



301 East Main Street
Lowell, Michigan 49331
Phone (616) 897-8457
Fax (616) 897-4085

CITY OF LOWELL
CITY COUNCIL AGENDA
MONDAY, DECEMBER 20, 2021, 7:00 P.M.

1. CALL TO ORDER; PLEDGE OF ALLEGIANCE; ROLL CALL

2. CONSENT AGENDA

- Approval of the Agenda.
- Approve and place on file the minutes of the December 6, 2021 Regular City Council meeting.
- Authorize payment of invoices in the amount of \$385,154.47.

3. CITIZEN DISCUSSION FOR ITEMS NOT ON THE AGENDA

IF YOU WISH TO ADDRESS AN AGENDA ITEM, PUBLIC COMMENT FOR EACH ITEM WILL OCCUR AFTER THE INITIAL INFORMATION IS SHARED ON THE MATTER AND INITIAL DELIBERATIONS BY THE PUBLIC BODY. PUBLIC COMMENT WILL OCCUR BEFORE A VOTE ON THE AGENDA ITEM OCCURS.

4. OLD BUSINESS

5. NEW BUSINESS

- a. Audit Presentation
- b. Fire Station Key Cards
- c. Unassigned Fund Balance
- d. Water Billing Assistance
- e. Recreation Master Plan Update

6. BOARD/COMMISSION REPORTS

7. BUDGET REPORTS

8. MONTHLY REPORTS

9. MANAGER'S REPORT

10. APPOINTMENTS

11. COUNCIL COMMENTS

12.. ADJOURNMENT

NOTE: Any person who wishes to speak on an item included on the printed meeting agenda may do so. Speakers will be recognized by the Chair; at which time they will be allowed five (5) minutes maximum to address the Council. A speaker representing a subdivision association or group will be allowed ten (10) minutes to address the Council.



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MEMORANDUM

TO: Lowell City Council

FROM: Michael Burns, City Manager

RE: Council Agenda for Monday, December 20, 2021

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4. OLD BUSINESS
5. NEW BUSINESS

- a. Audit Presentation. Peter Haefner from Vredevelde Haefner will present the audit.
- b. Fire Station Key Cards. City Manager Michael Burns provided a memo.

Recommended Motion: That the City purchase the security key cards system from Allied Universal for a cost not to exceed \$18,098.24 as part of the next action item pertaining to unassigned fund balance.

- c. Unassigned Fund Balance. City Manager Michael Burns provided a memo.

Recommended Motion: That the Lowell City Council approve expenditures of \$401,465 from our unassigned general fund balance in the manner explained above.

- d. Water Billing Assistance. City Manager Michael Burns provided a memo.

Recommended Motion: That the Lowell City Council partner with Kent County Community Action for them to provide assistance to low income residents of the City of Lowell to prevent utility shutoff for non-payment of water/sewer services.

- e. Recreation Master Plan Update. Public Works Director Daniel Czarnecki provided a memo.

Recommended Motion: That the Lowell City Council approves the update of the five-year Parks and Recreation Plan, Scope of Services with Williams & Works, as outlined in their letter dated December 2, 2021, with both online survey and focus group options, in an amount not-to-exceed \$10,400.00.

6. BOARD/COMMISSION REPORTS
7. BUDGET REPORT
8. MONTHLY REPORTS
9. MANAGER'S REPORT
10. APPOINTMENTS
- 11 COUNCIL COMMENTS
12. ADJOURNMENT

**PROCEEDINGS
OF
CITY COUNCIL MEETING
OF THE
CITY OF LOWELL
MONDAY, DECEMBER 6 2021, 7:00 P.M.**

1. CALL TO ORDER; PLEDGE OF ALLEGIANCE; ROLL CALL.

The Regular Meeting was called to order at 7:00 p.m. by Mayor DeVore and City Clerk Sue Ullery called roll.

Present: Councilmembers' Cliff Yankovich, Marty Chambers, Leah Groves, Jim Salzwedel and Mayor DeVore.

Absent: None.

Also Present: City Clerk Susan Ullery, DPW Director Dan Czarnecki, Chief of Police Chris Hurst and City Attorney Tim Forshee.

2. CONSENT AGENDA.

- Approval of the Agenda as amended adding Riverwalk Bathrooms as item B under new business.
- Approve and place on file the minutes of the November 15, 2021, Regular City Council Meeting and the November 22, 2021, Special City Council Meeting.
- Authorize payment of invoices in the amount of \$223,860.48.

IT WAS MOVED BY CHAMBERS and seconded by GROVES to approve the consent agenda as amended.

YES: Councilmember Groves, Mayor DeVore, Councilmember Salzwedel, Councilmember Yankovich and Councilmember Chambers.

NO: None.

ABSENT: None.

MOTION CARRIED.

3. CITIZEN COMMENTS FOR ITEMS NOT ON THE AGENDA.

Perry Beachum who resides at 924 Riverside Drive thanked City Manager Michael Burns regarding the borings going on in the community and the continued updates. Beachum also encouraged citizens to speak up if they have easement issues with utility work being done.

Mike Chambers who resides at 13429 Forest River Court dressed up as Eddie Johnson from the movie National Lampoon's Christmas Vacation and encouraged Councilmembers to welcome the marijuana establishments that are coming to Lowell and stated he believes we will make a lot of money from them.

4. OLD BUSINESS.

a. Right-of-way Permit Review.

DPW Director Dan Czarnecki read his memo regarding the City of Lowell's Right of way Permits, how they work, the fees and who is required to use them. He also added he has taken over all reviews and approvals of permits. During the applicants' construction work, there are times DPW staff will visit

the work site to inspect a connection, to perform or witness testing, or to help answer questions or concerns that come up.

City of Lowell Attorney Tom Forshee also stated the fee amount was most likely set by the Metro Act and if you have any concerns, you can contact the Michigan Public Service Commission.

5. **NEW BUSINESS.**

a. Lowell Showboat VI Report.

Councilmember Jim Salzwedel reported on the Showboat with a financial breakdown report, he gave a total of how many events already happened on the Showboat and then a future events calendar, stating anyone can now book events. Salzwedel also said, since June the Showboat board has done a lot of work on the 501C3 and is continuing to work on it. There is other funding still available.

Board discussed at length deposits for events and how they collect for holding events as well as generating some marketing ideas.

b. Riverwalk Bathroom Project.

City Manager Michael Burns stated we have a proposal from Allied Universal for the key card system that we use at a number of our facilities currently. We would like to add the Riverwalk Bathrooms to the system to control access to the downtown bathrooms. The system will communicate back to the city hall through a wireless connection so that the city will not incur any additional cost to expand their network or fiber connections. The total cost will be a total of \$5,577.10.

IT WAS MOVED BY CHAMBERS and seconded by YANKOVICH to approve the purchase of the Security Solution Proposal for the Riverwalk Bathrooms, not to exceed \$5,577.10.

YES: Councilmember Groves, Mayor DeVore, Councilmember Yankovich and Councilmember Chambers.

NO: None. ABSTAINED: Councilmember Salzwedel. ABSENT: None. MOTION CARRIED.

6. **BOARD/COMMISSION REPORTS.**

Councilmember Salzwedel stated LCTV met and there is \$106,000 available to give away. February 4, 2021 is the deadline for applications. We will have a meeting on February 16, 2022 to discuss distributing those funds and would like to have recommendations back to you as early as February 21, 2022 or March 7, 2022. Qualifications to apply for LCTV funds are on the application and you must be non-profit to apply. Meeting this Thursday at the new energy center for Lowell Light & Power at 6:00pm.

Mayor DeVore will have Fire Authority meeting this Thursday and talk about the 2022 budget.

7. **MANAGERS REPORT.**

- Santa Parade on Saturday night went well. Thank you to Chief Hurst for the excellent job on security for the event. Also thank you to Lowell Fire Department, Lowell Light & Power, DPW and everyone that helped.
- With the tragic events that happened over in Oxford Township last week, the Police Chief and I have been having some conversations and some what ifs.
- The current electric vehicle charging stations need updating & we will propose the DDA takes the old ones over from LL&P for updating. The new stations we will be proposing, can charge two cars at once. May charge a fee for charging your car.
- Riverwalk Restrooms are open, they are very nice.
- Bridge Boxes will be coming to the Council in January for approval.
- Ware Road report has come in, 170 pages, currently going through it. Will meet with BLDI this week or next.
- Line Shack – the first draft of the development agreement should be coming soon.
- Lew Bender will be here next Monday December 20, 2021 @ 5:00 pm.

8. **APPOINTMENTS.**

There were none.

9. **COUNCIL COMMENTS**

Councilmember Groves extend her sympathies to the Oxford Community.

Councilmember Chambers also wanted to extend his condolences to the Oxford Community and also wanted to thank Chief Hurst for all his hard work as well as Dan Czarnecki, the DPW Director for the security at the parade.

Councilmember Salzwedel stated his company Allied Universal has security camera technology for detecting guns, hopefully we will never need it but it is available. Also, there are many more events going on in the city the next few weeks, so get out and support the community.

Councilmember Yankovich stated he is pleased to have public bathrooms in Lowell. Also want to thank the Lowell school board, the teachers and the administration for a great job for all they do.

Mayor DeVore also wanted to thank the school board, teachers and administration. Also the parade was great, thanks to all who made in safe. Marty Chambers and I went to the radio station WION and bragged up Lowell and how great it is to be here.

10. ADJOURNMENT.

IT WAS MOVED BY SALWEDEL and seconded by CHAMBERS to adjourn at 8:07 p.m.

DATE:

Mike DeVore, Mayor

APPROVED:

Sue Ullery, Lowell City Clerk

12/17/2021 10:28 AM
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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF LOWELL
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Vendor Code	Vendor Name	Invoice	Description	Amount
00015	ALEXANDER CHEMICAL CORP			
	46558		WTP CHLORINE	48.50
	47833		WTP CHLORINE	62.00
TOTAL FOR: ALEXANDER CHEMICAL CORP				110.50
10945	ALL-FLO PLUMBING LLC			
	21111140		VIDEO INSPECTION OF IRRIGATION LINE	905.00
TOTAL FOR: ALL-FLO PLUMBING LLC				905.00
10816	AMAZON CAPITAL SERVICES			
	1DPJ-13RV-WMMW		DPW BATTERIES	25.98
TOTAL FOR: AMAZON CAPITAL SERVICES				25.98
10731	APPLIED IMAGING			
	1846381		COPY MACHINE CONTRACT	421.84
TOTAL FOR: APPLIED IMAGING				421.84
00050	BERNARDS ACE HARDWARE			
	11/30/2021		ACCOUNT STATEMENT	987.05
TOTAL FOR: BERNARDS ACE HARDWARE				987.05
10822	BLDI ENVIRONMENTAL ENGINEERING			
	19093		WARE ROAD PROJECT	7,995.10
TOTAL FOR: BLDI ENVIRONMENTAL ENGINEERING				7,995.10
10532	BROWN, CASEY			
	6525		AIRPORT WINDSOCKS	148.85
TOTAL FOR: BROWN, CASEY				148.85
10656	CARLETON EQUIPMENT			
	02-520417		#37 SKIDSTEER R & M	438.21
TOTAL FOR: CARLETON EQUIPMENT				438.21
00788	CDW GOVERNMENT, INC.			
	3688297		COMPUTER EQUIP	2,450.54
TOTAL FOR: CDW GOVERNMENT, INC.				2,450.54
10499	COMPASS MINERALS			
	901320		HIGHWAY SALT	7,301.37
TOTAL FOR: COMPASS MINERALS				7,301.37
10509	CONSUMERS ENERGY			
	11/9 - 12/9/2021		ACCOUNT STATEMENTS	6,839.15
	NOV 2021		ACCOUNT STATEMENT	32.49
TOTAL FOR: CONSUMERS ENERGY				6,871.64
10936	CORE & MAIN			
	P912538		WATER DEPT R & M	288.08
	P912545		WATER METER PARTS	5,995.50
TOTAL FOR: CORE & MAIN				6,283.58
00132	D&D TRUCKING ACQUISITION, LLC			
	33935		2017 PETERBILT #15 PLOW TRUCK	244.40
	33986		#32 BACKHOE R & M	1,012.42
	33996		#14 CEMETERY TRUCK R & M	65.78
TOTAL FOR: D&D TRUCKING ACQUISITION, LLC				1,322.60

Vendor Code	Vendor Name	Description	Amount
Invoice			
REFUND UB	DEGROTE, LESTER		
12/16/2021		UB refund for account: 5-03240-3	3.82
TOTAL FOR: DEGROTE, LESTER			3.82
02035	DIGITAL OFFICE MACHINES, INC.		
19822		LPD COPY MACHINE	52.16
TOTAL FOR: DIGITAL OFFICE MACHINES, INC.			52.16
10944	EAST BELTLINE TOWING & SERVICE, INC		
309856		TOWING #15 PLOW TRUCK TO JX TRUCK CENTER	525.00
TOTAL FOR: EAST BELTLINE TOWING & SERVICE, INC			525.00
10713	EPS SECURITY		
A1276321		WTP SECURITY	225.00
TOTAL FOR: EPS SECURITY			225.00
10670	FAHEY SCHULTZ BURZYCH RHODES PLC		
62718		EMPLOYMENT MATTERS	467.50
TOTAL FOR: FAHEY SCHULTZ BURZYCH RHODES PLC			467.50
10536	FANDANGLED CUSTOM APPAREL & GIFTS		
2489		SHOWBOAT BATHROOM DECALS	20.00
TOTAL FOR: FANDANGLED CUSTOM APPAREL & GIFTS			20.00
10673	FERGUSON WATERWORKS		
11/16/2021		MARKING PAINT	26.20
TOTAL FOR: FERGUSON WATERWORKS			26.20
10211	FIRE PROS INC.		
INV-1829255		ANNUAL SPRINKLER INSPECTION CITY HALL	421.00
INV-1829388		ANNUAL INSPECTION -WWTP	218.50
INV-1830350		MUSEUM FIRES EXTINGUISHER INSP	76.50
INV-1830435		FIRE EXTINGUISHER INSPECT - CHAMBER	79.50
INV-1830579		FIRE ALARM INSPECTIO CITY HALL	291.20
TOTAL FOR: FIRE PROS INC.			1,086.70
01493	GRAINGER INDUSTRIAL SUPPLY		
9122629976		WTP RUBBER EDGING	41.63
9128464501		WTP WIRE CLOTH	201.81
TOTAL FOR: GRAINGER INDUSTRIAL SUPPLY			243.44
00225	GRAND RAPIDS COMMUNITY COLLEGE		
12/1 - 12/15/2021		TAX DISBURSEMENT	293.63
TOTAL FOR: GRAND RAPIDS COMMUNITY COLLEGE			293.63
01508	GTW		
NOV 2021		CYLINDER RENTAL	47.85
TOTAL FOR: GTW			47.85
10946	GVL EXCAVATING		
23090		MATERIALS FOR 115 S BROADWAY	2,858.32
TOTAL FOR: GVL EXCAVATING			2,858.32
00710	HAROLD ZEIGLER FORD, INC.		
229730		2017 EXPLORER - LPD#839	523.95
229875		2017 EXPLORER LPD #839	119.95
TOTAL FOR: HAROLD ZEIGLER FORD, INC.			643.90

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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF LOWELL

EXP CHECK RUN DATES 12/04/2021 - 12/17/2021

BOTH JOURNALIZED AND UNJOURNALIZED

BOTH OPEN AND PAID - CHECK TYPE: PAPER CHECK

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Vendor Code	Vendor Name	Invoice	Description	Amount
00248	HOOPER PRINTING, LLC	63672	LPD BADGES - HEARD, DURAM	30.00
TOTAL FOR: HOOPER PRINTING, LLC				30.00
10672	HUNTINGTON NATIONAL BANK	39404	CAP IMP BOND 2016 ADMIN FEE 2022	500.00
TOTAL FOR: HUNTINGTON NATIONAL BANK				500.00
02463	HYDROCORP	0064653-IN	CROSS CONNECTION NOV 2021	1,806.25
TOTAL FOR: HYDROCORP				1,806.25
10921	ISOLVED BENEFIT SERVICES	I115911041	COBRA - DIAZ	25.52
TOTAL FOR: ISOLVED BENEFIT SERVICES				25.52
10609	JXTRUCK CENTER - GRAND RAPIDS	2634465S	#15 PLOW TRUCK	837.28
TOTAL FOR: JXTRUCK CENTER - GRAND RAPIDS				837.28
00948	KCCA	12/10/2021	2022 MEMBERSHIP - ULLERY & BROWN	15.00
TOTAL FOR: KCCA				15.00
00291	KENT COUNTY ROAD COMMISSION	412976	SIGNAL ELECTRIC	44.35
TOTAL FOR: KENT COUNTY ROAD COMMISSION				44.35
00300	KENT COUNTY TREASURER	12/1 - 12/15/2021	TAX DISBURSEMENT	16,956.94
TOTAL FOR: KENT COUNTY TREASURER				16,956.94
00303	KENT DISTRICT LIBRARY	12/1 - 12/15/2021	TAX DISBURSEMENT	13,500.83
TOTAL FOR: KENT DISTRICT LIBRARY				13,500.83
00302	KENT INTERMEDIATE SCHOOL DIST.	12/1 - 12/15/2021	TAX DISBURSEMENT	935.78
TOTAL FOR: KENT INTERMEDIATE SCHOOL DIST.				935.78
02209	KERKSTRA PORTABLE, INC.	189695	PORTABLE RESTROOM CEMETERY	150.00
		191270	PORTABLE RESTROOM CEMETERY	150.00
		191271	PORTABLE RESTROOM DDA	500.00
TOTAL FOR: KERKSTRA PORTABLE, INC.				800.00
01374	LOWELL AREA HISTORICAL MUSEUM	12/1 - 12/15/2021	TAX DISBURSEMENT	38.68
TOTAL FOR: LOWELL AREA HISTORICAL MUSEUM				38.68
00562	LOWELL AREA SCHOOLS	12/1 - 12/15/2021	TAX DISBURSEMENT	133,865.73
TOTAL FOR: LOWELL AREA SCHOOLS				133,865.73
00341	LOWELL LIGHT & POWER	3553	TREE REMOVAL ON N MONROE & JAMES	3,832.86
TOTAL FOR: LOWELL LIGHT & POWER				3,832.86

Vendor Code	Vendor Name	Invoice	Description	Amount
10038	MICHIGAN ASSESSOR ASSOCIATION	12/08/2021	MEMBERSHIP - DEBRA RASHID	95.00
TOTAL FOR: MICHIGAN ASSESSOR ASSOCIATION				95.00
10083	MICHIGAN CAT			
	SD12883294		WWPT PREVENTIVE MAINT	1,475.00
	SD12886040		WWTP PREVENTIVE MAINT	825.00
	SD12893094		CITY HALL PREVENTIVE MAINT	400.00
	SD12893096		SHEPARD DR PS PREVENTIVE MAINT	200.00
TOTAL FOR: MICHIGAN CAT				2,900.00
00426	MODEL COVERALL SERVICE, INC.	11/30/2021	ACCOUNT STATEMENT -LIBRARY RUGS	555.98
TOTAL FOR: MODEL COVERALL SERVICE, INC.				555.98
01499	NAPA AUTO PARTS	11/30/2021	ACCOUNT STATEMENT	501.79
TOTAL FOR: NAPA AUTO PARTS				501.79
00052	O.E. BIERI & SONS, INC.	21184	TOP SOILD FOR CEMETERY	200.00
TOTAL FOR: O.E. BIERI & SONS, INC.				200.00
10103	PITNEY BOWES GLOBAL FIN. SRVS LLC	3314702868	POSTAGE METER	170.73
TOTAL FOR: PITNEY BOWES GLOBAL FIN. SRVS LLC				170.73
00859	PRINTING SYSTEMS	PC-220297	CLERKS OFFICE SUPPLIES	309.29
TOTAL FOR: PRINTING SYSTEMS				309.29
10762	PROFESSIONAL CODE INSPECTIONS OF MI	21010	PERMITS OCTOBER 2021	4,528.80
		21011	PERMITS NOVEMBER 2021	35,264.70
TOTAL FOR: PROFESSIONAL CODE INSPECTIONS OF MI				39,793.50
02484	RHD TIRE INC	0337178	2 TIRES #14 CEMETERY TRUCK	374.00
TOTAL FOR: RHD TIRE INC				374.00
10378	RUESINK, KATHIE	12/16/2021	CLEANING CITY HALL AND LIBRARY	720.00
TOTAL FOR: RUESINK, KATHIE				720.00
02575	SELF SERVE LUMBER	12/1/2021	ACCOUNT STATEMENT	321.53
TOTAL FOR: SELF SERVE LUMBER				321.53
10662	SKYLINE ELECTRIC, INC	1575	PARKING LOT LIGHTS	240.00
TOTAL FOR: SKYLINE ELECTRIC, INC				240.00
10943	SPRINGER, ERIC	12/13/2021	HDC GRANT ROOF & PAINTING	2,670.00
TOTAL FOR: SPRINGER, ERIC				2,670.00
00610	STATE OF MICHIGAN	12/13/2021	MI-DEAL #647 2022	180.00
TOTAL FOR: STATE OF MICHIGAN				180.00

Vendor Code	Vendor Name	Invoice	Description	Amount
01061	STATE OF MICHIGAN	BLR461818	BOILER CERTIFICATE	130.00
TOTAL FOR: STATE OF MICHIGAN				130.00
10341	STATE OF MICHIGAN	551-593117	LPD LIVE SCANS NOV 2021	389.25
TOTAL FOR: STATE OF MICHIGAN				389.25
10156	STATE OF MICHIGAN - MDOT	12/5/2021	FOREMAN ST CARES ACT	6,654.75
TOTAL FOR: STATE OF MICHIGAN - MDOT				6,654.75
10192	TERRA VERDE LANDSCAPING LLC	007401	BRICKS FOR SHOWBAOT	780.00
TOTAL FOR: TERRA VERDE LANDSCAPING LLC				780.00
01275	THE VERDIN COMPANY	0104632	CLOCK MAINTENANCE RENEWAL	630.00
TOTAL FOR: THE VERDIN COMPANY				630.00
10543	TRACTOR SUPPLY CREDIT PLAN	11/30/2021	ACCOUNT STATEMENT	135.07
TOTAL FOR: TRACTOR SUPPLY CREDIT PLAN				135.07
00930	TRUCK & TRAILER SPECIALTIES	DRO005800	2016 PETERBILT #15 PLOW TRUCK	2,701.89
		DSO009308	#15-3 WING BLADE	686.94
TOTAL FOR: TRUCK & TRAILER SPECIALTIES				3,388.83
10860	ULINE	142197334	SUPPLIES	883.87
TOTAL FOR: ULINE				883.87
00651	USA BLUE BOOK	760108*	FREIGHT DUE	11.58
		803496	WTP SUPPLIES	106.58
TOTAL FOR: USA BLUE BOOK				118.16
00666	VERGENNES TOWNSHIP TREASURER	12/1/2021	TAXES 41-16-35-100-601 AIRPORT	2,592.62
		12/1/21	TAXES 41-16-35-426-052 848 N WASH	997.91
TOTAL FOR: VERGENNES TOWNSHIP TREASURER				3,590.53
02203	VISA	11/28/2021	MERCANTILE VISA	674.39
TOTAL FOR: VISA				674.39
10389	VREDEVELD HAEFNER LLC	5358	AUDIT SERVICES THRU NOV 2021	8,000.00
		5383	WATER/SEWER STUDY	852.50
TOTAL FOR: VREDEVELD HAEFNER LLC				8,852.50
00692	WILLIAMS & WORKS INC.	93360	GEE DR MDOT SMALL URBAN MTG	202.50
		93361	AMITY STREET RESURFACING	999.00
		93362	MONROE STREET, W/S IMPR	5,390.50
		93377	WATER RELIABILITY STUDY	1,222.00
		93439	PLANNING	900.00
TOTAL FOR: WILLIAMS & WORKS INC.				8,714.00

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Vendor Code	Vendor Name	Description	Amount
	Invoice		
10882	WOLVERINE BUILDING GROUP		
	PYMT 4	SHOWBOAT RESTROOMS	86,236.30
TOTAL FOR: WOLVERINE BUILDING GROUP			86,236.30
TOTAL - ALL VENDORS			385,154.47

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INVOICE GL DISTRIBUTION REPORT FOR CITY OF LOWELL
EXP CHECK RUN DATES 12/04/2021 - 12/17/2021
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BOTH OPEN AND PAID

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 000					
101-000-040.000	ACCOUNTS RECEIVABLE	VISA	MERCANTILE VISA	9.22	76600
101-000-040.018	COBRA JASON DIAZ	ISOLVED BENEFIT SERVICES	COBRA - DIAZ	25.52	76566
Total For Dept 000				34.74	
Dept 172 MANAGER					
101-172-801.000	PROFESSIONAL SERVICES	BLDI ENVIRONMENTAL ENGINE	WARE ROAD PROJECT	7,995.10	76542
101-172-955.000	MISCELLANEOUS EXPENSE	VISA	MERCANTILE VISA	11.99	76600
Total For Dept 172 MANAGE				8,007.09	
Dept 191 ELECTIONS					
101-191-740.000	OPERATING SUPPLIES	PRINTING SYSTEMS	CLERKS OFFICE SUPPLIES	309.29	76583
101-191-740.000	OPERATING SUPPLIES	VISA	MERCANTILE VISA	221.46	76600
Total For Dept 191 ELECTI				530.75	
Dept 209 ASSESSOR					
101-209-955.000	MISCELLANEOUS EXPENSE	MICHIGAN ASSESSOR ASSOCIA	MEMBERSHIP - DEBRA RASHID	95.00	76577
Total For Dept 209 ASSESS				95.00	
Dept 210 ATTORNEY					
101-210-802.000	LABOR RELATIONS ATTORNEY	FAHEY SCHULTZ BURZYCH RHO	EMPLOYMENT MATTERS	467.50	76554
Total For Dept 210 ATTORN				467.50	
Dept 215 CLERK					
101-215-955.000	MISCELLANEOUS EXPENSE	KCCA	2022 MEMBERSHIP - ULLERY	15.00	76568
Total For Dept 215 CLERK				15.00	
Dept 253 TREASURER					
101-253-801.000	PROFESSIONAL SERVICES	VREDEVELD HAEFNER LLC	AUDIT SERVICES THRU NOV 2	8,000.00	76601
Total For Dept 253 TREASU				8,000.00	
Dept 265 CITY HALL					
101-265-730.000	POSTAGE	PITNEY BOWES GLOBAL FIN.	POSTAGE METER	170.73	76582
101-265-802.000	CONTRACTUAL	STATE OF MICHIGAN	BOILER CERTIFICATE	130.00	76590
101-265-802.000	CONTRACTUAL	FIRE PROS INC.	FIRE ALARM INSPECTIO CITY	291.20	76557
101-265-802.000	CONTRACTUAL	FIRE PROS INC.	ANNUAL SPRINKLER INSPECTI	421.00	76557
101-265-802.000	CONTRACTUAL	RUESINK, KATHIE	CLEANING CITY HALL AND LI	360.00	76604
101-265-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENTS	2,309.98	76547
101-265-930.000	REPAIR & MAINTENANCE	MICHIGAN CAT	CITY HALL PREVENTIVE MAIN	400.00	76578
Total For Dept 265 CITY H				4,082.91	
Dept 276 CEMETERY					
101-276-740.000	OPERATING SUPPLIES	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	24.99	76541
101-276-740.000	OPERATING SUPPLIES	O.E. BIERI & SONS, INC.	TOP SOILD FOR CEMETERY	200.00	76581
101-276-740.000	OPERATING SUPPLIES	TRACTOR SUPPLY CREDIT PLA	ACCOUNT STATEMENT	12.98	76595
101-276-802.000	CONTRACTUAL	KERKSTRA PORTABLE, INC.	PORTABLE RESTROOM CEMETER	150.00	76573
101-276-802.000	CONTRACTUAL	KERKSTRA PORTABLE, INC.	PORTABLE RESTROOM CEMETER	150.00	76573
Total For Dept 276 CEMETE				537.97	
Dept 301 POLICE DEPARTMENT					
101-301-626.000	REPORTS & FINGERPRINT FEE	STATE OF MICHIGAN	LPD LIVE SCANS NOV 2021	389.25	76591
101-301-740.000	OPERATING SUPPLIES	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	63.98	76541
101-301-744.000	UNIFORMS	HOOPER PRINTING, LLC	LPD BADGES - HEARD, DURAM	30.00	76563
101-301-955.000	MISCELLANEOUS EXPENSE	VISA	MERCANTILE VISA	310.00	76600
Total For Dept 301 POLICE				793.23	
Dept 400 PLANNING & ZONING					
101-400-801.000	PROFESSIONAL SERVICES	WILLIAMS & WORKS INC.	PLANNING	605.00	76602
101-400-801.000	PROFESSIONAL SERVICES	WILLIAMS & WORKS INC.	PLANNING	45.00	76602
101-400-801.000	PROFESSIONAL SERVICES	WILLIAMS & WORKS INC.	PLANNING	250.00	76602
Total For Dept 400 PLANNI				900.00	
Dept 441 DEPARTMENT OF PUBLIC WORKS					
101-441-740.000	OPERATING SUPPLIES	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	235.05	76541
101-441-740.000	OPERATING SUPPLIES	SELF SERVE LUMBER	ACCOUNT STATEMENT	61.41	76586

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Fund 101 GENERAL FUND					
Dept 441 DEPARTMENT OF PUBLIC WORKS					
101-441-740.000	OPERATING SUPPLIES	SELF SERVE LUMBER	ACCOUNT STATEMENT	44.96	76586
101-441-740.000	OPERATING SUPPLIES	SELF SERVE LUMBER	ACCOUNT STATEMENT	83.51	76586
101-441-740.000	OPERATING SUPPLIES	ULINE	SUPPLIES	63.49	76597
101-441-802.000	CONTRACTUAL	STATE OF MICHIGAN	MI-DEAL #647 2022	180.00	76589
101-441-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENTS	871.63	76547
101-441-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENTS	666.13	76547
101-441-930.000	REPAIR & MAINTENANCE	AMAZON CAPITAL SERVICES	DPW BATTERIES	25.98	76539
Total For Dept 441 DEPART				2,232.16	
Dept 747 CHAMBER/RIVERWALK					
101-747-920.000	CHAMBER UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENTS	119.90	76547
101-747-930.000	REPAIR & MAINTENANCE	FIRE PROS INC.	FIRE EXTINGUISHER INSPECT	79.50	76557
101-747-930.000	REPAIR & MAINTENANCE	ULINE	SUPPLIES	691.13	76597
Total For Dept 747 CHAMBE				890.53	
Dept 751 PARKS					
101-751-740.000	OPERATING SUPPLIES	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	186.62	76541
101-751-740.000	OPERATING SUPPLIES	FANDANGLED CUSTOM APPAREL	SHOWBOAT BATHROOM DECALS	20.00	76555
101-751-930.000	REPAIR & MAINTENANCE	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	23.17	76541
Total For Dept 751 PARKS				229.79	
Dept 790 LIBRARY					
101-790-802.000	CONTRACTUAL	MODEL COVERALL SERVICE, I	ACCOUNT STATEMENT -LIBRAR	555.98	76579
101-790-802.000	CONTRACTUAL	RUESINK, KATHIE	CLEANING CITY HALL AND LI	360.00	76604
101-790-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENTS	1,073.95	76547
Total For Dept 790 LIBRAR				1,989.93	
Dept 804 MUSEUM					
101-804-887.000	CONTRIBUTIONS & MAINTENAN	FIRE PROS INC.	MUSEUM FIRES EXTINGUISHER	76.50	76557
101-804-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENTS	725.42	76547
101-804-955.000	PROPERTY TAX DISTRIBUTION	LOWELL AREA HISTORICAL MU	TAX DISBURSEMENT	38.68	76574
Total For Dept 804 MUSEUM				840.60	
Total For Fund 101 GENERA				29,647.20	
Fund 202 MAJOR STREET FUND					
Dept 450 CAPITAL OUTLAY					
202-450-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	MONROE STREET, W/S IMPR	1,796.83	76602
Total For Dept 450 CAPITA				1,796.83	
Dept 463 MAINTENANCE					
202-463-802.000	CONTRACTUAL	LOWELL LIGHT & POWER	TREE REMOVAL ON N MONROE	3,832.86	76576
Total For Dept 463 MAINTEN				3,832.86	
Dept 474 TRAFFIC					
202-474-740.000	OPERATING SUPPLIES	KENT COUNTY ROAD COMMISSI	SIGNAL ELECTRIC	44.35	76569
Total For Dept 474 TRAFFI				44.35	
Dept 478 WINTER MAINTENANCE					
202-478-740.000	OPERATING SUPPLIES	COMPASS MINERALS	HIGHWAY SALT	3,650.69	76546
Total For Dept 478 WINTER				3,650.69	
Dept 483 ADMINISTRATION					
202-483-801.000	PROFESSIONAL SERVICES	WILLIAMS & WORKS INC.	GEE DR MDOT SMALL URBAN M	202.50	76602
Total For Dept 483 ADMINI				202.50	
Total For Fund 202 MAJOR				9,527.23	
Fund 203 LOCAL STREET FUND					
Dept 450 CAPITAL OUTLAY					
203-450-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	AMITY STREET RESURFACING	713.29	76602
Total For Dept 450 CAPITA				713.29	
Dept 463 MAINTENANCE					
203-463-740.000	OPERATING SUPPLIES	TRACTOR SUPPLY CREDIT PLA	ACCOUNT STATEMENT	46.68	76595

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Fund 203 LOCAL STREET FUND					
Dept 463 MAINTENANCE					
		Total For Dept 463 MAINTENANCE		46.68	
Dept 478 WINTER MAINTENANCE					
203-478-740.000	OPERATING SUPPLIES	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	15.98	76541
203-478-740.000	OPERATING SUPPLIES	TRACTOR SUPPLY CREDIT PLA	ACCOUNT STATEMENT	38.28	76595
203-478-740.000	OPERATING SUPPLIES	COMPASS MINERALS	HIGHWAY SALT	3,650.68	76546
		Total For Dept 478 WINTER		3,704.94	
		Total For Fund 203 LOCAL		4,464.91	
Fund 238 HISTORICAL DISTRICT FUND					
Dept 000					
238-000-880.000	COMMUNITY PROMOTION	SPRINGER, ERIC	HDC GRANT ROOF & PAINTING	2,670.00	76588
		Total For Dept 000		2,670.00	
		Total For Fund 238 HISTOR		2,670.00	
Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY					
Dept 450 CAPITAL OUTLAY					
248-450-970.000	CAPITAL OUTLAY	TERRA VERDE LANDSCAPING L	BRICKS FOR SHOWBOAT	780.00	76593
248-450-970.000	CAPITAL OUTLAY	WOLVERINE BUILDING GROUP	SHOWBOAT RESTROOMS	25,698.41	76603
248-450-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	AMITY STREET RESURFACING	285.71	76602
		Total For Dept 450 CAPITA		26,764.12	
Dept 463 MAINTENANCE					
248-463-740.000	OPERATING SUPPLIES	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	28.86	76541
248-463-740.000	OPERATING SUPPLIES	TRACTOR SUPPLY CREDIT PLA	ACCOUNT STATEMENT	19.14	76595
248-463-880.000	COMMUNITY PROMOTION	KERKSTRA PORTABLE, INC.	PORTABLE RESTROOM DDA	500.00	76573
248-463-930.000	REPAIR & MAINTENANCE	SKYLINE ELECTRIC, INC	PARKING LOT LIGHTS	240.00	76587
248-463-930.000	REPAIR & MAINTENANCE	THE VERDIN COMPANY	CLOCK MAINTENANCE RENEWAL	630.00	76594
248-463-930.000	REPAIR & MAINTENANCE	ALL-FLO PLUMBING LLC	VIDEO INSPECTION OF IRRIG	905.00	76538
248-463-930.000	REPAIR & MAINTENANCE	ULINE	SUPPLIES	129.25	76597
		Total For Dept 463 MAINTENANCE		2,452.25	
		Total For Fund 248 DOWNTOWN		29,216.37	
Fund 249 BUILDING INSPECTION FUND					
Dept 371 BUILDING INSPECTION DEPARTMENT					
249-371-802.000	CONTRACTUAL	PROFESSIONAL CODE INSPECT	PERMITS NOVEMBER 2021	35,264.70	76584
249-371-802.000	CONTRACTUAL	PROFESSIONAL CODE INSPECT	PERMITS OCTOBER 2021	4,528.80	76584
		Total For Dept 371 BUILDING		39,793.50	
		Total For Fund 249 BUILDING		39,793.50	
Fund 260 DESIGNATED CONTRIBUTIONS					
Dept 747 CHAMBER/RIVERWALK					
260-747-970.000	CAPITAL OUTLAY	WOLVERINE BUILDING GROUP	SHOWBOAT RESTROOMS	26,302.08	76603
		Total For Dept 747 CHAMBER		26,302.08	
Dept 751 PARKS					
260-751-970.000	CAPITAL OUTLAY	WOLVERINE BUILDING GROUP	SHOWBOAT RESTROOMS	34,235.81	76603
		Total For Dept 751 PARKS		34,235.81	
		Total For Fund 260 DESIGN		60,537.89	
Fund 581 AIRPORT FUND					
Dept 000					
581-000-740.000	OPERATING SUPPLIES	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	297.75	76541
581-000-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENT	32.49	76547
581-000-930.000	REPAIR & MAINTENANCE	BROWN, CASEY	AIRPORT WINDSOCKS	148.85	76543
581-000-955.000	MISCELLANEOUS EXPENSE	VERGENNES TOWNSHIP TREASURY	TAXES 41-16-35-100-601 AIRPORT	2,592.62	76599
		Total For Dept 000		3,071.71	
		Total For Fund 581 AIRPORT		3,071.71	
Fund 590 WASTEWATER FUND					
Dept 000					
590-000-276.000	Sewer Inside 5/8"	DEGROTE, LESTER	UB refund for account: 5-	1.88	76550

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Fund 590 WASTEWATER FUND					
Dept 000					
Total For Dept 000				1.88	
Dept 550 TREATMENT					
590-550-930.000	REPAIR & MAINTENANCE	MICHIGAN CAT	WWTP PREVENTIVE MAINT	825.00	76578
590-550-930.000	REPAIR & MAINTENANCE	MICHIGAN CAT	WWPT PREVENTIVE MAINT	1,475.00	76578
590-550-930.000	REPAIR & MAINTENANCE	FIRE PROS INC.	ANNUAL INSPECTION -WWTP	218.50	76557
Total For Dept 550 TREATM				2,518.50	
Dept 551 COLLECTION					
590-551-930.000	REPAIR & MAINTENANCE	CORE & MAIN	WATER DEPT R & M	144.04	76548
590-551-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	MONROE STREET, W/S IMPR	1,796.84	76602
590-551-970.000	CAPITAL OUTLAY	STATE OF MICHIGAN - MDOT	FOREMAN ST CARES ACT	954.75	76592
590-551-970.000	CAPITAL OUTLAY	STATE OF MICHIGAN - MDOT	FOREMAN ST CARES ACT	5,700.00	76592
Total For Dept 551 COLLEC				8,595.63	
Dept 553 ADMINISTRATION					
590-553-801.000	PROFESSIONAL SERVICES	VREDEVELD HAEFNER LLC	WATER/SEWER STUDY	426.25	76601
590-553-996.000	PAYING AGENT FEES	HUNTINGTON NATIONAL BANK	CAP IMP BOND 2016 ADMIN F	250.00	76564
Total For Dept 553 ADMINI				676.25	
Total For Fund 590 WASTEW				11,792.26	
Fund 591 WATER FUND					
Dept 000					
591-000-276.000	Water Inside 5/8"	DEGROTE, LESTER	UB refund for account: 5-	1.94	76550
Total For Dept 000				1.94	
Dept 552 CUSTOMER ACCOUNTS					
591-552-725.000	DISABILITY INSURANCE	CORE & MAIN	WATER METER PARTS	2,997.75	76548
Total For Dept 552 CUSTOM				2,997.75	
Dept 570 TREATMENT					
591-570-740.000	OPERATING SUPPLIES	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	95.70	76541
591-570-740.000	OPERATING SUPPLIES	USA BLUE BOOK	WTP SUPPLIES	106.58	76598
591-570-740.000	OPERATING SUPPLIES	USA BLUE BOOK	FREIGHT DUE	11.58	76598
591-570-743.000	CHEMICALS	ALEXANDER CHEMICAL CORP	WTP CHLORINE	48.50	76537
591-570-743.000	CHEMICALS	ALEXANDER CHEMICAL CORP	WTP CHLORINE	62.00	76537
591-570-802.000	CONTRACTUAL	EPS SECURITY	WTP SECURITY	225.00	76553
591-570-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENTS	656.70	76547
591-570-930.000	REPAIR & MAINTENANCE	GRAINGER INDUSTRIAL SUPPL	WTP RUBBER EDGING	41.63	76558
591-570-930.000	REPAIR & MAINTENANCE	GRAINGER INDUSTRIAL SUPPL	WTP WIRE CLOTH	201.81	76558
Total For Dept 570 TREATM				1,449.50	
Dept 571 DISTRIBUTION					
591-571-740.000	OPERATING SUPPLIES	FERGUSON WATERWORKS	MARKING PAINT	26.20	76556
591-571-801.000	CROSS CONNECTIONS	HYDROCORP	CROSS CONNECTION NOV 2021	1,806.25	76565
591-571-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENTS	223.69	76547
591-571-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENTS	191.75	76547
591-571-930.000	REPAIR & MAINTENANCE	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	14.95	76541
591-571-930.000	REPAIR & MAINTENANCE	MICHIGAN CAT	SHEPARD DR PS PREVENTIVE	200.00	76578
591-571-930.000	REPAIR & MAINTENANCE	SELF SERVE LUMBER	ACCOUNT STATEMENT	131.65	76586
591-571-930.000	REPAIR & MAINTENANCE	TRACTOR SUPPLY CREDIT PLA	ACCOUNT STATEMENT	17.99	76595
591-571-930.000	REPAIR & MAINTENANCE	CORE & MAIN	WATER METER PARTS	2,997.75	76548
591-571-930.000	REPAIR & MAINTENANCE	CORE & MAIN	WATER DEPT R & M	144.04	76548
591-571-930.000	REPAIR & MAINTENANCE	NAPA AUTO PARTS	ACCOUNT STATEMENT	110.95	76580
591-571-955.000	MISCELLANEOUS EXPENSE	VERGENNES TOWNSHIP TREASU	TAXES 41-16-35-426-052 84	997.91	76599
591-571-955.000	MISCELLANEOUS EXPENSE	VISA	MERCANTILE VISA	95.00	76600
591-571-970.000	CAPITAL OUTLAY	GVL EXCAVATING	MATERIALS FOR 115 S BROAD	2,858.32	76561
591-571-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	MONROE STREET, W/S IMPR	1,796.83	76602
Total For Dept 571 DISTRI				11,613.28	
Dept 573 ADMINISTRATION					

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Fund 591 WATER FUND					
Dept 573 ADMINISTRATION					
591-573-801.000	PROFESSIONAL SERVICES	VREDEVELD HAEFNER LLC	WATER/SEWER STUDY	426.25	76601
591-573-801.000	PROFESSIONAL SERVICES	WILLIAMS & WORKS INC.	WATER RELIABILITY STUDY	1,222.00	76602
591-573-996.000	PAYING AGENT FEES	HUNTINGTON NATIONAL BANK	CAP IMP BOND 2016 ADMIN F	250.00	76564
Total For Dept 573 ADMINI				1,898.25	
Total For Fund 591 WATER				17,960.72	
Fund 636 DATA PROCESSING FUND					
Dept 000					
636-000-802.000	CONTRACTUAL	DIGITAL OFFICE MACHINES,	LPD COPY MACHINE	52.16	76551
636-000-802.000	CONTRACTUAL	APPLIED IMAGING	COPY MACHINE CONTRACT	421.84	76540
636-000-986.000	COMPUTER DATA PROCESSING	VISA	MERCANTILE VISA	26.72	76600
636-000-986.000	COMPUTER DATA PROCESSING	CDW GOVERNMENT, INC.	COMPUTER EQUIP	2,450.54	76545
Total For Dept 000				2,951.26	
Total For Fund 636 DATA P				2,951.26	
Fund 661 EQUIPMENT FUND					
Dept 895 FLEET MAINT. & REPLACEMENT					
661-895-740.000	OPERATING SUPPLIES	NAPA AUTO PARTS	ACCOUNT STATEMENT	48.68	76580
661-895-930.000	REPAIR & MAINTENANCE	D&D TRUCKING ACQUISITION,	2017 PETERBILT #15 PLOW T	244.40	76549
661-895-930.000	REPAIR & MAINTENANCE	GTW	CYLINDER RENTAL	47.85	76560
661-895-930.000	REPAIR & MAINTENANCE	HAROLD ZEIGLER FORD, INC.	2017 EXPLORER - LPD#839	523.95	76562
661-895-930.000	REPAIR & MAINTENANCE	HAROLD ZEIGLER FORD, INC.	2017 EXPLORER LPD #839	119.95	76562
661-895-930.000	REPAIR & MAINTENANCE	JXTRUCK CENTER - GRAND RA	#15 PLOW TRUCK	837.28	76567
661-895-930.000	REPAIR & MAINTENANCE	TRUCK & TRAILER SPECIALTI	2016 PETERBILT #15 PLOW	2,701.89	76596
661-895-930.000	REPAIR & MAINTENANCE	CARLETON EQUIPMENT	#37 SKIDSTEER R & M	438.21	76544
661-895-930.000	REPAIR & MAINTENANCE	EAST BELTLINE TOWING & SE	TOWING #15 PLOW TRUCK TO	525.00	76552
661-895-930.000	REPAIR & MAINTENANCE	RHD TIRE INC	2 TIRES #14 CEMETERY TRU	374.00	76585
661-895-930.000	REPAIR & MAINTENANCE	TRUCK & TRAILER SPECIALTI	#15-3 WING BLADE	686.94	76596
661-895-930.000	REPAIR & MAINTENANCE	D&D TRUCKING ACQUISITION,	#14 CEMETERY TRUCK R & M	65.78	76549
661-895-930.000	REPAIR & MAINTENANCE	NAPA AUTO PARTS	ACCOUNT STATEMENT	342.16	76580
661-895-930.000	REPAIR & MAINTENANCE	D&D TRUCKING ACQUISITION,	#32 BACKHOE R & M	1,012.42	76549
Total For Dept 895 FLEET				7,968.51	
Total For Fund 661 EQUIPM				7,968.51	
Fund 703 CURRENT TAX COLLECTION FUND					
Dept 000					
703-000-222.000	DUE TO COUNTY-CURRENT TAX	KENT COUNTY TREASURER	TAX DISBURSEMENT	15,938.99	76570
703-000-223.000	DUE TO LIBRARY	KENT DISTRICT LIBRARY	TAX DISBURSEMENT	13,500.83	76571
703-000-225.000	DUE TO SCHOOLS	LOWELL AREA SCHOOLS	TAX DISBURSEMENT	133,865.73	76575
703-000-228.009	DUE TO STATE-S.E.T.	KENT COUNTY TREASURER	TAX DISBURSEMENT	1,017.95	76570
703-000-234.000	DUE TO INTERMED SCH DISTR	KENT INTERMEDIATE SCHOOL	TAX DISBURSEMENT	935.78	76572
703-000-235.000	DUE TO COMMUNITY COLLEGE	GRAND RAPIDS COMMUNITY CO	TAX DISBURSEMENT	293.63	76559
Total For Dept 000				165,552.91	
Total For Fund 703 CURREN				165,552.91	

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Fund Totals:

Fund 101	GENERAL FUND	29,647.20
Fund 202	MAJOR STREET FUN	9,527.23
Fund 203	LOCAL STREET FUN	4,464.91
Fund 238	HISTORICAL DISTR	2,670.00
Fund 248	DOWNTOWN DEVELOP	29,216.37
Fund 249	BUILDING INSPECT	39,793.50
Fund 260	DESIGNATED CONTR	60,537.89
Fund 581	AIRPORT FUND	3,071.71
Fund 590	WASTEWATER FUND	11,792.26
Fund 591	WATER FUND	17,960.72
Fund 636	DATA PROCESSING	2,951.26
Fund 661	EQUIPMENT FUND	7,968.51
Fund 703	CURRENT TAX COLL	165,552.91

385,154.47



Vredeveld Haefner LLC

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Grand Rapids, MI 49534
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Peter S. Haefner, CPA
(616) 460-9388

December 7, 2021

To the City Council
City of Lowell, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Lowell (the City) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 30, 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 the City are described in Note 1 to the financial statements. The City implemented GASB Statement Number 84, "Fiduciary Activities" that modified the definition to fiduciary funds to include custodial funds and eliminate agency funds. This statement also modified the statement of changes in fiduciary net position to include custodial funds. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the useful lives of capital assets is based on previous history and future expectations and the estimate of pension plan and other post-employment benefits (OPEB) obligations is based on valuations of the plans. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of commitments in Note 13 to the financial statements.

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 trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following listing itemizes significant adjustments identified during the audit process which were posted by management:

- Increase sewer fund payables and capital assets by \$24,664

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 December 7, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City'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 City'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), as itemized in the table of contents, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Sincerely,

Wendell Haefner LLC



CITY OF LOWELL, MICHIGAN

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021



Vredeveld Haefner LLC
CPAs and Consultants

CITY OF LOWELL

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CITY OF LOWELL

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Vredeveld Haefner LLC

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INDEPENDENT AUDITORS' REPORT

December 7, 2021

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

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lowell, Michigan (the "City"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lowell, Michigan, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 8 and the required supplementary information on pages 47 through 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Lowell, Michigan's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Orlando Haefner LLC

MANAGEMENT'S DISCUSSION AND ANALYSIS

City of Lowell, Michigan

Management's Discussion and Analysis

As management of the City of Lowell (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2021.

Financial Highlights

The financial statements, which follow this Management's Discussion and Analysis, provide these significant key financial highlights for the 2021 fiscal year as follows:

- Lowell Light and Power issued new debt and principal payments of \$923,215 were made on outstanding debt.
- Substantially completed construction of the new showboat.
- Higher than anticipated payment in lieu of taxes from Light & Power, state shared revenue and marijuana fees.
- Received unexpected COVID 19 federal grant funding.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) Government-wide financial statements, 2) fund financial statements, and 3) notes to 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 readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

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

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

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, and culture and recreation. The business-type activities of the City include wastewater, water, light and power and airport operations.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate Downtown Development Authority (DDA) for which the City is financially accountable. Information for this component unit is reported separately from the financial information presented for the primary government itself.

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

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

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

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general and designated contributions funds which are considered major funds. Data is combined into a single aggregated presentation for the other governmental funds (non-major governmental funds). Individual fund data for each of the non-major governmental funds is provided in the form of combining statements and schedules.

The City adopts an annual appropriated budget for its general fund and special revenue funds. Budgetary comparison schedules have been provided for the general and special revenue funds to demonstrate legal compliance.

Proprietary funds The City maintains four separate enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its wastewater, water, and light and power activity, as well as nonmajor airport operations. Internal service funds are accounting devices used to accumulate and allocate costs internally among the City's various functions. The City utilizes internal service funds to account for its data processing and equipment usage. Because these services primarily benefit the City's governmental rather than business-type functions, they have been included within the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the sewer, water, and light and power operations, which are considered to be major funds of the City. Conversely, nonmajor enterprise funds and internal service funds are combined into single, aggregate presentations in the proprietary fund financial statements.

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

Notes to the 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.

Other information In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. This is limited to this discussion and analysis, required pension and OPEB schedules and the general fund budget and actual presentation. Supplemental information follows the required OPEB schedules and includes combining and individual fund statements and schedules.

Government-wide Financial Analysis

Statement of Net Position As noted earlier, net position may serve over time as a useful indicator of the City's financial position. In the case of the City, assets exceeded liabilities by \$26,278,695 at the close of the most recent fiscal year. The following chart illustrates the composition of net position.

City of Lowell Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2021	2020	2021	2020	2021	2020
Assets						
Current and other assets	\$ 4,456,575	\$ 5,554,236	\$ 9,207,596	\$ 9,168,407	\$13,664,171	\$14,722,643
Capital assets	11,617,062	9,360,492	19,505,944	18,474,044	31,123,006	27,834,536
Total assets	16,073,637	14,914,728	28,713,540	27,642,451	44,787,177	42,557,179
Deferred outflows	712,448	382,211	349,061	408,238	1,061,509	790,449
Liabilities						
Current liabilities	638,403	526,212	1,844,036	1,392,722	2,482,439	1,918,934
Long-term liabilities	6,623,389	7,046,838	9,809,916	10,357,895	16,433,305	17,404,733
Total liabilities	7,261,792	7,573,050	11,653,952	11,750,617	18,915,744	19,323,667
Deferred inflows	450,384	-	203,863	-	654,247	-
Net position						
Net investment in capital						
Assets	8,536,164	5,997,148	11,626,498	11,403,605	20,162,662	17,400,753
Restricted	2,253,735	3,827,964	259,253	259,253	2,512,988	4,087,217
Unrestricted	(1,715,990)	(2,101,223)	5,319,035	4,637,214	3,603,045	2,535,991
Total net position	\$ 9,073,909	\$ 7,723,889	\$17,204,786	\$16,300,072	\$26,278,695	\$24,023,961

The largest portion of the City's net position in the amount of 77% reflects its investment in capital assets (e.g., land, buildings, machinery and equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position in the amount of 9% represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position in the amount of \$3,603,045 or 14%, may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, for the government as a whole, and the business-type activities. Governmental activities unrestricted net position reports a deficit of \$1,715,990.

Statement of Activities The City's total revenue for the fiscal year ended June 30, 2021, was \$15,876,036 while total cost of all programs and services was \$13,621,302. This results in an increase in net position of \$2,254,734. The increase is higher than the 2020 increase as a result of increased enterprise fund revenues.

The following table presents a summary of the changes in net position for the years ended June 30.

City of Lowell Changes in Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2021	2020	2021	2020	2021	2020
Revenues						
Program revenues						
Charges for services	\$ 340,000	\$ 232,525	\$11,242,527	\$10,840,554	\$11,582,527	\$11,073,079
Operating grants and contributions	2,073,121	1,315,300	-	-	2,073,121	1,315,300
Capital grants and contributions	3,733	528,749	-	165,010	3,733	693,759
General revenues						
Property taxes	1,682,108	1,641,286	-	-	1,682,108	1,641,286
State shared revenues	441,141	387,851	-	-	441,141	387,851
Investment earnings	1,316	20,434	23,089	54,771	24,405	75,205
Other	46,930	38,653	22,071	9,542	69,001	48,195
Total revenues	4,588,349	4,164,798	11,287,687	11,069,877	15,876,036	15,234,675
Expenses						
General government	1,005,739	863,440	-	-	1,005,739	863,440
Public safety	1,267,335	1,215,303	-	-	1,267,335	1,215,303
Public works	369,467	266,768	-	-	369,467	266,768
Culture and recreation	420,262	365,750	-	-	420,262	365,750
Highways and streets	336,224	244,023	-	-	336,224	244,023
LCTV endowment	104,479	89,629	-	-	104,479	89,629
Interest on long-term debt	108,179	113,022	-	-	108,179	113,022
Wastewater	-	-	973,276	1,296,653	973,276	1,296,653
Water	-	-	1,109,206	1,332,276	1,109,206	1,332,276
Light and power	-	-	7,840,919	7,391,762	7,840,919	7,391,762
Airport	-	-	86,216	73,064	86,216	73,064
Total expenses	3,611,685	3,157,935	10,009,617	10,093,755	13,621,302	13,251,690
Increase (decrease) before transfers	976,664	1,006,863	1,278,070	976,122	2,254,734	1,982,985
Transfers in (out)	373,356	364,572	(373,356)	(364,572)	-	-
Increase (decrease) in net position	1,350,020	1,371,435	904,714	611,550	2,254,734	1,982,985
Net position – beginning	7,723,889	6,352,454	16,300,072	15,688,522	24,023,961	22,040,976
Net position – ending	\$9,073,909	\$7,723,889	\$17,204,786	\$16,300,072	\$26,278,695	\$24,023,961

Governmental Activities During the year the City invested \$1,267,335 or 35% in public safety. General government expenses were \$1,005,739 or 28% of governmental activities, while public works, culture and recreation, highways and streets, LCTV endowment, and interest on long-term debt made up the remaining 37% of governmental activities. The preceding table shows that the governmental activities increased the City's net position by \$1,350,020 during this fiscal year. The increase is primarily the result of and the timing of capital asset purchases and depreciation of those assets.

Business-type Activities Business-type activities increased the City's net position by \$904,714 during the year. This increase is primarily the result of increased revenue and reduced expenses.

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$3,894,747 a decrease of \$1,284,849 from the prior year as a result of construction activities.

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance was \$1,401,465. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 41% of total general fund expenditures including transfers out.

Fund balance of the designated contributions fund was \$210,859 a decrease of \$1,711,686 primarily due to significant expenditures for Showboat construction during the year.

Proprietary funds The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The City of Lowell's enterprise operations consist of four separate and distinct activities. The wastewater, water, light and power, and airport funds provide service to most residents and businesses of the City. The wastewater and water funds reported increased net position of \$149,900 and \$230,456 respectively while the light and power fund increased net position by \$531,497. The airport fund experienced a decrease in net position of \$7,139. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

Budgetary Highlights

- General fund COVID 19 funding was not anticipated in the original budget.
- A lump sum additional pension contribution was made during the year.
- General government expenditures exceed budget due to unplanned attorney fees and environmental remediation.

Capital Asset and Debt Administration

Capital assets The City's investment in capital assets for its governmental and business-type activities as of June 30, 2021, amounted to \$31,123,006 (net of accumulated depreciation). Of this amount, \$11,617,062 was for its governmental activities and \$19,505,944 was for its business-type activities. This investment in capital assets includes land, buildings, equipment and vehicles, and infrastructure.

Significant current year additions included upgrades to the sewer system, road projects, and showboat construction costs.

Additional information on the City's capital assets can be found in Note 5 to these financial statements.

Long-term debt At the end of the current fiscal year, the City had total long-term debt outstanding of \$8,242,987. Of this amount, \$3,121,262 was for governmental activities while \$5,596,724 was for business-type activities. The balance of noncurrent bonds payable at year end was \$7,668,920. Principal payments during the year were \$923,215.

Additional information on the City's long-term debt can be found in Note 7 to these financial statements.

Economic Factors and Next Year's Budgets and Rates

The following economic factors were considered in preparing the City's budget for the 2021-2022 fiscal year:

- Increased general fund property tax revenue
- Additional marijuana excise tax
- Additional \$50,000 in Light & Power PILOT payments to the general fund
- Slight inflation in expenditures.
- Retirement unfunded liabilities are a continued concern for the administration.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Treasurer, City of Lowell, 301 East Main Street, Lowell, MI 49331.

BASIC FINANCIAL STATEMENTS

CITY OF LOWELL
STATEMENT OF NET POSITION
JUNE 30, 2021

	Primary Government			Component Unit
	Governmental	Business-Type		Downtown
	Activities	Activities	Total	Development
				Authority
Assets				
Cash and pooled investments	\$ 3,270,098	\$ 4,805,629	\$ 8,075,727	\$ 403,249
Investments	956,808	1,056,691	2,013,499	-
Accounts receivable	-	1,412,707	1,412,707	-
Special assessments receivable	-	31,308	31,308	-
Prepaid items	26,468	569,389	595,857	-
Due from other governments	161,725	-	161,725	-
Advance to MPPA	-	276,418	276,418	-
Advance to City DDA	-	132,000	132,000	-
Internal balances	34,691	(34,691)	-	-
Inventory	6,785	544,631	551,416	-
Restricted assets				
Cash and pooled investments	-	413,514	413,514	-
Capital assets				
Land	568,460	432,618	1,001,078	452,306
Construction in progress	32,579	1,696,688	1,729,267	-
Depreciable capital assets, net	11,016,023	17,376,638	28,392,661	1,045,546
Total assets	16,073,637	28,713,540	44,787,177	1,901,101
Deferred outflows of resources				
Pension related	521,369	296,190	817,559	-
OPEB related	150,715	52,871	203,586	-
Deferred charge on refunding	40,364	-	40,364	-
Total deferred outflows of resources	712,448	349,061	1,061,509	-
Liabilities				
Accounts payable	250,719	791,775	1,042,494	2,066
Accrued liabilities	114,577	86,141	200,718	7,605
Customer deposits	-	173,542	173,542	-
Due to other governments	5,015	-	5,015	-
Unearned revenue	750	10,854	11,604	-
Debt due within one year	267,342	781,724	1,049,066	-
Noncurrent liabilities				
Premium on bonds	-	158,743	158,743	-
OPEB obligation	1,184,197	1,540,167	2,724,364	-
Advance from City	-	-	-	132,000
Compensated absences	42,382	36,304	78,686	1,866
Net pension liability	2,542,890	3,111,104	5,653,994	-
Asset retirement obligation	-	148,598	148,598	-
Debt due in more than one year	2,853,920	4,815,000	7,668,920	-
Total liabilities	7,261,792	11,653,952	18,915,744	143,537
Deferred inflows of resources				
Pension related	450,384	203,863	654,247	-
Net position				
Net investment in capital assets	8,536,164	11,626,498	20,162,662	1,365,852
Restricted for				
Highways and streets	950,276	-	950,276	-
Historic District Commission	97,166	-	97,166	-
Look and Lee memorials	477,070	-	477,070	-
Other purposes	210,859	-	210,859	-
Debt service	2,654	259,253	261,907	-
Permanent trust				
Expendable portion	47,810	-	47,810	-
Nonexpendable portion	467,900	-	467,900	-
Unrestricted	(1,715,990)	5,319,035	3,603,045	391,712
Total net position	\$ 9,073,909	\$ 17,204,786	\$ 26,278,695	\$ 1,757,564

The accompanying notes are an integral part of these financial statements.

CITY OF LOWELL

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Primary government					
Governmental activities					
General government	\$ 1,005,739	\$ 169,172	\$ 375,952	\$ -	\$ (460,615)
Public safety	1,267,335	158,668	220,580	-	(888,087)
Public works	369,467	9,500	171	-	(359,796)
Culture and recreation	420,262	2,660	876,706	-	459,104
Highways and streets	336,224	-	491,233	3,733	158,742
LCTV endowment	104,479	-	108,479	-	4,000
Interest on long-term debt	108,179	-	-	-	(108,179)
Total governmental activities	3,611,685	340,000	2,073,121	3,733	(1,194,831)
Business-type activities					
Wastewater	973,276	1,118,296	-	-	145,020
Water	1,109,206	1,317,640	-	-	208,434
Light and power	7,840,919	8,727,533	-	-	886,614
Airport	86,216	79,058	-	-	(7,158)
Total business-type activities	10,009,617	11,242,527	-	-	1,232,910
Total primary government	\$ 13,621,302	\$ 11,582,527	\$ 2,073,121	\$ 3,733	\$ 38,079
Component unit					
Downtown Development Authority	\$ 678,855	\$ -	\$ -	\$ -	\$ (678,855)
Total component unit	\$ 678,855	\$ -	\$ -	\$ -	\$ (678,855)

(Continued)

The accompanying notes are an integral part of these financial statements.

CITY OF LOWELL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

	Primary Government			Component Unit
	Governmental	Business-type		Downtown
	Activities	Activities	Total	Development
				Authority
Changes in net assets				
Net (expense) revenue	\$ (1,194,831)	\$ 1,232,910	\$ 38,079	\$ (678,855)
General revenues				
Property taxes	1,682,108	-	1,682,108	706,177
Franchise fees	46,930	-	46,930	-
State shared revenues - unrestricted	441,141	-	441,141	-
Unrestricted investment earnings	1,316	23,089	24,405	324
Other general revenues	-	22,071	22,071	-
Transfers - internal activities	373,356	(373,356)	-	-
Total general revenues and transfers	2,544,851	(328,196)	2,216,655	706,501
Change in net position	1,350,020	904,714	2,254,734	27,646
Net position, beginning of year	7,723,889	16,300,072	24,023,961	1,729,918
Net position, end of year	\$ 9,073,909	\$ 17,204,786	\$ 26,278,695	\$ 1,757,564

The accompanying notes are an integral part of these financial statements.

CITY OF LOWELL
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2021

	<u>General</u>	<u>Designated Contributions</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Assets				
Cash and pooled investments	\$ 1,473,146	\$ 365,992	\$ 1,235,351	\$ 3,074,489
Investments	-	-	956,808	956,808
Prepaid items	20,814	-	-	20,814
Due from other funds	34,691	-	-	34,691
Due from other governments	82,845	-	78,880	161,725
Total assets	<u>\$ 1,611,496</u>	<u>\$ 365,992</u>	<u>\$ 2,271,039</u>	<u>\$ 4,248,527</u>
Liabilities, deferred inflows and fund balances				
Liabilities				
Accounts payable	\$ 74,095	\$ 155,133	\$ 13,108	\$ 242,336
Accrued liabilities	101,436	-	4,243	105,679
Due to other governments	5,015	-	-	5,015
Unearned revenue	750	-	-	750
Total liabilities	<u>181,296</u>	<u>155,133</u>	<u>17,351</u>	<u>353,780</u>
Fund balances				
Nonspendable				
Permanent fund corpus	-	-	467,900	467,900
Prepaid items	20,814	-	-	20,814
Restricted				
Streets	-	-	950,276	950,276
Historic District Commission	-	-	97,166	97,166
Cemetery operations and maintenance	-	-	43,581	43,581
City enhancement	-	210,859	481,299	692,158
Police seizures	7,921	-	-	7,921
Debt service	-	-	2,654	2,654
Capital projects	-	-	73,000	73,000
Committed				
City enhancement	-	-	124,696	124,696
Assigned	-	-	13,116	13,116
Unassigned	1,401,465	-	-	1,401,465
Total fund balances	<u>1,430,200</u>	<u>210,859</u>	<u>2,253,688</u>	<u>3,894,747</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 1,611,496</u>	<u>\$ 365,992</u>	<u>\$ 2,271,039</u>	<u>\$ 4,248,527</u>

The accompanying notes are an integral part of these financial statements.

CITY OF LOWELL

RECONCILIATION OF FUND BALANCE ON THE BALANCE SHEET FOR GOVERNMENTAL FUNDS TO NET POSITION OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF NET POSITION

JUNE 30, 2021

Fund balances - total governmental funds	\$ 3,894,747
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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 funds.

Add - land	568,460
Add - construction in progress	32,579
Add - capital assets (net of accumulated depreciation)	10,702,515

Pension contributions, deferred outflows and deferred charges not reported in the funds.

Add - pension deferred outflows	521,369
Add - deferred charge on refunding	40,364
Deduct - pension deferred inflows	(450,384)
Add - OPEB deferred outflows	150,715

An internal service fund is used by management to charge the costs of centralized costs, to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities.

Add - net position of governmental activities accounted for in the internal service funds	435,879
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Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.

Deduct - compensated absences payable	(41,635)
Deduct - OPEB obligation	(1,184,197)
Deduct - long-term debt payable	(3,045,000)
Deduct - net pension liability	(2,542,890)
Deduct - accrued interest on bonds payable	(8,613)

Net position of governmental activities	<u>\$ 9,073,909</u>
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The accompanying notes are an integral part of these financial statements.

CITY OF LOWELL

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2021

	<u>General</u>	<u>Designated Contributions</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Revenues				
Taxes	\$ 1,758,553	\$ -	\$ -	\$ 1,758,553
Intergovernmental revenues				
Federal	220,580	-	-	220,580
State	441,141	-	475,663	916,804
Local	325,969	-	-	325,969
Licenses and permits	126,973	-	-	126,973
Charges for services	180,068	-	9,500	189,568
Investment earnings	1,269	-	1,786	3,055
Contributions and donations	5,839	839,620	184,841	1,030,300
Miscellaneous	2,520	-	18,631	21,151
Total revenues	<u>3,062,912</u>	<u>839,620</u>	<u>690,421</u>	<u>4,592,953</u>
Expenditures				
Current				
General government	978,407	6,810	149,584	1,134,801
Public safety	1,132,683	-	-	1,132,683
Public works	242,086	-	-	242,086
Culture and recreation	243,206	2,560,339	9,450	2,812,995
Highways and streets	-	-	589,990	589,990
Other functions	4,770	-	-	4,770
Debt service				
Principal	-	-	200,000	200,000
Interest	-	-	108,833	108,833
Total expenditures	<u>2,601,152</u>	<u>2,567,149</u>	<u>1,057,857</u>	<u>6,226,158</u>
Revenues over (under) expenditures	<u>461,760</u>	<u>(1,727,529)</u>	<u>(367,436)</u>	<u>(1,633,205)</u>
Other financing sources (uses)				
Transfers in	373,356	15,843	758,365	1,147,564
Transfers out	(614,633)	-	(184,575)	(799,208)
Total other financing sources (uses)	<u>(241,277)</u>	<u>15,843</u>	<u>573,790</u>	<u>348,356</u>
Net changes in fund balances	220,483	(1,711,686)	206,354	(1,284,849)
Fund balances, beginning of year	<u>1,209,717</u>	<u>1,922,545</u>	<u>2,047,334</u>	<u>5,179,596</u>
Fund balances, end of year	<u>\$ 1,430,200</u>	<u>\$ 210,859</u>	<u>\$ 2,253,688</u>	<u>\$ 3,894,747</u>

The accompanying notes are an integral part of these financial statements.

CITY OF LOWELL

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021

Net changes in fund balances - total governmental funds	\$ (1,284,849)
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Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Add - capital outlay	2,744,864
Deduct - depreciation expense	(380,612)

Repayment of bond or note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Add - principal payments on debt	200,000
Deduct - amortization of deferred charge on refunding	(6,320)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Deduct - increase in compensated absences	(473)
Deduct - increase in OPEB obligation	(319,596)
Add - decrease in net pension liability	445,930
Add - increase in deferred outflows for pension	188,466
Add - increase in deferred outflows for OPEB	150,715
Deduct - increase in deferred inflows for pension	(450,384)
Deduct - increase in unearned revenue	(4,156)
Add - decrease in accrued interest	654

Internal service funds are used by management to charge the costs of certain services to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.

Add - increase in net position from the internal service funds	<u>65,781</u>
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Change in net position of governmental activities	<u>\$ 1,350,020</u>
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The accompanying notes are an integral part of these financial statements.

CITY OF LOWELL
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2021

	Enterprise Funds				Enterprise Fund Total	Governmental Activities Internal Service Funds
Assets	Wastewater	Water	Light and Power	Non-major (Airport)		
Current assets						
Cash and pooled investments	\$ 1,910,754	\$ 1,654,014	\$ 1,213,398	\$ 27,463	\$ 4,805,629	\$ 195,609
Investments	-	-	1,056,691	-	1,056,691	-
Restricted cash and pooled investments	-	-	174,499	-	174,499	-
Accounts receivable	170,743	219,913	1,018,551	3,500	1,412,707	-
Prepaid items	-	-	569,389	-	569,389	5,654
Inventory	-	106,356	438,275	-	544,631	6,785
Total current assets	2,081,497	1,980,283	4,470,803	30,963	8,563,546	208,048
Noncurrent assets						
Restricted cash and pooled investments	-	-	239,015	-	239,015	-
Special assessments long-term	31,308	-	-	-	31,308	-
Advance to MPPA	-	-	276,418	-	276,418	-
Advance to DDA	-	-	132,000	-	132,000	-
Capital assets						
Land	4,500	109,908	259,157	59,053	432,618	-
Construction in progress	-	-	1,696,688	-	1,696,688	-
Capital assets, net	3,569,205	3,483,195	10,096,177	228,061	17,376,638	313,508
Total noncurrent assets	3,605,013	3,593,103	12,699,455	287,114	20,184,685	313,508
Total assets	5,686,510	5,573,386	17,170,258	318,077	28,748,231	521,556
Deferred outflows of resources						
Pension related	25,179	143,618	127,393	-	296,190	-
OPEB Related	7,887	44,984	-	-	52,871	-
Total Deferred outflow	33,066	188,602	127,393	-	349,061	-
Liabilities						
Current liabilities						
Accounts payable	224,355	40,445	522,984	3,991	791,775	8,383
Accrued liabilities	18,030	29,843	38,268	-	86,141	285
Due to other funds	-	-	34,691	-	34,691	-
Customer deposits	-	7,885	165,657	-	173,542	-
Unearned revenue	-	-	-	10,854	10,854	-
Current portion of long-term debt	70,000	30,000	681,724	-	781,724	57,342
Total current liabilities	312,385	108,173	1,443,324	14,845	1,878,727	66,010
Long-term liabilities						
Premium on bonds	108,771	49,972	-	-	158,743	-
Net pension liability	122,805	700,471	2,287,828	-	3,111,104	-
Net OPEB obligation	57,189	326,202	1,156,776	-	1,540,167	-
Asset retirement obligation	-	-	148,598	-	148,598	-
Compensated absences	1,751	10,814	23,739	-	36,304	747
Bonds payable, net of current portion	1,946,000	834,000	2,035,000	-	4,815,000	18,920
Total long-term liabilities	2,236,516	1,921,459	5,651,941	-	9,809,916	19,667
Total liabilities	2,548,901	2,029,632	7,095,265	14,845	11,688,643	85,677
Deferred inflows of resources						
Pension related	21,751	124,064	58,048	-	203,863	-
Net position						
Net investment in capital assets	1,448,934	2,679,131	7,211,319	287,114	11,626,498	237,246
Restricted for revenue bond retirement	-	-	259,253	-	259,253	-
Unrestricted	1,699,990	929,161	2,673,766	16,118	5,319,035	198,633
Total net position	\$ 3,148,924	\$ 3,608,292	\$ 10,144,338	\$ 303,232	\$ 17,204,786	\$ 435,879

The accompanying notes are an integral part of these financial statements.

CITY OF LOWELL
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2021

	Enterprise Funds				Enterprise Fund Total	Governmental Activities Internal Service Funds
	Wastewater	Water	Light and Power	Non-major (Airport)		
Operating revenue						
Charges for services	\$ 1,118,296	\$ 1,317,640	\$ 8,553,032	\$ 79,058	\$ 11,068,026	\$ 398,776
Other	1,337	20,734	174,501	-	196,572	-
Total operating revenue	<u>1,119,633</u>	<u>1,338,374</u>	<u>8,727,533</u>	<u>79,058</u>	<u>11,264,598</u>	<u>398,776</u>
Operating expense						
Treatment	527,461	420,403	-	-	947,864	-
Transmission and distribution	149,899	343,277	7,089,633	-	7,582,809	-
Customer accounts	81,265	87,652	-	-	168,917	-
Administrative and general	146,687	145,156	-	72,202	364,045	251,939
Change in benefit liability	(103,881)	(102,493)	-	-	(206,374)	(27,751)
Depreciation	97,457	183,316	685,519	14,014	980,306	131,079
Total operating expense	<u>898,888</u>	<u>1,077,311</u>	<u>7,775,152</u>	<u>86,216</u>	<u>9,837,567</u>	<u>355,267</u>
Operating income (loss)	<u>220,745</u>	<u>261,063</u>	<u>952,381</u>	<u>(7,158)</u>	<u>1,427,031</u>	<u>43,509</u>
Non-operating revenue (expense)						
Loss on disposal of capital assets	-	-	6,501	-	6,501	-
Investment earnings	3,543	1,288	18,239	19	23,089	47
Interest expense	(74,388)	(31,895)	(72,268)	-	(178,551)	(2,775)
Total non-operating revenue (expense)	<u>(70,845)</u>	<u>(30,607)</u>	<u>(47,528)</u>	<u>19</u>	<u>(148,961)</u>	<u>(2,728)</u>
Income (loss) before transfers and capital items	<u>149,900</u>	<u>230,456</u>	<u>904,853</u>	<u>(7,139)</u>	<u>1,278,070</u>	<u>40,781</u>
Transfers and capital						
Transfers in	-	-	-	-	-	25,000
Transfers out	-	-	(373,356)	-	(373,356)	-
Total transfers and capital	<u>-</u>	<u>-</u>	<u>(373,356)</u>	<u>-</u>	<u>(373,356)</u>	<u>25,000</u>
Changes in net assets	<u>149,900</u>	<u>230,456</u>	<u>531,497</u>	<u>(7,139)</u>	<u>904,714</u>	<u>65,781</u>
Net assets, beginning of year	<u>2,999,024</u>	<u>3,377,836</u>	<u>9,612,841</u>	<u>310,371</u>	<u>16,300,072</u>	<u>370,098</u>
Net assets, end of year	<u>\$ 3,148,924</u>	<u>\$ 3,608,292</u>	<u>\$ 10,144,338</u>	<u>\$ 303,232</u>	<u>\$ 17,204,786</u>	<u>\$ 435,879</u>

The accompanying notes are an integral part of these financial statements.

CITY OF LOWELL
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2021

	Enterprise Funds				Enterprise Fund Total	Governmental Activities Internal Service Funds
	Wastewater	Water	Light and Power	Non-major (Airport)		
Cash flows from operating activities						
Receipts from customers and users	\$ 1,084,866	\$ 1,302,518	\$ 8,747,258	\$ 79,541	\$ 11,214,183	\$ -
Receipts from internal services provided	-	-	-	-	-	398,776
Payments to employees	(105,234)	(568,748)	(1,576,062)	-	(2,250,044)	(53,018)
Payments to suppliers	(597,937)	(422,938)	(5,147,123)	(65,623)	(6,233,621)	(201,597)
Net cash provided by (used in) operating activities	381,695	310,832	2,024,073	13,918	2,730,518	144,161
Cash flows from non-capital financing activities						
Transfers in	-	-	-	-	-	25,000
Transfers out	-	-	(371,362)	-	(371,362)	-
Net cash provided by (used in) non-capital financing activities	-	-	(371,362)	-	(371,362)	25,000
Cash flows from capital and related financing activities						
Issuance of long-term debt	-	-	475,000	-	475,000	-
Principal paid on long-term debt	(70,000)	(30,000)	(534,449)	-	(634,449)	(88,766)
Interest expense	(83,188)	(35,938)	(76,009)	-	(195,135)	(2,774)
Proceeds on sale of capital assets	-	-	9,202	-	9,202	-
Acquisitions of capital assets	(279,495)	(108,532)	(1,610,070)	(16,810)	(2,014,907)	(23,397)
Net cash provided by (used in) capital and related financing activities	(432,683)	(174,470)	(1,736,326)	(16,810)	(2,360,289)	(114,937)
Cash flows from investing activities						
Purchase of investments	-	-	(10,354)	-	(10,354)	-
Interest income	3,543	1,288	18,239	19	23,089	46
Net cash provided by (used in) investing activities	3,543	1,288	7,885	19	12,735	46
Net increase (decrease) in cash and pooled investments	(47,445)	137,650	(75,730)	(2,873)	11,602	54,270
Cash and pooled investments, beginning of year	1,958,199	1,516,364	1,702,642	30,336	5,207,541	141,339
Cash and pooled investments, end of year	\$ 1,910,754	\$ 1,654,014	\$ 1,626,912	\$ 27,463	\$ 5,219,143	\$ 195,609
Cash flows from operating activities						
Operating income (loss)	\$ 220,745	\$ 261,063	\$ 952,381	\$ (7,158)	\$ 1,427,031	\$ 43,509
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities						
Depreciation	97,457	183,316	685,519	14,014	980,306	131,079
Change in asset retirement obligation	-	-	15,856	-	15,856	-
Change in deferred outflows of resources	(7,292)	(87,930)	212,447	-	117,225	2,624
Change in deferred inflows of resources	21,751	124,064	-	-	145,815	-
Change in net OPEB obligation	(9,749)	64,741	24,604	-	79,596	(6,815)
Change in net pension liability	(108,591)	(203,368)	(11,809)	-	(323,768)	(23,560)
Change in operating assets and liabilities which provided (used) cash						
Accounts receivable	(32,686)	(35,456)	42,453	(1,045)	(26,734)	-
Inventory	-	(12,055)	(87,696)	-	(99,751)	1,692
Prepaid assets and other items	-	-	105,564	3,775	109,339	(5,654)
Special assessments long-term	(2,081)	-	-	-	(2,081)	-
Customer deposits	-	(400)	(22,728)	-	(23,128)	-
Accounts payable	203,494	14,096	139,449	2,804	359,843	1,242
Accrued liabilities	(650)	3,451	(33,264)	-	(30,463)	(86)
Unearned revenue	-	-	-	1,528	1,528	-
Compensated absences	(703)	(690)	1,297	-	(96)	130
Net cash provided by (used in) operating activities	\$ 381,695	\$ 310,832	\$ 2,024,073	\$ 13,918	\$ 2,730,518	\$ 144,161

The accompanying notes are an integral part of these financial statements.

CITY OF LOWELL
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2021

	Custodial Fund
Assets	
Cash and pooled investments	\$ 1,458
Total assets	<u>1,458</u>
Liabilities	
Accounts payable	<u>1,458</u>
Total liabilities	<u>1,458</u>
Net position	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

CITY OF LOWELL
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Custodial Fund</u>
Additions	
Taxes and benefits collected for other entities	\$ 4,566,197
Total additions	<u>4,566,197</u>
 Deductions	
Taxes and benefits to other entities	<u>4,566,197</u>
Total deductions	<u>4,566,197</u>
Change in net position	-
Net position, beginning of year	<u>-</u>
Net position, end of year	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Lowell, Michigan (the "City") conform to generally accepted accounting principles as applicable to governments. The following is a summary of the significant policies.

Reporting Entity

These financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the City's operations, so data from these units are combined with data of the primary government. The discretely presented component unit is reported in a separate column in the financial statements to emphasize it is legally separate from the City.

Discretely Presented Component Unit

The component unit column in the government-wide financial statements includes the financial data of the Downtown Development Authority (DDA). This component unit provides improvement to the downtown district. It is reported in a separate column to emphasize that it is legally separate from the City.

The DDA was created to correct and prevent deterioration and to promote economic growth within the downtown area. The DDA governing body consists of individuals that are appointed by the City's Council. The City Council approves the DDA's budget and has the ability to significantly influence operations of the DDA. Financial statements are not separately issued for the DDA.

Blended Component Unit

The Building Authority is an entity legally separated from the City. For financial reporting purposes, the Building Authority is reported as if it were part of the City's operations because its purpose is to acquire, construct, and equip public buildings on behalf of the City. The Building Authority is presented as a nonmajor debt service fund.

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 on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are changes between enterprise functions and other various functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when 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.

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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for reimbursement-based grants, state shared revenue and interest which use a one year collection 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. Taxes, state revenue, licenses, grants, 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. All other revenue items are considered to be measurable and available only when cash is received by the City.

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 of the enterprise funds are charges for services. The principal operating revenues of the City's internal service funds are charges to City departments for data processing and equipment. Operating expenses for the enterprise funds include depreciation on capital assets, labor, supplies and contracted services. Operating expenses for the internal funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

The City reports the following major governmental funds:

The *General Fund* is the general operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund.

The *Designated Contributions Fund* is used to account for the collection of restricted grants and contributions and the expenditure of these balance for their restricted purposes. At year end the primary balance in this fund was restricted for the showboat project.

The City reports the following major proprietary funds:

The *Wastewater Enterprise Fund* is used to account for the operations of the City's wastewater department that provides sewer services on a user charge basis.

The *Water Enterprise Fund* is used to account for the operations of the City's water department that provides water services on a user charge basis.

The *Light and Power Fund* is used to account for the operations of the City's electrical utility on a user charge basis.

Additionally, the City reports the following fund types:

The *Special Revenue Funds* are used to account for the proceeds of specific revenue sources (other than permanent trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

The *Debt Service Fund* accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

The *Permanent Funds* are used to account for resources that are legally restricted to the extent that only earnings, and not principal may be used for purposes that support the City programs.

The *Enterprise Funds* are used to account for operations of the City that are financed by charges for the services provided.

The *Internal Service Funds* are used to account for data processing services and equipment usage provided to the City departments and funds on a cost reimbursement basis.

The *Custodial Fund* is used to account for the collection and disbursement of property taxes that are collected on behalf of outside governments or other parties.

Budgets and Budgetary Accounting

Comparisons to budget are presented for the general and special revenue funds. General and select special revenue funds adopt a legal budget with remaining funds maintaining budgets as a management control device. The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to July 1, the budget is legally enacted through passage of a resolution.

CITY OF LOWELL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

4. The City Manager is authorized to make budget transfers within an activity. The legal level of budgetary control is the activity level.
5. Formal budgetary integration is employed for the governmental fund types as a management control device. Budgets for the general and special revenue funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Annual budgets lapse at fiscal year-end.
6. Adoption and amendments of all budgets used by the City are governed by Michigan state law. The appropriations resolution is based on the projected expenditures budgets of the department heads of the City. Any amendment to the original budget must meet the requirements of Michigan law. Any revisions that alter the total expenditures of any activity must be approved by the City Council. Supplemental appropriations were necessary during the year.

Cash and Pooled Investments

For the purpose of the statement of cash flows, the City considers cash and pooled investments to be cash and cash equivalents because the pooling of these balances allows for withdrawal at any time similar to a demand deposit account.

Restricted Cash and Pooled Investments

Certain bond and deposit agreements require assets to be set aside for principal, interest repayment, and other purposes. These assets are classified as restricted assets on the balance sheet because their use is limited by applicable agreement requirements. Certain assets of the Light and Power enterprise fund are held in trust with the Michigan Public Power Agency (MPPA) and can only be distributed to the MPPA for purchased power or specified MPPA payment purposes.

Investments

Investments are stated at fair value at the balance sheet date.

City investment policy allows for all investment authorized by State statutes. State statutes authorize the City to invest in:

- a. Bond, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.
- c. Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- d. Bankers acceptances of United States banks.
- e. Obligations of the State of Michigan and its political subdivisions that, at the time of purchase are rated as investment grade by at least one standard rating service.
- f. Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- g. External investment pools as authorized by Public Act 20 as amended.

Receivables/Due From Other Governments

All receivables are recorded at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. The light and power enterprise fund has established a reserve for uncollectible customer receivables in the amount of \$2,000 at June 30, 2021.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Special Assessments Receivable

Special assessments receivable consist of long-term receivables from customers and benefited parties for various infrastructure improvement projects.

Prepaid items

Certain payments to vendors represent costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are accounted for utilizing the consumption method.

Inventory

All inventories are valued at original cost using the first-in/first-out (FIFO) method. Inventory represents parts, supplies for the repair and maintenance of system infrastructure, and equipment. Inventory is accounted for utilizing the consumption method.

Capital Assets

Capital assets, which include land, construction in progress, buildings, vehicles and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental and business-type activities columns in the government-wide financial as well as in the proprietary fund 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 one year. Such assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at acquisition value (the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction) on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

No interest expense has been incurred or capitalized on capital assets reported in proprietary funds.

Depreciation on capital assets (including infrastructure) is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings	30-50
Equipment	5-50
Improvements	30-50
Public domain and system infrastructure	40

Unearned Revenue

Funds report *unearned revenue* in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unearned revenue* reported in the funds were hanger rentals of \$10,854 and grants of \$750.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Compensated Absences

Under contracts negotiated with employee groups and personnel policy, individual employees have a vested right to receive payments for unused vacation and other compensation depending on employment agreements. Accumulated compensated absences of governmental funds are recorded on the statement of net position and not on the governmental fund balance sheets because the balance is not expected to be liquidated with expendable available financial resources. Amounts accumulated for proprietary funds are reported on the statements of net position of the property funds. Compensated absences reported for governmental activities are primarily liquidated from general fund resources.

Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, the long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position. For new bond issuances after the implementation of GASB Statement No. 34, bond premiums and discounts, are deferred and amortized over the life of the bonds using the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, regardless of fund or activity, are reported as expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial 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/ expenditure) until then. The government has items that qualify for reporting in this category which are related to deferred charges on bond refunding, the net pension liability, and the net OPEB liability which are discussed in Note 6 and Note 9, respectively.

In addition to liabilities, the statement of financial 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. The government has items that qualify for reporting in this category which are related to the net pension liability which is discussed in Note 6.

Pensions

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

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Net Position and Fund Balance Reporting

Governmental funds report fund balance in the following five categories:

1. Non-spendable – the related asset's form does not allow expenditure of the balance. The assets are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. Nonspendable fund balance would be equal to inventory, prepaid items, non-current financial assets, and the nonspendable portion of endowments.
2. Restricted – the related assets can only be spent for the specific purposes stipulated by constitution, external resource providers, or as identified in enabling legislation.
3. Committed – the related assets can only be spent for a specific purpose identified by formal resolution of the governing board.
4. Assigned – the related assets can only be spent for a specific purpose but do not meet the criteria to be classified as committed.
5. Unassigned – is the residual classification and includes all spendable amounts not contained in the other classifications.

Fund Balance can only be committed by resolution of the City Council. The City Council has delegated the authority to assign fund balance to the City Manager.

Net Position and Fund Balance Flow Assumptions

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 to report as restricted – net position/fund balance and unrestricted – net position/fund balance, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to use restricted resources first, then unrestricted resource as they are needed, except for the LCTV endowment, Lee Memorial, and Look Memorial special revenue funds which spend unrestricted resources first, then restricted resources as necessary. 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.

Property Taxes

City property taxes are attached as an enforceable lien on property as of December 31. Summer taxes are levied July 1 and are due without penalty on or before August 31. Winter taxes are levied December 1 and are due without penalty on or before February 14. Tax bills include the City's own property taxes and taxes billed on behalf of other taxing units. Real property taxes not collected as of March 1 are turned over to the County for collection, which advances the City 100% of the delinquent real property taxes. Collection of delinquent personal property taxes remains the responsibility of the City Treasurer. Taxes collected on behalf of other taxing units are accounted for in the custodial funds. Property taxes levied in July of each year are recognized as revenue in the year in which they are levied.

Intergovernmental Revenues

Grants and assistance awards made on the basis of entitlement periods are recorded as due from other governments and revenue when entitlement occurs. Reimbursement-type grants are recorded as intergovernmental receivables and revenues when the related expenditure/expenses are incurred.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Interfund Transactions

During the course of normal operations, the City has numerous transactions between funds. Transactions that constitute reimbursement to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as a reduction of expenditures/expenses in the fund that is reimbursed.

Charges between enterprise funds and other functions of the City are not reimbursements because elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Remaining transactions are generally reflected as transfers.

2. STATUTORY COMPLIANCE

Excess of expenditures over appropriations in budgetary funds

Michigan law provides that a local unit shall not incur expenditures in excess of the amount appropriated.

In the body of the financial statements, the City's actual expenditures and budgeted expenditures for the budgeted funds have been shown on a functional basis. The approved budgets of the City for these budgeted funds were adopted at the activity level.

During the year ended June 30, 2021, the City incurred expenditures in certain budgetary funds which were in excess of the amounts appropriated as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance (Unfavorable)</u>
General Fund			
City Manager	\$ 164,107	\$ 174,678	\$(10,571)
City Attorney	115,000	117,268	(2,268)
Treasurer	162,433	173,149	(10,716)
Other	50,000	58,116	(8,116)
Planning	50,743	71,906	(21,163)
Transfers Out	551,632	614,633	(63,001)
Designated Contributions Fund			
Culture and recreation	2,505,000	2,560,339	(55,339)

3. CASH AND INVESTMENTS

The captions on the financial statements relating to cash and pooled investments and investments are as follows:

	<u>Primary Government</u>	<u>Component Units</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash and pooled investments	\$ 8,075,727	\$403,249	\$1,458	\$ 8,480,434
Investments	2,013,499	-	-	2,013,499
Restricted cash and pooled investments	413,514	-	-	413,514
	<u>\$10,502,740</u>	<u>\$403,249</u>	<u>\$1,458</u>	<u>\$10,907,447</u>

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

The cash and investments making up the above balances are as follows:

Deposits	\$ 8,845,945
Investments	<u>2,061,502</u>
Total	<u>\$10,907,447</u>

The deposits are in financial institutions in varying amounts. All accounts are in the name of the City and a specific fund or common account. They are recorded in City records at fair value. Interest is recorded when earned.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned. State law does not require, and the City does not have, a policy for deposit custodial credit risk. As of year-end, \$7,492,632 of the City's bank balance of \$8,983,941 was exposed to custodial credit risk because the balance was uninsured and uncollateralized.

Investments

The City chooses to disclose its investments by type. As of year-end, the City had the following investments:

	<u>Maturity</u>	<u>Fair Value</u>	<u>Rating</u>
GNMA bonds	1-29 years	\$ 47,823	N/A
FNMA bonds	1-29 years	3,022	Not rated
FHLMC bonds	1-29 years	542	Not rated
GNMA pool 3%	6/20/45	2,659	N/A
GNMA pool 2%	5/20/51	499,026	N/A
GNMA pool 2%	6/20/51	324,838	N/A
GNMA pool 2%	5/20/51	87,829	N/A
Federated Gov Obligations	N/A	338,790	AAAam
Kent County Pool	N/A	<u>756,973</u>	Not rated
Total		<u>\$2,061,502</u>	

The City categorizes its fair value measurements of investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

The City has the following recurring fair value measurements as of year-end.

- The City does not have any investments that are valued using quoted market prices (Level 1 inputs).
- All securities are valued using a pricing model utilizing observable fair value measures of fund/pool investments and other observable inputs to determining the fair value of the securities making up the of investments fund/pool (Level 2 inputs).
- The City does not have any investments that report fair value based on significant unobservable inputs (Level 3 inputs).

At June 30, 2021, the balance of the Kent County Investment Pool consisted of the following:

<u>Investment</u>	<u>Percentage of Pool Total</u>	<u>Maturity in Years</u>
Government agency securities	12%	0-3
Certificates of deposits	71%	0-5
Deposits, money markets and other pools	17%	Not applicable

Investment and deposit risk

Interest Rate Risk. State law and City policy limit the allowable investments and the maturities of some of the allowable investments as identified in Note 1, the summary of significant accounting policies. The City's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The maturity range of dates for each type of investment is identified above for investments held at year-end.

Credit Risk. State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in Note 1, the summary of significant accounting policies. The investment policy does not have specific limits in excess of state law on investment credit risk. Credit risk ratings, where applicable are reported above.

Custodial Credit Risk - Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law does not require and the City does not have a policy for investment custodial credit risk. Of the above \$2,061,502 of investments, the City has custodial credit risk of \$965,739 because the related securities are uninsured, unregistered and held by the government's brokerage firm which is also the counterparty for these particular securities. Custodial credit risk for the Kent County pool and the Federated Government Obligation fund above cannot be determined because the pools do not consist of specifically identifiable securities.

Concentration of Credit Risk. State law limits allowable investments but does not limit concentration of credit risk as identified in Note 1, the summary of significant accounting policies. The City's investment policy does not have specific limits in excess of state law on concentration of credit risk. All investments held at year-end are reported above.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

4. INTERFUND/ENTITY TRANSACTIONS

Transfers in and out for the year ended June 30, 2021 are as follows:

Transfers in					
Transfers out	General fund	Designated contributions Fund	Internal service funds	Nonmajor governmental	Total
General fund	\$ -	\$ -	\$25,000	\$589,633	\$614,633
Light and power	373,356	-	-	-	373,356
Nonmajor governmental	-	15,843	-	168,732	184,575
Total	\$373,356	\$15,843	\$25,000	\$758,365	\$1,172,564

Transfers are used to (1) move unrestricted revenues collected in the general fund to finance capital and other various programs accounted for in other funds in accordance with budgetary authorizations and (2) move allocated cost of general operations to applicable funds.

Interfund balances reflect short-term balances due from/to other funds which occur in the normal course of operations. At year-end the light and power fund owed the general fund \$373,356. At year end the light & power fund had advanced the DDA \$132,000 to be repaid in future years.

5. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 568,460	\$ -	\$ -	\$ 568,460
Construction in progress	32,579	-	-	32,579
Total capital assets, not being depreciated	601,039	-	-	601,039
Capital assets, being depreciated				
Land improvements	4,589,210	253,767	-	4,842,977
Buildings	7,725,158	2,473,481	-	10,198,639
Equipment	1,775,527	29,963	-	1,805,490
Other improvements	375,868	11,050	-	386,918
Total capital assets, being depreciated	14,465,763	2,768,261	-	17,234,024
Less accumulated depreciation for				
Land improvements	1,334,810	166,865	-	1,501,675
Buildings	2,946,441	188,243	-	3,134,684
Equipment	1,328,865	139,779	-	1,468,644
Other improvements	96,194	16,804	-	112,998
Total accumulated depreciation	5,706,310	511,691	-	6,218,001
Net capital assets, being depreciated	8,759,453	2,256,570	-	11,016,023
Governmental Activities capital assets, net	\$9,360,492	\$2,256,570	\$ -	\$11,617,062

CITY OF LOWELL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2021</u>
Business-type Activities				
Capital assets, not being depreciated				
Land	\$ 432,618	\$ -	\$ -	\$ 432,618
Construction in progress	1,161,132	1,449,630	914,074	1,696,688
Total capital assets, not being depreciated	1,593,750	1,449,630	914,074	2,129,306
Capital assets being depreciated				
Land improvements	1,582,307	21,746	-	1,604,053
Buildings	6,373,653	34,910	-	6,408,563
Plant and equipment	21,539,411	1,263,174	163,689	22,638,896
Other improvements	8,734,425	159,521	-	8,893,946
Total capital assets, being depreciated	38,229,796	1,479,351	163,689	39,545,458
Less accumulated depreciation for				
Land improvements	331,930	36,736	-	368,666
Buildings	6,054,392	47,329	-	6,101,721
Plant and equipment	11,679,755	718,898	160,988	12,237,665
Other improvements	3,283,425	177,343	-	3,460,768
Total accumulated depreciation	21,349,502	980,306	160,988	22,168,820
Net capital assets, being depreciated	16,880,294	499,045	2,701	17,376,638
Business-type Activities capital assets, net	\$18,474,044	\$1,948,675	\$ 916,775	\$19,505,944

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2021</u>
Component Unit				
Capital assets, not being depreciated				
Land	\$ 452,306	\$ -	\$ -	\$ 452,306
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	452,306	-	-	452,306
Capital assets being depreciated				
Land improvements	1,545,302	83,285	-	1,628,587
Plant and equipment	30,253	-	-	30,253
Other improvements	176,945	-	-	176,945
Total capital assets, being depreciated	1,752,500	83,285	-	1,835,785
Less accumulated depreciation for				
Land improvements	635,685	58,900	-	694,585
Plant and equipment	22,249	1,008	-	23,257
Other improvements	66,932	5,465	-	72,397
Total accumulated depreciation	724,866	65,373	-	790,239
Net capital assets, being depreciated	1,027,634	17,912	-	1,045,546
Component Unit capital assets, net	\$1,479,940	\$17,912	\$ -	\$1,497,852

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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

Governmental Activities	
General government	\$ 33,028
Public safety	141,653
Public works	141,183
Culture and recreation	64,748
Capital assets held by the governments internal service funds are charged to the various functions based on their usage of the assets	<u>131,079</u>
Total depreciation expense - governmental activities	<u>\$511,691</u>
Business-type Activities	
Sewer	\$ 97,457
Water	183,316
Light and power	685,519
Nonmajor enterprise funds	<u>14,014</u>
Total depreciation expense - business- type activities	<u>\$980,306</u>

6. PENSION PLANS

MERS Defined Benefit Plan

Plan Description

The City participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the MERS website at www.mersofmich.com.

Benefits Provided

Pension benefits approved by the City Council are provided to all full-time employees based on division/bargaining unit and hire date. Eligible employees hired before 9/1/12 participate in a defined benefit plan which includes a multiplier of 2.50 times final average compensation, vesting period from 6 to 10 years, normal retirement age is 60, early retirement at 55 with 15 or 25 years of service, benefits are calculated using final 3 years of average compensation. Eligible employees hired on or after 9/1/12 participate in a hybrid defined benefit/contribution plan which includes a multiplier of 1.5 times final average compensation, vesting period of 6 years, normal retirement age is 60, early retirement at 55 and 25 years of service, benefits are calculated using final 3 years of average compensation.

Membership of the defined benefit plans consisted of the following at the date of the latest actuarial valuation (December 31, 2020):

Active plan members	40
Inactive employees entitled but not yet receiving benefits	18
Inactive employees or beneficiaries currently receiving benefits	<u>25</u>
Total	<u>83</u>

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Contributions

The City is required to contribute at an actuarially determined rate, which for the current year was from 7.99% to 31.24% of annual covered payroll depending on position and classification and a fixed monthly amount of \$552. Participating employees are required to contribute at a rate of 0 to 7% of covered payroll. The contribution requirements of the City are established and may be amended by the MERS Retirement Board. The contribution requirements of employees are established and may be amended by labor agreements.

Net Pension Liability

The employer's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

The total pension liability in the December 31, 2020 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary Increases: base wage inflation of 3.00% in the long-term (plus merit and longevity from 0 to 11% based on age)

Investment rate of return: 7.35%, net of investment expense, including inflation

Mortality rates used were based on the RP-2014 Annuity Mortality Table with a 50% Male and 50% Female blend. For disabled retirees, the RP-2014 Disabled Retiree Mortality Table with a 50% Male and 50% Female blend.

The actuarial assumptions used in the valuation were based on the results of the most recent actuarial experience study.

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

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Expected Money Weighted Rate of Return*</u>
Global Equity	60.0%	7.75%	3.15%
Global Fixed Income	20.0%	3.75%	0.25%
Private investments	20.0%	9.75%	1.45%
Inflation			2.50%
Administrative fee			0.25%
Investment rate of return			7.60%

CITY OF LOWELL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Discount rate. The discount rate used to measure the total pension liability is 7.6%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a)-(b)
Balance at December 31, 2019	\$16,296,389	\$9,849,137	\$6,447,252
Changes for the Year:			
Service cost	213,566	-	213,566
Interest	1,210,106	-	1,210,106
Change in benefits	(170,309)	-	(170,309)
Differences between expected and actual experience	(473,346)	-	(473,346)
Change in assumptions	458,927	-	458,927
Contributions: employer	-	688,751	(688,751)
Contributions: employee	-	121,227	(121,227)
Net investment income	-	1,241,897	(1,241,897)
Benefit payments, including refunds	(961,458)	(961,458)	-
Administrative expense	-	(19,674)	19,674
Other changes	(1)	-	(1)
Net changes	277,485	1,070,743	(793,258)
Balance at December 31, 2020	\$16,573,874	\$10,919,880	\$5,653,994

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the employer, calculated using the discount rate of 7.6%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.6%) or higher (8.6%) than the current rate.

	1% Decrease	Current Discount rate	1% Increase
Total pension liability	\$18,416,351	\$16,573,875	\$15,036,472
Fiduciary net position	10,919,881	10,919,881	10,919,881
Net pension liability	\$ 7,496,470	\$ 5,653,994	\$ 4,116,591

CITY OF LOWELL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended June 30, 2021 the employer recognized pension expense of \$491,425. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$ 52,913	\$(315,564)
Differences in assumptions	457,875	-
(Excess) deficit investment returns	-	(338,683)
Contributions subsequent to the measurement date*	306,771	-
Total	<u>\$817,559</u>	<u>\$(654,247)</u>

* The amount reported as deferred outflows of resources resulting from the contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending 2022.

Amounts reported as deferred outflows and inflows of resources related to pensions (excluding contributions subsequent to the measurement date) will be recognized in pension expense as follows:

2022	\$(89,953)
2023	482,803
2024	(126,801)
2025	(409,508)
2026	-
Thereafter	-
Total	<u>\$(143,459)</u>

Defined Contribution Plan

The Lowell Light and Power defined contribution pension plan (the Plan) provides pension benefits for all full-time employees exclusive of those participating in the defined benefit plans. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings.

Employees are eligible to participate immediately upon employment. LLP contributes 9 – 12% of each participant's compensation to the Plan. LLP's contributions are completed vested with the employee after a five year period of employment. The Plan provisions and contribution amounts were established by the LLP Board, and may be amended by the LLP Board. During the year, the LLP contributed \$57,036 to the plan.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

7. LONG-TERM DEBT

The following is a summary of the debt transactions of the City for the year ended June 30, 2021:

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2021</u>	<u>Due Within One Year</u>
Governmental Activities					
Public Offerings:					
\$4,545,000 2012 Building Authority Bonds; due in annual installments of \$120,000 to \$355,000 through 2032; plus interest at 2.0% to 3.70%	\$3,245,000	\$ -	\$200,000	\$3,045,000	\$210,000
Total Public Offerings	3,245,000	-	200,000	3,045,000	210,000
Private Placement:					
2015 Act 99 installment purchase with annual payments of \$9,460 through May 1, 2024, including interest at 2.55%	37,840	-	9,460	28,380	9,460
2016 Act 99 installment purchase with annual payments of \$19,113 through April 1, 2021, plus interest at 1.55%	19,113	-	19,113	-	-
2016 Act 99 installment purchase with annual payments of \$14,674 through April 1, 2021, plus interest at 1.55%	14,671	-	14,671	-	-
2017 Act 99 installment purchase with annual payments of \$34,147 to \$37,210 through June 30, 2022, plus interest at 1.80%	73,749	-	36,539	37,210	37,210
2017 Act 99 installment purchase with annual payments of \$7,898 to \$9,142 through June 30, 2022, plus interest at 1.80%	19,655	-	8,983	10,672	10,672
Total Private Placement:	165,028	-	88,766	76,262	57,342
Total long-term debt	3,410,028	-	288,766	3,121,262	267,342
Unamortized refunding charge	\$ (46,684)	\$ -	\$ (6,320)	\$ (40,364)	\$ -
Accrued employee benefits	41,779	603	-	42,382	-
Total Governmental Activities	\$3,405,123	\$603	\$282,446	\$3,123,280	\$267,342

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2021</u>	<u>Due Within One Year</u>
Business-type Activities					
Public Offerings:					
\$3,805,000 2012 Electric Supply System Refunding Bonds, due in annual installments of \$215,000 to \$305,000 through August 2027; plus interest at 2-3%	\$2,195,000	\$ -	\$245,000	\$1,950,000	\$255,000
\$3,280,000 2016 General Obligation Capital Improvement Bonds, due in annual installments of \$100,000 to \$200,000 through November 2041; plus interest at 2% to 4.5%	2,980,000	-	100,000	2,880,000	100,000
Total Public Offerings	5,175,000	-	345,000	4,830,000	355,000
Private Placement:					
2017 Act 99 installment purchase with monthly payments of \$10,594 through June 2022, including interest at 1.80%	249,470	-	123,597	125,873	125,873
2020 revenue bonds with annual payments ranging from \$135,000 to \$150,000 through June 2028, including interest at 2.2%	-	475,000	-	475,000	135,000
2019 Act 99 installment purchase of a control panel with annual payments of \$165,851 through June 2022, including interest at 2.15%	331,703	-	165,852	165,851	165,851
Total Private Placement	581,173	475,000	289,449	766,724	426,724
Total bonds	5,756,173	475,000	634,449	5,596,724	781,724
Bond premium	171,586	-	12,843	158,743	-
Accrued employee benefits	36,400	-	96	36,304	-
Total Business-type Activities	\$5,964,159	\$475,000	\$ 647,388	\$5,791,771	\$781,724
Component Units					
Accrued employee benefits	\$2,068	\$ -	\$ 202	\$1,866	\$ -

CITY OF LOWELL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

The annual requirements to amortize all debt outstanding (excluding accrued employee benefits and unamortized refunding charge) as of June 30, 2021 are as follows:

Year Ending June 30	Governmental Activities			
	Public Offering		Private Placement	
	Principal	Interest	Principal	Interest
2022	\$ 210,000	\$102,632	\$57,342	\$1,186
2023	225,000	96,332	9,460	482
2024	235,000	89,582	9,460	241
2025	245,000	82,532	-	-
2026	260,000	74,876	-	-
2027-2031	1,515,000	234,684	-	-
2032-2036	355,000	13,136	-	-
2037-2041	-	-	-	-
Total	\$3,045,000	\$693,774	\$76,262	\$1,909
Year Ending June 30	Business-type Activities			
	Public Offering		Private Placement	
	Principal	Interest	Principal	Interest
2022	\$ 355,000	\$ 173,987	\$426,724	\$26,717
2023	360,000	163,975	135,000	18,920
2024	370,000	153,175	140,000	15,950
2025	380,000	141,574	65,000	12,870
2026	390,000	129,075	-	-
2027-2031	1,175,000	473,775	-	-
2032-2036	715,000	318,225	-	-
2037-2041	885,000	148,389	-	-
2042	200,000	4,500	-	-
Total	\$4,830,000	\$1,706,675	\$766,724	\$74,457

Installment purchase: the City has pledged its limited full faith and credit.

Revenue bonds: The City has pledged future electric utility system specific revenues, net of specified operating expenses, to repay the bonds outstanding. Utility rates will be set within regulatory limits to meet future debt service and operation cost requirements. Annual principal and interest payments on these bonds are expected to require less than 15 percent of gross revenues.

General obligation and Building Authority bonds: The City has pledged its full faith and credit for the repayment of these bonds.

8. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the government carries commercial insurance. Settled claims have not exceeded commercial insurance coverage in any of the past three fiscal years. There were no changes in insurance coverage from the prior year.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

9. OTHER POST-EMPLOYMENT BENEFITS

Primary government (excluding Light and Power Enterprise Fund)

Plan Description

The City maintains a single-employer defined benefit healthcare plan (the "Plan"). The Plan provides health insurance benefits to certain retirees and their beneficiaries, which are advance funded on a discretionary basis. The Retiree Health Plan does not issue a publicly available financial report and a legal trust has not been established for the plan. The plan is closed to new staff.

Benefits provided

In accordance with the City policy and agreements, retirees receive an employer-paid benefit of 100% of health insurance premiums for the retiree and spouse less affordable care act taxes. The employer's contributions cease 5 years after retirement or when the employee becomes eligible for Medicare benefits whichever occurs first.

Membership of the Plan consisted of the following at the date of the latest actuarial valuation (June 30, 2021):

Retirees and beneficiaries receiving benefits	4
Active plan members	9
	<hr/>
Total	13
	<hr/>

Contributions

The contribution requirements of Plan members and the City are established and may be amended by the City Council. The City's contributions are based on pay-as-you-go financing requirements.

Net OPEB Liability

The employer's net OPEB liability was determined as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an annual actuarial valuation as of that date.

The total OPEB liability calculated in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: None; the plan is not pre-funded
Salary Increases: 3.0%
Discount rate: 2.18%
Mortality rates were based on the 2010 Public Safety & General Employees and Healthy Retirees, Headcount weighted
Improvement scale: MP-2020

Discount rate. The discount rate used to measure the total OPEB liability is 2.18. Because the plan does not have a dedicated OPEB trust, there are not assets projected to be sufficient to make projected future benefit payments of current plan members. For projected benefits that are covered by projected assets (\$0), the long-term expected rate would be used to discount the projected benefits. From the year projected benefits are not projected to be covered by the projected assets (the "depletion date"), projected benefits would be discounted at a discount rate reflecting a 20 year AA/Aa tax exempt municipal bond yield (2.18%). A single equivalent discount rate that yields the same present value of benefits is calculated (2.18%). This discount rate is used to determine the total OPEB liability.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Changes in the Net OPEB Liability

	Total OPEB Liability (a)
Balance at June 30, 2020	<u>\$1,199,815</u>
Changes for the Year:	
Service cost	52,155
Interest	36,779
Change in benefits	-
Differences between expected and actual experience	272,745
Change in assumptions	58,083
Contributions : employer	-
Contributions: employee	-
Net investment income	-
Benefit payments, including refunds	(51,989)
Administrative expense	-
Other changes	-
Net changes	<u>367,773</u>
Balance at June 30, 2021	<u>\$1,567,588</u>

Sensitivity of the Net OPEB Liability to changes in the discount rate.

The following presents the net OPEB liability of the employer, calculated using the discount rate of 2.18%, as well as what the employer's net OPEB liability would be using a discount rate that is 1 percentage point lower (1.18%) or higher (3.18%) than the current rate.

	1% Decrease	Current Discount rate	1% Increase
Total OPEB liability	\$1,653,998	\$1,567,588	\$1,486,685

Sensitivity of the Net OPEB Liability to changes in the healthcare cost trend rates.

The following presents the net OPEB liability of the employer, calculated using the healthcare cost trend rate, as well as what the employer's net OPEB liability would be using a rate that is 1 percentage point lower or higher than the current rate.

	1% Decrease	Current Healthcare rate	1% Increase
Total OPEB liability	\$1,467,753	\$1,567,588	\$1,676,832

For the year ended June 30, 2021 the employer recognized OPEB expense of \$216,176.

CITY OF LOWELL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

OPEB Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2021 the employer recognized OPEB expense of \$216,176. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$167,843	\$ -
Differences in assumptions	35,743	-
(Excess) deficit investment returns	-	-
Total	<u>\$203,586</u>	<u>\$ -</u>

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

2022	\$127,242
2023	76,344
2024	-
2025	-
2026	-
Thereafter	-
Total	<u>\$203,586</u>

Light and Power Enterprise Fund

Plan Description

The LLP administers a single-employer defined benefit healthcare plan (the Retiree Health Plan). The plan provides health insurance premiums for full time employees that retire and their spouses. The Retiree Health Plan does not issue a publicly available financial report and a legal trust has not been established for the plan. The LLP prepares the actuarial valuation utilizing the alternative method as provided for by accounting standards.

Benefits provided

In accordance with the LLP policy, retirees receive an employer-paid benefit of 80 to 90% of health insurance premiums for the retiree and spouse. For employees hired after September 1, 2012 the employer's contributions cease 5 years after retirement or when the employee becomes eligible for Medicare benefits whichever occurs first. For employees hired before September 1, 2012 the employer contributions are for life. Benefit provisions are established by the Board.

Membership of the Plan consisted of the following at the date of the latest actuarial valuation (June 30, 2021):

Retirees and beneficiaries receiving benefits	10
Active plan members	<u>28</u>
Total	<u>38</u>

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Contributions

The contribution requirements of Plan members and LLP are established and may be amended by the Board of LLP. LLP's contributions are based on pay-as-you-go financing requirements.

Net OPEB Liability

The employer's net OPEB liability was measured as of June 30, 2021 using the alternative measurement method, and the total OPEB liability used to calculate the net OPEB liability was determined by an annual actuarial valuation as of that date.

The total OPEB liability in the June 30, 2021 annual actuarial valuation was determined using the alternative method with the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: implicit in expected payroll increases

Salary Increases: 3.0%

Discount rate: 2.7%

Healthcare cost trend rates: 3%

Mortality rates were based on the 2017 life tables for males or females, as appropriate, from the Centers for Disease Control.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study.

Discount rate. The discount rate used to measure the total OPEB liability is 2.7% which did not change from the prior year. Because the plan does not have a dedicated OPEB trust, there are not assets projected to be sufficient to make projected future benefit payments of current plan members. For projected benefits that are covered by projected assets (\$0), the long-term expected rate would be used to discount the projected benefits.

Changes in the Net OPEB Liability

	<u>Increase (Decrease)</u>
	<u>Total OPEB Liability</u>
Balance at June 30, 2020	\$1,132,172
Changes for the year:	
Service cost	47,902
Interest	30,537
Change in benefits	-
Differences between expected and actual experience	(3,561)
Change in assumptions	-
Benefit payments, including refunds	(50,274)
Administrative expense	-
Other changes	-
Net changes	24,604
Balance at June 30, 2021	\$1,156,776

CITY OF LOWELL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Sensitivity of the Net OPEB Liability to changes in the discount rate.

The following presents the net OPEB liability of the employer, calculated using the discount rate of 2.7%, as well as what the employer's net OPEB liability would be using a discount rate that is 1 percentage point lower (1.7%) or higher (3.7%) than the current rate.

	1% Decrease	Current Discount rate	1% increase
Total OPEB liability	\$1,279,757	\$1,156,776	\$1,047,786

Sensitivity of the Net OPEB Liability to changes in the healthcare cost trend rates.

The following presents the net OPEB liability of the employer, calculated using the healthcare cost trend rate, as well as what the employer's net OPEB liability would be using a healthcare cost trend rate that is 1 percentage point lower or higher than the current rate.

	1% Decrease	Current Discount rate	1% increase
Total OPEB liability	\$1,033,178	\$1,156,776	\$1,303,506

For the year ended June 30, 2021 the employer recognized OPEB expense of \$74,878.

10. JOINT VENTURE

Lowell Light and Power (the "Utility") is a member of a joint venture, the Michigan Public Power Agency (MPPA), with 13 other municipal electric systems. The MPPA was formed to undertake the planning, financing, development, acquisition, construction, improvement, operation and maintenance of projects to supply electric power and energy for present or future needs of its members. Each MPPA member is a municipal corporation organized under the laws of the State of Michigan and owns and operates a municipal electric system. Effective April 2009 the Utility along with other MPPA members entered into an Energy Services Agreement for the sale and purchase of power with the MPPA. The MPPA has entered into three year power purchase agreement on the behalf of participants. Complete financial statements for the Michigan Public Power Agency can be obtained from the administrative offices at 809 Centennial Way, Lansing, Michigan 48917.

Under the joint venture, the LLP has entered into Power Sales Contracts and Project Support Contracts. These contracts provide for the LLP to purchase from MPPA 1.24% of the energy generated by MPPA's 37.22% ownership in Detroit Edison's Belle River Unit No.1, which became operational in August 1984; 11.86% of MPPA's 4.80% ownership in Consumers Energy's Campbell Unit No. 3, which became operational in September 1980; 5.63% of the energy generated by MPPA's 100% ownership in Combustion Turbine Project No. 1 (50 MW rated simple cycle combustion turbine generating unit and ancillary support facilities located in Kalkaska, Michigan) which became operational in 2004, and 0.88% of MPPA's 5.16% ownership of the AFEC Project (675 MW facility located in Fremont, Ohio) . These contracts require the LLP to purchase approximately 3, 4.5, 2.8, and .209 megawatts of power annually, respectively.

For the year ended June 30, 2021, the LLP recognized expenses totaling \$3,412,214 under the terms of the contracts, which represented approximately \$748,212 for fixed operating costs, \$657,020 for debt service and \$2,006,982 for the purchase of power. Accounts payable to MPPA totaled \$319,556 at June 30, 2021. Under the terms of its contracts, the LLP must make minimum annual payments equal to its share of debt service and its share of the operating costs of Detroit Edison's Belle River No. 1, Consumers Energy's Campbell Unit No. 3, Combustion Turbine Project No. 1. and the AFEC project. Future operating costs are estimated based on MPPA 2019 calendar year costs adjusted for inflation.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Debt service costs are the LLP's known share of debt service requirements associated with each contract.

Debt Service requirements expire in the years 2021, 2027, and 2043 for the Campbell, Combustion Turbine and AFEC Project, respectively. The following amounts include estimated operating costs for the same period as the Debt Service. The contracts for the LLP's commitments for operating costs to extend beyond these dates are dependent upon the use of the facilities.

A summary of projected future contract payments with the MPPA are as follows:

	Debt		
	Campbell	Combustion Turbine	AFEC Project
2021	\$ 499,674	\$ 121,405	\$ 18,344
2022	248,913	120,905	18,351
2023	-	121,089	18,342
2024	-	121,251	18,362
2025	-	121,169	18,346
2026-2030	-	121,169	91,760
2031-2035	-	-	91,731
2036-2040	-	-	91,707
2041-2045	-	-	55,015
Total	\$748,587	\$726,988	\$421,958

	Operating		
	Campbell	Combustion Turbine	AFEC Project
2021	\$ 404,575	\$ 139,916	\$ 25,756
2022	416,712	144,114	26,528
2023	-	148,437	27,324
2024	-	152,890	28,144
2025	-	157,477	28,988
2026-2030	-	162,201	158,519
2031-2035	-	-	183,767
2036-2040	-	-	213,036
2041-2045	-	-	143,781
Total	\$821,287	\$905,035	\$835,843

The joint venture is a result of an ongoing financial responsibility. The Utility did not have an initial equity interest and does not participate in net income or losses.

11. ASSET RETIREMENT OBLIGATION

LLP's participation in various MPPA projects includes a responsibility to fund asset retirement obligations. As of December 31, 2020, the MPPA has two project that have identified asset retirement obligation totaling \$1,390,022. LLP has calculated their portion of MPPA's asset retirement obligations to be \$148,598 based on LLP's participation percentage in each project.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

12. LITIGATION

In the normal course of its operations, the City has become a party in various legal actions, including property tax appeals. Management of the City is of the opinion that the outcome of such actions will not have a material effect on the financial position of the City. No reserves for losses related to legal actions have been included as a liability in the City's financial statements.

13. COMMITMENTS

The LLP has agreements with the MPPA committing it to the purchase up to .854 MW of renewable energy from Granger Electric of Michigan, LLC, .273 MW of renewable energy from North American Natural Resources, Inc, 1.4 MW of renewable energy from Assembly Solar, LLC, 3.8 MW of renewable energy from Pegasus Wind, .4 MW of renewable energy from Calhoun Solar PC and .9 MW of renewable energy from Hart Solar PPC.

14. TAX ABATEMENTS

The City entered into property tax abatements agreements with local businesses under the Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Tax Abatement) PA 198 of 1974, as amended, provides a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high-tech facilities. An Industrial Facilities Tax Abatement (IFT) certificate entitles the facility to a partial exemption from ad valorem real and/or personal property taxes for a term of 12 years as determined by the local unit of government. The agreements entered into by the City include claw back provisions should the recipient of the tax abatement fail to fully meet its commitments, such as employment levels and timelines for relocation. The IFT is computed at half the local property tax millage rate. This amounts to a reduction in property taxes of approximately 50%.

For the year the City abated property tax revenues of approximately \$51,384.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LOWELL
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
Revenues				
Taxes				
Property taxes	\$ 1,753,166	\$ 1,753,166	\$ 1,758,553	\$ 5,387
Intergovernmental revenues				
Federal	-	220,684	220,580	(104)
State	345,000	345,000	441,141	96,141
Local	320,990	325,990	325,969	(21)
Licenses and permits	63,718	90,981	126,973	35,992
Charges for services	123,700	171,350	180,068	8,718
Investment earnings	15,000	15,000	1,269	(13,731)
Contributions and donations	3,000	6,150	5,839	(311)
Miscellaneous	2,750	2,750	2,520	(230)
Total revenues	2,627,324	2,931,072	3,062,912	131,840
Expenditures				
Current				
General government	784,435	955,371	978,407	(23,036)
Public safety	1,050,398	1,173,575	1,132,683	40,892
Public works	319,800	333,675	242,086	91,589
Culture and recreation	301,504	321,032	243,206	77,826
Other functions	6,500	6,500	4,770	1,730
Total expenditures	2,462,637	2,790,153	2,601,152	189,001
Revenues over (under) expenditures	164,688	140,918	461,760	320,842
Other financing sources (uses)				
Transfers in	343,415	343,415	373,356	29,941
Transfers out	(488,632)	(551,632)	(614,633)	(63,001)
Total other financing sources (uses)	(145,217)	(208,217)	(241,277)	(33,060)
Net changes in fund balance	19,471	(67,299)	220,483	287,782
Fund balance, beginning of year	1,209,717	1,209,717	1,209,717	-
Fund balance, end of year	\$ 1,229,188	\$ 1,142,418	\$ 1,430,200	\$ 287,782

Basis of Accounting

Budgets for the general and special revenue funds are adopted on a basis consistent with generally accepted accounting principals (GAAP).

CITY OF LOWELL

DESIGNATED CONTRIBUTIONS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
Revenues				
Intergovernmental revenues				
State	\$ 500,000	\$ 500,000	\$ -	\$ (500,000)
Investment earnings	1,000	1,000	-	(1,000)
Contributions and donations	6,000	863,119	839,620	(23,499)
Total revenues	<u>507,000</u>	<u>1,364,119</u>	<u>839,620</u>	<u>(524,499)</u>
Expenditures				
Current				
General government	1,000	7,060	6,810	250
Culture and recreation	505,000	2,505,000	2,560,339	(55,339)
Total expenditures	<u>506,000</u>	<u>2,512,060</u>	<u>2,567,149</u>	<u>(55,089)</u>
Revenues over (under) expenditures	1,000	(1,147,941)	(1,727,529)	(579,588)
Other financing sources (uses)				
Transfers in	1,000	16,843	15,843	(1,000)
Total other financing sources (uses)	1,000	16,843	15,843	(1,000)
Net changes in fund balance	2,000	(1,131,098)	(1,711,686)	(580,588)
Fund balance, beginning of year	<u>1,922,545</u>	<u>1,922,545</u>	<u>1,922,545</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,924,545</u>	<u>\$ 791,447</u>	<u>\$ 210,859</u>	<u>\$ (580,588)</u>

CITY OF LOWELL

**DEFINED BENEFIT PENSION PLAN
SCHEDULE OF CHANGES IN EMPLOYERS NET PENSION
LIABILITY AND RELATED RATIOS**

FOR THE YEAR ENDED JUNE 30, 2021

	2014	2015	2016	2017	2018	2019	2020
Total pension liability							
Service cost	\$ 211,215	\$ 226,719	\$ 221,995	\$ 226,646	\$ 241,911	\$ 253,182	\$ 213,566
Interest	968,262	973,757	1,084,670	1,111,041	1,146,666	1,193,992	1,210,106
Changes in benefit terms	-	(3,794)	-	-	(10,024)	-	(170,309)
Difference between expected and actual experience	-	382,316	(76,607)	7,653	131,060	60,445	(473,346)
Changes in assumptions	-	632,698	-	-	-	455,772	458,927
Benefit payments including employee refunds	(703,688)	(799,852)	(906,870)	(898,605)	(916,716)	(930,631)	(961,458)
Other	-	30,429	1	-	(1)	1	(1)
Net change in total pension liability	475,789	1,442,273	323,189	446,735	592,896	1,032,761	277,485
Total pension liability, beginning of year	11,982,746	12,458,535	13,900,808	14,223,997	14,670,732	15,263,628	16,296,389
Total pension liability, ending of year	\$ 12,458,535	\$ 13,900,808	\$ 14,223,997	\$ 14,670,732	\$ 15,263,628	\$ 16,296,389	\$ 16,573,874
Plan Fiduciary Net Position							
Contributions-employer	\$ 360,904	\$ 390,446	\$ 339,082	\$ 478,711	\$ 482,925	\$ 532,507	\$ 688,751
Contributions-employee	95,994	99,696	86,729	88,435	239,360	118,205	121,227
Net investment income	532,437	(129,061)	924,514	1,135,449	(371,069)	1,201,925	1,241,897
Benefit payments including employee refunds	(703,688)	(799,853)	(906,870)	(898,605)	(916,716)	(930,631)	(961,458)
Administrative expense	(19,532)	(18,997)	(18,271)	(18,000)	(18,455)	(20,698)	(19,674)
Net change in plan fiduciary net position	266,115	(457,769)	425,184	785,990	(583,955)	901,308	1,070,743
Plan fiduciary net position, beginning of year	8,512,264	8,778,379	8,320,610	8,745,794	9,531,784	8,947,829	9,849,137
Plan fiduciary net position, ending of year	\$ 8,778,379	\$ 8,320,610	\$ 8,745,794	\$ 9,531,784	\$ 8,947,829	\$ 9,849,137	\$ 10,919,880
Total net pension liability	\$ 3,680,156	\$ 5,580,198	\$ 5,478,203	\$ 5,138,948	\$ 6,315,799	\$ 6,447,252	\$ 5,653,994
Plan fiduciary net position as a percentage of the total pension liability	70%	60%	61%	65%	59%	60%	66%
Covered employee payroll	\$ 1,892,987	\$ 2,048,657	\$ 2,050,553	\$ 2,164,938	\$ 2,277,076	\$ 2,380,001	\$ 2,008,617
Employer's net pension liability as a percentage of covered employee payroll	194%	272%	267%	237%	277%	271%	281%

Notes to schedule:

Above information is based on measurement date of December 31

The schedule is being accumulated prospectively until 10 years of information is presented

CITY OF LOWELL
DEFINED BENEFIT PENSION PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2021

Fiscal Year end	Actuarially determined contributions	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
6/30/2015	\$ 400,161	\$ 400,161	\$ -	\$ 1,892,987	21%
6/30/2016	364,270	364,270	-	2,048,657	18%
6/30/2017	336,384	339,082	(2,698)	2,050,553	17%
6/30/2018	526,138	523,138	3,000	2,164,938	24%
6/30/2019	590,877	590,877	-	2,277,076	26%
6/30/2020	509,149	509,149	-	2,380,001	21%
6/30/2021	704,230	577,296	126,934	2,008,617	29%

Notes to schedule

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Remaining amortization period	25 years
Asset valuation method	5 year smoothed (10 year smothing 2014)
Inflation	2.5% (3.5% 2014)
Salary increases	3.00% (3.75% for 2015 through 2019)
Investment rate of return	7.35% (7.75% for 2015 through 2019)
Retirement age	Varies depending on plan adoption
Mortality	50% female/ 50% male RP-2014 mortality table

Notes to schedule:

The schedule is being accumulated prospectively until 10 years of information is presented

CITY OF LOWELL

DEFINED BENEFIT OPEB PLAN SCHEDULE OF CHANGES IN EMPLOYERS NET OPEB LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED JUNE 30, 2021

	2018	2019	2020	2021
Total OPEB liability				
Service cost	\$ 54,970	\$ 70,729	\$ 70,729	\$ 52,155
Interest	26,232	29,526	34,225	36,779
Changes in benefit terms	-	-	-	-
Difference between expected and actual experience	-	-	-	272,745
Changes in assumptions	41,650	79,691	-	58,083
Benefit payments including employee refunds	(16,432)	(25,473)	(21,166)	(51,989)
Other	-	-	-	-
Net change in total OPEB liability	106,420	154,473	83,788	367,773
Total OPEB liability, beginning of year	855,134	961,554	1,116,027	1,199,815
Total OPEB liability, end of year	\$ 961,554	\$ 1,116,027	\$ 1,199,815	\$ 1,567,588
Plan Fiduciary Net Position				
Contributions-employer	\$ -	\$ -	\$ -	\$ -
Contributions/benefit payments made from general operating funds	-	-	-	-
Net investment income	-	-	-	-
Benefit payments including employee refunds	-	-	-	-
Administrative expense	-	-	-	-
Other	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-
Plan fiduciary net position, beginning of year	-	-	-	-
Plan fiduciary net position, end of year	\$ -	\$ -	\$ -	\$ -
Employer net OPEB liability	\$ 961,554	\$ 1,116,027	\$ 1,199,815	\$ 1,567,588
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%	0%
Covered employee payroll	\$ 1,303,483	\$ 1,202,712	\$ 1,202,712	\$ 1,303,483
Employer's net OPEB liability as a percentage of covered employee payroll	74%	93%	100%	120%

Notes to schedule:

Above information is based on measurement date of June 30

The schedule is being accumulated prospectively until 10 years of information is presented

CITY OF LOWELL
DEFINED BENEFIT OPEB PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2021

Fiscal Year end	Actuarially determined contributions	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
6/30/2018	\$ 87,367	\$ 16,432	\$ 70,935	\$ 1,303,483	1%
6/30/2019	108,538	25,473	83,065	1,202,712	2%
6/30/2020	108,538	21,166	87,372	1,202,712	2%
6/30/2021	87,367	16,432	70,935	1,303,483	1%

Notes to schedule

Actuarial cost method	Entry Age Normal
Amortization method	Level percent, closed
Remaining amortization period	29 years
Asset valuation method	N/A
Inflation	None the plan is not prefunded
Healthcare cost trend rates	7.5% going down .25% per year to 4.5% long-term
Salary increases	3.00%
Discount rate	2.18%
Retirement age	Varies depending on plan adoption
Mortality	2010 Public Safety & General Employees and Healthy Retirees, headcount weighted, MP-2020

Notes to schedule:

PA 202 information	
Actuarial accrued liability	\$1,567,096
Funded ratio	0%
Actuarial determined contribution	\$131,923

CITY OF LOWELL

LOWELL LIGHT AND POWER DEFINED BENEFIT OPEB PLAN SCHEDULE OF CHANGES IN EMPLOYERS NET OPEB LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED JUNE 30, 2021

	2018	2019	2020	2021
Total OPEB liability				
Service cost	\$ 60,317	\$ 63,075	\$ 53,669	\$ 47,902
Interest	37,328	34,355	36,111	30,537
Changes in benefit terms	-	-	-	-
Difference between expected and actual experience	(126,352)	27,409	(240,948)	(3,561)
Changes in assumptions	-	-	-	-
Benefit payments including employee refunds	(55,025)	(55,586)	(54,558)	(50,274)
Other	-	-	-	-
Net change in total OPEB liability	(83,732)	69,253	(205,726)	24,604
Total OPEB liability, beginning of year	1,352,377	1,268,645	1,337,898	1,132,172
Total OPEB liability, end of year	\$ 1,268,645	\$ 1,337,898	\$ 1,132,172	\$ 1,156,776
Plan Fiduciary Net Position				
Contributions-employer	\$ -	\$ -	\$ -	\$ -
Contributions/benefit payments made from general operating funds	-	-	-	-
Net investment income	-	-	-	-
Benefit payments including employee refunds	-	-	-	-
Administrative expense	-	-	-	-
Other	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-
Plan fiduciary net position, beginning of year	-	-	-	-
Plan fiduciary net position, end of year	\$ -	\$ -	\$ -	\$ -
Employer net OPEB liability	\$ 1,268,645	\$ 1,337,898	\$ 1,132,172	\$ 1,156,776
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%	0%
Covered employee payroll	\$ 960,003	\$ 996,957	\$ 1,116,306	\$ 1,004,292
Employer's net OPEB liability as a percentage of covered employee payroll	132%	134%	101%	115%

Notes to schedule:

Above data is based on a June 30 measurement date.

The schedule is being accumulated prospectively until 10 years of information is presented

CITY OF LOWELL
LOWELL LIGHT AND POWER
DEFINED BENEFIT OPEB PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2021

Fiscal Year end	Actuarially determined contributions	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
6/30/2018	\$ 101,935	\$ 55,025	\$ 46,910	\$ 960,003	6%
6/30/2019	106,965	55,586	51,379	996,957	6%
6/30/2020	92,259	54,558	37,701	1,116,306	5%
6/30/2021	85,851	50,247	35,604	1,004,292	5%

Notes to schedule

Actuarial cost method	Entry Age
Amortization method	Level percent, open
Remaining amortization period	30 years
Asset valuation method	Market value
Inflation	3.00%
Healthcare cost trend rates	3.00%
Salary increases	3.00%
Investment rate of return	2.70%
Retirement age	MERS
Mortality	2017 CDC life tables

Notes to schedule:

The actuarially determined contribution for fiscal year 2021 based on assumptions required by Michigan Public Act 202 of 2017 is \$129,763. Normal costs for employees hired after June 30, 2018 were \$7,177.

The schedule is being accumulated prospectively until 10 years of information is presented

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

CITY OF LOWELL

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes				
Property taxes	\$ 1,687,666	\$ 1,687,666	\$ 1,686,264	\$ (1,402)
Administrative fee, penalties and interest	65,500	65,500	72,289	6,789
	<u>1,753,166</u>	<u>1,753,166</u>	<u>1,758,553</u>	<u>5,387</u>
Licenses and permits				
Business	3,500	3,500	6,980	3,480
Medical marijuana	20,800	48,063	73,063	25,000
Cable tv franchise fees	39,418	39,418	46,930	7,512
	<u>63,718</u>	<u>90,981</u>	<u>126,973</u>	<u>35,992</u>
Intergovernmental				
Federal	-	220,684	220,580	(104)
Sales tax	340,000	340,000	438,162	98,162
Liquor licenses	5,000	5,000	2,979	(2,021)
Contributions from local units	11,108	11,108	11,612	504
Contributions from DDA	308,632	308,632	308,632	-
Other	1,250	6,250	5,725	(525)
	<u>665,990</u>	<u>891,674</u>	<u>987,690</u>	<u>96,016</u>
Charges for services				
Cemetery openings	10,000	10,000	11,465	1,465
Building inspections	45,000	75,000	82,046	7,046
Public safety	11,150	13,650	9,978	(3,672)
Planning and zoning	10,000	28,000	40,786	12,786
Tower and cable room leases	2,400	2,400	2,250	(150)
Other	45,150	42,300	33,543	(8,757)
	<u>123,700</u>	<u>171,350</u>	<u>180,068</u>	<u>8,718</u>
Investment income	15,000	15,000	1,269	(13,731)
Contributions and donations	3,000	6,150	5,839	(311)
Other miscellaneous	2,750	2,750	2,520	(230)
Total revenues	<u>2,627,324</u>	<u>2,931,072</u>	<u>3,062,912</u>	<u>131,840</u>

(continued)

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CITY OF LOWELL

GENERAL FUND SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance
	Original	Final	Amount	Positive (Negative)
Expenditures				
Current				
General government				
Council	\$ 20,645	\$ 20,645	\$ 12,345	\$ 8,300
City Manager	151,808	164,107	174,678	(10,571)
Elections	12,888	12,888	8,910	3,978
Assessor	59,620	63,170	56,366	6,804
City attorney	65,000	115,000	117,268	(2,268)
Clerk	144,683	159,871	157,683	2,188
Treasurer	122,849	162,433	173,149	(10,716)
City hall	144,515	156,515	147,986	8,529
Other	7,000	50,000	58,116	(8,116)
Planning	55,427	50,743	71,906	(21,163)
	<u>784,435</u>	<u>955,371</u>	<u>978,407</u>	<u>(23,036)</u>
Public safety				
Police department	888,863	952,113	920,561	31,552
Building inspections	40,000	75,000	71,354	3,646
Fire department	121,535	121,535	116,510	5,025
Emergency management	-	24,927	24,258	669
	<u>1,050,398</u>	<u>1,173,575</u>	<u>1,132,683</u>	<u>40,892</u>
Public works				
Cemetery	140,290	140,290	99,141	41,149
Department of public works	175,566	189,441	140,689	48,752
Sidewalks	3,944	3,944	2,256	1,688
	<u>319,800</u>	<u>333,675</u>	<u>242,086</u>	<u>91,589</u>
Culture and recreation				
Parks	173,004	176,832	128,632	48,200
Showboat	500	500	-	500
Recreation contributions	5,000	5,000	5,000	-
Library	74,342	88,842	69,064	19,778
Historical district commission	-	200	180	20
Museum	48,658	49,658	40,330	9,328
	<u>301,504</u>	<u>321,032</u>	<u>243,206</u>	<u>77,826</u>
Other functions				
Chamber/riverwalk	6,500	6,500	4,770	1,730
	<u>6,500</u>	<u>6,500</u>	<u>4,770</u>	<u>1,730</u>
Total expenditures	<u>2,462,637</u>	<u>2,790,153</u>	<u>2,601,152</u>	<u>189,001</u>
Revenues over (under) expenditures	<u>164,688</u>	<u>140,918</u>	<u>461,760</u>	<u>320,842</u>
Other financing sources (uses)				
Transfers in	343,415	343,415	373,356	29,941
Transfers out	(488,632)	(551,632)	(614,633)	(63,001)
	<u>(145,217)</u>	<u>(208,217)</u>	<u>(241,277)</u>	<u>(33,060)</u>
Total other financing sources (uses)	<u>(145,217)</u>	<u>(208,217)</u>	<u>(241,277)</u>	<u>(33,060)</u>
Net changes in fund balances	19,471	(67,299)	220,483	287,782
Fund balances, beginning of year	<u>1,209,717</u>	<u>1,209,717</u>	<u>1,209,717</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,229,188</u>	<u>\$ 1,142,418</u>	<u>\$ 1,430,200</u>	<u>\$ 287,782</u>

(concluded)

CITY OF LOWELL
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2021

	Special Revenue				
	<u>Major Streets</u>	<u>Local Streets</u>	<u>Historic District Commission</u>	<u>LCTV Endowment</u>	<u>Lee Memorial</u>
Assets					
Cash and pooled investments	\$ 336,774	\$ 551,473	\$ 97,166	\$ 4,000	\$ 4,370
Investments	-	-	-	-	217,778
Due from other governments	57,811	21,069	-	-	-
Total assets	\$ 394,585	\$ 572,542	\$ 97,166	\$ 4,000	\$ 222,148
Liabilities and fund balances					
Liabilities					
Accounts payable	\$ 8,223	\$ 4,385	\$ -	\$ -	\$ -
Accrued liabilities	978	3,265	-	-	-
Total liabilities	9,201	7,650	-	-	-
Fund balances					
Nonspendable					
Permanent fund corpus	-	-	-	-	-
Restricted					
Streets	385,384	564,892	-	-	-
Historic District Commission	-	-	97,166	-	-
Cemetery operations and maintenance	-	-	-	-	-
City enhancement	-	-	-	-	201,194
Debt service	-	-	-	-	-
Capital projects	-	-	-	-	-
Committed					
City enhancement	-	-	-	4,000	11,033
Assigned					
City enhancement	-	-	-	-	9,921
Total fund balances	385,384	564,892	97,166	4,000	222,148
Total liabilities and fund balances	\$ 394,585	\$ 572,542	\$ 97,166	\$ 4,000	\$ 222,148

	Debt Service	Capital Projects	Permanent			
<u>Look Memorial</u>	<u>Building Authority</u>	<u>Fire Truck Purchase</u>	<u>Cemetery Perpetual Care</u>	<u>Carr I Memorial</u>	<u>Carr II Memorial</u>	<u>Total</u>
\$ 119,021	\$ 2,654	\$ 73,000	\$ 24,324	\$ 20,851	\$ 1,718	\$ 1,235,351
269,713	-	-	397,899	-	71,418	956,808
-	-	-	-	-	-	78,880
<u>\$ 388,734</u>	<u>\$ 2,654</u>	<u>\$ 73,000</u>	<u>\$ 422,223</u>	<u>\$ 20,851</u>	<u>\$ 73,136</u>	<u>\$ 2,271,039</u>
\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 13,108
-	-	-	-	-	-	4,243
-	-	-	500	-	-	17,351
-	-	-	378,142	20,000	69,758	467,900
-	-	-	-	-	-	950,276
-	-	-	-	-	-	97,166
-	-	-	43,581	-	-	43,581
275,876	-	-	-	851	3,378	481,299
-	2,654	-	-	-	-	2,654
-	-	73,000	-	-	-	73,000
109,663	-	-	-	-	-	124,696
3,195	-	-	-	-	-	13,116
<u>388,734</u>	<u>2,654</u>	<u>73,000</u>	<u>421,723</u>	<u>20,851</u>	<u>73,136</u>	<u>2,253,688</u>
<u>\$ 388,734</u>	<u>\$ 2,654</u>	<u>\$ 73,000</u>	<u>\$ 422,223</u>	<u>\$ 20,851</u>	<u>\$ 73,136</u>	<u>\$ 2,271,039</u>

CITY OF LOWELL

NONMAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue				
	<u>Major Streets</u>	<u>Local Streets</u>	<u>Historic District Commission</u>	<u>LCTV Endowment</u>	<u>Lee Memorial</u>
Revenues					
Intergovernmental revenues					
State	\$ 341,198	\$ 134,465	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-
Investment earnings	281	391	70	-	27
Contributions and donations	-	-	60,000	108,479	-
Miscellaneous	7,795	10,836	-	-	-
Total revenues	<u>349,274</u>	<u>145,692</u>	<u>60,070</u>	<u>108,479</u>	<u>27</u>
Expenditures					
Current					
General government	-	-	45,105	104,479	-
Culture and recreation	-	-	-	-	-
Highways and streets	321,655	268,335	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>321,655</u>	<u>268,335</u>	<u>45,105</u>	<u>104,479</u>	<u>-</u>
Revenues over (under) expenditures	<u>27,619</u>	<u>(122,643)</u>	<u>14,965</u>	<u>4,000</u>	<u>27</u>
Other financing sources (uses)					
Transfers in	-	376,733	-	-	-
Transfers out	(168,732)	-	-	-	-
Total other financing sources (uses)	<u>(168,732)</u>	<u>376,733</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	(141,113)	254,090	14,965	4,000	27
Fund balances, beginning of year	<u>526,497</u>	<u>310,802</u>	<u>82,201</u>	<u>-</u>	<u>222,121</u>
Fund balances, end of year	<u>\$ 385,384</u>	<u>\$ 564,892</u>	<u>\$ 97,166</u>	<u>\$ 4,000</u>	<u>\$ 222,148</u>

	Debt Service	Capital Projects	Permanent			
<u>Look Memorial</u>	<u>Building Authority</u>	<u>Fire Truck Purchase</u>	<u>Cemetery Perpetual Care</u>	<u>Carr I Memorial</u>	<u>Carr II Memorial</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475,663
-	-	-	9,500	-	-	9,500
801	-	-	171	15	30	1,786
16,362	-	-	-	-	-	184,841
-	-	-	-	-	-	18,631
17,163	-	-	9,671	15	30	690,421
-	-	-	-	-	-	149,584
9,450	-	-	-	-	-	9,450
-	-	-	-	-	-	589,990
-	200,000	-	-	-	-	200,000
-	108,833	-	-	-	-	108,833
9,450	308,833	-	-	-	-	1,057,857
7,713	(308,833)	-	9,671	15	30	(367,436)
-	308,632	73,000	-	-	-	758,365
(15,843)	-	-	-	-	-	(184,575)
(15,843)	308,632	73,000	-	-	-	573,790
(8,130)	(201)	73,000	9,671	15	30	206,354
396,864	2,855	-	412,052	20,836	73,106	2,047,334
\$ 388,734	\$ 2,654	\$ 73,000	\$ 421,723	\$ 20,851	\$ 73,136	\$ 2,253,688

CITY OF LOWELL
MAJOR STREETS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
Revenues				
Intergovernmental revenues				
State	\$ 277,784	\$ 277,784	\$ 341,198	\$ 63,414
Investment earnings	500	500	281	(219)
Miscellaneous	-	-	7,795	7,795
Total revenues	278,284	278,284	349,274	70,990
Expenditures				
Current				
Highways and streets	<u>414,781</u>	<u>419,477</u>	<u>321,655</u>	<u>97,822</u>
Total expenditures	<u>414,781</u>	<u>419,477</u>	<u>321,655</u>	<u>97,822</u>
Revenues over (under) expenditures	(136,497)	(141,193)	27,619	168,812
Other financing sources (uses)				
Transfers out	<u>-</u>	<u>(172,996)</u>	<u>(168,732)</u>	<u>4,264</u>
Net changes in fund balance	(136,497)	(314,189)	(141,113)	173,076
Fund balance, beginning of year	<u>526,497</u>	<u>526,497</u>	<u>526,497</u>	<u>-</u>
Fund balance, end of year	<u>\$ 390,000</u>	<u>\$ 212,308</u>	<u>\$ 385,384</u>	<u>\$ 173,076</u>

CITY OF LOWELL
LOCAL STREETS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
Revenues				
Intergovernmental revenues				
State	\$ 115,930	\$ 115,930	\$ 134,465	\$ 18,535
Investment earnings	100	100	391	291
Miscellaneous	100	100	10,836	10,736
Total revenues	<u>116,130</u>	<u>116,130</u>	<u>145,692</u>	<u>29,562</u>
Expenditures				
Current				
Highways and streets	<u>484,985</u>	<u>489,206</u>	<u>268,335</u>	<u>220,871</u>
Revenues over (under) expenditures	(368,855)	(373,076)	(122,643)	250,433
Other financing sources (uses)				
Transfers in	<u>180,000</u>	<u>352,996</u>	<u>376,733</u>	<u>23,737</u>
Net changes in fund balance	(188,855)	(20,080)	254,090	274,170
Fund balance, beginning of year	<u>310,802</u>	<u>310,802</u>	<u>310,802</u>	<u>-</u>
Fund balance, end of year	<u>\$ 121,947</u>	<u>\$ 290,722</u>	<u>\$ 564,892</u>	<u>\$ 274,170</u>

CITY OF LOWELL

HISTORIC DISTRICT COMMISSION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment earnings	\$ 50	\$ 50	\$ 70	\$ 20
Contributions and donations	<u>25,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Total revenues	25,050	60,050	60,070	20
Expenditures				
Current				
General government	<u>25,000</u>	<u>60,000</u>	<u>45,105</u>	<u>14,895</u>
Net changes in fund balance	50	50	14,965	14,915
Fund balance, beginning of year	<u>82,201</u>	<u>82,201</u>	<u>82,201</u>	<u>-</u>
Fund balance, end of year	<u>\$ 82,251</u>	<u>\$ 82,251</u>	<u>\$ 97,166</u>	<u>\$ 14,915</u>

CITY OF LOWELL
LCTV ENDOWMENT
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
Revenues				
Contributions and donations	\$ 100,000	\$ 108,479	\$ 108,479	\$ (0)
Expenditures				
Current				
General government	100,000	104,479	104,479	0
Revenues over (under) expenditures	-	4,000	4,000	-
Other financing sources (uses)				
Transfers out	-	(4,000)	-	4,000
Net changes in fund balance	-	-	4,000	4,000
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ 4,000	\$ 4,000

CITY OF LOWELL

LEE MEMORIAL SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
Revenues				
Investment earnings	\$ 4,000	\$ 4,000	\$ 27	\$ (3,973)
Expenditures				
Current				
Culture and recreation	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Net changes in fund balance	-	-	27	27
Fund balance, beginning of year	<u>222,121</u>	<u>222,121</u>	<u>222,121</u>	<u>-</u>
Fund balance, end of year	<u>\$ 222,121</u>	<u>\$ 222,121</u>	<u>\$ 222,148</u>	<u>\$ 27</u>

CITY OF LOWELL
LOOK MEMORIAL
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
Revenues				
Investment earnings	\$ -	\$ -	\$ 801	\$ 801
Contributions and donations	<u>40,000</u>	<u>40,000</u>	<u>16,362</u>	<u>(23,638)</u>
Total revenues	40,000	40,000	17,163	(22,837)
Expenditures				
Current				
Culture and recreation	<u>40,000</u>	<u>40,000</u>	<u>9,450</u>	<u>30,550</u>
Revenues over (under) expenditures	-	-	7,713	7,713
Other financing source (uses)				
Transfers out	<u>-</u>	<u>(15,843)</u>	<u>(15,843)</u>	<u>0</u>
Net changes in fund balance	-	(15,843)	(8,130)	7,713
Fund balance, beginning of year	<u>396,864</u>	<u>396,864</u>	<u>396,864</u>	<u>-</u>
Fund balance, end of year	<u>\$ 396,864</u>	<u>\$ 381,021</u>	<u>\$ 388,734</u>	<u>\$ 7,713</u>

CITY OF LOWELL
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2021

	<u>Data</u> <u>Processing</u>	<u>OPEB</u> <u>Activity</u>	<u>Equipment</u>	<u>Total</u>
Assets				
Current assets				
Cash and pooled investments	\$ 22,620	\$ 44,543	\$ 128,446	\$ 195,609
Prepaid and other assets	-	5,654	-	5,654
Inventory	-	-	6,785	6,785
Total current assets	22,620	50,197	135,231	208,048
Capital assets				
Capital assets, net	55,480	-	258,028	313,508
Total assets	<u>78,100</u>	<u>50,197</u>	<u>393,259</u>	<u>521,556</u>
Liabilities				
Current liabilities				
Accounts payable	6,217	-	2,166	8,383
Accrued liabilities	-	-	285	285
Current portion of long-term debt	-	-	57,342	57,342
Total current liabilities	6,217	-	59,793	66,010
Long-term liabilities				
Compensated absences	-	-	747	747
Long-term debt, net of current portion	-	-	18,920	18,920
Total long-term liabilities	-	-	19,667	19,667
Total liabilities	<u>6,217</u>	<u>-</u>	<u>79,460</u>	<u>85,677</u>
Net position				
Net investment in capital assets	55,480	-	181,766	237,246
Unrestricted	16,403	50,197	132,033	198,633
Total net position	<u>\$ 71,883</u>	<u>\$ 50,197</u>	<u>\$ 313,799</u>	<u>\$ 435,879</u>

CITY OF LOWELL

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES

AND CHANGES IN NET POSITION

FOR THE YEAR ENDED JUNE 30, 2021

	<u>Data Processing</u>	<u>OPEB Activity</u>	<u>Equipment</u>	<u>Total</u>
Operating revenue				
Charges for services	\$ 123,198	\$ 35,754	\$ 239,824	\$ 398,776
Operating expense				
Administrative and general				
Personnel services	-	-	25,311	25,311
Supplies	26,597	-	11,652	38,249
Services and other charges	88,556	43,328	56,495	188,379
Change in benefit liability	-	-	(27,751)	(27,751)
Depreciation	17,379	-	113,700	131,079
Total operating expense	<u>132,532</u>	<u>43,328</u>	<u>179,407</u>	<u>355,267</u>
Operating income (loss)	<u>(9,334)</u>	<u>(7,574)</u>	<u>60,417</u>	<u>43,509</u>
Non-operating revenue (expense)				
Interest income	16	-	31	47
Interest expense	-	-	(2,775)	(2,775)
Total non-operating revenue (expense)	<u>16</u>	<u>-</u>	<u>(2,744)</u>	<u>(2,728)</u>
Income (loss) before transfers and capital contributions	(9,318)	(7,574)	57,673	40,781
Transfers and capital contributions				
Transfers in	-	-	25,000	25,000
Changes in net position	(9,318)	(7,574)	82,673	65,781
Net position, beginning of year	<u>81,201</u>	<u>57,771</u>	<u>231,126</u>	<u>370,098</u>
Net position, end of year	<u>\$ 71,883</u>	<u>\$ 50,197</u>	<u>\$ 313,799</u>	<u>\$ 435,879</u>

CITY OF LOWELL
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Data</u> <u>Processing</u>	<u>OPEB</u> <u>Activity</u>	<u>Equipment</u>	<u>Total</u>
Cash flows from operating activities				
Receipts from internal services provided	\$ 123,198	\$ 35,754	\$ 239,824	\$ 398,776
Payments to employees	-	-	(53,018)	(53,018)
Payments to suppliers	(111,437)	(48,982)	(41,178)	(201,597)
Net cash provided by (used in) operating activities	<u>11,761</u>	<u>(13,228)</u>	<u>145,628</u>	<u>144,161</u>
Cash flows from non-capital financing activities				
Transfers in	-	-	25,000	25,000
Cash flows from capital and related financing activities				
Principal paid on long-term debt	-	-	(88,766)	(88,766)
Interest expense	-	-	(2,774)	(2,774)
Acquisitions of capital assets	-	-	(23,397)	(23,397)
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>-</u>	<u>(114,937)</u>	<u>(114,937)</u>
Cash flows from investing activities				
Interest income	16	-	30	46
Net increase (decrease) in cash and pooled investments	11,777	(13,228)	55,721	54,270
Cash and pooled investments, beginning of year	<u>10,843</u>	<u>57,771</u>	<u>72,725</u>	<u>141,339</u>
Cash and pooled investments, end of year	<u>\$ 22,620</u>	<u>\$ 44,543</u>	<u>\$ 128,446</u>	<u>\$ 195,609</u>
Cash flows from operating activities				
Operating income (loss)	\$ (9,334)	\$ (7,574)	\$ 60,417	\$ 43,509
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation	17,379	-	113,700	131,079
Deferred outflows of resources	-	-	2,624	2,624
Net OPEB obligation	-	-	(6,815)	(6,815)
Net pension liability	-	-	(23,560)	(23,560)
Change in operating assets and liabilities which provided (used) cash				
Prepaid and other assets	-	(5,654)	-	(5,654)
Inventory	-	-	1,692	1,692
Accounts payable	3,716	-	(2,474)	1,242
Accrued liabilities	-	-	(86)	(86)
Compensated absences	-	-	130	130
Net cash provided by (used in) operating activities	<u>\$ 11,761</u>	<u>\$ (13,228)</u>	<u>\$ 145,628</u>	<u>\$ 144,161</u>

CITY OF LOWELL
DOWNTOWN DEVELOPMENT AUTHORITY
COMBINING BALANCE SHEET/STATEMENT OF NET POSITION
JUNE 30, 2021

	Governmental Fund Type General Fund	Adjustments	Statement of Net Position
Assets			
Cash and pooled investments	\$ 403,249	\$ -	\$ 403,249
Capital assets			
Land	-	452,306	452,306
Depreciable capital assets, net	-	1,045,546	1,045,546
Total assets	\$ 403,249	1,497,852	1,901,101
Liabilities and fund balances			
Liabilities			
Accounts payable and accrued liabilities	\$ 2,066	-	2,066
Accrued liabilities	4,718	2,887	7,605
Noncurrent liabilities			
Advance from City	-	132,000	132,000
Compensated absences	-	1,866	1,866
Total liabilities	6,784	136,753	143,537
Fund balances			
Unassigned	396,465		
Total liabilities and fund balances	\$ 403,249		
Net position			
Net investment in capital assets			1,365,852
Unrestricted			391,712
Total net position			\$ 1,757,564
Reconciliation of fund balances to net position			
Fund balances of governmental funds			\$ 396,465
Amounts reported for <i>governmental activities</i> 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 funds.			
Add - land			452,306
Add - capital assets (net of accumulated depreciation)			1,045,546
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.			
Deduct - accrued interest			(2,887)
Deduct - advance payable			(132,000)
Deduct - compensated absences			(1,866)
Net position of governmental activities			\$ 1,757,564

CITY OF LOWELL

DOWNTOWN DEVELOPMENT AUTHORITY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE/STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021

	Governmental Fund Type General Fund	Adjustments	Statement of Activities
Revenues			
Taxes	\$ 706,177	\$ -	\$ 706,177
Investment earnings	324	-	324
Total revenues	<u>706,501</u>	<u>-</u>	<u>706,501</u>
Expenditures/expenses			
Current			
General government	695,706	(18,114)	677,592
Debt Service			
Principal	33,000	(33,000)	-
Interest	1,263	-	1,263
Total expenditures/expenses	<u>729,969</u>	<u>(51,114)</u>	<u>678,855</u>
Revenues over (under) expenditures/expenses	<u>(23,468)</u>	<u>(51,114)</u>	<u>27,646</u>
Net changes in fund balance	(23,468)	23,468	
Change in net position		123,977	27,646
Fund balance/net position, beginning of year	<u>419,933</u>		<u>1,729,918</u>
Fund balance/net position, end of year	<u>\$ 396,465</u>		<u>\$ 1,757,564</u>
Reconciliation of change in fund balances to change in net position			
Net change in fund balances of governmental funds			\$ (23,468)
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.			
Add - capital outlay			83,285
Deduct - depreciation expense			(65,373)
Certain liabilities are not expected to be liquidated with expendable available resources and are not reported in the funds			
Add - decrease in advances payable			33,000
Add - decrease in compensated absences			202
Change in net position of governmental activities			<u>\$ 27,646</u>



LOWELL CITY COUNCIL MEMORANDUM

DATE: December 16, 2021
TO: Mayor DeVore and the City Council
FROM: Michael T. Burns, City Manager *MD*
RE: Fire Station Key Cards

If you are not aware, the City of Lowell owns the building where the fire station resides. I have received a request from Chief Witherell from the Lowell Area Fire Department to purchase the same security key card system the City uses for the Police Station, DPW Building, Showboat and City Hall for the Fire Station.

The Fire Department has received a proposal from Allied Universal for the system. Total cost to add the system is \$18,098.24. This was not budgeted in the current budget. In addition, the request is being made only to the City of Lowell rather than all three municipalities. The reason for this is because the building is owned by the City and the quote received is valid until January 2, 2022 and there is anticipated 10% increase for this after the date the quote is valid.

The next agenda item details a request to utilize \$401,465 in unassigned fund balance from the general fund. **I recommend the City purchase the security key cards system from Allied Universal for a cost not to exceed \$18,098.24 as part of the next action item pertaining to unassigned fund balance.**

Card Access
Customer Number: 1056355

City of Lowell

 315 S Hudson Street
 Lowell , Michigan 49331

Contact: Shannon Witherell

Phone:
Email:
Proposal No.: 51691-1-0

Date: December 3, 2021

Your Reference:
Valid To: 1/2/2022

Payment Terms: Net 30

Quoted By: James Salzwedel

Phone: (616)-260-3922

Email: jim.salzwedel@aus.com

Access Control

QTY	Description	Unit Price	Ext.Price
6	HID:Signo 40K Reader w/Keypad	\$367.28	\$2,203.68
1	DSX:NVMC (Nonvolatile Memory Processor)	\$3,480.77	\$3,480.77
1	DSX:Lock PWR SUPPLY, 110VAC-27V 11A 320W	\$257.69	\$257.69
6	DTK:Surge Protector, Electric Switch Sup	\$35.78	\$214.68
3	PWS:Battery, SLA, 12V 7Ah F1	\$17.37	\$52.11
1	LAN:Ethernet Device Server UDS1100, US	\$221.69	\$221.69
1	WCW:22-06 OAS STR CMP Wht Jkt 1000'	\$301.54	\$301.54
1	WCW:18-04 UNS STR CMP Wht Jkt 1000'	\$367.69	\$367.69
1	WCW:Cat6 Patch Cable 15' Blue	\$6.38	\$6.38

Supplies & Materials:

QTY	Description	Ext.Price
1	Freight	\$71.06
1	Miscellaneous Equipment	\$71.06
1	Conduit, Boxes, Fittings	\$192.31
5	Mileage Fee	\$150.00
1	Warranty	\$284.25
1	Subcontractor Materials/Equipment Cost	\$2,492.31

Investment Summary

Total Equipment	\$7,106.23
Total Labor	\$5,466.40
Total Supplies & Materials	\$3,260.99
Total Miscellaneous Items	\$2,264.62
Total Proposal Amount	\$18,098.24

Sales Tax will be included on the invoice at the time of billing if applicable.

 This project requires **0% Mobilization** (plus applicable taxes) prior to project start and **Monthly Project Invoicing**.

Confidentiality Notice: This proposal includes data and proprietary information of Allied Universal Technology Services that is to remain confidential. Neither this proposal nor any of the information contained herein may be reproduced or disclosed under any circumstances without the express written permission of Allied Universal Technology Services. Please be aware that disclosure, copying, distribution or use of this proposal and the information contained herein is strictly prohibited.



LOWELL CITY COUNCIL

MEMORANDUM

DATE: December 16, 2021

TO: Mayor DeVore and the City Council

FROM: Michael T. Burns, City Manager MVB

RE: Unassigned fund balance

In November, I mentioned last fiscal year (2019-2020) we had approximately \$200,000 in fund balance added to the general fund giving us approximately \$1.2 million in reserve. At the time we were 33% funded (\$1,000,000) prior to these funds being added to the reserve, we took \$75,000 of this and applied it toward the Fire Truck purchase and the remaining \$125,000 to make a payment towards the unfunded pension liability. As the final amounts were tallied this year, it appears these payments never needed to be made from the fund reserve but were from our 2020-2021 revenues.

If you recall, in preparing the prior year's budget (2020-2021) we significantly reduced revenues from revenue sharing and the Lowell Light and Power PILOT. In actuality we received approximately \$140,000 more from these than budgeted. We also saw an additional \$12,000 more than budgeted in personal property. Additionally, we received approximately \$220,000 in funds through the CARES act. We also accounted the \$28,000 from the marijuana excise tax (before transferring to local streets) as general fund revenue.

When I reviewed expenses, it appeared some actual expenditures for personnel costs were significantly less than budgeted which reduced overall expenditures. I believe this is due to eliminating a full time position and the fact we had two budgeted positions we did not fill until the last eight months of the fiscal year. It also has something to do with where DPW members charge their time.

As a result of this, we have an audited unassigned fund reserve (balance) of \$1,401,465 or 38.3% of this years projected general fund capture. This is now \$401,465 more than what I had recommended we keep in fund balance last year.

Our financial policy requires we keep 15% of our general fund capture in reserve annually. If you recall, the City has worked very hard to build the fund balance to an acceptable level. About ten years ago, the City was in a very dangerous predicament where there was only an unassigned fund balance of approximately \$20,000. If we make prudent expenditures to address needs and priorities of the City's with the unassigned fund balance and kept \$1,000,000 in reserve, we would still have a 27.4 percent unassigned fund balance.

I would like the City Council to consider the following expenditures from the additional unassigned fund balance:

- \$141,683.38 for a surplus payment towards the city's unfunded pension liability. I would recommend making this payment prior to December 31, 2021 as this is the end of the actuarial year for our pension account and will positively impact our funding level.
- \$141,683.38 transfer to the Local Street Fund. This would be in addition to the \$250,000 from projected general fund and marijuana excise tax revenue we already have budgeted to this account this fiscal year. This will assist us in ensuring the street projects we are planning to complete in the next few years will be funded. This current fiscal year, we are budgeting from this fund to repair Heffron, Roberta Jayne and Faith Street. We still plan to move forward with these projects, most likely next July. We are planning to budget and repair all cross streets between Washington and Lafayette along with Lafayette in the 2022-2023 and 2023-2024 fiscal years. These funds would help ensure we have the financial means to address these needs.
- \$100,000 to be set aside to address additional testing we will need to complete next fiscal year at Ware Road. Renee Pewitt will be at the January 3, 2022 City Council meeting to provide an update on the current status of this and the steps we will need to address next fiscal year at the site.
- \$18,098.24 to install a key card system at the Fire Station at the request of the Lowell Area Fire Department. The previous agenda item explains this request.

I recommend the Lowell City Council approve expenditures of \$401,465 from our unassigned general fund balance in the manner explained above.



LOWELL CITY COUNCIL MEMORANDUM

DATE: December 16, 2021
TO: Mayor DeVore and the City Council
FROM: Michael T. Burns, City Manager *MTB*
RE: Water billing assistance

I received notification from Kent County Community Action (KCCA) that \$1.7 million for low income household water/wastewater assistance is available. These funds would be allocated as direct payments to municipal water/wastewater utilities for low income households who are at risk of utility shutoff for non-payment.

This program would be eligible to households who are eligible at 150% of the poverty level or below. The maximum payment per fiscal year is \$650 which would include any fees needed for reconnection. One stipulation is the municipality who receives payment for the affected household must guarantee service for at least 90 days after receipt of payment. KCCA will work with the applicant directly to ensure they qualify for the program and are in jeopardy of being connected.

If the City is interested in having this program eligible for residents in need of this service, the City needs to approve the attached agreement. The program would remain in place until September 30, 2023.

I recommend the Lowell City Council to partner with Kent County Community Action for them to provide assistance to low income residents of the City of Lowell to prevent utility shutoff for non-payment of water/sewer services.



To Whom It May Concern:

Kent County Community Action (KCCA) received \$1.7 million for the Low-Income Household Water Assistance Program (LIHWAP) to provide direct payment assistance for drinking water and wastewater utilities. This program was designed to help households retain water service to help mitigate the spread of COVID-19 and to reimburse water utility providers.

Effective December 1, 2021 through September 30, 2023, KCCA will operate the LIHWAP program for those households who are eligible at 150% of poverty or below. The maximum reimbursement per fiscal year is \$650.00 which includes any fees needed for reconnection. All payments made must guarantee service for at least 90 days after receipt of payment. Qualified applicants must submit a water/ wastewater bill that shows that they are in jeopardy of being disconnected or have already been disconnected.

For KCCA to provide assistance to your customers, all water/wastewater providers must have a signed vendor agreement on file with KCCA prior to receiving payment. Please sign the attached/enclosed vendor agreement and return to KCCA so you can start receiving payments on behalf of your customers. If you need additional information or have any questions, please contact me. Thank you.

With regards,

A handwritten signature in cursive script that reads "Susan Cervantes".

Susan Cervantes
Director
Kent County Community Action
susan.cervantes@kentcountymi.gov

(616) 632-7961

We work to eliminate the causes and circumstances of poverty by investing in individuals and families with lower incomes. Through dedicated staff and community partnerships we provide services, resources, education and advocacy to improve the quality of life for all residents of Kent County.

Michigan Department of Health and Human Services

Low Income Household Water Assistance Program

Water/Wastewater Provider Information

Funding is administered through local MDHHS Offices and Community Action Agencies statewide until September 30, 2023, unless depleted prior to that date.

Provider Participation

To be eligible for payment, providers must complete a LIHWAP Participation Agreement before receiving payments on behalf of eligible customers. The agreement is valid for the duration of the program. A LIHWAP payment shall guarantee service for at least 90 days after receipt of payment.



Allowable Services

Direct payment assistance for household accounts in arrears or disconnect status, including reconnection fees when services have been disconnected.

For households that have had their water disconnected or are facing disconnection, LIHWAP funding may pay the full cost that will reconnect or prevent disconnection of service even if it includes costs other than water (e.g. trash, cable, etc.).



Client Eligibility

Qualified account holders must:

- Be a residential account.
- Be in arrears or disconnect status.
- Be under 150% Federal Poverty Limit and/or actively receiving Temporary Assistance for Needy Families (TANF), Food Assistance Program/Supplemental Nutrition Assistance Program (FAP/SNAP), State Emergency Relief (SER), Social Security Supplemental Income (SSI).



Outreach

It is the expectation that Community Action Agencies work with water and wastewater providers as well as other community partners in their service area to provide outreach to increase program awareness.



For more information

Contact your local Community Action Agency or
MDHHS-LIHWAP@michigan.gov.

MEMORANDUM OF UNDERSTANDING NUMBER:

Between

THE STATE OF MICHIGAN**MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES**

And

PARTNER / ENTITY NAME City of Lowell	PRIMARY CONTACT Susan Ullery
EMAIL sullery@ci.lowell.mi.us	TELEPHONE (616) 897-8457

And

PARTNER / ENTITY NAME Kent County Community Action	PRIMARY CONTACT Susan Cervantes
EMAIL susan.cervantes@kentcountymi.gov	TELEPHONE (616) 632-7961

MDHHS CONTACT	NAME Ben Gulker	TELEPHONE 517-285-8053	EMAIL MDHHS-LIHWAP@michigan.gov
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MEMORANDUM OF UNDERSTANDING SUMMARY

BRIEF DESCRIPTION OF PURPOSE	Agreement between the water/wastewater provider, Community Action Agency and MDHHS for participation in the Low Income Household Water Assistance Program.
BEGIN DATE	END DATE September 30, 2023

The individual or officer signing this agreement certifies by his or her signature that he or she is authorized to sign this agreement on behalf of the responsible governing board, official or agency.

Kent County Community ActionMichigan Department of Health and Human ServicesSignature of Authorized DesigneeSignature of Director or Authorized DesigneeSusan Cervantes
Program Director, KCCAJeanette Hensler
Director-Grants Division, Bureau of Grants and PurchasingPrint Name / TitlePrint Name / TitleDateDateCity of LowellSignature of Authorized DesigneeSusan Ullery
City ClerkPrint Name / TitleDate

Memorandum of Understanding Number:

This Memorandum of Understanding (MOU) establishes the responsibilities and procedures for the Michigan Department of Health and Human Services (MDHHS), Kent County Community Action (KCCA), and City of Lowell for the purpose described below.

1. Background

Access to safe and affordable drinking water and wastewater services is a fundamental element of health, safety, and well-being for households across America. Yet water affordability is a significant and growing concern in communities across the country, and many communities have faced significant challenges related to water safety, aging water infrastructure, and even water shortages due to drought. Moreover, water affordability concerns and the growing crisis of household indebtedness disproportionately impacting low-income individuals and communities of color can be related to multiple adverse household impacts in terms of service disconnections and lien sales, leading to home foreclosures and evictions.

For many low-income households across America, water affordability needs have been significantly exacerbated by the COVID-19 public health crisis, and while water is required to follow the federal guidance from the Centers for Disease Control and Prevention (CDC) advising washing hands frequently in order to reduce the transmission of Covid-19, the pandemic has made it significantly more difficult for individuals and families to pay their home drinking water and wastewater bills.

While water costs and accessibility vary significantly from state to state, the Low Income Household Water Assistance Program (LIHWAP) provides critical nationwide emergency support on behalf of low-income households so that these households are not forced to choose between paying for water services and other necessities like housing, food, and medicine.

2. Purpose

As recommended in Information Memorandum LIHPWAP-IM-2021-02 issued from the US Department of Health and Human Services, agreements are to be put into place between participating parties of the Low Income Household Water Assistance Program (LIHWAP) to ensure payments made on behalf of low-income households are processed efficiently and in the best interest of the household. Participating parties include MDHHS, the Community Action Agency (CAA) and Water/Wastewater Utility (Utility) referenced on Page 1 of this agreement.

3. Period of Agreement

This MOU becomes effective on the date signed by all parties through September 30, 2023.

4. **Work Statement of Each Party**

- a. The utility, MDHHS and the CAA will:
 - 1) Follow Low-Income Water Assistance Program (LIHWAP) policies and procedures in the Community Services Policy Manual 1405.
 - 2) Agree to not release any private data, to any third party without written authorization from the subject of the data.
 - 3) Collaborate to ensure continuation or reconnection of service to households determined eligible for LIHWAP benefits.
 - 4) Establish a dispute resolution process to resolve issues arising during the term of this agreement.
 - 5) Encourage regular payments from the household.
 - 6) Work together to ensure LIHWAP payments are appropriately applied to accounts and used for LIHWAP services as designated by the CAA.
- b. The MDHHS and CAA will:
 - 1) Determine customer eligibility.
 - 2) Issue payment directly to the utility on behalf of the customer to resolve the arrearage and ensure continuation or reconnection of service.
- c. The utility will:
 - 1) Ensure LIHWAP eligible households are not treated adversely compared to other households.
 - 2) Not disconnect services for 90 days after payment is received on behalf of a customer. If the account is in arrears after 90 days, a new disconnection notice must be issued if applicable.
 - 3) Not charge the eligible household any more than the difference between the normal charge for the service and the payment amount received or expected from the Michigan Department of Health and Human Services (MDHHS) or Community Action Agency (CAA).
 - 4) Supply account number format to the CAA.
 - 5) Timely provide at the request of the customer, the CAA or MDHHS, information on applicant households' home water costs, bill payment history, or arrearage history. This information will be provided in the format requested.
 - 6) Register with the MDHHS in SIGMA Vendor Self Service to receive LIHWAP SER payments if not a currently registered vendor.
 - 7) Use the warrant or EFT date as the LIHWAP payment date.
 - 8) Apply all LIHWAP payments to the household's account within 5 business days of receipt of payment.
 - 9) Apply the assistance payments to arrears and applicable fees with reconnection services only. Payments resulting in a credit on the customer's account balance are not allowable.
 - 10) Process and refund any refunds requested by the CAA or MDHHS within 60 business days. The refund must include the client's name, service address, and the MDHHS case number, if available.

Memorandum of Understanding Number:

- 11) Not charge an eligible household, the MDHHS, or CAA any administrative fees for providing services.
- 12) Accept all customer payments.
- 13) Use LIHWAP funds to pay for home water and sewer costs, as designated by the CAA and MDHHS.
- 14) Continue or reconnect service to households as negotiated by the CAA on behalf of the household.
- 15) When addressing household water emergencies, accept early notification authorization by telephone, fax, or electronic communication.
- 16) Notify the CAA or MDHHS if there is reason to believe LIHWAP funds have been misused.
- 17) Comply with the provisions of Act 453, PA 1976, which prohibits discrimination on the basis of race, color, religion, national origin, age, sex, height, weight, or marital status.

Each party shall furnish all labor, equipment, materials, and supplies necessary for the performance of the MOU activities, and meet operational standards, unless otherwise specified above.

5. Termination & Amendments

A party may terminate this MOU at any time by giving 30 days prior written notice to the other parties. This MOU may be amended upon written approval of all parties at any time.

This MOU contains all the terms and conditions agreed upon by the parties. No other understanding, oral or otherwise, regarding the subject matter of this MOU will be deemed to exist or to bind any of the parties.

6. Notices

All notices and other communications required or permitted under this MOU must be in writing and will be considered given and received: (a) when verified by written receipt if sent by courier; (b) when actually received if sent by mail without verification of receipt; or (c) when verified by automated receipt or electronic logs if sent by facsimile or email.

Memorandum of Understanding Number:

If to MDHHS:	If to Kent County Community Action :
<i>Ben Gulker</i> <i>MEAP Specialist</i> <i>MDHHS-LIHWAP@michigan.gov</i>	<i>Susan Cervantes</i> <i>KCCA Director</i> <i>susan.cervantes@kentcountymi.gov</i> <i>(616) 632 - 7961</i>
If to City of Lowell :	
<i>Susan Ullery</i> <i>City Clerk</i> <i>sullery@ci.lowell.mi.us</i> <i>(616) 897 - 8457</i>	

7. **Reserved**

8. **MDHHS Data**

All data and information provided to Kent County Community Action and/or City of Lowell by or on behalf of MDHHS, and all data and information derived therefrom, is the exclusive property of MDHHS ("MDHHS Data"); this definition is to be construed as broadly as possible. Upon request, Kent County Community Action and/or City of Lowell must provide to MDHHS, or a third party designated by MDHHS, all MDHHS Data within 10 calendar days of the request and in the format requested by MDHHS. Kent County Community Action and/or City of Lowell will assume all costs incurred in compiling and supplying MDHHS Data. No MDHHS Data may be used for any marketing purposes.

Kent County Community Action and City of Lowell shall comply with all MDHHS physical and IT security policies and standards which will be made available upon request.

9. **Non-Disclosure of Confidential Information**

The parties acknowledge that each party may be exposed to or acquire communication or data of the other parties that is confidential, privileged communication not intended to be disclosed to third parties. The provisions of this Section survive the termination of this MOU.

- a. **Meaning of Confidential Information.** For the purposes of this MOU, the term "Confidential Information" means all information and documentation of the other parties that:
 - 1) Has been marked "confidential" or with words of similar meaning, at the time of disclosure by such party;
 - 2) If disclosed orally or not marked "confidential" or with words of similar meaning, was subsequently summarized in writing by the disclosing party and marked "confidential" or with words of similar meaning;

Memorandum of Understanding Number:

- 3) Should reasonably be recognized as confidential information of the disclosing party;
- 4) Is unpublished or not available to the general public; or
- 5) Is designated by law as confidential.

The term "Confidential Information" does not include any information or documentation that was:

- 1) Subject to disclosure under the Michigan Freedom of Information Act (FOIA);
- 2) Already in the possession of the receiving party without an obligation of confidentiality;
- 3) Developed independently by the receiving party, as demonstrated by the receiving party, without violating the disclosing party's proprietary rights;
- 4) Obtained from a source other than the disclosing party without an obligation of confidentiality;
- 5) Publicly available when received, or thereafter became publicly available (other than through any unauthorized disclosure by, through, or on behalf of, the receiving party).

For purposes of this MOU, in all cases and for all matters, MDHHS Data is deemed to be Confidential Information.

- b. Obligation of Confidentiality. The parties agree that they will use Confidential Information solely for the purposes of this MOU. The parties agree to hold all Confidential Information in strict confidence and not to copy, reproduce, sell, transfer, or otherwise dispose of, give or disclose such Confidential Information to third parties other than employees, agents, or subcontractors of a party who have a need to know in connection with this MOU or to use such Confidential Information for any purposes whatsoever other than the performance of this MOU. The parties agree to advise and require their respective employees, agents, and subcontractors of their obligations to keep all Confidential Information confidential. Disclosure to a subcontractor is permissible when all of the following are met:

- 1) Use of a subcontractor is authorized under this MOU;
- 2) The disclosure is necessary or otherwise naturally occurs in connection with work that is within the subcontractor's responsibilities; and
- 3) or obligates the subcontractor in a written contract to maintain MDHHS's Confidential Information in confidence.

At MDHHS's request, any employee of Kent County Community Action and/or City of Lowell or any subcontractor may be required to execute a separate agreement to be bound by the provisions of this Section.

- c. Cooperation to Prevent Disclosure of Confidential Information. Each party must use its best efforts to assist the other parties in identifying and preventing any unauthorized use or disclosure of any Confidential Information. Each party must notify the other parties within one business day after discovering any unauthorized use or disclosure of Confidential Information.

Each party will cooperate with the other parties to regain possession of Confidential Information, to prevent further unauthorized use or disclosure of Confidential information, and to notify any appropriate person of the unauthorized use or disclosure of Confidential Information. In addition, each party must advise the other parties immediately in the event the party learns or has reason to believe that any person who has had access to Confidential Information has violated or intends to violate the terms of this MOU and each party will cooperate with the other parties in seeking injunctive or other equitable relief against any such person.

- d. Remedies for Breach of Obligation of Confidentiality. Each party acknowledges that breach of its obligation of confidentiality may give rise to irreparable injury to the other parties, which damage may be inadequately compensable in the form of monetary damages. Accordingly, a party may seek and obtain injunctive relief against the breach or threatened breach of the foregoing undertakings, in addition to any other legal remedies which may be available, to include, in the case of MDHHS, at the sole election of MDHHS, the immediate termination, without liability to MDHHS, of this MOU or any Statement of Work corresponding to the breach or threatened breach.
- e. Surrender of Confidential Information upon Termination. Upon termination of this MOU or a Statement of Work, in whole or in part, each party must, within five calendar days from the date of termination, return to the other parties any and all Confidential Information received from the other parties, or created or received by a party on behalf of the other parties, which are in such party's possession, custody, or control; provided, however, that Kent County Community Action and/or City of Lowell must return MDHHS Data to MDHHS following the timeframe and procedure described further in this MOU. Should Kent County Community Action, City of Lowell, or MDHHS determine that the return of any non-MDHHS Data Confidential Information is not feasible, such party must destroy the non-MDHHS Data Confidential Information and must certify the same in writing within five calendar days from the date of termination to the other parties.

10. Compliance with Laws

Kent County Community Action and City of Lowell must comply with all applicable federal, state, and local laws, administrative rules and regulations.

11. Nondiscrimination

Under the Elliott-Larsen Civil Rights Act, 1976 PA 453, MCL 37.2101, et seq., and the Persons with Disabilities Civil Rights Act, 1976 PA 220, MCL 37.1101, et seq., Kent County Community Action, City of Lowell, and its subcontractors agree not to discriminate against an employee or applicant for employment with respect to hire, tenure, terms, conditions, or privileges of employment, or a matter directly or indirectly related to

employment, because of race, color, religion, national origin, age, sex, height, weight, marital status or mental or physical disability. Breach of this covenant is a material breach of this MOU.

12. Unfair Labor Practice

Under MCL 423.324, MDHHS may void any Contract with a Contractor or subcontractor who appears on the Unfair Labor Practice register compiled under MCL 423.322.

13. Governing Law

This MOU is exclusively governed, construed, and enforced in accordance with Michigan law, excluding choice-of-law principles, and all claims relating to or arising out of this MOU are governed by Michigan law, excluding choice-of-law principles. Any dispute arising from this MOU must be resolved in Michigan Court of Claims. Kent County Community Action and City of Lowell consent to venue in the Michigan Court of Claims, and waive any objections, such as lack of personal jurisdiction or forum non conveniens. Kent County Community Action and City of Lowell must appoint agents in Michigan to receive service of process.

14. Force Majeure

A party will not be in breach of this MOU because of any failure arising from any disaster or acts of God that are beyond their control and without their fault or negligence. Each party will use commercially reasonable efforts to resume performance. Kent County Community Action and City of Lowell will not be relieved of a breach or delay caused by its subcontractors. If immediate performance is necessary to ensure public health and safety, MDHHS may immediately contract with a third party.

15. Dispute Resolution

The parties will endeavor to resolve any MOU dispute in accordance with this provision. The dispute will be referred to the parties' respective Program Managers. Such referral must include a description of the issues and all supporting documentation. The parties must submit the dispute to a senior executive if unable to resolve the dispute within 15 business days. The parties will continue performing while a dispute is being resolved, unless the dispute precludes performance.

Litigation to resolve the dispute will not be instituted until after the dispute has been elevated to the parties' respective senior executive, and either senior executive concludes that resolution is unlikely, or fails to respond within 15 business days. The parties are not prohibited from instituting formal proceedings: (a) to avoid the expiration of statute of limitations period; (b) to preserve a superior position with respect to creditors; or (c) where a party makes a determination that a temporary restraining order or other injunctive relief is the only adequate remedy. This Section does not limit MDHHS's right to terminate the MOU.

16. Media Releases

News releases (including promotional literature and commercial advertisements) pertaining to the MOU or project to which it relates must not be made without prior written MDHHS approval, and then only in accordance with the explicit written instructions of MDHHS.

17. Website Incorporation

MDHHS is not bound by any content on the other parties' websites unless expressly incorporated directly into this MOU. MDHHS is not bound by any end user license agreement or terms of use unless specifically incorporated into this MOU or any other agreement signed by MDHHS.

18. Severability

If any part of this MOU is held invalid or unenforceable, by any court of competent jurisdiction, that part will be deemed deleted from this MOU and the severed part will be replaced by agreed upon language that achieves the same or similar objectives. The remaining MOU will continue in full force and effect.

19. Waiver

Failure to enforce any provision of this MOU will not constitute a waiver.

20. Survival

The provisions of this MOU that impose continuing obligations, including warranties and representations, termination, transition, insurance coverage, indemnification, and confidentiality, will survive the expiration or termination of this MOU.

21. Entire MOU

This MOU is the entire agreement and replaces all previous agreements between the parties for the MOU Activities.

Memorandum



DATE: December 15, 2021

TO: Michael Burns, City Manager

FROM: Daniel Czarnecki, Public Works Director

PUBLIC WORKS

RE: Recreation Master Plan Update

The current five-year Recreation Master Plan expires at the end of 2022. The process of updating and submitting a new Master Plan takes a while to work through all the necessary steps. A new five-year document is needed in 2023 that will inventory the available recreational opportunities, list the needs of the community, and will provide us a roadmap to follow for making needed improvements the community would like to see. At their December 14th Parks Board meeting, the board discussed getting started on updating the current plan.

We received a proposal from Mr. Andy Moore from Williams & Works to help with the development of a new master plan. He assisted the City to develop our current Recreation Master Plan in 2017. He has provided a list of service to help the City work through the process of gathering community information, receiving public input, working to define goals and objectives, developing an action plan, and providing us with a finalized plan that should meet the MDNR requirements.

For the public input there will be two options utilized to allow the community to be part of the process. In the past, and for the upcoming plan, input is taken by use of an online community survey. This is basically several multiple answer questions to answer online, with an opportunity to provide other written input. One new task will be to hold focus groups to receive input from the public. The small group meetings will allow the public to voice their ideas in person, and give opportunity for further discussion and vetting of ideas. The Parks Board thought it was a good idea to have different opportunities to obtain public input.

The process to develop a new master plan will take 6-8 months. The goal is to have the document approved by MDNR and adopted by the City by the end of the calendar year 2022. We have budgeted half the cost to put together the new plan in the current fiscal year, with the other half to come from the upcoming fiscal year budget. Williams & Works, and Andy Moore are very familiar with our community and the Recreation Master Plan development process.

It is the recommendation of the Lowell Parks and Recreation Commission: **That the Lowell City Council approves the update of the five-year Parks and Recreation Plan, Scope of Services with Williams & Works, as outlined in their letter dated December 2, 2021, with both online survey and focus group options, in an amount not-to-exceed \$10,400.00.**



December 2, 2021

Mr. Dan Czarnecki, DPW Director
City of Lowell
301 East Main Street
Lowell, Michigan 49331

Re: Update of the Five-Year Parks and Recreation Plan

Dear Mr. Czarnecki:

We are submitting this letter in response to your request to update the City of Lowell's Five-Year Parks and Recreation Plan. As you know, the Michigan Department of Natural Resources (DNR) requires that a community update its Parks and Recreation Plan every five years to maintain eligibility for specific grants. The scope of services outlined below will result in a revised plan before the February 2023 deadline, and it is intended to be flexible and may be further tailored to meet the needs of the City.

Our objective will be an efficient process that achieves a firm consensus and provides meaningful conclusions while meeting all of the DNR's guidelines. We expect the planning process to take 6-8 months, beginning in April and ending with the adoption of the plan in November. Since the Plan will be adopted to coincide with the 2023 – 2027 five-year planning period, we suggest that the planning process follow this timeline to maximize the City's window for grant eligibility.

Work Scope. Following is an outline of proposed work tasks:

1. **Kick-Off Meeting.** The planning team will meet with the Parks and Recreation Commission to facilitate a kick-off meeting. The meeting's purpose will be to review the work scope and explore essential insights into any recreation-related issues that the Plan must address. We have assumed that the Parks and Recreation Commission will work directly with us during the development of the updated Plan. This task will be important in understanding the work scope and updated conditions and issues related to the recreation needs of the community.
2. **Data Gathering and Analysis.** This task includes a data-gathering effort by the planning team. Updating data relative to population growth and other trends and summarizing an inventory of existing facilities and recreational programs is paramount in the recreational planning process. This step will also include reviewing and updating public school facilities and updates to the Accessibility Assessments, as needed. The inventory also includes City properties and any other facilities available for public use, or other sites the community believes are critical to the recreational needs of citizens,

including existing or future trail connections. Finally, this phase of the assignment will also include a review of the Administrative Structure chapter of the Plan required by the DNR, describing the community's implementation of park and recreation functions. We will present our findings and research to the Parks and Recreation Commission in a meeting later in the process.

We assume that significant original research will be necessary for the survey of existing facilities. The effort to update the Recreation Plan in 2017 was a thorough effort, and most of the data from that plan, coupled with information from the Master Plan and other material will be sufficiently complete. However, we understand that some data will need to be updated.

3. **Public Input.** With a clear understanding of the current conditions in the City and with an inventory of existing recreational facilities completed, the planning team will be prepared to solicit citizen input and develop policies designed to guide the City in implementing the Plan.

Citizen participation is critical to this planning effort. The DNR requires a public hearing before the Plan is adopted and at least one other means of public input before completing the Plan. We have presented two options – focus groups and an online community survey – as the means to solicit public participation, as our experience shows the outcomes of these activities to be helpful and cost-effective. The City may choose one or both of these options. Other citizen participation techniques exist as well, which can be explored at your request.

Optional Task – Focus Groups. To meaningfully incorporate public needs and opinions into the process and gain more detailed input on specific issues, we propose holding focus groups that would involve a targeted discussion relative to parks and recreation.

We propose conducting three one-hour focus groups to address park facilities, recreation programming, trails, or other issues as determined by the City. These discussions provide an active discussion platform. The planning team will lead the conversation with community members to receive input on these critical aspects of park and recreation planning in Lowell.

The planning team will lead each focus group. We will direct the meeting and ask a series of discussion questions intended to glean insight into needed improvements in the community. After the discussions, we will provide a written summary of the input received, incorporated into the updated Plan. We anticipate that these will be in-person meetings, but will be prepared to move to an online platform, such as zoom, if needed.

Optional Task – Online Community Survey. The City may opt for a community survey to gather input in support of the Plan. The questions in the survey, crafted to minimize the risk of confusion, provide an excellent forum for public information. Our

objective will be to create a survey instrument that can be completed in five minutes or less. We will work with the City to test the form to ensure that the reader understands the nature of the information sought. Administration of the survey is by posting a link on the City's website, social media, email, postcards, and other methods to ensure as many residents as possible are aware of the survey's availability. An online survey was administered by the City in support of the previous plan, so this instrument may be used again (with adjustments, as needed) if desired. This would allow the Commission to examine possible trends in the data over the last five years.

4. **Goals and Objectives.** Based on input received from the public and the Parks and Recreation Commission we will review and refine the goal statements regarding the future state of parks and recreation in the community. Each goal statement will describe a desirable end state for recreation options in the community supported by several specific objectives. The objectives are milestones on the way to reaching a particular goal. Goals and objectives are a required plan element.
5. **Action Program.** With the goals and objectives in place, the action program will outline specific tasks the City will seek to complete over the life of the Plan (2023-2027). The DNR requires the action program.

With input from the Parks and Recreation Commission, the planning team will review and refine the action program. The creation of the tasks listed in the action program is based on the goals and objectives, the results of the community input phase, the existing facility inventory, and the input of the Parks and Recreation Commission. The action program will contain specific tasks that the City should strive to complete, the timeframe for completion, an estimated cost, and potential funding and resource partners.

While the initial action program will be developed by Williams & Works, active participation by the Parks and Recreation Commission is anticipated. We envision one meeting to discuss both the goals and objectives and the action program, where the planning team will present the initial completed plan draft for review and comment.

6. **Plan Finalization and Adoption.** This task will include assembling the various completed chapters and the components necessary to meet the DNR requirements into a final plan document. The DNR requires the following plan sections:
 - Community Description
 - Administrative Structure
 - Recreation Inventory
 - Description of the Planning and Public Input Process
 - Goals and Objectives
 - Action Program

This task will require the delivery of a draft document for review and adoption and a second final version as adopted. Once adopted, we will provide the Parks and

Recreation Commission with copies of the adopted Plan at cost, or the City may elect to print final plans. We will also provide electronic versions in PDF format, and any maps, if desired

We assume the City will be responsible for the logistics of the public hearing on the Plan. We have also assumed that the City will be responsible for publishing resolutions and notices associated with the Plan's adoption; however, we have templates that we will provide.

Professional Fees. Williams & Works proposes to serve the City in completing this assignment on an hourly reimbursable basis with total fees as fixed below. These fees will include the costs of all direct labor, fringe benefits, out-of-pocket expenses, and overhead. The costs for each task are distributed as follows:

Total price with Focus Group Option: \$8,400

Total price with Online Community Survey Option..... \$7,900

Total price with both Online Survey and Focus Groups \$10,400

If this proposal is acceptable to you, authorization to begin work can be given by signing in the box below, which would extend our existing professional services agreement insofar as the provisions of this proposal.

We are grateful for the invitation to submit this proposal and look forward to continuing our work with the City of Lowell. As always, feel free to contact us if we can provide any additional information.

Sincerely,

Williams & Works

[via email]

Andy Moore, AICP
Executive and Planning Group Lead

c: Mike Burns, City of Lowell
Tanya DeOliveira, AICP, Williams & Works
Dave Austin, PE, Williams & Works

Accepted for the City of Lowell

Signed _____

Name _____

Title _____

Date _____

Choose one (or both) of the optional tasks below:

- ☐ Online focus groups
- ☐ Online Survey
- ☐ Online survey and focus groups

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL FUND						
Revenues						
TAXES	TAXES	2,206,594.96	1,843,608.05	52,460.02	362,986.91	83.55
STATE	STATE GRANTS	633,516.00	81,253.52	0.00	552,262.48	12.83
LICPER	LICENSES AND PERMITS	102,918.00	46,880.78	9,831.20	56,037.22	45.55
CHARGES	CHARGES FOR SERVICES	357,083.00	19,245.80	1,939.50	337,837.20	5.39
FED	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
OTHER	OTHER REVENUE	11,150.00	16,926.43	117.33	(5,776.43)	151.81
INT	INTEREST AND RENTS	15,000.00	0.00	0.00	15,000.00	0.00
TRANSIN	TRANSFERS IN	312,632.00	0.00	0.00	312,632.00	0.00
LOCAL	LOCAL CONTRIBUTIONS	12,108.00	5,805.76	0.00	6,302.24	47.95
FINES	FINES AND FORFEITURES	4,200.00	1,752.75	1,632.00	2,447.25	41.73
TOTAL REVENUES		3,655,201.96	2,015,473.09	65,980.05	1,639,728.87	55.14
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
101	COUNCIL	20,752.00	5,338.64	400.74	15,413.36	25.73
172	MANAGER	168,825.74	55,049.84	10,822.22	113,775.90	32.61
191	ELECTIONS	5,701.00	2,345.21	2,155.82	3,355.79	41.14
209	ASSESSOR	59,620.00	19,583.85	4,510.26	40,036.15	32.85
210	ATTORNEY	75,000.00	24,280.25	9,446.75	50,719.75	32.37
215	CLERK	152,085.98	45,367.37	8,337.54	106,718.61	29.83
253	TREASURER	276,626.18	65,665.18	14,514.10	210,961.00	23.74
265	CITY HALL	138,053.89	62,535.52	11,655.60	75,518.37	45.30
276	CEMETERY	123,448.09	70,330.43	11,672.33	53,117.66	56.97
294	UNALLOCATED MISCELLANEOUS	12,000.00	132,062.12	253.12	(120,062.12)	1,100.52
301	POLICE DEPARTMENT	1,000,392.33	346,435.44	55,241.86	653,956.89	34.63
305	CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00
336	FIRE	129,000.00	69,007.79	0.00	59,992.21	53.49
371	BUILDING INSPECTION DEPARTMENT	0.00	0.00	0.00	0.00	0.00
400	PLANNING & ZONING	51,873.07	24,352.96	3,481.59	27,520.11	46.95
426	EMERGENCY MANAGEMENT	0.00	0.00	0.00	0.00	0.00
441	DEPARTMENT OF PUBLIC WORKS	317,639.01	70,205.42	16,476.27	247,433.59	22.10
442	SIDEWALK	4,152.16	486.17	206.71	3,665.99	11.71
443	ARBOR BOARD	0.00	0.00	0.00	0.00	0.00
523	TRASH	0.00	0.00	0.00	0.00	0.00
651	AMBULANCE	0.00	0.00	0.00	0.00	0.00
672	SENIOR CITIZEN CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
728	ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
747	CHAMBER/RIVERWALK	5,500.00	1,112.70	273.02	4,387.30	20.23
751	PARKS	230,008.10	140,400.75	14,428.21	89,607.35	61.04
757	SHOWBOAT	10,615.00	0.00	0.00	10,615.00	0.00
758	DOG PARK	0.00	0.00	0.00	0.00	0.00
774	RECREATION CONTRIBUTIONS	5,000.00	5,000.00	0.00	0.00	100.00
790	LIBRARY	82,886.10	36,902.15	6,620.74	45,983.95	44.52
803	HISTORICAL DISTRICT COMMISSION	0.00	0.00	0.00	0.00	0.00
804	MUSEUM	52,699.69	29,293.27	924.65	23,406.42	55.59
906	DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
965	TRANSFERS OUT	737,632.00	25,000.00	0.00	712,632.00	3.39
TOTAL EXPENDITURES		3,659,510.34	1,230,755.06	171,421.53	2,428,755.28	33.63
TOTAL REVENUES		3,655,201.96	2,015,473.09	65,980.05	1,639,728.87	55.14
TOTAL EXPENDITURES		3,659,510.34	1,230,755.06	171,421.53	2,428,755.28	33.63
NET OF REVENUES & EXPENDITURES		(4,308.38)	784,718.03	(105,441.48)	(789,026.41)	18,213.7

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
PERIOD ENDING 11/30/2021

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
 PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 202 - MAJOR STREET FUND						
Revenues						
STATE	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
FED	FEDERAL GRANTS	63,333.33	0.00	0.00	63,333.33	0.00
OTHER	OTHER REVENUE	355,325.00	102,622.67	35,981.02	252,702.33	28.88
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
TRANSIN	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		418,658.33	102,622.67	35,981.02	316,035.66	24.51
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
450	CAPITAL OUTLAY	7,500.00	17,130.96	3,508.50	(9,630.96)	228.41
463	MAINTENANCE	41,440.22	8,584.42	1,117.86	32,855.80	20.72
474	TRAFFIC	12,471.85	3,964.36	188.98	8,507.49	31.79
478	WINTER MAINTENANCE	61,714.19	4,349.90	1,140.58	57,364.29	7.05
483	ADMINISTRATION	17,444.00	450.50	0.00	16,993.50	2.58
906	DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
965	TRANSFERS OUT	341,662.50	0.00	0.00	341,662.50	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		482,232.76	34,480.14	5,955.92	447,752.62	7.15
TOTAL REVENUES		418,658.33	102,622.67	35,981.02	316,035.66	24.51
TOTAL EXPENDITURES		482,232.76	34,480.14	5,955.92	447,752.62	7.15
NET OF REVENUES & EXPENDITURES		(63,574.43)	68,142.53	30,025.10	(131,716.96)	107.19

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
 PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 203 - LOCAL STREET FUND						
Revenues						
STATE	STATE GRANTS	250,000.00	0.00	0.00	250,000.00	0.00
CHARGES	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
OTHER	OTHER REVENUE	137,721.00	38,884.18	11,852.31	98,836.82	28.23
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
TRANSIN	TRANSFERS IN	611,662.50	0.00	0.00	611,662.50	0.00
LOCAL	LOCAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		999,383.50	38,884.18	11,852.31	960,499.32	3.89
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
450	CAPITAL OUTLAY	1,043,333.33	341,557.25	77.02	701,776.08	32.74
463	MAINTENANCE	91,963.79	34,626.86	5,005.53	57,336.93	37.65
474	TRAFFIC	13,071.34	3,976.99	57.16	9,094.35	30.43
478	WINTER MAINTENANCE	86,160.61	6,621.65	2,135.41	79,538.96	7.69
483	ADMINISTRATION	20,162.00	450.50	0.00	19,711.50	2.23
906	DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		1,254,691.07	387,233.25	7,275.12	867,457.82	30.86
TOTAL REVENUES		999,383.50	38,884.18	11,852.31	960,499.32	3.89
TOTAL EXPENDITURES		1,254,691.07	387,233.25	7,275.12	867,457.82	30.86
NET OF REVENUES & EXPENDITURES		(255,307.57)	(348,349.07)	4,577.19	93,041.50	136.44

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
PERIOD ENDING 11/30/2021

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GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 238 - HISTORICAL DISTRICT FUND						
Revenues						
OTHER	OTHER REVENUE	25,000.00	0.00	0.00	25,000.00	0.00
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		25,000.00	0.00	0.00	25,000.00	0.00
Expenditures						
000		25,000.00	460.00	0.00	24,540.00	1.84
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		25,000.00	460.00	0.00	24,540.00	1.84
TOTAL REVENUES		25,000.00	0.00	0.00	25,000.00	0.00
TOTAL EXPENDITURES		25,000.00	460.00	0.00	24,540.00	1.84
NET OF REVENUES & EXPENDITURES		0.00	(460.00)	0.00	460.00	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
 PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY						
Revenues						
TAXES	TAXES	755,000.00	616,245.45	0.00	138,754.55	81.62
STATE	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
OTHER	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
INT	INTEREST AND RENTS	2,500.00	0.00	0.00	2,500.00	0.00
TRANSIN	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		757,500.00	616,245.45	0.00	141,254.55	81.35
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
450	CAPITAL OUTLAY	270,000.00	111,906.71	14,430.10	158,093.29	41.45
463	MAINTENANCE	164,738.25	41,334.78	9,381.97	123,403.47	25.09
483	ADMINISTRATION	65,130.34	18,558.59	3,056.21	46,571.75	28.49
740	COMMUNITY PROMOTIONS	65,000.00	6,800.00	6,800.00	58,200.00	10.46
906	DEBT SERVICE	34,263.28	34,752.54	0.00	(489.26)	101.43
965	TRANSFERS OUT	496,632.00	0.00	0.00	496,632.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		1,095,763.87	213,352.62	33,668.28	882,411.25	19.47
TOTAL REVENUES		757,500.00	616,245.45	0.00	141,254.55	81.35
TOTAL EXPENDITURES		1,095,763.87	213,352.62	33,668.28	882,411.25	19.47
NET OF REVENUES & EXPENDITURES		(338,263.87)	402,892.83	(33,668.28)	(741,156.70)	119.11

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
 PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 249 - BUILDING INSPECTION FUND						
Revenues						
CHARGES	CHARGES FOR SERVICES	75,000.00	35,768.00	5,032.00	39,232.00	47.69
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
TRANSIN	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		75,000.00	35,768.00	5,032.00	39,232.00	47.69
Expenditures						
371	BUILDING INSPECTION DEPARTMENT	65,000.00	25,707.60	0.00	39,292.40	39.55
TOTAL EXPENDITURES		65,000.00	25,707.60	0.00	39,292.40	39.55
TOTAL REVENUES		75,000.00	35,768.00	5,032.00	39,232.00	47.69
TOTAL EXPENDITURES		65,000.00	25,707.60	0.00	39,292.40	39.55
NET OF REVENUES & EXPENDITURES		10,000.00	10,060.40	5,032.00	(60.40)	100.60

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
 PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 260 - DESIGNATED CONTRIBUTIONS						
Revenues						
STATE	STATE GRANTS	0.00	218,286.50	0.00	(218,286.50)	100.00
CHARGES	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
OTHER	OTHER REVENUE	150,000.00	116,397.46	7,600.00	33,602.54	77.60
INT	INTEREST AND RENTS	1,000.00	1,400.00	0.00	(400.00)	140.00
TRANSIN	TRANSFERS IN	0.00	(7,480.67)	0.00	7,480.67	100.00
LOCAL	LOCAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
UNCLASSIFIED	Unclassified	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		151,000.00	328,603.29	7,600.00	(177,603.29)	217.62
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
265	CITY HALL	0.00	0.00	0.00	0.00	0.00
276	CEMETERY	0.00	0.00	0.00	0.00	0.00
301	POLICE DEPARTMENT	0.00	7,500.00	0.00	(7,500.00)	100.00
442	SIDEWALK	0.00	0.00	0.00	0.00	0.00
443	ARBOR BOARD	0.00	0.00	0.00	0.00	0.00
474	TRAFFIC	0.00	0.00	0.00	0.00	0.00
747	DOG PARK	0.00	50,264.52	50,264.52	(50,264.52)	100.00
751	PARKS	150,000.00	103,420.68	19,546.96	46,579.32	68.95
758	DOG PARK	1,000.00	1,279.35	76.79	(279.35)	127.94
759	COMMUNITY GARDEN	0.00	0.00	0.00	0.00	0.00
774	RECREATION CONTRIBUTIONS	0.00	1,000.00	0.00	(1,000.00)	100.00
790	LIBRARY	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		151,000.00	163,464.55	69,888.27	(12,464.55)	108.25
TOTAL REVENUES		151,000.00	328,603.29	7,600.00	(177,603.29)	217.62
TOTAL EXPENDITURES		151,000.00	163,464.55	69,888.27	(12,464.55)	108.25
NET OF REVENUES & EXPENDITURES		0.00	165,138.74	(62,288.27)	(165,138.74)	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
 PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 351 - GENERAL DEBT SERVICE (NON-VOTED BONDS)						
Revenues						
OTHER	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
TRANSIN	TRANSFERS IN	312,632.00	0.00	0.00	312,632.00	0.00
TOTAL REVENUES		312,632.00	0.00	0.00	312,632.00	0.00
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
906	DEBT SERVICE	312,632.00	51,936.26	620.00	260,695.74	16.61
TOTAL EXPENDITURES		312,632.00	51,936.26	620.00	260,695.74	16.61
TOTAL REVENUES		312,632.00	0.00	0.00	312,632.00	0.00
TOTAL EXPENDITURES		312,632.00	51,936.26	620.00	260,695.74	16.61
NET OF REVENUES & EXPENDITURES		0.00	(51,936.26)	(620.00)	51,936.26	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
 PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 402 - FIRE CAPITAL FUND						
Revenues						
TRANSIN	TRANSFERS IN	150,000.00	0.00	0.00	150,000.00	0.00
TOTAL REVENUES		150,000.00	0.00	0.00	150,000.00	0.00
Expenditures						
336	FIRE	125,000.00	0.00	0.00	125,000.00	0.00
TOTAL EXPENDITURES		125,000.00	0.00	0.00	125,000.00	0.00
TOTAL REVENUES		150,000.00	0.00	0.00	150,000.00	0.00
TOTAL EXPENDITURES		125,000.00	0.00	0.00	125,000.00	0.00
NET OF REVENUES & EXPENDITURES		25,000.00	0.00	0.00	25,000.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
 PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 581 - AIRPORT FUND						
Revenues						
CHARGES	CHARGES FOR SERVICES	24,936.00	16,745.38	4,722.79	8,190.62	67.15
OTHER	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
INT	INTEREST AND RENTS	52,100.00	12,420.00	2,260.00	39,680.00	23.84
TRANSIN	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		77,036.00	29,165.38	6,982.79	47,870.62	37.86
Expenditures						
000		78,000.00	35,941.51	4,417.55	42,058.49	46.08
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		78,000.00	35,941.51	4,417.55	42,058.49	46.08
TOTAL REVENUES		77,036.00	29,165.38	6,982.79	47,870.62	37.86
TOTAL EXPENDITURES		78,000.00	35,941.51	4,417.55	42,058.49	46.08
NET OF REVENUES & EXPENDITURES		(964.00)	(6,776.13)	2,565.24	5,812.13	702.92

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
 PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 590 - WASTEWATER FUND						
Revenues						
STATE	STATE GRANTS	131,000.00	0.00	0.00	131,000.00	0.00
CHARGES	CHARGES FOR SERVICES	1,101,418.07	431,610.29	84,699.55	669,807.78	39.19
FED	FEDERAL GRANTS	63,333.00	0.00	0.00	63,333.00	0.00
OTHER	OTHER REVENUE	100.00	1,378.77	77.48	(1,278.77)	1,378.77
INT	INTEREST AND RENTS	7,000.00	0.00	0.00	7,000.00	0.00
TRANSIN	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
LOCAL	LOCAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
UNCLASSIFIED	Unclassified	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		1,302,851.07	432,989.06	84,777.03	869,862.01	33.23
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
550	TREATMENT	599,665.00	214,601.60	43,243.68	385,063.40	35.79
551	COLLECTION	432,592.18	89,288.65	(11,831.48)	343,303.53	20.64
552	CUSTOMER ACCOUNTS	74,281.26	15,686.50	3,113.14	58,594.76	21.12
553	ADMINISTRATION	388,791.50	114,275.46	55.50	274,516.04	29.39
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		1,495,329.94	433,852.21	34,580.84	1,061,477.73	29.01
TOTAL REVENUES		1,302,851.07	432,989.06	84,777.03	869,862.01	33.23
TOTAL EXPENDITURES		1,495,329.94	433,852.21	34,580.84	1,061,477.73	29.01
NET OF REVENUES & EXPENDITURES		(192,478.87)	(863.15)	50,196.19	(191,615.72)	0.45

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
 PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 591 - WATER FUND						
Revenues						
CHARGES	CHARGES FOR SERVICES	1,203,918.38	570,150.59	96,789.54	633,767.79	47.36
OTHER	OTHER REVENUE	68,333.33	1,442.02	239.18	66,891.31	2.11
INT	INTEREST AND RENTS	8,040.00	2,600.00	520.00	5,440.00	32.34
TRANSIN	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		1,280,291.71	574,192.61	97,548.72	706,099.10	44.85
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
552	CUSTOMER ACCOUNTS	0.00	0.00	0.00	0.00	0.00
570	TREATMENT	765,945.83	158,780.64	22,226.98	607,165.19	20.73
571	DISTRIBUTION	428,999.87	137,441.91	25,677.77	291,557.96	32.04
572	CUSTOMER ACCOUNTS	80,959.87	15,577.55	3,003.84	65,382.32	19.24
573	ADMINISTRATION	374,437.50	55,081.93	2,102.85	319,355.57	14.71
906	DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		1,650,343.07	366,882.03	53,011.44	1,283,461.04	22.23
TOTAL REVENUES		1,280,291.71	574,192.61	97,548.72	706,099.10	44.85
TOTAL EXPENDITURES		1,650,343.07	366,882.03	53,011.44	1,283,461.04	22.23
NET OF REVENUES & EXPENDITURES		(370,051.36)	207,310.58	44,537.28	(577,361.94)	56.02

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
 PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 598 - CABLE TV FUND						
Revenues						
OTHER	OTHER REVENUE	109,000.00	0.00	0.00	109,000.00	0.00
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		109,000.00	0.00	0.00	109,000.00	0.00
Expenditures						
000		105,000.00	0.00	0.00	105,000.00	0.00
906	DEBT SERVICE	4,000.00	0.00	0.00	4,000.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		109,000.00	0.00	0.00	109,000.00	0.00
TOTAL REVENUES		109,000.00	0.00	0.00	109,000.00	0.00
TOTAL EXPENDITURES		109,000.00	0.00	0.00	109,000.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
PERIOD ENDING 11/30/2021

Page: 15/23

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 636 - DATA PROCESSING FUND						
Revenues						
OTHER	OTHER REVENUE	2,000.00	1,107.21	0.00	892.79	55.36
INT	INTEREST AND RENTS	120,406.00	0.00	0.00	120,406.00	0.00
TRANSIN	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		122,406.00	1,107.21	0.00	121,298.79	0.90
Expenditures						
000		144,298.94	50,569.66	1,694.64	93,729.28	35.05
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		144,298.94	50,569.66	1,694.64	93,729.28	35.05
TOTAL REVENUES		122,406.00	1,107.21	0.00	121,298.79	0.90
TOTAL EXPENDITURES		144,298.94	50,569.66	1,694.64	93,729.28	35.05
NET OF REVENUES & EXPENDITURES		(21,892.94)	(49,462.45)	(1,694.64)	27,569.51	225.93

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
 PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 661 - EQUIPMENT FUND						
Revenues						
CHARGES	CHARGES FOR SERVICES	231,375.00	95,737.77	15,251.56	135,637.23	41.38
OTHER	OTHER REVENUE	0.00	1,833.82	0.00	(1,833.82)	100.00
INT	INTEREST AND RENTS	816.48	0.00	0.00	816.48	0.00
TRANSIN	TRANSFERS IN	25,000.00	25,000.00	0.00	0.00	100.00
TOTAL REVENUES		257,191.48	122,571.59	15,251.56	134,619.89	47.66
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
895	FLEET MAINT. & REPLACEMENT	371,582.95	51,838.29	16,465.27	319,744.66	13.95
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		371,582.95	51,838.29	16,465.27	319,744.66	13.95
TOTAL REVENUES		257,191.48	122,571.59	15,251.56	134,619.89	47.66
TOTAL EXPENDITURES		371,582.95	51,838.29	16,465.27	319,744.66	13.95
NET OF REVENUES & EXPENDITURES		(114,391.47)	70,733.30	(1,213.71)	(185,124.77)	61.83

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 711 - CEMETERY FUND						
Revenues						
CHARGES	CHARGES FOR SERVICES	6,500.00	3,250.00	500.00	3,250.00	50.00
INT	INTEREST AND RENTS	1,000.00	0.00	0.00	1,000.00	0.00
UNCLASSIFIED	Unclassified	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		7,500.00	3,250.00	500.00	4,250.00	43.33
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		7,500.00	3,250.00	500.00	4,250.00	43.33
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		7,500.00	3,250.00	500.00	4,250.00	43.33

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
 PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 714 - LEE FUND						
Revenues						
OTHER	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
INT	INTEREST AND RENTS	4,000.00	80.57	0.00	3,919.43	2.01
TOTAL REVENUES		4,000.00	80.57	0.00	3,919.43	2.01
Expenditures						
000		4,000.00	0.00	0.00	4,000.00	0.00
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		4,000.00	0.00	0.00	4,000.00	0.00
TOTAL REVENUES		4,000.00	80.57	0.00	3,919.43	2.01
TOTAL EXPENDITURES		4,000.00	0.00	0.00	4,000.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	80.57	0.00	(80.57)	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
 PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 715 - LOOK FUND						
Revenues						
OTHER	OTHER REVENUE	45,000.00	0.00	0.00	45,000.00	0.00
INT	INTEREST AND RENTS	0.00	394.58	51.31	(394.58)	100.00
TOTAL REVENUES		45,000.00	394.58	51.31	44,605.42	0.88
Expenditures						
000		45,000.00	12,000.00	0.00	33,000.00	26.67
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		45,000.00	12,000.00	0.00	33,000.00	26.67
TOTAL REVENUES		45,000.00	394.58	51.31	44,605.42	0.88
TOTAL EXPENDITURES		45,000.00	12,000.00	0.00	33,000.00	26.67
NET OF REVENUES & EXPENDITURES		0.00	(11,605.42)	51.31	11,605.42	100.00

PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 716 - CARR FUND						
Revenues						
OTHER	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
INT	INTEREST AND RENTS	100.00	0.00	0.00	100.00	0.00
TOTAL REVENUES		100.00	0.00	0.00	100.00	0.00
Expenditures						
000		100.00	0.00	0.00	100.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		100.00	0.00	0.00	100.00	0.00
TOTAL REVENUES		100.00	0.00	0.00	100.00	0.00
TOTAL EXPENDITURES		100.00	0.00	0.00	100.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
 PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 717 - PENSION TRUST FUND						
Revenues						
OTHER	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
UNCLASSIFIED	Unclassified	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 718 - CARR FUND II						
Revenues						
OTHER	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
INT	INTEREST AND RENTS	250.00	0.00	0.00	250.00	0.00
TOTAL REVENUES		250.00	0.00	0.00	250.00	0.00
Expenditures						
000		250.00	0.00	0.00	250.00	0.00
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		250.00	0.00	0.00	250.00	0.00
TOTAL REVENUES		250.00	0.00	0.00	250.00	0.00
TOTAL EXPENDITURES		250.00	0.00	0.00	250.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL
 PERIOD ENDING 11/30/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 11/30/2021	ACTIVITY FOR MONTH 11/30/2021	AVAILABLE BALANCE	% BDGT USED
Fund 737 - OTHER POST EMPLOYEE BENEFITS						
Revenues						
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
UNCLASSIFIED	Unclassified	68,000.00	0.00	0.00	68,000.00	0.00
TOTAL REVENUES		68,000.00	0.00	0.00	68,000.00	0.00
Expenditures						
483	ADMINISTRATION	68,064.17	28,271.25	5,654.25	39,792.92	41.54
TOTAL EXPENDITURES		68,064.17	28,271.25	5,654.25	39,792.92	41.54
TOTAL REVENUES		68,000.00	0.00	0.00	68,000.00	0.00
TOTAL EXPENDITURES		68,064.17	28,271.25	5,654.25	39,792.92	41.54
NET OF REVENUES & EXPENDITURES		(64.17)	(28,271.25)	(5,654.25)	28,207.08	44,056.8
TOTAL REVENUES - ALL FUNDS		9,818,002.05	4,301,347.68	331,556.79	5,516,654.37	43.81
TOTAL EXPENDITURES - ALL FUNDS		11,136,799.11	3,086,744.43	404,653.11	8,050,054.68	27.72
NET OF REVENUES & EXPENDITURES		(1,318,797.06)	1,214,603.25	(73,096.32)	(2,533,400.31)	92.10



Lowell Area Fire and
Emergency Services Authority
Lowell Area Fire Department
315 S. Hudson St. Lowell, MI 49331
616-897-7354

Friday, December 03, 2021

Fire Authority Board:

We responded to 101 total incidents for the month of October. We responded to a small fire in the bathroom at Lowell Middle School and a fire in a rooftop HVAC unit at an industrial building.

We have responded to 965 total requests for service to date in 2021, an increase of 310 calls over the same time frame in 2020.

We responded to 6 Med 3 responses in November.

Our day shift crew helped hand out Thanksgiving dinners for a short while at the First Congregational Church.

Our annual Holiday banquet/ Awards night is scheduled for December 11th from 6pm -9pm, Saladino Smoke BBQ has been booked for the catering. You have all received an email to register for the event.

Our Social Media posts this month will be highlighting some historical information about the Fire Department in the Lowell Area.

Toys for Tots toy drive is underway until December 13.

We installed the remaining Smoke and CO alarms we had in stock and we have requested a restock shipment from the State Fire Marshalls office.

We have sent a few sets of member turn out gear for some unexpected repairs. These repairs have cost us around \$1600.00 to repair four pieces. The new came in at around \$3500 a set.

Please feel free to contact me at (616) 840-1422 with any questions or concerns.

Respectfully, Shannon Witherell

Fire Chief, Lowell Area Fire Dept.

Lowell Area Fire Dept.

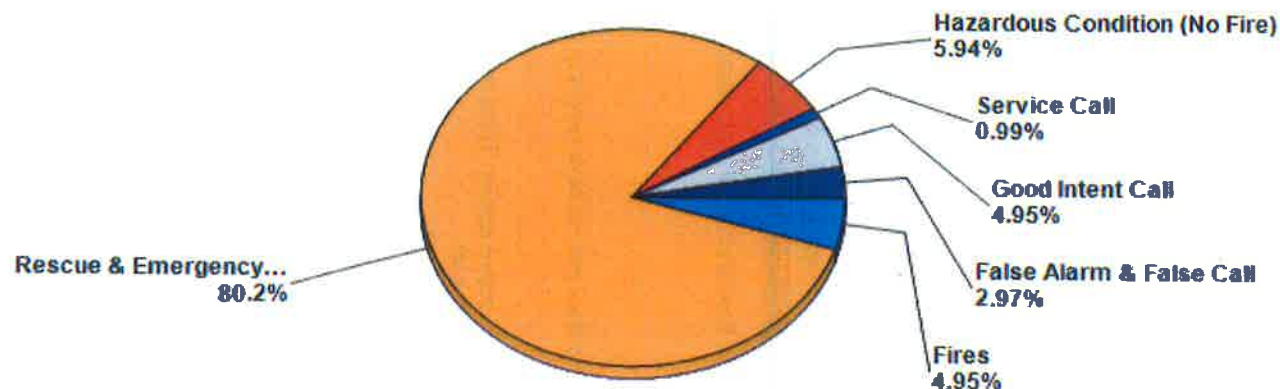
Lowell, MI

This report was generated on 12/1/2021 3:23:11 PM



Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 11/01/2021 | End Date: 11/30/2021



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	5	4.95%
Rescue & Emergency Medical Service	81	80.2%
Hazardous Condition (No Fire)	6	5.94%
Service Call	1	0.99%
Good Intent Call	5	4.95%
False Alarm & False Call	3	2.97%
TOTAL	101	100%

Lowell Area Fire Dept.

Lowell, MI

This report was generated on 12/1/2021 3:26:07 PM



Incident Count with Man-Hours per Zone for Date Range

Incident Type(s): All Incident Types | Start Date: 11/01/2021 | End Date: 11/30/2021

ZONE	INCIDENT COUNT	MAN-HOURS
City of Lowell - City	43	59:48
Lowell Township - Lowell Township	35	50:36
Vergennes Township - Vergennes Township	23	98:04
TOTAL	101	208:28

Lowell Area Fire Dept.

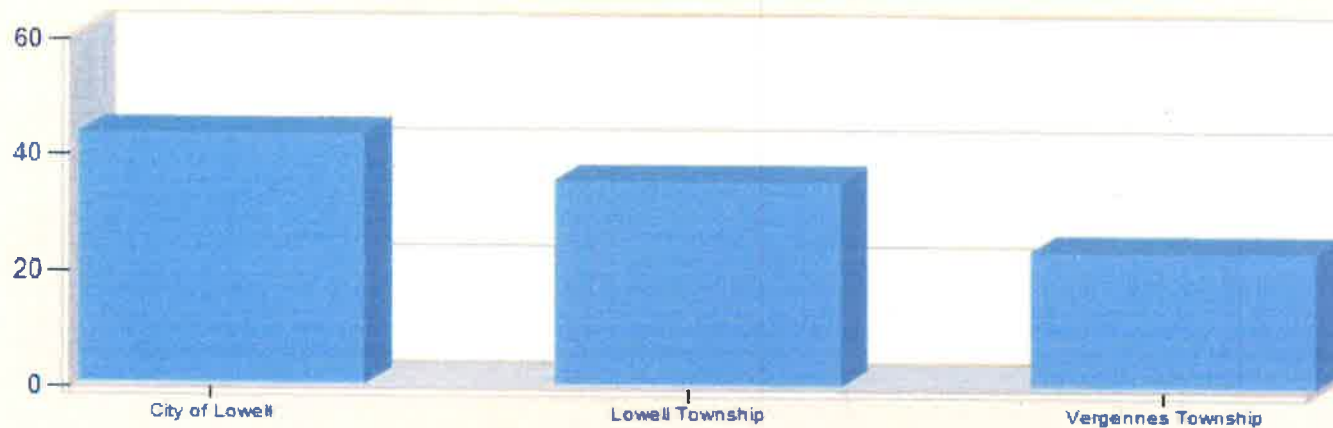
Lowell, MI

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Incident Type Count per Zone for Date Range

Start Date: 11/01/2021 | End Date: 11/30/2021



ZONES	INCIDENT TYPE	COUNT
City of Lowell - City		
	111 - Building fire	1
	311 - Medical assist, assist EMS crew	1
	321 - EMS call, excluding vehicle accident with injury	32
	411 - Gasoline or other flammable liquid spill	1
	412 - Gas leak (natural gas or LPG)	1
	444 - Power line down	1
	600 - Good intent call, other	1
	631 - Authorized controlled burning	1
	651 - Smoke scare, odor of smoke	1
	700 - False alarm or false call, other	1
	730 - System malfunction, other	1
	735 - Alarm system sounded due to malfunction	1
	Total Incidents for City of Lowell - City :	43
Lowell Township - Lowell Township		
	111 - Building fire	1
	118 - Trash or rubbish fire, contained	2
	311 - Medical assist, assist EMS crew	1

Zone information is defined on the Basic Info 3 screen of an incident.
Only REVIEWED incidents included.

321 - EMS call, excluding vehicle accident with injury	26
324 - Motor vehicle accident with no injuries.	2
424 - Carbon monoxide incident	1
611 - Dispatched & cancelled en route	2
<i>Total Incidents for Lowell Township - Lowell Township:</i>	35
Vergennes Township - Vergennes Township	
111 - Building fire	1
321 - EMS call, excluding vehicle accident with injury	18
324 - Motor vehicle accident with no injuries.	1
424 - Carbon monoxide incident	1
444 - Power line down	1
561 - Unauthorized burning	1
<i>Total Incidents for Vergennes Township - Vergennes Township:</i>	23
Total Count for all Zone:	101

**LOWELL POLICE DEPARTMENT
MONTHLY REPORT SUMMARY
CALENDAR YEAR 2021**

Complaint Book Total	171	323	545	762	953	1156	1362	1579	1810	1999	2225		
Activity	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Total Arrests	16	17	7	17	18	11	13	6	8	11	4		128
Alcohol (MIP/Open Intox)	0	0	0	0	0	0	0	0	0	1	0		1
Drug Law Violations	0	0	0	0	1	0	0	1	0	1	0		3
Drunk Driving	2	0	0	0	0	0	1	1	1	3	0		8
Suspended License	4	2	2	3	4	0	4	1	2	2	1		25
Warrant Arrest	3	10	2	4	3	3	3	0	1	3	2		34
Other Arrests	7	5	3	10	10	8	5	3	4	1	1		57
Assault	2	2	1	0	1	1	0	1	0	3	1		12
Assault (Civil/Verbal)	6	5	8	4	7	4	6	7	5	2	4		58
Assault (Domestic)	0	0	2	0	1	4	1	0	3	5	2		18
Assist from Other Agency	6	2	3	5	3	2	5	2	1	2	1		32
Assist to Other Agency	11	15	15	17	12	9	25	25	17	9	14		169
Assist to Citizen	58	50	48	39	71	92	69	88	77	88	130		810
Breaking & Entering	0	0	5	0	0	1	0	0	0	1	1		8
Disorderly Conduct	2	0	0	6	4	8	3	8	5	4	3		43
Dog/Animal	1	2	0	3	3	0	6	1	5	4	3		28
Larceny	4	5	2	4	2	3	7	3	13	4	6		53
Malicious Destruction	0	1	7	4	1	2	2	1	3	2	2		25
Motorist Assist	3	7	4	6	5	10	3	7	5	6	11		67
Ordinance Violations	1	2	2	4	10	2	4	3	12	4	4		48
Accident Total	9	8	11	6	9	8	12	15	13	12	11		114
{Property Damage}	8	8	7	6	9	8	10	14	10	9	11		100
{Personal Injury}	1	0	4	0	0	0	2	1	3	3	0		14
Citations Issued	23	24	12	38	94	41	56	21	24	23	19		375
Traffic Stops: Warned	55	37	48	127	133	110	154	129	104	95	62		1054
Total # of Traffic Stops	74	54	59	150	175	153	207	148	119	118	87		1344

MONTHLY COMPARISON TOTALS
November 2020 To November 2021

ACTIVITY	November	2020 YEAR-TO-DATE	November	2021 YEAR-TO-DATE
Total Arrests	8	87	4	128
Alcohol (MIP/Open Intox)	1	8	0	1
Drug Law Violations	0	2	0	3
Drunk Driving	1	11	0	8
Suspended License	0	14	1	25
Warrant Arrest	1	25	2	34
Other Arrests	5	27	1	57
Assault	0	11	1	12
Assault (Verbal)	4	52	4	58
Assault (Domestic)	0	20	2	18
Assist from Other Agency	5	73	1	32
Assist to Other Agency	13	198	14	169
Assist to Citizen	61	375	130	810
Breaking & Entering	0	9	1	8
Disorderly Conduct	4	26	3	43
Dog Complaints	0	23	3	28
Larceny	2	47	6	53
Malicious Destruction	0	9	2	25
Motorist Assist	2	61	11	67
Ordinance Violations	1	46	4	48
Accident Total	4	72	11	114
{Property Damage}	4	63	11	100
{Personal Injury}	0	9	0	14
Citations Issued	17	246	19	375
Traffic Stops: Warned	42	626	62	1054
# of Traffic Stops Made	57	852	87	1344
TOTAL COMPLAINTS	162	1902	226	2225

Lowell Police Department Assisting Other Agencies - November, 2021

Complaint No.	Date	Type of Call	Agency Assisting
2000-21	11/1/2021	Injured Deer	KCSD
2057-21	11/8/2021	PDA	MSP
2693-21	11/10/2021	Alarm	KCSD
2699-21	11/11/2021	PDA	MSP
2701-21	11/11/2021	CSC	KCSD/CPS
2719-21/10024-21	11/14/2021	Suspect Search - ATL	ICSD
2747-21	11/18/2021	Suicidal Subject	KCSD
2776-21	11/20/2021	Suspicious Situation	KCSD
2790-21	11/22/2021	Suicidal	KCSD
2793-21	11/22/2021	Assault	KCSD
2795-21	11/23/2021	OUID	KCSD
2803-21	11/24/2021	Suspect Contact	KCSD
2829-21	11/27/2021	Abandoned Vehicle	MSP
2830-21	11/28/2021	Citizen Assist	LAFD

Agencies Assisting Lowell Police Department - November, 2021

Complaint No.	Date	Type of Call	Agency Assisting
2688-21	11/9/2021	Arson	KCSD

Dept. of Public Works, City of Lowell

217 S. Hudson

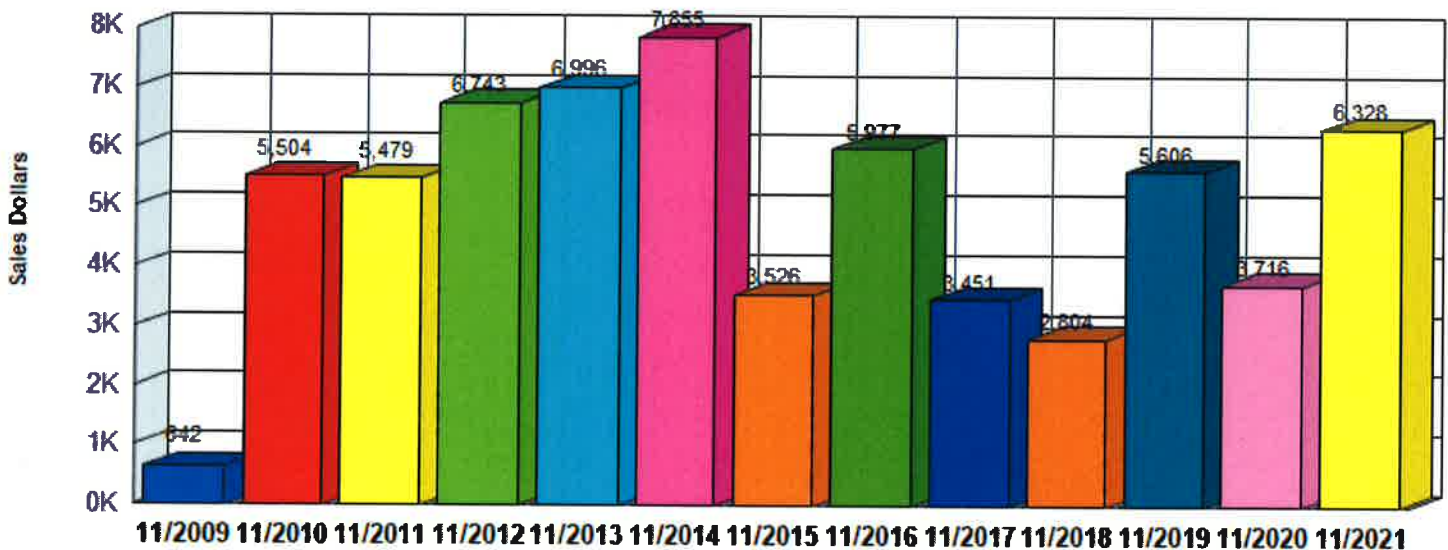
Lowell, MI. 49331

Phone - 616-897-5929 Fax - 616- -

Sales By Selected Month For The Month Of November

Report Date: 12/03/2021

<u>Month & Year</u>	<u>Avg. RO</u>	<u>Car Count</u>	<u>Sales Amount</u>	<u>Avg. Labor</u>	<u>Total Labor</u>	<u>Avg. Parts</u>	<u>Total Parts</u>
11/2009	107.00	6	642.01	85.00	510.00	17.75	106.51
11/2010	458.64	12	5,503.66	296.50	3,558.00	157.19	1,886.26
11/2011	608.82	9	5,479.36	238.11	2,142.95	363.80	3,274.16
11/2012	259.36	26	6,743.29	139.85	3,636.00	113.04	2,938.99
11/2013	636.00	11	6,995.98	345.94	3,805.29	281.25	3,093.79
11/2014	714.06	11	7,854.61	417.27	4,590.00	286.83	3,155.11
11/2015	503.72	7	3,526.05	394.29	2,760.00	103.01	721.05
11/2016	398.43	15	5,976.52	152.20	2,283.00	240.38	3,605.77
11/2017	287.61	12	3,451.34	185.50	2,226.00	96.02	1,152.29
11/2018	934.82	3	2,804.46	355.00	1,065.00	569.32	1,707.96
11/2019	373.71	15	5,605.58	320.22	4,803.34	44.46	666.92
11/2020	309.66	12	3,715.92	298.76	3,585.09	1.31	15.71
11/2021	790.98	8	6,327.85	728.91	5,831.27	49.66	397.24
Totals:		147	64,626.63		\$40,795.94		\$22,721.76

**Note:** Labor and Part columns do not include Shop Supplies or Hazmat

CITY OF LOWELL
REPORT FOR : NOVEMBER
FOR: Michael Burns

DRINKING WATER TREATMENT AND FILTRATION PLANT

A TOTAL OF: 13.93357 MILLION GALLONS OF RAW WATER WAS TREATED FOR THE
MONTH OF: NOVEMBER TOTAL PUMPING TIME, TREATMENT AND THE DISTRIBUTION
OF THE FINISHED WATER TO THE SYSTEM REQUIRED 220.43 HOURS, WHICH RESULTED IN
331.9 MAN HOURS FOR THE OPERATION.

CHEMICAL COST PER MILLION GALLONS: \$ 142.12

ELECTRICAL COST PER MILLION GALLONS: \$ 290.75

TOTAL COST PER MILLION GALLONS: \$ 432.88

WATER PRODUCTION

DAILY AVERAGE: 0.464 MILLION GALLONS

DAILY MAXIMUM: 0.528 MILLION GALLONS

DAILY MINIMUM: 0.312 MILLION GALLONS

THE AVERAGE PLANT OPERATION TIME WAS 7.1108 HOURS PER DAY.

Monthly Operating Report

for the . . .

Contract Operation

of the . . .



Wastewater Treatment Plant

November 2021





December 16, 2021

Mr. Mike Burns
City Manager
City of Lowell
301 East Main Street
Lowell, MI 49331

Dear Mr. Burns:

On behalf of Suez I am pleased to submit the November Monthly Operating Report for the Lowell Wastewater Treatment Plant. During the month 34.41 million gallons of wastewater were treated, up from 33.42 million gallons the month before.

All NPDES Permit requirements were satisfied. Copies of the Discharge Monitoring Report for the month can be seen in Appendix A. Appendix B contains graphs representing how the actual lab results compared to the limits in the NPDES Permit and how the actual plant flows compared to the design flow.

INDUSTRIAL PRETREATMENT PROGRAM

The Fullers Septic November surcharges were \$66.66 for the month. No operational problems were experienced at the plant from this discharge.

The Litchouse November surcharges were \$3,671.45. They were assessed 3 fines for BOD exceedances. Some operational problems were experienced at the plant from their discharge in early October. This has since been addressed and the process appears to be recovering.

MAINTENANCE COST REPORT

Date	Vendor	Cost
11/1	Ace Hardware (1)	\$23.48
11/1	Diesel Fuel Doctors (2)	973.35
11/12	MAG Plumbing (3)	125.90
Beginning Balance of the Annual Maintenance Allowance (Including carryover \$\$ from FY 20-21)*		\$ 11,971.61*
Maintenance Allowance Spent YTD		\$ 4,245.49
Balance of Maintenance Allowance		\$ 7,726.12

*The maintenance spending for FY 20-21 was over the annual allotment by \$28.39. That amount will be subtracted from the beginning balance on July 1st. That makes the beginning balance \$11,971.61 (\$12,000-28.39).

In addition to the preventive maintenance the following corrective maintenance activities occurred:

- Replaced driveway marker posts (1)
- Conducted diesel fuel polishing and tank cleaning (2)
- Repaired backflow preventer (3)

PROJECTS FOR THE FUTURE

- Strip & repaint workshop overhead door
- Repair air compressor purging problem

If you have any questions or would like additional information, please feel free to call me at your convenience.

Respectfully submitted,

SUEZ

A handwritten signature in black ink, appearing to read "B. Vander Meulen". The signature is fluid and cursive, with the first name "Brian" and last name "Vander Meulen" clearly distinguishable.

Brian Vander Meulen
Project Manager

NOVEMBER EFFLUENT ANALYSIS OVERVIEW

The daily average for CBOD was 3 mg/l, 88% under the NPDES limit of 25 mg/l. The worst 7-day average was 4 mg/l, 90% under the NPDES limit of 40 mg/l.

The daily average for Suspended Solids was 6.2 mg/l, 79% under the NPDES limit of 30 mg/l. The worst 7-day average was 11.0 mg/l, 76% under the NPDES limit of 45 mg/l.

The monthly average for Phosphorus was 0.47 mg/l, the limit is 1.0 mg/l.

The average removal rate for BOD was 98%; a minimum of 85% is required. The average removal rate for Suspended Solids was 94%; a minimum of 85% is required.

The geometric average for fecal coliform bacteria was 97 colonies/100 mls, the limit is 200 colonies/100 mls. The worst 7-day average was 199 colonies/100 mls, the limit is 400 colonies/100 mls.

The highest chlorine residual was 36 ug/l; the limit is 38 ug/l. The monthly average was 25 ug/l.

Appendix A



State of Michigan
Department of Environmental Quality

Plant Influent Sheet

Lowell, Michigan

R4607 4/74
4833-6040

Plant No. 410049
Month November
Year 2021

Superintendent's Signature
Brian Vander Meulen, Supt.

Weather Code	
1. Clear	6. Warm
2. Partly Cloudy	7. Cold
3. Cloudy	8. Windy
4. Rain	9. Melting Snow
5. Snow	

WEATHER			FLOW		RAW SEWAGE QUALITY												
D A Y P N S F	Type Code	Precip Inches	Total MGD	Peak MGD	Temp F	pH SU	BOD		SS		Total-P		VSS	NH3-N		Mercury	D A Y P N S F
	0033	0045	50050	50051	00011	00400	mg/l	LBS	mg/l	LBS	mg/l	LBS	mg/l	mg/l	LBS	ng/l	
1	278	0.00	1.31	1.70	62	7.0	391	4272	104	1136			102				1
2	27	0.00	1.31	1.70													2
3	27	0.00	1.30	1.70	61	7.2	232	2515	100	1084	2.8	30.4	92	8.1	87.8		3
4	27	0.00	1.31	1.70													4
5	27	0.00	1.17	1.60	62	7.4	190	1854	74	722			72				5
6	26	0.00	1.23	1.60													6
7	16	0.00	1.26	1.60													7
8	16	0.00	1.18	1.70	62	7.2	155	1525	88	866			74				8
9	16	0.00	1.18	1.60													9
10	27	0.00	1.13	1.60	60	7.3	225	2120	104	980	2.3	21.7	96	9.7	91.4		10
11	3478	0.10	1.13	1.50													11
12	2458	0.40	0.98	1.40	61	7.4	168	1373	82	670			80				12
13	245	0.01	1.12	1.50													13
14	247	0.09	1.16	1.50													14
15	37	0.00	1.08	1.40	61	7.1	307	2765	84	757			82				15
16	26	0.00	1.11	1.50													16
17	347	0.54	1.15	1.50	61	7.4	195	1870	104	997	2.5	24.0	86	10.7	102.6		17
18	3578	1.50	1.15	1.50													18
19	287	0.00	1.05	1.40	61	7.2	168	1471	64	560			62				19
20	27	0.00	1.17	1.50													20
21	278	0.00	1.17	1.60													21
22	27	0.00	1.11	1.50	61	7.2	142	1315	76	704			74				22
23	27	0.00	1.09	1.50	59	7.3	179	1627	104	945	2.3	20.9	102	9.2	83.6		23
24	27	0.00	1.06	1.60	59	7.3	138	1220	80	707			78				24
25	3478	0.02	0.96	1.40													25
26	278	0.00	1.08	1.40													26
27	3578	0.23	1.07	1.60													27
28	27	0.00	1.18	1.60													28
29	257	0.18	1.10	1.50	59	7.2	242	2220	228	2092			226				29
30	27	0.00	1.11	1.50													30
31																	31
TL	XXXX	3.07	34.41	XXXX	XXXX	XXXX	XXXX	60343	XXXX	28203	XXXX	727	XXXX	XXXX	2741.1912	XXXX	TL
ME	XXXX	XXXX	1.15	XXXX	61	7.2	210	2011	99	940	2.5	24.2	94	9.4	91.4	XXXX	ME
MAX	XXXX	1.50	1.31	1.70	62	7.4	391	4272	228	2092	2.8	30.4	226	10.7	102.6	XXXX	MAX
MIN	XXXX	XXXX	0.96	1.40	59	7.0	138	1220	64	560	2.3	20.9	62	8.1	83.6	XXXX	MIN

Activated Sludge Sheet

State of Michigan
Department of Environmental Quality

Lowell, Michigan

PM Code
1. Coventional
2. Step Feed
3. Complete Mix
4. Extended Aeration
5. Contact Stabilization
6. Other

Plant No. 410049
Month November
Year 2021

Superintendent's Signature
Brian Vander Meulen, Supt.

AERATION SYSTEM					MIXED LIQUOR						SECONDARY SLUDGE			Process Modifi- cation see code 80889		REMARKS
D A Y P N S	Aeration Volume KCF	Detention Time Hours	Sludge Age Days	Organic Loading F/M	MLSS mg/l	MLVSS mg/l	Settle. %	SDI %	DO mg/l	SVI %	SS %	VSS %	Waste Kgal		D A Y P N S	
1	192	26.3	19.6	0.24	1862	1500	26	0.72	5.2	140	0.31	0.25	0.0	4	1	
2		26.3											26.4		2	
3		26.5	22.6	0.13	2042	1649	37	0.55	6.6	181	0.32	0.25	0.0		3	
4		26.3											28.9		4	
5		29.5	32.3	0.10	1946	1580	35	0.56	5.1	180	0.33	0.27	24.5		5	
6		28.0											0.0		6	
7		27.4											0.0		7	
8		29.2	29.9	0.07	2163	1735	20	1.08	6.2	92	0.40	0.31	0.0		8	
9		29.2											0.0		9	
10		30.5	26.9	0.10	2198	1760	22	1.00	6.3	100	0.38	0.30	0.0		10	
11		30.5											0.0		11	
12		35.2	43.7	0.06	2444	1979	32	0.76	5.7	131	0.37	0.30	21.1		12	
13		30.8											0.0		13	
14		29.7											0.0		14	
15		31.9	36.4	0.12	2299	1852	42	0.55	5.4	183	0.38	0.30	0.0		15	
16		31.0											20.2		16	
17		30.0	30.5	0.08	2538	2078	20	1.27	4.9	79	0.41	0.32	0.0		17	
18		30.0											94.5		18	
19		32.8	44.1	0.07	2062	1639	18	1.15	6.5	87	0.37	0.29	0.0		19	
20		29.5											0.0		20	
21		29.5											0.0		21	
22		31.0	36.6	0.06	2148	1713	23	0.93	6.5	107	0.36	0.29	27.5		22	
23		31.6	27.2	0.08	2146	1701	24	0.89	6.9	112	0.39	0.31	0.0		23	
24		32.5	36.7	0.06	2170	1736	25	0.87	6.7	115	0.36	0.28	0.0		24	
25		35.9											0.0		25	
26		31.9											0.0		26	
27		32.2											0.0		27	
28		29.2											0.0		28	
29		31.3	12.8	0.10	2229	1766	30	0.74	5.9	135	0.36	0.28	0.0		29	
30		31.0											0.0		30	
31															31	
TL	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	243.1	XXXX	TL	
ME	192	30.2	30.7	0.10	2173	1745	27	0.85	6.0	126	0.36	0.29	8.1	XXXX	ME	
MAX	XXXX	35.9	44.1	0.24	2538	2078	42	1.27	6.9	183	0.41	0.32	94.5	XXXX	MAX	
MIN	XXXX	26.3	12.8	0.06	1862	1500	18	0.55	4.9	79	0.31	0.25	XXXX	XXXX	MIN	

Remarks:

4833-5034
R4609 4/74

Final Effluent Sheet

State of Michigan
Department of Environmental Quality

Lowell, Michigan

	Fecal	Total
MF	31616	31504
MPW	31615	31505

Plant No. 410049 Month November Year 2021 Sampling Point Code 001

Superintendent's Signature Brian Vander Meulen, Supt.

R 4610 4/74
4833-5468

DAY PN SF	CBOD			SS			Total - P			VSS	pH	DO	F.Coli	NH3		Cl2	Mercury	DAY PN SF
	mg/l	LBS.	% Rem	mg/l	LBS.	% Rem	mg/l	LBS.	% Rem	mg/l	SU	mg/l	#/100ml	mg/l	LBS.	ug/l	ng/l	
1	80082	85001	80091	00530	85002	81011	00665	85004	81012	00535	00400	00300	31616	00610	00610	50060	71900	1
2	3	33	99	0.8	9	99				0.4	7.2	8.9	51			32		2
3	3	33	99	2.4	26	98	0.27	2.93	90	2.2	7.2	9.6	88	0.05	0.54	33		3
4																		4
5	3	29	98	3.6	35	95				3.2	7.2	9.8	240			14		5
6																		6
7																		7
8	5	49	97	7.6	75	91				6.0	7.3	10.2	164			36		8
9																		9
10	3	28	99	4.8	45	95	0.47	4.43	80	4.0	7.3	9.9	200	0.09	0.85	2		10
11																		11
12	3	25	98	6.0	49	93				5.2	7.2	10.0	63			27		12
13																		13
14																		14
15	4	36	99	5.2	47	94				4.8	7.2	9.8	196			8		15
16																		16
17	5	48	97	14.0	134	87	0.69	6.62	72	11.0	7.3	9.8	101	0.12	1.15	36		17
18																		18
19	3	26	98	3.6	32	94				3.2	7.3	10.6	72			15		19
20																		20
21																		21
22	3	28	98	8.0	74	89				7.6	7.3	10.7	43			36		22
23	3	27	98	7.6	69	93	0.44	4.00	81	7.2	7.3	10.2	92	0.05	0.45	35		23
24	3	27	98	6.0	53	93				5.6	7.3	10.2	68			32		24
25																		25
26																		26
27																		27
28																		28
29	3	28	99	11.0	101	95				10.0	7.3	10.8	78			24		29
30																		30
31																		31
TL	XXXX	960	XXXX	XXXX	1728	XXXX	XXXX	134.8	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	22.47	XXXX	XXXX	TL
ME	3	32	98	6.2	58	94	0.47	4.49	81	5.4	7.3	10.0	97	0.08	0.75	25	XXXX	ME
WA	4	37	98	11.0	101	90	XXXX	XXXX	XXXX	10.0	7.3	9.4	199	0.12	1.15	34	XXXX	WA
MAX	5	49	99	14.0	134	99	0.69	6.62	90	11.0	7.3	10.8	240	0.12	1.15	36	XXXX	MAX
MIN	3	25	97	0.8	9	87	0.27	2.93	72	0.4	7.2	8.9	43	0.05	0.45	2	XXXX	MIN

Remarks: Fecal Coli for November 5 are actually "Greater Than"
Cl2 Residuals for November are actually "Less Than"

Miscellaneous Sheet

State of Michigan
Department of Environmental Quality

Lowell, Michigan

R 4607 4/74
4833-6040

Plant No. Month Year
410049 November 2021

Superintendent's Signature
Brinn Vander Meulen, Supt.

Grit		Aux Fuel	Power Consumption	Chemicals Applied		
D A Y P N S F		Nat. Gas		CL2	FeCL2	
	CF	CF	KWH	LBS	GAL	
		2	3			
1	1	9	2.0	7	25	
2	1	12	2.0	7	25	
3	1	13	2.0	9	25	
4	1	11	2.0	9	25	
5	1	7	2.4	10	25	
6	1	4	2.0	10	25	
7	1	7	2.0	9	25	
8	1	5	1.8	7	25	
9	1	7	2.0	5	25	
10	1	8	1.8	8	25	
11	1	8	2.0	10	25	
12	1	8	1.6	10	25	
13	1	6	1.8	10	25	
14	1	15	2.0	10	25	
15	1	12	1.8	10	25	
16	1	14	2.4	10	25	
17	1	9	2.2	10	25	
18	1	18	2.6	10	25	
19	1	11	2.0	10	25	
20	1	7	2.2	10	25	
21	1	17	2.4	8	25	
22	1	27	2.4	8	25	
23	1	19	2.6	8	25	
24	1	14	2.4	5	25	
25	1	13	2.2	5	25	
26	1	23	2.6	10	25	
27	1	11	2.6	8	25	
28	1	20	2.6	4	25	
29	1	28	1.8	8	25	
30	1	20	2.0	8	25	
31						
TL	30	383	64.2	253	750	0
ME	1	13	2.1	8	25	0
MAX	1	28	2.6	10	25	0
MIN	1	4	1.6	4	25	0

Manpower						
Position Title	Full Time	Part Time	Total Hours	No. of Vac.	No. of Separations	No. of New Hires
Superintendent	1	0	176	0	0	0
Shift Operator	1	1	196	0	0	0
Total	2	1	372	0	0	0
Weekday Hrs.	9					
Saturday Hrs.	4					
Sunday Hrs.	4					
Holiday Hrs.	4					

PERMITTEE NAME/ADDRESS (Include Facility Name/Location if Different)

NAME: LOWELL WWTP
ADDRESS: 301 EAST MAIN STREET
 LOWELL MI 49331

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)

DISCHARGE MONITORING REPORT (DMR)

MI0020311	001 A
PERMIT NUMBER	DISCHARGE NUMBER

MINOR
 (SUBR GG)
 F-FINAL
 001 MUN.WASTE H20--FLAT RIVER

FACILITY: LOWELL WWTP
LOCATION: LOWELL MI 49331
ATTN: BRIAN VANDER MEULEN

MONITORING PERIOD						
YEAR	MO	DAY	TO	YEAR	MO	DAY
2021	11	1		2021	11	30

*** NO DISCHARGE ☐ ***

NOTE: Read Instructions before completing this form.

PARAMETER		QUANTITY OR LOADING			QUALITY OR CONCENTRATION				NO. EX	FREQUENCY OF ANALYSIS	SAMPLE TYPE
		AVERAGE	MAXIMUM	UNITS	MINIMUM	AVERAGE	MAXIMUM	UNITS			
FLOW, IN CONDUIT OR THRU TREATMENT PLANT 50050 1 0 0 EFFLUENT GROSS VALUE	SAMPLE MEASUREMENT	1.15	1.31	(03)	*****	*****	*****		-	7/7	RECORD FLOW
	PERMIT REQUIREMENT	REPORT MONTHLY AVG	REPORT DAILY MAX	MGD	*****	*****	*****	**** ****		WEEKDAYS	RECORD FLOW
SOLIDS, TOTAL SUSPENDED 00530 B 0 0 PRIOR TO DISINFECT	SAMPLE MEASUREMENT	58	101	(26)	*****	6.2	11.0	(19)	0	3/7	24 HR COMP
	PERMIT REQUIREMENT	360	530	lbs/day	*****	30	45	mg/L		WEEKDAYS	24 HR COMP
BOD, CARBONACEOUS 05 DAY, 20C 80082 B 0 0 PRIOR TO DISINFECT	SAMPLE MEASUREMENT	32	37	(26)	*****	3	4	(19)	0	3/7	24 HR COMP
	PERMIT REQUIREMENT	300	470	lbs/day	*****	25	40	mg/L		WEEKDAYS	24 HR COMP
NITROGEN, AMMONIA TOTAL (AS N) 00610 B 1 0 PRIOR TO DISINFECT	SAMPLE MEASUREMENT	*****	1.15	(26)	*****	*****	0.12	(19)	0	1/7	24 HR COMP
	PERMIT REQUIREMENT	*****	REPORT DAILY MAX	lbs/day	*****	*****	REPORT DAILY MAX	mg/L		WEEKLY	24 HR COMP
PHOSPHORUS, TOTAL (AS P) 00665 B 0 0 PRIOR TO DISINFECT	SAMPLE MEASUREMENT	4.5	6.6	(26)	*****	0.47	0.69	(19)	0	1/7	24 HR COMP
	PERMIT REQUIREMENT	12	REPORT DAILY MAX	lbs/day	*****	1.0	REPORT DAILY MAX	mg/L		WEEKLY	24 HR COMP
CHLORINE, TOTAL RESIDUAL 50060 P 0 0 SEE COMMENTS BELOW	SAMPLE MEASUREMENT	*****	*****		*****	*****	36	(19)	0	3/7	GRAB
	PERMIT REQUIREMENT	*****	*****	**** ****	*****	*****	38 DAILY MAX	ug/l		WEEKDAYS	GRAB
MERCURY, TOTAL 71900 B 0 0 POST DISINFECT	SAMPLE MEASUREMENT	*****	*G		*****	*****	*G		0	1/90	GRAB
	PERMIT REQUIREMENT	*****	Report Max Monthly Avg	lbs/day	*****	*****	Report Max Monthly Avg	ng/L		QUARTERLY	GRAB
NAME/TITLE PRINCIPAL EXECUTIVE OFFICER		I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.				PHONE NUMBER		DATE			
Brian Vander Meulen, Supt.						(616) 897-8135		2021	12	10	
TYPED OR PRINTED		SIGNATURE OF PRINCIPAL EXECUTIVE OFFICER OR AUTHORIZED AGENT				AREA CODE	NUMBER	YEAR	MO	DAY	

COMMENTS AND EXPLANATION OF ANY VIOLATIONS (Reference all attachments here)

P=AFTER DISINFECTION

PERMITTEE NAME/ADDRESS (Include Facility Name/Location if Different)

NAME: LOWELL WWTP
ADDRESS: 301 EAST MAIN STREET
 LOWELL MI 49331

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)

DISCHARGE MONITORING REPORT (DMR)

MI0020311	001 A
PERMIT NUMBER	DISCHARGE NUMBER

MINOR
 (SUBR GG)
 F-FINAL
 001 MUN. WASTEH2O--FLAT RIVER

FACILITY: LOWELL WWTP
LOCATION: LOWELL MI 49331
ATTN: BRIAN VANDER MEULEN

MONITORING PERIOD					
YEAR	MO	DAY	YEAR	MO	DAY
FROM 2021	11	1	TO 2021	11	30

*** NO DISCHARGE ☐ ***

NOTE: Read Instructions before completing this form.

PARAMETER		QUANTITY OR LOADING			QUALITY OR CONCENTRATION				NO. EX	FREQUENCY OF ANALYSIS	SAMPLE TYPE
		AVERAGE	MAXIMUM	UNITS	MINIMUM	AVERAGE	MAXIMUM	UNITS			
MERCURY, TOTAL	SAMPLE MEASUREMENT	*****	0.000004		*****	*****	0.43		0	1/90	CALCTD
71900 X 0 0	PERMIT REQUIREMENT	*****	0.000024		*****	*****	2.0			QUARTERLY	CALCTD
POST DISINFECT			12-Mo Rolling Avg	lbs/day			12-Mo Rolling Avg	ng/L			
COLIFORM, FECAL GENERAL	SAMPLE MEASUREMENT	*****	*****		*****	97	199	(19)	0	3/7	GRAB
74055 P 0 0	PERMIT REQUIREMENT	*****	*****	*****	*****	200	400			DAILY	GRAB
SEE COMMENTS BELOW				*****		MONTHLY AVG	7 DAY AVG	mg/L			
BOD, 5-DAY PERCENT REMOVAL	SAMPLE MEASUREMENT	*****	*****		98	*****	97	(23)	0	1/30	CALCTD
81010 K 0 0	PERMIT REQUIREMENT	*****	*****	*****	85	*****	Minimum Daily % Removal	PER-CENT		ONCE/MON	CALCTD
PERCENT REMOVAL				*****	MIN % REMOVAL						
SOLIDS, SUSPENDED PERCENT REMOVAL	SAMPLE MEASUREMENT	*****	*****		94	*****	87	(23)	0	1/30	CALCTD
81011 K 0 0	PERMIT REQUIREMENT	*****	*****	*****	85	*****	Minimum Daily % Removal	PER-CENT		ONCE/MON	CALCTD
PERCENT REMOVAL				*****	MIN % REMOVAL						
pH	SAMPLE MEASUREMENT	*****	*****		7.2	*****	7.3	(12)	0	3/7	GRAB
00400 P 0 0	PERMIT REQUIREMENT	*****	*****	****	6.5	*****	9.0			WEEKDAYS	GRAB
SEE COMMENTS BELOW				****	DAILY MINIMUM		DAILY MAX	S.U.			
OXYGEN, DISSOLVED (DO)	SAMPLE MEASUREMENT	*****	*****		8.9	*****	*****	(19)	0	3/7	GRAB
00300 P 0 0	PERMIT REQUIREMENT	*****	*****	****	3.0	*****	*****			WEEKDAYS	GRAB
SEE COMMENTS BELOW				****	DAILY MINIMUM			mg/L			
	SAMPLE MEASUREMENT										
	PERMIT REQUIREMENT										
NAME/TITLE PRINCIPAL EXECUTIVE OFFICER		I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.				PHONE NUMBER		DATE			
Brian Vander Meulen, Supt.						(616) 897-8135		2021 12 10			
TYPED OR PRINTED						SIGNATURE OF PRINCIPAL EXECUTIVE OFFICER OR AUTHORIZED AGENT		AREA CODE		NUMBER YEAR MO DAY	

COMMENTS AND EXPLANATION OF ANY VIOLATIONS (Reference all attachments here)

P=AFTER DISINFECTION

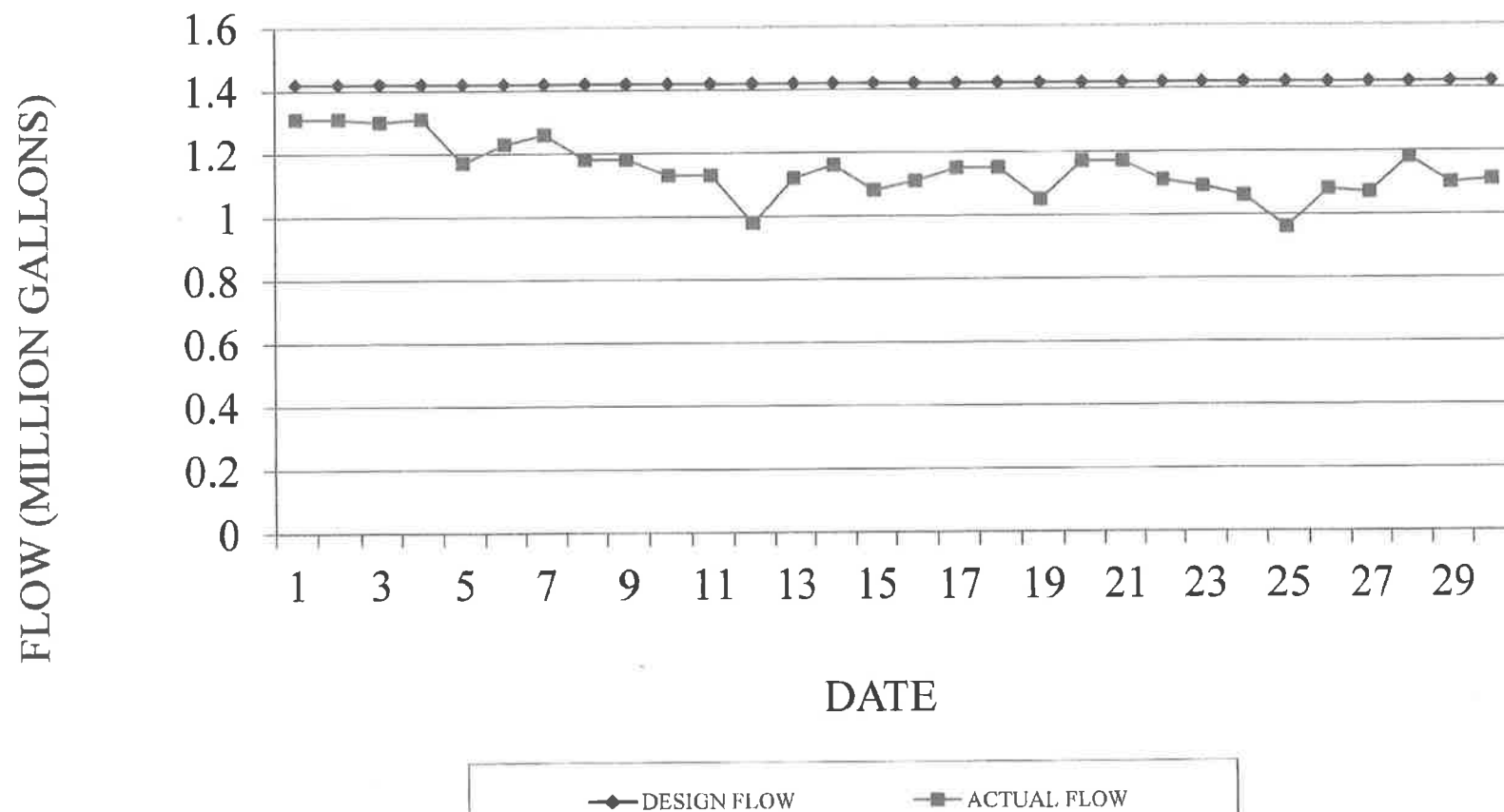
EPA Form 3320-1 (Rev 3/99) Previous editions may be used.

This is an electronic copy.

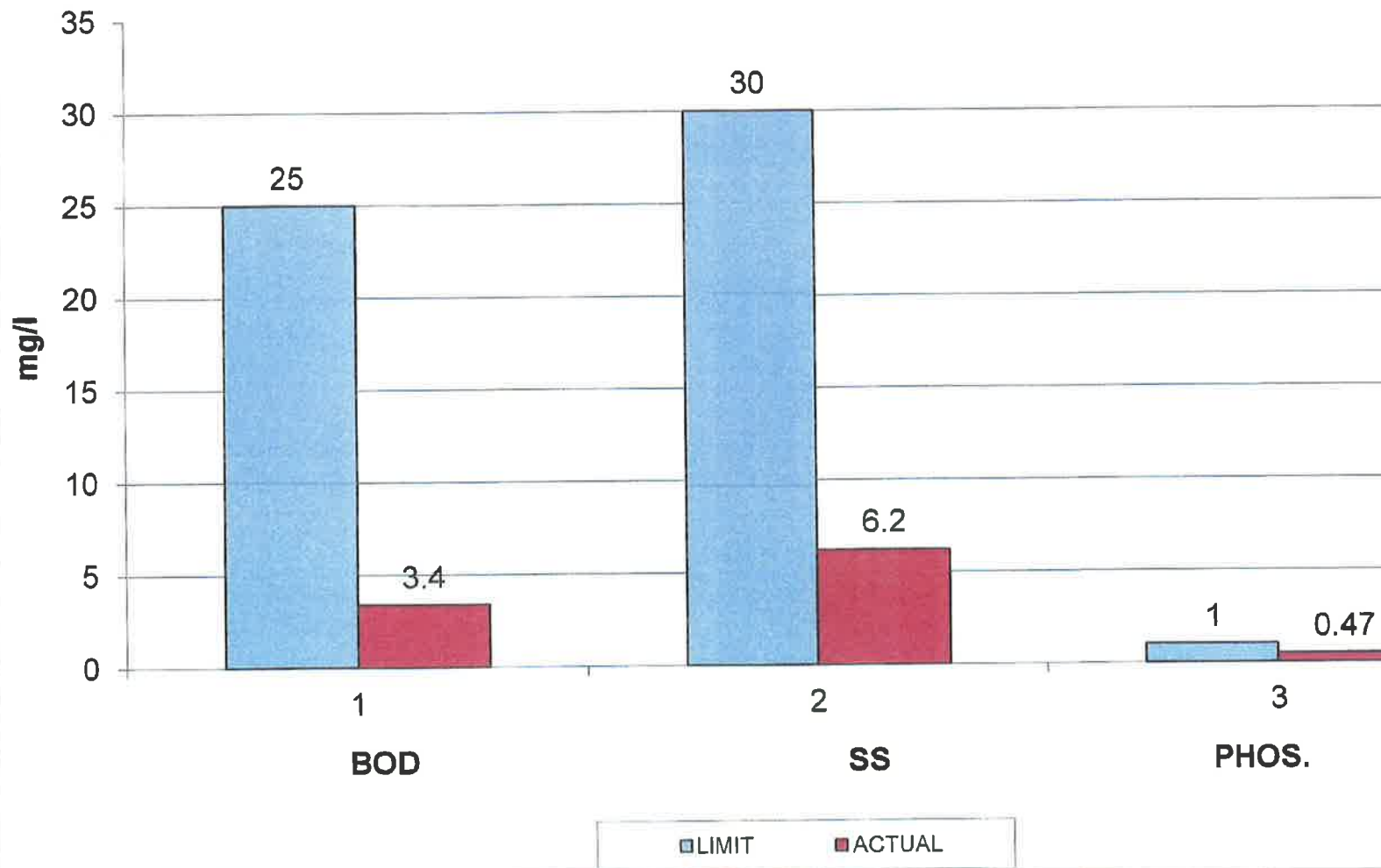
Appendix B



DESIGN FLOW vs ACTUAL FLOW



EFFLUENT LIMIT vs ACTUAL



APPOINTMENTS

	Expires
Airport Board	
Vacancy (Dave Pasquale – Currently Serving)	01/01/2022
Vacancy (Eric Nelson – Currently Serving)	01/01/2022
Board of Review	
Vacancy (alternate)	01/01/2023
Building Authority	
Vacancy (Suzanne Olin – Currently Serving)	01/01/2022
Construction Board of Appeals	
Vacancy	01/01/2021
Downtown Development Authority	
Vacancy (Mike Sprenger – Currently Serving)	01/01/2022
Lowell Area Fire and Emergency Services Authority	
Vacancy (Dave Pasquale – Currently Serving)	01/01/2020
Parks and Recreation Commission	
Vacancy (Casey Butler – Currently Serving)	01/01/2022

CITY OF LOWELL

Application for Board or Commission Appointment

Name: Jake Danonport
Address: 527 N Lafayette St Lowell MI
Telephone Numbers: Home 616-438-8444 Cell _____
Email: Jdananport.MI@gmail.com
Board or Commission Position Desired: Parks & Rec Commission

Please give a brief resume of your qualifications for the desired position (you may attach additional information): _____

- Commissioner - H.D. Coon
- Political Science degree
- Board Member - Lowell Community Center Committee
- Assistant Scout Master - BSA Troop 402
- regularly attend City Council meetings


Signature

Please return application to:

City of Lowell
Attn: City Clerk
301 East Main Street
Lowell, MI 49331

Or by email to:

sullery@ci.lowell.mi.us

CITY OF LOWELL

Application for Board or Commission Appointment

Name: Jake Davenport
Address: 527 N Lafayette Lowell, MI
Telephone Numbers: Home 616-438-8444 Cell _____
Email: J.Davenport.MI@gmail.com
Board or Commission Position Desired: airport Board

Please give a brief resume of your qualifications for the desired position (you may attach additional information): _____

commissioner - Bd of Comm.
political science degree
Board member - Lowell community center committee
assistant scout master BSA troop 102
regularly attend city council meetings


Signature

Please return application to:

City of Lowell
Attn: City Clerk
301 East Main Street
Lowell, MI 49331

Or by email to:

sullery@ci.lowell.mi.us

APPOINTMENTS

	Expires
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Vacancy (Casey Butler – Currently Serving)	01/01/2022