



VILLAGE COUNCIL PACKET
MONDAY, July 12, 2021

Prepared by:

Crystal Budde, Village Clerk

Brady Selner, Village Administrator

MEETING AGENDA

Village Council of the Village of Shelby
Monday, July 12, 2021
Regular Council Meeting – 6:30 P.M.



This meeting will be in-person at the Shelby Village Hall
(218 N. Michigan Ave., Shelby, MI 49455)

Agenda Topics:

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Review minutes of the previous meetings:
 - a) Special Meeting, Monday, June 28, 2021 **AR**
 - b) Regular Meeting, Monday, June 28, 2021 **AR**
5. Additions to Agenda
6. President's Report
7. Village Administrator's Report
8. Department Heads' Report
9. Correspondence:
10. Closed Session:
 - a) Legal Options for Selling Water and Sewer Outside Village Limits **D**
11. Public Participation (Go to Shelbyvillage.com/council for instructions):
12. Presentation:
 - a) 2021 Fiscal Year Audit – Eric P. VanDop, CPA **D**
13. Old Business:
14. New Business:
 - a) Ferric Chloride Purchase **AR**
 - b) Council Member Vacancy **AR**
 - c) 207 N. Michigan Ave. Easement **AR**
15. Reports of Officers, Boards & Committees

- a.) Planning Commission Chair Ex- Officio: John Sutton, Paul Inglis
- b.) Water & Sanitation Chair: Bill Harris, Co-Chair: Steve Crothers
- c.) Streets & Sidewalks Chair: Dan Zaverl, Co-Chair: Vacant
- d.) Parks, Rec & Bldgs. Chair: Damian Omness, Co-Chair: John Sutton
- e.) Finance & Insurance Chair: Steve Crothers, Co-Chair: Bill Harris
- f.) Personnel Chair: John Sutton, Co-Chair: Damian Omness
- g.) Ordinances Chair: Vacant, Co-Chair: Dan Zaverl

16. Payment of Bills: July 12, 2021

17. Adjournment:

AR-Action Requested
D-Discussion Item

NEXT MEETING: **July 26, 2021**
NEXT RESOLUTION: 47-21
NEXT PROCLAMATION: 01-21
NEXT ORDINANCE: 02-21

**VILLAGE OF SHELBY
SPECIAL COUNCIL MEETING OF Monday, June 28 2021 at 5:30 P.M.
COUNCIL PROCEEDINGS**



1. CALL TO ORDER:

The special meeting of the Common Council of the Village of Shelby was called to order at 5:35 P.M. by President Paul Inglis.

2. ROLL CALL:

Answering the roll call: John Sutton, Steve Crothers, Paul Inglis, Bill Harris, and Damian Omness.
Absent: Dan Zaverl.

Staff present: Village Administrator Brady Selner, Village Clerk/Treasurer Crystal Budde, and DPW Laborer Greg MacIntosh.

3. PLEDGE OF ALLEGIANCE: All stood for the Pledge.

4. ADDITIONS TO THE AGENDA: No Additions to Agenda.

5. CORRESPONDENCE: None.

6. PUBLIC PARTICIPATION: None.

7. SPECIAL MEETING BUSINESS:

a.) DPW Personnel Matter

Greg MacIntosh has been demoted from his position as DPW Supervisor and placed on probation starting his new role as DPW Laborer effective December 29, 2020. The Village elected its right to extend the probationary period to 180 days. The probationary period ended on June 27, 2021. After considering the performance of Greg MacIntosh during the 180-day period, VA Selner is recommending termination of employment. The Personnel Committee met on June 21, 2021 and are recommending the same action.

John Sutton moved to terminate Greg MacIntosh's employment with benefits and pay until July 31, 2021.

Seconded by: Steve Crothers.

Roll Call Vote:

Ayes: Sutton, Crothers, Harris, Omness, and Inglis.

Motion Carried 5-0.

Absent: Dan Zaverl.

8. ADJOURNMENT: John Sutton moved to adjourn the meeting at 5:51 P.M.

Seconded by: Damian Omness.

Voice Vote: All in favor.

Motion Carried.
Absent: Dan Zaverl.

Council minutes are not official until approved at the July 12, 2021 Council meeting.

Approved

Minutes Respectfully Submitted by Crystal Budde, Village Clerk/Treasurer

Date

**VILLAGE OF SHELBY
REGULAR COUNCIL MEETING OF June 28, 2021 at 6:30 P.M.
COUNCIL PROCEEDINGS**



1. CALL TO ORDER:

The regular meeting of the Common Council of the Village of Shelby was called to order at 6:30 P.M. by President Paul Inglis.

2. ROLL CALL:

Answering the roll call: John Sutton, Steve Crothers, Paul Inglis, Dan Zaverl, Bill Harris, and Damian Omness.

Staff present: Village Administrator Brady Selner, Village Clerk/Treasurer Crystal Budde, Interim DPW Supervisor Jeremiah Helenhouse, Police Chief Steve Waltz, and CEDAM Fellow Emily Stuhldreher.

3. PLEDGE OF ALLEGIANCE: All stood for the Pledge.

4. MINUTES:

a.) June 14, 2021

Steve Crothers moved to approve the minutes of the Regular Council Meeting of June 14, 2021 as prepared.

Seconded by: Bill Harris.

Voice Vote: All in favor.

Motion Carried.

5. ADDITIONS TO THE AGENDA: No Additions to Agenda.

6. PRESIDENT'S REPORT:

President Inglis reported that he was happy to be back at Council. He also reported he had received a letter of interest for the vacant Council Trustee seat after Bill Glover's resignation. Mike Termer of 363 Orchard View submitted his letter of interest addressed to President Inglis. Letters of interest for the vacant Council Trustee seat will be accepted until Friday, July 9, 2021 at 4:30 P.M.

7. ADMINISTRATOR'S REPORT:

VA Selner reported that the MEDC moved the notification date of the WRI Funding Round results to no later than July 2, 2021.

The Oceana County Board of Commissioners held a Public Hearing Thursday, June 10, 2021 to hear comments on the establishment of a countywide Brownfield Redevelopment Authority (BRA). The

County Board decided to postpone a decision to allow for further discussion and education for those who are interested.

The Village staff is beginning to investigate the feasibility of forming a Village of Shelby DDA. A meeting has been scheduled with individuals involved with the Baldwin DDA to learn about the positives and negatives of forming a DDA in a small village. VA Selner will keep the Council informed of the progress.

The Village of Shelby's Asset Management Plan (AMP), developed with the help of Mike Engels of Michigan Rural Water Association, has been reviewed and finalized by EGLE. EGLE determined that the content adequately addressed the current requirements outlined in the PA 399 Safe Drinking Water Act of 1976.

VA Selner reported that he had spoken with Gregg Guetschow, retired Charlotte City Manager, to discuss an opportunity for Mr. Guetschow to conduct a goal setting/strategic planning session with the Village Council sometime in August. He is looking for a few communities to test his narrative-based approach to planning and goal setting. This year's session would be at no charge so he can determine what works best for the process. The objective of the session would be to set priorities for the upcoming budget and to discuss how to spend the American Rescue Plan funding.

8. DEPARTMENT HEADS' REPORTS:

Chief Waltz reported that there has been an uptake in larcenies from vehicles. He wanted to remind those on Council and residents to make sure that they are locking up their vehicles.

Interim DPW Supervisor Jeremiah Helenhouse had nothing to report.

Clerk/Treasurer Crytal Budde reported that Dave Payne and Brian Beckman have planted flowers downtown throughout Michigan Avenue and thanked them for doing so.

9. CORRESPONDENCE:

a.) Michigan Coalition to Protect Public Rights-of-Way (PROTEC)

PROTEC works on behalf of local community governments across Michigan to address a number of rights-of-way issues including utility poles in the ground and via the airwaves. PROTEC relies on its members and contributing communities for its sole support. PROTEC is asking for support with fiscal donations by becoming a member or membership renewal. The Village of Shelby is not currently a member of PROTEC. VA Selner will gather more information as to the benefits to the Village should Council choose to participate.

10. PUBLIC HEARING:

a.) 2021 Village of Shelby Tax Millage Rate

President Inglis opened the Public Hearing regarding the 2021 Village of Shelby Tax Millage Rate at 6:40 P.M.

This request is to establish the millage rate for the 2021 tax collection year. The maximum allowable millage for the General Operating is 11.0180 mills and the maximum allowable millage for the Local Streets operating is 4.4071 mills.

Sharon Hallack, reporter for the Oceana’s Herald-Journal, asked what the estimated amount of generated new tax revenue will be.

Clerk/Treasurer Budde explained that the estimated new revenues for both operating and local streets will be approximately \$6,100.00.

There being no further comments, President Inglis closed the Public Hearing at 6:44 P.M.

b.) EGLE Drinking Water State Revolving Fund Project Plan

President Inglis opened the Public Hearing at 6:45 P.M. regarding the EGLE Drinking Water State Revolving Fund Project Plan.

The EGLE Drinking Water State Revolving Fund (DWSRF) Grant is intended to help communities with the costs of service line replacement. The program provides low-interest loans as well as principal loan forgiveness for water projects. Shelby Village is currently on the draft priority list to receive funding. There are 467 lead service line replacements in the project plan. 260 of those are galvanized lines and 207 of those are confirmed or likely lead lines. 12,500 feet of water main will be replaced under the proposed project plan. The water mains currently in use are 4-inch mains and will need to be replaced with 8-inch mains. The project plan also includes the replacement of the Valley Street Booster Station tank. The total of the project plan is \$3.439 Million with \$1.928 Million of the total estimated to be covered by the grant and \$1.453 Million estimated to be eligible for the low-interest loan. The current loan interest is set at 1.875% and could be in the form of a bond with a length of either 20, 30, or 40 years. If a notice of award is given, the Village of Shelby would move with design and construction in the Fall of 2021.

Richard Raffaelli asked if this was a bond or a loan and if the interest was locked in over the length of the loan.

Don DeVries, Fleis & VandenBrink, responded that this would be a bond and that the interest would be locked in for the length of the bond.

Village resident Curt Trott asked if the water mains would be repaired before the service lines.

Don DeVries explained that most likely a number of the areas of replacement of mains and service lines would be done at the same time.

There being no further comments, President Inglis closed the Public Hearing at 7:11 P.M.

11. CITIZEN PARTICIPATION:

Curt Trott informed Council and residents that the Vietnam Traveling Memorial Wall would be at the Hart Fairgrounds July 7 thru the 12. It is an amazing site to see.

Richard Raffaelli, Shelby Township Supervisor, stated that he again needed to stress the importance to the Shelby Council that they should focus on downtown and get more business to come to town. He does not want to get to the point that the Village only has two businesses in town. Shelby Township is thriving, and he would like to see the Village do the same. The Village and the Township should be working together. He has mentioned to VA Selner in the past about possible holding a Township/Village Strategic Planning Session to work together on making the Shelby Community better.

12. OLD BUSINESS: No Old Business.

13. NEW BUSINESS:

a-1.) Drinking Water State Revolving Fund Grant Project Plan

Bill Harris moved to approve the Drinking Water State Revolving Fund Grant Project Plan with the selective alternative as presented by Fleis & VandenBrink.

Seconded by: Steve Crothers.

Roll Call Vote:

Ayes: Harris, Crothers, Sutton, Zaverl, Omness, and Inglis.

Motion Carried 6-0.

a.) Tax Millage Rate

Steve Crothers moved to adopt Resolution Number 38-21. (See Attached)

Seconded by: Damian Omness.

Roll Call Vote:

Ayes: Crothers, Omness, Sutton, Zaverl, Harris, and Inglis.

Motion Carried 6-0.

b.) Priority Health Insurance Renewal

The Village's Health Insurance Policy is up for renewal. The new policy term begins August 1, 2021. There was a 6.08% increase in the Priority Health Gold 1000 Plan and a 5.77% increase in the Priority HSA POS 2300/0% plan. The Finance & Insurance Committee agreed with VA Selner's recommendation to change from the Priority HSA POS 2300/0% to the Priority HSA HMO 2300/0% plan. This will provide the Village with an 8.70% savings on the HSA option. Overall, the Village will see a \$14,539.80 increase in the 2021/2022 Fiscal Year health insurance premiums. This increase is primarily due to one additional employee opting into family coverage under the Village's health insurance plan and a slight increase in the monthly premium for the Priority HMO Gold 1000 plan. The Delta Dental premium remained the same and the Vision Plan saw a 17.45% premium decrease.

Steve Crothers moved to approve the renewal of the Priority Health Insurance Priority HMO Gold 1000 Plan and Priority HSA HMO 2300/0% Plan for a Policy Term beginning August 1, 2021 and ending

July 31, 2022.

Seconded by: John Sutton.

Roll Call Vote:

Ayes: Crothers, Sutton, Zaverl, Harris, Omness, and Inglis.

Motion Carried 6-0.

c.) Approve Appointment of Jeremiah Helenhouse

Jeremiah Helenhouse has been acting DPW Supervisor since December 30, 2020. In April, the Personnel Committee recommended and Village Council approved Jeremiah to continue to serve as acting DPW Supervisor until June 27, 2021. At the June 21, 2021 Personnel Committee meeting, the Committee recommended the promotion of Jeremiah Helenhouse to DPW Supervisor permanently with his salary to be maintained at \$53,000.00 per year with the understanding that it will be re-evaluated with all other wages during the budget process. It is also recommended that Jeremiah receive a \$50.00 per month phone allowance to use his personal phone for DPW related matters and to allow Jeremiah to use a DPW truck to travel to and from work to have the ability to respond promptly to after hour emergencies.

John Sutton moved to hire Jeremiah Helenhouse as DPW Supervisor with his annual salary set at \$53,000.00 per year and to provide him with a \$50.00 per month phone allowance for the purpose of using his personal phone for DPW related matters and to allow him the use of a DPW truck to travel to and from work and to respond to after-hours emergencies.

Seconded by: Steve Crothers.

Much discussion ensued.

John Sutton rescinded his motion.

Seconded by: Steve Crothers.

John Sutton moved to hire Jeremiah Helenhouse as DPW Supervisor at an annual salary of \$57,000.00 per year and to provide him with a \$50.00 per month phone allowance for the purpose of using his personal phone for DPW related matters effective June 28, 2021.

Seconded by: Bill Harris.

Roll Call Vote:

Ayes: Sutton, Harris, Crothers, Omness, and Inglis.

Nays: Zaverl.

Motion Carried 5-1.

d.) Section 3.19 Zoning Ordinance Text Amendment

Village Council recently passed a Right-of-Way Ordinance and Right-of-Way permit application/fee schedule. One of the items processed under this new permit is the discontinuation of water and sewer service in the demolition process. Typically, a demolition permit is only required by the local building department. Currently, a demolition permit is required by the Village of Shelby (through Section 3.19 in the Shelby Zoning Ordinance) as well as the Oceana County Building Department. The Planning

Commission recommended a Zoning Ordinance text amendment to remove Section 3.19. This will correct the unnecessary redundancy in the demolition permitting process.

Damian Omness moved to amend Section 3.19, Demolition Permits, in the Village of Shelby Zoning Ordinance.

Seconded by: John Sutton.

Voice Vote: All in favor.

Motion Carried.

e.) Approve Village Council Bylaws

Michigan law and Redevelopment Ready Community (RRC) certification requires that communities adopt bylaws or Rules of Procedure for the purpose of outlining the operations of a board or commission. Rules of Procedure provide predictability for board procedures, training requirements and so forth. The adopted Rules of Procedure will be posted to the Village's website on the Council page.

John Sutton moved to adopt the Rules of Procedure for Village Council.

Seconded by: Damian Omness.

Voice Vote: All in favor.

Motion Carried.

f.) Village Administrator Review

In VA Selner's employment contract, it stated that, within the first month, he would meet with the Village Council to set goals for his first six months of employment. On December 28, 2020, Village Council agreed to the goals set to serve as the guide for his performance review on June 28, 2021.

John Sutton moved to grant a \$3,000.00 wage increase for Brady Selner, Village Administrator, effective July 5, 2021, increasing his annual salary to \$68,000.00 per year.

Seconded by: Steve Crothers.

Roll Call Vote:

Ayes: Sutton, Crothers, Zaverl, Harris, Omness, and Inglis.

Motion Carried 6-0.

14. COMMITTEE REPORTS:

a. PLANNING COMMISSION: Chair Ex-Officio: John Sutton, Paul Inglis:

The Planning Commission will meet on July 20, 2021 at 6:30 P.M. to hopefully begin the Zoning Ordinance rewrite process.

b. WATER & SANITATION: Chair: Bill Harris, Steve Crothers:

Nothing to report.

c. STREETS AND SIDEWALKS: Chair: Dan Zaverl, Vacant:

Nothing to report.

d. PARKS, REC. & BLDGS: Chair: Damian Omness, John Sutton:

Still waiting on the Getty Park Project Agreement that will finalize the Village’s grant award.

e. FINANCE and INSURANCE: Chair: Steve Crothers, Bill Harris:

Nothing to report.

f. PERSONNEL: Chair: John Sutton, Damian Omness:

Nothing to report.

g. ORDINANCES – Chair Vacant, Dan Zaverl:

Nothing to report.

15. PAYMENT OF BILLS: Steve Crothers moved to approve the payment of the bills in the amount of

\$144,535.03.

Seconded by: Damian Omness.

Roll Call Vote:

Ayes: Crothers, Omness, Sutton, Zaverl, Harris, and Inglis.

Motion Carried 6-0.

16. ADJOURNMENT: Steve Crothers moved to adjourn the meeting at 8:25 P.M.

Seconded by: Dan Zaverl.

Voice Vote: All in favor.

Motion Carried.

Council minutes are not official until approved at the July 12, 2021 Council meeting.

Approved

Minutes Respectfully Submitted by Crystal Budde, Village Clerk/Treasurer

Date



Date: July 9, 2021

To: Paul Inglis, Village President
Village Council Members

From: Brady Selner, Village Administrator

Subject: Administrator's Report for the July 12, 2021, Council Meeting

Oceana County Brownfield Redevelopment Authority: The Oceana County Board approved the development of a County Brownfield Redevelopment Authority at their meeting on July 8. To utilize the brownfield incentives offered through the County BRA, the Village will need to pass a resolution opting in. Opting in will satisfy one of our last remaining requirements for RRC certification.

Establishment of a DDA: We are continuing to investigate the feasibility of forming a Village of Shelby DDA and/or creating a downtown façade program. We met with Shelby State Bank to discuss the façade program and plan to speak with downtown businesses to gather input and determine what type of program would be most appealing to them. The Village will continue to work through the action items identified in our 2020 Master Plan as it relates to downtown.

Strategic Planning Session: A strategic planning session has been tentatively scheduled for our July 26 Council meeting.

Downtown Pocket Park: The shade structure for the pocket park has been ordered, and DPW is scheduled to begin work on the park next week.

Street Sweeper: The Village plans to have Sanisweep, Inc. complete the street sweeping this year while we determine a long-term solution. Jeremiah and I are currently analyzing the cost effectiveness of our four options:

1. Repair our existing sweeper.
2. Buy a new sweeper.
3. Rent a sweeper.
4. Contract with a company to complete street sweeping.

Shelby DPW Operations: The DPW crew will no longer come in on Saturday and Sunday to do their daily rounds. After verifying with EGLE, this is not required. This operational change will save the Village approximately \$6,800 a year in overtime wages.



To: Village Council, VA Selner

From: 6/14/2021-7/12/2021

Date:7/12/2021

Re: Council report

Report

Streets :

1. Cold patch
2. Install new timer for school cross-walk
3. Paint parking lines
4. Repair sidewalks on Elm, North, and South Michigan

Water:

1. Fixed water leak at Post Office
2. Fixed water break on First
3. Ordered chlorine
4. Replaced concrete
5. Shut offs
6. Reads
7. MOR
8. Fixed leak on Bennet
9. Work orders

Sewer:

1. Hydrothal ponds
2. Discharge
3. Kennedy to pull blower
4. Mow
5. Got ferric quote
6. Fix wash outs on lift station drives
7. DMR
8. Pulled pump at Harvey
9. Cleaned transducers
10. Cleaned sewer clog at Walnut
11. Miss digs

Parks:

1. Mow
2. Pick up storm damage
3. Assess soccer field repairs
4. Trash
5. Repaired soccer nets

218 N. MICHIGAN AVE.,
SHELBY, MI 49455
PHONE: 231-861-6269
FAX: 231-259-0550



STEVEN WALTZ,
CHIEF OF POLICE
SWALTZ@SHELBYVILLAGE.COM

Report for Village Council 7/12/21:

During the month of June, Officers were able to address several blight issues involving long grass and abandoned vehicle complaints. Violation letters are sent out to the address and overall, we have the majority of the complaint being taken care of by the time officers follow up.

The blighted house that has been vacant for a few years at 383 Pine Street was just purchased and will be cleaned up in the next couple of weeks.

We have had a large up-tick of larceny from unlocked vehicle complaints toward the end of June and into July. None of the vehicles entered were locked. The Shelby Police Department is urging all residents to:

- Lock their vehicles
- Keep any valuables out of view
- Utilize motion lights on houses
- Utilize security systems/cameras
- Report suspicious activity/people

June crime stats are attached.

Respectfully,

Steven Waltz

Shelby PD Offense Summary

Occurred 6/1/2021 - 6/30/2021

Offense	Total Offenses
1177 - 11007 - CSC Second (2nd) Degree - Forcible Contact	1
1313 - 13001 - Assault and Battery/Simple Assault	1
1397 - 13002 - Assault w/Intent to Murder	1
2204 - 22002 - Burglary - No Forced Entry - Residence (Including Home Invasion)	1
2305 - 23005 - Larceny - Personal Property from Vehicle	6
2902 - 29000 - Damage to Property - Private Property	1
5013 - 50000 - Conditional Release Violation	1
5015 - 50000 - Failure to Appear	1
5399 - 53002 - Public Peace (Other)	1
5560 - 55000 - Dog Law Violations	1
5561 - 55000 - Animals at Large	2
7070 - 70000 - Runaway	1
8271 - 54003 - Traffic - No Operators License	4
8273 - 54003 - Traffic - Driving on Susp/Revoked/Refused License	1
9201 - 92001 - Civil Custodies - Divorce and Support	2
9910 - 93001 - Traffic, Non-Criminal - Accident	1
9940 - 98003 - Inspections/Investigations - Property	5
9941 - 98004 - Inspections/Investigations - Other Inspections	2
9943 - 98007 - Inspections/Investigations - Suspicious Situations	6
9944 - 98008 - Inspections/Investigations - Lost and Found Prop	1
9953 - 99008 - Miscellaneous - General Assistance	18
9954 - 99009 - Miscellaneous - Non-Criminal	1
9956 - 99008 - Miscellaneous - Assist to Other Police Agency	6
9957 - 99008 - Miscellaneous - Residential/Business/Bank Alarm - False	1
Total	66



Village Council
Item Cover Page

Meeting Date: July 12, 2021
Agenda Item: 2021 Fiscal Year Audit
Budget Impact: None
Recommendation: Discussion Item
Staff Contact: Brady Selner, Village Administrator

Background:

The 2021 Village of Shelby audit has been completed. Eric VanDop, CPA from Brickley DeLong, will attend the meeting to highlight the key takeaways from the audit. The Finance & Insurance Committee met prior to the Council meeting at 5:30pm to receive a more in-depth report of the audit. Please do not hesitate to contact me in the future with any questions regarding the information in the audit.

Supporting Documents:

2021 Fiscal Year Audit

Village of Shelby
Oceana County, Michigan

REPORT ON FINANCIAL STATEMENTS
(with required supplementary information)

February 28, 2021



Village of Shelby
LIST OF ELECTED AND APPOINTED OFFICIALS
February 28, 2021

ELECTED OFFICIALS

Paul Inglis..... Village President
Steve Crothers Council Member
Bill Harris Council Member
Damian Omness Council Member
John Sutton Council Member
Bill Glover Council Member
Dan Zaverl..... Council Member

APPOINTED OFFICIALS

Brady Selner Village Administrator
Crystal Budde Clerk/Treasurer
Kelly Omness Clerical Assistant
Emily Stuhldreher..... Community Development Fellow

DEPARTMENT HEADS

Steve Waltz.....Police Chief
Jeremiah Helenhouse.....Interim DPW Supervisor

Village of Shelby

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INDEPENDENT AUDITOR'S REPORT

Village Council
Village of Shelby
Shelby, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Shelby, Michigan as of and for the year ended February 28, 2021, and the related notes to the financial statements, which collectively comprise the Village'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 audit opinions.

Village Council
Village of Shelby
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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Shelby, Michigan, as of February 28, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and budgetary comparison information on pages 3 through 11 and 35 through 37 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards* we have also issued our report dated June 18, 2021, on our consideration of the Village of Shelby, Michigan’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village of Shelby, Michigan’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village of Shelby, Michigan’s internal control over financial reporting and compliance.



Hart, Michigan
June 18, 2021

As management of the Village of Shelby (Village), we present to the readers of the Village's financial statements this overview and analysis of the financial activities of the Village for the fiscal year ended February 28, 2021. We encourage you to consider the information presented in these financial statements along with the additional information that has been furnished in this letter.

FINANCIAL HIGHLIGHTS

- Total net position of all governmental activities increased by \$131,873.
- The General Fund fund balance increased by \$49,463.
- Total net position in the Sewer Fund decreased by \$40,261.
- Total net position in the Water Fund increased by \$25,598.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the Village's finances. These statements are similar to those of a private sector business.

The Statement of Net Position presents information on all of the Village's assets/deferred outflows of resources and liabilities/deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

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

Both of the government-wide financial statements mentioned above distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are designed to recover all or a significant part of their costs through user fees and charges for services (business type activities). The governmental activities of the Village include general government, public safety, public works, community and economic development, and culture and recreation activities. The business-type activities of the Village include water and sewer services.

Fund Financial Statements

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

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

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

The Village maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for all four funds as they are all considered major funds.

Proprietary Funds. The Village has two enterprise proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Village uses enterprise funds to account for its water distribution and sewer operations.

Enterprise funds provide the same type of information as the government-wide financial statements, only in more detail. The enterprise funds financial statements provide separate information for the Water and Sewer funds, both of which are major funds.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The reader is encouraged to include the reading of this section in any attempt to analyze and understand these statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Village's budgetary information as it relates to the actual expenditures for the General Fund, Major Streets Fund and Local Streets Fund.

Government-wide Financial Analysis

The first table presented below is a summary of the government-wide statement of net position for the Village. As stated earlier, the net position may be used as an indicator of a government's financial health. As of February 28, 2021, the Village's net position from governmental activities totaled \$5,518,285 and \$3,821,659 from business-type activities, creating a total government-wide net position total of \$9,339,944.

In examining the composition of net position, the reader should note that governmental activities includes net position that is invested in capital assets, net of related debt (i.e., streets, buildings, land, vehicles, equipment, etc.). These assets are used to provide services to the Village's residents, and they are not available to pay salaries, operational expenses or fund capital projects. Certain other governmental net position is shown as restricted, meaning that it is subject to external restrictions on how it may be used. The unrestricted net position for governmental activities actually depicts a balance of \$1,028,417. This represents the amount of discretionary resources that can be used for general governmental operations.

For governmental activities, current assets increased due, in part, to the purchase of a Ford F-250 with a plow and Ford Police Interceptor paid with available resources. However, capital assets decreased as scheduled depreciation exceeded capital additions.

The business-type activities show a total of \$3,821,659 in net position and \$487,498 in unrestricted net position. The Sewer Fund and Water Fund unrestricted net position are \$67,968 and \$424,860, respectively.

For business-type activities, current assets decreased due to water tower improvements paid with available resources. Noncurrent liabilities decreased due to scheduled debt service.

Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current assets and other assets	\$ 2,822,420	\$ 2,544,885	\$ 1,364,281	\$ 1,471,307	\$ 4,186,701	\$ 4,016,192
Capital assets	2,772,920	2,938,333	5,221,447	5,249,593	7,994,367	8,187,926
Total assets	5,595,340	5,483,218	6,585,728	6,720,900	12,181,068	12,204,118
Current liabilities	68,970	81,755	210,069	187,791	279,039	269,546
Noncurrent liabilities	8,085	15,051	2,554,000	2,689,000	2,562,085	2,704,051
Total liabilities	77,055	96,806	2,764,069	2,876,791	2,841,124	2,973,597
Net position						
Net investment in capital assets	2,772,920	2,938,333	2,532,447	2,432,593	5,305,367	5,370,926
Restricted	1,716,948	1,419,908	801,714	754,799	2,518,662	2,174,707
Unrestricted	1,028,417	1,028,171	487,498	656,717	1,515,915	1,684,888
Total net position	\$ 5,518,285	\$ 5,386,412	\$ 3,821,659	\$ 3,844,109	\$ 9,339,944	\$ 9,230,521

Governmental Activities

Net position of governmental activities increased by \$131,873 (2.4%) during the 2021 fiscal year. Capital grants decreased due to a donation of land in the prior year. General government expenses decreased due to building maintenance in the prior year. Public safety expenses increased as the department was short-staffed for a portion of the prior year. Public works expenses decreased as more time and effort was spent in other funds and departments this year. The following table shows these results.

Business-type Activities

At the end of the fiscal year, the net position for business-type activities decreased by \$22,450 (.6%). Revenues and expenses were relatively comparable to the prior year. The following table shows these results.

Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues						
Charges for services	\$ 29,019	\$ 29,333	\$ 658,826	\$ 643,211	\$ 687,845	\$ 672,544
Operating grants	373,776	356,171	-	-	373,776	356,171
Capital grants	-	24,300	-	-	-	24,300
General revenues						
Property taxes	445,456	434,694	-	-	445,456	434,694
Grants and contributions not restricted	245,364	259,660	-	-	245,364	259,660
Unrestricted investment earnings	7,921	12,496	4,594	16,179	12,515	28,675
Gain on sale of capital assets	6,481	-	-	-	6,481	-
Miscellaneous	16,916	4,928	52,256	50,956	69,172	55,884
Total revenues	1,124,933	1,121,582	715,676	710,346	1,840,609	1,831,928
Expenses:						
General government	160,015	184,272	-	-	160,015	184,272
Public safety	269,778	212,542	-	-	269,778	212,542
Public works	503,761	561,372	-	-	503,761	561,372
Community and economic development	6,394	8,494	-	-	6,394	8,494
Culture and recreation	53,112	51,577	-	-	53,112	51,577
Interest on long-term debt	-	1,775	-	-	-	1,775
Sewer	-	-	444,667	443,153	444,667	443,153
Water	-	-	293,459	291,913	293,459	291,913
Total expenses	993,060	1,020,032	738,126	735,066	1,731,186	1,755,098
Change in net position	131,873	101,550	(22,450)	(24,720)	109,423	76,830
Net position - Beginning	5,386,412	5,284,862	3,844,109	3,868,829	9,230,521	9,153,691
Net position - Ending	\$ 5,518,285	\$ 5,386,412	\$ 3,821,659	\$ 3,844,109	\$ 9,339,944	\$ 9,230,521

Financial Analysis of the Government's Funds

As stated earlier in this discussion and analysis, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances in spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unassigned fund balances or the lack thereof, may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the 2021 fiscal year, the Village governmental funds reported a combined unassigned fund balance of \$467,447, all of which is in the General Fund. The remainder of the fund balance is nonspendable as it has already been spent on prepaid items for the following year or is restricted for streets and highways or debt service or assigned for the subsequent year's budget.

The General Fund is the chief operating fund of the Village. The General Fund ended the year with a fund balance of \$588,306, an increase of \$49,463 from the prior fiscal year. The health of the General fund may be measured by the ratio of unassigned fund balance to annual expenditures and transfers. Unassigned fund balance represents 79% of the General Fund's expenditures and transfers (89% in the prior year).

Proprietary Funds. The Village's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the Sewer Fund decreased by \$40,261 and increased by \$25,598 in the Water Fund.

General Fund Budget

At various times throughout any budget year, budget amendments are needed to reflect changing financial conditions and changes to financial policy.

The most significant budget amendments made during the year were:

- The budget for property taxes was amended from \$294,000 to \$331,223 to reflect a change in the millage rate.
- The budget for intergovernmental revenues – State was amended from \$236,467 to \$246,499, as State PPT reimbursements were not originally budgeted.
- The budget for public safety expenditures was amended from \$245,492 to \$283,709 as the original budget was based on the prior year when the police department was short-staffed.
- The budget for capital outlay expenditures was amended from \$5,700 to \$32,130 due to the purchase of land and HVAC improvements.

General Fund Budget—Continued

The following comments summarize the major variations from the final budget to actual revenues and expenditures.

- Intergovernmental revenues – Federal were over budget by \$21,651 as the Village did not budget for various COVID-19 grants received during the year.
- Police department expenditures were under budget by \$15,043 as actual costs were slightly less than expected, particularly for personnel costs.
- Parks expenditures were under budget by \$14,844 as no significant projects were performed due to COVID-19.

Capital Assets

The Village’s investment in capital assets for its governmental and business-type activities as of February 28, 2021 totaled \$7,994,367 (net of accumulated depreciation). This investment in capital assets includes land, buildings, infrastructure, improvements, machinery, equipment, plants and vehicles.

Major capital asset events during the current fiscal year included the following:

- HVAC improvements for \$8,896.
- 2021 Ford F250 for \$28,934.
- BOSS snow plow for \$6,716.
- 2021 Ford Police Interceptor for \$46,851.
- Land for \$19,156.
- Water tower restoration and improvements for \$136,975.

Capital Assets (Net of Accumulated Depreciation)

	Governmental		Business-type		Total	
	Activities		Activities			
	2021	2020	2021	2020	2021	2020
Land	\$ 199,649	\$ 188,412	\$ 267,473	\$ 267,473	\$ 467,122	\$ 455,885
Buildings and improvements	160,478	161,303	-	-	160,478	161,303
Infrastructure	2,189,429	2,408,972	-	-	2,189,429	2,408,972
Plant and systems	-	-	4,953,974	4,982,120	4,953,974	4,982,120
Vehicles and equipment	223,364	179,646	-	-	223,364	179,646
Total	\$ 2,772,920	\$ 2,938,333	\$ 5,221,447	\$ 5,249,593	\$ 7,994,367	\$ 8,187,926

Additional information on the Village’s capital assets can be found in Note D of the “Notes to the Financial Statements” of this report.

Long-term Liabilities

At the end of the 2021 fiscal year, the Village had total outstanding debt of \$2,699,835 consisting of revenue bonds and compensated absences. Revenue bonds represent \$2,689,000 of the Village’s outstanding debt as shown in the table below. The payment of this debt service is anticipated through the revenues generated from the water and sewer services in the enterprise funds.

Outstanding Debt

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
General obligation bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Compensated absences	10,835	20,051	-	-	10,835	20,051
Revenue bonds	-	-	2,689,000	2,817,000	2,689,000	2,817,000
Total	\$ 10,835	\$ 20,051	\$ 2,689,000	\$ 2,817,000	\$ 2,699,835	\$ 2,837,051

The Village’s total debt decreased by \$137,216 due to normal debt payoffs as provided for in the fiscal year 2021 budget.

Additional information on the Village’s long-term liabilities can be found in Note E of the “Notes to the Financial Statements” of this report.

General Economic Overview

The General Fund has two primary sources of revenue – property taxes and state revenue sharing. For the upcoming fiscal year, the Village anticipates that these revenues will remain stable despite the effects from the COVID-19 pandemic. In addition, the anticipates receiving approximately \$200,000 from funding through the American Rescue Plan. This money will be paid over two years.

There are a few notable items to point out in the General Fund budget for the upcoming fiscal year. The Village will complete a recodification project of our general law ordinances and a comprehensive update to the Village of Shelby zoning ordinance. In addition, the Village will develop a pocket park downtown to serve as a connection from the Hart – Montague Rail Trail to downtown storefronts. The Village will also begin work on the redevelopment of Getty Park. The Village received a Land and Water Conservation Fund grant from the Michigan DNR and committed to a local match of \$300,000. This match will be allocated between two fiscal years with approximately \$87,000 being provided in the fiscal 2021-22 budget.

Capital projects anticipated for fiscal 2021-22 include the replacement of two DPW trucks, reconstructing the sidewalk along 6th Street leading to the cemetery in Shelby Township, and continuing to replace water meters equipping them with radio reads.

Several infrastructure projects are also planned for fiscal 2022-23. Grant opportunities have been pursued to aid in funding these projects.

Request for Information

This financial report is designed to provide a general overview of the Village of Shelby's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Village of Shelby, 218 N. Michigan Ave., Shelby, Michigan 49455, or telephone 231-861-4400.

Village of Shelby
STATEMENT OF NET POSITION
February 28, 2021

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Current assets			
Cash and investments	\$ 2,657,429	\$ 365,444	\$ 3,022,873
Receivables	38,612	107,160	145,772
Due from other governmental units	117,350	-	117,350
Internal balances	5,330	(5,330)	-
Inventories	-	77,493	77,493
Prepaid items	3,699	-	3,699
Total current assets	2,822,420	544,767	3,367,187
Noncurrent assets			
Restricted cash and investments	-	819,514	819,514
Capital assets, net			
Nondepreciable	199,649	267,473	467,122
Depreciable	2,573,271	4,953,974	7,527,245
Total noncurrent assets	2,772,920	6,040,961	8,813,881
Total assets	5,595,340	6,585,728	12,181,068
LIABILITIES			
Current liabilities			
Accounts payable and accrued liabilities	48,034	75,069	123,103
Due to other governmental units	18,186	-	18,186
Bonds and other obligations, due within one year	2,750	135,000	137,750
Total current liabilities	68,970	210,069	279,039
Noncurrent liabilities			
Bonds and other obligations, less amounts due within one year	8,085	2,554,000	2,562,085
Total liabilities	77,055	2,764,069	2,841,124
NET POSITION			
Net investment in capital assets	2,772,920	2,532,447	5,305,367
Restricted			
Streets	1,716,948	-	1,716,948
Debt service	-	250,564	250,564
Capital projects	-	551,150	551,150
Unrestricted	1,028,417	487,498	1,515,915
Total net position	<u>\$ 5,518,285</u>	<u>\$ 3,821,659</u>	<u>\$ 9,339,944</u>

The accompanying notes are an integral part of this statement.

Village of Shelby
STATEMENT OF ACTIVITIES
For the year ended February 28, 2021

Functions/Programs	Program Revenue			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities						
General government	\$ 160,015	\$ 28,324	\$ -	\$ (131,691)	\$ -	\$ (131,691)
Public safety	269,778	-	22,151	(247,627)	-	(247,627)
Public works	503,761	-	351,625	(152,136)	-	(152,136)
Community and economic development	6,394	695	-	(5,699)	-	(5,699)
Culture and recreation	53,112	-	-	(53,112)	-	(53,112)
Total governmental activities	993,060	29,019	373,776	(590,265)	-	(590,265)
Business-type activities						
Sewer	444,667	398,932	-	-	(45,735)	(45,735)
Water	293,459	259,894	-	-	(33,565)	(33,565)
Total business-type activities	738,126	658,826	-	-	(79,300)	(79,300)
Total government	\$ 1,731,186	\$ 687,845	\$ 373,776	(590,265)	(79,300)	(669,565)
General revenues						
Property taxes, levied for						
General purposes				318,167	-	318,167
Specific purposes				127,289	-	127,289
Grants and contributions not restricted to specific programs				245,364	-	245,364
Unrestricted investment earnings				7,921	4,594	12,515
Gain on sale of capital assets				6,481	-	6,481
Miscellaneous				16,916	52,256	69,172
Total general revenues				722,138	56,850	778,988
Change in net position				131,873	(22,450)	109,423
Net position at beginning of year				5,386,412	3,844,109	9,230,521
Net position at end of year				\$5,518,285	\$ 3,821,659	\$9,339,944

The accompanying notes are an integral part of this statement.

Village of Shelby
BALANCE SHEET
 Governmental Funds
 February 28, 2021

	General Fund	Major Streets Fund	Local Streets Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and investments	\$ 552,593	\$ 675,164	\$ 982,907	\$ -	\$ 2,210,664
Property taxes receivable	27,733	-	10,879	-	38,612
Due from other governmental units	47,442	47,517	22,391	-	117,350
Prepaid items	2,099	800	800	-	3,699
Total assets	\$ 629,867	\$ 723,481	\$ 1,016,977	\$ -	\$ 2,370,325
LIABILITIES					
Accounts payable	\$ 28,946	\$ 85	\$ 358	\$ -	\$ 29,389
Accrued liabilities	12,615	2,164	2,717	-	17,496
Due to other governmental units	-	9,093	9,093	-	18,186
Total liabilities	41,561	11,342	12,168	-	65,071
FUND BALANCES					
Nonspendable - prepaid items	2,099	800	800	-	3,699
Restricted for streets	-	711,339	1,004,009	-	1,715,348
Assigned to subsequent year's budget appropriation of fund balance	118,760	-	-	-	118,760
Unassigned	467,447	-	-	-	467,447
Total fund balances	588,306	712,139	1,004,809	-	2,305,254
Total liabilities and fund balances	\$ 629,867	\$ 723,481	\$ 1,016,977	\$ -	\$ 2,370,325

The accompanying notes are an integral part of this statement.

Village of Shelby
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION**
 February 28, 2021

Total fund balances—governmental funds	\$	2,305,254
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.		
Cost of capital assets	\$	6,571,043
Accumulated depreciation	<u>(4,021,487)</u>	2,549,556
Long-term liabilities in governmental activities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Compensated absences		(10,835)
The internal service fund is used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service fund are reported with governmental activities in the Statement of Net Position.		
Net position of the internal service fund		668,980
Internal balances representing the cumulative difference between actual costs and amounts charged to business-type activities	<u>5,330</u>	<u>674,310</u>
Net position of governmental activities		<u>\$ 5,518,285</u>

The accompanying notes are an integral part of this statement.

Village of Shelby
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Governmental Funds
For the year ended February 28, 2021

	General Fund	Major Streets Fund	Local Streets Fund	Debt Service Fund	Total Governmental Funds
REVENUES					
Property taxes	\$ 318,167	\$ -	\$ 127,289	\$ -	\$ 445,456
Licenses and permits	835	-	-	-	835
Intergovernmental revenues					
Federal	21,651	-	-	-	21,651
State	239,557	261,626	88,635	-	589,818
Charges for services	28,324	-	-	-	28,324
Fines and forfeitures	343	-	-	-	343
Investment earnings	6,240	776	6,850	8	13,874
Other	7,238	9,242	-	-	16,480
Total revenues	<u>622,355</u>	<u>271,644</u>	<u>222,774</u>	<u>8</u>	<u>1,116,781</u>
EXPENDITURES					
Current					
General government	159,152	-	-	-	159,152
Public safety	268,666	-	-	-	268,666
Public works	81,326	101,717	86,250	-	269,293
Community and economic development	6,394	-	-	-	6,394
Culture and recreation	48,721	-	-	-	48,721
Capital outlay	28,052	-	-	-	28,052
Total expenditures	<u>592,311</u>	<u>101,717</u>	<u>86,250</u>	<u>-</u>	<u>780,278</u>
Excess of revenues over (under) expenditures	30,044	169,927	136,524	8	336,503
OTHER FINANCING SOURCES					
Proceeds from sale of capital assets	10,000	-	-	-	10,000
Transfers in	9,419	-	-	-	9,419
Transfers out	-	-	-	(9,419)	(9,419)
Total other financing sources (uses)	<u>19,419</u>	<u>-</u>	<u>-</u>	<u>(9,419)</u>	<u>10,000</u>
Net change in fund balances	49,463	169,927	136,524	(9,411)	346,503
Fund balances at beginning of year	538,843	542,212	868,285	9,411	1,958,751
Fund balances at end of year	<u>\$ 588,306</u>	<u>\$ 712,139</u>	<u>\$ 1,004,809</u>	<u>\$ -</u>	<u>\$ 2,305,254</u>

The accompanying notes are an integral part of this statement.

Village of Shelby
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**
For the year ended February 28, 2021

Net change in fund balances—total governmental funds		\$ 346,503
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>Governmental funds report outlays for capital assets as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Depreciation expense	\$ (229,264)	
Capital outlay	<u>28,052</u>	(201,212)
<p>In the Statement of Activities, only the gain or loss on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the remaining undepreciated cost of the capital assets sold.</p>		
		(7,919)
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Change in compensated absences		9,216
<p>The internal service fund is used by management to charge the costs of certain activities to individual funds. The net revenue of certain activities of the internal service fund are reported with governmental activities.</p>		
Change in net position of the internal service fund	(22,502)	
Change in internal balances representing the current year difference between actual costs and amounts charged to business-type activities	<u>7,787</u>	<u>(14,715)</u>
Change in net position of governmental activities		<u>\$ 131,873</u>

The accompanying notes are an integral part of this statement.

Village of Shelby
STATEMENT OF NET POSITION
Proprietary Funds
February 28, 2021

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer	Water	Total	
ASSETS				
Current assets				
Cash and investments	\$ 6,789	\$ 358,655	\$ 365,444	\$ 446,765
Accounts receivable	67,264	39,896	107,160	-
Inventories	1,827	75,666	77,493	-
Total current assets	75,880	474,217	550,097	446,765
Noncurrent assets				
Restricted cash and investments	765,326	54,188	819,514	-
Capital assets				
Land	267,473	-	267,473	-
Plants and systems	5,113,710	2,800,241	7,913,951	-
Equipment and furniture	-	-	-	767,267
Less accumulated depreciation	(1,865,078)	(1,094,899)	(2,959,977)	(543,903)
Net capital assets	3,516,105	1,705,342	5,221,447	223,364
Total noncurrent assets	4,281,431	1,759,530	6,040,961	223,364
Total assets	4,357,311	2,233,747	6,591,058	670,129
LIABILITIES				
Current liabilities				
Accounts payable	5,479	45,869	51,348	732
Accrued liabilities	20,233	3,488	23,721	417
Bonds and other obligations, due within one year	50,000	85,000	135,000	-
Total current liabilities	75,712	134,357	210,069	1,149
Noncurrent liabilities				
Bonds and other obligations, less amounts due within one year	2,469,000	85,000	2,554,000	-
Total liabilities	2,544,712	219,357	2,764,069	1,149
NET POSITION				
Net investment in capital assets	997,105	1,535,342	2,532,447	223,364
Restricted				
Debt service	196,376	54,188	250,564	-
Capital outlay	551,150	-	551,150	-
Unrestricted	67,968	424,860	492,828	445,616
Total net position	\$ 1,812,599	\$ 2,014,390	3,826,989	\$ 668,980
Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service fund and the enterprise funds over time			(5,330)	
Net position of business-type activities			\$ 3,821,659	

The accompanying notes are an integral part of this statement.

Village of Shelby
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 Proprietary Funds
 For the year ended February 28, 2021

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer	Water	Total	
OPERATING REVENUES				
Charges for services	\$ 398,932	\$ 259,714	\$ 658,646	\$ 94,719
Other	-	52,256	52,256	-
Total operating revenues	398,932	311,970	710,902	94,719
OPERATING EXPENSES				
Operations and administration	222,604	229,786	452,390	86,679
Depreciation	110,853	54,268	165,121	36,615
Total operating expenses	333,457	284,054	617,511	123,294
Operating income (loss)	65,475	27,916	93,391	(28,575)
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	1,842	2,752	4,594	1,673
Connection fees	-	180	180	-
Gain on sale of capital assets	-	-	-	4,400
Interest expense	(107,578)	(5,250)	(112,828)	-
Total nonoperating revenue (expenses)	(105,736)	(2,318)	(108,054)	6,073
Change in net position	(40,261)	25,598	(14,663)	(22,502)
Net position at beginning of year	1,852,860	1,988,792		691,482
Net position at end of year	\$ 1,812,599	\$ 2,014,390		\$ 668,980
Adjustment for the net effect of the current year activity between the internal service fund and the enterprise funds			(7,787)	
Change in net position of business-type activities			\$ (22,450)	

The accompanying notes are an integral part of this statement.

Village of Shelby
STATEMENT OF CASH FLOWS
 Proprietary Funds
 For the year ended February 28, 2021

	Business-type Activities - Enterprise Funds			Governmental
	Sewer	Water	Total	Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 384,345	\$ 308,486	\$ 692,831	\$ -
Receipts from interfund services provided	-	-	-	94,719
Payments to suppliers	(96,834)	(75,115)	(171,949)	(61,744)
Payments to employees	(112,035)	(124,925)	(236,960)	(20,870)
Payment for interfund services used	(15,638)	(22,172)	(37,810)	(12,000)
Net cash provided by (used for) operating activities	159,838	86,274	246,112	105
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Connection fees	-	180	180	-
Purchases of capital assets	-	(136,975)	(136,975)	(82,501)
Principal paid on capital debt	(48,000)	(80,000)	(128,000)	-
Interest paid on capital debt	(108,078)	(5,250)	(113,328)	-
Proceeds from sale of capital assets	-	-	-	6,568
Net cash provided by (used) for capital and related financing activities	(156,078)	(222,045)	(378,123)	(75,933)
CASH FLOW FROM INVESTING ACTIVITIES				
Investment earnings	1,842	2,752	4,594	1,673
Net increase (decrease) in cash and investments	5,602	(133,019)	(127,417)	(74,155)
Cash and investments at beginning of year	766,513	545,862	1,312,375	520,920
Cash and investments at end of year	\$ 772,115	\$ 412,843	\$ 1,184,958	\$ 446,765
Reconciliation of cash and investments to the Statement of Net Position				
Cash and investments	\$ 6,789	\$ 358,655	\$ 365,444	\$ 446,765
Restricted cash and investments	765,326	54,188	819,514	-
	\$ 772,115	\$ 412,843	\$ 1,184,958	\$ 446,765
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities				
Operating income (loss)	\$ 65,475	\$ 27,916	\$ 93,391	\$ (28,575)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities				
Depreciation expense	110,853	54,268	165,121	36,615
Change in assets and liabilities				
Accounts receivable	(14,587)	(3,484)	(18,071)	-
Inventories	88	(10,195)	(10,107)	-
Accounts payable	(1,144)	18,257	17,113	(7,126)
Accrued liabilities	(847)	(488)	(1,335)	(809)
Net cash provided by (used for) operating activities	\$ 159,838	\$ 86,274	\$ 246,112	\$ 105

The accompanying notes are an integral part of this statement.

Village of Shelby
NOTES TO FINANCIAL STATEMENTS
February 28, 2021

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Shelby (Village) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Village's accounting policies are described below.

Reporting Entity

The Village is a home rule village governed by an elected seven member council with an elected President. Generally accepted accounting principles require that if the Village is considered to be financially accountable for other organizations, those organizations should be included as component units in the Village's financial statements. Since no organizations met this criterion, none are included in the financial statements.

Basis of Presentation—Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information activities of the Village. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support.

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the Village's enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds.

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

The fund financial statements provide information about the Village's funds. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

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

The Major Street Fund and Local Street Fund account for money distributed by the State of Michigan for construction and maintenance of streets within the Village. The Local Streets Fund also has a voted property tax millage.

The Debt Service Fund was used to account for a millage used to make principal and interest payments on the Village's general debt. The fund was closed at year end.

Village of Shelby
NOTES TO FINANCIAL STATEMENTS
February 28, 2021

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—Continued

Basis of Presentation—Government-wide and Fund Financial Statements—Continued

The Village reports the following major proprietary funds:

The Sewer Fund operates the Village's sewage pumping station, collection systems, and treatment systems.

The Water Fund operates the Village's water distribution system.

Additionally, the Village reports the following fund types:

The Internal Service Fund accounts for equipment management services provided to other funds of the government on a cost reimbursement basis.

During the course of operations the Village has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

Village of Shelby
NOTES TO FINANCIAL STATEMENTS
February 28, 2021

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—Continued

Measurement Focus and Basis of Accounting—Continued

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash and Investments

The Village's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments for the Village are reported at fair value (generally based on quoted market prices).

The Village has adopted an investment policy in compliance with State of Michigan statutes. Those statutes authorize the Village to invest in obligations of the United States, certificates of deposit, prime commercial paper, securities guaranteed by United States agencies or instrumentalities, United States government or federal agency obligation repurchase agreements, bankers acceptances, state-approved investment pools and certain mutual funds.

Village of Shelby
NOTES TO FINANCIAL STATEMENTS
February 28, 2021

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—Continued

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance—Continued

Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. The cost of such inventories is recorded as expenses when consumed rather than when purchased in the business-type activities.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the Village chose to include only items acquired since July 1, 2003 as allowed by generally accepted accounting principles.

As the Village constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the assets constructed. The amount of interest capitalized depends on the specific circumstances.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the Village are depreciated using the straight-line method over the following estimated useful lives:

<u>Capital Asset Classes</u>	<u>Years</u>
Buildings and improvements	20-40
Infrastructure	20
Plants and systems	10-100
Vehicles and equipment	5-10

Village of Shelby
NOTES TO FINANCIAL STATEMENTS
February 28, 2021

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—Continued

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance—Continued

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts of net position to report as restricted and unrestricted in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Village's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions

Sometimes the Village will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Village's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Village itself can establish limitation on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Village's highest level of decision-making authority. The Village Council is the highest level of decision-making authority for the Village that can, by formal action prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by formal action remains in place until a similar action is taken (another formal action) to remove or revise the limitation.

Village of Shelby
NOTES TO FINANCIAL STATEMENTS
February 28, 2021

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—Continued

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance—Continued

Fund Balance Policies—Continued

Amounts in the assigned fund balance classification are intended to be used by the Village for specific purposes but do not meet the criteria to be classified as committed. The Village Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Revenues and Expenditures/Expenses

Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes

All trade and property tax receivables are shown net of allowance for uncollectibles.

The Village bills and collects its own property taxes. Taxes are levied and liened on July 1 on the taxable valuation of property (as defined by state statutes) located in the Local Governmental Unit as of the preceding December 31. Uncollected real property taxes as of the following September 15 are turned over by the Village to the County for collection. The County advances the Village all of these delinquent real property taxes. The delinquent personal property taxes remain the responsibility of the Village. The Village recognizes all available revenue from the current tax levy. Available means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period (60 days).

The 2020 state taxable value for real/personal property of the Village totaled approximately \$28,066,000. The ad valorem taxes levied consisted of 11.0567 mills for operation and 4.4226 mills for local streets. These amounts are recognized in the respective General Fund and Local Streets Fund.

Compensated Absences

Village employees are granted vacation and sick leave in varying amounts based on length of service. Accumulated vacation leave must be taken in the current calendar year. Upon termination, employees are paid for unused vacation at their current rates. Sick leave is accumulated at the rate of one day per month of employment up to 80 days for employees. Unused accumulated sick leave is paid to employees who resign or retire, limited to 50 percent of days accumulated up to a maximum of 35 days. The liability for these compensated absences is accrued when incurred in the government-wide and proprietary fund financial statements. The current portion of this liability is estimated based on historical trends. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Village of Shelby
NOTES TO FINANCIAL STATEMENTS
 February 28, 2021

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—Continued

Revenues and Expenditures/Expenses—Continued

Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

NOTE B—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds.

The appropriated budget is prepared by fund, function and department. The Village's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Village Council. The legal level of budgetary control is the department level.

Appropriations in all budgeted funds lapse at the end of the fiscal year.

Excess of Expenditures over Appropriations

During the year ended February 28, 2021, actual expenditures exceeded appropriations for:

	Final Budget	Actual
General Fund		
General government		
Other general government	\$ 60,869	\$ 66,578

These overexpenditures were funded with available fund balance.

Village of Shelby
NOTES TO FINANCIAL STATEMENTS
February 28, 2021

NOTE C—DEPOSITS AND INVESTMENTS

Deposit and Investment Risks

Interest Rate Risk

The Village limits investments to instruments maturing within twelve months of purchase as a means of managing its exposure to fair value losses arising from increasing interest rates. Any investments with longer maturities require approval of the Village Council before purchase.

Credit Risk

State law limits investments in commercial paper and corporate bonds to the two highest classifications issued by nationally recognized statistical rating organizations. The Village has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

The Village does not have a concentration of credit risk policy. Concentration of credit risk is the risk of loss attributed to the magnitude of the Village investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. The Village does not have any investments exposed to concentration of credit risk.

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Village’s deposits may not be returned to it. As of February 28, 2021, \$3,462,637 of the Village’s bank balance of \$3,874,285 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial Credit Risk – Investments

The Village does not have a custodial credit risk policy for investments. This is the risk that, in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Village does not have any investments exposed to custodial credit risk.

Foreign Currency Risk

The Village is not authorized to invest in investments which have this type of risk.

Restricted Cash

Restrictions are placed on assets by bond ordinance and Village Council action. At February 28, 2021, cash is restricted as follows:

Sewer Fund	
Bond and interest redemption fund	\$ 51,176
Bond reserve fund	163,000
Repair, replacement and improvement fund	<u>551,150</u>
	765,326
Water Fund	
Bond and interest redemption fund	37,188
Bond reserve fund	<u>17,000</u>
	<u>54,188</u>
	<u><u>\$ 819,514</u></u>

Village of Shelby
NOTES TO FINANCIAL STATEMENTS
February 28, 2021

NOTE D—CAPITAL ASSETS

Capital asset activity for the year ended February 28, 2021 was as follows:

	Balance March 1, 2020	Additions	Deductions	Balance February 28, 2021
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 188,412	\$ 19,156	\$ 7,919	\$ 199,649
Capital assets, being depreciated:				
Buildings and improvements	631,112	8,896	-	640,008
Infrastructure	5,731,386	-	-	5,731,386
Vehicles and equipment	762,315	82,501	77,549	767,267
Total capital assets, being depreciated	7,124,813	91,397	77,549	7,138,661
Less accumulated depreciation:				
Buildings and improvements	469,809	9,721	-	479,530
Infrastructure	3,322,414	219,543	-	3,541,957
Vehicles and equipment	582,669	36,615	75,381	543,903
Total accumulated depreciation	4,374,892	265,879	75,381	4,565,390
Total capital assets, being depreciated, net	2,749,921	(174,482)	2,168	2,573,271
Capital assets, net	\$ 2,938,333	\$ (155,326)	\$ 10,087	\$ 2,772,920
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 267,473	\$ -	\$ -	\$ 267,473
Capital assets, being depreciated:				
Plants and systems	7,776,976	136,975	-	7,913,951
Less accumulated depreciation	(2,794,856)	(165,121)	-	(2,959,977)
Total capital assets, being depreciated, net	4,982,120	(28,146)	-	4,953,974
Capital assets, net	\$ 5,249,593	\$ (28,146)	\$ -	\$ 5,221,447

Village of Shelby
NOTES TO FINANCIAL STATEMENTS
February 28, 2021

NOTE D—CAPITAL ASSETS—Continued

Depreciation expense has been charged to functions as follows:

Government activities:

General government	\$ 5,686
Public safety	233
Public works	222,641
Culture and Recreation	704
Internal Service Fund depreciation is charged to the various programs based on their usage of the assets	36,615
	\$ 265,879

Business-type activities:

Sewer	\$ 110,853
Water	54,268
	\$ 165,121

NOTE E—LONG-TERM LIABILITIES

Summary of Changes in Long-Term Liabilities

The following is a summary of long-term liabilities activity for the Village for the year ended February 28, 2021:

	Balance March 1, 2020	Additions	Reductions	Balance February 28, 2021	Due Within One Year
Governmental activities:					
Compensated absences	\$ 20,051	\$ 19,581	\$ 28,797	\$ 10,835	\$ 2,750
Business-type activities:					
Direct borrowings and direct placements					
Revenue bonds	\$ 2,817,000	\$ -	\$ 128,000	\$ 2,689,000	\$ 135,000

The business-type activities direct borrowings and direct placements are comprised of intergovernmental revenue bonds. They are not backed by the full faith and credit of the Village.

Village of Shelby
NOTES TO FINANCIAL STATEMENTS
February 28, 2021

NOTE E—LONG-TERM LIABILITIES—Continued

Summary of Changes in Long-Term Liabilities—Continued

	Interest Rate	Date of Maturity	Balance
Business-type activities:			
Direct borrowings and direct placements			
Revenue bonds:			
2002 Water Supply System Revenue Bonds	2.5%	October 2022	\$ 170,000
2007 Sewage Disposal System Revenue Bonds	4.25%	July 2047	2,519,000
			\$ 2,689,000

For governmental activities, compensated absences are generally liquidated by the General Fund.

The Village was in compliance in all material respects with all the revenue bond ordinances at February 28, 2021.

Annual debt service to maturity for direct borrowings and direct placements outstanding as of February 28, 2021 follow:

Year Ending February 28,	Business-type Activities	
	Direct Borrowings and Direct Placements	
	Principal	Interest
2022	\$ 135,000	\$ 110,245
2023	137,000	105,953
2024	54,000	101,575
2025	57,000	99,216
2026	59,000	96,751
2027-2031	340,000	442,637
2032-2036	422,000	361,974
2037-2041	527,000	261,567
2042-2046	656,000	136,341
2047-2048	302,000	12,920
	\$ 2,689,000	\$ 1,729,179

Village of Shelby
NOTES TO FINANCIAL STATEMENTS
February 28, 2021

NOTE F—OTHER INFORMATION

Risk Management

The Village 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 Village manages its liability and property risk by participating in Michigan Municipal Liability and Property Pool (MMLPP), a public entity risk pool providing property and liability coverage to its participating members. The Village pays an annual premium to MMLPP for its insurance coverage. The MMLPP is self-sustaining through member premiums and provides, subject to certain deductibles, occurrence-based casualty coverage for each incident and occurrence-based property coverage to its members by internally assuring certain risks and reinsuring risks through commercial companies. Various deductibles are maintained to place the responsibility for small charges with the insured. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

The Village manages its workers' compensation risk by participating in the Michigan Municipal Workers' Compensation Fund (MMWCF), a public entity risk pool providing workers' compensation coverage to its participating members. The Village pays an annual premium to MMWCF for its workers' compensation coverage. The MMWCF is self-sustaining through member premiums and provides statutory workers' compensation coverage to its members by internally assuring certain risks and reinsuring risks through commercial companies. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

The Village carries commercial insurance for employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability to the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Village expects such amounts, if any, to be immaterial.

NOTE G—PENSION PLAN

Deferred Compensation Plan

The Village offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all full-time employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death, or unforeseeable emergency.

Under the Plan, the Village's matching contribution for full-time employees is equal to 200 percent of the amount deferred by the employee up to four percent of the employee's gross wages. For the year ended February 28, 2021, the Village's matching contribution expense was \$13,161.

The Plan has created a trust for the exclusive benefit of the Plan's participants and beneficiaries under rules provided in Internal Revenue Code Section 401(f).

Village of Shelby
NOTES TO FINANCIAL STATEMENTS
February 28, 2021

NOTE H—RISKS AND UNCERTAINTIES

The COVID-19 pandemic that the world is experiencing is unprecedented. It is nearly impossible to fully understand the impact that it will have on the economy and on the Village's operations. As of February 28, 2021, the Village is in the process of implementing risk mitigation tactics including all aspects of the Village's business transactions with customers, vendors and human interaction within and outside of the Village.

NOTE I—ECONOMIC DEPENDENCY

State of Michigan shared revenues represent 36 percent of General Fund revenues.

NOTE J—UPCOMING ACCOUNTING PRONOUNCEMENT

GASB Statement 87—*Leases* was issued by the GASB in June 2017 and will be effective for the Village's 2023 fiscal year. The objective of this Statement is to better meet the information needs of financial statements users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

REQUIRED SUPPLEMENTARY INFORMATION

Village of Shelby
Required Supplementary Information
BUDGETARY COMPARISON SCHEDULE
General Fund
For the year ended February 28, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 294,000	\$ 331,223	\$ 318,167	\$ (13,056)
Licenses and permits	900	940	835	(105)
Intergovernmental revenues				
Federal	-	-	21,651	21,651
State	236,467	246,499	239,557	(6,942)
Charges for services	28,200	28,200	28,324	124
Fines and forfeitures	730	730	343	(387)
Investment earnings	8,200	8,600	6,240	(2,360)
Other	5,700	10,459	7,238	(3,221)
Total revenues	574,197	626,651	622,355	(4,296)
EXPENDITURES				
Current				
General government				
Village council	14,695	15,800	14,427	1,373
Village administrator	24,401	24,401	23,435	966
Elections commission	-	459	459	-
Clerk	18,845	23,208	20,255	2,953
Treasurer	13,476	17,637	15,174	2,463
Village hall/grounds	24,554	24,554	18,824	5,730
Other general government	51,450	60,869	66,578	(5,709)
Public safety				
Police department	245,492	283,709	268,666	15,043
Public works				
Department of public works	88,782	84,427	81,326	3,101
Community and economic development				
Planning	12,584	7,584	6,394	1,190
Culture and recreation				
Parks	68,286	63,565	48,721	14,844
Capital outlay	5,700	32,130	28,052	4,078
Total expenditures	568,265	638,343	592,311	46,032
Excess of revenues over (under) expenditures	5,932	(11,692)	30,044	41,736
OTHER FINANCING SOURCES				
Proceeds from sale of capital assets	-	10,000	10,000	-
Transfers in	-	9,419	9,419	-
Total other financing sources	-	19,419	19,419	-
Net change in fund balance	\$ 5,932	\$ 7,727	49,463	\$ 41,736
Fund balance at beginning of year			538,843	
Fund balance at end of year			\$ 588,306	

Village of Shelby
Required Supplementary Information
BUDGETARY COMPARISON SCHEDULE
Major Streets Fund
For the year ended February 28, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES				
Intergovernmental revenues - State	\$ 260,000	\$ 280,000	\$ 261,626	\$ (18,374)
Investment earnings	1,800	1,800	776	(1,024)
Other	-	-	9,242	9,242
Total revenues	261,800	281,800	271,644	(10,156)
EXPENDITURES				
Current				
Public works				
Maintenance	89,080	89,078	50,309	38,769
Traffic services	9,612	9,612	1,167	8,445
Winter maintenance	36,712	36,712	27,290	9,422
Administration	19,930	24,899	22,951	1,948
Capital outlay	6,712	6,555	-	6,555
Total expenditures	162,046	166,856	101,717	65,139
Net change in fund balance	<u>\$ 99,754</u>	<u>\$ 114,944</u>	169,927	<u>\$ 54,983</u>
Fund balance at beginning of year			<u>542,212</u>	
Fund balance at end of year			<u>\$ 712,139</u>	

Village of Shelby
Required Supplementary Information
BUDGETARY COMPARISON SCHEDULE
Local Streets Fund
For the year ended February 28, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES				
Property taxes	\$ 88,110	\$ 124,405	\$ 127,289	\$ 2,884
Intergovernmental revenues - State	94,000	94,000	88,635	(5,365)
Investment earnings	3,000	6,452	6,850	398
Total revenues	185,110	224,857	222,774	(2,083)
EXPENDITURES				
Current				
Public works				
Maintenance	38,679	39,177	33,402	5,775
Traffic services	9,112	9,112	1,558	7,554
Winter maintenance	37,363	37,363	28,001	9,362
Administration	18,679	24,567	23,289	1,278
Capital outlay	138,612	137,775	-	137,775
Total expenditures	242,445	247,994	86,250	161,744
Net change in fund balance	<u>\$ (57,335)</u>	<u>\$ (23,137)</u>	136,524	<u>\$ 159,661</u>
Fund balance at beginning of year			868,285	
Fund balance at end of year			<u>\$ 1,004,809</u>	

**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***

Village Council
Village of Shelby
Shelby, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Village of Shelby as of and for the year ended February 28, 2021, and the related notes to the financial statements, which collectively comprise Village of Shelby's basic financial statements, and have issued our report thereon dated June 18, 2021.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these 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. However, as described in the accompany Schedule of Findings and Responses, we identified a certain deficiency in internal control that we consider to be a material weakness, as **Finding 2021-001**.

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. We consider the deficiency described in the accompanying Schedule of Findings and Responses to be a significant deficiency, as **Finding 2021-002**.

Village Council
Village of Shelby
Page 2

Compliance and Other Matters

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

Village of Shelby’s Response to Findings

Village of Shelby’s response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. Village of Shelby’s response was not subjected to auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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



Hart, Michigan
June 18, 2021

Village of Shelby
SCHEDULE OF FINDING AND RESPONSES
Year ended February 28, 2021

Finding 2021-001: MATERIAL WEAKNESS—Year End Closing Procedures

Criteria: General ledger balances should be in agreement with detailed supporting documentation as of year-end.

Condition: General ledger balances were not in agreement with detailed supporting documentation as of year-end.

Cause: The adjustments necessary to have the general ledger balances be in agreement with supporting documentation were not all recorded.

Effect: The Village records required significant year-end audit adjustments.

Context: We tested general ledger balances provided by the Village and reconciled them with supporting documentation.

Repeat Finding: See Finding 2020-001 for a similar finding reported during the audit for the year ended February 29, 2020.

Recommendation: General ledger balances should be reconciled and adjusted to the underlying support on the Village's general ledger system at year-end.

Views of Responsible Officials and Planned Corrective Actions: The Village agrees with the finding. The Village continues to implement better procedures to improve year-end closing procedures and to ensure that general ledger balances are in agreement with detailed supporting documentation.

Finding 2021-002: Financial Statement Preparation Controls

Criteria: The Village should have internal controls over the preparation of formal year-end financial statements.

Condition: The Village has limited internal controls over the preparation of formal year-end financial statements.

Cause: The Village is a small organization with limited resources and personnel.

Effect: Formal year-end financial statements could have errors in required disclosures.

Context: We assisted the Village with the drafting of the formal year-end financial statements, and Village officials reviewed the drafts prior to the release of such financial statements.

Repeat Finding: See Finding 2020-002 for a similar finding reported during the audit for the year ended February 29, 2020.

Recommendation: The internal controls surrounding the preparation of formal year-end financial statements should be improved.

Views of Responsible Officials and Planned Corrective Actions: The Village agrees with the finding. The Village will continue to review the financial statements before they are issued.

BRICKLEY DeLONG

CERTIFIED PUBLIC ACCOUNTANTS

Village Council
Village of Shelby
Shelby, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Village of Shelby for the year ended February 28, 2021. 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 to you during our conference on April 6, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Village of Shelby 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 the year ended February 28, 2021. We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of depreciation is based on the estimated useful life of capital assets.

Management's estimate of the compensated absences liability is based on unused compensated absences at year end and past experience.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. See Attachment A for proposed audit adjustments corrected by management.

Village Council
Village of Shelby
Page 2

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 June 18, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity'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 entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) which are required and supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express any opinion or provide any assurance on the RSI.

Restriction on Use

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

Sincerely,



Hart, Michigan
June 18, 2021

Client: **67280-000 - Village of Shelby**
 Engagement: **21 Audit - Village of Shelby
 Attachment A**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE				
TO RECLASS COVID PA 144 FROM REVENUE SHARING AND OTHER FEDERAL AWARDS FROM MISCELLANEOUS REVENUES				
101-000.000-574.000	STATE REVENUE SHARING		12,724.00	
101-000.000-695.000	MISC. REVENUES		5,000.00	
101-000.000-528.000	Other Federal Grants			17,724.00
Total			<u>17,724.00</u>	<u>17,724.00</u>
Adjusting Journal Entries JE				
TO ADJUST RESTRICTED CASH FOR REQUIRED WATER/SEWER BOND RESERVES				
590-000.000-002.000	CASH INVESTMENT POOL	2025	76,977.62	
591-000.000-002.000	CASH INVESTMENT POOL		127,902.42	
590-000.000-002.200	REPLACE FUND-CASH INVESTMENT			1,192.18
590-000.000-005.100	WWTP BONDS CASH RESERVE			197.87
590-000.000-005.120	WWTP REDEMPTION BONDS & INT			75,587.57
591-000.000-002.110	CASH RESERVES DWRF BONDS			40,456.76
591-000.000-002.120	REDEMPTION-BONDS & INT W/2002			87,445.66
Total			<u>204,880.04</u>	<u>204,880.04</u>
Adjusting Journal Entries JE				
TO RECORD ADDITIONAL RECEIVABLES. REVERSE ON 3/1/2021				
101-000.000-068.000	DUE FROM OTHER GOVTS	2325/6053	12,373.01	
203-000.000-068.000	DUE FROM OTHER GOVTS		3,619.72	
101-000.000-528.000	Other Federal Grants			3,927.00
101-000.000-573.000	PERSONAL PROPERTY TAX			8,446.01
203-000.000-573.000	PERSONAL PROPERTY TAX			3,619.72
Total			<u>15,992.73</u>	<u>15,992.73</u>
Adjusting Journal Entries JE				
TO RECLASS GAIN ON SALE OF LAND AND MOTOR POOL				
101-000.000-695.000	MISC. REVENUES	3201	16,567.00	
661-000.000-002.000	CASH INVESTMENT POOL		6,567.00	
101-000.000-002.000	CASH INVESTMENT POOL			6,567.00
101-000.000-673.000	SALE OF FIXED ASSETS			10,000.00
661-000.000-673.000	SALE OF FIXED ASSETS			6,567.00
Total			<u>23,134.00</u>	<u>23,134.00</u>



Village Council
Item Cover Page

Meeting Date: July 12, 2021
Agenda Item: Ferric Chloride Purchase
Budget Impact: \$5,100 from Fund 590
Recommendation: Purchase Ferric Chloride from PVC
Staff Contact: Brady Selner, Village Administrator

Background:

Ferric chloride is purchased about every eight months for use at the wastewater facility (lagoon system). It is time to replenish the inventory of ferric chloride for use over the next eight months. Quotes have been obtained for the chemical and are shown below:

- PVS, Detroit, MI \$5,100 for 4,000 gallons
- Haviland, Grand Rapids, MI \$6,320 for 4,000 gallons
- Webb Chemicals, Muskegon, MI \$6,480 for 4,000 gallons

The Village used PVS the last two times as they had the lowest price. Jeremiah Helenhouse recommends we use their services again.

Supporting Documents:

Ferric Chloride Quotes

Resolution 44-21

Motion _____ by seconded by _____ to adopt Resolution No. 44-21.

Shelby D.P.W Supervisor

From: Darlene, Devereaux <darlened@havilandusa.com>
Sent: Thursday, July 1, 2021 1:42 PM
To: Shelby D.P.W Supervisor
Subject: Ferric Chloride Quote

Jeremiah,

Quote

Bulk Ferric Chloride
4000 gallon
\$632.00/DT

Thanks

Darlene Devereaux | Technical Sales Account Manager

Haviland Products Company

421 Ann St. N.W. | Grand Rapids, MI 49504

C | 517.719.1140

F | 616.361.9772

ORDERS | 800.627.2111

W | www.havilandusa.com



Haviland *Creative Chemistry
for Creative Minds*

PRODUCTS COMPANY

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101

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PLACES
TO WORK FOR

COMPANIES

TO WORK FOR

WINNER 2016

6320

From: Pamela, Helder <pamelah@havilandusa.com>
Sent: Wednesday, June 30, 2021 9:45 AM
To: Darlene, Devereaux <darlened@havilandusa.com>
Subject: SHELBY QUOTE

Darlene:

231-742-9416 – please call Jeremiah with a quote for 4000 gallons of Ferric.

Thank you.

June 30th, 2021

Village of Shelby WWTP
Shelby, MI



PVS CHEMICALS
10900 HARPER AVE
DETROIT, MI 48213

Dear Jeremiah:

Thank you for the opportunity to quote your Ferric Chloride requirement. PVS Technologies is pleased offer the following quote:

Product: Liquid Ferric Chloride Drinking Water Grade 37-42%

Delivery Quantity: 4,000 gallons / 45,000 wet lbs. minimum

Price: \$590 per Dry Ton; Delivered \$5100 approx. total

Terms: Net 30 Days

Effective Date: 7/1/21-9/30/21

Additional Charges (if applicable): Demurrage (\$80/hr after 2 hours), Holiday Charge (\$250), Saturday Charge (\$150) and/or Sunday Charge (\$200), Split Delivery Charge (\$150).

PVS Technologies is a member of the Responsible Care initiative. Please note that prior to any shipment an approved site assessment will need to be on file.

We look forward working with you. Please let me know if you have any questions or require any additional information. I can be reached on my cell at (313) 920-6207 or via email at sgentile@pvschemicals.com.

Sincerely,

Sara Gentile

Account Manager, PVS Technologies, Inc.

Shelby D.P.W Supervisor

From: Tim VanStrate <tvanstrate@webbchemical.com>
Sent: Wednesday, June 30, 2021 10:45 AM
To: Shelby D.P.W Supervisor
Subject: Ferric Quote - Webb

Jeremiah,

I can offer you a quote at \$0.144/wet lb delivered.

6480

Regards,

Tim VanStrate
Account Manager
C: (616) 566-2121
O: (231) 733-2181



Check out our new & improved website: <http://webbchemical.com/>



July 12, 2021

RESOLUTION

No. 44-21

RESOLVED BY THE COUNCIL OF THE VILLAGE OF SHELBY to authorize the Village Administrator to purchase 4,000 gallons of Ferric Chloride from PVS, Detroit, MI for use at the Shelby Wastewater facility for a total price of \$5,100.

Moved: _____

Seconded: _____

Yes: _____

No: _____

ABSENT: _____

RESOLUTION No. 44-21 Declared ADOPTED.

ADOPTED ON: July 12, 2021



Village Council
Item Cover Page

Meeting Date: July 12, 2021
Agenda Item: Village Council Vacancy
Budget Impact: None
Recommendation: None
Staff Contact: Brady Selner, Village Administrator

Background:

The General Law Village Act (Act 2 of 1895) states that a vacancy occurring in the office of a trustee shall be filled by appointment by the Council, and the appointee will hold the office until the next regular Village election. The Village received one letter of interest from Mike Termer seeking to fill the vacancy.

Supporting Documents:

Letter of Interest
Resolution 45-21

Motion _____ by seconded by _____ to adopt Resolution No. 45-21.

Michael Termer
363 Orchard View Drive
Shelby, MI 49455
June 16th 2021

Mr. Inglis
Council President
Village of Shelby
218 North Michigan Ave.
Shelby, MI 49455

Dear Mr. Inglis:

I have had the privilege of attending various board meetings (Village, School, Township, etc.) with the intent purpose of getting involved to serve those within our community. It has come to my attention that there is now a vacancy within the Village of Shelby Council as a result of Mr. Glover resigning from being the Village Board Trustee. I am writing to you as a request to be considered for said position.

I believe that my education along with my service background will allow me to contribute in a positive direction for our village. I have a Bachelor of Science degree in Business Management as well as specified training in skilled facilitation, leadership and organizational administration. I was employed for many years as a Human Resource professional, and started my own company as a Business Analyst. I am currently serving as the Pastor at Newman Christian Community Church that ministers to the surrounding communities. I have served in various capacities from volunteering at soup kitchens, to being a volunteer fire fighter, to leading church project committees, to serving as supervisory management at my past places of employment. I believe I can contribute right away on the Village Board as well having the understanding and desire to learn and grow in the position.

My family, wife – Nancy, and son – Hayden are planting our roots in this community and seek to invest accordingly. Your consideration to my request is much appreciated. Please feel free to reach out to me via email at metermer@gmail.com or via phone (716) 771-9896 if you have any questions or if you need additional information.

Sincerely,

Michael Termer



July 12, 2021

RESOLUTION

No. 45-21

RESOLVED BY THE COUNCIL OF THE VILLAGE OF SHELBY to appoint _____
_____ to fill the vacancy on the Village of Shelby Council until
the next regular Village election.

Moved: _____

Seconded: _____

Yes: _____

No: _____

ABSENT: _____

RESOLUTION No. 45-21 Declared ADOPTED.

ADOPTED ON: July 12, 2021



Village Council
Item Cover Page

Meeting Date: July 12, 2021
Agenda Item: 207 N. Michigan Ave. Easement
Budget Impact: None
Recommendation: Approve the Easement for 207 N. Michigan Ave.
Staff Contact: Brady Selner, Village Administrator

Background:

La Conasupo received an easement from the Village in 2010 after it was discovered that a portion of their building was on Village property. The purpose of the easement was to permit the identified encroachment and for the purpose of constructing an access ramp for ingress and egress to the building on Village property. La Conasupo is requesting to restate the 2010



Easement and expand the size of the easement to construct certain improvements within the easement area. The improvements include replacing the roof overhang/ramp and adding a concrete pad. The Village did make two amendments to the proposed easement. The Village added language prohibiting parking in the easement area and removed the need for “mutual written agreement of all parties, including

mortgages.” Amendments to the easement can be made by written agreement signed by the Village and the property owner. These amendments are included in the copy of the easement in your packets. The proposed improvements will enhance the appearance on the back of their building.

Supporting Documents:

207 N. Michigan Ave. Easement

Resolution 46-21

Motion _____ by seconded by _____ to adopt Resolution No. 46-21.

GRANT OF EASEMENT

This EASEMENT AGREEMENT ("Agreement") is signed as of _____, 2021, by and between the **VILLAGE OF SHELBY**, a Michigan municipal corporation, of 218 N. Michigan Ave, Shelby, Michigan 49455 ("Grantor"), for itself, its successors, grantees and assigns ("**Grantor**"), and **VND PROPERTIES, LLC**, a Michigan limited liability company, of 207 N. Michigan Avenue, Shelby, MI 49455, for itself, its successors, grantees and assigns ("**Grantee**").

RECITALS:

A. Grantor owns certain real property located in the Village of Shelby, Oceana County, Michigan, specifically described on **Exhibit A** (the "**Burdened Property**").

B. Grantee owns certain real property adjacent to the Burdened Property, specifically described on **Exhibit A** (the "**Benefitted Property**"), and commonly known as 207 N. Michigan Avenue, Shelby, Michigan. Grantee operates a grocery store and restaurant on the Benefitted Property.

C. It was earlier discovered that a portion of the building on the Benefitted Property encroaches on the Burdened Property. On September 3, 2010, Grantor granted an easement to Grantee's predecessors-in-interest over the Burdened Property for the purpose of permitting the identified encroachment, and for the purpose of constructing an access ramp for ingress and egress to the building on the Benefitted Property (the "**2010 Easement**"). That easement was recorded at GR 2010/15464 in the Oceana County Register of Deeds on September 17, 2010.

D. Grantor and Grantee wish to restate the 2010 Easement and expand the size of the easement for the purpose of ingress and egress to the Benefitted Property, and for the purpose of the construction of certain improvements by the owner of the Benefitted Property within the easement area.

E. This Agreement modifies and expands the 2010 Easement, and any terms contained within the 2010 Easement that are inconsistent with this Agreement are replaced and superseded.

NOW, THEREFORE, in consideration of their mutual agreements and other good and valuable consideration, the parties agree as follows:

1. Improvement, Ingress, and Egress Easement over the Burdened Property. As described in the 2010 Easement , Grantor grants to Grantee and to anyone hereafter owning or occupying the Benefitted Property a perpetual and exclusive easement for the existing structure encroaching on the Burdened Property , and a perpetual and exclusive easement for the construction and maintenance of an access ramp for ingress and egress by persons over the Burdened Property depicted on **Exhibit B**. Grantor further grants to Grantee and to anyone hereafter owning or occupying the Benefitted Property a perpetual and exclusive easement over the portion Burdened Property depicted on **Exhibit B** as the "Expanded Grant of Easement, and legally described in **Exhibit A**, for the purpose of constructing a concrete pad on the Burdened Property, and for ingress and egress to the building on the Benefitted Property. There shall be no parking in the easement area described in this Agreement and the 2010 Easement by Grantee or Grantee's agents, employees, or anyone acting within Grantee's authorization.

2. Use and Scope of Easements. Grantee shall use the easement described in Section 1 solely for the purposes described in Section 1. Grantor shall further have the right to terminate this Agreement and easements described herein if the Benefitted Property is no longer used for the purposes of a grocery store and/or restaurant.

3. Maintenance and Improvement of Burdened Property. Grantee shall be solely responsible for maintaining the easement area of the Burdened Property. Grantee may not construct additional improvements on the Burdened Property other than the improvements described in this Agreement without Grantor's prior written consent and approval.

4. Indemnification. To the fullest extent permitted by law, the owner of the Benefitted Property shall indemnify and hold harmless the owner of the Burdened Property from all claims, judgments, costs, and expenses in connection with any claim based on injury to the persons or property of any licensees, invitees, owners, or agents of the owner of the Benefitted Property and occurring on the Burdened Property.

6. Term of Easement; Interest in Realty. The term of the easement rights described herein shall be perpetual and run with the land over the Burdened Property for the use and benefit of the Benefitted Property. The easement rights described herein shall be appurtenant to the Benefitted Property and shall be an interest in realty. This Agreement shall bind and benefit the owners and occupiers of the Benefitted Property and the Burdened Property and their transferees, successors, and assigns.

7. Amendment and Termination. This Agreement may be amended, altered, modified, or terminated only by written agreement signed by the owners of the Benefitted Property and the Burdened Property.

8. Notices. Every notice, demand, request, or other communication which any party is required or desires to give or make or communicate upon or to any other party, will be in writing and will be given or made or communicated by personal delivery or by mailing the same by postage prepaid registered or certified mail, return receipt requested, to the party at that party's last known address. Every notice, demand, request, or other communication sent will be deemed to have been given, made or communicated, or as the case may be, when delivered, if personally delivered, or on the third business day after the same will have been deposited,

registered or certified, property addressed as aforesaid, postage prepaid, in the United Statesmail.

9. Miscellaneous.

9.1 No Relationship of Principal and Agent. Nothing contained in this Agreement, nor any act of the parties will be deemed or construed by any party or by any third party to create the relationship of principal and agent, of partnership, of joint venture, or of any association between the parties hereto, nor will anything contained in this Agreement, or any act of the parties be construed to render any of the parties liable for the debts or obligations of the others.

9.2 No Gift or Dedication. Nothing herein contained will be deemed to be a gift or dedication of any portion of the Benefitted Property or Burdened Property to the general public or for any public purposes whatsoever, it being the intention of the parties that this Agreement will be strictly limited to and for the purposes expressed in this Agreement.

9.3 No Third-Party Beneficiaries. No third party, except grantees, heirs, representatives, successors and assigns of Grantor and Grantee will be deemed beneficiaries of any provision of this Agreement.

9.4 Captions. The captions of the Sections of this Agreement are for convenience only and will not be considered or referred to in resolving questions of interpretation and construction.

9.5 Governing Law. This Agreement will be construed, interpreted, and applied in accordance with the laws of the State of Michigan. Venue for any dispute involving this Agreement shall be in Oceana County, Michigan.

9.6 Transfer Tax. This Agreement is exempt from transfer taxes pursuant to MCL 207.505(a) and MCL 207.526(a).

The parties have caused this Agreement to be signed on the date first above written.

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SIGNATURES

GRANTOR – Village of Shelby

By: _____

Name: _____

Title: _____

By: _____

Name: _____

Title: _____

STATE OF MICHIGAN)
 ss
COUNTY OF OCEANA)

The foregoing instrument was acknowledged before me on _____, 2021, by _____, and _____, as _____ and _____, respectively, of the Village of Shelby.

Notary Public, State of Michigan
Oceana County, Michigan
Acting in the County of Oceana
My Commission Expires: _____

EXHIBIT A

Legal Description of Burdened Property

The land referred to in this Agreement, situated in the County of Oceana, Village of Shelby, State of Michigan, described as follows:

That part of the Chesapeake and Ohio Railway Right of Way located in that part of Block 15 lying Easterly of the Centerline of said Railway of the PLAT OF THE VILLAGE OF BARNETT, according to the Plat thereof, described as beginning at a point on the North line of Third Street that is S 87° 29' 08" E along the East and West 1/4 line of Section 17 a distance of 3180.66 feet and N 20° 52' 28" E a distance of 1033.71 feet from the West 1/4 corner of said Section;

Thence N 89° 52' 04" W a distance of 92.92 feet,

Thence N 11° 17' 35" E a distance of 100.42 feet,

Thence N 78° 42' 26" W a distance of 43.53 feet,

Thence N 05° 47' 36" E along the chord of a 2390.78 foot radius curve to the left 395.27 feet,

Thence S 89° 42' 57" E a distance of 35.00 feet,

Thence S 02° 33' 46" W along the chord of a 2425.78 foot radius curve to the right 128.86 feet,

Thence S 89° 42' 57" E a distance of 21.16 feet,

Thence S 05° 03' 39" W a distance of 125.97 feet,

Thence S 84° 56' 21" E a distance of 42.00 feet,

Thence N 05° 03' 39" E a distance of 129.48 feet,

Thence S 89° 42' 57" E a distance of 36.90 feet,

Thence S 08° 11' 23" W along the chord of a 2528.78 foot radius curve to the right a distance of 347.88 feet to the point of beginning

Legal Description of Benefitted Property

The land referred to in this Agreement, situated in the County of Oceana, Village of Shelby, State of Michigan, described as follows:

Lot 5 and the South 8 inches of Lot 4, all in Block 15, of BARNETT PLAT OF THE VILLAGE OF SHELBY, according to the recorded Plat thereof

Legal Description of Expanded Grant of Easement

The land referred to in this Agreement, situated in the County of Oceana, Village of Shelby, State of Michigan, described as follows:

Commencing at a point that is 23 feet west of the Southwest corner of Lot 5 of Block 15 of VILLAGE OF BARNETT, according to the recorded plat thereof, Village of Shelby, Oceana County, Michigan; thence East 23 feet; thence Northerly along the west line of said Lot 5 to the northwest corner thereof; thence Northerly along the west line of Lot 4 of Block 15 a distance of 8 inches; thence West 20 feet; thence Southerly to the point of beginning. EXCEPT that area contained within the GRANT OF EASEMENT recorded at Liber GR 2010/15464, Oceana County Register of Deeds Records.

EXHIBIT B

Depiction of Easement Area

SITE

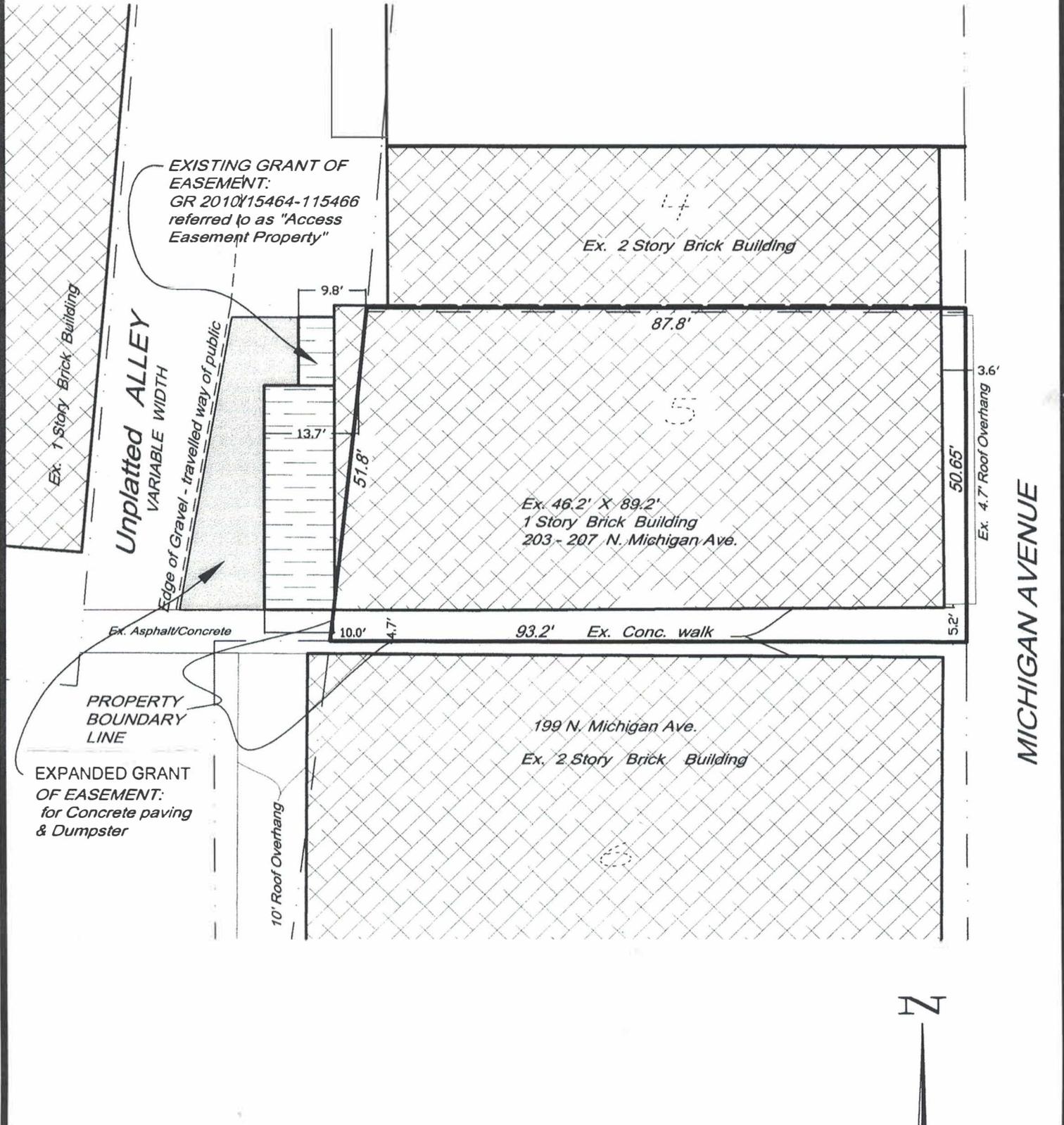
PLAN

PP# 64-046-115-005-00

Lot 5 and the South 8 inches of Lot 4, Block 15, VILLAGE OF BARNETT, according to the recorded plat thereof, Village of Shelby, Oceana County, Michigan. Containing 4586 sq ft, more or less.

Property Owner:

Carniceria La Conasupo LLC; 203 N. Michigan Ave, Shelby MI 49455 Tele: 616-795-2491





July 12, 2021

RESOLUTION

No. 46-21

RESOLVED BY THE COUNCIL OF THE VILLAGE OF SHELBY to authorize Paul Inglis, Village President, and Brady Selner, Village Administrator, to sign the easement agreement for the property located at 203 N. Michigan Ave., Shelby MI 49455 (parcel number 046-115-005-00) for the purpose of constructing a concrete pad and for the construction and maintenance of an access ramp for ingress and egress.

Moved: _____

Seconded: _____

Yes: _____

No: _____

ABSENT: _____

RESOLUTION No. 46-21 Declared ADOPTED.

ADOPTED ON: July 12, 2021

Check Proofing Report

07/06/2021 1:52 PM

Database: Shelby

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Payroll ID: 529

Check Post Date: 07/08/2021

Pay Period End Date: 07/04/2021

Application: PR

Name: 30077 - BUDDER, CRYSTAL

Active

Employee ID: 30077	Department ID: 215	Gross for Check: 1,825.60	Net After Dir Dep: 0.00
Withholding Status: Married	Federal Allow.: 1	Net for Check: 1,257.77	Total Deductions: 567.83
Pay Period End Date: 07/04/2021	State Allow.: 1	Reg. Hours: 83.00	Direct Deposit: 1,257.77
Check Date: 07/08/2021		OT Hours: 0.00	YTD Gross: 24,687.38
	Local Allow.: 00	Suppl. Hours: 0.00	Comp Hrs Wrkd: 0.00
		Deduction Refund: 0.00	

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
215	CLERK/TREASURER	20.50	74.00	0.00	1,517.00	20,992.38	FITW	95.76	1,266.34
PTO	CLERK/TREASURER	20.50	6.00	0.00	123.00	947.00	SITW	58.30	789.89
457 SS TAX	457 C/T ALLOC	64.00	0.00	0.00	65.60	904.00	SOCSEC_EE	111.03	1,500.41
101	101-215.000-702.000	40.00	3.00	0.00	120.00	1,040.00	MEDICARE_EE	25.96	350.90
							DELTA DENTAL	34.80	487.20
							457_EE	230.60	2,976.80
							VISION	11.38	159.32
							SSB	1,257.77	DEPOSIT

Leave Bank ID	Leave ID	Prev. Bal.	Comp Wrkd	Accrued	Lost	Taken	Buy Out	Adjusted	Net Change	New Balance
PTO	PERSONAL	122.50		0.00	0.00	6.00	0.00	0.00	-6.00	116.50
VAC	VACATION	120.00		0.00	0.00	0.00	0.00	0.00	0.00	120.00

Name: 30102 - FREES, DARRYL E

Active

Employee ID: 30102	Department ID: 441	Gross for Check: 2,234.00	Net After Dir Dep: 0.00
Withholding Status: Married	Federal Allow.: 0	Net for Check: 1,497.60	Total Deductions: 736.40
Pay Period End Date: 07/04/2021	State Allow.: 0	Reg. Hours: 84.00	Direct Deposit: 1,497.60
Check Date: 07/08/2021		OT Hours: 8.00	YTD Gross: 18,019.60
	Local Allow.: 00	Suppl. Hours: 0.00	Comp Hrs Wrkd: 0.00
		Deduction Refund: 0.00	

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
441 H	101-691.000-702.000	20.00	2.00	0.00	40.00	14,180.00	FITW	276.35	1,974.54
441 H	202-463.000-702.000	20.00	8.00	0.00	160.00		SITW	94.95	765.86
441 H	203-463.000-702.000	20.00	8.00	0.00	160.00		SOCSEC_EE	138.51	1,117.22
441 H	590-000.000-702.000	20.00	11.00	4.00	340.00		MEDICARE_EE	32.39	261.28
441 H	591-000.000-702.000	20.00	30.00	4.00	720.00		457_EE %	194.20	1,586.60
441 H	661-000.000-702.000	20.00	6.00	0.00	120.00		SSB	200.00	DEPOSIT
441 H	101-441.000-702.000	20.00	11.00	0.00	220.00		SSB	1,297.60	DEPOSIT
INSURANCE	DPW	250.00	0.00	0.00	250.00	1,750.00			
457 SS TAX	DPW 457 ALLOC	64.00	0.00	0.00	64.00	569.60			

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Database: Shelby

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Payroll ID: 529 Check Post Date: 07/08/2021 Pay Period End Date: 07/04/2021 Application: PR

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
PTO	DPW	20.00	8.00	0.00	160.00	560.00			

Leave Bank ID	Leave ID	Prev. Bal.	Comp Wrkd	Accrued	Lost	Taken	Buy Out	Adjusted	Net Change	New Balance
PTO	N/A	47.00		0.00	0.00	8.00	0.00	0.00	-8.00	39.00
VAC	VACATION	8.00		0.00	0.00	0.00	0.00	0.00	0.00	8.00

Name: 30083 - HELENHOUSE, JEREMIAH P Active

Employee ID:	30083	Department ID:	441	Gross for Check:	2,400.98	Net After Dir Dep:	0.00
Withholding Status:	Single	Federal Allow.:	2	Net for Check:	1,707.95	Total Deductions:	693.03
Pay Period End Date:	07/04/2021	State Allow.:	2	Reg. Hours:	88.00	Direct Deposit:	1,707.95
Check Date:	07/08/2021	Local Allow.:	00	OT Hours:	0.00	YTD Gross:	24,735.80
				Suppl. Hours:	0.00	Comp Hrs Wrkd:	0.00
				Deduction Refund:	0.00		

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
457 SS TAX	DPW 457 ALLOC	72.00	0.00	0.00	84.50	782.28	SITW	76.52	771.31
441 H	DPW SUPERVISOR	25.48	56.00	0.00	1,426.88	20,710.43	SOCSEC_EE	148.86	1,533.62
441 H	DPW SUPERVISOR	27.80	32.00	0.00	889.60		MEDICARE_EE	34.82	358.67
							457_EE	223.49	2,212.42
							FITW	209.34	2,219.92
							SSB	1,707.95	DEPOSIT

Leave Bank ID	Leave ID	Prev. Bal.	Comp Wrkd	Accrued	Lost	Taken	Buy Out	Adjusted	Net Change	New Balance
PERSONAL	PERSONAL	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
PTO	PERSONAL	51.50		0.00	0.00	0.00	0.00	0.00	0.00	51.50
	VACATION			0.00						
VAC	VACATION	40.00		0.00	0.00	0.00	0.00	0.00	0.00	40.00

Name: 30109 - KRAUSE, DAVID K Active

Employee ID:	30109	Department ID:	301	Gross for Check:	2,178.45	Net After Dir Dep:	0.00
Withholding Status:	Married	Federal Allow.:	0	Net for Check:	1,607.72	Total Deductions:	570.73
Pay Period End Date:	07/04/2021	State Allow.:	0	Reg. Hours:	88.00	Direct Deposit:	1,657.72
Check Date:	07/08/2021	Local Allow.:	00	OT Hours:	1.00	YTD Gross:	19,923.37
				Suppl. Hours:	0.00	Comp Hrs Wrkd:	0.00
				Deduction Refund:	0.00		

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
301	101-301.000-702.000	23.50	80.00	1.00	1,915.25	10,087.39	FITW	103.60	862.93
457 SS TAX	101-301.000-715.100	75.20	0.00	0.00	75.20	601.60	SITW	83.14	775.31
HOLIDAY	101-301.000-702.000	23.50	8.00	0.00	188.00	376.00	SOCSEC_EE	131.16	1,208.06
							MEDICARE_EE	30.68	282.53
							##HSA	50.00	400.00
							457_EE	159.33	1,242.28

= Deposited Ded/Exp * = Check Adjustment >> = Pre-Tax Deductions capped at Applicable Gross

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Database: Shelby

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Payroll ID: 529 Check Post Date: 07/08/2021 Pay Period End Date: 07/04/2021 Application: PR

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
							DELTA DENTAL	12.82	38.46
							HUNT	1,557.72	DEPOSIT
							WSB	100.00	DEPOSIT

Leave Bank ID	Leave ID	Prev. Bal.	Comp Wrkd	Accrued	Lost	Taken	Buy Out	Adjusted	Net Change	New Balance
PTO	PERSONAL	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Name: 30075 - MACINTOSH, GREGORY Active

Employee ID:	30075	Department ID:	441	Gross for Check:	1,872.00	Net After Dir Dep:	0.00
Withholding Status:	Single	Federal Allow.:	0	Net for Check:	1,237.30	Total Deductions:	634.70
Pay Period End Date:	07/04/2021	State Allow.:	0	Reg. Hours:	80.00	Direct Deposit:	1,237.30
Check Date:	07/08/2021	OT Hours:	0.00	YTD Gross:			34,323.24
		Local Allow.:	00	Suppl. Hours:	0.00	Comp Hrs Wrkd:	0.00
				Deduction Refund:	0.00		

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
441 H	DPW	22.50	80.00	0.00	1,800.00	25,172.67	FITW	183.22	4,322.40
457 SS TAX	DPW 457 ALLOC	81.54	0.00	0.00	72.00	1,070.24	SITW	73.44	1,366.97
							SOCSEC_EE	116.06	2,128.04
							MEDICARE_EE	27.15	497.69
							FOC_GMACINTOSH	57.70	807.80
							457_EE	144.00	2,159.46
							HEALTH	33.13	463.82
							SSB	1,237.30	DEPOSIT

Leave Bank ID	Leave ID	Prev. Bal.	Comp Wrkd	Accrued	Lost	Taken	Buy Out	Adjusted	Net Change	New Balance
COMP	COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PTO	PERSONAL	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
VAC	VACATION	35.00		0.00	0.00	0.00	0.00	0.00	0.00	35.00

Name: 30111 - OMNESS, KELLY A Active

Employee ID:	30111	Department ID:	265	Gross for Check:	844.00	Net After Dir Dep:	0.00
Withholding Status:	Married	Federal Allow.:	0	Net for Check:	743.56	Total Deductions:	100.44
Pay Period End Date:	07/04/2021	State Allow.:	0	Reg. Hours:	52.75	Direct Deposit:	743.56
Check Date:	07/08/2021	OT Hours:	0.00	YTD Gross:			10,496.00
		Local Allow.:	00	Suppl. Hours:	0.00	Comp Hrs Wrkd:	0.00
				Deduction Refund:	0.00		

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
265	ADM ASSIST	16.00	52.75	0.00	844.00	10,496.00	SITW	35.87	446.08
							SOCSEC_EE	52.33	650.75
							MEDICARE_EE	12.24	152.19
							SSB	743.56	DEPOSIT

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Database: Shelby

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Payroll ID: 529

Check Post Date: 07/08/2021

Pay Period End Date: 07/04/2021

Application: PR

Name: 30100 - POLACEK, JAMIE M

Active

Employee ID: 30100	Department ID: 265	Gross for Check: 78.00	Net After Dir Dep: 68.72
Withholding Status: Married	Federal Allow.: 0	Net for Check: 68.72	Total Deductions: 9.28
Pay Period End Date: 07/04/2021	State Allow.: 0	Reg. Hours: 6.00	Direct Deposit: 0.00
Check Date: 07/08/2021	Local Allow.: 00	OT Hours: 0.00	YTD Gross: 1,411.80
		Suppl. Hours: 0.00	Comp Hrs Wrkd: 0.00
		Deduction Refund: 0.00	

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
265	101-265.000-702.000	13.00	6.00	0.00	78.00	1,411.80	SITW	3.32	60.00
							SOCSEC_EE	4.83	87.53
							MEDICARE_EE	1.13	20.47

Name: 30098 - ROESLER, DEAN C

Active

Employee ID: 30098	Department ID: 301	Gross for Check: 195.50	Net After Dir Dep: 172.56
Withholding Status: Single	Federal Allow.: 1	Net for Check: 172.56	Total Deductions: 22.94
Pay Period End Date: 07/04/2021	State Allow.: 1	Reg. Hours: 11.50	Direct Deposit: 0.00
Check Date: 07/08/2021	Local Allow.: 00	OT Hours: 0.00	YTD Gross: 4,497.00
		Suppl. Hours: 0.00	Comp Hrs Wrkd: 0.00
		Deduction Refund: 0.00	

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
301 P	101-301.000-702.100	17.00	11.50	0.00	195.50	4,497.00	FITW	3.68	268.60
							SITW	4.30	135.44
							SOCSEC_EE	12.12	278.81
							MEDICARE_EE	2.84	65.21

Name: 30078 - SEABOLT, KIRK

Active

Employee ID: 30078	Department ID: 441	Gross for Check: 1,830.40	Net After Dir Dep: 0.00
Withholding Status: Married	Federal Allow.: 0	Net for Check: 1,181.70	Total Deductions: 648.70
Pay Period End Date: 07/04/2021	State Allow.: 0	Reg. Hours: 80.00	Direct Deposit: 1,181.70
Check Date: 07/08/2021	Local Allow.: 00	OT Hours: 0.00	YTD Gross: 29,444.10
		Suppl. Hours: 0.00	Comp Hrs Wrkd: 0.00
		Deduction Refund: 0.00	

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
441 H	101-441.000-702.000	22.00	7.00	0.00	154.00	25,382.50	SITW	71.06	1,149.07
441 H	101-691.000-702.000	22.00	5.00	0.00	110.00		MEDICARE_EE	26.54	426.94
441 H	202-463.000-702.000	22.00	8.25	0.00	181.50		SOCSEC_EE	113.48	1,825.53
441 H	203-463.000-702.000	22.00	8.25	0.00	181.50		FITW	179.02	2,941.79
441 H	590-000.000-702.000	22.00	3.00	0.00	66.00		457_EE	158.40	2,407.44
441 H	591-000.000-702.000	22.00	21.50	0.00	473.00		HEALTH	96.75	1,354.50
PTO	DPW	22.00	27.00	0.00	594.00	1,496.00	VISION	3.45	48.30

= Deposited Ded/Exp * = Check Adjustment >> = Pre-Tax Deductions capped at Applicable Gross

Check Proofing Report

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Database: Shelby

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Payroll ID: 529 Check Post Date: 07/08/2021 Pay Period End Date: 07/04/2021 Application: PR

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
457 SS TAX	DPW 457 ALLOC	70.40	0.00	0.00	70.40	985.60	SSB	1,181.70	DEPOSIT

Leave Bank ID	Leave ID	Prev. Bal.	Comp Wrkd	Accrued	Lost	Taken	Buy Out	Adjusted	Net Change	New Balance
PTO	PERSONAL	73.50		0.00	0.00	27.00	0.00	0.00	-27.00	46.50
VAC	VACATION	120.00		0.00	0.00	0.00	0.00	0.00	0.00	120.00

Name: 30114 - SELNER, BRADY D Active

Employee ID:	30114	Department ID:	255	Gross for Check:	2,500.00	Net After Dir Dep:	0.00
Withholding Status:	Married	Federal Allow.:	0	Net for Check:	2,056.99	Total Deductions:	443.01
Pay Period End Date:	07/04/2021	State Allow.:	2	Reg. Hours:	80.00	Direct Deposit:	2,056.99
Check Date:	07/08/2021	OT Hours:	0.00	YTD Gross:			35,069.66
		Local Allow.:	00	Suppl. Hours:	0.00	Comp Hrs Wrkd:	0.00
				Deduction Refund:	0.00		

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
HOURLY	VILLAGE ADMIN	31.25	80.00	0.00	2,500.00	32,578.13	FITW	150.23	2,115.38
							SITW	89.69	1,259.95
							SOCSEC_EE	154.20	2,165.15
							MEDICARE_EE	36.07	506.37
							DELTA DENTAL	12.82	128.20
							LAKE	2,056.99	DEPOSIT

Leave Bank ID	Leave ID	Prev. Bal.	Comp Wrkd	Accrued	Lost	Taken	Buy Out	Adjusted	Net Change	New Balance
PTO	PERSONAL	58.50		0.00	0.00	0.00	0.00	0.00	0.00	58.50
VAC	VACATION	80.00		0.00	0.00	0.00	0.00	0.00	0.00	80.00

Name: 30115 - SIMONS, BRADLEY A Active

Employee ID:	30115	Department ID:	441	Gross for Check:	672.00	Net After Dir Dep:	596.50
Withholding Status:	Single	Federal Allow.:	0	Net for Check:	596.50	Total Deductions:	75.50
Pay Period End Date:	07/04/2021	State Allow.:	1	Reg. Hours:	48.00	Direct Deposit:	0.00
Check Date:	07/08/2021	OT Hours:	0.00	YTD Gross:			9,082.00
		Local Allow.:	00	Suppl. Hours:	0.00	Comp Hrs Wrkd:	0.00
				Deduction Refund:	0.00		

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
441 H	101-691.000-702.000	14.00	42.00	0.00	588.00	9,082.00	FITW	3.55	230.19
441 H	591-000.000-702.000	14.00	3.00	0.00	42.00		SITW	20.55	297.89
441 H	661-000.000-702.000	14.00	3.00	0.00	42.00		SOCSEC_EE	41.66	563.08
							MEDICARE_EE	9.74	131.69

Name: 30091 - VON DRAK, JOSEPH W Active

Employee ID:	30091	Department ID:	301	Gross for Check:	2,378.20	Net After Dir Dep:	0.00
Withholding Status:	Married	Federal Allow.:	0	Net for Check:	1,614.85	Total Deductions:	763.35
Pay Period End Date:	07/04/2021	State Allow.:	0	Reg. Hours:	68.00	Direct Deposit:	1,614.85

= Deposited Ded/Exp * = Check Adjustment >> = Pre-Tax Deductions capped at Applicable Gross

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Payroll ID: 529 Check Post Date: 07/08/2021 Pay Period End Date: 07/04/2021 Application: PR

Check Date:	07/08/2021	OT Hours:	16.00	YTD Gross:	28,220.45	
	Local Allow.:	00	Suppl. Hours:	0.00	Comp Hrs Wrkd:	0.00
			Deduction Refund:	0.00		

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
301 P	101-301.000-702.000	23.50	68.00	4.00	1,739.00	24,091.25	FITW	233.99	2,702.88
HOLIDAY	101-301.000-702.000	23.50	0.00	12.00	564.00	1,448.00	SITW	90.53	1,069.34
457 SS TAX	101-301.000-715.100	64.00	0.00	0.00	75.20	995.20	SOCSEC_EE	145.29	1,719.46
							MEDICARE_EE	33.98	402.13
							DELTA DENTAL	34.80	487.20
							457_EE	213.38	2,572.88
							VISION	11.38	159.32
							PREFERRED	1,614.85	DEPOSIT

Leave Bank ID	Leave ID	Prev. Bal.	Comp Wrkd	Accrued	Lost	Taken	Buy Out	Adjusted	Net Change	New Balance
PTO	PERSONAL	0.50		0.00	0.00	0.00	0.00	0.00	0.00	0.50
VAC	VACATION	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
VACATION_POL	VACATION_POL	120.00		0.00	0.00	0.00	0.00	0.00	0.00	120.00

Name: 30112 - WALTZ, STEVEN A Active

Employee ID:	30112	Department ID:	301	Gross for Check:	2,620.45	Net After Dir Dep:	0.00
Withholding Status:	Married	Federal Allow.:	0	Net for Check:	1,983.83	Total Deductions:	636.62
Pay Period End Date:	07/04/2021	State Allow.:	1	Reg. Hours:	80.00	Direct Deposit:	1,983.83
Check Date:	07/08/2021			OT Hours:	0.00	YTD Gross:	34,586.30
	Local Allow.:	00		Suppl. Hours:	0.00	Comp Hrs Wrkd:	0.00
				Deduction Refund:	0.00		

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
301 P	101-301.000-702.000	27.89	77.75	0.00	2,168.45	29,277.53	FITW	161.88	2,014.32
457 SS TAX	101-301.000-715.100	89.25	0.00	0.00	89.25	1,249.50	SITW	95.77	1,251.53
INSURANCE	101-301.000-702.000	250.00	0.00	0.00	250.00	1,750.00	SOCSEC_EE	162.47	2,144.35
PHONE	101-301.000-702.000	50.00	0.00	0.00	50.00	350.00	MEDICARE_EE	38.00	501.50
PTO	101-301.000-702.000	27.89	2.25	0.00	62.75	843.67	457_EE	178.50	2,499.00
							HUNT	1,983.83	DEPOSIT

Leave Bank ID	Leave ID	Prev. Bal.	Comp Wrkd	Accrued	Lost	Taken	Buy Out	Adjusted	Net Change	New Balance
PTO	PERSONAL	68.00		0.00	0.00	2.25	0.00	0.00	-2.25	65.75
VAC	VACATION	80.00		0.00	0.00	0.00	0.00	0.00	0.00	80.00

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Payroll ID: 530

Check Post Date: 07/08/2021

Pay Period End Date: 07/04/2021

Application: PR

Name: 30084 - CROTHERS, STEVEN W Active

Employee ID: 30084	Department ID: 101	Gross for Check: 450.00	Net After Dir Dep: 396.44
Withholding Status: Married	Federal Allow.: 0	Net for Check: 396.44	Total Deductions: 53.56
Pay Period End Date: 07/04/2021	State Allow.: 0	Reg. Hours: 9.00	Direct Deposit: 0.00
Check Date: 07/08/2021		OT Hours: 0.00	YTD Gross: 1,050.00
	Local Allow.: 00	Suppl. Hours: 0.00	Comp Hrs Wrkd: 0.00
		Deduction Refund: 0.00	

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
101	101-101.000-702.000	50.00	7.00	0.00	350.00	700.00	SITW	19.13	44.63
101 C	101-101.000-702.000	50.00	2.00	0.00	100.00	350.00	SOCSEC_EE	27.90	65.10
							MEDICARE_EE	6.53	15.23

Name: 30116 - GLOVER, ROBERT W Active

Employee ID: 30116	Department ID: 101	Gross for Check: 250.00	Net After Dir Dep: 220.25
Withholding Status: Married	Federal Allow.: 0	Net for Check: 220.25	Total Deductions: 29.75
Pay Period End Date: 07/04/2021	State Allow.: 0	Reg. Hours: 5.00	Direct Deposit: 0.00
Check Date: 07/08/2021		OT Hours: 0.00	YTD Gross: 700.00
	Local Allow.: 00	Suppl. Hours: 0.00	Comp Hrs Wrkd: 0.00
		Deduction Refund: 0.00	

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
101	101-101.000-702.000	50.00	4.00	0.00	200.00	550.00	SITW	10.63	29.76
101 C	101-101.000-702.000	50.00	1.00	0.00	50.00	150.00	SOCSEC_EE	15.50	43.40
							MEDICARE_EE	3.62	10.15

Name: 30042 - HARRIS, WILLIAM P Active

Employee ID: 30042	Department ID: 101	Gross for Check: 400.00	Net After Dir Dep: 369.40
Withholding Status: Married	Federal Allow.: 2	Net for Check: 369.40	Total Deductions: 30.60
Pay Period End Date: 07/04/2021	State Allow.: 2	Reg. Hours: 8.00	Direct Deposit: 0.00
Check Date: 07/08/2021		OT Hours: 0.00	YTD Gross: 900.00
	Local Allow.: 00	Suppl. Hours: 0.00	Comp Hrs Wrkd: 0.00
		Deduction Refund: 0.00	

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
101	101-101.000-702.000	50.00	6.00	0.00	300.00	650.00	SOCSEC_EE	24.80	55.80
101 C	101-101.000-702.000	50.00	2.00	0.00	100.00	250.00	MEDICARE_EE	5.80	13.05

Name: 30021 - HORTON, TIMOTHY R Active

Employee ID: 30021	Department ID: 400	Gross for Check: 80.00	Net After Dir Dep: 73.88
Withholding Status: Married	Federal Allow.: 4	Net for Check: 73.88	Total Deductions: 6.12

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Payroll ID: 530 Check Post Date: 07/08/2021 Pay Period End Date: 07/04/2021 Application: PR

Pay Period End Date: 07/04/2021	State Allow.: 4	Reg. Hours: 2.00	Direct Deposit: 0.00
Check Date: 07/08/2021		OT Hours: 0.00	YTD Gross: 200.00
	Local Allow.: 00	Suppl. Hours: 0.00	Comp Hrs Wrkd: 0.00
		Deduction Refund: 0.00	

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
400 PC	101-400.000-702.000	40.00	2.00	0.00	80.00	200.00	SOCSEC_EE	4.96	12.40
							MEDICARE_EE	1.16	2.90

Name: 30066 - INGLIS, PAUL E Active

Employee ID: 30066	Department ID: 101	Gross for Check: 795.00	Net After Dir Dep: 734.18
Withholding Status: Single	Federal Allow.: 1	Net for Check: 734.18	Total Deductions: 60.82
Pay Period End Date: 07/04/2021	State Allow.: 1	Reg. Hours: 14.00	Direct Deposit: 0.00
Check Date: 07/08/2021		OT Hours: 0.00	YTD Gross: 1,790.00
	Local Allow.: 00	Suppl. Hours: 0.00	Comp Hrs Wrkd: 0.00
		Deduction Refund: 0.00	

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
101 P	101-101.000-702.000	75.00	5.00	0.00	375.00	900.00	SOCSEC_EE	49.29	110.98
101 C	101-101.000-702.000	50.00	6.00	0.00	300.00	650.00	MEDICARE_EE	11.53	25.96
400 PC	101-400.000-702.000	40.00	3.00	0.00	120.00	240.00			

Name: 30106 - KELLEY, TARA F Active

Employee ID: 30106	Department ID: 400	Gross for Check: 120.00	Net After Dir Dep: 110.82
Withholding Status: Married	Federal Allow.: 3	Net for Check: 110.82	Total Deductions: 9.18
Pay Period End Date: 07/04/2021	State Allow.: 3	Reg. Hours: 3.00	Direct Deposit: 0.00
Check Date: 07/08/2021		OT Hours: 0.00	YTD Gross: 200.00
	Local Allow.: 00	Suppl. Hours: 0.00	Comp Hrs Wrkd: 0.00
		Deduction Refund: 0.00	

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
400 PC	101-400.000-702.000	40.00	3.00	0.00	120.00	200.00	SOCSEC_EE	7.44	12.40
							MEDICARE_EE	1.74	2.90

Name: 30104 - NEAR, SAMANTHA M Active

Employee ID: 30104	Department ID: 400	Gross for Check: 160.00	Net After Dir Dep: 0.00
Withholding Status: Single	Federal Allow.: 0	Net for Check: 132.56	Total Deductions: 27.44
Pay Period End Date: 07/04/2021	State Allow.: 0	Reg. Hours: 4.00	Direct Deposit: 132.56
Check Date: 07/08/2021		OT Hours: 0.00	YTD Gross: 280.00
	Local Allow.: 00	Suppl. Hours: 0.00	Comp Hrs Wrkd: 0.00
		Deduction Refund: 0.00	

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
400 PC	101-400.000-702.000	40.00	4.00	0.00	160.00	280.00	FITW	8.40	12.80

= Deposited Ded/Exp * = Check Adjustment >> = Pre-Tax Deductions capped at Applicable Gross

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Database: Shelby

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Payroll ID: 530 Check Post Date: 07/08/2021 Pay Period End Date: 07/04/2021 Application: PR

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
							SITW	6.80	11.90
							SOCSEC_EE	9.92	17.36
							MEDICARE_EE	2.32	4.06
							HUNT	132.56	DEPOSIT

Name: 30117 - OMNESS, DAMIAN Active

Employee ID:	30117	Department ID:	101	Gross for Check:	690.00	Net After Dir Dep:	557.88
Withholding Status:	Single	Federal Allow.:	0	Net for Check:	557.88	Total Deductions:	132.12
Pay Period End Date:	07/04/2021	State Allow.:	0	Reg. Hours:	11.00	Direct Deposit:	0.00
Check Date:	07/08/2021	Local Allow.:	00	OT Hours:	0.00	YTD Gross:	1,000.00
				Suppl. Hours:	0.00	Comp Hrs Wrkd:	0.00
				Deduction Refund:	0.00		

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
101	101-101.000-702.000	50.00	7.00	0.00	350.00	700.00	FITW	50.01	56.88
101 C	101-101.000-702.000	50.00	4.00	0.00	200.00	300.00	SITW	29.33	42.51
**101	101-101.000-702.000	0.00	7.00	0.00	140.00		SOCSEC_EE	42.78	62.00
							MEDICARE_EE	10.00	14.50

Name: 30037 - SUTTON, JOHN G Active

Employee ID:	30037	Department ID:	101	Gross for Check:	620.00	Net After Dir Dep:	0.00
Withholding Status:	Single	Federal Allow.:	0	Net for Check:	572.57	Total Deductions:	47.43
Pay Period End Date:	07/04/2021	State Allow.:	1	Reg. Hours:	13.00	Direct Deposit:	572.57
Check Date:	07/08/2021	Local Allow.:	00	OT Hours:	0.00	YTD Gross:	1,240.00
				Suppl. Hours:	0.00	Comp Hrs Wrkd:	0.00
				Deduction Refund:	0.00		

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
101	101-101.000-702.000	50.00	7.00	0.00	350.00	700.00	SOCSEC_EE	38.44	76.88
101 C	101-101.000-702.000	50.00	3.00	0.00	150.00	300.00	MEDICARE_EE	8.99	17.98
400 PC	101-400.000-702.000	40.00	3.00	0.00	120.00	240.00	HARB	572.57	DEPOSIT

Name: 30044 - ZAVERL, DANIEL T Active

Employee ID:	30044	Department ID:	101	Gross for Check:	350.00	Net After Dir Dep:	308.35
Withholding Status:	Single	Federal Allow.:	0	Net for Check:	308.35	Total Deductions:	41.65
Pay Period End Date:	07/04/2021	State Allow.:	0	Reg. Hours:	7.00	Direct Deposit:	0.00
Check Date:	07/08/2021	Local Allow.:	00	OT Hours:	0.00	YTD Gross:	800.00
				Suppl. Hours:	0.00	Comp Hrs Wrkd:	0.00
				Deduction Refund:	0.00		

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
101	101-101.000-702.000	50.00	6.00	0.00	300.00	650.00	SITW	14.88	34.01
101 C	101-101.000-702.000	50.00	1.00	0.00	50.00	150.00	SOCSEC_EE	21.70	49.60

= Deposited Ded/Exp * = Check Adjustment >> = Pre-Tax Deductions capped at Applicable Gross

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Payroll ID: 530

Check Post Date: 07/08/2021

Pay Period End Date: 07/04/2021

Application: PR

Paycode ID	Distribution	Rate	Hours	OT Hrs	Amt	YTD Amt	Ded/Exp ID	Amt	YTD Amt
							MEDICARE_EE	5.07	11.60

Report to Finance
July 12, 2021

	Description	General	Major St	Local St.	Sewer	Water	Motor Pool	Total
Affordable Auto Service	2021 Interceptor Oil Change	\$					\$ 41.00	\$ 41.00
AT&T Mobility	PD Air Cards	\$ 158.92						\$ 158.92
Brickley Delong	20-21 Audit & ACT 51 Reports	\$ 4,060.00	\$ 230.00	\$ 230.00	\$ 835.00	\$ 835.00	\$ 560.00	\$ 6,750.00
Charter Spectrum	DPW Internet & Alarms	\$ 149.99			\$ 46.71	\$ 46.70		\$ 243.40
Computer Refinery	Internet Repair	\$ 106.25						\$ 106.25
Consumers Energy	Electricity	\$ 3,648.60			\$ 4,453.09	\$ 2,649.48		\$ 10,751.17
Crystal Budd	Zoom Purchase Reimbursement	\$ 47.67						\$ 47.67
Delta Dental	Employee Dental Premium	\$ 260.75	\$ 86.71	\$ 86.71	\$ 94.67	\$ 94.67	\$ 22.31	\$ 645.82
District Health Dept. No 10	DPW Employee HEPA Vaccine					\$ 103.00		\$ 103.00
DTE	Natural Gas	\$ 87.69			\$ 39.77			\$ 127.46
Elhorn Engineering	Chlorine					\$ 310.00		\$ 310.00
ETNA	New Water Meters					\$ 482.00		\$ 482.00
Great Lakes Energy	Street Light	\$ 14.60						\$ 14.60
Jons To Go	Portable Restroom	\$ 214.00						\$ 214.00
Klotz	Misc. Parts					\$ 6.43	\$ 246.19	\$ 252.62
Lighthouse Car Care	F350 & Loader Tires					\$ 320.00		\$ 320.00
Oceana Herald Journal	Truth in Taxation Notice	\$ 346.20						\$ 346.20
Priority Health	Employee Premium	\$ 2,979.15	\$ 683.22	\$ 683.22	\$ 1,437.09	\$ 1,437.09	\$ 261.68	\$ 7,481.45
Quadient	Water Billing Postage				\$ 400.50	\$ 400.50		\$ 801.00
Staples	Misc. Supplies DPW	\$ 65.53						\$ 65.53
State of Michigan	Helenhouse Certification Wastewater				\$ 95.00			\$ 95.00
Steve Waltz	Reimbursement PD Door sign	\$ 8.77						\$ 8.77
Trace Analytical Labs	Weekly Discharge				\$ 130.00			\$ 130.00
Verizon	Village Hall Phones	\$ 146.95						\$ 146.95
Village Of Shelby	Village Hall, DPW & Parks	\$ 1,372.05						\$ 1,372.05
Windemuller	Troubleshoot Lagoon Blower				\$ 1,236.70			\$ 1,236.70
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
General		\$ 24,722.89						\$ -
Major Street		\$ 2,508.79						\$ -
Local Street		\$ 2,508.78						\$ -
Sewer		\$ 10,855.31						\$ -
Water		\$ 9,001.01						\$ -
Motor Pool		\$ 1,858.16						\$ -
Total		\$ 59,739.17						\$ -
Check Total		\$ 32,251.56						\$ -

Signature: *Bruce Davis*
Date: *7/18/21*

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE		% BDGT USED
		NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND							
Revenues							
Dept 000.000							
101-000.000-403.000	CURRENT PROP TAXES	723.13		274,000.00	274,000.00	273,276.87	0.26
101-000.000-405.000	PILOT REVENUES	0.00		6,000.00	6,000.00	6,000.00	0.00
101-000.000-407.000	DELINQUENT PROP TAXES	27,220.97		45,000.00	45,000.00	17,779.03	60.49
101-000.000-451.000	BUSINESS LICENSES-PERMITS	115.00		100.00	100.00	(15.00)	115.00
101-000.000-528.000	OTHER FEDERAL GRANTS	0.00		0.00	0.00	0.00	0.00
101-000.000-543.000	PD 302 STATE FUNDING	0.00		500.00	500.00	500.00	0.00
101-000.000-569.000	STATE GRANTS-LIQUOR FEES	0.00		1,300.00	1,300.00	1,300.00	0.00
101-000.000-573.000	PERSONAL PROPERTY TAX REIMBURSEMENT	8,446.01		8,000.00	8,000.00	(446.01)	105.58
101-000.000-574.000	STATE REVENUE SHARING	63,360.00		178,000.00	178,000.00	114,640.00	35.60
101-000.000-580.000	STATE REVENUE EVIP	16,370.00		50,000.00	50,000.00	33,630.00	32.74
101-000.000-590.000	TRSNF FROM RESERVES	0.00		123,760.00	123,760.00	123,760.00	0.00
101-000.000-607.000	Zoning Permit Fees	60.00		500.00	500.00	440.00	12.00
101-000.000-618.000	TAX COLLECTION FEES	379.59		4,000.00	4,000.00	3,620.41	9.49
101-000.000-645.000	LEAF BAGS	5.00		50.00	50.00	45.00	10.00
101-000.000-652.000	POLICE FINES, FEES, REPORTS	210.00		500.00	500.00	290.00	42.00
101-000.000-652.100	DUIL RESTITUTIONS	350.00		0.00	0.00	(350.00)	100.00
101-000.000-657.000	DISTRICT COURT FINES	0.00		0.00	0.00	0.00	0.00
101-000.000-661.000	FORFEITURE MONIES	0.00		0.00	0.00	0.00	0.00
101-000.000-664.000	INTEREST EARNED	2,419.18		3,200.00	3,200.00	780.82	75.60
101-000.000-664.900	INT-PRIME VEST	0.00		0.00	0.00	0.00	0.00
101-000.000-667.000	BUILDING RENTAL	12,000.00		24,000.00	24,000.00	12,000.00	50.00
101-000.000-667.100	BUILDING RENTAL OCEANA EMS	0.00		0.00	0.00	0.00	0.00
101-000.000-671.000	SPONSORSHIP-SHELBY SUMMER KICK OFF	0.00		0.00	0.00	0.00	0.00
101-000.000-673.000	SALE OF FIXED ASSETS	0.00		0.00	0.00	0.00	0.00
101-000.000-673.200	SALE IND PARK LAND	0.00		0.00	0.00	0.00	0.00
101-000.000-675.000	Donations	0.00		0.00	0.00	0.00	0.00
101-000.000-675.100	GETTY PARK DONATIONS	0.00		0.00	0.00	0.00	0.00
101-000.000-676.000	CONT. FROM OTHER FUNDS	0.00		0.00	0.00	0.00	0.00
101-000.000-677.000	REIMBURSEMENTS	0.00		0.00	0.00	0.00	0.00
101-000.000-677.100	FEMA REIMBURSEMENTS	0.00		0.00	0.00	0.00	0.00
101-000.000-677.200	REIMB: WORKERS COMP	0.00		0.00	0.00	0.00	0.00
101-000.000-685.000	REIMB-SALVAGE INSPECTIONS	0.00		0.00	0.00	0.00	0.00
101-000.000-695.000	MISC. REVENUES	25,724.65		6,000.00	6,000.00	(19,724.65)	428.74
101-000.000-695.400	DELINQUENT DIVERSION PROGRAM REVENUE	0.00		0.00	0.00	0.00	0.00
Total Dept 000.000		157,383.53		724,910.00	724,910.00	567,526.47	21.71
TOTAL REVENUES		157,383.53		724,910.00	724,910.00	567,526.47	21.71
Expenditures							
Dept 000.000							
101-000.000-999.000	TRANSFER TO OTHER FUNDS	0.00		0.00	0.00	0.00	0.00
Total Dept 000.000		0.00		0.00	0.00	0.00	0.00
Dept 101.000 - VILLAGE COUNCIL							
101-101.000-702.000	SALARIES & WAGES	3,685.00		15,000.00	15,000.00	11,315.00	24.57
101-101.000-714.000	MEDICARE EXPENSE	53.45		220.00	220.00	166.55	24.30
101-101.000-715.000	PAYROLL W/H FICA	228.47		975.00	975.00	746.53	23.43
101-101.000-740.000	GEN OPER SUPPLIES	0.00		0.00	0.00	0.00	0.00
101-101.000-860.000	MILEAGE & MEALS	0.00		100.00	100.00	100.00	0.00
101-101.000-864.000	CONFERENCES & WORKSHOPS	0.00		600.00	600.00	600.00	0.00

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE		% BDGT USED
		NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 101.000 - VILLAGE COUNCIL		3,966.92		16,895.00	16,895.00	12,928.08	23.48
Dept 191.000 - ELECTIONS COMMISSION							
101-191.000-740.000	GEN OPER SUPPLIES	0.00		0.00	0.00	0.00	0.00
101-191.000-800.000	SERVICES	0.00		0.00	0.00	0.00	0.00
101-191.000-900.000	PRINTING - PUBLISHINGS	0.00		0.00	0.00	0.00	0.00
Total Dept 191.000 - ELECTIONS COMMISSION		0.00		0.00	0.00	0.00	0.00
Dept 215.000 - VILLAGE CLERK							
101-215.000-702.000	SALARIES & WAGES	2,478.07		4,790.00	4,790.00	2,311.93	51.73
101-215.000-702.100	WAGES PART TIME ADMIN. ASST.	520.12		1,556.00	1,556.00	1,035.88	33.43
101-215.000-714.000	MEDICARE EXPENSE	43.61		93.00	93.00	49.39	46.89
101-215.000-715.000	PAYROLL W/H FICA	186.52		393.00	393.00	206.48	47.46
101-215.000-715.100	PAYROLL W/H RETIREMENT	59.86		192.00	192.00	132.14	31.18
101-215.000-716.000	HOSPITALIZATION	600.08		2,220.00	2,220.00	1,619.92	27.03
101-215.000-717.000	DENTAL INSURANCE	11.68		70.00	70.00	58.32	16.69
101-215.000-718.000	LIFE INSURANCE	8.85		25.00	25.00	16.15	35.40
101-215.000-719.000	VISION	5.30		58.00	58.00	52.70	9.14
101-215.000-727.000	OFFICE SUPPLIES-GEN	661.98		1,500.00	1,500.00	838.02	44.13
101-215.000-742.000	PRINTING SERVICES-OFFICE	596.98		700.00	700.00	103.02	85.28
101-215.000-801.000	PROFESSIONAL SERVICES	787.00		2,400.00	2,400.00	1,613.00	32.79
101-215.000-807.000	AUDIT FEES	0.00		0.00	0.00	0.00	0.00
101-215.000-851.000	COMMUNICATIONS PHONE	0.00		0.00	0.00	0.00	0.00
101-215.000-858.000	MEMBERSHIPS & DUES	0.00		100.00	100.00	100.00	0.00
101-215.000-860.000	MILEAGE & MEALS	0.00		100.00	100.00	100.00	0.00
101-215.000-864.000	CONFERENCES & WORKSHOPS	0.00		200.00	200.00	200.00	0.00
101-215.000-900.000	PRINTING - PUBLISHINGS	801.60		800.00	800.00	(1.60)	100.20
101-215.000-910.000	INSURANCES	0.00		0.00	0.00	0.00	0.00
101-215.000-916.000	WORKMANS COMP INS.	0.00		0.00	0.00	0.00	0.00
101-215.000-930.000	CONTRACTED REPAIRS/MAINT	0.00		0.00	0.00	0.00	0.00
101-215.000-956.000	MISCELLANEOUS	0.00		0.00	0.00	0.00	0.00
101-215.000-970.000	CAPITAL OUTLAY	0.00		0.00	0.00	0.00	0.00
Total Dept 215.000 - VILLAGE CLERK		6,761.65		15,197.00	15,197.00	8,435.35	44.49
Dept 253.000 - VILLAGE TREASURER							
101-253.000-702.000	SALARIES & WAGES	1,837.95		4,790.00	4,790.00	2,952.05	38.37
101-253.000-702.100	WAGES PART TIME	520.13		1,556.00	1,556.00	1,035.87	33.43
101-253.000-714.000	MEDICARE EXPENSE	34.51		93.00	93.00	58.49	37.11
101-253.000-715.000	PAYROLL W/H FICA	147.62		393.00	393.00	245.38	37.56
101-253.000-715.100	PAYROLL W/H RETIREMENT	59.82		192.00	192.00	132.18	31.16
101-253.000-716.000	HOSPITALIZATION	600.08		2,220.00	2,220.00	1,619.92	27.03
101-253.000-717.000	DENTAL INSURANCE	11.68		70.00	70.00	58.32	16.69
101-253.000-718.000	LIFE INSURANCE	8.85		25.00	25.00	16.15	35.40
101-253.000-719.000	VISION	5.30		58.00	58.00	52.70	9.14
101-253.000-727.000	OFFICE SUPPLIES-GEN	416.11		500.00	500.00	83.89	83.22
101-253.000-800.000	SERVICES	556.00		1,500.00	1,500.00	944.00	37.07
101-253.000-851.000	COMMUNICATIONS PHONE	0.00		75.00	75.00	75.00	0.00
101-253.000-858.000	MEMBERSHIPS & DUES	0.00		0.00	0.00	0.00	0.00
101-253.000-860.000	MILEAGE & MEALS	0.00		0.00	0.00	0.00	0.00
101-253.000-864.000	CONFERENCES & WORKSHOPS	0.00		70.00	70.00	70.00	0.00
101-253.000-900.000	PRINTING - PUBLISHINGS	0.00		100.00	100.00	100.00	0.00

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE 06/30/2021		2021-22 AMENDED BUDGET	2021-22 ORIGINAL BUDGET	AVAILABLE BALANCE		% BDGT USED
		NORMAL	(ABNORMAL)			NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND								
Expenditures								
101-253.000-910.000	INSURANCES		0.00	0.00	0.00		0.00	0.00
101-253.000-956.000	MISCELLANEOUS		0.00	0.00	0.00		0.00	0.00
101-253.000-970.000	CAPITAL OUTLAY		0.00	0.00	0.00		0.00	0.00
Total Dept 253.000 - VILLAGE TREASURER			4,198.05	11,642.00	11,642.00		7,443.95	36.06
Dept 255.000 - VILLAGE ADMINISTRATOR								
101-255.000-702.000	SALARIES & WAGES		5,437.56	13,926.00	13,926.00		8,488.44	39.05
101-255.000-714.000	MEDICARE EXPENSE		78.43	220.00	220.00		141.57	35.65
101-255.000-715.000	PAYROLL W/H FICA		335.38	820.00	820.00		484.62	40.90
101-255.000-715.100	PAYROLL W/H RETIREMENT		0.00	0.00	0.00		0.00	0.00
101-255.000-716.000	HOSPITALIZATION		464.08	1,480.00	1,480.00		1,015.92	31.36
101-255.000-717.000	DENTAL INSURANCE		47.84	188.00	188.00		140.16	25.45
101-255.000-718.000	LIFE INSURANCE		22.58	45.00	45.00		22.42	50.18
101-255.000-719.000	VISION		1.45	65.00	65.00		63.55	2.23
101-255.000-727.000	OFFICE SUPPLIES-GEN		58.83	600.00	600.00		541.17	9.81
101-255.000-800.000	CONTRACTED REPAIRS/MAINT		0.00	0.00	0.00		0.00	0.00
101-255.000-858.000	MEMBERSHIPS & DUES		60.00	1,500.00	1,500.00		1,440.00	4.00
101-255.000-860.000	MILEAGE & MEALS		0.00	300.00	300.00		300.00	0.00
101-255.000-864.000	CONFERENCES & WORKSHOPS		0.00	1,200.00	1,200.00		1,200.00	0.00
101-255.000-956.000	MISCELLANEOUS		0.00	0.00	0.00		0.00	0.00
101-255.000-970.000	CAPITAL OUTLAY		0.00	0.00	0.00		0.00	0.00
Total Dept 255.000 - VILLAGE ADMINISTRATOR			6,506.15	20,344.00	20,344.00		13,837.85	31.98
Dept 265.000 - VILLAGE HALL/GROUNDS								
101-265.000-702.000	SALARIES & WAGES		898.30	3,380.00	3,380.00		2,481.70	26.58
101-265.000-714.000	MEDICARE EXPENSE		13.03	40.00	40.00		26.97	32.58
101-265.000-715.000	PAYROLL W/H FICA		55.70	150.00	150.00		94.30	37.13
101-265.000-740.000	GEN OPER SUPPLIES		214.93	1,000.00	1,000.00		785.07	21.49
101-265.000-775.000	REPAIR/MAINT SUPPLIES		190.12	500.00	500.00		309.88	38.02
101-265.000-851.000	COMMUNICATIONS PHONE		1,327.96	4,500.00	4,500.00		3,172.04	29.51
101-265.000-860.000	MILEAGE & MEALS		0.00	0.00	0.00		0.00	0.00
101-265.000-910.000	INSURANCES		0.00	5,500.00	5,500.00		5,500.00	0.00
101-265.000-917.000	SEWER UTILITIES		16.52	350.00	350.00		333.48	4.72
101-265.000-918.000	WATER UTILITY		24.63	200.00	200.00		175.37	12.32
101-265.000-920.000	PUBLIC UTILITIES - CONSUMERS		804.43	3,500.00	3,500.00		2,695.57	22.98
101-265.000-921.000	PUBLIC UTILITIES - MICH CON		168.96	450.00	450.00		281.04	37.55
101-265.000-930.000	CONTRACTED REPAIRS/MAINT		475.00	0.00	0.00		(475.00)	100.00
101-265.000-956.000	MISCELLANEOUS		0.00	100.00	100.00		100.00	0.00
101-265.000-970.000	CAPITAL OUTLAY		0.00	0.00	0.00		0.00	0.00
Total Dept 265.000 - VILLAGE HALL/GROUNDS			4,189.58	19,670.00	19,670.00		15,480.42	21.30
Dept 299.000 - OTHER GENERAL GOV'T								
101-299.000-800.000	SERVICES		4,519.34	8,300.00	8,300.00		3,780.66	54.45
101-299.000-801.000	PROFESSIONAL SERVICES		7,095.25	30,000.00	30,000.00		22,904.75	23.65
101-299.000-807.000	AUDIT FEES		4,765.00	6,000.00	6,000.00		1,235.00	79.42
101-299.000-858.000	MEMBERSHIPS & DUES		0.00	0.00	0.00		0.00	0.00
101-299.000-910.000	INSURANCES		0.00	10,000.00	10,000.00		10,000.00	0.00
101-299.000-916.000	WORKMANS COMP INS.		150.00	150.00	150.00		0.00	100.00
101-299.000-916.100	UNEMPLOYMENT INS.		56.74	1,000.00	1,000.00		943.26	5.67
101-299.000-956.000	MISCELLANEOUS		0.00	100.00	100.00		100.00	0.00

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE		% BDGT USED
		NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND							
Expenditures							
101-299.000-970.000	CAPITAL OUTLAY		0.00	0.00		0.00	0.00
101-299.000-971.100	CAPITOL OUTLAY-LAND		0.00	0.00		0.00	0.00
Total Dept 299.000 - OTHER GENERAL GOVT		16,586.33		55,550.00	55,550.00	38,963.67	29.86
Dept 301.000 - POLICE DEPT							
101-301.000-702.000	SALARIES & WAGES	62,909.97		177,787.00	177,787.00	114,877.03	35.39
101-301.000-702.100	WAGES PART TIME	5,225.50		31,552.00	31,552.00	26,326.50	16.56
101-301.000-702.200	LIASON DIVERSION PROGRAM	0.00		0.00	0.00	0.00	0.00
101-301.000-714.000	MEDICARE EXPENSE	1,008.53		2,660.00	2,660.00	1,651.47	37.91
101-301.000-715.000	PAYROLL W/H FICA	4,312.43		10,000.00	10,000.00	5,687.57	43.12
101-301.000-715.100	PAYROLL W/H RETIREMENT	2,108.85		7,112.00	7,112.00	5,003.15	29.65
101-301.000-716.000	HOSPITALIZATION	8,703.27		12,053.00	12,053.00	3,349.73	72.21
101-301.000-716.100	EMPLOYEE COST REIMBURSEMENT	0.00		0.00	0.00	0.00	0.00
101-301.000-717.000	DENTAL INSURANCE	490.32		1,161.00	1,161.00	670.68	42.23
101-301.000-718.000	LIFE INSURANCE	208.08		444.00	444.00	235.92	46.86
101-301.000-719.000	VISION	131.41		490.00	490.00	358.59	26.82
101-301.000-727.000	OFFICE SUPPLIES-GEN	4.80		300.00	1,200.00	295.20	1.60
101-301.000-740.000	GEN OPER SUPPLIES	851.95		5,600.00	5,600.00	4,748.05	15.21
101-301.000-744.000	UNIFORMS	1,484.50		1,800.00	1,800.00	315.50	82.47
101-301.000-744.100	UNIFORMS -MAINTENANCE	12.00		50.00	50.00	38.00	24.00
101-301.000-775.000	REPAIR/MAINT SUPPLIES	0.00		0.00	0.00	0.00	0.00
101-301.000-800.000	SERVICES	1,019.50		1,500.00	1,500.00	480.50	67.97
101-301.000-851.000	COMMUNICATIONS PHONE	476.76		1,500.00	1,500.00	1,023.24	31.78
101-301.000-858.000	MEMBERSHIPS & DUES	600.00		600.00	200.00	0.00	100.00
101-301.000-860.000	MILEAGE & MEALS	192.77		350.00	350.00	157.23	55.08
101-301.000-862.000	TRAINING-LOCAL	674.68		700.00	200.00	25.32	96.38
101-301.000-862.100	TRAINING-STATE	0.00		0.00	0.00	0.00	0.00
101-301.000-862.200	Drunk Driving Enforcement	0.00		0.00	0.00	0.00	0.00
101-301.000-862.300	PA 302 EXPENDITURES	451.30		500.00	500.00	48.70	90.26
101-301.000-864.000	CONFERENCES & WORKSHOPS	0.00		0.00	0.00	0.00	0.00
101-301.000-866.000	SCHOOL CROSSING GUARDS	0.00		6,000.00	6,000.00	6,000.00	0.00
101-301.000-910.000	INSURANCES	0.00		11,000.00	11,000.00	11,000.00	0.00
101-301.000-916.000	WORKMANS COMP INS.	1,524.00		10,000.00	10,000.00	8,476.00	15.24
101-301.000-917.000	SEWER UTILITIES	0.00		0.00	0.00	0.00	0.00
101-301.000-918.000	WATER UTILITY	0.00		0.00	0.00	0.00	0.00
101-301.000-920.000	PUBLIC UTILITIES - CONSUMERS	0.00		0.00	0.00	0.00	0.00
101-301.000-921.000	PUBLIC UTILITIES - MICH CON	0.00		0.00	0.00	0.00	0.00
101-301.000-940.000	BUILDING RENTAL	0.00		0.00	0.00	0.00	0.00
101-301.000-943.000	EQUIPMENT RENTAL	3,000.00		12,000.00	12,000.00	9,000.00	25.00
101-301.000-956.000	MISCELLANEOUS	0.00		200.00	200.00	200.00	0.00
101-301.000-970.000	CAPITAL OUTLAY	0.00		0.00	0.00	0.00	0.00
Total Dept 301.000 - POLICE DEPT		95,390.62		295,359.00	295,359.00	199,968.38	32.30
Dept 400.000 - Planning Commission							
101-400.000-702.000	SALARIES & WAGES	560.00		2,000.00	2,000.00	1,440.00	28.00
101-400.000-714.000	MEDICARE EXPENSE	8.12		29.00	29.00	20.88	28.00
101-400.000-715.000	PAYROLL W/H FICA	34.72		124.00	124.00	89.28	28.00
101-400.000-801.000	PROFESSIONAL SERVICES	0.00		6,200.00	6,200.00	6,200.00	0.00
101-400.000-860.000	MILEAGE & MEALS	0.00		0.00	0.00	0.00	0.00
101-400.000-864.000	CONFERENCES & WORKSHOPS	0.00		1,000.00	1,000.00	1,000.00	0.00

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE BALANCE	% BDGT USED
		NORMAL	(ABNORMAL)			
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 400.000 - Planning Commission		602.84		9,353.00	9,353.00	8,750.16 6.45
Dept 441.000 - DEPT OF PUBLIC WORKS						
101-441.000-702.000	SALARIES & WAGES	7,093.09		13,371.00	13,371.00	6,277.91 53.05
101-441.000-714.000	MEDICARE EXPENSE	104.51		194.00	194.00	89.49 53.87
101-441.000-715.000	PAYROLL W/H FICA	446.81		829.00	829.00	382.19 53.90
101-441.000-715.100	PAYROLL W/H RETIREMENT	112.53		498.00	498.00	385.47 22.60
101-441.000-716.000	HOSPITALIZATION	307.97		924.00	924.00	616.03 33.33
101-441.000-716.100	EMPLOYEE COST REIMBURSEMENT	0.00		0.00	0.00	0.00 0.00
101-441.000-717.000	DENTAL INSURANCE	29.99		71.00	71.00	41.01 42.24
101-441.000-718.000	LIFE INSURANCE	17.41		45.00	45.00	27.59 38.69
101-441.000-719.000	VISION	11.73		43.00	43.00	31.27 27.28
101-441.000-727.000	OFFICE SUPPLIES-GEN	315.41		400.00	400.00	84.59 78.85
101-441.000-740.000	GEN OPER SUPPLIES	221.52		1,500.00	1,500.00	1,278.48 14.77
101-441.000-775.000	REPAIR/MAINT SUPPLIES	64.31		300.00	300.00	235.69 21.44
101-441.000-818.000	CONTRACTURAL SERVICES	0.00		2,500.00	2,500.00	2,500.00 0.00
101-441.000-850.000	COMMUNICATIONS - RADIO	0.00		0.00	0.00	0.00 0.00
101-441.000-851.000	COMMUNICATIONS PHONE	567.59		3,200.00	3,200.00	2,632.41 17.74
101-441.000-858.000	MEMBERSHIPS & DUES	0.00		500.00	500.00	500.00 0.00
101-441.000-860.000	MILEAGE & MEALS	0.00		100.00	100.00	100.00 0.00
101-441.000-864.000	CONFERENCES & WORKSHOPS	0.00		500.00	500.00	500.00 0.00
101-441.000-900.000	PRINTING - PUBLISHINGS	0.00		0.00	0.00	0.00 0.00
101-441.000-910.000	INSURANCES	0.00		1,000.00	1,000.00	1,000.00 0.00
101-441.000-916.000	WORKMANS COMP INS.	250.00		250.00	250.00	0.00 100.00
101-441.000-917.000	SEWER UTILITIES	21.58		300.00	300.00	278.42 7.19
101-441.000-918.000	WATER UTILITY	14.00		200.00	200.00	186.00 7.00
101-441.000-920.000	PUBLIC UTILITIES - CONSUMERS	1,002.30		3,500.00	3,500.00	2,497.70 28.64
101-441.000-921.000	PUBLIC UTILITIES - MICH CON	1,166.00		3,500.00	3,500.00	2,334.00 33.31
101-441.000-930.000	CONTRACTED REPAIRS/MAINT	648.00		500.00	500.00	(148.00) 129.60
101-441.000-931.000	BUILDING REPAIRS/MAINT.	0.00		1,000.00	1,000.00	1,000.00 0.00
101-441.000-943.000	EQUIPMENT RENTAL	4,126.62		12,000.00	12,000.00	7,873.38 34.39
101-441.000-956.000	MISCELLANEOUS	0.00		200.00	200.00	200.00 0.00
101-441.000-976.000	BUILDING & YARDS IMPROVEMENT	0.00		500.00	500.00	500.00 0.00
101-441.000-976.100	OFFSITE IMPROVE.-SIDEWALKS	0.00		0.00	0.00	0.00 0.00
101-441.000-976.500	OFFSITE IMPROVE TREES	0.00		0.00	0.00	0.00 0.00
101-441.000-977.000	EQUIPMENT PURCHASES	0.00		0.00	0.00	0.00 0.00
101-441.000-977.100	BLDG YARDS REP/MAINT SUP	0.00		0.00	0.00	0.00 0.00
Total Dept 441.000 - DEPT OF PUBLIC WORKS		16,521.37		47,925.00	47,925.00	31,403.63 34.47
Dept 448.000 - ST LIGHTING, CROSS/CHRIST.						
101-448.000-923.000	STREET LIGHTS	9,143.00		30,000.00	30,000.00	20,857.00 30.48
Total Dept 448.000 - ST LIGHTING, CROSS/CHRIST.		9,143.00		30,000.00	30,000.00	20,857.00 30.48
Dept 528.000 - WASTE COLLECTION FEES						
101-528.000-818.000	CONTRACTURAL SERVICES	860.37		5,000.00	5,000.00	4,139.63 17.21
Total Dept 528.000 - WASTE COLLECTION FEES		860.37		5,000.00	5,000.00	4,139.63 17.21
Dept 691.000 - PARKS RECREATION						
101-691.000-702.000	SALARIES & WAGES	7,036.32		13,371.00	13,371.00	6,334.68 52.62

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE		% BGD USED
		NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND							
Expenditures							
101-691.000-714.000	MEDICARE EXPENSE	103.71		194.00		90.29	53.46
101-691.000-715.000	PAYROLL W/H FICA	443.22		829.00		385.78	53.46
101-691.000-715.100	PAYROLL W/H RETIREMENT	112.40		497.00		384.60	22.62
101-691.000-715.200	MED	0.00		0.00		0.00	0.00
101-691.000-715.300	SS-	0.00		0.00		0.00	0.00
101-691.000-716.000	HOSPITALIZATION	308.06		924.00		615.94	33.34
101-691.000-717.000	DENTAL INSURANCE	29.99		72.00		42.01	41.65
101-691.000-718.000	LIFE INSURANCE	16.15		45.00		28.85	35.89
101-691.000-719.000	VISION	11.73		43.00		31.27	27.28
101-691.000-740.000	GEN OPER SUPPLIES	19.99		100.00		80.01	19.99
101-691.000-775.000	REPAIR/MAINT SUPPLIES	30.99		1,000.00		969.01	3.10
101-691.000-801.000	PROFESSIONAL SERVICES	0.00		2,800.00		2,800.00	0.00
101-691.000-802.000	SHELBY SUMMER KICK OFF-SPONSORED	0.00		0.00		0.00	0.00
101-691.000-818.000	CONTRACTURAL SERVICES	891.95		6,000.00		5,108.05	14.87
101-691.000-910.000	INSURANCES	0.00		500.00		500.00	0.00
101-691.000-918.000	WATER UTILITY	0.00		1,500.00		1,500.00	0.00
101-691.000-920.000	PUBLIC UTILITIES - CONSUMERS	507.42		1,600.00		1,092.58	31.71
101-691.000-930.000	CONTRACTED REPAIRS/MAINT	0.00		4,000.00		4,000.00	0.00
101-691.000-931.000	BUILDING REPAIRS/MAINT.	0.00		0.00		0.00	0.00
101-691.000-943.000	EQUIPMENT RENTAL	3,361.47		13,000.00		9,638.53	25.86
101-691.000-967.000	PROJECT COSTS	330.00		500.00		170.00	66.00
101-691.000-967.100	GETTY PARK RENOVATION	0.00		150,000.00		150,000.00	0.00
101-691.000-970.000	CAPITAL OUTLAY	0.00		0.00		0.00	0.00
101-691.000-976.000	BUILDING & YARDS IMPROVEMENT	0.00		500.00		500.00	0.00
101-691.000-976.200	TREE/FLOWER	0.00		500.00		500.00	0.00
Total Dept 691.000 - PARKS RECREATION		13,203.40		197,975.00		184,771.60	6.67
TOTAL EXPENDITURES		177,930.28		724,910.00		546,979.72	24.55
Fund 101 - GENERAL FUND:							
TOTAL REVENUES		157,383.53		724,910.00		567,526.47	21.71
TOTAL EXPENDITURES		177,930.28		724,910.00		546,979.72	24.55
NET OF REVENUES & EXPENDITURES		(20,546.75)		0.00		20,546.75	100.00

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE		% BDGT USED
		NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 103 - GENERAL INVESTMENT FUND							
Revenues							
Dept 000.000							
103-000.000-590.000	TRSNF FROM RESERVES		0.00	0.00	0.00	0.00	0.00
103-000.000-664.000	INTEREST EARNED	115.95		5,000.00	5,000.00	4,884.05	2.32
103-000.000-676.000	CONT. FROM OTHER FUNDS	0.00		0.00	0.00	0.00	0.00
Total Dept 000.000		115.95		5,000.00	5,000.00	4,884.05	2.32
TOTAL REVENUES		115.95		5,000.00	5,000.00	4,884.05	2.32
Expenditures							
Dept 000.000							
103-000.000-999.000	TRANSFER TO OTHER FUNDS	0.00		0.00	0.00	0.00	0.00
Total Dept 000.000		0.00		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00		0.00	0.00	0.00	0.00
Fund 103 - GENERAL INVESTMENT FUND:							
TOTAL REVENUES		115.95		5,000.00	5,000.00	4,884.05	2.32
TOTAL EXPENDITURES		0.00		0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		115.95		5,000.00	5,000.00	4,884.05	2.32

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE		% BGD USED
		NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 202 - MAJOR STREET							
Revenues							
Dept 000.000							
202-000.000-546.000	ACT 51 MONIES	76,930.52		260,000.00	260,000.00	183,069.48	29.59
202-000.000-571.000	OTHER STATE GRANTS	0.00		0.00	0.00	0.00	0.00
202-000.000-590.000	TRSNF FROM RESERVES	0.00		0.00	0.00	0.00	0.00
202-000.000-664.000	INTEREST EARNED	23.87		1,200.00	1,200.00	1,176.13	1.99
202-000.000-664.900	INT-PRIME VEST	0.00		0.00	0.00	0.00	0.00
202-000.000-674.200	DOT MONIES (TASK FORCE)	0.00		0.00	0.00	0.00	0.00
202-000.000-675.000	FEDERAL REVENUE	0.00		0.00	0.00	0.00	0.00
202-000.000-677.000	REIMBURSEMENTS	0.00		0.00	0.00	0.00	0.00
202-000.000-695.000	MISC. REVENUES	0.00		0.00	0.00	0.00	0.00
Total Dept 000.000		76,954.39		261,200.00	261,200.00	184,245.61	29.46
TOTAL REVENUES		76,954.39		261,200.00	261,200.00	184,245.61	29.46
Expenditures							
Dept 000.000							
202-000.000-990.000	PRINCIPAL ON BOND PAYMENTS	0.00		0.00	0.00	0.00	0.00
202-000.000-995.000	INTEREST ON BOND PAYMENTS	0.00		0.00	0.00	0.00	0.00
202-000.000-996.000	AGENT FEES ON BOND PAYMENTS	0.00		0.00	0.00	0.00	0.00
202-000.000-999.000	TRANSFER TO OTHER FUNDS	0.00		0.00	0.00	0.00	0.00
Total Dept 000.000		0.00		0.00	0.00	0.00	0.00
Dept 451.000 - CONSTRUCTION							
202-451.000-702.000	SALARIES & WAGES	0.00		0.00	0.00	0.00	0.00
202-451.000-714.000	MEDICARE EXPENSE	0.00		0.00	0.00	0.00	0.00
202-451.000-715.000	PAYROLL W/H FICA	0.00		0.00	0.00	0.00	0.00
202-451.000-715.100	PAYROLL W/H RETIREMENT	0.00		0.00	0.00	0.00	0.00
202-451.000-716.000	HOSPITALIZATION	(31.18)		0.00	0.00	31.18	100.00
202-451.000-818.000	CONTRACTURAL SERVICES	0.00		0.00	0.00	0.00	0.00
202-451.000-819.000	NEW SIDEWALK	0.00		72,000.00	72,000.00	72,000.00	0.00
202-451.000-821.000	ENGINEERING SERVICES	0.00		0.00	0.00	0.00	0.00
202-451.000-943.000	EQUIPMENT RENTAL	0.00		0.00	0.00	0.00	0.00
202-451.000-970.000	CAPITAL OUTLAY	0.00		0.00	0.00	0.00	0.00
Total Dept 451.000 - CONSTRUCTION		(31.18)		72,000.00	72,000.00	72,031.18	(0.04)
Dept 463.000 - ROUTINE MAINTENANCE							
202-463.000-702.000	SALARIES & WAGES	6,275.45		60,170.00	60,170.00	53,894.55	10.43
202-463.000-714.000	MEDICARE EXPENSE	98.19		872.00	872.00	773.81	11.26
202-463.000-715.000	PAYROLL W/H FICA	419.51		3,731.00	3,731.00	3,311.49	11.24
202-463.000-715.100	PAYROLL W/H RETIREMENT	490.71		1,244.00	1,244.00	753.29	39.45
202-463.000-716.000	HOSPITALIZATION	816.77		4,408.00	4,408.00	3,591.23	18.53
202-463.000-717.000	DENTAL INSURANCE	134.90		252.00	252.00	117.10	53.53
202-463.000-718.000	LIFE INSURANCE	88.60		220.00	220.00	131.40	40.27
202-463.000-719.000	VISION	52.76		127.00	127.00	74.24	41.54
202-463.000-740.000	GEN OPER SUPPLIES	14.61		750.00	750.00	735.39	1.95
202-463.000-782.000	ROAD MAINT. MATERIALS	324.65		5,000.00	5,000.00	4,675.35	6.49
202-463.000-818.000	CONTRACTURAL SERVICES	0.00		2,000.00	2,000.00	2,000.00	0.00
202-463.000-910.000	INSURANCES	0.00		0.00	0.00	0.00	0.00
202-463.000-916.000	WORKMANS COMP INS.	0.00		600.00	600.00	600.00	0.00

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE BALANCE (ABNORMAL)	% BDGT USED
		NORMAL	06/30/2021 (ABNORMAL)			
Fund 202 - MAJOR STREET						
Expenditures						
202-463.000-943.000	EQUIPMENT RENTAL		1,726.71	6,000.00	4,273.29	28.78
202-463.000-945.000	ROUTINE SIDEWALK MAINTENANCE		0.00	2,000.00	2,000.00	0.00
Total Dept 463.000 - ROUTINE MAINTENANCE			10,442.86	87,374.00	76,931.14	11.95
Dept 474.000 - TRAFFIC SERVICES						
202-474.000-702.000	SALARIES & WAGES		182.96	3,109.00	2,926.04	5.88
202-474.000-714.000	MEDICARE EXPENSE		2.64	45.00	42.36	5.87
202-474.000-715.000	PAYROLL W/H FICA		11.36	193.00	181.64	5.89
202-474.000-715.100	PAYROLL W/H RETIREMENT		0.00	0.00	0.00	0.00
202-474.000-716.000	HOSPITALIZATION		0.00	0.00	0.00	0.00
202-474.000-786.000	TRAFFICE CONTROL SUPPLIES		0.00	1,500.00	1,500.00	0.00
202-474.000-818.000	CONTRACTURAL SERVICES		0.00	0.00	0.00	0.00
202-474.000-943.000	EQUIPMENT RENTAL		150.80	500.00	349.20	30.16
Total Dept 474.000 - TRAFFIC SERVICES			347.76	5,347.00	4,999.24	6.50
Dept 478.000 - WINTER MAINTENANCE						
202-478.000-702.000	SALARIES & WAGES		1,584.52	13,990.00	12,405.48	11.33
202-478.000-714.000	MEDICARE EXPENSE		22.98	203.00	180.02	11.32
202-478.000-715.000	PAYROLL W/H FICA		98.24	876.00	777.76	11.21
202-478.000-715.100	PAYROLL W/H RETIREMENT		0.00	0.00	0.00	0.00
202-478.000-716.000	HOSPITALIZATION		0.00	0.00	0.00	0.00
202-478.000-784.000	SNOW REMOVAL SUPPLIES		0.00	15,000.00	15,000.00	0.00
202-478.000-818.000	CONTRACTURAL SERVICES		0.00	0.00	0.00	0.00
202-478.000-910.000	INSURANCES		0.00	0.00	0.00	0.00
202-478.000-916.000	WORKMANS COMP INS.		0.00	600.00	600.00	0.00
202-478.000-943.000	EQUIPMENT RENTAL		6.22	10,000.00	9,993.78	0.06
Total Dept 478.000 - WINTER MAINTENANCE			1,711.96	40,669.00	38,957.04	4.21
Dept 482.000 - BOOKKEEPING-ADMINISTRATION						
202-482.000-702.000	SALARIES & WAGES		4,835.29	18,173.00	13,337.71	26.61
202-482.000-714.000	MEDICARE EXPENSE		70.50	264.00	193.50	26.70
202-482.000-715.000	PAYROLL W/H FICA		301.50	1,127.00	825.50	26.75
202-482.000-715.100	PAYROLL W/H RETIREMENT		69.62	144.00	74.38	48.35
202-482.000-716.000	HOSPITALIZATION		1,156.16	4,407.00	3,250.84	26.23
202-482.000-717.000	DENTAL INSURANCE		36.33	323.00	286.67	11.25
202-482.000-718.000	LIFE INSURANCE		31.06	67.00	35.94	46.36
202-482.000-719.000	VISION		8.84	128.00	119.16	6.91
202-482.000-727.000	OFFICE SUPPLIES-GEN		0.00	0.00	0.00	0.00
202-482.000-801.000	PROFESSIONAL SERVICES		0.00	0.00	0.00	0.00
202-482.000-807.000	AUDIT FEES		290.00	600.00	310.00	48.33
202-482.000-910.000	INSURANCES		0.00	0.00	0.00	0.00
202-482.000-916.000	WORKMANS COMP INS.		508.00	600.00	92.00	84.67
202-482.000-956.000	MISCELLANEOUS		0.00	0.00	0.00	0.00
Total Dept 482.000 - BOOKKEEPING-ADMINISTRATION			7,307.30	25,833.00	18,525.70	28.29
TOTAL EXPENDITURES			19,778.70	231,223.00	211,444.30	8.55

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE 06/30/2021		2021-22 AMENDED BUDGET	2021-22 ORIGINAL BUDGET	AVAILABLE BALANCE		% BDGT USED
		NORMAL	(ABNORMAL)			NORMAL	(ABNORMAL)	
Fund 202 - MAJOR STREET								
Fund 202 - MAJOR STREET:								
	TOTAL REVENUES	76,954.39		261,200.00	261,200.00		184,245.61	29.46
	TOTAL EXPENDITURES	19,778.70		231,223.00	231,223.00		211,444.30	8.55
	NET OF REVENUES & EXPENDITURES	57,175.69		29,977.00	29,977.00		(27,198.69)	190.73

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE		% BDGT USED
		NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 203 - LOCAL STREET							
Revenues							
Dept 000.000							
203-000.000-403.000	CURRENT PROP TAXES	285.25		105,000.00	105,000.00	104,714.75	0.27
203-000.000-405.000	PILOT REVENUES	0.00		2,000.00	2,000.00	2,000.00	0.00
203-000.000-407.000	DELINQUENT PROP TAXES	10,891.66		12,000.00	12,000.00	1,108.34	90.76
203-000.000-546.000	ACT 51 MONIES	30,848.73		70,000.00	70,000.00	39,151.27	44.07
203-000.000-570.000	Metro Authority Maintenance	9,958.36		9,000.00	9,000.00	(958.36)	110.65
203-000.000-571.000	OTHER STATE GRANTS	0.00		0.00	0.00	0.00	0.00
203-000.000-573.000	PERSONAL PROPERTY TAX REIMBURSEMENT	3,619.72		0.00	0.00	(3,619.72)	100.00
203-000.000-590.000	TRSNF FROM RESERVES	0.00		125,156.00	125,156.00	125,156.00	0.00
203-000.000-664.000	INTEREST EARNED	403.08		4,000.00	4,000.00	3,596.92	10.08
203-000.000-664.900	INT-PRIME VEST	0.00		0.00	0.00	0.00	0.00
203-000.000-676.000	CONT. FROM OTHER FUNDS	0.00		0.00	0.00	0.00	0.00
203-000.000-677.000	REIMBURSEMENTS	0.00		0.00	0.00	0.00	0.00
203-000.000-695.000	MISC. REVENUES	0.00		0.00	0.00	0.00	0.00
Total Dept 000.000		56,006.80		327,156.00	327,156.00	271,149.20	17.12
TOTAL REVENUES		56,006.80		327,156.00	327,156.00	271,149.20	17.12
Expenditures							
Dept 000.000							
203-000.000-999.000	TRANSFER TO OTHER FUNDS	0.00		0.00	0.00	0.00	0.00
Total Dept 000.000		0.00		0.00	0.00	0.00	0.00
Dept 451.000 - CONSTRUCTION							
203-451.000-702.000	SALARIES & WAGES	0.00		0.00	0.00	0.00	0.00
203-451.000-714.000	MEDICARE EXPENSE	0.00		0.00	0.00	0.00	0.00
203-451.000-715.000	PAYROLL W/H FICA	0.00		0.00	0.00	0.00	0.00
203-451.000-715.100	PAYROLL W/H RETIREMENT	0.00		0.00	0.00	0.00	0.00
203-451.000-716.000	HOSPITALIZATION	(31.18)		0.00	0.00	31.18	100.00
203-451.000-818.000	CONTRACTURAL SERVICES	0.00		170,000.00	170,000.00	170,000.00	0.00
203-451.000-821.000	ENGINEERING SERVICES	0.00		1,000.00	1,000.00	1,000.00	0.00
203-451.000-943.000	EQUIPMENT RENTAL	0.00		0.00	0.00	0.00	0.00
203-451.000-970.000	CAPITAL OUTLAY	0.00		0.00	0.00	0.00	0.00
Total Dept 451.000 - CONSTRUCTION		(31.18)		171,000.00	171,000.00	171,031.18	(0.02)
Dept 463.000 - ROUTINE MAINTENANCE							
203-463.000-702.000	SALARIES & WAGES	6,474.50		60,170.00	60,170.00	53,695.50	10.76
203-463.000-714.000	MEDICARE EXPENSE	100.88		872.00	872.00	771.12	11.57
203-463.000-715.000	PAYROLL W/H FICA	431.76		3,731.00	3,731.00	3,299.24	11.57
203-463.000-715.100	PAYROLL W/H RETIREMENT	490.37		1,244.00	1,244.00	753.63	39.42
203-463.000-716.000	HOSPITALIZATION	816.80		4,407.00	4,407.00	3,590.20	18.53
203-463.000-717.000	DENTAL INSURANCE	134.90		320.00	320.00	185.10	42.16
203-463.000-718.000	LIFE INSURANCE	88.60		200.00	200.00	111.40	44.30
203-463.000-719.000	VISION	52.76		127.00	127.00	74.24	41.54
203-463.000-740.000	GEN OPER SUPPLIES	0.00		750.00	750.00	750.00	0.00
203-463.000-782.000	ROAD MAINT. MATERIALS	335.35		5,000.00	5,000.00	4,664.65	6.71
203-463.000-818.000	CONTRACTURAL SERVICES	0.00		0.00	0.00	0.00	0.00
203-463.000-821.000	ENGINEERING SERVICES	0.00		0.00	0.00	0.00	0.00
203-463.000-910.000	INSURANCES	0.00		0.00	0.00	0.00	0.00

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE		% BDGT USED
		NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 203 - LOCAL STREET							
Expenditures							
203-463.000-916.000	WORKMANS COMP INS.		508.00	1,200.00	1,200.00	692.00	42.33
203-463.000-943.000	EQUIPMENT RENTAL		1,726.71	6,000.00	6,000.00	4,273.29	28.78
203-463.000-945.000	ROUTINE SIDEWALK MAINTENANCE		636.00	2,000.00	2,000.00	1,364.00	31.80
203-463.000-946.000	ALLEY IMPROVEMNTS		0.00	0.00	0.00	0.00	0.00
Total Dept 463.000 - ROUTINE MAINTENANCE			11,796.63	86,021.00	86,021.00	74,224.37	13.71
Dept 474.000 - TRAFFIC SERVICES							
203-474.000-702.000	SALARIES & WAGES		182.96	3,109.00	3,109.00	2,926.04	5.88
203-474.000-714.000	MEDICARE EXPENSE		2.64	45.00	45.00	42.36	5.87
203-474.000-715.000	PAYROLL W/H FICA		11.35	195.00	195.00	183.65	5.82
203-474.000-715.100	PAYROLL W/H RETIREMENT		0.00	0.00	0.00	0.00	0.00
203-474.000-716.000	HOSPITALIZATION		0.00	0.00	0.00	0.00	0.00
203-474.000-786.000	TRAFFICE CONTROL SUPPLIES		0.00	500.00	500.00	500.00	0.00
203-474.000-818.000	CONTRACTURAL SERVICES		0.00	0.00	0.00	0.00	0.00
203-474.000-943.000	EQUIPMENT RENTAL		150.80	0.00	0.00	(150.80)	100.00
203-474.000-970.000	CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00
Total Dept 474.000 - TRAFFIC SERVICES			347.75	3,849.00	3,849.00	3,501.25	9.03
Dept 478.000 - WINTER MAINTENANCE							
203-478.000-702.000	SALARIES & WAGES		1,584.52	13,990.00	13,990.00	12,405.48	11.33
203-478.000-714.000	MEDICARE EXPENSE		22.97	203.00	203.00	180.03	11.32
203-478.000-715.000	PAYROLL W/H FICA		98.24	874.00	874.00	775.76	11.24
203-478.000-715.100	PAYROLL W/H RETIREMENT		0.00	1,244.00	1,244.00	1,244.00	0.00
203-478.000-716.000	HOSPITALIZATION		0.00	0.00	0.00	0.00	0.00
203-478.000-782.000	ROAD MAINT. MATERIALS		0.00	0.00	0.00	0.00	0.00
203-478.000-784.000	SNOW REMOVAL SUPPLIES		0.00	15,000.00	15,000.00	15,000.00	0.00
203-478.000-818.000	CONTRACTURAL SERVICES		0.00	0.00	0.00	0.00	0.00
203-478.000-910.000	INSURANCES		0.00	0.00	0.00	0.00	0.00
203-478.000-916.000	WORKMANS COMP INS.		0.00	0.00	0.00	0.00	0.00
203-478.000-943.000	EQUIPMENT RENTAL		6.22	10,000.00	10,000.00	9,993.78	0.06
Total Dept 478.000 - WINTER MAINTENANCE			1,711.95	41,311.00	41,311.00	39,599.05	4.14
Dept 482.000 - BOOKKEEPING-ADMINISTRATION							
203-482.000-702.000	SALARIES & WAGES		4,835.20	18,173.00	0.00	13,337.80	26.61
203-482.000-714.000	MEDICARE EXPENSE		70.51	264.00	0.00	193.49	26.71
203-482.000-715.000	PAYROLL W/H FICA		301.51	1,127.00	18,173.00	825.49	26.75
203-482.000-715.100	PAYROLL W/H RETIREMENT		69.63	144.00	264.00	74.37	48.35
203-482.000-716.000	HOSPITALIZATION		1,156.16	4,136.00	1,127.00	2,979.84	27.95
203-482.000-717.000	DENTAL INSURANCE		36.31	336.00	144.00	299.69	10.81
203-482.000-718.000	LIFE INSURANCE		31.06	67.00	4,136.00	35.94	46.36
203-482.000-719.000	VISION		8.84	128.00	336.00	119.16	6.91
203-482.000-727.000	OFFICE SUPPLIES-GEN		0.00	0.00	67.00	0.00	0.00
203-482.000-740.000	GEN OPER SUPPLIES		0.00	0.00	128.00	0.00	0.00
203-482.000-801.000	PROFESSIONAL SERVICES		0.00	0.00	1,200.00	0.00	0.00
203-482.000-807.000	AUDIT FEES		290.00	600.00	600.00	310.00	48.33
203-482.000-910.000	INSURANCES		0.00	0.00	0.00	0.00	0.00
203-482.000-916.000	WORKMANS COMP INS.		0.00	0.00	0.00	0.00	0.00
203-482.000-956.000	MISCELLANEOUS		0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE 06/30/2021		2021-22 AMENDED BUDGET	2021-22 ORIGINAL BUDGET	AVAILABLE BALANCE		% BDGT USED
		NORMAL	(ABNORMAL)			NORMAL	(ABNORMAL)	
Fund 203 - LOCAL STREET								
Expenditures								
	Total Dept 482.000 - BOOKKEEPING-ADMINISTRATION	6,799.22		24,975.00	26,175.00		18,175.78	27.22
TOTAL EXPENDITURES		<u>20,624.37</u>		<u>327,156.00</u>	<u>328,356.00</u>		<u>306,531.63</u>	<u>6.30</u>
Fund 203 - LOCAL STREET:								
TOTAL REVENUES		56,006.80		327,156.00	327,156.00		271,149.20	17.12
TOTAL EXPENDITURES		<u>20,624.37</u>		<u>327,156.00</u>	<u>328,356.00</u>		<u>306,531.63</u>	<u>6.30</u>
NET OF REVENUES & EXPENDITURES		35,382.43		0.00	(1,200.00)		(35,382.43)	100.00

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE		% BDGT USED
		NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 304 - ST IMPROVEMENT-DEBT SERVICE							
Revenues							
Dept 000.000							
304-000.000-403.000	CURRENT PROP TAXES	0.00		0.00		0.00	0.00
304-000.000-405.000	PILOT REVENUES	0.00		0.00		0.00	0.00
304-000.000-407.000	DELINQUENT PROP TAXES	0.00		0.00		0.00	0.00
304-000.000-573.000	PERSONAL PROPERTY TAX REIMBURSEMENT	0.00		0.00		0.00	0.00
304-000.000-590.000	TRSNF FROM RESERVES	0.00		0.00		0.00	0.00
304-000.000-664.000	INTEREST EARNED	0.00		0.00		0.00	0.00
304-000.000-676.000	CONT. FROM OTHER FUNDS	0.00		0.00		0.00	0.00
Total Dept 000.000		0.00		0.00		0.00	0.00
TOTAL REVENUES		0.00		0.00		0.00	0.00
Expenditures							
Dept 000.000							
304-000.000-990.000	PRINCIPAL ON BOND PAYMENTS	0.00		0.00		0.00	0.00
304-000.000-995.000	INTEREST ON BOND PAYMENTS	0.00		0.00		0.00	0.00
304-000.000-996.000	AGENT FEES ON BOND PAYMENTS	0.00		0.00		0.00	0.00
Total Dept 000.000		0.00		0.00		0.00	0.00
TOTAL EXPENDITURES		0.00		0.00		0.00	0.00
Fund 304 - ST IMPROVEMENT-DEBT SERVICE:							
TOTAL REVENUES		0.00		0.00		0.00	0.00
TOTAL EXPENDITURES		0.00		0.00		0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00		0.00		0.00	0.00

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE		% BDGT USED
		NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 590 - SEWER FUND							
Revenues							
Dept 000.000							
590-000.000-550.000	SAW GRANT	0.00		0.00		0.00	0.00
590-000.000-590.000	TRSNF FROM RESERVES	0.00	11,856.00	11,856.00		11,856.00	0.00
590-000.000-630.000	NEW SERVICE, TURNON, NON OPER	2,663.00	0.00	0.00		(2,663.00)	100.00
590-000.000-631.000	PERMIT FEES	300.00	0.00	0.00		(300.00)	100.00
590-000.000-635.000	ECCI FEES	3,244.84	9,500.00	9,500.00		6,255.16	34.16
590-000.000-655.000	LATE FEES/PENALTIES	1,930.66	6,000.00	6,000.00		4,069.34	32.18
590-000.000-660.000	SEWER SALES	51,469.70	165,000.00	165,000.00		113,530.30	31.19
590-000.000-660.100	SEWER-READY TO SERVE CHG	70,860.57	205,000.00	205,000.00		134,139.43	34.57
590-000.000-664.000	INTEREST EARNED	67.21	1,000.00	1,000.00		932.79	6.72
590-000.000-664.200	INT-SEWER REPLACEMENT	131.57	900.00	900.00		768.43	14.62
590-000.000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00		0.00	0.00
590-000.000-676.000	CONT. FROM OTHER FUNDS	0.00	0.00	0.00		0.00	0.00
590-000.000-677.000	REIMBURSEMENTS	0.00	0.00	0.00		0.00	0.00
590-000.000-690.000	LOAN PROCEEDS	0.00	0.00	0.00		0.00	0.00
590-000.000-695.000	MISC. REVENUES	0.00	0.00	0.00		0.00	0.00
590-000.000-698.000	SALE OF BONDS/STOCKS	0.00	0.00	0.00		0.00	0.00
Total Dept 000.000		130,667.55	399,256.00	399,256.00		268,588.45	32.73
TOTAL REVENUES		130,667.55	399,256.00	399,256.00		268,588.45	32.73
Expenditures							
Dept 000.000							
590-000.000-702.000	SALARIES & WAGES	25,343.18	88,198.00	88,198.00		62,854.82	28.73
590-000.000-714.000	MEDICARE EXPENSE	374.78	1,279.00	1,279.00		904.22	29.30
590-000.000-715.000	PAYROLL W/H FICA	1,602.41	5,468.00	5,468.00		3,865.59	29.31
590-000.000-715.100	PAYROLL W/H RETIREMENT	613.35	2,469.00	2,469.00		1,855.65	24.84
590-000.000-716.000	HOSPITALIZATION	3,835.77	10,548.00	10,548.00		6,712.23	36.36
590-000.000-717.000	DENTAL INSURANCE	168.09	595.00	595.00		426.91	28.25
590-000.000-718.000	LIFE INSURANCE	102.40	278.00	278.00		175.60	36.83
590-000.000-719.000	VISION	62.56	321.00	321.00		258.44	19.49
590-000.000-727.000	OFFICE SUPPLIES-GEN	0.00	200.00	200.00		200.00	0.00
590-000.000-740.000	GEN OPER SUPPLIES	599.99	4,000.00	4,000.00		3,400.01	15.00
590-000.000-741.000	OP SUP SEWER GENERAL	0.00	5,000.00	10,000.00		5,000.00	0.00
590-000.000-752.000	SAW GRANT EXPENSE	0.00	0.00	0.00		0.00	0.00
590-000.000-776.100	REP/MAINT SUP S MAINS/INTER	0.00	500.00	500.00		500.00	0.00
590-000.000-776.200	REP/MAINT SUP S CUST SERVICE	0.00	1,000.00	1,000.00		1,000.00	0.00
590-000.000-776.300	REP/MAINT SUP S LIFT STATIONS	12.99	1,500.00	1,500.00		1,487.01	0.87
590-000.000-776.400	REP/MAINT SUP S LAGOONS	1,879.99	1,500.00	1,500.00		(379.99)	125.33
590-000.000-801.000	PROFESSIONAL SERVICES	0.00	1,000.00	1,000.00		1,000.00	0.00
590-000.000-807.000	AUDIT FEES	975.00	1,800.00	1,000.00		825.00	54.17
590-000.000-807.500	PERMIT FEES	0.00	3,650.00	1,800.00		3,650.00	0.00
590-000.000-818.200	CONTRACTED SERVICES SEWER	17,625.00	0.00	3,650.00		(17,625.00)	100.00
590-000.000-818.400	CONTRACT SER SEWER ECCI	1,040.00	5,000.00	0.00		3,960.00	20.80
590-000.000-821.200	ENGINEERING SERVICES SEWER	0.00	30,000.00	30,000.00		30,000.00	0.00
590-000.000-851.000	COMMUNICATIONS PHONE	172.98	1,200.00	1,200.00		1,027.02	14.42
590-000.000-851.100	COMMUNICATIONS IPAD	0.00	0.00	0.00		0.00	0.00
590-000.000-858.000	MEMBERSHIPS & DUES	0.00	0.00	0.00		0.00	0.00
590-000.000-860.000	MILEAGE & MEALS	0.00	250.00	250.00		250.00	0.00
590-000.000-864.000	CONFERENCES & WORKSHOPS	715.00	1,000.00	1,000.00		285.00	71.50
590-000.000-900.000	PRINTING - PUBLISHINGS	0.00	0.00	0.00		0.00	0.00
590-000.000-910.000	INSURANCES	0.00	400.00	400.00		400.00	0.00
590-000.000-916.000	WORKMANS COMP INS.	816.00	2,400.00	2,400.00		1,584.00	34.00

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE		% BDGT USED
		NORMAL	06/30/2021 (ABNORMAL)		NORMAL	BALANCE (ABNORMAL)	
Fund 590 - SEWER FUND							
Expenditures							
590-000.000-920.100	UTILITIES WWTP		10,815.79	50,000.00	50,000.00	39,184.21	21.63
590-000.000-920.200	SEWER LIFT PUMPS		1,478.40	6,000.00	6,000.00	4,521.60	24.64
590-000.000-940.000	BUILDING RENTAL		1,800.00	3,600.00	3,600.00	1,800.00	50.00
590-000.000-943.200	EQUIP RENTAL SEWER		4,289.01	10,000.00	10,000.00	5,710.99	42.89
590-000.000-956.000	MISCELLANEOUS		10.00	0.00	0.00	(10.00)	100.00
590-000.000-956.100	ACH File Direct Payment		0.00	0.00	0.00	0.00	0.00
590-000.000-957.100	BAD DEBT EXPENSE		0.00	0.00	0.00	0.00	0.00
590-000.000-968.000	DEPRECIATION EXPENSE		0.00	0.00	0.00	0.00	0.00
590-000.000-969.000	BOND ISSUE AMORTIZATION		0.00	0.00	0.00	0.00	0.00
590-000.000-971.000	CAP OUTLAY-LSCA MONIES		0.00	0.00	0.00	0.00	0.00
590-000.000-971.100	CAPITOL OUTLAY-LAND		0.00	0.00	0.00	0.00	0.00
590-000.000-972.000	CAP OUT-COMPUTERS		0.00	0.00	0.00	0.00	0.00
590-000.000-977.000	EQUIPMENT PURCHASES		0.00	0.00	0.00	0.00	0.00
590-000.000-990.000	PRINCIPAL ON BOND PAYMENTS		50,000.00	50,000.00	50,000.00	0.00	100.00
590-000.000-995.000	INTEREST ON BOND PAYMENTS		53,528.75	110,000.00	110,000.00	56,471.25	48.66
590-000.000-995.100	INTEREST EXPENSE		0.00	0.00	0.00	0.00	0.00
590-000.000-996.000	AGENT FEES ON BOND PAYMENTS		0.00	0.00	0.00	0.00	0.00
590-000.000-999.000	TRANSFER TO OTHER FUNDS		0.00	0.00	0.00	0.00	0.00
590-000.000-999.100	Loan Payment to Motor Pool		0.00	0.00	0.00	0.00	0.00
Total Dept 000.000			177,861.44	399,156.00	400,156.00	221,294.56	44.56
Dept 537.000 - WASTEWATER TREATMENT PROGRAM							
590-537.000-801.000	PROFESSIONAL SERVICES		0.00	0.00	0.00	0.00	0.00
590-537.000-807.000	AUDIT FEES		0.00	0.00	0.00	0.00	0.00
590-537.000-807.500	PERMIT FEES		0.00	0.00	0.00	0.00	0.00
590-537.000-818.200	CONTRACTED SERVICES SEWER		0.00	0.00	0.00	0.00	0.00
590-537.000-821.200	ENGINEERING SERVICES SEWER		0.00	0.00	0.00	0.00	0.00
590-537.000-977.000	EQUIPMENT PURCHASES		0.00	0.00	0.00	0.00	0.00
Total Dept 537.000 - WASTEWATER TREATMENT PROGRAM			0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES			177,861.44	399,156.00	400,156.00	221,294.56	44.56
Fund 590 - SEWER FUND:							
TOTAL REVENUES			130,667.55	399,256.00	399,256.00	268,588.45	32.73
TOTAL EXPENDITURES			177,861.44	399,156.00	400,156.00	221,294.56	44.56
NET OF REVENUES & EXPENDITURES			(47,193.89)	100.00	(900.00)	47,293.89	17,193.89

User: Clewandowski

DB: Shelby

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE		% BDGT USED
		NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 591 - WATER FUND							
Revenues							
Dept 000.000							
591-000.000-555.000	GRANT WHPP	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-566.000	STATE GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-590.000	TRSNF FROM RESERVES	0.00	4,296.00	4,296.00	4,296.00	0.00	0.00
591-000.000-630.000	NEW SERVICE, TURNON, NON OPER	12,888.63	2,000.00	2,000.00	(10,888.63)	644.43	
591-000.000-631.000	PERMIT FEES	300.00	0.00	0.00	(300.00)	100.00	
591-000.000-635.000	ECCI FEES	1,927.72	5,000.00	5,000.00	3,072.28	38.55	
591-000.000-650.000	WATER SALES	46,292.67	135,000.00	135,000.00	88,707.33	34.29	
591-000.000-650.100	WATER READY TO SERVE CHARGE	41,523.70	110,000.00	110,000.00	68,476.30	37.75	
591-000.000-655.000	LATE FEES/PENALTIES	1,457.70	3,500.00	3,500.00	2,042.30	41.65	
591-000.000-664.000	INTEREST EARNED	9.17	4,000.00	4,000.00	3,990.83	0.23	
591-000.000-664.300	INT-REDEMPTION WATER	46.17	200.00	200.00	153.83	23.09	
591-000.000-664.400	INT-REPLACEMENT WATER	94.91	300.00	300.00	205.09	31.64	
591-000.000-664.500	INT-RESERVE DWRFB BONDS	0.00	0.00	0.00	0.00	0.00	
591-000.000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	
591-000.000-676.000	CONT. FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	
591-000.000-677.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	
591-000.000-690.000	LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	
591-000.000-695.000	MISC. REVENUES	30.00	0.00	0.00	(30.00)	100.00	
591-000.000-695.200	TOWER RENTAL-NPI	6,242.40	24,480.00	24,480.00	18,237.60	25.50	
591-000.000-695.300	TOWER RENTAL T-MOBILE	9,220.96	27,660.00	27,660.00	18,439.04	33.34	
591-000.000-698.000	SALE OF BONDS/STOCKS	0.00	0.00	0.00	0.00	0.00	
Total Dept 000.000		120,034.03	316,436.00	316,436.00	196,401.97	37.93	
TOTAL REVENUES		120,034.03	316,436.00	316,436.00	196,401.97	37.93	
Expenditures							
Dept 000.000							
591-000.000-702.000	SALARIES & WAGES	32,247.31	88,198.00	88,198.00	55,950.69	36.56	
591-000.000-714.000	MEDICARE EXPENSE	474.80	1,252.00	1,252.00	777.20	37.92	
591-000.000-715.000	PAYROLL W/H FICA	2,030.31	5,468.00	5,468.00	3,437.69	37.13	
591-000.000-715.100	PAYROLL W/H RETIREMENT	613.44	2,469.00	2,469.00	1,855.56	24.85	
591-000.000-716.000	HOSPITALIZATION	3,835.77	10,548.00	10,548.00	6,712.23	36.36	
591-000.000-717.000	DENTAL INSURANCE	168.09	599.00	599.00	430.91	28.06	
591-000.000-718.000	LIFE INSURANCE	102.40	278.00	278.00	175.60	36.83	
591-000.000-719.000	VISION	62.56	321.00	321.00	258.44	19.49	
591-000.000-727.000	OFFICE SUPPLIES-GEN	0.00	200.00	200.00	200.00	0.00	
591-000.000-740.000	GEN OPER SUPPLIES	1,103.88	4,000.00	4,000.00	2,896.12	27.60	
591-000.000-740.300	OP SUP WATER TRANS/DIST	0.00	300.00	300.00	300.00	0.00	
591-000.000-752.000	SAW GRANT EXPENSE	0.00	0.00	0.00	0.00	0.00	
591-000.000-777.100	REP/MAINT SUP WATER TRANS/DIS	0.00	6,000.00	6,000.00	6,000.00	0.00	
591-000.000-777.200	REP/MAINT SUP W CUSTOMER SER	353.89	1,000.00	1,000.00	646.11	35.39	
591-000.000-777.300	REP/MAINT SUP W WELLS	357.53	1,000.00	1,000.00	642.47	35.75	
591-000.000-801.000	PROFESSIONAL SERVICES	9,714.50	5,000.00	5,000.00	(4,714.50)	194.29	
591-000.000-807.000	AUDIT FEES	975.00	1,800.00	1,800.00	825.00	54.17	
591-000.000-818.100	CONTRACTED SERVICES WATER	780.00	10,000.00	1,000.00	9,220.00	7.80	
591-000.000-818.300	CONTRACT SER WATER ECCI	2,413.80	10,000.00	15,000.00	7,586.20	24.14	
591-000.000-818.500	Well Head Protection Program	0.00	0.00	0.00	0.00	0.00	
591-000.000-821.100	ENGINEERING SERVICES WATER	11,678.42	15,000.00	5,000.00	3,321.58	77.86	
591-000.000-851.000	COMMUNICATIONS PHONE	134.97	600.00	600.00	465.03	22.50	
591-000.000-858.000	MEMBERSHIPS & DUES	755.00	2,000.00	2,000.00	1,245.00	37.75	
591-000.000-860.000	MILEAGE & MEALS	0.00	250.00	250.00	250.00	0.00	
591-000.000-864.000	CONFERENCES & WORKSHOPS	0.00	500.00	500.00	500.00	0.00	

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE		% BDGT USED
		NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 591 - WATER FUND							
Expenditures							
591-000.000-900.000	PRINTING - PUBLISHINGS		0.00	0.00		0.00	0.00
591-000.000-910.000	INSURANCES		0.00	1,500.00	1,500.00	1,500.00	0.00
591-000.000-916.000	WORKMANS COMP INS.		816.00	4,000.00	4,000.00	3,184.00	20.40
591-000.000-920.100	WATER PUMPING		7,161.86	25,000.00	25,000.00	17,838.14	28.65
591-000.000-940.000	BUILDING RENTAL		4,200.00	8,400.00	8,400.00	4,200.00	50.00
591-000.000-943.100	EQUIP RENTAL WATER		3,374.26	15,000.00	15,000.00	11,625.74	22.50
591-000.000-956.000	MISCELLANEOUS		10.00	0.00	0.00	(10.00)	100.00
591-000.000-956.100	ACH File Direct Payment		0.00	0.00	0.00	0.00	0.00
591-000.000-957.100	BAD DEBT EXPENSE		0.00	0.00	0.00	0.00	0.00
591-000.000-968.000	DEPRECIATION EXPENSE		0.00	0.00	0.00	0.00	0.00
591-000.000-969.000	BOND ISSUE AMORTIZATION		0.00	0.00	0.00	0.00	0.00
591-000.000-970.100	CAPITAL IMPROVE WATER		0.00	0.00	0.00	0.00	0.00
591-000.000-970.200	Meter Replacement		1,032.05	11,000.00	11,000.00	9,967.95	9.38
591-000.000-977.000	EQUIPMENT PURCHASES		0.00	0.00	0.00	0.00	0.00
591-000.000-982.000	WHPP		0.00	0.00	0.00	0.00	0.00
591-000.000-990.000	PRINCIPAL ON BOND PAYMENTS		0.00	85,000.00	85,000.00	85,000.00	0.00
591-000.000-995.000	INTEREST ON BOND PAYMENTS		0.00	4,750.00	4,750.00	4,750.00	0.00
591-000.000-995.100	INTEREST EXPENSE		0.00	0.00	0.00	0.00	0.00
591-000.000-996.000	AGENT FEES ON BOND PAYMENTS		0.00	0.00	0.00	0.00	0.00
591-000.000-999.000	TRANSFER TO OTHER FUNDS		0.00	0.00	0.00	0.00	0.00
Total Dept 000.000			84,395.84	321,433.00	307,403.00	237,037.16	26.26
TOTAL EXPENDITURES			84,395.84	321,433.00	307,403.00	237,037.16	26.26
Fund 591 - WATER FUND:							
TOTAL REVENUES			120,034.03	316,436.00	316,436.00	196,401.97	37.93
TOTAL EXPENDITURES			84,395.84	321,433.00	307,403.00	237,037.16	26.26
NET OF REVENUES & EXPENDITURES			35,638.19	(4,997.00)	9,033.00	(40,635.19)	713.19

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE		% BGD USED
		NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 661 - EQUIPMENT POOL FUND							
Revenues							
Dept 000.000							
661-000.000-590.000	TRSNF FROM RESERVES	0.00		52,596.00	52,596.00	52,596.00	0.00
661-000.000-664.000	INTEREST EARNED	151.41		2,500.00	2,500.00	2,348.59	6.06
661-000.000-664.100	INT EARNED -EQ POOL REPLACE	0.00		0.00	0.00	0.00	0.00
661-000.000-664.900	INT-PRIME VEST	0.00		0.00	0.00	0.00	0.00
661-000.000-673.000	SALE OF FIXED ASSETS	0.00		0.00	0.00	0.00	0.00
661-000.000-677.000	REIMBURSEMENTS	0.00		0.00	0.00	0.00	0.00
661-000.000-679.100	REIMB FROM: MAJOR STREETS	1,883.73		16,500.00	16,500.00	14,616.27	11.42
661-000.000-679.200	REIMB FROM: LOCAL STREETS	1,883.73		16,500.00	16,500.00	14,616.27	11.42
661-000.000-679.300	REIMB FROM: WATER	3,374.26		15,000.00	15,000.00	11,625.74	22.50
661-000.000-679.400	REIMB FROM: SEWER	4,289.01		10,000.00	10,000.00	5,710.99	42.89
661-000.000-679.500	REIMB FROM: GENERAL	10,488.09		47,000.00	47,000.00	36,511.91	22.32
661-000.000-680.000	REIMB FROM: WATER LOAN	0.00		0.00	0.00	0.00	0.00
661-000.000-680.100	REIM FROM:SEWER LOAN	0.00		0.00	0.00	0.00	0.00
661-000.000-695.000	MISC. REVENUES	0.00		0.00	0.00	0.00	0.00
Total Dept 000.000		22,070.23		160,096.00	160,096.00	138,025.77	13.79
TOTAL REVENUES		22,070.23		160,096.00	160,096.00	138,025.77	13.79
Expenditures							
Dept 000.000							
661-000.000-702.000	SALARIES & WAGES	5,813.92		19,248.00	19,248.00	13,434.08	30.21
661-000.000-714.000	MEDICARE EXPENSE	86.29		373.00	373.00	286.71	23.13
661-000.000-715.000	PAYROLL W/H FICA	368.71		1,193.00	1,193.00	824.29	30.91
661-000.000-715.100	PAYROLL W/H RETIREMENT	138.45		593.00	593.00	454.55	23.35
661-000.000-716.000	HOSPITALIZATION	724.01		2,422.00	2,422.00	1,697.99	29.89
661-000.000-717.000	DENTAL INSURANCE	30.82		152.00	152.00	121.18	20.28
661-000.000-718.000	LIFE INSURANCE	19.91		67.00	67.00	47.09	29.72
661-000.000-719.000	VISION	21.51		73.00	73.00	51.49	29.47
661-000.000-727.000	OFFICE SUPPLIES-GEN	0.00		0.00	0.00	0.00	0.00
661-000.000-740.000	GEN OPER SUPPLIES	25.04		650.00	650.00	624.96	3.85
661-000.000-740.100	OPER SUP - VEHICLES	0.00		0.00	0.00	0.00	0.00
661-000.000-740.200	OPER SUP - OTHER EQUIP	0.00		100.00	100.00	100.00	0.00
661-000.000-751.000	GASOLINE-OIL	7,957.75		22,000.00	22,000.00	14,042.25	36.17
661-000.000-775.000	REPAIR/MAINT SUPPLIES	24.95		2,000.00	2,000.00	1,975.05	1.25
661-000.000-775.100	REPAIR/MAINT SUP-VEHICLES	191.61		1,000.00	1,000.00	808.39	19.16
661-000.000-775.200	REPAIR/MAINT SUP-OTHER EQUIP	593.33		6,500.00	6,500.00	5,906.67	9.13
661-000.000-775.300	REPAIR/MAINT SUP-POLICE CRUISER	0.00		500.00	500.00	500.00	0.00
661-000.000-775.400	REPAIR/MAINT SUP-WINTER VEHICLES	377.58		1,000.00	1,000.00	622.42	37.76
661-000.000-801.000	PROFESSIONAL SERVICES	0.00		225.00	225.00	225.00	0.00
661-000.000-807.000	AUDIT FEES	570.00		1,500.00	1,500.00	930.00	38.00
661-000.000-850.000	COMMUNICATIONS - RADIO	0.00		0.00	0.00	0.00	0.00
661-000.000-851.000	COMMUNICATIONS PHONE	0.00		0.00	0.00	0.00	0.00
661-000.000-860.000	MILEAGE & MEALS	0.00		0.00	0.00	0.00	0.00
661-000.000-864.000	CONFERENCES & WORKSHOPS	0.00		0.00	0.00	0.00	0.00
661-000.000-900.000	PRINTING - PUBLISHINGS	0.00		0.00	0.00	0.00	0.00
661-000.000-910.000	INSURANCES	0.00		10,000.00	10,000.00	10,000.00	0.00
661-000.000-916.000	WORKMANS COMP INS.	508.00		1,500.00	1,500.00	992.00	33.87
661-000.000-930.000	CONTRACTED REPAIRS/MAINT	0.00		2,000.00	2,000.00	2,000.00	0.00
661-000.000-930.100	CONTRACT. REP/MAIN-OTHER EQUIP	0.00		3,000.00	3,000.00	3,000.00	0.00
661-000.000-930.200	CONTRACT. REP/MAIN-POLICE CRUISER	1,014.91		2,000.00	2,000.00	985.09	50.75
661-000.000-940.000	BUILDING RENTAL	6,000.00		12,000.00	12,000.00	6,000.00	50.00
661-000.000-943.000	EQUIPMENT RENTAL	0.00		0.00	0.00	0.00	0.00

PERIOD ENDING 06/30/2021

GL NUMBER	DESCRIPTION	YTD BALANCE		2021-22 ORIGINAL BUDGET	AVAILABLE		% BDGT USED
		NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 661 - EQUIPMENT POOL FUND							
Expenditures							
661-000.000-956.000	MISCELLANEOUS	0.00		0.00		0.00	0.00
661-000.000-968.000	DEPRECIATION EXPENSE	0.00		0.00		0.00	0.00
661-000.000-976.400	SHOP IMPROVEMENT	0.00		0.00		0.00	0.00
661-000.000-977.000	EQUIPMENT PURCHASES	0.00		70,000.00		70,000.00	0.00
661-000.000-980.000	LOSS ON SALE	0.00		0.00		0.00	0.00
661-000.000-999.000	TRANSFER TO OTHER FUNDS	0.00		0.00		0.00	0.00
Total Dept 000.000		24,466.79		160,096.00		160,096.00	135,629.21 15.28
TOTAL EXPENDITURES		24,466.79		160,096.00		160,096.00	135,629.21 15.28
Fund 661 - EQUIPMENT POOL FUND:							
TOTAL REVENUES		22,070.23		160,096.00		160,096.00	138,025.77 13.79
TOTAL EXPENDITURES		24,466.79		160,096.00		160,096.00	135,629.21 15.28
NET OF REVENUES & EXPENDITURES		(2,396.56)		0.00		0.00	2,396.56 100.00
TOTAL REVENUES - ALL FUNDS 563,232.48 2,194,054.00 2,194,054.00 1,630,821.52 25.67							
TOTAL EXPENDITURES - ALL FUNDS 505,057.42 2,163,974.00 2,152,144.00 1,658,916.58 23.34							
NET OF REVENUES & EXPENDITURES 58,175.06 30,080.00 41,910.00 (28,095.06) 193.40							

FROM 06/01/2021 TO 06/30/2021

FUND: ALL FUNDS

CASH AND INVESTMENT ACCOUNTS

Fund Account	Description	Beginning Balance 06/01/2021	Total Debits	Total Credits	Ending Balance 06/30/2021
Fund 101	GENERAL FUND				
001.000	CASH - CHECKING	300.00	42,711.02	42,711.02	300.00
002.000	CASH INVESTMENT POOL	141,089.13	83,610.90	42,711.02	181,989.01
009.000	INVESTMENT SSB CD 200090743	0.00	0.00	0.00	0.00
010.000	ESCROW	0.00	0.00	0.00	0.00
	GENERAL FUND	141,389.13	126,321.92	85,422.04	182,289.01
Fund 103	GENERAL INVESTMENT FUND				
001.000	CASH - CHECKING	0.00	0.00	0.00	0.00
002.000	CASH INVESTMENT POOL	338,817.89	0.00	0.00	338,817.89
009.000	SSB CD 200090743 5-YR 2020	0.00	0.00	0.00	0.00
	GENERAL INVESTMENT FUND	338,817.89	0.00	0.00	338,817.89
Fund 202	MAJOR STREET				
001.000	CASH - CHECKING	0.00	4,847.40	4,847.40	0.00
002.000	CASH INVESTMENT POOL	717,269.38	19,980.88	4,847.40	732,402.86
002.400	MAJOR ST FUND SAVINGS	0.00	0.00	0.00	0.00
009.000	PRIME INVESTMENTS SSB	0.00	0.00	0.00	0.00
	MAJOR STREET	717,269.38	24,828.28	9,694.80	732,402.86
Fund 203	LOCAL STREET				
001.000	CASH - CHECKING	0.00	5,479.03	5,479.03	0.00
002.000	CASH INVESTMENT POOL	987,926.75	26,389.92	5,479.03	1,008,837.64
009.000	SSB CD 200090743 5-YR 2020	0.00	0.00	0.00	0.00
	LOCAL STREET	987,926.75	31,868.95	10,958.06	1,008,837.64
Fund 304	ST IMPROVEMENT-DEBT SERVICE				
001.000	CASH - CHECKING	0.00	0.00	0.00	0.00
002.000	CASH INVESTMENT POOL	0.00	0.00	0.00	0.00
	ST IMPROVEMENT-DEBT SERVICE	0.00	0.00	0.00	0.00
Fund 590	SEWER FUND				
001.000	CASH - CHECKING	0.00	225,256.60	225,256.60	0.00
002.000	CASH INVESTMENT POOL	105,290.52	138,532.47	149,443.25	94,379.74
002.200	REPLACE FUND-CASH INVESTMENT	564,506.57	13,225.00	0.00	577,731.57
005.100	WWTP BONDS CASH RESERVE	163,000.00	0.00	0.00	163,000.00
005.120	WWTP REDEMPTION BONDS & INT	(12,303.51)	13,000.00	103,528.75	(102,832.26)
009.000	SSB CD 200090743 5-YR 2020	0.00	0.00	0.00	0.00
	SEWER FUND	820,493.58	390,014.07	478,228.60	732,279.05
Fund 591	WATER FUND				
001.000	CASH - CHECKING	0.00	32,830.87	32,830.87	0.00
002.000	CASH INVESTMENT POOL	394,747.25	37,765.32	35,063.38	397,449.19
002.110	CASH RESERVES DWRFB BONDS	17,046.17	0.00	0.00	17,046.17
002.120	REDEMPTION-BONDS & INT W/2002	37,188.00	0.00	0.00	37,188.00
002.200	REPLACE FUND-CASH INVESTMENT	514.41	0.00	0.00	514.41
009.000	SSB CD 200090743 5-YR 2020	0.00	0.00	0.00	0.00
	WATER FUND	449,495.83	70,596.19	67,894.25	452,197.77
Fund 661	EQUIPMENT POOL FUND				
001.000	CASH - CHECKING	0.00	2,651.25	2,651.25	0.00
002.000	CASH INVESTMENT POOL	449,265.21	22.58	5,651.25	443,636.54
002.300	SAVINGS-EQUIP POOL REPLACEMENT	0.00	0.00	0.00	0.00
009.000	SSB CD 200090743 5-YR 2020	0.00	0.00	0.00	0.00
	EQUIPMENT POOL FUND	449,265.21	2,673.83	8,302.50	443,636.54
Fund 701	TRUST & AGENCY FUND				
001.000	CASH - CHECKING	1,242.63	14,724.83	14,291.20	1,676.26
002.000	CASH INVESTMENT POOL	(1,092.63)	0.00	312.18	(1,404.81)

FROM 06/01/2021 TO 06/30/2021

FUND: ALL FUNDS

CASH AND INVESTMENT ACCOUNTS

Fund Account	Description	Beginning Balance 06/01/2021	Total Debits	Total Credits	Ending Balance 06/30/2021
	TRUST & AGENCY FUND	150.00	14,724.83	14,603.38	271.45
	TOTAL - ALL FUNDS	3,904,807.77	661,028.07	675,103.63	3,890,732.21