BENEFITS						
206-850-714.000	MEDICARE	0.00	157.35	41.49	(157.35)	100.00
206-850-715.000	SOCIAL SECURITY	0.00	672.76	177.35	(672.76)	100.00
206-850-719.000	LIFE INSURANCE	0.00	2,739.00	0.00	(2,739.00)	100.00
Total Dept 850 - FRINGE BENEFITS		0.00	3,569.11	218.84	(3,569.11)	100.00

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GL NUMBER	DESCRIPTION	2021-22		YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	09/30/2021	(ABNORMAL)	MONTH 09/30/2021	(DECREASE)	NORMAL	(ABNORMAL)	
Fund 206 - FIRE FUND										
Expenditures										
TOTAL EXPENDITURES		0.00		51,966.90		9,136.95		(51,966.90)		100.00
Fund 206 - FIRE FUND:										
TOTAL REVENUES		0.00		0.00		0.00		0.00		0.00
TOTAL EXPENDITURES		0.00		51,966.90		9,136.95		(51,966.90)		100.00
NET OF REVENUES & EXPENDITURES		0.00		(51,966.90)		(9,136.95)		51,966.90		100.00

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GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2021 NORMAL (ABNORMAL)	MONTH 09/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 207 - OTHER PARKS/RECREATION FUND						
Revenues						
Dept 000 - 728						
207-000-699.101	TRANSFER FROM GEN. FUND	18,425.00	0.00	0.00	18,425.00	0.00
Total Dept 000 - 728		18,425.00	0.00	0.00	18,425.00	0.00
Dept 751 - RECREATION						
207-751-667.200	PAVILLION RENTAL	1,000.00	625.00	0.00	375.00	62.50
207-751-685.150	RIVERSIDE EAST/WEST PARK PASS REVENUE	1,000.00	414.65	26.40	585.35	41.47
Total Dept 751 - RECREATION		2,000.00	1,039.65	26.40	960.35	51.98
TOTAL REVENUES		20,425.00	1,039.65	26.40	19,385.35	5.09
Expenditures						
Dept 751 - RECREATION						
207-751-740.000	OPERATING SUPPLIES	207.00	206.93	6.24	0.07	99.97
207-751-750.000	REFUND	0.00	76.00	0.00	(76.00)	100.00
207-751-801.000	PROFESSIONAL SERVICES	1,300.00	1,300.00	1,100.00	0.00	100.00
207-751-921.000	UTILITIES	7,425.00	1,443.13	434.85	5,981.87	19.44
207-751-921.100	WATER USAGE FOR SPLASH PAD	9,561.00	9,560.60	5,261.85	0.40	100.00
207-751-930.000	REPAIRS AND MAINTENANCE	1,016.00	1,015.92	214.27	0.08	99.99
207-751-943.000	EQUIPMENT RENTAL	916.00	1,753.28	0.00	(837.28)	191.41
Total Dept 751 - RECREATION		20,425.00	15,355.86	7,017.21	5,069.14	75.18
TOTAL EXPENDITURES		20,425.00	15,355.86	7,017.21	5,069.14	75.18
Fund 207 - OTHER PARKS/RECREATION FUND:						
TOTAL REVENUES		20,425.00	1,039.65	26.40	19,385.35	5.09
TOTAL EXPENDITURES		20,425.00	15,355.86	7,017.21	5,069.14	75.18
NET OF REVENUES & EXPENDITURES		0.00	(14,316.21)	(6,990.81)	14,316.21	100.00

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GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR		AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2021 NORMAL (ABNORMAL)	MONTH 09/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)		
Fund 208 - RIVERSIDE CAMPGROUND FUND							
Revenues							
Dept 000 - 728							
208-000-699.101	TRANSFER FROM GEN. FUND	11,300.00	0.00	0.00	11,300.00	0.00	
Total Dept 000 - 728		11,300.00	0.00	0.00	11,300.00	0.00	
Dept 757 - RIVERSIDE PARK							
208-757-667.000	REVENUE-PARK SALES	700.00	0.00	0.00	700.00	0.00	
208-757-667.400	DUMPING FEE (WASTEWATER)	300.00	0.00	0.00	300.00	0.00	
208-757-667.500	SHOWER FEE	100.00	0.00	0.00	100.00	0.00	
208-757-685.000	MISCELLANEOUS REVENUE	0.00	(109.61)	0.00	109.61	100.00	
Total Dept 757 - RIVERSIDE PARK		1,100.00	(109.61)	0.00	1,209.61	(9.96)	
TOTAL REVENUES		12,400.00	(109.61)	0.00	12,509.61	(0.88)	
Expenditures							
Dept 757 - RIVERSIDE PARK							
208-757-729.000	PERMITS AND FEES	300.00	0.00	0.00	300.00	0.00	
208-757-801.000	PROFESSIONAL SERVICES	700.00	0.00	0.00	700.00	0.00	
208-757-912.000	LIABILITY INSURANCE	500.00	345.96	115.31	154.04	69.19	
208-757-921.000	UTILITIES	2,500.00	435.11	106.81	2,064.89	17.40	
208-757-930.000	REPAIRS AND MAINTENANCE	6,800.00	1,040.72	0.00	5,759.28	15.30	
208-757-943.000	EQUIPMENT RENTAL	1,600.00	44.84	0.00	1,555.16	2.80	
Total Dept 757 - RIVERSIDE PARK		12,400.00	1,866.63	222.12	10,533.37	15.05	
TOTAL EXPENDITURES		12,400.00	1,866.63	222.12	10,533.37	15.05	
Fund 208 - RIVERSIDE CAMPGROUND FUND:							
TOTAL REVENUES		12,400.00	(109.61)	0.00	12,509.61	0.88	
TOTAL EXPENDITURES		12,400.00	1,866.63	222.12	10,533.37	15.05	
NET OF REVENUES & EXPENDITURES		0.00	(1,976.24)	(222.12)	1,976.24	100.00	

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		2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	09/30/2021	MONTH 09/30/2021	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 209 - CEMETERY FUND						
Revenues						
Dept 000 - 728						
209-000-635.000	CEMETERY STORAGE	1,000.00	0.00	0.00	1,000.00	0.00
209-000-636.000	FOUNDATION INSTALLATION	3,100.00	1,271.60	0.00	1,828.40	41.02
209-000-637.000	GRAVE OPENINGS/CLOSINGS	13,300.00	5,200.00	0.00	8,100.00	39.10
209-000-638.000	CEMETERY DEED TRANSFER	0.00	80.00	80.00	(80.00)	100.00
209-000-642.000	SALES	9,700.00	3,200.00	0.00	6,500.00	32.99
209-000-665.000	INTEREST-REVENUE	800.00	0.00	0.00	800.00	0.00
209-000-699.101	TRANSFER FROM GEN. FUND	29,700.00	0.00	0.00	29,700.00	0.00
Total Dept 000 - 728		57,600.00	9,751.60	80.00	47,848.40	16.93
TOTAL REVENUES		57,600.00	9,751.60	80.00	47,848.40	16.93
Expenditures						
Dept 202 - PROFESSIONAL SERVICES						
209-202-803.000	INDEPENDENT AUDITOR SERVICES	500.00	0.00	0.00	500.00	0.00
Total Dept 202 - PROFESSIONAL SERVICES		500.00	0.00	0.00	500.00	0.00
Dept 276 - CEMETERY						
209-276-702.000	SALARIES	0.00	55.83	0.00	(55.83)	100.00
209-276-740.000	OPERATING SUPPLIES	200.00	69.96	23.25	130.04	34.98
209-276-801.000	PROFESSIONAL SERVICES	47,500.00	28,519.64	8,306.67	18,980.36	60.04
209-276-803.000	INDEPENDENT AUDITOR SERVICES	500.00	0.00	0.00	500.00	0.00
209-276-921.000	UTILITIES	600.00	0.00	0.00	600.00	0.00
209-276-930.000	REPAIRS AND MAINTENANCE	2,000.00	0.00	0.00	2,000.00	0.00
209-276-932.000	COMPUTERS/EQUIPMENT/IT	500.00	365.00	0.00	135.00	73.00
209-276-943.000	EQUIPMENT RENTAL	100.00	0.00	0.00	100.00	0.00
Total Dept 276 - CEMETERY		51,400.00	29,010.43	8,329.92	22,389.57	56.44
Dept 850 - FRINGE BENEFITS						
209-850-714.000	MEDICARE	0.00	0.81	0.00	(0.81)	100.00
209-850-715.000	SOCIAL SECURITY	0.00	3.46	0.00	(3.46)	100.00
209-850-718.000	RETIREMENT	0.00	8.04	0.00	(8.04)	100.00
Total Dept 850 - FRINGE BENEFITS		0.00	12.31	0.00	(12.31)	100.00
TOTAL EXPENDITURES		51,900.00	29,022.74	8,329.92	22,877.26	55.92
Fund 209 - CEMETERY FUND:						
TOTAL REVENUES		57,600.00	9,751.60	80.00	47,848.40	16.93
TOTAL EXPENDITURES		51,900.00	29,022.74	8,329.92	22,877.26	55.92
NET OF REVENUES & EXPENDITURES		5,700.00	(19,271.14)	(8,249.92)	24,971.14	338.09

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GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED		
		AMENDED BUDGET	09/30/2021	MONTH 09/30/2021	BALANCE			
		NORMAL	(ABNORMAL)	INCREASE	(DECREASE)	NORMAL	(ABNORMAL)	
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY								
Revenues								
Dept 395 - DOWNTOWN	DEVELOPMENT AUTHORITY							
248-395-665.000	INTEREST-REVENUE	0.00	15.24		0.00		(15.24)	100.00
248-395-685.801	RENT REVENUE	0.00	500.00		0.00		(500.00)	100.00
248-395-685.808	EVENT DONATIONS REV	0.00	413.75		0.00		(413.75)	100.00
Total Dept 395 - DOWNTOWN DEVELOPMENT AUTHORITY		0.00	928.99		0.00		(928.99)	100.00
TOTAL REVENUES		0.00	928.99		0.00		(928.99)	100.00
Expenditures								
Dept 395 - DOWNTOWN	DEVELOPMENT AUTHORITY							
248-395-723.000	UNEMPLOYMENT COMP.	0.00	2.00		0.00		(2.00)	100.00
248-395-724.000	WORKMENS COMPENSATION	0.00	(115.00)		0.00		115.00	100.00
248-395-740.000	OPERATING SUPPLIES	0.00	100.00		0.00		(100.00)	100.00
248-395-741.000	POSTAGE & SHIPPING	0.00	58.00		0.00		(58.00)	100.00
248-395-801.000	PROFESSIONAL SERVICES	0.00	1,033.00		150.00		(1,033.00)	100.00
248-395-850.000	COMMUNICATIONS	0.00	335.31		0.00		(335.31)	100.00
248-395-860.000	TRAVEL EXPENSES	0.00	25.00		0.00		(25.00)	100.00
248-395-880.000	COMMUNITY PROMOTIONS	0.00	400.00		0.00		(400.00)	100.00
248-395-880.101	FACADE GRANTS	0.00	231.03		231.03		(231.03)	100.00
248-395-880.104	UNCOMMITTED DESIGN PROJECTS (FUTURE)	0.00	275.00		0.00		(275.00)	100.00
248-395-880.109	SUM CONCERT SERIES (EXISTING PROJECTS)	0.00	1,850.00		0.00		(1,850.00)	100.00
248-395-880.111	EVENT SPONSORSHIP (EXISTING PROJECT)	0.00	300.00		0.00		(300.00)	100.00
248-395-900.000	PUBLISHING/PRINTING	0.00	47.00		10.00		(47.00)	100.00
248-395-921.000	UTILITIES	0.00	276.17		0.00		(276.17)	100.00
248-395-930.000	REPAIRS AND MAINTENANCE	0.00	55.73		0.00		(55.73)	100.00
Total Dept 395 - DOWNTOWN DEVELOPMENT AUTHORITY		0.00	4,873.24		391.03		(4,873.24)	100.00
TOTAL EXPENDITURES		0.00	4,873.24		391.03		(4,873.24)	100.00
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:								
TOTAL REVENUES		0.00	928.99		0.00		(928.99)	100.00
TOTAL EXPENDITURES		0.00	4,873.24		391.03		(4,873.24)	100.00
NET OF REVENUES & EXPENDITURES		0.00	(3,944.25)		(391.03)		3,944.25	100.00

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 09/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 535 - HOUSING COMMISSION FUND						
Expenditures						
Dept 225 - EVART HOUSING COMMISSION						
535-225-706.000	SALARY AND WAGES - HOURLY	0.00	23,221.76	16,542.94	(23,221.76)	100.00
Total Dept 225 - EVART HOUSING COMMISSION		0.00	23,221.76	16,542.94	(23,221.76)	100.00
Dept 850 - FRINGE BENEFITS						
535-850-714.000	MEDICARE	0.00	317.14	224.74	(317.14)	100.00
535-850-715.000	SOCIAL SECURITY	0.00	1,356.08	961.03	(1,356.08)	100.00
Total Dept 850 - FRINGE BENEFITS		0.00	1,673.22	1,185.77	(1,673.22)	100.00
TOTAL EXPENDITURES		0.00	24,894.98	17,728.71	(24,894.98)	100.00
Fund 535 - HOUSING COMMISSION FUND:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	24,894.98	17,728.71	(24,894.98)	100.00
NET OF REVENUES & EXPENDITURES		0.00	(24,894.98)	(17,728.71)	24,894.98	100.00

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GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2021	MONTH 09/30/2021	BALANCE	
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	
Fund 551 - FARMERS MARKET						
Revenues						
Dept 395 - DOWNTOWN DEVELOPMENT AUTHORITY						
551-395-685.800	DOUBLE UP FOOD BUCKS	0.00	(670.00)	(256.00)	670.00	100.00
551-395-685.803	SENIOR FRESH	0.00	(12.00)	0.00	12.00	100.00
551-395-685.805	SPECTRUM HEALTH	0.00	(24.00)	0.00	24.00	100.00
Total Dept 395 - DOWNTOWN DEVELOPMENT AUTHORITY		0.00	(706.00)	(256.00)	706.00	100.00
TOTAL REVENUES		0.00	(706.00)	(256.00)	706.00	100.00
Expenditures						
Dept 395 - DOWNTOWN DEVELOPMENT AUTHORITY						
551-395-728.000	DOUBLE UP FOOD BUCKS	0.00	1,308.00	863.00	(1,308.00)	100.00
551-395-730.000	WIC	0.00	232.00	180.00	(232.00)	100.00
551-395-731.000	SENIOR FRESH	0.00	1,052.00	474.00	(1,052.00)	100.00
551-395-732.000	SPECTRUM HEALTH	0.00	983.00	643.00	(983.00)	100.00
551-395-740.000	OPERATING SUPPLIES	0.00	22.07	4.80	(22.07)	100.00
551-395-801.000	FARM MANAGER CONTRACT	0.00	800.00	0.00	(800.00)	100.00
551-395-860.000	TRAVEL EXPENSES	0.00	70.90	70.90	(70.90)	100.00
551-395-900.000	PUBLISHING/PRINTING	0.00	12.50	0.00	(12.50)	100.00
Total Dept 395 - DOWNTOWN DEVELOPMENT AUTHORITY		0.00	4,480.47	2,235.70	(4,480.47)	100.00
TOTAL EXPENDITURES		0.00	4,480.47	2,235.70	(4,480.47)	100.00
Fund 551 - FARMERS MARKET:						
TOTAL REVENUES		0.00	(706.00)	(256.00)	706.00	100.00
TOTAL EXPENDITURES		0.00	4,480.47	2,235.70	(4,480.47)	100.00
NET OF REVENUES & EXPENDITURES		0.00	(5,186.47)	(2,491.70)	5,186.47	100.00

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		2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 09/30/2021	BALANCE	% BDGT
				INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 590 - SEWER FUND						
Revenues						
Dept 000 - 728						
590-000-403.325	SPECIAL ASSESSMENT S. OAK ST	2,000.00	914.09	265.38	1,085.91	45.70
590-000-642.000	SALES	516,600.00	161,893.48	44,059.15	354,706.52	31.34
590-000-644.000	READY TO SERVE FEE	191,000.00	50,347.20	16,786.92	140,652.80	26.36
590-000-660.000	INTEREST AND PENALTIES	5,100.00	818.51	818.51	4,281.49	16.05
590-000-665.000	INTEREST-REVENUE	2,000.00	63.15	43.61	1,936.85	3.16
590-000-685.000	MISCELLANEOUS REVENUE	40,000.00	5,232.24	0.00	34,767.76	13.08
Total Dept 000 - 728		756,700.00	219,268.67	61,973.57	537,431.33	28.98
TOTAL REVENUES		756,700.00	219,268.67	61,973.57	537,431.33	28.98
Expenditures						
Dept 202 - PROFESSIONAL SERVICES						
590-202-803.000	INDEPENDENT AUDITOR SERVICES	4,400.00	0.00	0.00	4,400.00	0.00
Total Dept 202 - PROFESSIONAL SERVICES		4,400.00	0.00	0.00	4,400.00	0.00
Dept 537 - ADMINISTRATION						
590-537-702.000	SALARIES	65,000.00	19,191.55	10,726.80	45,808.45	29.53
590-537-706.000	SALARY AND WAGES - HOURLY	80,000.00	11,108.79	4,055.94	68,891.21	13.89
590-537-727.000	OFFICE SUPPLIES	2,000.00	278.90	60.50	1,721.10	13.95
590-537-729.000	PERMITS AND FEES	4,000.00	0.00	0.00	4,000.00	0.00
590-537-740.000	OPERATING SUPPLIES	1,800.00	674.50	33.64	1,125.50	37.47
590-537-741.000	POSTAGE & SHIPPING	1,715.00	333.54	333.54	1,381.46	19.45
590-537-801.000	PROFESSIONAL SERVICES	4,000.00	4,608.01	242.62	(608.01)	115.20
590-537-807.000	MEMBERSHIP AND DUES	456.00	445.83	445.83	10.17	97.77
590-537-840.000	PHYSICALS/DRUG TESTING	200.00	30.00	0.00	170.00	15.00
590-537-850.000	COMMUNICATIONS	2,429.00	1,186.61	384.34	1,242.39	48.85
590-537-860.000	TRAVEL EXPENSES	500.00	33.29	3.30	466.71	6.66
590-537-900.000	PUBLISHING/PRINTING	500.00	497.68	160.95	2.32	99.54
590-537-930.000	REPAIRS AND MAINTENANCE	2,000.00	0.00	0.00	2,000.00	0.00
590-537-932.000	COMPUTERS/EQUIPMENT/IT	6,600.00	3,877.66	1,989.48	2,722.34	58.75
590-537-943.000	EQUIPMENT RENTAL	200.00	22.42	0.00	177.58	11.21
590-537-955.000	MISCELLANEOUS EXPENSE	2,000.00	1,711.36	165.89	288.64	85.57
590-537-957.000	EDUCATION AND TRAINING	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 537 - ADMINISTRATION		175,400.00	44,000.14	18,602.83	131,399.86	25.09
Dept 538 - PLANT OPERATION						
590-538-706.000	SALARY AND WAGES - HOURLY	25,000.00	4,974.31	1,788.51	20,025.69	19.90
590-538-730.000	OUTSOURCED TESTING	7,000.00	531.60	354.40	6,468.40	7.59
590-538-731.000	FERRIC CHLORIDE	10,000.00	0.00	0.00	10,000.00	0.00
590-538-740.000	OPERATING SUPPLIES	5,000.00	525.56	103.44	4,474.44	10.51
590-538-801.000	PROFESSIONAL SERVICES	24,450.00	2,789.99	1,216.66	21,660.01	11.41
590-538-850.000	COMMUNICATIONS	1,500.00	433.09	148.36	1,066.91	28.87
590-538-912.000	LIABILITY INSURANCE	16,550.00	13,839.00	4,613.00	2,711.00	83.62
590-538-921.000	UTILITIES	47,000.00	16,249.41	7,898.91	30,750.59	34.57
590-538-930.000	REPAIRS AND MAINTENANCE	5,000.00	148.60	148.60	4,851.40	2.97
590-538-943.000	EQUIPMENT RENTAL	5,000.00	1,515.74	0.00	3,484.26	30.31
590-538-970.100	CAPITAL OUTLAY-CAPITALIZED	232,400.00	1,915.26	1,915.26	230,484.74	0.82

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Fund 590 - SEWER FUND						
Expenditures						
Total Dept 538 - PLANT OPERATION		378,900.00	42,922.56	18,187.14	335,977.44	11.33
Dept 539 - COLLECTION						
590-539-702.000	SALARIES	40,000.00	4,429.47	1,721.23	35,570.53	11.07
590-539-706.000	SALARY AND WAGES - HOURLY	37,809.00	8,987.79	3,197.69	28,821.21	23.77
590-539-707.000	SAL/WAGES, PT	4,500.00	1,699.68	677.74	2,800.32	37.77
590-539-740.000	OPERATING SUPPLIES	3,200.00	431.88	115.89	2,768.12	13.50
590-539-930.000	REPAIRS AND MAINTENANCE	1,991.00	1,990.41	1,390.40	0.59	99.97
590-539-943.000	EQUIPMENT RENTAL	15,000.00	1,597.86	0.00	13,402.14	10.65
Total Dept 539 - COLLECTION		102,500.00	19,137.09	7,102.95	83,362.91	18.67
Dept 850 - FRINGE BENEFITS						
590-850-714.000	MEDICARE	3,500.00	697.74	310.63	2,802.26	19.94
590-850-715.000	SOCIAL SECURITY	11,000.00	2,982.80	1,328.17	8,017.20	27.12
590-850-716.000	HEALTH INSURANCE	48,000.00	13,889.26	4,757.80	34,110.74	28.94
590-850-718.000	RETIREMENT	21,000.00	5,416.88	1,929.84	15,583.12	25.79
590-850-719.000	OTHER FRINGE BENEFITS	2,000.00	283.83	97.17	1,716.17	14.19
590-850-723.000	UNEMPLOYMENT COMP.	2,500.00	0.00	0.00	2,500.00	0.00
590-850-724.000	WORKMENS COMPENSATION	7,500.00	2,542.18	2,542.18	4,957.82	33.90
Total Dept 850 - FRINGE BENEFITS		95,500.00	25,812.69	10,965.79	69,687.31	27.03
TOTAL EXPENDITURES		756,700.00	131,872.48	54,858.71	624,827.52	17.43
Fund 590 - SEWER FUND:						
TOTAL REVENUES		756,700.00	219,268.67	61,973.57	537,431.33	28.98
TOTAL EXPENDITURES		756,700.00	131,872.48	54,858.71	624,827.52	17.43
NET OF REVENUES & EXPENDITURES		0.00	87,396.19	7,114.86	(87,396.19)	100.00

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GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2021 NORMAL (ABNORMAL)	MONTH 09/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 591 - WATER FUND						
Revenues						
Dept 000 - 728						
591-000-403.325	SPECIAL ASSESSMENT S. OAK ST	2,000.00	914.07	265.38	1,085.93	45.70
591-000-403.326	CURRENT PROP TAX-S. HEMLOCK ST.	0.00	1,096.78	780.68	(1,096.78)	100.00
591-000-403.327	CURRENT PROP TAX-N. OAK ST.	5,000.00	4,988.30	2,931.92	11.70	99.77
591-000-642.000	SALES	880,100.00	377,592.23	93,899.93	502,507.77	42.90
591-000-644.000	READY TO SERVE FEE	114,000.00	28,807.20	9,670.58	85,192.80	25.27
591-000-645.000	LAWN METER SALES	500.00	0.00	0.00	500.00	0.00
591-000-660.000	INTEREST AND PENALTIES	2,000.00	454.09	454.09	1,545.91	22.70
591-000-665.000	INTEREST-REVENUE	3,100.00	1,127.27	1,094.90	1,972.73	36.36
591-000-685.000	MISCELLANEOUS REVENUE	10,200.00	6,499.48	325.00	3,700.52	63.72
591-000-691.000	TOWER LEASE REVENUE	35,100.00	1,200.00	0.00	33,900.00	3.42
Total Dept 000 - 728		1,052,000.00	422,679.42	109,422.48	629,320.58	40.18
TOTAL REVENUES		1,052,000.00	422,679.42	109,422.48	629,320.58	40.18
Expenditures						
Dept 202 - PROFESSIONAL SERVICES						
591-202-803.000	INDEPENDENT AUDITOR SERVICES	4,400.00	0.00	0.00	4,400.00	0.00
Total Dept 202 - PROFESSIONAL SERVICES		4,400.00	0.00	0.00	4,400.00	0.00
Dept 545 - ADMINISTRATION						
591-545-702.000	SALARIES	66,000.00	18,969.12	10,548.81	47,030.88	28.74
591-545-706.000	SALARY AND WAGES - HOURLY	55,000.00	8,926.53	3,573.94	46,073.47	16.23
591-545-707.000	SAL/WAGES, PT	17,000.00	3,675.59	905.05	13,324.41	21.62
591-545-727.000	OFFICE SUPPLIES	1,000.00	278.92	60.51	721.08	27.89
591-545-729.000	PERMITS AND FEES	6,000.00	0.00	0.00	6,000.00	0.00
591-545-740.000	OPERATING SUPPLIES	4,600.00	674.51	33.66	3,925.49	14.66
591-545-741.000	POSTAGE & SHIPPING	3,000.00	333.54	333.54	2,666.46	11.12
591-545-801.000	PROFESSIONAL SERVICES	44,950.00	4,608.02	242.62	40,341.98	10.25
591-545-807.000	MEMBERSHIP AND DUES	3,000.00	445.84	445.84	2,554.16	14.86
591-545-840.000	PHYSICALS/DRUG TEST	2,500.00	30.00	0.00	2,470.00	1.20
591-545-850.000	COMMUNICATIONS	2,200.00	942.02	302.65	1,257.98	42.82
591-545-860.000	TRAVEL EXPENSES	1,500.00	33.31	3.31	1,466.69	2.22
591-545-900.000	PUBLISHING/PRINTING	2,000.00	1,550.17	160.95	449.83	77.51
591-545-930.000	REPAIRS AND MAINTENANCE	2,000.00	0.00	0.00	2,000.00	0.00
591-545-932.000	COMPUTERS/EQUIPMENT/IT	7,000.00	3,877.65	1,989.48	3,122.35	55.40
591-545-943.000	EQUIPMENT RENTAL	1,000.00	22.42	0.00	977.58	2.24
591-545-955.000	MISCELLANEOUS EXPENSE	1,500.00	165.89	165.89	1,334.11	11.06
591-545-957.000	EDUCATION AND TRAINING	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 545 - ADMINISTRATION		222,250.00	44,533.53	18,766.25	177,716.47	20.04
Dept 546 - PLANT/OPERATIONS						
591-546-706.000	SALARY AND WAGES - HOURLY	25,000.00	4,682.14	1,683.48	20,317.86	18.73
591-546-707.000	SAL/WAGES, PT	2,500.00	1,133.21	451.88	1,366.79	45.33
591-546-730.000	OUTSOURCED TESTING	15,000.00	4,606.70	2,860.90	10,393.30	30.71
591-546-732.000	CHLORINE/TREATMENT CHEMICALS	22,000.00	8,615.00	8,615.00	13,385.00	39.16
591-546-740.000	OPERATING SUPPLIES	10,000.00	3,899.57	2,155.19	6,100.43	39.00
591-546-801.000	PROFESSIONAL SERVICES	30,000.00	2,790.01	1,216.67	27,209.99	9.30
591-546-807.000	MEMBERSHIP AND DUES	3,000.00	0.00	0.00	3,000.00	0.00

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
			09/30/2021 NORMAL (ABNORMAL)	MONTH 09/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 591 - WATER FUND						
Expenditures						
591-546-850.000	COMMUNICATIONS	2,000.00	461.20	155.90	1,538.80	23.06
591-546-912.000	LIABILITY INSURANCE	6,000.00	4,151.70	1,383.90	1,848.30	69.20
591-546-921.000	UTILITIES	110,000.00	27,066.26	13,192.00	82,933.74	24.61
591-546-930.000	REPAIRS AND MAINTENANCE	3,000.00	148.61	148.61	2,851.39	4.95
591-546-943.000	EQUIPMENT RENTAL	25,000.00	1,608.91	0.00	23,391.09	6.44
591-546-957.000	EDUCATION AND TRAINING	2,500.00	0.00	0.00	2,500.00	0.00
Total Dept 546 - PLANT/OPERATIONS		256,000.00	59,163.31	31,863.53	196,836.69	23.11
Dept 547 - DISTRIBUTION						
591-547-706.000	SALARY AND WAGES - HOURLY	40,000.00	8,694.37	3,092.25	31,305.63	21.74
591-547-734.000	WATER TOWER MAINTENANCE	51,050.00	51,004.14	0.00	45.86	99.91
591-547-740.000	OPERATING SUPPLIES	7,000.00	164.11	101.50	6,835.89	2.34
591-547-801.000	PROFESSIONAL SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
591-547-930.000	REPAIRS AND MAINTENANCE	7,000.00	68.36	68.36	6,931.64	0.98
591-547-943.000	EQUIPMENT RENTAL	20,000.00	469.69	0.00	19,530.31	2.35
591-547-970.100	CAPITAL OUTLAY-CAPITALIZED	294,800.00	1,861.19	0.00	292,938.81	0.63
Total Dept 547 - DISTRIBUTION		424,850.00	62,261.86	3,262.11	362,588.14	14.66
Dept 548 - ACCOUNTING AND COLLECTION						
591-548-702.000	SALARIES	40,000.00	4,563.32	1,773.24	35,436.68	11.41
591-548-943.000	EQUIPMENT RENTAL	15,000.00	982.65	0.00	14,017.35	6.55
Total Dept 548 - ACCOUNTING AND COLLECTION		55,000.00	5,545.97	1,773.24	49,454.03	10.08
Dept 850 - FRINGE BENEFITS						
591-850-714.000	MEDICARE	2,500.00	700.43	308.70	1,799.57	28.02
591-850-715.000	SOCIAL SECURITY	10,000.00	2,995.16	1,319.83	7,004.84	29.95
591-850-716.000	HEALTH INSURANCE	40,000.00	13,992.58	4,737.20	26,007.42	34.98
591-850-718.000	RETIREMENT	27,000.00	5,415.01	1,914.38	21,584.99	20.06
591-850-719.000	OTHER FRINGE BENEFITS	1,000.00	239.00	81.83	761.00	23.90
591-850-723.000	UNEMPLOYMENT COMP.	3,000.00	0.00	0.00	3,000.00	0.00
591-850-724.000	WORKMENS COMPENSATION	6,000.00	2,467.41	2,467.41	3,532.59	41.12
Total Dept 850 - FRINGE BENEFITS		89,500.00	25,809.59	10,829.35	63,690.41	28.84
TOTAL EXPENDITURES		1,052,000.00	197,314.26	66,494.48	854,685.74	18.76
Fund 591 - WATER FUND:						
TOTAL REVENUES		1,052,000.00	422,679.42	109,422.48	629,320.58	40.18
TOTAL EXPENDITURES		1,052,000.00	197,314.26	66,494.48	854,685.74	18.76
NET OF REVENUES & EXPENDITURES		0.00	225,365.16	42,928.00	(225,365.16)	100.00

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GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR		AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2021 NORMAL (ABNORMAL)	MONTH 09/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)		
Fund 661 - EQUIPMENT POOL FUND							
Revenues							
Dept 000 - 728							
661-000-654.101	GENERAL FUND	51,100.00	7,068.16	0.00	44,031.84	13.83	
661-000-654.202	MAJOR STREETS	31,900.00	914.97	0.00	30,985.03	2.87	
661-000-654.203	LOCAL STREET FUND	17,300.00	985.14	0.00	16,314.86	5.69	
661-000-654.207	RECREATION FUND	1,000.00	0.00	0.00	1,000.00	0.00	
661-000-654.208	PARK FUND	1,600.00	0.00	0.00	1,600.00	0.00	
661-000-654.209	CEMETERY FUND	100.00	0.00	0.00	100.00	0.00	
661-000-654.590	SEWER FUND	20,200.00	3,136.02	0.00	17,063.98	15.52	
661-000-654.591	WATER FUND	61,000.00	3,083.67	0.00	57,916.33	5.06	
661-000-665.000	INTEREST-REVENUE	700.00	171.73	167.57	528.27	24.53	
661-000-685.000	MISCELLANEOUS REVENUE	0.00	1,644.15	0.00	(1,644.15)	100.00	
Total Dept 000 - 728		184,900.00	17,003.84	167.57	167,896.16	9.20	
TOTAL REVENUES		184,900.00	17,003.84	167.57	167,896.16	9.20	
Expenditures							
Dept 202 - PROFESSIONAL SERVICES							
661-202-803.000	INDEPENDENT AUDITOR SERVICES	2,200.00	0.00	0.00	2,200.00	0.00	
Total Dept 202 - PROFESSIONAL SERVICES		2,200.00	0.00	0.00	2,200.00	0.00	
Dept 599 - EQUIPMENT POOL							
661-599-702.000	SALARIES	7,500.00	1,450.17	557.73	6,049.83	19.34	
661-599-706.000	SALARY AND WAGES - HOURLY	5,500.00	1,003.09	352.25	4,496.91	18.24	
661-599-740.000	OPERATING SUPPLIES	8,300.00	3,348.16	1,321.33	4,951.84	40.34	
661-599-801.000	PROFESSIONAL SERVICES	4,200.00	628.00	118.00	3,572.00	14.95	
661-599-861.000	GAS AND OIL	16,600.00	5,854.51	2,179.99	10,745.49	35.27	
661-599-912.000	LIABILITY INSURANCE	7,800.00	5,189.63	1,729.88	2,610.37	66.53	
661-599-930.000	REPAIRS AND MAINTENANCE	16,100.00	2,642.64	549.12	13,457.36	16.41	
661-599-930.100	PREVENTATIVE MAINTENANCE	1,600.00	0.00	0.00	1,600.00	0.00	
661-599-969.000	DEPRECIATION	28,000.00	0.00	0.00	28,000.00	0.00	
661-599-970.100	CAPITAL OUTLAY-CAPITALIZED	60,000.00	32,649.00	0.00	27,351.00	54.42	
Total Dept 599 - EQUIPMENT POOL		155,600.00	52,765.20	6,808.30	102,834.80	33.91	
Dept 850 - FRINGE BENEFITS							
661-850-714.000	MEDICARE	300.00	33.15	12.30	266.85	11.05	
661-850-715.000	SOCIAL SECURITY	600.00	141.66	52.60	458.34	23.61	
661-850-716.000	HEALTH INSURANCE	1,600.00	1,459.17	507.49	140.83	91.20	
661-850-718.000	RETIREMENT	1,000.00	325.10	109.82	674.90	32.51	
Total Dept 850 - FRINGE BENEFITS		3,500.00	1,959.08	682.21	1,540.92	55.97	
Dept 907 - SCHEDULED PAYMENTS							
661-907-950.991	PRINCIPAL	23,000.00	22,040.29	0.00	959.71	95.83	
Total Dept 907 - SCHEDULED PAYMENTS		23,000.00	22,040.29	0.00	959.71	95.83	
TOTAL EXPENDITURES		184,300.00	76,764.57	7,490.51	107,535.43	41.65	

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		AMENDED BUDGET	09/30/2021	MONTH	09/30/2021	BALANCE		
			NORMAL (ABNORMAL)	INCREASE	(DECREASE)	NORMAL (ABNORMAL)		USED
Fund 661 - EQUIPMENT POOL FUND								
Fund 661 - EQUIPMENT POOL FUND:								
TOTAL REVENUES		184,900.00	17,003.84		167.57	167,896.16		9.20
TOTAL EXPENDITURES		184,300.00	76,764.57		7,490.51	107,535.43		41.65
NET OF REVENUES & EXPENDITURES		600.00	(59,760.73)		(7,322.94)	60,360.73		9,960.12

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 09/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 663 - FIRE VEHICLE						
Revenues						
Dept 000 - 728						
663-000-665.000	INTEREST-REVENUE	0.00	56.71	56.69	(56.71)	100.00
Total Dept 000 - 728		0.00	56.71	56.69	(56.71)	100.00
TOTAL REVENUES		0.00	56.71	56.69	(56.71)	100.00
Fund 663 - FIRE VEHICLE:						
TOTAL REVENUES		0.00	56.71	56.69	(56.71)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	56.71	56.69	(56.71)	100.00

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 09/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 701 - TRUST AND AGENCY						
Revenues						
Dept 000 - 728						
701-000-665.000	INTEREST	0.00	4.36	4.36	(4.36)	100.00
Total Dept 000 - 728		0.00	4.36	4.36	(4.36)	100.00
TOTAL REVENUES		0.00	4.36	4.36	(4.36)	100.00
Fund 701 - TRUST AND AGENCY:						
TOTAL REVENUES		0.00	4.36	4.36	(4.36)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	4.36	4.36	(4.36)	100.00

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 09/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 703 - SUMMER TAX						
Revenues						
Dept 000 - 728						
703-000-665.000	INTEREST	0.00	0.52	0.00	(0.52)	100.00
Total Dept 000 - 728		0.00	0.52	0.00	(0.52)	100.00
TOTAL REVENUES		0.00	0.52	0.00	(0.52)	100.00
Fund 703 - SUMMER TAX:						
TOTAL REVENUES		0.00	0.52	0.00	(0.52)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.52	0.00	(0.52)	100.00

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Fund 711 - CEMETERY TRUST FUND						
Revenues						
Dept 000 - 728						
711-000-629.000	PERPETUAL CARE	0.00	400.00	0.00	(400.00)	100.00
711-000-665.000	INTEREST	0.00	261.81	261.44	(261.81)	100.00
Total Dept 000 - 728		0.00	661.81	261.44	(661.81)	100.00
TOTAL REVENUES		0.00	661.81	261.44	(661.81)	100.00
Fund 711 - CEMETERY TRUST FUND:						
TOTAL REVENUES		0.00	661.81	261.44	(661.81)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	661.81	261.44	(661.81)	100.00

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GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	09/30/2021	MONTH 09/30/2021	INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE	
Fund 750 - PAYROLL								
Revenues								
Dept 000 - 728								
750-000-665.000	INTEREST-REVENUE	0.00	0.53	0.00		(0.53)		100.00
Total Dept 000 - 728		0.00	0.53	0.00		(0.53)		100.00
TOTAL REVENUES		0.00	0.53	0.00		(0.53)		100.00
Expenditures								
Dept 000 - 728								
750-000-702.000	SALARIES	0.00	(2,500.00)	(2,500.00)		2,500.00		100.00
Total Dept 000 - 728		0.00	(2,500.00)	(2,500.00)		2,500.00		100.00
TOTAL EXPENDITURES		0.00	(2,500.00)	(2,500.00)		2,500.00		100.00
Fund 750 - PAYROLL:								
TOTAL REVENUES		0.00	0.53	0.00		(0.53)		100.00
TOTAL EXPENDITURES		0.00	(2,500.00)	(2,500.00)		2,500.00		100.00
NET OF REVENUES & EXPENDITURES		0.00	2,500.53	2,500.00		(2,500.53)		100.00

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 09/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 751 - VENDOR ACCOUNT						
Revenues						
Dept 000 - 728						
751-000-665.000	INTEREST	0.00	0.98	0.00	(0.98)	100.00
Total Dept 000 - 728		0.00	0.98	0.00	(0.98)	100.00
TOTAL REVENUES		0.00	0.98	0.00	(0.98)	100.00
Fund 751 - VENDOR ACCOUNT:						
TOTAL REVENUES		0.00	0.98	0.00	(0.98)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.98	0.00	(0.98)	100.00
TOTAL REVENUES - ALL FUNDS						
		3,623,325.00	1,143,821.62	481,783.17	2,479,503.38	31.57
TOTAL EXPENDITURES - ALL FUNDS		3,508,525.00	884,581.92	352,593.70	2,623,943.08	25.21
NET OF REVENUES & EXPENDITURES		114,800.00	259,239.70	129,189.47	(144,439.70)	225.82