



# **CITY OF MARINE CITY**

## **City Commission Meeting Agenda**

Marine City Fire Hall 200 South Parker Street

Regular Meeting: Thursday, December 6, 2018; 7:00 PM

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**1. CALL TO ORDER**

**2. MOMENT OF SILENCE / PLEDGE OF ALLEGIANCE**

**3. ROLL CALL:** Mayor Dave Vandebossche; Commissioners Jacob Bryson, Elizabeth Hendrick, Wendy Kellehan, William Klaassen, Cheryl Vercammen;  
City Manager Elaine Leven

**4. COMMUNICATIONS**

- A. DEQ 2018 Water System Sanitary Survey
- B. TIFA Board Meeting Minutes – October 16, 2018
- C. Electric Service – 300 Broadway
- D. Jelsch Paving Company

**5. PUBLIC COMMENT** *Anyone in attendance is welcome to address the City Commission. Please state name and address. Limit comments to five (5) minutes.*

**6. APPROVE AGENDA**

**7. APPROVE MINUTES**

- A. City Commission Regular Meeting – November 15, 2018

**8. CONSENT AGENDA**

- A. 2019 Meeting Schedule

**9. 2017-2018 AUDIT PRESENTATION – McBride Manley & Company, PC**

**10. UNFINISHED BUSINESS**

- A. Residential Solid Waste Collection & Disposal Bids
- B. Board Vacancies (Updated)
- C. TIFA Subcommittee

**11. NEW BUSINESS**

- A. Audit Engagement Letter – McBride-Manley & Company, PC
- B. Hi-Tech Server Proposal
- C. Recreational Marijuana Discussion
- D. Non-Union Lump Sum Payment
- E. Cancellation of December 20, 2018 or January 3, 2019 Meeting
- F. City Commission Vacancy

**12. FINANCIAL BUSINESS**

A. Disbursements, including Payroll -- \$232,635.86

**13. CITY MANAGER'S REPORT**

**14. COMMISSIONER PRIVILEGE**

**15. ADJOURNAMENT**

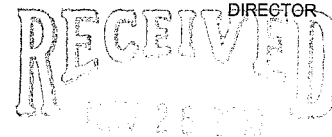


RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF ENVIRONMENTAL QUALITY  
UPPER PENINSULA DISTRICT OFFICE



C. HEIDI GRETHUR  
DIRECTOR



November 16, 2018

City of Marine City

City of Marine City Commission  
229 South Water Street  
Marine City, MI 48039

ATTENTION: Ms. Kristen Baxter, City Clerk

WSSN: 4090

Dear Commission Members:

SUBJECT: City of Marine City – 2018 Water System Sanitary Survey

The Department of Environmental Quality (DEQ), Drinking Water and Municipal Assistance Division (DWMAD) performed a sanitary survey of the City of Marine City water system on May 14<sup>th</sup> this year. This letter will confirm our visit and summarize the review and discussion of the water supply facilities serving the city and portions of Cottreville Township. The purpose of the sanitary survey was to evaluate the water system with respect to the requirements of the Michigan Safe Drinking Water Act – 1976 PA 399 (Act 399), as amended. The enclosed sanitary survey form was updated to gather information on the water supply system and is enclosed. Please refer to the Review Summary to see how the system was rated and to Page i and ii for a summary of the findings and the suggested prioritization. We wish to thank Mr. Leonard Bertrand and Mike Itrich for the time provided to assist us with the survey.

The table below summarizes the findings from our survey:

Survey Element	Findings
Source	Recommendations Made
Treatment	<b>Deficiencies Identified</b>
Distribution System	<b>Deficiencies Identified</b>
Finished Water Storage	Recommendations Made
Pumps	Recommendations Made
Monitoring & Reporting	Recommendations Made
Management & Operations	<b>Deficiencies Identified</b>
Operator Compliance	No deficiencies/recommendations
Security	Recommendations Made
Financial	No deficiencies/recommendations
Other	No deficiencies/recommendations

Before describing the details of our findings, we wish to call attention to the most significant observation from the sanitary survey. The age (82 years), design, and condition of the city's water treatment plant will make it increasingly difficult for the operations staff to achieve compliance and to keep up with necessary maintenance. Many of the details below highlight how the design or condition of some plant components is resulting in deficiencies. Other items below demonstrate that despite the operations staff's efforts, current operational and maintenance needs may overwhelm the available budget and resources. Therefore, the most immediate required action is for the city to conduct a study of alternatives for the best long-term solution for the community's water supply. The most cost effective and sustainable course of action may not be obvious and should consider many variables including regulations, water quality, service areas, site constraints, O&M cost, neighboring communities, etc. The study should consider at least three alternatives: upgrading the existing plant, retrofitting an alternative treatment technology in the existing plant, and partnering with a neighboring community to establish a regional water system. A qualified consultant should be selected based on their experience with water treatment and knowledge of the regulations. This often necessitates reaching out to companies that have regional or national water treatment experience.

With that, the following items are required by Act 399 and must be addressed to achieve compliance:

1. **Treatment** – Rule 1008(2) of Act 399 requires a sufficient primary coagulant dose shall be added to create a settleable or filterable floc at all times. This rule is based on the suite of federal Surface Water Treatment Rules which requires certain removal/inactivation requirements for *Cryptosporidium*, *Giardia*, and viruses. Conventional treatment plants meet these requirements by a combination of turbidity removal and chemical inactivation. A mixing system designed to rapidly disperse chemical coagulants is a critical component to achieving physical removal (settling and filtration) of pathogens. The city's treatment plant does not have a mixing system. Although the plant meets turbidity requirements, the lack of coagulant mixing reduces the effectiveness of the settling and filtration processes, especially during upsets in the source water quality. Furthermore, the plant is required to remove a certain amount of total organic carbon (TOC) to reduce the disinfection byproduct formation potential. Although the requirement is being met in alternative ways, the TOC removal performance is also being limited by the lack of effective coagulant mixing. Adequate rapid mix for the primary coagulant must be installed.
2. **Distribution System** – Part 14 of Act 399 requires community water systems to have a DEQ-approved program in place to identify and eliminate cross connections. This program is critical to protecting public health by minimizing the potential for contamination via backflow. Based on our review of records and discussion with the city, the program efforts in recent years need to improve to meet the Part 14 requirements. The city is doing some inspections and testing, but the efforts fall short of your cross connection control program obligations. For example, our records indicate that the city has approximately 2000 water customers, yet the city's annual cross connection reports indicate that only 127 customers are recognized as needing inspections. Furthermore, the city's written program does not describe how



cross connection control requirements will be implemented at residential customers. We ask the city to review the written program and the ordinance to ensure the documents adequately describe the intended method of implementation and provide the legal authority to enforce the program. The city has a public health obligation to carry out the inspection, testing, enforcement, and record keeping components of the approved cross connection control program.

In addition, the following specific cross connection concerns were identified in the water plant and require corrective action:

- Filter 1 has a clear well vent that penetrates the media and terminates above the filter. This design provides a direct conduit that could allow settled water to drain into the filtered water. This same issue has been corrected in the other two filters, but not in Filter 1.
  - There is a common wall separating the wash water gullet and the filter media which could allow unfiltered water to short circuit into the filter media column if a crack or leak formed. We ask that the common wall be inspected for signs of leakage and that the city evaluate ways to mitigate the concern. Rule 1008(8) of Act 399 prohibits common walls.
  - The surface wash pumps use potable water to clean the top of the filters via piping/nozzles submerged in untreated water. The potable water system is not protected from backflow which could allow untreated water on top of the filters to backflow into the city's potable water system. Proper backflow prevention must be installed to protect the potable system. Alternatively, the connection to the finished water could be severed and another source of water (i.e. settled) could be used for surface wash.
  - The alum dilution fill line does not have a proper air gap or vacuum breaker. Proper backflow prevention must be provided to prevent possible siphoning of alum into the potable water system.
3. **Distribution System** – Part 16 of Act 399 requires systems to prepare a water system general plan. The general plan contains many components, some of which the city has completed and others which need to be updated. Specifically, the city needs to update the water system map. The map must show water main sizes, valve locations, hydrant locations, storage facilities, interconnections, and pumping facilities. Furthermore, an updated hydraulic analysis must be completed to identify any hydraulically deficient areas of the distribution system. The analysis must include contour maps showing flows and pressures during peak demand scenarios. These items were requested in the last two sanitary surveys and have yet to be completed.
4. **System Management & Operations** – Part 12 of Act 399 requires a water system reliability study to be updated every 5 years. The city's last study was completed in 2005 and must be updated. The city was also notified of this requirement in the last two sanitary surveys, and it is yet to be completed.



The following items are offered in hopes of enhancing operations and of avoid future violations of Act 399:

5. **Treatment** – In addition to the treatment related deficiencies above, the following items limit the plant's performance, reliability, and/or impact the water quality. We ask the city to conduct a comprehensive study to determine the best long-term solution for the community's water supply. We ask that each of these items be considered in the study:
  - a. Filtration Capacity: Rule 1606(c) states, "Where less than 4 filters are provided, the rated capacity of the filters is the maximum allowable treatment rate with the largest filter removed from service." Historically, the Marine City water treatment plant rated capacity was based on the capacity of all three filters. In accordance to Rule 1606, the treatment plant's DEQ-rated capacity has been adjusted to 1.4 MGD. The city is required to have sufficient firm capacity to meet maximum day demands. At current maximum day demands, the city can still meet this requirement, but the adjustment leaves the city with little excess capacity for future increases.
  - b. High Service Capacity: According to our records, one of the high service pumps has been inoperable for years. Without the contribution of this pump, the city does not have sufficient firm pumping capacity to meet current maximum day demands. We understand the city is in the process of replacing the pump, but the city should understand that failure to do so will result in a violation of firm capacity requirements.
  - c. Filter Walls: The filter box coatings are failing, resulting in peeling. A permit to remove and recoat the filter boxes was applied for in 2011, but the work was not completed. Neglecting filter box maintenance allows peeling paint to get into the filter media and allows moisture to penetrate the filter walls. The current condition of the filter media is unknown and the characteristics must be inspected/measured before the filter work is started. Media replacement may be necessary depending on the findings and the intended life of the plant.
  - d. Intake Condition: The plant's intake pipe has not been inspected since 2010. Furthermore, the city discontinued chlorination at the intake which leaves the pipe susceptible to plugging due to mussel infestation. We understand the city recently had an inspection completed. We ask that a copy of the inspection report be submitted to the DEQ.
  - e. Reservoir Condition: It has been over 10 years since the plant's reservoir has been inspected. We recommend a professional inspection to identify any sanitary defects and any necessary maintenance. Failure to identify preventative maintenance needs can lead to costly repairs that are often avoidable.
  - f. Plant Piping: Some of the pipe, pipe appurtenances, and pump coatings are in poor condition, especially at the lowest elevations. The areas with heavy corrosion are in danger of failing or may cause costly maintenance work in the future. We recommend that an inventory of pipe and appurtenance piping conditions be made and adding the rehabilitation project into the city's

maintenance program. The next time the piping is painted, it is recommended that the piping be colored coded and labeled with direction-of-flow arrows in accordance with Recommended Standards for Water Works. Finally, the lower level of the plant has a variety of tubing, hoses, and small diameter piping mounted on the walls, hanging, or lying on the ground. It is unclear which are in use and which have been abandoned. Plant staff are encouraged to take an inventory of these lines and determine which have a beneficial use and which are no longer necessary. The beneficial lines should be labeled and properly fastened, and the unnecessary lines should be removed to simplify identification and eliminate improper connections.

- g. Flooding: Many of the motors that power the plant's critical pumping units are in the lower level which is subject to flooding. Because the pumping facilities are susceptible to failure in the current locations, the city must correct the pumping systems to enhance reliability if long term operation of the plant is planned.
  - h. Concrete: Given the age of the plant and the fact that the critical basins and reservoirs are the original concrete construction, a professional inspection of the structural integrity and assessment of the life expectancy should be incorporated into the city's asset management program.
6. **Treatment/Monitoring and Reporting** – In 2017 and 2018 the average plant tap fluoride concentration reported by the city was between 0.5 and 0.6 mg/L. The target dosage for optimal oral health benefit is 0.7 mg/L. Therefore, the dose should be increased to achieve an operational goal between 0.6 to 1.0 mg/L. Please note that the DEQ continues to support the city's intent to feed fluoride as a safe and effective measure of protection against dental caries. We will continue to work with you to make sure the design and operation of the drinking water fluoridation system is protective of public health.

As part of the sanitary survey process, the content and format of the city's monthly operation report was reviewed. The reports are submitted on time and are complete, but we recommend a few modifications. First, the average monthly plant tap fluoride concentration should be provided. Second, we ask that a column be added with the maximum individual filter effluent reading for each day of the month along with a second column which identifies which filter to which the maximum reading corresponds.

7. **Distribution** – Based on our discussion and records, we have a number of distribution related recommendations. First, an annual estimation of unaccounted for water should be tracked to keep record of non-revenue water. This requires sharing water production and water sales between the city staff and the water treatment plant staff. Second, there is a substantial amount of old and undersized water main in the system. Mains that need to be replaced should be identified and incorporated into the city's capital improvement plan. Lastly, improvements are needed with respect to the city's network of water main valves. There are areas of the system where additional valves are needed to reliably isolate certain mains. Although the city does exercise some of the system valves, a formal program of routinely

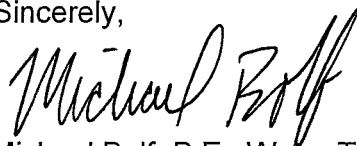
exercising all system valves, maintaining records, and developing a dependable valve location system is recommended to minimize interruptions in service and minimize sanitary hazards during construction or repairs. A routine valve turning program will help ensure older valves continue to work, or identify areas where replacement is needed.

8. **Treatment** – As part of the sanitary survey process, we evaluated the city's disinfection practices to ensure they meet pathogen inactivation requirements. Our analysis confirmed that the city's disinfectant dose and contact time is sufficient to meet requirements but offer a couple of observations to enhance treatment. First, our analysis makes certain assumptions about the degree of short circuiting that occurs in the plant settling basins. Therefore, we recommend the city perform a tracer study to quantify differences in flow distribution and other inter-basin short circuiting. Also, the plant staff were not aware of the range of doses, flows, basin levels, or other conditions that must be maintained to ensure adequate disinfection. Operators should refer to the CT calculation in Appendix E of the report to become familiar with the parameters necessary to meet CT requirements. Standard operating procedures should be developed accordingly.

**We ask that the city submit a letter by December 14, 2018, outlining the plan and schedule to address the above items.**

We look forward to our continued joint effort to provide safe, quality drinking water to your customers. If you have any questions, please contact us by phone at the number listed below, email at [bolfm@michigan.gov](mailto:bolfm@michigan.gov), or regular mail at the address listed at the bottom of page one of this letter.

Sincerely,



Michael Bolf, P.E., Water Treatment Specialist  
Upper Peninsula District Office  
Drinking Water and Municipal Assistance Division  
906-630-4107

MB:KB

Enclosures

cc/enc: Mr. Leonard Bertrand, Treatment Operator in Charge (encl via email)  
Mr. Mike Itrich, DPW Superintendent (encl via email)  
Ms. Elaine Leven, Marine City Manager (encl via email)  
*File: City of Marine City Water Supply Correspondence*



# **CITY OF MARINE CITY**

## **DEPARTMENT OF PUBLIC WORKS**

514 South Parker Street  
Marine City, Michigan 48039  
(810) 765-9711 • Fax (810) 765-1796

November 29, 2018

Michael Bolf, P.E., Water Treatment Specialist  
Upper Peninsula District Office  
Drinking Water and Municipal Assistance Division  
1504 West Washington Street  
Marquette, Michigan 49855

### **RE: CITY OF MARINE CITY – 2018 WATER SYSTEM SANITARY SURVEY**

Dear Mr. Bolf,

Please find contained within this letter Marine City's response and outlined plan to address the deficiencies and recommendations that were made during the May 14, 2018 water system sanitary survey at our water treatment plant. The City is dedicated to providing the public with safe drinking water as well as complying with MDEQ regulations, and will do what is necessary to do so. It is our intention to move forward with conducting a reliability study, looking at all aspects of the plant, and what would be in the best interest of the City. Please note, that a Capital Improvement Plan was created in order to keep our treatment plant up-to-date, but due to funding limitations, many of the items addressed below will need to be completed as funds allow and any specified completion dates are approximate.

Below are the responses to the survey elements that required action:

#### **1. Treatment – Rule 1008(2) of Act 399**

Although the treatment plant meets turbidity requirements, the City agrees that a rapid mixer should be installed at the point where the coagulant dose is added in order to achieve optimum removal of pathogens as well as the required amount of total organic carbon (TOC). Currently the City is exploring the best way to install a mixer at that location.

## **2. Distribution System – Part 14 of Act 399**

### **i. Cross Connections**

The City is in the process of reviewing the current Cross Connection Program and Ordinance in order to improve implementation and protection of the drinking water system. Specifically, control requirements and the implementation plan will be revised to encompass both residential and commercial customers within the City. Once a draft is completed, the City will email a copy to the MDEQ.

#### **a. *Filter 1***

The clear well vent will be removed when the City services Filter 1

#### **b. *Common Wall***

As discussed during the May sanitary survey, the City will inspect the common wall for cracks and/or deficiencies when the filters are serviced next. Moving forward, this will be completed every three years.

#### **c. *Surface Wash Pumps***

At the top of each filter where the 2 ½" pipe makes a ninety degree curve into the filter, we will be installing a Watts 2 1/2" Anti-Siphon Vacuum Breaker. As a reminder, this would be the same location that was discussed during the sanitary survey.

#### **d. *Alum Dilution Fill Line***

A hose bib vacuum breaker was installed on November 19, 2018.

## **3. Distribution System – Part 16 of Act 399**

In order to improve and update the City's water system general plan, we have performed the following:

- Identified all City water mains and indicated location, size of the main, and year installed.
- Created a map that indicates where hydrants are located and what the flow out of each hydrant is.
- Started mapping the hydrants by means of GPS locating. Once this is completed, the City will do the same for all water valves.
- Maintained a valve index file, which shows the size of valves, location, and whether a left or right turn is needed.

Once all of this information is compiled, the City will be able to create a detailed map of our water system, in addition to, an updated hydraulic map. It is the City's goal to have this completed within the next three years.

## **4. System Management & Operations – Part 12 of Act 399**

Due to Marine City's water system maintaining the same average of water consumption over the last couple of years and there being no projected growth in consumption, the City is asking for a waiver in the reliability study requirement until such a time that there is growth or expansion in the system. Please provide notification to the City of the approval or denial of this waiver.

## 5. Treatment

- i. Filtration Capacity  
With the treatment plant's adjusted DEQ-rated capacity to 1.4MGD and the City's max daily average being .3MGD, the City is adequately able to meet the daily demands and still have capacity for future growth.
- ii. High Service Pump  
As indicated in the November 16, 2018 letter, the City is in the process of replacing the high service pump. This is anticipated to be completed by the end of 2018.
- iii. Filter Walls  
The City is in the process of collecting core samples of the media in order to determine what needs to be replaced. It is the City's intention to paint the filter walls during the servicing of the filters. Additionally, please note that Filter 3 was painted utilizing the permit that was submitted in 2011 to the DEQ.
- iv. Intake Condition  
Please be advised that Solomon Driving from Monroe, Michigan completed an inspection of the intake pipe in October 2018 and we are waiting to receive the report from them. Once received, a copy will be submitted to the DEQ.
- v. Reservoir Condition  
The underground 200,000 gallon tank located on the South side of the treatment plant will be inspected by a professional in 2019.
- vi. Plant Piping  
The City has painted some of the piping in the basement, and will continue to do so with the appropriate colors and arrows in accordance with the Recommended Standards for Water Works. In order to improve operations and update the inventory of the treatment plant, the City will address the variety of tubing and hoses that are located in the basement as time allows.
- vii. Flooding  
There are alarms installed on the sump pump that would alert employees in the event of high water. Furthermore, located on the floor, which is about 6" higher than the sump pump, there are additional alarms; all of which are tested weekly to ensure they are properly working. The City also intends on changing the sump pump to 3" in the future.
- viii. Concrete  
As recommended, the City will incorporate the structural integrity and life expectancy of the concrete into the asset management plan.

## 6. Treatment/Monitoring and Reporting

Since receiving the DEQ recommendation to increase the fluoride dose, the City has raised the fluoride dose to 0.7 mg/L. The City is also working on adding the recommended columns the DEQ requested to the City reports.



## 7. Distribution

In order to address recommendations made by the DEQ, the City has determined the following:

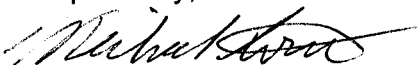
- The City has created a form that will keep track of estimated unaccounted water. In accordance with updated procedures, the treatment plant staff will send water production reports monthly to the City Utility Billing/Accounting Clerk and the Department of Public Works Superintendent.
- The City has identified all under sized mains, which will be replaced when funds come available.
- The City is aware of some areas that have limited valves. The City will install additional valves when funds become available. The City currently exercises some of the valves when manpower and time allows. As stated in bullet point four under Distribution System – Part 16 of Act 399, the City has a valve index file showing the location, size, and whether a left or right turn is needed.

## 8. Treatment

The City intends to research the DEQ recommendation of conducting a tracer study to quantify differences in flow distribution and other inter-basin short-circuiting. Furthermore, the City has reminded treatment plant staff to review the standard operating procedures and continue educational training as needed.

I would like to thank you and Stephanie Johnson for the time and help you have given the City during the 2018 Water System Sanitary Survey process. I look forward to working with you in the future and continuing to supply the City customers with quality water. Should you have any questions or concerns, please feel free to contact me at (810) 765-9711 or [mitrich@marinecity-mi.org](mailto:mitrich@marinecity-mi.org).

Respectfully,



Michael Itrich, Superintendent  
Department of Public Works  
City of Marine City

cc: Ms. Stephanie Johnson, P.E., Surface Water Treatment Specialist, MDEQ (via email)  
Mr. Leonard Bertrand, Treatment Operator in Charge (via email)  
Ms. Elaine Leven, Marine City Manager (via email)



**City of Marine City  
Tax Increment Finance Authority  
October 16, 2018**

A regular meeting of T.I.F.A. was held in the Fire Hall, 200 South Parker Street, Marine City, Michigan, on Tuesday, October 16, 2018, and was called to order at 4:00 PM by Chairperson May.

After observing a moment of silence, the Pledge of Allegiance was led by Chairperson May.

**Present:** Chairperson May; Board Members Babchek, Bryson, Lepley, Tisdale, Weisenbaugh; City Manager Leven, City Clerk Baxter

**Absent:** Board Member Seigneurie

Motion by Board Member Babchek, seconded by Board Member Tisdale, to excuse Board Member Seigneurie from the meeting. All Ayes. Motion Carried.

**Approve Agenda**

Motion by Board Member Bryson, seconded by Board Member Babchek, to approve the Agenda, with the following addition:

- Financial Business Item #10-C – Hafeli Staran & Christ, PC Invoice #12834 (\$240.00)

Ayes: May, Babchek, Bryson, Lepley, Weisenbaugh. Nays: Tisdale. Motion Carried.

**Approve Minutes**

Motion by Board Member Tisdale, seconded by Board Member Lepley, to approve the Minutes of the Regular Tax Increment Finance Authority Meeting held September 18, 2018. All Ayes. Motion Carried.

**Communications**

The following Communication was received:

- Davis Kirksey Associates, Inc. – Intent of Non-Renewal

Motion by Board Member Bryson, seconded by Board Member Babchek, to accept and file the Communication. All Ayes. Motion Carried.

### **Public Comment**

None.

### **Unfinished Business**

#### ***Dissolution of TIFA Update***

The Board discussed having the sub-committee meet with representatives from the Planning Commission and the City Commission to develop a Plan B if the road millage didn't pass.

City Manager Leven stated that, due to time being limited with TIFA's final meeting scheduled for November 20, 2018, a more effective way to gain input from the City Commission would be to place a formal request to be on the November 1<sup>st</sup> City Commission agenda.

Board Member Lepley commented and said that the City Commission needed to be the visionary to formulate a plan. He said it was his wish that the members of the City Commission and the TIFA Board complete the concept of the plan together, and not abandon the authority.

At this time, a formal request was made to place the Dissolution of TIFA on the November 1, 2018 City Commission agenda.

#### ***Davis Kirksey Associates, Inc. – Invoice #September 15, 2018 (\$2,000.00)***

Motion by Board Member Weisenbaugh, seconded by Board Member Lepley, to approve the September 15<sup>th</sup> invoice and request the following:

- Grants applied for and their status
- Table of reoccurring grants including grantor and deadlines

All Ayes. Motion Carried

## **New Business**

None.

## **Financial Business**

### ***Invoice Approval***

Motion by Board Member Weisenbaugh, seconded by Board Member Tisdale, to approve Davis Kirksey Associates, Inc. Invoice #20181015 in the amount of \$2,000.00. All Ayes. Motion Carried.

Motion by Board Member Weisenbaugh, seconded by Board Member Babchek, to approve Hafeli Staran & Christ, PC Invoice #12834 in the amount of \$240.00. All Ayes. Motion Carried.

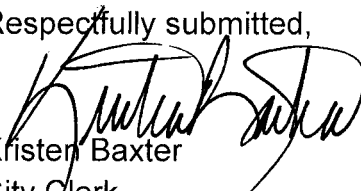
### ***Preliminary Financial Statements – August, 2018***

Motion by Board Member Weisenbaugh, seconded by Board Member Bryson, to accept Preliminary Financial Statements for August, 2018 and place them on file. All Ayes. Motion Carried.

## **Adjournment**

Motion by Board Member Bryson, seconded by Board Member Babchek, to adjourn at 4:57 pm. All Ayes. Motion Carried.

Respectfully submitted,



Kristen Baxter  
City Clerk



# CITY OF MARINE CITY

303 S. Water Street  
MARINE CITY, MICHIGAN 48039  
Phone (810) 765-5546 • Fax (810) 765-4010

November 27, 2018

Friends of City Hall  
P. O. Box 283  
Marine City, MI 48039

River Rec Teen Zone  
430 S Water Street  
Marine City, MI 48039

RE: Electric Utility Service

To Whom it May Concern:

As part of the lease agreement with each party at 300 Broadway it is the responsibility of each tenant to establish their own utility service in their name. Currently the only active service to the building is electrical. The current service account is in the name of the City and is imperative to be maintained for the safety of the community as it powers the emergency siren. Until individual service can be established we will be splitting the charge of the monthly bill equally between both tenants, minus the average monthly cost of \$75.00, which we have calculated based upon previous use for City consumption. Unless we receive a supported objection from either party to this process by December 31, 2018 we will proceed accordingly. If you have any questions or concerns regarding this matter, please forward them to my attention.

Sincerely,

Elaine Leven  
City Manager  
City of Marine City



4-D

# JELSCH PAVING COMPANY

**ASPHALT PAVING CONTRACTOR / FULL PARKING LOT MAINTENANCE**

5480 Marine City Hwy. China, Michigan 48054 Ph: 810.765.9350 Fax: 810.765.9351 Cell: 810.650.1366

November 26, 2018

Dear Mike,

Jelsch Paving Company will address any issues with the West Blvd or Belle River Rd project, especially near the address of 220 West Rd. The asphalt plants open in April or May and we will fix any issues at that time for you. We look forward to seeing you this spring.

Thank you,  
Joseph C. Jelsch  
810-650-3755

If you have any questions regarding this quote and would like to schedule, please contact me at (810)650-1366. Thank you.

Very truly yours,

Joseph C. Jelsch  
**JELSCH PAVING CO.**

Accepted by \_\_\_\_\_

Over 30 years asphalt paving experience. Fully insured and satisfaction guaranteed. If subbase found unsuitable, \$20.00/yd for 8" subbase and replace with 8" of 2 1/2" Agg. Reference on request. All quotes guaranteed for 7 days. 50% due on order. Balance due upon completion. 1-1/2% accrued on all accounts if not paid in full upon completion. Price does not include any permit fees.

**City of Marine City  
City Commission  
November 15, 2018**

A regular meeting of the Marine City Commission was held on Thursday, November 15, 2018 in the Fire Hall, 200 South Parker Street, Marine City, Michigan, and was called to order by Mayor Pro Tem Hendrick at 7:00 pm.

After a prayer by Pastor Doroh, the Pledge of Allegiance was led by Mayor Pro Tem Hendrick.

**Present:** Commissioners Jacob Bryson, Elizabeth Hendrick, Wendy Kellehan, William Klaassen, Cheryl Vercammen; City Manager Elaine Leven, City Clerk Kristen Baxter

**Absent:** Mayor Vandebossche

**Communications**

Received:

- Blue Meets Green Local and Regional Project Inventory
- Community Foundation Update
- Pension Board Meeting Minutes – July 31, 2018
- Pension Board/Retiree Health Care Meeting Minutes – July 31, 2018
- Zoning Board of Appeals Meeting Minutes – August 1, 2018
- Departmental Activity Reports
- MCAFA Run Report

Motion by Commissioner Kellehan, seconded by Commissioner Klaassen, to receive the Communications. All Ayes. Motion Carried.

**Public Comment**

St. Clair County Commissioner Bill Gratopp, congratulated the new Board members and spoke about all the positive things going on in Marine City.

Terry Avery, 407 Westminster, congratulated the Board and asked them to carry the momentum along and make Marine City a better city.

Joe Moran, 710 Pleasant, congratulated the new Board members, and congratulated City Clerk Baxter and Election Officials on a successful General Election. He said he was disappointed about the failure of the millage proposal and the number of people voting.

Mike Hilferink, 525 Woodworth, also congratulated the new Board members and said it would be a benefit for everyone to work together on what was best for Marine City.

## **APPROVE AGENDA**

Motion by Commissioner Klaassen, seconded by Commissioner Kellehan, to approve the Agenda. All Ayes. Motion Carried.

## **APPROVE MINUTES**

Motion by Commissioner Kellehan, seconded by Commissioner Klaassen, to approve the City Commission Meeting Minutes of November 1, 2018. All Ayes. Motion Carried.

Motion by Commissioner Klaassen, seconded by Commissioner Kellehan, to approve the Closed Session Minutes of November 1, 2018. All Ayes. Motion Carried.

## **CONSENT AGENDA**

Presented:

- Special Event – Merrytime Christmas

Motion by Commissioner Kellehan, seconded by Commissioner Klaassen, to accept the Consent Agenda and file.

Roll Call Vote.

Ayes: Bryson, Hendrick, Kellehan, Klaassen, Vercammen

Nays: None

Motion Carried.

## **UNFINISHED BUSINESS**

None.

## **NEW BUSINESS**

### ***Elect Mayor Pro Tem***

Motion by Commissioner Kellehan, seconded by Commissioner Klaassen, to appoint Commissioner Hendrick as Mayor Pro Tem.

All Ayes. Motion Carried.

### ***Board Appointments***

#### **Planning Commission Representative**

Motion by Commissioner Bryson, seconded by Commissioner Vercammen, to appoint Commissioner Klaassen as Planning Commission Representative for City Commission. All Ayes. Motion Carried.

#### **Zoning Board of Appeals Representative**

Motion by Commissioner Kellehan, seconded by Commissioner Klaassen, to appoint Commissioner Vercammen as Zoning Board of Appeals Representative for City Commission. All Ayes. Motion Carried.

#### **Pension Board Representatives**

Motion by Commissioner Klaassen, seconded by Commissioner Hendrick, to appoint Commissioner Kellehan as Pension Board Representative for City Commission. All Ayes. Motion Carried.

Motion by Commissioner Vercammen, seconded by Commissioner Hendrick, to appoint Commissioner Bryson as Alternate Pension Board Representative for City Commission. All Ayes. Motion Carried.

#### **SEMCOG Representatives**

Motion by Commissioner Klaassen, seconded by Commissioner Hendrick, to appoint Commissioner Kellehan as SEMCOG Representative. All Ayes. Motion Carried.

Motion by Commissioner Kellehan, seconded by Commissioner Klaassen, to appoint City Manager Leven as Alternate SEMCOG Representative. All Ayes. Motion Carried.

### ***Friends of Marine City Library – Sign***



Motion by Commissioner Kellehan, seconded by Commissioner Klaassen, to waive the building permit fee, in the amount of \$100.00, for installation of a digital sign at the Marine City Library. All Ayes. Motion Carried.

### ***123Net METRO Act Permit Application***

Motion by Commissioner Bryson, seconded by Commissioner Klaassen, to approve the 123Net METRO Act Permit application between the City of Marine City and Metro Act for the installation of fiber optic on King Road between 26 Mile Road and Degurse.

Roll Call Vote.

Ayes: Bryson, Hendrick, Kellehan, Klaassen, Vercammen

Nays: None

Motion Carried

### ***SCC Metro Planning – Strategic Planning Session Proposal***

City Manager Leven stated that she asked SCC Metro Planning to assist with surveying the City Commission and Department Heads on their goals, objectives, and what they felt was important to help the city move forward. She said the County would compile the information and a special meeting would be held to prioritize projects and discuss the city's goals for the coming years.

Motion by Commissioner Kellehan, seconded by Commissioner Klaassen, to approve the proposal from St. Clair County Metro Planning, not to exceed \$2,200.00.

Roll Call Vote.

Ayes: Bryson, Hendrick, Kellehan, Klaassen, Vercammen

Nays: None

Motion Carried

## **FINANCIAL BUSINESS**

### ***Disbursements***

Motion by Commissioner Kellehan, seconded by Commissioner Klaassen, to approve total disbursements, including payroll, in the amount of \$202,877.72.

Roll Call Vote.

Ayes: Bryson, Hendrick, Kellehan, Klaassen, Vercammen

Nays: None  
Motion Carried.

### ***Preliminary Financial Statements***

Motion by Commissioner Klaassen, seconded by Commissioner Kellehan, to accept the Preliminary Financial Statements and place them on file. All Ayes. Motion Carried.

### **CITY MANAGER REPORT**

City Manager Leven reported on the following:

- Attended Blue Meets Green, ZBA, Chamber Annual Meeting, SCCOTS (SCC Transportation Study Advisory Committee)
- Stream Time Live Freighter Camera installed and link provided on our website
- First Impressions Grant - working on setting dates for presentation
- Recreation Multi-Purpose Court Grant for \$10,000 was approved, thanked Michele Goodrich for writing
- 61% of voters approved the proposal for Recreational Marijuana in Marine City, what is our next step
- Working on required reporting to State for Revenue Sharing

### **COMMISSIONER PRIVILEGE**

Commissioner Bryson said he was happy to be a new Board member.

Commissioner Kellehan thanked everyone who voted in the General Election and congratulated Jacob Bryson and Cheryl Vercammen. She also congratulated Chuck Seigneurie, Ray Meli, and Mike Hilferink on their campaigns and said that we were all working for one thing – to make Marine City the best place it could be. She announced her decision to take the new four-year term as City Commissioner.

Commissioner Klaassen welcomed the new Board members and announced the Lighted Santa Parade on November 20<sup>th</sup> at 7:00 pm. He wished everyone a Happy Thanksgiving.

Commissioner Vercammen also thanked voters for coming out and casting their vote. She said she was looking forward to continued growth for Marine City and was excited what the future may bring.

Commissioner Hendrick congratulated the Marine City Football Team on their District and Regional Championships and wished them luck on Saturday. She also thanked the Police Department for their generous donation to the Old Newsboys. She wished everyone a Happy Thanksgiving and welcomed the new Board members.

## **ADJOURNMENT**

Motion by Commissioner Klaassen, seconded by Commissioner Kellehan, to adjourn at 7:49 pm. All Ayes. Motion Carried.

Respectfully submitted,

Kristen Baxter  
City Clerk

## PUBLIC NOTICE CITY OF MARINE CITY 2019 REGULAR MEETING SCHEDULE

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The Marine City **CITY COMMISSION** will hold regular meetings on the first and third Thursday of each month at 7:00 PM in the Fire Hall, 200 South Parker Street, Marine City, Michigan 48039.

January 3 & 17	May 2 & 16	September 5 & 19
February 7 & 21	June 6 & 20	October 3 & 17
March 7 & 21	July 4 & 18	November 7 & 21
April 4 & 18	August 1 & 15	December 5 & 19

The Marine City **PLANNING COMMISSION** will hold regular meetings on the second Monday of each month at 7:00 PM in the Fire Hall, 200 South Parker Street, Marine City, Michigan 48039.

January 14	May 13	September 9
February 11	June 10	October 14
March 11	July 8	November 11
April 8	August 12	December 9

The Marine City **DANGEROUS BUILDING BOARD OF APPEALS** and the **ZONING BOARD OF APPEALS** will hold regular meetings on the first Wednesday of each month at 6:00 PM and 7:00 PM, respectively, in the Fire Hall, 200 South Parker Street, Marine City, Michigan 48039.

January 2	May 1	September 4
February 6	June 5	October 2
March 6	July 3	November 6
April 3	August 7	December 4

The Marine City **TAX INCREMENT FINANCE AUTHORITY** will hold regular meetings on the third Tuesday of each month at 4:00 PM in the Fire Hall, 200 South Parker Street, Marine City, Michigan 48039.

January 15	May 21	September 17
February 19	June 18	October 15
March 19	July 16	November 19
April 16	August 20	December 17

The Marine City **HISTORICAL COMMISSION** will hold quarterly meetings on the third Tuesday of each month at 5:00 PM in the Fire Hall, 200 South Parker Street, Marine City, Michigan 48039.

January 15	April 16	July 16	October 15
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The Marine City **PENSION BOARD OF TRUSTEES - PENSION PLAN** and **PENSION BOARD OF TRUSTEES - RETIREE HEALTH CARE PLAN** will hold regular quarterly meetings on the last Tuesday of each meeting month at 4:30 PM in the Fire Hall, 200 South Parker Street, Marine City, Michigan 48039.

January 29

April 30

July 30

October 29

The Marine City **LIBRARY BOARD** will hold regular quarterly meetings on the second Monday of each meeting month at 7:00 PM in the Library, 300 South Parker Street, Marine City, Michigan 48039.

January 14

April 8

July 8

October 14

The **MARINE CITY AREA FIRE AUTHORITY** will hold regular meetings on the third Wednesday of each month at 7:00 PM in the Fire Hall, 200 South Parker Street, Marine City, Michigan 48039.

January 16

May 15

September 18

February 20

June 19

October 16

March 20

July 17

November 20

April 17

August 21

December 18

All meeting minutes may be found on the City of Marine City webpage at [www.cityofmarinecity.org](http://www.cityofmarinecity.org). The City of Marine City complies with the ADA. Should individuals with disabilities require special aids, please contact the City Clerk, 303 South Water Street, Marine City, Michigan 48039, Telephone 810-765-8830, 48 hours prior to the scheduled meeting.





GLEN E. MCBRIDE, C.P.A. (1948 - 2013)

PATRICIA A. MANLEY, C.P.A.

CURTIS J. MCBRIDE, C.P.A., M.S.T.

GWENDOLYN S. BRESINSKI, C.P.A.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

November 26, 2018

City Commission  
City of Marine City  
303 S. Water Street  
Marine City, Michigan 48039

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the CITY OF MARINE CITY, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City of Marine City's basic financial statements and have issued our report thereon dated November 26, 2018.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies. The findings are identified as 2018-1 and 2018-2.

## **Compliance and Other Matters**

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

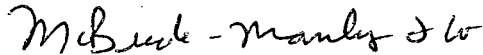
## **The City of Marine City's Response to Findings**

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

## **Purpose of this Report**

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

Respectfully submitted,



MCBRIDE-MANLEY & COMPANY P.C.  
Certified Public Accountants

## **CITY OF MARINE CITY**

### **Schedule of Findings and Responses For the Year Ended June 30, 2018**

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#### Internal Control Findings

##### **Significant Deficiencies**

###### **2018-1 Water and Sewer Fund**

Criteria:	Governmental Accounting Standards set by the Governmental Accounting Standards Board (GASB) requires the Water and Sewer Fund, an enterprise fund, to be accounted for using the full accrual method of accounting.
Condition:	The Water and Sewer Fund is being maintained on a budgetary basis (modified-accrual) for internal reporting. Adjustments are proposed by auditor to correct presentation.
Cause:	Method of monitoring the Water and Sewer Fund on a budgetary basis is being completed at the request of the City Commission who believe budgetary basis is more helpful for decision making. Reliance on the auditor is made to ensure adjustments are correct for full accrual.
Effect:	The Water and Sewer Fund is materially misstated during interim periods. These misstatements may cause the City Commission to make decisions based on inaccurate information.
Management's Response:	The City's internal reporting of its enterprise fund is consistent with the methods used for its other funds. It provides management and the Commission with the data necessary to manage the financial affairs of this fund. Management does not currently believe that there would be any cost benefit to the City to incur the time and related expense to convert these statements to a full accrual basis on a regular basis.

###### **2018-2 Adjusting Journal Entries**

Criteria:	A sound system of internal control relies on separation of duties and review by management at all levels of financial reporting.
Condition:	There is currently no review procedure for adjusting journal entries. Currently, the person who creates the entry is the only person responsible for the entries.
Cause:	The City Treasurer is the only person qualified to make adjusting entries and the City's policies and procedures do not require a second review.
Effect:	Adjusting journal entries may not be proper.
Management's Response:	The City's size does not warrant the employment of more than one trained accountant. It would not be cost effective for the City to retain the personnel required to eliminate this deficiency.



**CITY OF MARINE CITY**  
St. Clair County, Michigan  
**AUDITED FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2018

# CITY OF MARINE CITY

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## CITY OF MARINE CITY

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# CITY OF MARINE CITY

## Management's Discussion and Analysis For the Year Ended June 30, 2018

### Using this Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements tell how these services were financed in the short-term, as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide financial statements.

### The City as a Whole

The City's combined net position decreased 25.6% from a year ago from \$12.36 million to \$9.2 million. This is due to the implementation of GASB 75 and the recognition of the net OPEB liability and related deferrals. See Note 16 included in the notes to the financial statements for more information about this change in accounting principle. As we look at the governmental activities separately from the business-type activities, we can see the governmental activities experienced a decrease of \$2.4 million during the year, which represents a 34.15% decrease from the prior year. This decrease was the result of a change in accounting principle which required recognition of the net OPEB liabilities and related deferrals in the governmental funds entity-wide statements. The business-type activities experienced a \$745,000 decrease in net position, primarily as a result of the recognition of the enterprise fund's portion of the net OPEB liability and related deferrals. In a condensed format, the table below shows a comparison of the net position (in thousands of dollars) as of the current date to the prior year:

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current Assets *	\$ 2,915	\$ 2,661	\$ 1,575	\$ 1,555	\$ 4,489	\$ 4,195
Noncurrent Assets	7,566	7,935	5,926	5,784	13,492	13,719
Deferred Outflows of Resources	349	458	129	215	478	673
Total Assets and Deferred Outflows	10,830	11,054	7,630	7,554	18,459	18,587
Long-Term Debt Outstanding	5,407	3,678	2,637	1,874	8,044	5,552
Other Liabilities *	157	205	349	372	505	556
Deferred Inflows of Resources	599	84	116	35	715	119
Total Liabilities and Deferred Inflows	6,163	3,967	3,102	2,281	9,264	6,227
Net Position						
Invested in Capital Assets - Net of Debt	7,566	7,935	4,173	4,153	11,739	12,088
Restricted	1,299	1,128	790	589	2,089	1,717
Unrestricted	(4,198)	(1,976)	(435)	531	(4,633)	(1,445)
Total Net Position	\$ 4,667	\$ 7,087	\$ 4,528	\$ 5,273	\$ 9,195	\$ 12,360

\* Internal balances eliminated in total column.

# CITY OF MARINE CITY

## Management's Discussion and Analysis For the Year Ended June 30, 2018

Unrestricted net position, the part of net position that can be used to finance day-to-day operations, decreased by \$2.2 million for the governmental activities. This was primarily a result of the implementation of GASB 75 which required recognition of the net OPEB liability and related deferred inflows and outflows. See Note 16 for more information about the change in accounting principle. This decrease represents a 112.4% decrease from the prior year. The current level of unrestricted net position for our governmental activities stands at approximately (\$4.2 million). This is within the targeted range set during the last budget process.

The following table shows the changes of the net position (in thousands of dollars) as of the current date to the prior year:

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Program Revenues						
Charges for Services	\$ 647	\$ 635	\$ 1,950	\$ 2,021	\$ 2,597	\$ 2,656
Operating Grants and Contributions	464	627	-	-	464	627
Capital Grants and Contributions	7	8	48	311	55	319
General Revenues						
Taxes	1,432	1,498	-	-	1,432	1,498
State-Shared Revenues	453	441	-	-	453	441
Other	46	55	18	9	64	64
Total Revenues	<u>3,049</u>	<u>3,264</u>	<u>2,016</u>	<u>2,341</u>	<u>5,065</u>	<u>5,605</u>
Program Expenses						
Legislative	16	11	-	-	16	11
General Government	423	549	-	-	423	549
Public Safety	980	1,013	-	-	980	1,013
Highways and Streets	436	474	-	-	436	474
Public Works	625	673	-	-	625	673
Recreation and Cultural	153	145	-	-	153	145
Other	265	707	-	-	265	707
Unallocated pension and OPEB expense	232	68	-	-	232	68
Cemetery operations	13	28	-	-	13	28
Water and Sewer	-	-	1,984	1,847	1,984	1,847
Total Expenses	<u>3,143</u>	<u>3,668</u>	<u>1,984</u>	<u>1,847</u>	<u>5,127</u>	<u>5,515</u>
Decrease in prior year net position due to GASB 75 implementation per Note 16 to the financial statements	<u>2,326</u>	<u>-</u>	<u>777</u>	<u>-</u>	<u>3,103</u>	<u>-</u>
Change in Net Position	<u>\$ (2,420)</u>	<u>\$ (404)</u>	<u>\$ (745)</u>	<u>\$ 494</u>	<u>\$ (3,165)</u>	<u>\$ 90</u>

## **CITY OF MARINE CITY**

### **Management's Discussion and Analysis For the Year Ended June 30, 2018**

---

The City's net position continues to remain healthy. Total net position decreased by \$3.2 million. This was primarily due to the recognition of the net OPEB liability and related deferrals with the implementation of GASB 75. The additional decreases are related to completion of grant funded projects during the fiscal year.

#### **Governmental Activities**

The City's total governmental revenues decreased by \$215,000, primarily due to decreases in grants and property taxes. Expenses of the governmental activities decreased by \$525,000 over those of the previous year. This was primarily due to completion of an ongoing community and economic development project within the City during the current fiscal year.

#### **Business-Type Activities**

The City's business-type activities consist of the Water and Sewer Fund. We provide water and sewer treatments to all City residents. We experienced a decrease during the year primarily as a result of the completion of a grant project during the fiscal year.

#### **The City's Funds**

Our analysis of the City's major funds begins on page 6, following the entity-wide financial statements. The fund financial statements provide detailed information about the most significant funds, not the City as a whole. The City creates funds to help manage money for specific purposes as well as to show accountability for certain activities, such as special property tax millages. The major funds include the General Fund, the Major Street Fund, and the Local Street Fund.

The General Fund pays for most of the governmental services. The most significant are police, fire, and inspections, which incurred expenditures of \$923,000. These services are supported by general tax revenues of the City and State Revenue Sharing which represent approximately 75% of total revenues for the fund. In addition, the General Fund expended approximately \$603,000 on Public Works. These two areas represent approximately 60% of the General Fund's total expenditures.

The other major funds of the City are the Major and Local Street Funds. These funds account for the majority of the maintenance, preservation, and replacement of the City's streets, bridges, and sidewalks. These funds are funded through distributions from the Michigan Department of Transportation for use on major and local streets within the City.

#### **General Fund Budgetary Highlights**

Over the course of the year, we amended the budget to take into account events occurring during the year. The total budgeted expenditures for the General Fund were increased by approximately 5% during the year. The various departments overall stayed within the budget, resulting in total expenditures approximately \$780,000 below the budget. The General Fund's fund balance increased by \$197,000 from a year ago.

#### **Capital Asset and Debt Administration**

As of June 30, 2018, there was \$13.4 million invested in a broad range of capital assets, including buildings, police equipment, and water and sewer lines. In addition, the City has invested significantly in streets. Streets constructed prior to July 1, 2003, are not reported on the City's financial statements.

## **CITY OF MARINE CITY**

### **Management's Discussion and Analysis**

#### **For the Year Ended June 30, 2018**

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At the end of the fiscal year, the City had bonds outstanding in the Water and Sewer Fund totaling \$1.3 million with scheduled repayments occurring through fiscal year 2026. Additionally, the City has a capital lease of \$361,000 outstanding as of June 30, 2018. See Note 8 to the financial statements for more information about the City's long term liabilities.

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

The budget for the year ending June 30, 2019, kept tax levels at the same level as in the previous year. Because of the impact of state law on property tax assessments, the City needs to continue to watch its budget very closely. The state-wide tax reform act limits the growth in taxable value on any individual property to the lesser of inflation or 5%. Because some properties increase in value by less than inflation, the mathematical result of this is that the total taxable value for the City will grow by less than inflation, before considering new property additions.

As the City prepares for the next fiscal year, property tax revenue is expected to remain at similar levels to 2018 due to the current economic state of affairs and recent personal property tax reform. Stagnant growth in property tax revenues, coupled with rising health care and pension costs, aging infrastructure, and state and federal budget issues have presented some problems in balancing the budget.

The City is currently utilizing 303 S. Water Street for their administrative offices and is actively seeking a solution for a permanent location. In addition, the building at 300 Broadway has been leased to two separate entities for their use.

The City is also required to make improvements to the water and sewer system as part of a grant from the Michigan Department of Environmental Quality. The project to evaluate the age and deterioration of the system has been completed and the City needs to evaluate the results and plan for the needed infrastructure improvements to the system. Water/Sewer usage rates have been increased by the rate of inflation plus amounts to offset expenditures that exceeded the revenue for Wastewater operations for the year ending June 30, 2019.

Due to the State of Michigan's budget problems and political agendas, the City of Marine City is concerned about State Revenue Sharing distributions. In addition, the City's fringe benefit costs have increased. The City's pension contribution rate for the fiscal year 2019 has been increased from the amount required in 2018. The City is also responsible to set aside funds for retiree's health care. The City funds this plan on a pay-as-you-go basis. However, the State of Michigan is requiring municipalities who are under-funded, as defined by the applicable statute, to submit corrective action plans to achieve funded status.

#### **Contacting Management**

This financial report is intended to provide our citizens, taxpayers, customers, and investors with a general overview of the City's finances and to show accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the Treasurer's office.

# McBride - Manley

& COMPANY P.C.



CERTIFIED PUBLIC  
ACCOUNTANTS

GLEN E. MCBRIDE, C.P.A. (1948 - 2013)

PATRICIA A. MANLEY, C.P.A.

CURTIS J. MCBRIDE, C.P.A., M.S.T.

GWENDOLYN S. BRESINSKI, C.P.A.

## INDEPENDENT AUDITOR'S REPORT

November 26, 2018

Honorable Mayor and City Commission  
City of Marine City  
303 S. Water Street  
Marine City, Michigan 48039

### Report on the Financial Statements

We have audited the accompanying 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 MARINE CITY as of and for the year ended June 30, 2018, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### *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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Marine City, as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the Consolidated General Fund, Major Street Fund, and Local Street Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.



### ***Change in Accounting Principle***

As described in Note 16 to the financial statements, in 2018 the City of Marine City adopted new accounting guidance, GASBS No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* and GASBS No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. Our opinion is not modified with respect to these matters.

### **Other Matters**

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the pension and retiree health trust schedules on pages i-iv and 47-55 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 Marine City's basic financial statements. The combining and individual nonmajor fund financial statements and additional supplemental schedules, as listed in the table of contents, 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 supplemental 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 supplementary schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2018, on our consideration of the City of Marine City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Marine City's internal control over financial reporting and compliance.

Respectfully submitted,

*McBride - Manley 2/16*

MCBRIDE-MANLEY & COMPANY P.C.  
Certified Public Accountants

**CITY OF MARINE CITY**  
**Statement of Net Position**  
**June 30, 2018**

	Primary Government			Component
	Governmental	Business-type	Total	Units
	Activities	Activities		
<b>ASSETS</b>				
<i>Current Assets</i>				
Cash and cash equivalents	\$ 2,695,828	\$ 1,082,868	\$ 3,778,696	\$ 837,168
Restricted cash	304	14,266	14,570	--
Accounts and assessments receivable	24,842	473,295	498,137	--
Taxes receivable	19,735	--	19,735	--
Due from other units of government	172,494	4,500	176,994	--
Other assets	1,027	--	1,027	--
Internal Balances*	827	--	--	--
<b>Total Current Assets</b>	<b>2,915,057</b>	<b>1,574,929</b>	<b>4,489,159</b>	<b>837,168</b>
<i>Noncurrent Assets</i>				
Capital assets, net of accumulated depreciation	7,566,248	5,850,073	13,416,321	--
Cash restricted for payment of bond	--	76,225	76,225	--
Lease receivable	17	--	17	--
<b>Total Assets</b>	<b>10,481,322</b>	<b>7,501,227</b>	<b>17,981,722</b>	<b>837,168</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Aggregated deferred outflows	349,555	129,297	478,852	--
<b>Total Deferred Outflows of Resources</b>	<b>349,555</b>	<b>129,297</b>	<b>478,852</b>	<b>--</b>
<b>LIABILITIES</b>				
<i>Current Liabilities</i>				
Accounts payable	64,257	28,082	92,339	--
Due to agency funds	268	--	268	--
Accrued wages and vacation pay	82,658	4,666	87,324	--
Accrued interest payable	--	13,484	13,484	445
Current portion of debt	--	302,288	302,288	35,000
Due to other units and taxpayers	10,000	--	10,000	--
Internal Balances*	--	827	--	--
<b>Total Current Liabilities</b>	<b>157,183</b>	<b>349,347</b>	<b>505,703</b>	<b>35,445</b>
<i>Noncurrent Liabilities</i>				
Accrued sick pay	94,183	--	94,183	--
Long-term obligations, net of current portion	280,000	1,374,541	1,654,541	--
Net pension liability	1,559,940	649,607	2,209,547	--
Net OPEB liability	3,472,987	612,880	4,085,867	--
<b>Total Liabilities</b>	<b>5,564,293</b>	<b>2,986,375</b>	<b>8,549,841</b>	<b>35,445</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Aggregated deferred inflows	599,248	115,712	714,960	--
<b>Total Deferred Inflows of Resources</b>	<b>599,248</b>	<b>115,712</b>	<b>714,960</b>	<b>--</b>
<b>NET POSITION</b>				
Investment in capital assets, net of related debt	7,566,248	4,173,244	11,739,492	--
<i>Restricted for:</i>				
Drug enforcement	13,898	--	13,898	--
Perpetual care	137,164	--	137,164	--
Highways and streets - Act 51	958,367	--	958,367	--
Cemetery	52,263	--	52,263	--
Asset replacement	--	14,266	14,266	--
Insurance escrow	8,129	--	8,129	--
Water monitoring system	--	108,415	108,415	--
Highways and streets	68,797	--	68,797	--
Salvage	1,664	--	1,664	--
Parks and recreation	51,234	--	51,234	--
Police	1,934	--	1,934	--
Beach	5,801	--	5,801	--
Infrastructure improvements	--	667,013	667,013	--
General government	137	--	137	--
<i>Unrestricted</i>	<b>(4,198,300)</b>	<b>(434,501)</b>	<b>(4,632,801)</b>	<b>801,723</b>
<b>Total Net Position</b>	<b>\$ 4,667,336</b>	<b>\$ 4,528,437</b>	<b>\$ 9,195,773</b>	<b>\$ 801,723</b>

\* Amounts have been eliminated in total column

**CITY OF MARINE CITY**  
**Statement of Activities**  
**For the Year Ended June 30, 2018**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
Legislative	\$ 15,515	\$ --	\$ --	\$ --
General government	423,418	194,524	--	--
Public safety	979,899	68,388	9,605	4,895
Public works	625,467	288,821	--	--
Community and economic development	137,727	1,600	--	--
Recreation and cultural	153,020	27,806	21,635	1,800
Highways and streets	435,758	--	432,518	--
Other	88,245	14,249	--	--
Unallocated pension and OPEB expense	231,593	--	--	--
Cemetery operations	13,345	26,465	--	--
Water and sewer charges - Intergovernmental	14,000	--	--	--
Equipment rent - Intergovernmental	25,439	25,439	--	--
<b>Total Governmental Activities</b>	<b>3,143,426</b>	<b>647,292</b>	<b>463,758</b>	<b>6,695</b>
<b>Business-type Activities:</b>				
Water and Sewer Disposal	1,983,699	1,950,324	--	47,666
<b>Total Business-type Activities</b>	<b>1,983,699</b>	<b>1,950,324</b>	<b>--</b>	<b>47,666</b>
<b>Total Primary Government</b>	<b>\$ 5,127,125</b>	<b>\$ 2,597,616</b>	<b>\$ 463,758</b>	<b>\$ 54,361</b>
<b>Component Units</b>				
T.I.F.A. #1	\$ 23,630	\$ --	\$ --	\$ --
T.I.F.A. #2	27,825	--	--	--
T.I.F.A. #3	74,368	--	--	--
<b>Total Component Units</b>	<b>\$ 125,823</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>

**General Purpose Revenues and Transfers:**

**Revenues**

Tax collections

Interest revenue

Gain on sale of assets

Distributions from State of Michigan

Other

**Total General Revenues and Transfers**

**Change in Net Position**

*Net Position at Beginning of Period - Restated*

**Net Position at End of Period**

Net (Expense) Revenue			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (15,515)	\$ --	\$ (15,515)	\$ --
(228,894)	--	(228,894)	--
(897,011)	--	(897,011)	--
(336,646)	--	(336,646)	--
(136,127)	--	(136,127)	--
(101,779)	--	(101,779)	--
(3,240)	--	(3,240)	--
(73,996)	--	(73,996)	--
(231,593)	--	(231,593)	--
13,120	--	13,120	--
(14,000)	--	(14,000)	--
--	--	--	--
(2,025,681)	--	(2,025,681)	--
--	14,291	14,291	--
--	14,291	14,291	--
\$ (2,025,681)	\$ 14,291	\$ (2,011,390)	--
--	--	--	(23,630)
--	--	--	(27,825)
--	--	--	(74,368)
--	--	--	(125,823)
1,432,377	--	1,432,377	169,934
3,218	1,652	4,870	1,015
--	10,500	10,500	--
453,183	--	453,183	--
42,468	5,775	48,243	--
1,931,246	17,927	1,949,173	170,949
(94,435)	32,218	(62,217)	45,126
4,761,771	4,496,219	9,257,990	756,597
\$ 4,667,336	\$ 4,528,437	\$ 9,195,773	\$ 801,723



**CITY OF MARINE CITY**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2018**

		<u>Special Revenue</u>	
	<u>General</u>	<u>Local Street</u>	<u>Major Street</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,588,299	\$ 316,400	\$ 586,958
Restricted cash	204	--	--
Accounts and assessments receivable	24,842	--	--
Taxes receivable	19,735	--	--
Due from other units of government	103,169	18,967	50,358
Other assets	1,027	--	--
Due from other funds	2,269	20,573	1,570
<b>Total Assets</b>	<b>1,739,545</b>	<b>355,940</b>	<b>638,886</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated deferred outflows	--	--	--
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 1,739,545</b>	<b>\$ 355,940</b>	<b>\$ 638,886</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 48,884	\$ 3,284	\$ 11,655
Due to agency funds	268	--	--
Accrued wages and vacation pay	26,811	1,114	745
Due to other units and taxpayers	10,000	--	--
Due to other funds	3,924	809	18,852
<b>Total Liabilities</b>	<b>89,887</b>	<b>5,207</b>	<b>31,252</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated deferred inflows	45,299	--	--
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>135,186</b>	<b>5,207</b>	<b>31,252</b>
<b>FUND BALANCE</b>			
Restricted	137,696	350,733	607,634
Committed	44,854	--	--
Unassigned	1,421,809	--	--
<b>Total Fund Balance</b>	<b>1,604,359</b>	<b>350,733</b>	<b>607,634</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 1,739,545</b>	<b>\$ 355,940</b>	<b>\$ 638,886</b>

Other Governmental Funds	Total Governmental Funds
\$ 204,171	\$ 2,695,828
100	304
--	24,842
--	19,735
--	172,494
--	1,027
--	24,412
204,271	2,938,642
--	--
<b>\$ 204,271</b>	<b>\$ 2,938,642</b>
\$ 434	\$ 64,257
--	268
512	29,182
--	10,000
--	23,585
946	127,292
--	45,299
946	172,591
203,325	1,299,388
--	44,854
--	1,421,809
203,325	2,766,051
<b>\$ 204,271</b>	<b>\$ 2,938,642</b>

**CITY OF MARINE CITY****Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position**  
**June 30, 2018**

Total Fund Balance - Governmental Funds	\$ 2,766,051
Compensated absences expensed as paid on the governmental fund statements are expensed as incurred on the entity-wide statements and are reflected as liabilities on the Statement of Net Position	(147,659)
Receivables not available to pay current liabilities are deferred on the governmental fund statements but are recognized as revenue on the Statement of Activities	45,299
Capital assets used in governmental activities included on the Statement of Net Position are not financial resources and are not reported on the governmental fund statements	7,566,248
Long-term liabilities, including bonds payable, are not due and payable in the current period and are not reported on the governmental fund statements	(280,000)
Components of the net OPEB liability reflected on the Statement of Net Position are not due and payable in the current period and are omitted from the governmental fund statements	(3,962,920)
Long-term receivables are not due in the current period and are not reported on the governmental fund statements	17
Components of the net pension liability reflected on the Statement of Net Position are not due and payable in the current period and are omitted from the governmental fund statements	(1,319,700)
<b>Total Net Position-Governmental Funds</b>	<b>\$ 4,667,336</b>

**CITY OF MARINE CITY**
**Statement of Revenues, Expenditures, and Changes in Fund Balance**
**Governmental Funds**
**For the Year Ended June 30, 2018**

	<b>Special Revenue</b>		
	<b>General</b>	<b>Local Street</b>	<b>Major Street</b>
<b>Revenues</b>			
Tax collections	\$ 1,528,226	\$ --	\$ --
Distributions from State of Michigan	453,183	140,163	292,355
Licenses, permits, fines, and fees	148,998	--	--
Recreation	42,738	--	--
Grant proceeds and reimbursements	11,224	--	--
Telecommunications	14,249	--	--
Zoning and site plan fees	3,650	--	--
Refuse	287,821	--	--
Intergovernmental	98,114	--	--
Other	47,051	--	--
User fees and other charges	27,296	--	--
Interest revenue	20,058	486	944
<b>Total Revenues</b>	<b>2,682,608</b>	<b>140,649</b>	<b>293,299</b>
<b>Expenditures</b>			
<i>Current:</i>			
Legislative	14,847	--	--
General government	375,625	--	--
Public safety	922,600	--	--
Public works	603,466	--	--
Community and economic development	137,727	--	--
Recreation and cultural	113,499	--	--
Highways and streets	--	84,420	62,557
Other	88,245	--	--
Unallocated pension and OPEB expense	257,865	--	--
Cemetery operations	--	--	--
<i>Capital Outlay:</i>			
Public safety	48,387	--	--
Recreation and cultural	12,383	--	--
Highways and streets	--	34,040	34,040
<i>Intergovernmental:</i>			
Water and sewer charges	14,000	--	--
Equipment rent	--	17,894	7,545
<b>Total Expenditures</b>	<b>2,588,644</b>	<b>136,354</b>	<b>104,142</b>
<b>Excess of Revenues Over</b>			
<b>(Under) Expenditures</b>	<b>93,964</b>	<b>4,295</b>	<b>189,157</b>
<b>Other Financing Sources (Uses)</b>			
Proceeds from debt issuance	113,000	--	--
Transfers from other funds	--	78,148	3,848
Transfers to other funds	(9,620)	--	(72,376)
<b>Net Other Financing Sources (Uses)</b>	<b>103,380</b>	<b>78,148</b>	<b>(68,528)</b>
<b>Net Change in Fund Balance</b>	<b>197,344</b>	<b>82,443</b>	<b>120,629</b>
<i>Fund Balance at Beginning of Period</i>	<i>1,407,015</i>	<i>268,290</i>	<i>487,005</i>
<b>Fund Balance at End of Period</b>	<b>\$ 1,604,359</b>	<b>\$ 350,733</b>	<b>\$ 607,634</b>

See accompanying notes.



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Other Governmental Funds	Total Governmental Funds
\$ --	\$ 1,528,226
--	885,701
375	149,373
--	42,738
--	11,224
--	14,249
--	3,650
--	287,821
--	98,114
--	47,051
26,465	53,761
136	21,624
<u>26,976</u>	<u>3,143,532</u>

--	14,847
--	375,625
--	922,600
--	603,466
--	137,727
--	113,499
--	146,977
--	88,245
--	257,865
26,654	26,654

--	48,387
--	12,383
--	68,080

--	14,000
--	25,439

<u>26,654</u>	<u>2,855,794</u>
---------------	------------------

<u>322</u>	<u>287,738</u>
------------	----------------

--	113,000
--	81,996
--	(81,996)
--	113,000

<u>322</u>	<u>400,738</u>
------------	----------------

<u>203,003</u>	<u>2,365,313</u>
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<u>\$ 203,325</u>	<u>\$ 2,766,051</u>
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**CITY OF MARINE CITY****Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and  
Changes in Fund Balance with Statement of Activities  
For the Year Ended June 30, 2018**

Total Net Change in Fund Balances - Governmental Funds	\$ 400,738
Compensated absences expensed as paid on the governmental fund statements are expensed as incurred on the entity-wide statements and are reflected as liabilities on the Statement of Net Position	(15,277)
Receivables not available to pay current liabilities are deferred on the governmental fund statements but are recognized as revenue on the Statement of Activities	(94,540)
Components of the net OPEB liability reflected on the Statement of Net Position are not due and payable in the current period and are omitted from the governmental fund statements	442,141
Governmental funds report capital outlays as expenditures, but these costs are capitalized and depreciated over their estimated useful lives on the Statement of Activities	(368,868)
Receipt of long-term receivables are revenue for the governmental funds but reduces receivable on the Statement of Net Position	(1)
Components of the net pension liability reflected on the Statement of Net Position are not due and payable in the current period and are omitted from the governmental fund statements	(345,628)
Proceeds of long-term debt are recognized as other financial sources for the governmental funds but increases liability on the Statement of Net Position	(113,000)
<b>Changes in Net Position-Governmental Funds</b>	<b>\$ (94,435)</b>

**CITY OF MARINE CITY**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2018**

	<b>Business-type Activities - Enterprise Funds</b>
	<b>Water and Sewer Disposal</b>
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash and cash equivalents	\$ 1,082,868
Restricted cash	14,266
Accounts and assessments receivable	473,295
Due from other units of government	4,500
<b>Total Current Assets</b>	<b>1,574,929</b>
<i>Noncurrent Assets</i>	
Capital assets, net of accumulated depreciation	5,850,073
Cash restricted for payment of bond	76,225
<b>Total Assets</b>	<b>7,501,227</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	129,297
<b>Total Deferred Outflows of Resources</b>	<b>129,297</b>
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Accounts payable	28,082
Accrued wages and vacation pay	4,666
Accrued interest payable	13,484
Current portion of debt	302,288
Due to other funds	827
<b>Total Current Liabilities</b>	<b>349,347</b>
<i>Noncurrent Liabilities</i>	
Long-term obligations, net of current portion	1,374,541
Net pension liability	649,607
Net OPEB liability	612,880
<b>Total Liabilities</b>	<b>2,986,375</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Aggregated deferred inflows	115,712
<b>Total Deferred Inflows of Resources</b>	<b>115,712</b>
<b>NET POSITION</b>	
Investment in capital assets, net of related debt	4,173,244
<i>Restricted for:</i>	
Asset replacement	14,266
Water monitoring system	108,415
Infrastructure improvements	667,013
<i>Unrestricted</i>	(434,501)
<b>Total Net Position</b>	<b>\$ 4,528,437</b>

**CITY OF MARINE CITY****Statement of Revenues, Expenses, and Changes in Net Position****Proprietary Funds****For the Year Ended June 30, 2018**

	<b>Business-type Activities - Enterprise Funds</b>
	<b>Water and Sewer Disposal</b>
<b>Operating Revenues</b>	
Interest and penalties earned	\$ 334
Other	5,775
Metered sales	1,447,673
Sewage treatment contract	121,946
Hydrant rental and city usage	14,000
Water taps and meter sales	4,634
<b>Total Operating Revenues</b>	<b>1,594,362</b>
<b>Operating Expenses</b>	
Water	931,833
Sewer	1,012,724
<b>Total Operating Expenses</b>	<b>1,944,557</b>
<b>Operating Income (Loss)</b>	<b>(350,195)</b>
<b>Non-Operating Revenues (Expenses)</b>	
Interest revenue	1,652
Gain on sale of assets	10,500
Debt service	125,574
Ready to serve fees	236,163
Interest expense and agent fees	(39,142)
<b>Net Non-Operating Revenues (Expenses)</b>	<b>334,747</b>
<b>Income Before Contributions and Transfers</b>	<b>(15,448)</b>
Capital grants and contributions	47,666
<b>Change In Net Position</b>	<b>32,218</b>
<b>Net Position at Beginning of Period - Restated</b>	<b>4,496,219</b>
<b>Net Position at End of Period</b>	<b>\$ 4,528,437</b>

**CITY OF MARINE CITY**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2018**

	<b>Business-type Activities - Enterprise Funds</b>
	<b>Water and Sewer Disposal</b>
<b>Cash Flows From Operating Activities:</b>	
Receipts from customers	\$ 1,656,284
Receipts from interfund services	14,000
Payments to suppliers	(1,230,752)
Payments to employees	(178,671)
Other receipts (payments)	10,409
<b>Net Cash Provided By (Used In) Operating Activities</b>	<b>271,270</b>
<b>Cash Flows From Capital and Related Financing Activities:</b>	
Capital grants and contributions	47,666
Acquisition of capital assets	(298,134)
Principal paid on bonds	(240,000)
Interest and agent fees paid on revenue bonds	(37,169)
Debt service charges	125,574
Capital improvement fees	236,163
<b>Net Cash Provided By (Used In) Capital and Related Financing Activities</b>	<b>(165,900)</b>
<b>Cash Flows From Investing Activities:</b>	
Interest on investments	1,652
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>1,652</b>
<b>Net Increase (Decrease) In Cash and Cash Equivalents</b>	<b>107,022</b>
Cash and Cash Equivalents at July 1, 2017	1,066,337
<b>Cash and Cash Equivalents at June 30, 2018</b>	<b>\$ 1,173,359</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:</b>	
Operating loss	\$ (350,195)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:</b>	
Depreciation	529,052
<b>Change in assets and liabilities:</b>	
Accounts receivable	15,469
Due from other governments	57,135
Other assets	13,727
Deferred outflow of resources	86,068
Accounts payable	(65,055)
Due to other funds	(20,131)
Accrued wages and compensated absences	(2,073)
Net pension liability	90,858
Net OPEB liability	(164,484)
Deferred inflow of resources	80,899
<b>Net Cash Provided By (Used In) Operating Activities</b>	<b>\$ 271,270</b>

**Noncash Capital and Financing Activities**

During the year, the City traded in an old truck for a new vacuum truck. The old truck was fully depreciated with a trade in value of \$10,500. The remaining cost of the truck was acquired with a capital lease of \$361,829 for a total cost basis of \$372,329. See Note 8 for details on the capital lease obligation.

**CITY OF MARINE CITY**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2018**

	<b>Pension and Benefit Trust</b>		<b>Agency</b>	
	<b>Retiree Health Trust</b>	<b>Pension Fund</b>	<b>Tax Collection Fund</b>	<b>Special Assessment Trust</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ --	\$ --	\$ 1,263	\$ 16,275
Cash and money market funds at fair value	26,447	347,362	--	--
Investments - mutual funds at fair value	159,650	4,631,304	--	--
Accounts and assessments receivable	--	--	--	2,132
Taxes receivable	--	--	134,867	--
Due from other funds	--	--	268	--
<b>Total Assets</b>	<b>186,097</b>	<b>4,978,666</b>	<b>136,398</b>	<b>18,407</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Aggregated deferred outflows	--	--	--	--
<b>Total Deferred Outflows of Resources</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>LIABILITIES</b>				
Accrued interest payable	--	--	--	301
Current portion of debt	--	--	--	6,000
Due to other units and taxpayers	--	--	95,259	--
Due to other funds	--	--	41,139	106
Long-term obligations, net of current portion	--	--	--	12,000
<b>Total Liabilities</b>	<b>--</b>	<b>--</b>	<b>136,398</b>	<b>18,407</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Aggregated deferred inflows	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>NET POSITION</b>				
Restricted for pensions	--	4,978,666	--	--
Restricted for postemployment benefits other than pensions	186,097	--	--	--
<b>Total Net Position</b>	<b>\$ 186,097</b>	<b>\$ 4,978,666</b>	<b>\$ --</b>	<b>\$ --</b>

**CITY OF MARINE CITY**

**Statement of Changes in Fiduciary Net Position**

**Fiduciary Funds**

**For the Year Ended June 30, 2018**

	<u>Retiree Health Trust</u>	<u>Pension Fund</u>
<b>Additions</b>		
Employer contributions	\$ 265,096	\$ 209,928
Employee contributions	--	14,284
Investment income:		
Net increase (decrease) in fair value	\$ 546	\$ (46,647)
Interest, dividends, & realized gains	9,575	255,630
Less: Investment expenses	--	(37,223)
Investment income	10,121	171,760
<b>Total Additions</b>	<u>275,217</u>	<u>395,972</u>
<b>Deductions</b>		
Benefits	254,036	458,395
Administrative expenses	8,063	1,600
<b>Total Deductions</b>	<u>262,099</u>	<u>459,995</u>
<b>Net Increase in Net Position</b>	<u>13,118</u>	<u>(64,023)</u>
<b>Net Position at Beginning of Period</b>	<u>172,979</u>	<u>5,042,689</u>
<b>Net Position at End of Period</b>	<u>\$ 186,097</u>	<u>\$ 4,978,666</u>



**CITY OF MARINE CITY**  
**Combining Statement of Net Position**  
**Component Units**  
**June 30, 2018**

	T.I.F.A. #1	T.I.F.A. #2	T.I.F.A. #3	Total Component Units
<b>ASSETS</b>				
<i>Current Assets</i>				
Cash and cash equivalents	\$ 14,122	\$ 231,432	\$ 591,614	\$ 837,168
<b>Total Assets</b>	<u>14,122</u>	<u>231,432</u>	<u>591,614</u>	<u>837,168</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Aggregated deferred outflows	--	--	--	--
<b>Total Deferred Outflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>LIABILITIES</b>				
<i>Current Liabilities</i>				
Accrued interest payable	445	--	--	445
Current portion of debt	35,000	--	--	35,000
<b>Total Liabilities</b>	<u>35,445</u>	<u>--</u>	<u>--</u>	<u>35,445</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Aggregated deferred inflows	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>NET POSITION</b>				
<i>Unrestricted</i>	(21,323)	231,432	591,614	801,723
<b>Total Net Position</b>	<u>\$ (21,323)</u>	<u>\$ 231,432</u>	<u>\$ 591,614</u>	<u>\$ 801,723</u>

**CITY OF MARINE CITY**  
**Combining Statement of Activities**  
**Component Units**  
**For the Year Ended June 30, 2018**

	T.I.F.A. #1	T.I.F.A. #2	T.I.F.A. #3	Total Component Units
<b>Expenses</b>				
General government	\$ 2,645	\$ 13,250	\$ 25,368	\$ 41,263
Community and economic development	7,500	1,500	--	9,000
Debt service interest	2,885	--	--	2,885
Administrative expenses - Intergovernmental	10,600	13,075	49,000	72,675
<b>Total Expenses</b>	<b>23,630</b>	<b>27,825</b>	<b>74,368</b>	<b>125,823</b>
<b>Program Revenues</b>				
Charges for services	--	--	--	--
Operating grants and contributions	--	--	--	--
Capital grants and contributions	--	--	--	--
<b>Total Program Revenues</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Net Program Revenues (Expenses)</b>	<b>(23,630)</b>	<b>(27,825)</b>	<b>(74,368)</b>	<b>(125,823)</b>
<b>General Revenue</b>				
Tax collections	53,976	28,706	87,252	169,934
Interest revenue	397	173	445	1,015
<b>Total General Revenues</b>	<b>54,373</b>	<b>28,879</b>	<b>87,697</b>	<b>170,949</b>
<b>Change in Net Position</b>	<b>30,743</b>	<b>1,054</b>	<b>13,329</b>	<b>45,126</b>
<i>Net Position at Beginning of Period</i>	<i>(52,066)</i>	<i>230,378</i>	<i>578,285</i>	<i>756,597</i>
<b>Net Position at End of Period</b>	<b>\$ (21,323)</b>	<b>\$ 231,432</b>	<b>\$ 591,614</b>	<b>\$ 801,723</b>

**CITY OF MARINE CITY**
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
Consolidated General Fund  
For the Year Ended June 30, 2018**

	Budgeted Amounts			Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
<b>Revenues</b>				
Tax collections	\$ 1,498,150	\$ 1,522,815	\$ 1,528,226	\$ 5,411
Distributions from State of Michigan	432,000	432,000	453,183	21,183
Licenses, permits, fines, and fees	270,800	270,800	148,998	(121,802)
Recreation	37,150	52,170	42,738	(9,432)
Grant proceeds and reimbursements	446,470	446,470	11,224	(435,246)
Telecommunications	14,485	14,485	14,249	(236)
Zoning and site plan fees	3,200	3,200	3,650	450
Refuse	298,375	298,375	287,821	(10,554)
Intergovernmental	23,000	23,000	98,114	75,114
Other	51,775	53,575	47,051	(6,524)
User fees and other charges	26,250	26,250	27,296	1,046
Interest	17,410	20,010	20,058	48
<b>Total Revenues</b>	<b>3,119,065</b>	<b>3,163,150</b>	<b>2,682,608</b>	<b>(480,542)</b>
<b>Other Financing Sources</b>				
Gain on sale of fixed assets	4,000	4,000	--	(4,000)
Proceeds from debt issuance	--	113,000	113,000	--
<b>Total Revenues and Other Financing Sources</b>	<b>3,123,065</b>	<b>3,280,150</b>	<b>2,795,608</b>	<b>(484,542)</b>
<b>Expenditures</b>				
Legislative	13,185	17,235	14,847	2,388
General government	423,370	423,630	379,625	44,005
Public safety	1,063,500	1,066,165	970,987	95,178
Public works	671,480	673,880	603,466	70,414
Community and economic development	437,900	570,025	137,727	432,298
Recreation and cultural	162,065	175,815	125,882	49,933
Other	420,865	420,865	356,110	64,755
<b>Total Expenditures</b>	<b>3,192,365</b>	<b>3,347,615</b>	<b>2,588,644</b>	<b>758,971</b>
<b>Other Financing Uses</b>				
Transfers to other funds	30,980	30,980	9,620	21,360
<b>Total Expenditures and Other Financing Uses</b>	<b>3,223,345</b>	<b>3,378,595</b>	<b>2,598,264</b>	<b>780,331</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(100,280)</b>	<b>(98,445)</b>	<b>197,344</b>	<b>295,789</b>
<b>Net Change in Fund Balance</b>	<b>(100,280)</b>	<b>(98,445)</b>	<b>197,344</b>	<b>295,789</b>
<b>Fund Balance at Beginning of Period</b>	<b>1,407,015</b>	<b>1,407,015</b>	<b>1,407,015</b>	<b>--</b>
<b>Fund Balance at End of Period</b>	<b>\$ 1,306,735</b>	<b>\$ 1,308,570</b>	<b>\$ 1,604,359</b>	<b>\$ 295,789</b>

**CITY OF MARINE CITY**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**

**Major Street**

**For the Year Ended June 30, 2018**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
<b>Revenues</b>				
Distributions from State of Michigan	\$ 221,000	\$ 291,000	\$ 292,355	\$ 1,355
Other	5,500	5,500	--	(5,500)
Interest	200	200	944	744
<b>Total Revenues</b>	226,700	296,700	293,299	(3,401)
<b>Other Financing Sources</b>				
Transfers from other funds	5,000	5,000	3,848	(1,152)
<b>Total Revenues and Other Financing Sources</b>	231,700	301,700	297,147	(4,553)
<b>Expenditures</b>				
Highways and streets	139,590	139,590	104,142	35,448
<b>Total Expenditures</b>	139,590	139,590	104,142	35,448
<b>Other Financing Uses</b>				
Transfers to other funds	53,750	71,750	72,376	(626)
<b>Total Expenditures and Other Financing Uses</b>	193,340	211,340	176,518	34,822
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	38,360	90,360	120,629	30,269
<b>Net Change in Fund Balance</b>	38,360	90,360	120,629	30,269
<b>Fund Balance at Beginning of Period</b>	487,005	487,005	487,005	--
<b>Fund Balance at End of Period</b>	\$ 525,365	\$ 577,365	\$ 607,634	\$ 30,269

**CITY OF MARINE CITY**
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**
**Local Street**
**For the Year Ended June 30, 2018**

	<b>Budgeted Amounts</b>			<b>Variance Favorable (Unfavorable) Final to Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues</b>				
Distributions from State of Michigan	\$ 83,000	\$ 137,260	\$ 140,163	\$ 2,903
Other	5,500	5,500	--	(5,500)
Interest	90	90	486	396
<b>Total Revenues</b>	<b>88,590</b>	<b>142,850</b>	<b>140,649</b>	<b>(2,201)</b>
<b>Other Financing Sources</b>				
Transfers from other funds	58,750	58,750	78,148	19,398
<b>Total Revenues and Other Financing Sources</b>	<b>147,340</b>	<b>201,600</b>	<b>218,797</b>	<b>17,197</b>
<b>Expenditures</b>				
Highways and streets	185,615	189,715	136,354	53,361
<b>Total Expenditures</b>	<b>185,615</b>	<b>189,715</b>	<b>136,354</b>	<b>53,361</b>
<b>Other Financing Uses</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>185,615</b>	<b>189,715</b>	<b>136,354</b>	<b>53,361</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(38,275)</b>	<b>11,885</b>	<b>82,443</b>	<b>70,558</b>
<b>Net Change in Fund Balance</b>	<b>(38,275)</b>	<b>11,885</b>	<b>82,443</b>	<b>70,558</b>
<b>Fund Balance at Beginning of Period</b>	<b>268,290</b>	<b>268,290</b>	<b>268,290</b>	<b>--</b>
<b>Fund Balance at End of Period</b>	<b>\$ 230,015</b>	<b>\$ 280,175</b>	<b>\$ 350,733</b>	<b>\$ 70,558</b>



**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2018**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**DESCRIPTION OF ENTITY AND ITS OPERATIONS**

The City of Marine City, located in St. Clair County, Michigan, was established in 1887 and is a public corporation created under the constitution and statutes of the State of Michigan which covers an area of 2.2 square miles. The City operates under a Commission-Manager form of government which includes an elected Mayor and Board of six commissioners. Services are provided as authorized by charter including public safety (police, fire, and inspections), highways and streets, recreation, sanitation, and general administration to approximately 4,500 residents.

**REPORTING ENTITY**

The financial reporting entity consists of the primary government of the City of Marine City and its discretely presented component units. The financial reporting entity consists of (a) the primary government; (b) organizations for which the primary government is financially accountable; and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criteria for determining the inclusion of a related entity are the makeup of its governing body, legal status, degree of fiscal independence, the primary entity's ability to appoint a voting majority of its governing body, or to impose its will, and the potential for benefit or burden. Certain other organizations warrant inclusion as part of the financial reporting entity because of the nature and significance of their relationship with the primary government, including their ongoing financial support of the primary government or its other component units. A legally separate, tax-exempt organization would be reported as a component unit of the reporting entity if all of the following criteria are met:

1. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents.
2. The primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
3. The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

Using this criteria, the following have been determined to be discretely presented component units of the City of Marine City:

- T.I.F.A. #1
- T.I.F.A. #2
- T.I.F.A. #3

All of the component units were established to prevent urban deterioration and encourage economic development and activity, as well as to encourage neighborhood revitalization and historic preservation. The component units do not issue separate financial statements. During the fiscal year, the City charged administrative expenses to T.I.F.A. #1, T.I.F.A. #2, and T.I.F.A. #3 in the amount of \$10,600, \$13,075, and \$49,000, respectively.

The City of Marine City has entered into an agreement with the Township of Cottrellville, the Township of East China, and China Township for an area fire authority (Marine City Area Fire Authority) to provide fire and emergency services to the residents of the City and Townships. This entity is not a component unit of the City of Marine City. See Note 14 for additional details.

**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. Governmental activities, normally 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 MARINE CITY

### Notes to Financial Statements

For the Year Ended June 30, 2018

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 fiduciary fund financial statements. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue 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. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

Property taxes and other revenues are recognized in the accounting period when they become measurable and available to finance operations. Properties are assessed as of December 31, and the related property taxes are levied on July 1, and become a lien on that date. These taxes are due on August 31, with a final collection date of February 28, before they are delinquent.

The 2017 taxable valuation of the City totaled \$92.0 million (exclusive of any Michigan Tax Tribunal or Board of Review adjustments), on which ad valorem taxes levied consisted of 16.7846 mills for the local governmental operations, raising \$1.53 million for operating. These amounts are recognized in the General Fund as taxes receivable or as tax collections. The delinquent real property taxes of the City are purchased by St. Clair County. The City also receives property taxes from St. Clair County for roads and recreation.

The City reports the following major governmental funds:

**GENERAL FUND** - This fund is used to account for all financial transactions except those required to be accounted for in another fund. The fund includes the general operating expenditures of the local unit. Revenues are derived primarily from property taxes, state and federal distributions, grants, protective services, and other intergovernmental revenues.

**MAJOR AND LOCAL STREET FUNDS** - The Major Street Fund accounts for all financial resources of state gas and weight tax revenues that are restricted for use on major streets. The Local Street Fund accounts for all financial resources of state gas and weight tax revenues that are restricted for use on local streets.

The City reports the following major proprietary funds:

**ENTERPRISE FUNDS** - The Water Supply and Sewage Disposal System Fund reports operations that provide services which are financed by user charges or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control, or other purposes.



## **CITY OF MARINE CITY**

### **Notes to Financial Statements For the Year Ended June 30, 2018**

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#### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Additionally, the City reports the following fund types:

*PENSION FUND* - This fund is an agent for retirement contributions for the City's employees.

*RETIREE HEALTH TRUST* - This fund is an agent for retiree health insurance contributions for the City's employees.

*AGENCY FUNDS* - These funds are used to account for assets held by the City as an agent for individuals, organizations, other governments, or other funds.

*SPECIAL REVENUE FUNDS* - These funds are used to account for specific governmental activities requiring separate accounting because of legal or regulatory provisions or administrative action.

*PERMANENT FUNDS* - These funds are used to account for and report resources that are restricted to the extent only earnings, and not principal, may be used for purposes that support the City's programs.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges for functions of the government when eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned. Residual balances between the business-type activities and the governmental activities are reported as "internal balances."

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

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering services in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the proprietary fund relates to charges to customers for sales and services. The Water and Sewer Fund also recognizes the portion of tap fees intended to recover current costs (e.g., labor and materials to hook up new customers) as operating revenue. The portion intended to recover the cost of the infrastructure is recognized as nonoperating revenue. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

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

#### **ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND EQUITY**

##### **DEPOSITS AND INVESTMENTS**

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value.

##### **RECEIVABLES AND PAYABLES**

In general, outstanding balances between funds are reported as "due to/from other funds." All delinquent trade and property tax receivables are shown net of allowance for uncollectible amounts.

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2018**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**INVENTORY AND PREPAID ITEMS**

Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in the government-wide financial statements only.

**CAPITAL ASSETS**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Infrastructure assets acquired prior to July 1, 2003, have not been capitalized and are omitted from the Statement of Net Position.

Assets are depreciated using the straight-line method over the following useful lives:

<u>Asset Type</u>	<u>Life</u>
Office equipment	3-15 years
Buildings and additions	15-60 years
Roads and sidewalks	20 years
Machinery and equipment	5-10 years
Water and sewer system	20-40 years
Water and sewer plant and equipment	20 years

**CAPITALIZED ASSETS**

The City capitalizes interest during the construction phase of proprietary fund assets if financed by revenue bonds. Interest is not capitalized for assets constructed with general obligation debt. There was no interest capitalized for the period.

**COMPENSATED ABSENCES**

The City accrues the liability for future vacation, sick, and other leave benefits that are attributable to employee services already rendered if this obligation relates to vested obligations, the payment of which is probable and can be reasonably estimated. Vacation benefits are treated as current, as they are payable within one year.

All vacation and vested sick pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**PENSION**

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 City of Marine City Retirement System (Pension Fund) and additions to/deductions from the Pension Fund have been determined on the same basis as they are reported by the Pension Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are recorded at fair value.

**OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City of Marine City Post-Retirement Health Care Benefits Plan (Retiree Health Trust) and additions to/deductions from the Retiree Health Trust have been determined on the same basis as they are reported by the Retiree Health Trust. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are recorded at fair value.

## CITY OF MARINE CITY

### Notes to Financial Statements For the Year Ended June 30, 2018

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### LONG-TERM OBLIGATIONS

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenditures in the year the costs were incurred.

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

##### UNEARNED/UNAVAILABLE REVENUE

Governmental funds report a deferred inflow of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also recognize 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 deferred inflows of resources are as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent Property Taxes	\$ 19,532	\$ --
State and Local Revenue	25,767	--
Total	<u>\$ 45,299</u>	<u>\$ --</u>

##### DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The City does not have any amounts that qualify to be reported as deferred outflows of resources on a modified-accrual basis. See Notes 9 and 10 regarding amounts reported as deferred outflows of resources related to the net pension and net OPEB obligations.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will *not* be recognized as an inflow of resources (revenue) until that time. The City has only one type of item, which qualifies under a modified-accrual basis of accounting, for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only on the governmental funds balance sheet. The governmental funds report unavailable revenues from four sources: delinquent property taxes, state revenue sharing, special assessments, and contract revenues. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. See Notes 9 and 10 regarding amounts reported as deferred inflows of resources related to the net pension and net OPEB obligations.

##### FUND EQUITY

In the fund financial statements, governmental funds report restrictions of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for a specific purpose. Commitments of fund balance represent amounts committed by the City's highest level of decision-making authority and require resolution by the City Commission. Assignments represent tentative management plans that are subject to change. Management's authority to create these assignments are established by the City Commission.

It is the policy of the City to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted fund balance are available. Committed or assigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

## CITY OF MARINE CITY

### Notes to Financial Statements For the Year Ended June 30, 2018

#### NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

##### EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN BUDGETARY FUNDS

Michigan Law provides a local unit shall not incur expenditures in excess of the amount appropriated. In the body of the financial statements, the City's actual and budgeted expenditures for the budgetary funds have been shown on a functional basis. The approved budgets, as amended, of the City for these budgetary funds were adopted to the departmental level. Budget amendments require approval from a majority of the City Commission. Actual expenditures exceeding those budgeted are as follows:

##### Major Street Fund

Transfers to other funds	\$ 626
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##### T.I.F.A. #1

Community and economic development	1,500
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##### CONSTRUCTION CODE FEES

The City oversees building construction, in accordance with the State's Construction Code Act, including inspection of building construction and renovation to ensure compliance with the building codes. The City charges fees for these services. The law requires collection of these fees be used only for construction code costs, including an allocation of estimated overhead costs. A summary of the current year activity is as follows:

Cumulative shortfall at June 30, 2017	\$ (22,187)
Permit revenues	34,554
Related expenditures	(83,742)
Cumulative surplus (shortfall)	<u>\$ (71,375)</u>

#### NOTE 3: CASH AND INVESTMENTS

##### DEPOSITS

Deposits are carried at cost. Deposits are at Michigan banks in the name of the City of Marine City Treasurer. Governing statutes allow a city to make various investments with public monies including, but not limited to, the following:

1. Direct bonds and obligations of the U.S., its agencies, or instrumentalities;
2. Certificates of deposit, savings accounts with banks, savings and loan associations, or credit unions which are insured with the applicable federal agency and located in the State of Michigan;
3. Commercial paper - rated within 2 highest rate classifications by at least 2 rating services and matures not later than 270 days;
4. U.S. or agency repurchase agreements;
5. Mutual funds, interlocal unit agreement pools, or investment pools whose portfolios consist solely of investments otherwise allowable for direct investments;
6. Bankers' acceptances of U.S. banks;
7. Obligations of the State of Michigan or any of its political subdivisions at the time of purchase are rated as investment grade by not less than one standard rating service; and
8. Certificates of deposit purchased through a Michigan bank that are subsequently allocated to additional banks or credit unions in order to maintain full federal depository insurance.

Michigan law prohibits security in the form of collateral, surety bonds, or other forms for the deposit of public money. Attorney General's Opinion Number 6168 held public funds may not be deposited in financial institutions located in states other than Michigan.

The above investment restrictions do not apply to the City's Pension Fund or the Retiree Health Trust.



# CITY OF MARINE CITY

## Notes to Financial Statements For the Year Ended June 30, 2018

### NOTE 3: CASH AND INVESTMENTS (Continued)

The deposits and investments of the City are not limited beyond statutory authority and are in compliance as of June 30, 2018. Deposits and investments are recorded at cost. The carrying amounts are included on the balance sheet as "Cash and cash equivalents" and "Restricted cash."

Deposits are reflected on the individual fund balance sheet as follows:

Total governmental funds	\$ 2,696,132
Total proprietary funds	1,173,359
Total fiduciary funds	17,538
Total component units	837,168
Less cash on hand	(1,144)
Total Deposits	<u>\$ 4,723,053</u>

Deposits and investments at the balance sheet date consist of the following:

Deposits	Insured (FDIC)	Uninsured and Uncollateralized	Carrying Amount	Bank Balance/ Market Value
Demand deposits	\$ 728,455	\$ 3,990,907	\$ 4,646,828	\$ 4,719,362
Savings and CD's	76,225	--	76,225	76,225
Cash on hand	--	1,144	1,144	--
Total Cash	<u>\$ 804,680</u>	<u>\$ 3,992,051</u>	<u>4,724,197</u>	<u>\$ 4,795,587</u>
<u>Investments - Nonrisk Categorized</u>				
Money market account			373,811	\$ 335,067
Mutual funds			4,790,956	4,790,956
Total Investments			<u>5,164,767</u>	<u>\$ 5,126,023</u>
Total Cash and Investments			<u>\$ 9,888,964</u>	

#### INTEREST RATE RISK

The City's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The City made no investments that have market value risk during the current fiscal year.

#### CREDIT RISK

Statutes limit investments as stated above. The City's investment policy does not limit its investment choices beyond the statute. The authority to make investment decisions has been granted to the City Manager and City Treasurer.

#### CONCENTRATION OF CREDIT RISK

The City places no limit on the amount it may invest in any one issuer. All of the City's investments are mutual funds invested with Raymond James and Associates.

#### CUSTODIAL CREDIT RISK

Custodial credit risk for deposits is the risk, in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of June 30, 2018, \$4.0 million of the government's bank balance of \$4.8 million was exposed to custodial credit risk because it was uninsured.

Custodial credit risk for investments is the risk, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City does not have exposure to this type of risk.

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2018**

**NOTE 3: CASH AND INVESTMENTS (Continued)**

**PENSION AND RETIREE HEALTH TRUST**

Michigan law authorizes a political subdivision to make various investments with assets of public employee retirement systems including, but not limited to, the following:

1. The general account of a life insurer authorized to do business in this state, but the total of the assets invested shall not exceed 50% of the capital and surplus of the insurer;
2. Obligations of the United States or its agencies;
3. Banker's acceptances, commercial accounts, certificates of deposit or depository receipts issued by a bank, trust company, savings and loan association, or a credit union; and
4. Commercial paper rated within 3 highest rate classifications by at least 2 rating services and matures not later than 270 days.

The City of Marine City's Pension and Retiree Health Trust deposits and investments are in accordance with statutory authority. The City's investment policy for these funds does not limit investment choices beyond the statute.

The Pension and Retiree Health Trust investments are carried at market value as follows:

<u>Investment</u>	<u>Interest Rate</u>	<u>Amount</u>
Raymond James Money Market	Variable	\$ 373,811
Raymond James Mutual Fund Portfolio	Variable	4,790,956
		<u>\$ 5,164,767</u>

All of the investments are held in the name of the City's Pension and Retiree Health Trust.

**NOTE 4: RESTRICTED ASSETS AND INVESTMENTS**

As of the balance sheet date, certain assets were subject to restrictions as follows:

**Water and Sewer Fund - Restricted Assets:**

Per Bond Ordinance 48, as amended by 48A and 57 - cash restricted to pay for asset replacement	\$ 5,000
Per City's designation - cash restricted for sewer construction	9,266
Total restricted cash reported as current on Statement of Net Position	14,266
Cash restricted for FMHA Bond reported as long-term on Statement of Net Position	76,225
	<u>\$ 90,491</u>

**General Fund - Restricted Assets:**

Cash restricted for police	<u>\$ 204</u>
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**Drug Law Enforcement Fund - Restricted Assets:**

Restricted cash for drug forfeitures	<u>\$ 100</u>
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**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2018**

**NOTE 5: CAPITAL ASSETS**

*Governmental Activities Fixed Assets:*

A summary of changes in governmental fixed assets follows:

	Balance 06/30/17	Additions	Disposals	Balance 06/30/18
Legislative:				
Equipment	\$ 6,429	\$ --	\$ --	\$ 6,429
General Government:				
Equipment and vehicles	1,029,725	--	--	1,029,725
Buildings	1,384,538	--	--	1,384,538
Land	1,471,177	--	--	1,471,177
Public Safety:				
Equipment and vehicles	650,067	48,387	--	698,454
Buildings	685,358	--	--	685,358
Capitalized leases	45,196	--	--	45,196
Public Works:				
Equipment and vehicles	344,097	--	--	344,097
Buildings	255,640	--	--	255,640
Capitalized leases	77,214	--	--	77,214
Recreation and Culture:				
Land	258,116	--	--	258,116
Equipment	473,503	--	--	473,503
Buildings	634,590	1,257	--	635,847
Beach	27,095	11,126	--	38,221
Highways and Streets:				
Equipment	908,142	68,080	--	976,222
Roads and sidewalks	5,702,942	--	--	5,702,942
Cemetery:				
Equipment	39,292	--	--	39,292
Buildings	241,770	--	--	241,770
Total Capital Assets	14,234,891	128,850	--	14,363,741
Accumulated Depreciation	(6,299,775)	(497,718)	--	(6,797,493)
Total Carrying Value of Fixed Assets	\$ 7,935,116	\$ (368,868)	\$ --	\$ 7,566,248

The above amounts include land with a cost of \$1.7 million not subject to depreciation. The assets above include assets acquired through capital leases with a cost of \$122,410 and accumulated depreciation of \$122,410.



# CITY OF MARINE CITY

## Notes to Financial Statements

For the Year Ended June 30, 2018

### NOTE 5: CAPITAL ASSETS (Continued)

Governmental activity depreciation, included on the Statement of Activities, was allocated as follows:

General Government	\$ 45,134
Public Safety	51,784
Public Works	14,898
Recreation and Culture	39,521
Highways and Streets	343,868
Legislative	668
Cemetery	1,845
Total	<u>\$ 497,718</u>

The above expense includes amortization on assets acquired from capitalized leases.

#### Business-Type Activities Fixed Assets:

A summary of changes in business-type fixed assets follows:

	Balance 06/30/17	Additions	Disposals	Balance 06/30/18
Water plant, lines, and equipment	\$ 6,861,556	\$ 64,005	\$ --	\$ 6,925,561
Sewer plant, lines, and equipment	14,733,089	242,683	161,672	14,814,100
Construction in process - sewer	259,911	--	8,557	251,354
Sewer capital leases	--	186,165	--	186,165
Water capital leases	--	186,165	--	186,165
Land	63,174	--	--	63,174
Total Capital Assets	21,917,730	679,018	170,229	22,426,519
Accumulated Depreciation	(16,209,066)	(529,052)	(161,672)	(16,576,446)
Total Carrying Value of Fixed Assets	<u>\$ 5,708,664</u>	<u>\$ 149,966</u>	<u>\$ 8,557</u>	<u>\$ 5,850,073</u>

The above amounts include land with a cost of \$63,174 not subject to depreciation. The assets above include assets acquired through capital leases with a cost basis of \$372,330 and accumulated depreciation of \$12,410. Depreciation for the water and sewer systems totaled \$188,189 and \$340,863, respectively, for the year ended June 30, 2018. Depreciation expense includes amortization on assets acquired from capitalized leases.

# CITY OF MARINE CITY

## Notes to Financial Statements For the Year Ended June 30, 2018

### NOTE 6: INTERFUND/COMPONENT UNIT RECEIVABLES, PAYABLES AND TRANSFERS

During the course of operations, numerous transactions occur between individual funds and component units for goods provided or services rendered. The amounts of interfund/component units receivables and payables are as follows:

<u>Fund/Component Unit</u>	<u>Receivable</u>	<u>Fund/Component Unit</u>	<u>Payable</u>
Water and Sewer Fund *	\$ 1,855	Tax Fund	\$ 1,855
General Fund **	\$ 39,284	Tax Fund	\$ 39,284
General Fund	\$ 827	Water and Sewer Fund	\$ 827
Tax Fund	\$ 268	General Fund	\$ 268
Water and Sewer Fund (treated as cash)	\$ 106	Special Assessment Fund	\$ 106
Local Street	\$ 2,354		
Major Street	1,570		
	\$ 3,924	General Fund	\$ 3,924
Local Street	\$ 18,219	Major Street	\$ 18,219
		Local Street	\$ 809
		Major Street	633
General Fund	\$ 1,442		\$ 1,442

\* Taxes receivable in the Water and Sewer Fund from the Tax Fund is shown on the Statement of Net Position net of allowance for doubtful accounts of \$1,855.

\*\* Taxes receivable in the General Fund from the Tax Fund is shown on the Statement of Net Position and Balance Sheet net of allowance for doubtful accounts of \$19,549.

Interfund and component unit transfers:

<u>Transfers In</u>		<u>Transfers Out</u>	
Local Street	\$ 72,376	Major Street	\$ 72,376
Major Street	\$ 3,848		
Local Street	5,772		
	\$ 9,620	General Fund	\$ 9,620

The above transfers were made to provide various permissible interfund subsidies and reimbursements.

**CITY OF MARINE CITY****Notes to Financial Statements  
For the Year Ended June 30, 2018****NOTE 7: LEASE OBLIGATIONS**

The City has entered into equipment leases for copying and postage machines. These leases are month-to-month and are being treated as operating leases in the governmental and entity-wide fund financial statements. Lease expense for the period amounted to \$6,030. See Note 8 for information regarding capital leases.

**NOTE 8: LONG-TERM DEBT**

The government issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. Certain contractual agreements and installment purchase agreements are also general obligations of the government. Special assessment bonds provide for capital improvements that benefit specific properties, and will be repaid from amounts levied against those properties benefited from the construction. In the event a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government is obligated to provide resources to cover the deficiency until other resources (such as tax sale proceeds or a re-assessment of the district) are received. Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets to pay debt service.

The City received a loan during the 2017 fiscal year from the Michigan Department of Environmental Quality (MDEQ) for the environmental clean up costs of a Brownfield site located within the City. This loan is to be repaid with future property tax captures on the related property. Additional funds were requested from MDEQ in the 2018 fiscal year for additional project costs. For the 2018 fiscal year, there were no tax captures on the property. Tax captures are anticipated to begin in the next fiscal year as the project progresses and nears completion. Under the terms of the agreement, if the loan goes into default, the State of Michigan has the right to withhold state revenue sharing to reimburse the outstanding amounts on the loan. Loan repayments are to begin no later than five years after the execution date with no penalty for early repayment. No interest will be charged on the principal outstanding if repaid within the first five years. The City has also entered into an agreement with the property owners to indemnify the City if the project fails or the revenues are not sufficient to repay the loan when due.

In fiscal year 2018, the City financed the purchase of a vacuum truck with a capital lease in the amount of \$361,829 with the truck as collateral. As of June 30, 2018, there was \$361,829 outstanding on this lease and the book value of the collateral was \$359,920. See below for additional details on this obligation.

**CHANGES IN INDEBTEDNESS BY FUND TYPE**

	Payable at 06/30/17	Increase	Decrease	Payable at 06/30/18	Payable Within One Year
Total Business-Type Activities Indebtedness	\$ 1,555,000	\$ 361,829	\$ 240,000	\$ 1,676,829	\$ 302,288
Total Governmental Activities Indebtedness	167,000	113,000	--	280,000	--
Total Fiduciary Activities Indebtedness	24,000	--	6,000	18,000	6,000
Total Indebtedness	<u>\$ 1,746,000</u>	<u>\$ 474,829</u>	<u>\$ 246,000</u>	<u>\$ 1,974,829</u>	<u>\$ 308,288</u>

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2018**

**NOTE 8: LONG-TERM DEBT (Continued)**

**SUMMARY OF INDEBTEDNESS**

	<u>Number of Issues</u>	<u>Interest Rate</u>	<u>Maturing Through</u>	<u>Principal Outstanding</u>
Direct Borrowings:				
MDEQ loan	1	1.50%	2031	\$ 280,000
Lease Purchase Agreement	1	3.862%	2024	361,829
Total Direct Borrowings				<u>\$ 641,829</u>
Special Assessment Bonds	1	5.00%	2021	<u>\$ 18,000</u>
Revenue Bonds:				
Water supply and sewer system	1	5.00%	2021	\$ 120,000
Drinking Water Revolving Funds	2	2.125-2.50%	2026	1,195,000
Total Revenue Bonds				<u>\$ 1,315,000</u>

**CHANGES IN INDEBTEDNESS BY TYPE**

	<u>Payable at 06/30/17</u>	<u>Increase</u>	<u>Decrease</u>	<u>Payable at 06/30/18</u>	<u>Payable Within One Year</u>
Direct Borrowings:					
MDEQ loan	\$ 167,000	\$ 113,000	\$ --	\$ 280,000	\$ --
Lease Purchase	--	361,829	--	361,829	62,288
Total General Obligation	<u>167,000</u>	<u>474,829</u>	<u>--</u>	<u>641,829</u>	<u>62,288</u>
Revenue Bonds:					
Water supply and sewage disposal	160,000	--	40,000	120,000	40,000
Drinking Water Revolving Fund	1,395,000	--	200,000	1,195,000	200,000
Special assessments	24,000	--	6,000	18,000	6,000
Total Revenue Bonds	<u>1,579,000</u>	<u>--</u>	<u>246,000</u>	<u>1,333,000</u>	<u>246,000</u>
Total Indebtedness	<u>\$1,746,000</u>	<u>\$ 474,829</u>	<u>\$ 246,000</u>	<u>\$ 1,974,829</u>	<u>\$ 308,288</u>

The installment loan revenue bonds are to be retired by the revenues of the Water and Sewer Fund. The special assessment bonds are to be retired from collection of special assessments.

The City did not have any short-term debt obligations outstanding at the beginning or end of the period. As of June 30, 2018, the City does not have unused lines of credit or other obligations.

In addition to bonds and capital leases, the City has the following long term liabilities:

<u>Description</u>	<u>Balance at 07/01/2017</u>	<u>Balance at 06/30/2018</u>
Accrued sick pay	\$ 83,669	\$ 94,183
Other post employment benefits	See Note 16	See Note 10
Net pension liability	See Note 9	See Note 9



**CITY OF MARINE CITY**

**Notes to Financial Statements  
For the Year Ended June 30, 2018**

**NOTE 8: LONG-TERM DEBT (Continued)**

**SUMMARY OF PRINCIPAL AND INTEREST REQUIREMENTS**

Year Ending June 30	Governmental Activities		Business-Type Activities			
	Notes and Direct Borrowings		Direct Borrowings		Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ -	\$ -	\$ 62,288	\$ 4,735	\$ 240,000	\$ 31,556
2020	-	-	55,457	11,567	175,000	25,944
2021	27,391	-	57,598	9,425	175,000	20,175
2022	23,602	3,789	59,822	7,201	140,000	15,406
2023	23,956	3,435	62,132	4,891	140,000	12,431
2024 - 2028	125,281	11,674	64,532	2,492	445,000	19,019
2029 - 2033	79,770	2,403	-	-	-	-
	<u>\$ 280,000</u>	<u>\$ 21,301</u>	<u>\$ 361,829</u>	<u>\$ 40,311</u>	<u>\$ 1,315,000</u>	<u>\$ 124,531</u>

Year Ending June 30	Fiduciary Activities	
	Special Assessment Bonds	
	Principal	Interest
2019	\$ 6,000	\$ 750
2020	6,000	450
2021	6,000	150
	<u>\$ 18,000</u>	<u>\$ 1,350</u>

Total interest expense for the City for the year was \$38,219.

**COMPONENT UNIT INDEBTEDNESS**

As of June 30, 2018, T.I.F.A. #1 had a total of \$35,000 of Tax Increment Bonds, Series 2001 outstanding. The payments on behalf of T.I.F.A. #1 are to be repaid from the future collection of property tax revenues. The future collection of property tax revenues is dependent upon several factors including development and sale of real estate, increases in property valuation, and general economic conditions. The City has pledged its full faith and credit in the event the Component Unit Debt Retirement Fund does not pay the principal and interest payments as they come due.

As of June 30, 2018, the T.I.F.A. #1 fund had the following amounts outstanding:

	Payable at 06/30/17	Increase	Decrease	Payable at 06/30/18	Payable Within One Year
Bonds Payable	\$ 65,000	\$ --	\$ 30,000	\$ 35,000	\$ 35,000
Total Indebtedness	<u>\$ 65,000</u>	<u>\$ --</u>	<u>\$ 30,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>

**SUMMARY OF PRINCIPAL AND INTEREST REQUIREMENTS**

Component Units (T.I.F.A. #1 Fund):

Year	Component Unit Bonds		
	Principal	Interest	Total
2019	<u>\$ 35,000</u>	<u>\$ 910</u>	<u>\$ 35,910</u>

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2018**

**NOTE 9: EMPLOYEE RETIREMENT SYSTEM**

**PLAN DESCRIPTION**

The City of Marine City Retirement System is a single-employer defined benefit pension plan administered by the City of Marine City. The plan is authorized under applicable Michigan public law and City ordinances. The City does not issue a stand-alone financial report for this fund. Copies of the actuarial valuations are available on the Treasurer section of the City's website.

*Plan administration:* Management of the Marine City Retirement System vests with a pension board consisting of seven members. Board make-up must consist of the following: two members must be City Commissioners; the City Manager; an individual who is not a member, spouse of a member, or child of a member; and three members elected by members of the retirement system with no more than one trustee from any one city department.

*Benefits provided:* The plan provides retirement benefits to plan members and beneficiaries. The City Commission of the City of Marine City has the authority to establish and amend benefit provisions.

Employees attaining the age of 55 who have completed 25 or more continuous years of service or who have attained the age of 60 with 10 or more years of service, are entitled to annual benefits of 2.25 percent (2.0 percent prior to 2003) of their final average compensation for each year of continuous service. Benefits are reduced by .005 for each month, or fraction thereof, by which the date of benefit commencement precedes the member's attainment of age 60.

The Retirement System allows early retirement at the completion of 15 years of continuous service. Active employees, with 10 or more years of service, who become disabled, are entitled to the same benefit as if voluntarily retired. Disability benefits are paid until the earlier of death or recovery from disability. If the disabled member becomes gainfully employed, the pension benefit is reduced by the amount so earned.

If an employee terminates employment with the City and is not eligible for any other benefits under the Retirement System, the employee is entitled to the following:

- If voluntary retirement conditions have not been met - may receive lump sum payment equal to the larger of (1) the actuarial equivalent of the deferred pension, or (2) their accumulated contributions.
- If voluntary retirement conditions have been met - may receive vested benefits at normal retirement age.

The plan is closed to new entrants.

*Plan membership:* Substantially all of the City's employees participated in the City of Marine City Retirement System. The payroll for employees covered by the Retirement System for the year ended June 30, 2018, was approximately \$286,000 with total payroll for the year totaling approximately \$1.1 million. Membership in the Retirement System as of June 30, 2018 (latest actuarial report available), is comprised of the following:

<u>Group</u>	<u>Employees</u>
Inactive members - Retirees and beneficiaries currently receiving benefits	24
- Retirees eligible for benefits but not receiving benefits	4
Active employees - fully vested	5

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PLAN ASSET MATTERS**

The Pension Fund uses the accrual method of accounting. Contributions from the City and the City's employees are recognized as revenue in the period in which employees provide services to the City. Investment income is recognized as earned by the pension plan. Benefits and refunds are recognized when due to members.

Investments are reported at fair value.

## CITY OF MARINE CITY

### Notes to Financial Statements

For the Year Ended June 30, 2018

#### NOTE 9: EMPLOYEE RETIREMENT SYSTEM (Continued)

*Investment policy:* The Pension Board are the trustees of the assets of the retirement system. The City Commission retains full power and authority to invest and reinvest assets subject to any restrictions, limitations, terms, and conditions imposed by the State of Michigan for pension plans. The City's investment policy does not limit investment types beyond those imposed by applicable state statutes.

The City's investment policy focuses on making investments to provide the highest rate of return with maximum security while meeting cashflow needs. The City prioritizes the investment strategy in the following order: maintaining the safety and preservation of capital; diversification by type and institution so potential losses do not exceed income generated from the remaining portfolio; liquidity; and return on investments. There were no investment policy changes during the fiscal year.

*Concentration risk:* Investments, other than U.S. Government securities, that represent 5% or more of the plan's net position are as follows:

<u>Investments</u>	<u>% of Plan Assets</u>
Blackrock Health Sciences Opportunities	8.5%
Hartford Balanced Income Fund	9.5%
Goldman Sachs Income Builder Fund	8.9%
T Rowe Price Technology Fund	9.5%
Vanguard Wellesley Income Fund	12.8%
Principal Global Diversified Income Fund	16.3%
Principal Small Mid Cap Div Income Fund	8.7%
Lord Abbett Short Duration Income Fund	5.8%

Note: All investments are mutual funds invested at Raymond James and Associates.

*Rate of return:* For the year ended, June 30, 2018, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 4.3%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

#### FUNDING POLICY AND OTHER MATTERS

The contribution requirements of plan members and the City are established and may be amended by the City Commission. Plan members are required to contribute 5% of their annual covered salary. The City is required to contribute at an actuarially determined rate as provided by state law. The actuarially determined rate is the estimated amount necessary to finance the costs and benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2018, the City's contribution rate was approximately 74% of annual covered payroll.

The costs of administering the plan are paid from plan assets.

#### FUND BALANCE ALLOCATION

City ordinance requires reserves of fund balance to be maintained for employee and employer contributions to the City of Marine City Employee Retirement System.

The employee reserve accounts for the accumulated contributions deducted from compensation of members plus an allocation of related interest and unrealized gains. The employee reserve accumulates until the employee retires from the plan.

The employer contribution reserve accounts for the accumulated contributions by the City to cover employee retirement benefits plus an allocation of interest and unrealized gains. The objective of this reserve is to require city contributions to the retirement system each fiscal year which, when considering the employee contributions, are sufficient to fully fund the cost of benefits likely to be paid to members, finance unfunded costs of benefits likely to be paid by service of employees prior to the current year.

The annuity reserve consists of the total of the reserve for retirement benefits and reserve for undistributed investment income/expenses. This reserve is for the benefit payments that will be made by the retirement system.



**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2018**

**NOTE 9: EMPLOYEE RETIREMENT SYSTEM (Continued)**

Reserve balances as of the current fiscal year are as follows:

Fund Balance Reserved for Employee Contribution	\$ 221,631
Fund Balance Reserved for Employer Contribution	3,313,087
Fund Balance Reserved for Annuity	1,443,948
Balance at June 30, 2018	<u>\$ 4,978,666</u>

**ANNUAL PENSION COST AND NET PENSION OBLIGATION**

*Net pension liability:* The components of the net pension liability of the City at June 30, 2018, were as follows:

Total pension liability	\$ 7,188,213
Plan fiduciary net position	(4,978,666)
City's net pension liability	<u>\$ 2,209,547</u>

Plan fiduciary net position as a percentage of the total pension liability: 69.26%

*Actuarial assumptions and methods:* The total pension liability was determined based on the annual actuarial valuation as of June 30, 2018. The following actuarial assumptions were applied to compute the total pension liability:

Actuarial cost method	Entry Age Cost Method % of pay
Inflation	2.00%
Salary increases	2.00% (includes inflation)
Investment rate of return, including inflation, net of investment expense	7.25%
Cost of living assumption adjustments	None

Mortality rates were based on the RP-2014 Combined Mortality with generational improvements projected beginning in 2006 with Scale MP-2017.

*Long-term expected rate of return on plan assets:* The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These expected future real rates of return 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. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018, are summarized below.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Equity	99.0 %	7.00 %
Cash	1.0	0.00
Total	<u>100.0 %</u>	



# CITY OF MARINE CITY

## Notes to Financial Statements

For the Year Ended June 30, 2018

### NOTE 9: EMPLOYEE RETIREMENT SYSTEM (Continued)

**Discount rate:** The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Professional judgement on future contributions has been applied in those cases where contribution patterns deviate from the actuarially determined rates. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. 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.

**Sensitivity of the net pension liability to changes in the discount rate:** The following presents the City's net pension liability, calculated using the discount rate of 7.25%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	1% Decrease Rate 6.25%	Computed Rate 7.25%	1% Increase Rate 8.25%
City's net pension liability	\$ 2,972,233	\$ 2,209,547	\$ 1,561,569

The increases and decreases in the net pension liability are summarized as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2017	\$ 6,949,032	\$ 5,042,689	\$ 1,906,343
Changes for the year:			
Service cost	38,798	--	38,798
Interest on the net pension liability	490,001	--	490,001
Changes of benefit terms	--	--	--
Differences between expected and actual experience	(38,499)	--	(38,499)
Changes of assumptions or other inputs	207,276	--	207,276
Contributions - employer	--	209,928	(209,928)
Contributions - employee	--	14,284	(14,284)
Net investment income	--	171,760	(171,760)
Benefit payments, including refunds of employee contributions	(458,395)	(458,395)	--
Administrative expense	--	(1,600)	1,600
Other changes	--	--	--
Net Changes	239,181	(64,023)	303,204
Balances at June 30, 2018	\$ 7,188,213	\$ 4,978,666	\$ 2,209,547

**Payable to the Pension Plan:** At June 30, 2018, the City had no amounts due to the pension plan.

### PENSION EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

For the year ended June 30, 2018, the City recognized total pension expense of \$506,187. At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2018**

**NOTE 9: EMPLOYEE RETIREMENT SYSTEM (Continued)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ --	\$ --
Changes of assumptions or other inputs	--	--
Net difference between projected and actual earnings on pension plan investments	399,094	58,810
Contributions made after the measurement date	--	--
Total	<u>\$ 399,094</u>	<u>\$ 58,810</u>

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

Fiscal Year Ended June 30	Deferred Outflows of Resources	Deferred Inflows of Resources
2019	\$ 199,735	\$ 19,604
2020	140,673	19,603
2021	29,343	19,603
2022	29,343	--
2023	--	--
Thereafter	--	--
Total	<u>\$ 399,094</u>	<u>\$ 58,810</u>

**NOTE 10: OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

**PLAN DESCRIPTION**

The City of Marine City Post-Retirement Health Care Benefits Plan and Trust is a single-employer defined benefit plan administered by the City of Marine City. The plan is to provide health care benefits including hospitalization, medical, optical, dental, and life insurance pursuant to insurance plans administered by commercial insurance carriers designated by the City and/or a self-funded health insurance plan. Benefits are provided to members and family members of the Marine City Retirement System.

*Plan administration:* Management of the Marine City Post-Retirement Health Care Benefits Plan and Trust is vested in the Board of Trustees, which consists of the same trustees appointed/elected to the retirement system Board of Trustees. See Note 9 for explanations of the composition of the retirement system board.

*Plan membership:* At June 30, 2018 (latest actuarial valuation available), membership in the Post-Retirement Health Care Benefits Plan consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	19
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	5
	<u>24</u>

The plan is closed to new entrants.

*Benefits provided:* The plan provides postretirement hospitalization, medical, prescription, vision, and dental insurance to all employees (and their dependents) who were full-time employees on or before December 31, 2007, and who were eligible for the medical plan and the retirement system. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan. Chapter 33 of the City of Marine City's Charter grants the authority to establish and amend benefit terms to the City Commission through ordinance (with recommendation from the Board of Trustees) and collective bargaining negotiations.

## CITY OF MARINE CITY

### Notes to Financial Statements

For the Year Ended June 30, 2018

#### NOTE 10: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

**Contributions:** Chapter 33 of the City of Marine City's Charter grants the authority to establish and amend the contribution requirements of the City and plan members to the City Commission. Contributions to the plan are on a pay-as-you-go basis. The City Charter requires the City to pay the trust amounts sufficient to fund current insurance contracts and administrative expenses. Additional contributions are made at the discretion of the City Commission. Plan members are not required to contribute to the plan. Contributions for the current year were \$265,096 and benefits paid totaled \$254,036.

#### OPEB FUND FINANCIAL STATEMENTS

The plan does not issue a stand-alone financial report for this fund. Copies of the actuarial valuations are available on the Treasurer section of the City's website.

#### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Retiree Health Fund uses the accrual method of accounting. Contributions from the City and City's employees are recognized as revenue in the period which employees provide services to the City. Investment income is recognized as earned by the OPEB plan. Benefits and refunds are recognized when due to members.

Investments are stated at fair market value.

**Investment policy:** The Board of Trustees are the trustees of the assets of the retirement system. The City Commission retains full power and authority to invest and reinvest assets subject to any restrictions, limitations, terms, and conditions imposed by the State of Michigan for pension plans. The City's investment policy does not limit investment types beyond those imposed by applicable state statutes.

The City's investment policy focuses on making investments to provide the highest rate of return with maximum security while meeting cashflow needs. The City prioritizes the investment strategy in the following order: maintaining the safety and preservation of capital; diversification by type and institution so potential losses do not exceed income generated from the remaining portfolio; liquidity; and return on investments. There were no investment policy changes during the fiscal year.

**Rate of return:** For the year ended June 30, 2018, the annual money-weighted rate of return on investments, net of investment expense, was 5.7%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Concentration risk:** Investments, other than U.S. Government securities, that represent 5% or more of the plan's net position are as follows:

<u>Investments</u>	<u>% of Plan Assets</u>
Money-market cash account	7.0%
Blackrock Health Sciences Opportunities	8.7%
Columbia Capital Alloc	10.2%
First Eagle Global Fund	16.5%
T. Rowe Price Global Technology Fund	7.7%
Principal Global Diversified Income Fund	23.0%
Principal Small Mid Cap Div Income Fund	12.8%
Vanguard Wellesley Income Fund	5.8%

Note: All investments are mutual funds invested at Raymond James and Associates.

#### NET OPEB LIABILITY OF THE CITY

The City's net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The components of the net OPEB liability of the City at June 30, 2018, were as follows:



**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2018**

**NOTE 10: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)**

Total OPEB liability	\$ 4,271,964
Plan fiduciary net position	(186,097)
City's net OPEB liability	<u>\$ 4,085,867</u>

Plan fiduciary net position as a percentage of total OPEB liability	4.4%
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*Actuarial assumptions:* The total OPEB liability was determined by an actuarial valuation as of June 30, 2018, using the actuarial assumptions applied to all periods included in the measurement unless otherwise specified:

Actuarial Cost Method:	Entry Age Normal Level % of Salary Method
Inflation	2.50% per year
Salary increases	2.00% per year
Investment rate of return	7.65% (net of expenses)
Healthcare cost trend rates	9.0% for the year of valuation, graded down 0.5% increments over the next 10 years to 4.5% thereafter for Medical/Rx and 5.0% for the year of valuation, graded down 0.5% increments over the next 5 years to 2.5% thereafter for Dental/Vision.

Mortality rates were based on the RPH-2017 Total Dataset Mortality Table fully generational using Scale MP-2017 for healthy retirees. For disabled retirees, mortality rates were based on the RPH-2017 Disabled Mortality Table fully generational using Scale MP-2017.

*Long-term expected rate of return on plan assets:* The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These expected future real rates of return 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. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2018 are summarized below.

Asset Class	Target Allocation	L/T Expected Rate of Return
U.S. All Cap Equity	35.00%	7.22%
Non-U.S. Developed Large Cap Equity		
Unhedged	15.00	8.81
U.S. Aggregate Fixed Income	50.00	3.60
Total	<u>100.00%</u>	<u>5.65%</u>

*Discount rate:* The discount rate used to measure the total OPEB liability was 6.90%. The projection of cash flows used to determine the discount rate assumed City contributions will be made at rates equal to the pay-go costs with no additional pre-funding. Based on those assumptions, all OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

*Sensitivity of the net OPEB liability to changes in the discount rate:* The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current discount rate:

	1% Decrease Rate <u>5.90%</u>	Discount Rate <u>6.90%</u>	1% Increase Rate <u>7.90%</u>
City's net OPEB liability	\$ 4,622,365	\$ 4,085,867	\$ 3,640,749

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2018**

**NOTE 10: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)**

*Sensitivity of the net OPEB liability to changes in the healthcare cost trend rate:* The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a healthcare trend cost rate that is 1% lower or 1% higher than the current discount rate:

	1% Decrease Rate 8.00-3.50%	Healthcare Cost Trend Rate 9.00-4.50%	1% Increase Rate 10.00-5.50%
City's net OPEB liability	\$ 3,632,027	\$ 4,085,867	\$ 4,626,991

**CHANGES IN THE NET OPEB LIABILITY**

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2017 (see Note 16)	\$ 5,355,404	\$ 172,979	\$ 5,182,425
Changes for the year:			
Service cost	18,400	--	18,400
Interest	319,964	--	319,964
Changes in benefit terms	--	--	--
Differences between expected and actual experience	(1,312,300)	--	(1,312,300)
Changes of assumptions or other inputs	151,350	--	151,350
Contributions - employer	--	265,096	(265,096)
Contributions - employee	--	--	--
Net investment income	--	10,121	(10,121)
Benefit payments, including refunds of employee contributions	(254,036)	(254,036)	--
Administrative expense	--	(8,063)	8,063
Other changes	(6,818)	--	(6,818)
Net Changes	(1,083,440)	13,118	(1,096,558)
Balances at June 30, 2018	\$ 4,271,964	\$ 186,097	\$ 4,085,867

**OPEB EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OTHER POSTEMPLOYMENT BENEFITS**

For the year ended June 30, 2018, the City recognized total OPEB expense of \$(254,503). At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ --	\$ 656,150
Changes of assumptions or other inputs	75,675	--
Net difference between projected and actual earnings on pension plan investments	4,083	--
Contributions made after the measurement date	--	--
Total	\$ 79,758	\$ 656,150

# CITY OF MARINE CITY

## Notes to Financial Statements For the Year Ended June 30, 2018

### NOTE 10: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

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

Fiscal Year Ended June 30	Deferred Outflows of Resources	Deferred Inflows of Resources
2019	\$ 76,696	\$ 656,150
2020	1,021	--
2021	1,021	--
2022	1,020	--
2023	--	--
Thereafter	--	--
Total	\$ 79,758	\$ 656,150

Payable to the OPEB Plan: At June 30, 2018, the City had no amounts due to the OPEB plan.

### NOTE 11: FUND BALANCE/RETAINED EARNINGS RESTRICTIONS, COMMITMENTS AND ASSIGNMENTS

Fund:	Nonspendable	Restricted	Committed	Assigned
General				
Police equipment	\$ --	\$ 3,598	\$ --	\$ --
Parks and recreation - County	--	51,234	--	--
Beach	--	5,801	--	--
Fire insurance program	--	8,129	--	--
Streets and highways - County	--	68,797	--	--
Capital projects	--	--	44,854	--
General government	--	137	--	--
Drug Law Enforcement Fund				
Drug forfeitures	--	13,898	--	--
Local Street				
Highways and streets - Act 51	--	350,733	--	--
Major Street				
Highways and streets - Act 51	--	607,634	--	--
Woodlawn Cemetery				
Cemetery	--	52,263	--	--
Cemetery Perpetual Care				
Perpetual care	--	137,164	--	--
Total Governmental Funds	\$ --	\$ 1,299,388	\$ 44,854	\$ --

### NOTE 12: DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan created in accordance with section 457 of the Internal Revenue Code of 1986, as amended. The plan, available to all employees, permits them to defer a portion of their current salary until future years.

The City matches employee contributions for employees who do not to participate in the City's pension plan. Currently, the City is matching contributions for approximately 15 employees. The City Commission approves the matching contribution rate each year. Employee deferrals amounted to \$54,637 and employer contributions amounted to \$51,355 for the period.

All amounts of compensation deferred under the plan, all property and rights purchased with such amounts, and all income attributable to such amounts, property, or rights are held in trust for the exclusive benefit of participants and their beneficiaries. The City has relinquished all fiduciary accountability for the assets to the plan trustee. Accordingly, the related assets and liabilities of the plan are not reported in the City's financial statements.



## **CITY OF MARINE CITY**

### **Notes to Financial Statements For the Year Ended June 30, 2018**

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#### **NOTE 12: DEFERRED COMPENSATION PLAN (Continued)**

It is the opinion of the City of Marine City that the City has no liability for losses under the plan, but does have the duty of care that would be required of an ordinary prudent investor.

#### **NOTE 13: CONTINGENCIES AND RISKS**

##### **RISK FINANCING**

The City of Marine City purchases insurance coverage from independent third parties and is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by insurance purchased from independent third parties. Settled claims from these risks have not exceeded insurance coverage during the year.

#### **NOTE 14: JOINT VENTURE/RELATED PARTY TRANSACTIONS**

The City of Marine City entered into an agreement with the Township of Cottrellville, the Township of East China, and China Township for an area fire authority to provide fire and emergency services to the residents of the City and Townships. The Marine City Area Fire Authority is funded by contract revenues paid by the municipalities. The amount due from each municipality is determined based on total budgeted expenditures of the Authority and allocated to each government based on an average of fire and emergency runs from the previous three years.

During the fiscal year, the City paid \$195,177 to the Marine City Area Fire Authority for its portion of fire and emergency services. The City also transferred personal property and the related debt to the Marine City Area Fire Authority upon formation of the Authority subject to an annual lease of \$1 through June 30, 2035. There was \$18 outstanding on this lease at the end of the current period.

The Marine City Area Fire Authority is a separate legal entity and issues its own financial statements. These statements are available from the Marine City Area Fire Authority at 200 S. Parker Street, Marine City, MI 48039.

#### **NOTE 15: TAX ABATEMENT PROGRAMS**

Tax abatements are a reduction in tax revenues between one or more governments and an individual or entity where the individual or entity promises to take a specific action after the agreement, contributes to the economic development, or otherwise benefits the government or citizens of the government. As of June 30, 2018, the City of Marine City had the following tax abatements:

##### **INDUSTRIAL FACILITIES EXEMPTION**

The City has entered into property tax abatement agreements with local businesses under the Plan Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Exemption) PA 198 of 1974, as amended. The IFT on a new plant and non-industrial property, such as some high-tech personal property, is computed at half the local property tax millage rate. This amounts to a reduction in property taxes of approximately 50%.

For the year ended June 30, 2018, the City's real and personal property taxes were reduced approximately \$6,600 under this program.

##### **BROWNFIELD REDEVELOPMENT AUTHORITY**

The Brownfield Redevelopment Financing Act, 1996 PA 381, as amended, is an Act to authorize Brownfield Redevelopment Authorities (BRAs) to facilitate the implementation of Brownfield Plans and associated Work Plans that promote the revitalization, redevelopment, and reuse of contaminated, blighted, functionally obsolete, or historic resources. Act 381 authorizes and permits the use of school and local tax increment financing to help reduce the burden of Brownfield related costs when redeveloping affected properties. To be eligible, the property must be included in a Brownfield Plan and qualify as either facility/site, functionally obsolete, blighted, historic resource, transit oriented property/development or targeted redevelopment area.

# CITY OF MARINE CITY

## Notes to Financial Statements

For the Year Ended June 30, 2018

### NOTE 15: TAX ABATEMENT PROGRAMS (Continued)

Cleanup and redevelopment of a Brownfield property will increase the taxable value of the property and, therefore, will increase the property taxes generated from the property. The increased tax revenues that rise above the base taxable value after redevelopment are known as tax increment revenue. Tax increment revenues that are eligible for capture are all ad valorem, personal property and specific taxes including taxes levied for school operating purposes with approval from the DEQ. These captured revenues are used to reimburse the expenses for eligible environmental response and non-environmental activities. Taxing jurisdictions continue to receive their base year tax revenue until the Brownfield Plan ends, at which time, all tax increment revenues revert to the taxing jurisdictions.

For eligible property included in a Brownfield Plan, the beginning date of capture of tax increment revenues shall be identified to begin up to five years from the Brownfield Plan approval date, after which, the 30 year limit for capture begins.

The City has established a Brownfield Redevelopment District for a four parcel piece of property for redevelopment. Under the agreement, the developer is to incur environmental cleanup costs and develop the site to create fifteen jobs within the City.

For June 30, 2018, there were no tax captures on the property. Construction is now completed on the property and it is anticipated captures will begin in the 2019 fiscal year.

### NOTE 16: CHANGE IN ACCOUNTING PRINCIPLE

During the fiscal year, the City adopted Governmental Accounting Standards Board (GASB) *GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. This statement requires all governments providing other postemployment benefits (OPEB) to recognize a liability for the net OPEB liability on the entity-wide statements, as well as provide additional disclosures and required supplementary information (RSI) to provide financial statement users with a better understanding of the impact this liability has on the City. See Note 10 for additional information regarding how the net OPEB liability, related expense, and deferred inflows and outflows are recognized. This statement also required the City to report the net OPEB liability on the entity-wide and proprietary fund financial statements and requires restatement of the prior year net position for the beginning net OPEB obligation. As a result of the change in accounting principle, the beginning net position of the City has been decreased for the following adjustments:

	Governmental Funds	Proprietary Fund	Total
Net OPEB liability at 6/30/2017 per actuary	\$ (4,405,061)	\$ (777,364)	\$ (5,182,425)
OPEB Obligation previously recognized for unpaid actuarially required contributions under prior accounting guidance	2,079,644	--	2,079,644
Decrease in net position for 6/30/2017	(2,325,417)	(777,364)	(3,102,781)
Net position at 6/30/2017	7,087,188	5,273,583	12,360,771
Restated Net position at 6/30/2017	\$ 4,761,771	\$ 4,496,219	\$ 9,257,990

The City also adopted *GASB Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements* during the fiscal year. The new standard improves financial reporting by creating more consistency between governments on what is reported as long term debt. These disclosures have been included in Note 8. This standard does not change the City's net assets of the current or prior period financial statements.

### NOTE 17: UPCOMING REPORTING CHANGE

In 2017, the GASB issued *Statement No. 87, Leases*. This statement requires a lessee to recognize a lease liability and a right-to-use asset for leases previously classified as operating leases. The statement was issued to better meet the information needs of financial statement users by improving the accounting and financial reporting for leases by governments. It also establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset and enhances the relevance and consistency of information about governments' leasing activities. The provisions of this statement are effective for financial statements for the 2020-2021 fiscal year. Based on current leases, the City does not anticipate this standard will have a material change in financial reporting.



**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF MARINE CITY**
**Pension Trust Fund**
**Required Supplementary Information**
**Schedule of Changes in the Net Pension Liability and Related Ratios**
**June 30, 2018**
**(Per actuarial report dated June 30, 2018)**

	2018	2017	2016
<b>Total pension liability</b>			
Service cost	\$ 38,798	\$ 36,772	\$ 40,993
Interest	490,001	495,822	508,700
Changes of benefit terms	--	--	--
Differences between expected and actual experience	(38,499)	(174,896)	(242,523)
Changes of assumptions	207,276	--	--
Benefit payments, including refunds of member contributions	(458,395)	(458,395)	(506,981)
<b>Net change in total pension liability</b>	239,181	(100,697)	(199,811)
<i>Total pension liability - beginning</i>	6,949,032	7,049,729	7,249,540
<b>Total pension liability - ending (a)</b>	<b>\$ 7,188,213</b>	<b>\$ 6,949,032</b>	<b>\$ 7,049,729</b>
<b>Plan fiduciary net position</b>			
Contributions - employer	\$ 209,928	\$ 211,847	\$ 158,748
Contributions - member	14,284	14,194	15,249
Net investment income	171,760	440,552	(180,052)
Benefit payments, including refunds of member contributions	(458,395)	(458,395)	(506,981)
Administrative expense	(1,600)	(12,597)	(1,645)
Other	--	--	--
<b>Net change in plan fiduciary net position</b>	(64,023)	195,601	(514,681)
<i>Plan fiduciary net position - beginning</i>	5,042,689	4,847,088	5,361,769
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 4,978,666</b>	<b>\$ 5,042,689</b>	<b>\$ 4,847,088</b>
<b>City of Marine City's net pension liability - ending (a)-(b)</b>	<b>\$ 2,209,547</b>	<b>\$ 1,906,343</b>	<b>\$ 2,202,641</b>
Plan fiduciary net position as a percentage of the total pension liability	69.26%	72.57%	68.76%
Covered employee payroll	\$ 285,980	\$ 304,657	\$ 335,085
City of Marine City's net pension liability as a percentage of covered employee payroll	772.62%	625.73%	657.34%

**Notes to Schedule:**

*Presentation:* GASB Statement No. 67 *Financial Reporting for Pension Plans* requires presentation of 10 years of comparative information for the Schedule of Changes in the Net Pension Liability and Related Ratios. This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years which data is available, beginning with June 30, 2014.

Latest actuarial report for the pension plan was dated June 30, 2018, for the plan year ending June 30, 2018.

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2015	2014
\$ 49,202	\$ 63,069
481,650	491,659
--	--
605,816	123,250
--	--
(1,011,947)	(606,249)
124,721	71,729
7,124,819	7,053,090
<b>\$ 7,249,540</b>	<b>\$ 7,124,819</b>

\$ 164,043	\$ 190,302
16,265	22,046
115,716	809,302
(1,011,947)	(606,249)
(14,899)	(7,806)
--	--
(730,822)	407,595
6,092,591	5,684,996
<b>\$ 5,361,769</b>	<b>\$ 6,092,591</b>
<b>\$ 1,887,771</b>	<b>\$ 1,032,228</b>

73.96%	85.51%
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\$ 379,897	\$ 479,446
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496.92%	215.30%
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**CITY OF MARINE CITY**

**Pension Trust Fund**

**Required Supplementary Information**

**Schedule of Pension Contributions**

**June 30, 2018**

**(Per actuarial report dated June 30, 2018)**

	2018	2017	2016	2015
Actuarially determined contribution	\$ 209,066	\$ 189,645	\$ 158,748	\$ 164,043
Contributions in relation to the actuarially determined contribution	209,928	211,847	158,748	164,043
Contribution excess (deficiency)	\$ 862	\$ 22,202	\$ --	\$ --
Covered-employee payroll	\$ 285,980	\$ 304,657	\$ 335,085	\$ 318,492
Contributions as a percentage of covered-employee payroll	73.41%	69.54%	47.38%	51.51%

**Notes to Schedule:**

Valuation date:

Current valuation methods

Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported. Covered employee payroll is as of June 30 of the current fiscal year.

Prior to fiscal year June 30, 2018

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported. Covered employee payroll is as of June 30 of the current fiscal year.

Methods and assumptions used to determine contribution rates:

Actuarial cost method:

Entry Age Cost Method % of Pay

Amortization method:

Level dollar, Closed

Remaining amortization period:

14 years as of the June 30, 2018, regular actuarial valuation

Asset valuation method:

4 years smoothing of asset gains and losses

Inflation:

2.00%

Salary increases:

2.00%

Investment rate of return:

7.25% net of expenses

Retirement age:

Not provided by actuary

Mortality:

Based on the RP-2014 Combined Mortality with generational improvements projected beginning in 2006 with Scale MP-2017

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2014	2013	2012	2011	2010	2009
\$ 190,302	\$ 168,317	\$ 157,716	\$ 149,956	\$ 136,676	\$ 171,139
190,302	171,849	110,871	97,480	95,469	138,971
\$ —	\$ 3,532	\$ (46,845)	\$ (52,476)	\$ (41,207)	\$ (32,168)
\$ 379,897	\$ 479,446	\$ 647,948	\$ 824,677	\$ 930,742	\$ 1,181,481
50.09%	35.84%	17.11%	11.82%	10.26%	11.76%

**CITY OF MARINE CITY**  
**Pension Trust Fund**  
**Required Supplementary Information**  
**Schedule of Investment Returns (Pension)**  
**June 30, 2018**

	2018	2017	2016	2015	2014
Annual money-weighted rate of return, net of investment expense	4.30 %	10.10 %	(2.86) %	2.75 %	15.69 %

**Notes to Schedule:**

*Presentation:* GASB Statement No. 67 *Financial Reporting for Pension Plans* requires presentation of 10 years of comparative information for the Schedule of Investment Returns. This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show those years which data is available, beginning with June 30, 2014.

**CITY OF MARINE CITY**
**Retiree Health Trust**
**Required Supplementary Information**
**Schedule of Changes in the Net OPEB Liability and Related Ratios**
**June 30, 2018**
**(Per actuarial report dated June 30, 2018)**

	2018	2017
<b>Total OPEB liability</b>		
Service cost	\$ 18,400	\$ 61,170
Interest	319,964	422,821
Changes of benefit terms	--	--
Differences between expected and actual experience	(1,312,300)	(716,603)
Changes of assumptions	151,350	(974,163)
Benefit payments	(254,036)	(260,734)
Other	(6,818)	--
<b>Net change in total OPEB liability</b>	<b>(1,083,440)</b>	<b>(1,467,509)</b>
Total OPEB liability - beginning	5,355,404	15,876,701
Adjustment to beginning OPEB liability - see below	--	(9,053,788)
<b>Total OPEB liability - ending (a)</b>	<b>\$ 4,271,964</b>	<b>\$ 5,355,404</b>
<b>Plan fiduciary net position</b>		
Contributions - employer	\$ 265,096	\$ 256,929
Contributions - member	--	--
Net investment income	10,121	16,311
Benefit payments, including refunds of member contributions	(254,036)	(260,734)
Administrative expense	(8,063)	(6,407)
Other	--	--
<b>Net change in plan fiduciary net position</b>	<b>13,118</b>	<b>6,099</b>
Plan fiduciary net position - beginning	172,979	166,880
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 186,097</b>	<b>\$ 172,979</b>
<b>City of Marine City's net OPEB liability - ending (a)-(b)</b>	<b>\$ 4,085,867</b>	<b>\$ 5,182,425</b>
Plan fiduciary net position as a percentage of the total OPEB liability	4.36%	3.23%
Covered employee payroll	\$ 259,705	\$ 335,629
City of Marine City's net OPEB liability as a percentage of covered employee payroll	1,573.3%	1,544.09%

**Notes to Schedule:**

*Presentation:* GASB Statement No. 74 & 75 *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* requires presentation of 10 years of comparative information for the Schedule of Changes in the Net OPEB Liability and Related Ratios. This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years which data is available, beginning with June 30, 2017.

Latest actuarial report for the OPEB plan was dated June 30, 2018. The computations and assumptions have been updated by the actuary to reflect any significant changes in methods or assumptions in accordance with applicable standards for June 30, 2018.

The actuary valuation as reported for June 30, 2017, was based on an actuarial valuation performed June 30, 2015, and rolled forward to June 30, 2017, according to actuarial standards. During fiscal year 2018, the City contracted with a new actuary firm who performed a valuation for the plan year June 30, 2017 and June 30, 2018, for GASB 74 & 75 reporting. As a result of the new valuation, the assumptions were updated to reflect current market trends which resulted in a decrease in the beginning OPEB liability of approximately \$9 million. This adjustment does not impact current or prior period financial statements of the City of Marine City.



**CITY OF MARINE CITY****Retiree Health Trust****Required Supplementary Information****Schedule of OPEB Contributions****June 30, 2018****(Per actuarial report dated June 30, 2018)**

	2018	2017	2016	2015
Actuarially determined contribution	\$ 329,021	\$ 569,428	\$ 547,526	\$ 551,877
Contributions in relation to the actuarially determined contribution	265,096	256,929	233,279	206,250
Contribution excess (deficiency)	<u>\$ (63,925)</u>	<u>\$ (312,499)</u>	<u>\$ (314,247)</u>	<u>\$ (345,627)</u>
Covered-employee payroll	\$ 259,705	\$ 335,629	\$ 283,719	\$ 300,535
Contributions as a percentage of covered-employee payroll	102.08%	76.55%	82.22%	68.63%

**Notes to Schedule:**Valuation date:

Current valuation methods

Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported. Covered employee payroll is as of June 30 of the current fiscal year.

Prior to fiscal year June 30, 2018

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported. Covered employee payroll is as of June 30 of the current fiscal year.

\*\* Information not available

Methods and assumptions used to determine contribution rates:

Actuarial cost method:

Entry Age

Amortization method:

Level percentage of salary

Amortization period:

30 years

Asset valuation method:

Market

Inflation:

2.5% per year

Healthcare cost trend rates:

9.0% for the year of valuation, graded down 0.5% increments over the next 10 years to 4.5% then 4.5% thereafter

Salary increases:

2.00% per year

Investment rate of return:

7.65% net of expenses

Retirement age:

Not provided by actuary

Mortality:

RPH-2017 Total Dataset Mortality Table fully generational using Scale MP-2017 for healthy retirees  
RPH-2017 Disabled Mortality Table fully generational using Scale MP-2017 for disabled retirees

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2014	2013	2012	2011	2010	2009
\$ 531,930	\$ 512,704	\$ 389,665	\$ 375,581	\$ 362,006	\$ 314,178
215,788	204,619	165,967	221,447	178,639	130,075
<u>\$ (316,142)</u>	<u>\$ (308,085)</u>	<u>\$ (223,698)</u>	<u>\$ (154,134)</u>	<u>\$ (183,367)</u>	<u>\$ (184,103)</u>
\$ 500,641	\$ 649,558	\$ 644,253	\$ 794,463	\$ 829,413	\$ **
43.10%	31.50%	25.76%	27.87%	21.54%	N/A

**CITY OF MARINE CITY**  
**Retiree Health Trust**  
**Required Supplementary Information**  
**Schedule of Investment Returns (OPEB)**  
**June 30, 2018**

	2018	2017
Annual money-weighted rate of return, net of investment expense	5.70 %	10.05 %

**Notes to Schedule:**

*Presentation:* GASB Statement No. 74 *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* requires presentation of 10 years of comparative information for the Schedule of Investment Returns. This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show those years which data is available, beginning with June 30, 2017.

**SUPPLEMENTAL SCHEDULES**

**CITY OF MARINE CITY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2018**

	<u>Special Revenue</u>		<u>Permanent</u>	
	<u>Woodlawn Cemetery</u>	<u>Drug Enforcement Law Fund</u>	<u>Cemetery Perpetual Care</u>	<u>Total Nonmajor Governmental Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 53,209	\$ 13,798	\$ 137,164	\$ 204,171
Restricted cash	--	100	--	100
<b>Total Assets</b>	<u>53,209</u>	<u>13,898</u>	<u>137,164</u>	<u>204,271</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Aggregated deferred outflows	--	--	--	--
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 53,209</u>	<u>\$ 13,898</u>	<u>\$ 137,164</u>	<u>\$ 204,271</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 434	\$ --	\$ --	\$ 434
Accrued wages and vacation pay	512	--	--	512
<b>Total Liabilities</b>	<u>946</u>	<u>--</u>	<u>--</u>	<u>946</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Aggregated deferred inflows	--	--	--	--
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>946</u>	<u>--</u>	<u>--</u>	<u>946</u>
<b>FUND BALANCE</b>				
Restricted	52,263	13,898	137,164	203,325
<b>Total Fund Balance</b>	<u>52,263</u>	<u>13,898</u>	<u>137,164</u>	<u>203,325</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<u>\$ 53,209</u>	<u>\$ 13,898</u>	<u>\$ 137,164</u>	<u>\$ 204,271</u>

**CITY OF MARINE CITY**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2018**

	<u>Special Revenue</u>		<u>Permanent</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Woodlawn Cemetery</u>	<u>Drug Enforcement Law Fund</u>	<u>Cemetery Perpetual Care</u>	
<b>Revenues</b>				
Licenses, permits, fines, and fees	\$ --	\$ 375	\$ --	\$ 375
User fees and other charges	26,465	--	--	26,465
Interest revenue	38	--	98	136
<b>Total Revenues</b>	<u>26,503</u>	<u>375</u>	<u>98</u>	<u>26,976</u>
<b>Expenditures</b>				
<i>Current:</i>				
Cemetery operations	26,581	--	73	26,654
<b>Total Expenditures</b>	<u>26,581</u>	<u>--</u>	<u>73</u>	<u>26,654</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(78)</u>	<u>375</u>	<u>25</u>	<u>322</u>
<b>Net Change in Fund Balance</b>	<u>(78)</u>	<u>375</u>	<u>25</u>	<u>322</u>
<i>Fund Balance at Beginning of Period</i>	<u>52,341</u>	<u>13,523</u>	<u>137,139</u>	<u>203,003</u>
<b>Fund Balance at End of Period</b>	<u>\$ 52,263</u>	<u>\$ 13,898</u>	<u>\$ 137,164</u>	<u>\$ 203,325</u>

**CITY OF MARINE CITY**

**General Fund Combining Balance Sheet**

**All Funds Treated as General**

**June 30, 2018**

	Capital Improvement	General Fund	Total General Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 44,854	\$ 1,543,445	\$ 1,588,299
Restricted cash	--	204	204
Accounts and assessments receivable	--	24,842	24,842
Taxes receivable	--	19,735	19,735
Due from other units of government	--	103,169	103,169
Other assets	--	1,027	1,027
Due from other funds	--	2,269	2,269
<b>Total Assets</b>	<b>44,854</b>	<b>1,694,691</b>	<b>1,739,545</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated deferred outflows	--	--	--
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 44,854</b>	<b>\$ 1,694,691</b>	<b>\$ 1,739,545</b>
<b>LIABILITIES</b>			
Accounts payable	\$ --	\$ 48,884	\$ 48,884
Due to agency funds	--	268	268
Accrued wages and vacation pay	--	26,811	26,811
Due to other units and taxpayers	--	10,000	10,000
Due to other funds	--	3,924	3,924
<b>Total Liabilities</b>	<b>--</b>	<b>89,887</b>	<b>89,887</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated deferred inflows	--	45,299	45,299
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>--</b>	<b>135,186</b>	<b>135,186</b>
<b>FUND BALANCE</b>			
Restricted	--	137,696	137,696
Committed	44,854	--	44,854
Unassigned	--	1,421,809	1,421,809
<b>Total Fund Balance</b>	<b>44,854</b>	<b>1,559,505</b>	<b>1,604,359</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 44,854</b>	<b>\$ 1,694,691</b>	<b>\$ 1,739,545</b>



**CITY OF MARINE CITY**

**General Fund Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**All Funds Treated as General**  
**For the Year Ended June 30, 2018**

	Capital Improvement	General Fund	Total General Funds
<b>Revenues</b>			
Tax collections	\$ --	\$ 1,528,226	\$ 1,528,226
Distributions from State of Michigan	--	453,183	453,183
Licenses, permits, fines, and fees	--	148,998	148,998
Recreation	--	42,738	42,738
Grant proceeds and reimbursements	--	11,224	11,224
Telecommunications	--	14,249	14,249
Zoning and site plan fees	--	3,650	3,650
Refuse	--	287,821	287,821
Intergovernmental	--	98,114	98,114
Other	--	47,051	47,051
User fees and other charges	--	27,296	27,296
Interest revenue	32	20,026	20,058
<b>Total Revenues</b>	<u>32</u>	<u>2,682,576</u>	<u>2,682,608</u>
<b>Expenditures</b>			
<i>Current:</i>			
Legislative	--	14,847	14,847
General government	24	375,601	375,625
Public safety	--	922,600	922,600
Public works	--	603,466	603,466
Community and economic development	--	137,727	137,727
Recreation and cultural	--	113,499	113,499
Other	--	88,245	88,245
Unallocated pension and OPEB expense	--	257,865	257,865
<i>Capital Outlay:</i>			
Public safety	--	48,387	48,387
Recreation and cultural	--	12,383	12,383
<i>Intergovernmental:</i>			
Water and sewer charges	--	14,000	14,000
<b>Total Expenditures</b>	<u>24</u>	<u>2,588,620</u>	<u>2,588,644</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>8</u>	<u>93,956</u>	<u>93,964</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from debt issuance	--	113,000	113,000
Transfers to other funds	--	(9,620)	(9,620)
<b>Net Other Financing Sources (Uses)</b>	<u>--</u>	<u>103,380</u>	<u>103,380</u>
<b>Net Change in Fund Balance</b>	<u>8</u>	<u>197,336</u>	<u>197,344</u>
<i>Fund Balance at Beginning of Period</i>	<u>44,846</u>	<u>1,362,169</u>	<u>1,407,015</u>
<b>Fund Balance at End of Period</b>	<u>\$ 44,854</u>	<u>\$ 1,559,505</u>	<u>\$ 1,604,359</u>

**CITY OF MARINE CITY**
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
General Fund (a consolidated component of the General Fund)  
For the Year Ended June 30, 2018**

	Budgeted Amounts			Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
<b>Revenues</b>				
Tax collections	\$ 1,498,150	\$ 1,522,815	\$ 1,528,226	\$ 5,411
Distributions from State of Michigan	432,000	432,000	453,183	21,183
Licenses, permits, fines, and fees	270,800	270,800	148,998	(121,802)
Recreation	37,150	52,170	42,738	(9,432)
Grant proceeds and reimbursements	446,470	446,470	11,224	(435,246)
Telecommunications	14,485	14,485	14,249	(236)
Zoning and site plan fees	3,200	3,200	3,650	450
Refuse	298,375	298,375	287,821	(10,554)
Intergovernmental	23,000	23,000	98,114	75,114
Other	51,775	53,575	47,051	(6,524)
User fees and other charges	26,250	26,250	27,296	1,046
Interest	17,400	20,000	20,026	26
<b>Total Revenues</b>	<b>3,119,055</b>	<b>3,163,140</b>	<b>2,682,576</b>	<b>(480,564)</b>
<b>Other Financing Sources</b>				
Gain on sale of fixed assets	4,000	4,000	--	(4,000)
Proceeds from debt issuance	--	113,000	113,000	--
<b>Total Revenues and Other Financing Sources</b>	<b>3,123,055</b>	<b>3,280,140</b>	<b>2,795,576</b>	<b>(484,564)</b>
<b>Expenditures</b>				
Legislative	13,185	17,235	14,847	2,388
General government	423,325	423,585	379,601	43,984
Public safety	1,063,500	1,066,165	970,987	95,178
Public works	671,480	673,880	603,466	70,414
Community and economic development	437,900	570,025	137,727	432,298
Recreation and cultural	162,065	175,815	125,882	49,933
Other	420,865	420,865	356,110	64,755
<b>Total Expenditures</b>	<b>3,192,320</b>	<b>3,347,570</b>	<b>2,588,620</b>	<b>758,950</b>
<b>Other Financing Uses</b>				
Transfers to other funds	30,980	30,980	9,620	21,360
<b>Total Expenditures and Other Financing Uses</b>	<b>3,223,300</b>	<b>3,378,550</b>	<b>2,598,240</b>	<b>780,310</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(100,245)</b>	<b>(98,410)</b>	<b>197,336</b>	<b>295,746</b>
<b>Net Change in Fund Balance</b>	<b>(100,245)</b>	<b>(98,410)</b>	<b>197,336</b>	<b>295,746</b>
<b>Fund Balance at Beginning of Period</b>	<b>1,362,169</b>	<b>1,362,169</b>	<b>1,362,169</b>	<b>--</b>
<b>Fund Balance at End of Period</b>	<b>\$ 1,261,924</b>	<b>\$ 1,263,759</b>	<b>\$ 1,559,505</b>	<b>\$ 295,746</b>



**CITY OF MARINE CITY**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
Capital Improvement (a consolidated component of the General Fund)  
For the Year Ended June 30, 2018**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
<b>Revenues</b>				
Interest	\$ 10	\$ 10	\$ 32	\$ 22
<i>Total Revenues</i>	10	10	32	22
<b>Other Financing Sources</b>	--	--	--	--
<i>Total Revenues and Other Financing Sources</i>	10	10	32	22
<b>Expenditures</b>				
General government	45	45	24	21
<i>Total Expenditures</i>	45	45	24	21
<b>Other Financing Uses</b>	--	--	--	--
<i>Total Expenditures and Other Financing Uses</i>	45	45	24	21
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	(35)	(35)	8	43
<i>Net Change in Fund Balance</i>	(35)	(35)	8	43
<i>Fund Balance at Beginning of Period</i>	44,846	44,846	44,846	--
<i>Fund Balance at End of Period</i>	\$ 44,811	\$ 44,811	\$ 44,854	\$ 43

**CITY OF MARINE CITY**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**

**Woodlawn Cemetery**

**For the Year Ended June 30, 2018**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
<b>Revenues</b>				
User fees and other charges	\$ 15,500	\$ 15,500	\$ 26,465	\$ 10,965
Interest	15	15	38	23
<b>Total Revenues</b>	<u>15,515</u>	<u>15,515</u>	<u>26,503</u>	<u>10,988</u>
<b>Other Financing Sources</b>				
Transfers from other funds	20,890	20,890	--	(20,890)
<b>Total Revenues and Other Financing Sources</b>	<u>36,405</u>	<u>36,405</u>	<u>26,503</u>	<u>(9,902)</u>
<b>Expenditures</b>				
Cemetery operations	36,405	36,405	26,581	9,824
<b>Total Expenditures</b>	<u>36,405</u>	<u>36,405</u>	<u>26,581</u>	<u>9,824</u>
<b>Other Financing Uses</b>	--	--	--	--
<b>Total Expenditures and Other Financing Uses</b>	<u>36,405</u>	<u>36,405</u>	<u>26,581</u>	<u>9,824</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>--</u>	<u>--</u>	<u>(78)</u>	<u>(78)</u>
<b>Net Change in Fund Balance</b>	<u>--</u>	<u>--</u>	<u>(78)</u>	<u>(78)</u>
<b>Fund Balance at Beginning of Period</b>	<u>52,341</u>	<u>52,341</u>	<u>52,341</u>	<u>--</u>
<b>Fund Balance at End of Period</b>	<u>\$ 52,341</u>	<u>\$ 52,341</u>	<u>\$ 52,263</u>	<u>\$ (78)</u>



## CITY OF MARINE CITY

**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Cemetery Perpetual Care**  
**For the Year Ended June 30, 2018**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
<b>Revenues</b>				
Interest	\$ 35	\$ 35	\$ 98	\$ 63
<b>Total Revenues</b>	35	35	98	63
<b>Other Financing Sources</b>				
Transfers from other funds	90	90	--	(90)
<b>Total Revenues and Other Financing Sources</b>	125	125	98	(27)
<b>Expenditures</b>				
Cemetery operations	125	125	73	52
<b>Total Expenditures</b>	125	125	73	52
<b>Other Financing Uses</b>	--	--	--	--
<b>Total Expenditures and Other Financing Uses</b>	125	125	73	52
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	--	--	25	25
<b>Net Change in Fund Balance</b>	--	--	25	25
<b>Fund Balance at Beginning of Period</b>	137,139	137,139	137,139	--
<b>Fund Balance at End of Period</b>	\$ 137,139	\$ 137,139	\$ 137,164	\$ 25

**CITY OF MARINE CITY**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
Drug Enforcement Law Fund  
For the Year Ended June 30, 2018**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
<b>Revenues</b>				
Licenses, permits, fines, and fees	\$ 1,000	\$ 1,000	\$ 375	\$ (625)
<b>Total Revenues</b>	1,000	1,000	375	(625)
<b>Other Financing Sources</b>	--	--	--	--
<b>Total Revenues and Other Financing Sources</b>	1,000	1,000	375	(625)
<b>Expenditures</b>				
Public safety	13,000	13,000	--	13,000
<b>Total Expenditures</b>	13,000	13,000	--	13,000
<b>Other Financing Uses</b>	--	--	--	--
<b>Total Expenditures and Other Financing Uses</b>	13,000	13,000	--	13,000
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	(12,000)	(12,000)	375	12,375
<b>Net Change in Fund Balance</b>	(12,000)	(12,000)	375	12,375
<b>Fund Balance at Beginning of Period</b>	13,523	13,523	13,523	--
<b>Fund Balance at End of Period</b>	\$ 1,523	\$ 1,523	\$ 13,898	\$ 12,375

**CITY OF MARINE CITY**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**

**T.I.F.A. #1**

**For the Year Ended June 30, 2018**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
<b>Revenues</b>				
Tax collections	\$ 55,500	\$ 55,500	\$ 53,976	\$ (1,524)
Interest	10	10	16	6
<b>Total Revenues</b>	<b>55,510</b>	<b>55,510</b>	<b>53,992</b>	<b>(1,518)</b>
<b>Other Financing Sources</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total Revenues and Other Financing Sources</b>	<b>55,510</b>	<b>55,510</b>	<b>53,992</b>	<b>(1,518)</b>
<b>Expenditures</b>				
General government	19,355	19,355	13,245	6,110
Community and economic development	6,000	6,000	7,500	(1,500)
Debt service principal	30,000	30,000	30,000	--
Debt service interest	2,885	2,885	2,885	--
<b>Total Expenditures</b>	<b>58,240</b>	<b>58,240</b>	<b>53,630</b>	<b>4,610</b>
<b>Other Financing Uses</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>58,240</b>	<b>58,240</b>	<b>53,630</b>	<b>4,610</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(2,730)</b>	<b>(2,730)</b>	<b>362</b>	<b>3,092</b>
<b>Net Change in Fund Balance</b>	<b>(2,730)</b>	<b>(2,730)</b>	<b>362</b>	<b>3,092</b>
<b>Fund Balance at Beginning of Period</b>	<b>13,760</b>	<b>13,760</b>	<b>13,760</b>	<b>--</b>
<b>Fund Balance at End of Period</b>	<b>\$ 11,030</b>	<b>\$ 11,030</b>	<b>\$ 14,122</b>	<b>\$ 3,092</b>





## CITY OF MARINE CITY

## Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual

T.I.F.A. #2

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
<b>Revenues</b>				
Tax collections	\$ 28,100	\$ 28,100	\$ 28,706	\$ 606
Interest	70	70	173	103
<b>Total Revenues</b>	<u>28,170</u>	<u>28,170</u>	<u>28,879</u>	<u>709</u>
<b>Other Financing Sources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Total Revenues and Other Financing Sources</b>	<u>28,170</u>	<u>28,170</u>	<u>28,879</u>	<u>709</u>
<b>Expenditures</b>				
General government	37,025	37,025	26,325	10,700
Community and economic development	<u>3,500</u>	<u>3,500</u>	<u>1,500</u>	<u>2,000</u>
<b>Total Expenditures</b>	<u>40,525</u>	<u>40,525</u>	<u>27,825</u>	<u>12,700</u>
<b>Other Financing Uses</b>				
Transfers to primary government	<u>81,750</u>	<u>81,750</u>	<u>--</u>	<u>81,750</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>122,275</u>	<u>122,275</u>	<u>27,825</u>	<u>94,450</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>(94,105)</u>	<u>(94,105)</u>	<u>1,054</u>	<u>95,159</u>
<b>Net Change in Fund Balance</b>	<u>(94,105)</u>	<u>(94,105)</u>	<u>1,054</u>	<u>95,159</u>
<b>Fund Balance at Beginning of Period</b>	<u>230,378</u>	<u>230,378</u>	<u>230,378</u>	<u>--</u>
<b>Fund Balance at End of Period</b>	<u>\$ 136,273</u>	<u>\$ 136,273</u>	<u>\$ 231,432</u>	<u>\$ 95,159</u>



**CITY OF MARINE CITY**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**

**T.I.F.A. #3**

**For the Year Ended June 30, 2018**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
<b>Revenues</b>				
Tax collections	\$ 82,000	\$ 82,000	\$ 87,252	\$ 5,252
Interest	175	175	445	270
<b>Total Revenues</b>	<b>82,175</b>	<b>82,175</b>	<b>87,697</b>	<b>5,522</b>
<b>Other Financing Sources</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total Revenues and Other Financing Sources</b>	<b>82,175</b>	<b>82,175</b>	<b>87,697</b>	<b>5,522</b>
<b>Expenditures</b>				
General government	93,875	93,875	74,368	19,507
<b>Total Expenditures</b>	<b>93,875</b>	<b>93,875</b>	<b>74,368</b>	<b>19,507</b>
<b>Other Financing Uses</b>				
Transfers to primary government	81,750	81,750	--	81,750
<b>Total Expenditures and Other Financing Uses</b>	<b>175,625</b>	<b>175,625</b>	<b>74,368</b>	<b>101,257</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(93,450)</b>	<b>(93,450)</b>	<b>13,329</b>	<b>106,779</b>
<b>Net Change in Fund Balance</b>	<b>(93,450)</b>	<b>(93,450)</b>	<b>13,329</b>	<b>106,779</b>
<b>Fund Balance at Beginning of Period</b>	<b>578,285</b>	<b>578,285</b>	<b>578,285</b>	<b>--</b>
<b>Fund Balance at End of Period</b>	<b>\$ 484,835</b>	<b>\$ 484,835</b>	<b>\$ 591,614</b>	<b>\$ 106,779</b>

**CITY OF MARINE CITY**  
**Schedule of Indebtedness**  
**June 30, 2018**

***Water Supply and Sewage Disposal System Revenue Bonds - Series III:***

Date of Issue	Amount of Issue	Interest Rate	Payable In Fiscal Year Ended June 30	Principal	Interest	Total
10-2-81	\$ 628,000	5.00%	2019	\$ 40,000	\$ 5,900	\$ 45,900
Principal due July 1			2020	40,000	4,800	44,800
Interest due July 1 and January 1			2021	40,000	1,900	41,900
<b>Total Revenue Bonds</b>				<b>\$ 120,000</b>	<b>\$ 12,600</b>	<b>\$ 132,600</b>

***Drinking Water Revolving Fund Bonds:***

Date of Issue	Amount of Issue	Interest Rate	Payable In Fiscal Year Ended June 30	Principal	Interest	Total
9-29-98	\$ 1,155,000	2.50%	2019	\$ 70,000	\$ 1,750	\$ 71,750
Principal due April 1						
Interest due October 1 and April 1						
<b>Total Issue Outstanding</b>				<b>70,000</b>	<b>\$ 1,750</b>	<b>\$ 71,750</b>

Date of Issue	Amount of Issue	Interest Rate	Payable In Fiscal Year Ended June 30	Principal	Interest	Total
12-23-05	\$ 2,500,000	2.125%	2019	\$ 130,000	\$ 23,906	\$ 153,906
Principal due April 1			2020	135,000	21,144	156,144
Interest due October 1 and April 1			2021	135,000	18,275	153,275
			2022	140,000	15,406	155,406
			2023	140,000	12,431	152,431
			2024	145,000	9,456	154,456
			2025	150,000	6,375	156,375
			2026	150,000	3,188	153,188
<b>Total Issue Outstanding</b>				<b>1,125,000</b>	<b>\$ 110,181</b>	<b>\$ 1,235,181</b>

**Total Water and Sewer Fund  
Bonded Indebtedness**

**1,315,000**

**CITY OF MARINE CITY**  
**Schedule of Indebtedness**  
**June 30, 2018**

**Special Assessment Bonds - 1981:**

Date of Issue	Amount of Issue	Interest Rate	Payable In Fiscal Year Ended June 30	Principal	Interest	Total
10-2-81	\$ 167,000	5.00%	2019	\$ 6,000	\$ 750	\$ 6,750
Principal due September 1			2020	6,000	450	6,450
Interest due September 1 and March 1			2021	6,000	150	6,150
<b>Total Special Assessment Bonded Indebtedness</b>				<b>18,000</b>	<b>\$ 1,350</b>	<b>\$ 19,350</b>

**General Obligation Michigan Department of Environmental Quality (MDEQ) Loan:**

Date of Issue	Amount of Issue	Interest Rate	Payable In Fiscal Year Ended June 30	Principal	Interest	Total
3-22-16	\$ 167,000	1.50%	2021	\$ 27,391	\$ -	\$ 27,391
Additional Proceeds 10/2017	113,000		2022	23,602	3,789	27,391
			2023	23,956	3,435	27,391
Principal and Interest due March 22			2024	24,316	3,075	27,391
			2025	24,680	2,711	27,391
			2026	25,051	2,340	27,391
			2027	25,426	1,965	27,391
			2028	25,808	1,583	27,391
			2029	26,195	1,196	27,391
			2030	26,588	803	27,391
			2031	26,987	404	27,391
<b>Total Debt Service Indebtedness</b>				<b>280,000</b>	<b>\$ 21,301</b>	<b>\$ 301,301</b>

**Water & Sewer Lease Purchase:**

Date of Issue	Amount of Issue	Interest Rate	Payable In Fiscal Year Ended June 30	Principal	Interest	Total
3-15-18	\$ 361,829	3.862%	2019	\$ 62,288	\$ 4,735	\$ 67,023
			2020	55,457	11,567	67,024
Principal and interest due July 15			2021	57,598	9,425	67,023
			2022	59,822	7,201	67,023
			2023	62,132	4,891	67,023
			2024	64,532	2,492	67,024
<b>Total Capital Lease Indebtedness</b>				<b>361,829</b>	<b>\$ 40,311</b>	<b>\$ 402,140</b>

**TOTAL INDEBTEDNESS** **\$ 1,974,829**

**General Government - Operating Leases:**

Payable To	Collateral	Monthly Payment	Payments Remaining	Total Payments
Wells Fargo	Xerox Copier	\$ 174	month-to-month	\$ 2,088
Neopost	Postage Machine	282	month-to-month	3,384
Premier	Police Station Copier	62	month-to-month beginning October 2017	558
<b>Total lease expense</b>				<b>\$ 6,030</b>

**CITY OF MARINE CITY**  
**Component Units**  
**Schedule of Indebtedness**  
**June 30, 2018**

*Tax Increment Bonds, Series 2001:*

<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Interest Rate</u>	<u>Payable In Fiscal Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
5-1-01	\$ 425,000	5.20 %	2019	\$ 35,000	\$ 910	\$ 35,910
Principal and interest due October 1						
<i>Total Component Unit Indebtedness</i>				<u>\$ 35,000</u>	<u>\$ 910</u>	<u>\$ 35,910</u>

**SEALED BIDS**  
**Solid Waste Collection Disposal**  
**CITY OF MARINE CITY**

NAME	ADDRESS	BID
Marcotte Disposal, Inc.	P.O. Box 611068, 2569 40th Street Port Huron, MI 48061	Year 1/2 - \$18.04; Year 1 - \$18.04; Year 2 - \$18.24; Year 3 - \$18.34; Include Recycling - Yes
EMTERRA Environmental USA Corp.	1606 E. Webster Road Flint, MI 48505	Year 1/2 - \$14.50; Year 1 - \$14.75; Year 2 - \$15.25; Year 3 - \$15.75; Include Recycling - Yes

**Opening Date/Time:** November 26, 2018; 2:00 pm  
City Manager's Office -- Municipal Offices

**Present for Opening:** Elaine Leven, City Manager  
Susan Wilbun, Building Official  
Michael Itrich, DPW Superintendent

### PROPOSAL FOR SERVICES (CONTINUED)

The undersigned fully understands the requirements, therefore the costs to provide weekly collection and disposal of solid waste, curbside recycling (preferred to be included), bulk item pick-up and yard waste (April through November) plus Christmas tree removal shall be as follows:

The following rate billed per month for a three and a half year price proposal:

Year ½ – January 1, 2019 to June 30, 2019 \$ 14.50 per unit/per month

Year 1 – July 1, 2019 to June 30, 2020 \$ 14.75 per unit/per month

Year 2 – July 1, 2020 to June 31, 2021 \$ 15.25 per unit/per month

Year 3 – July 1, 2021 to June 31, 2022 \$ 15.75 per unit/per month

Does this bid include curbside recycling? Yes

If yes, please include specifications on recycling bins and list of household recyclable items for street-side pick up as part of the bid proposal, and the cost to City (if any) for recycling bins: 22 gallon, Additional Bins \$10 each

Date November 26, 2018

Company Name Emterra Environmental / USA Corp

Address 1606 E. Webster Road  
Flint, MI 48505

Phone Number 810-874-7829

Contact Representative Name Angelo Caranagno

Authorized Signature [Signature]

Title General Manager



## PROPOSAL FOR SERVICES

The Bidder proposes to do all of the work defined in the proposal and specifications for the prices stated below. The Bidder certifies and declares that this proposal warrants to the City of Marine City the following items:

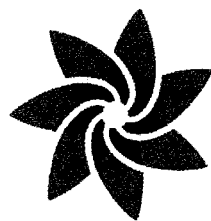
1. The Bidder has examined the proposal and specifications regarding the scope of work.
2. The Bidder has examined the collection area and has become familiar with conditions surrounding the collection of solid waste.
3. The Bidder proposes to furnish all labor, equipment and materials necessary to perform the contract requirements and agrees that the rates are inclusive of dumping and disposal charges.
4. The work will be performed in accordance with all elements set forth in this proposal.
5. This proposal is made in good faith and without fraud or collusion.
6. This bid is based on conditions as determined by the Bidder and the bid is based solely upon the Bidder's own independent business judgment.

TRANSITION PROCESS: Please state your company's process to transition from the current company to your company, should you be awarded the contract, assuming you are not the existing company under contract. Please state the procedures that are in place to guarantee continued services, without interruption, during the transitioning from one vendor to another.

N/A

EXCEPTIONS AND/OR OTHER SERVICES: Where an exception to any specification is taken, or other services are proposed, such exception or service shall be clearly indicated below and along with the specifications attached hereto, shall be considered an integral part of this bid proposal.

- Exception)
- 1) Bulk Waste and Freon Exception (See External Proposal)
  - 2) Contract Termination Exception (See External Proposal)
  - 3) Fuel Surcharge Attached in Proposal
  - 4) optional 5 1/2 year contract pricing in Proposal
  - 5) Exception Disposal Costs Taxes and Fees in Proposal
  - 6) Exception Disposal Cost Increases in Tipping Fees in Proposal



**EMTERRA<sup>®</sup>**  
Environmental USA

**Thinking innovatively**  
Transforming waste to resources<sup>®</sup>

**Emterra Environmental USA Corp.**

**SEALED PROPOSAL REQUESTED FOR  
RESIDENTIAL SOLID WASTE COLLECTION AND DISPOSAL**

**The City of Marine City**  
303 S. Water Street  
Marine City, Michigan 48039

**Contact:** **Angelo Caramagno**  
1606 E Webster Road  
Flint, MI. USA 48505  
Phone: 810-667-4885  
Fax: 810-667-4090  
Cell: 810-874-7829  
Email: [angelo.caramagno@emterrausa.com](mailto:angelo.caramagno@emterrausa.com)



## Letter of Introduction

November 26, 2018

**Attention:** The City of Marine City  
303 S. Water Street  
Marine City, Michigan 48039

### **RE: Quotation for Solid Waste Collection**

It is with great pleasure that Emterra Environmental USA Corp. (Emterra) submits our Quotation to The City of Marine City in response to the **Quotation for Garbage Collection**.

As a leader in waste diversion and provider of Zero Waste solutions, we have a clear understanding of the Services required and the requirements that we are responding to.

Our commitment to Zero Waste has been part of our company's corporate values since our inception 40 years ago. Our mission is to achieve Zero Waste by promoting efficient and effective resource recovery while working hand-in-hand with residents, municipalities, industrial, commercial, and institutional sectors, and all levels of government.

Emterra has been providing municipal recyclables, garbage, and recycling collection and recyclable processing services since 1976. The depth of our experience in the industry, combined with our progressive growth and continuous improvement strategy, allow us to be a leader in waste diversion and recovery in U.S and Canadian markets.

Across Canada and the United States, Emterra Environmental USA and its sister companies:

- **Currently Service over 70% of St. Clair County, 75% of Genesee County, and 80% of the Northern Thumb Area.**
- **Service 10% of Canada's population through 30 municipal collection and processing contracts.**
- **Collect and process close to 300,000 tons of recyclables and 350,000 tons of household waste and organics each year.**
- **Own and operate 17 waste management facilities, of which 12 are recyclable MRFs.**
- **Own and operate over 400 collection vehicles.**
- **Employ over 1000 people.**

As an industry leader and pioneer in full waste diversion and transformation, we are committed to:

1. Our **Zero Waste** philosophy and belief that waste is an underutilization of resources.
2. We provide economically viable and environmentally responsible solutions for the conversion of waste into **renewable, valuable, and marketable resources**.
3. Meeting and exceeding the expectations of customers and stakeholders by providing **exceptional value and service**.

As CEO, I am authorized to submit this Quotation and confirm that Emterra has no interest whatsoever in any other proponent's Quotation, either directly or indirectly, and that we have not entered into any contract before the Quotation due date that could create such an interest. I also attest that our participation in this bidding process is conducted without collusion or fraud; that all information submitted in support of our bid package is accurate and factual; and that all representations made regarding Emterra's willingness to perform the work as outlined in this RFP are accurate.

The following person is authorized to make representation for Emterra Environmental USA:

1. Mr. Angelo Carmagno, General Manager; email: [Angelo.Caramagno@emterrausa.com](mailto:Angelo.Caramagno@emterrausa.com)  
phone: 810-874-7829

We look forward to creating a viable and successful public - private partnership.

Yours truly,

**Emterra Environmental USA Corp.**



Emmie Leung  
CEO

The USA management team who will manage this contract, should Emterra become the successful proponent, has over 52 years experience managing similar work in Michigan and experience managing and performing such contracts within Huron, Tuscola, Lapeer, St Clair and Genesee County as Richfield Management LLC for over nine years.

In November 2012, Emterra Environmental USA began its operations having acquired various assets and contracts of Richfield Management LLC, which was in bankruptcy proceedings.

### **Corporate Structure and Legal Compliance**

Emterra Environmental USA Corporation is incorporated in the State of Michigan and is a "C" Corporation for Federal and State tax purposes. We are in good standing with the State of Michigan.

## **GENERAL TYPE OF WORK PERFORMED BY OUR COMPANY**

### **Corporate Mission Statement**

Our mission is to achieve Zero Waste by developing and promoting efficient and effective resource recovery by working hand-in-hand with residents, municipalities, the industrial, commercial, and institutional (ICI) sector, and all levels of government.

At Emterra Environmental USA, we believe waste is an underutilization of resources and strive to employ all resources, including waste itself, technology, and human capital, property, and customer relationships, to their fullest potential in every aspect of our business.

We are committed to:

1. Providing environmentally sustainable solutions (while generating a minimal environmental footprint) for the conversion of source-separated recyclables into renewable, sustainable and marketable resources.
2. Accomplishing Zero Waste by using leading edge and reliable technologies, continuously improving, and by the dedication of our employees.

3. Meeting and exceeding the needs and expectations of our customers and stakeholders by providing exceptional value and service.

### **Equipment to be used:**

Emterra operates a large fleet of Refuse and Recycling Trucks in St. Clair County. For The City of Marine City, Emterra will Utilize 2009 or newer Freightliners or similar with either 25 yard or 31 yard McNeilus Bodies or similar.

### **Quality Enhanced Services Offered Within The City of Marine City**

We offer a quick response to any City concerns, and make a large effort to eliminate all waste during collection day, special attention is given to large bulk item pickup such as couch, chair, washer or limited building material, this service is completed on a weekly bases. 1 large bulk items permitted per week generated from the residence.

Current Residents should already have recycling bins. Emterra will provide free of charge to new residents only one **22 Gallon** Recycling. Additional bins will be available for purchase for \$10 each.

As a bonus residents will have availability of issuance of a 96 gallon cart for regular waste at a reduced cost to purchase or lease.

### **Customer Service Representatives, Service Request Resolutions, and Reporting**

Emterra does provide and promote a toll free Customer Service Line for residents to call for any questions or complaints pertaining to the waste management program.

CSRs are the first point of contact when service requests are received from residents or the City and have direct contact with the collection crew and management. As such, they are equipped with the tools and training necessary to efficiently receive and resolve service requests. CSRs and the Supervisor will be responsible for receiving service requests from the City, assigning the request to a collection crew, confirming

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that the assigned work is completed, reporting back to the City on the successful completion of the request, and documenting these exchanges. Emterra will keep accurate and up to date records of all activities related to the performance of the Contract in a format satisfactory to the City.

Our base location and our nearby service areas offer an advantage that allows for the availability to resolve any issues that may occur throughout the week or any emergency situations that may require service other than on a scheduled pickup day.

On an ongoing base we have equipment that transition near the area of The City of Marine City. And if required a 24 hour Emergency call line.

**Delays in Service caused by weather/unforeseen incidents**

In the event of a weather delay or other incidents beyond the control of Emterra, collection will be continued on the next working day.



## QUOTATION PRICING

All of the items marked "Yes" are included in the services provided by the Contactor to The City of Marine City. The pricing shown in the "unit price" column in the below schedule is based on the number of known units and is priced per unit in the City this count may be adjusted up or down on an annual bases. Pricing assumes one summary bill monthly directly to the City.

### 3 ½ year contract (per Proposal Specifications)

PERIOD	WASTE	RECYCLABLES	YARD WASTE	UNIT PRICE	UNIT COUNT
3 ½ Year	Weekly	Weekly	(Between First Collection day in April and Last Collection Day in November	MONTHLY**	
January 1, 2019 to June 30, 2019	YES	YES	YES	\$14.50	1,582
July 1, 2019 to June 30, 2020	YES	YES	YES	\$14.75	ADJUSTED
July1, 2020 to June 30, 2021	YES	YES	YES	\$15.25	ADJUSTED
July 1, 2021 to June 30, 2022	Yes	Yes	Yes	\$15.75	Adjusted

- 1) Pricing includes current \$0.12 per cubic Yard Michigan Landfill surcharge fee. Any future imposed taxes, fees or assessments and increases to existing taxes, fees or assessments by Federal, State, County or local governmental units shall be passed through to the City.
- 2) Any Increase in the Tipping rates for the St. Clair County, Smiths Creek Landfill will be passed through to the City.

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**Exceptions and/Or Other Services:**

- 1) Emterra Exceptions the bulk waste requirement to add/and or modify that bulk waste must be generated from the residential unit and is not the result of a commercial operation and that items containing Freon must have the Freon removed and tagged by a licensed sub contractor before notifying Emterra that the item is ready for pickup.
- 2) Emterra exceptions the Contract Termination section and replaces it with " The City of Marine City shall reserve the right to terminate the contract upon Ninety (90) days written notice due to unsatisfactory performance. Emterra shall have 60 days to cure the unsatisfactory performance. ". The terms of breach of performance and cure will be negotiated in good faith between the City and Emterra.
- 3) Emterra submits a fuel surcharge schedule (Included in this document)
- 4) Emterra submits an optional 5 ½ year Contract Pricing schedule (Included in this document)
- 5) Emterra exceptions that increases to any taxes or fees for disposal will be passed on to the City
- 6) Emterra exceptions that any increases to tipping fees from the County Landfill will be passed on to the City.

## OPTIONAL 5 ½ Year Contract Pricing

PERIOD	WASTE	RECYCLABLES	YARD WASTE	UNIT PRICE	UNIT COUNT
<b>5 ½ Year</b>	<b>Weekly</b>	<b>Weekly</b>	<b>(Between First Collection day in April and Last Collection Day in November</b>	<b>MONTHLY**</b>	
January 1, 2019 to June 30, 2019	YES	YES	YES	\$14.40	1,582
July 1, 2019 to June 30, 2020	YES	YES	YES	\$14.55	ADJUSTED
July 1, 2020 to June 30, 2021	YES	YES	YES	\$15.00	ADJUSTED
July 1, 2021 to June 30, 2022	Yes	Yes	Yes	\$15.45	Adjusted
July 1, 2022 to June 30, 2023	Yes	Yes	Yes	\$15.90	Adjusted
July 1, 2023 to June 30, 2024	Yes	Yes	Yes	\$16.35	Adjusted

- 1) Pricing includes current \$0.12 per cubic Yard Michigan Landfill surcharge fee. Any future imposed taxes, fees or assessments and increases to existing taxes, fees or assessments by Federal, State, County or local governmental units shall be passed through to the City.
- 2) Any Increase in the Tipping rates for the St. Clair County, Smiths Creek Landfill will be passed through to the City.

FUEL PRICE SURCHARGE SHEET FOR  
**The City of Marine City**

**A Fuel surcharage will take effect when prices per the index are at or above \$3.50 per gallon**

**<http://www.eia.gov/petroleum/gasdiesel/>**

**A fuel surcharge will then be charged to the following schedule (No Fuel credits will be issued)**

**Fuel**

Fuel Price	Surcharge per Home/per Month
\$3.50	\$0.05
\$3.60	\$0.10
\$3.70	\$0.15
\$3.80	\$0.20
\$3.90	\$0.25
\$4.00	\$0.30
\$4.10	\$0.35
\$4.20	\$0.40
\$4.30	\$0.45
\$4.40	\$0.50
\$4.50	\$0.55
\$4.60	\$0.60
\$4.70	\$0.65
\$4.80	\$0.70
\$4.90	\$0.75
\$5.00	\$0.80
\$5.10	\$0.85
\$5.20	\$0.90
\$5.30	\$0.95
\$5.40	\$1.00

**\*\*Each \$0.10 additional will add \$.05 per home per month  
to above schedule**

## REFERENCES

Please list the municipalities for which your company has provided similar services.

1. Agency City of Marysville Phone Number 810-364-8390  
Address 1111 Delaware Avenue  
Contact Name Raechel Fernandez Years service provided 6+  
Email of Contact rfernandez@cityofmarysville.com
2. Agency Grand Blanc Township Phone Number 810-424-2602  
Address 5371 South Saginaw St P.O. Box 1833, Grand Blanc, MI 48480  
Contact Name Cathy Luze Years service provided 6+  
Email of Contact luze@twp.grand-blanc.mi.us
3. Agency Richfield Township Phone Number 810-653-3564  
Address 5381 N. State Rd, Davison, MI 48423  
Contact Name Joseph McDore Years service provided 6+  
Email of Contact supervisor@richfieldtwp.org

Please provide proof of minimum five years experience in municipal waste pick up services:

City of Maricopa City 6+ years  
City of Marysville 6+ years  
Clay Township 6+ years





# Be Green – Recycle!

About one third of household trash is made up of packaging and printed paper that is recyclable. By separating recyclables from garbage and putting them at the curb for collection, we contribute to a healthier, cleaner environment.

Recycling saves energy, conserves natural resources and reduces demand for landfill space.

Recycling also creates jobs and economic development.



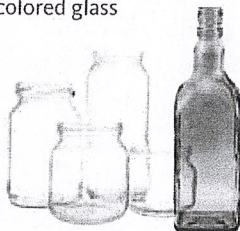
No need to sort recyclables. Put them all together in your Blue Boxes.

## Accepted:

No need to sort recyclables. Put them all together in your Blue Boxes.

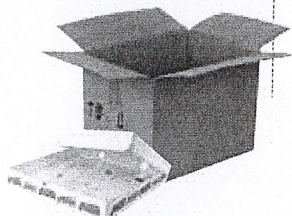
### Glass\*

**Jars and Bottles**  
Clear and colored glass



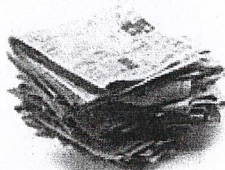
### Paper

**Cardboard & Paper Bags**  
Flatten Cardboard and cut into pieces



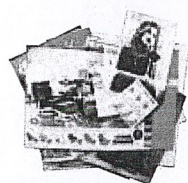
### Newspaper

Newspapers may be tied into bundles with string or other biodegradable materials or placed in plastic bags or other watertight containers.

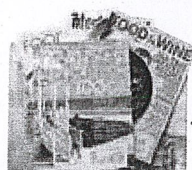


### Paperboard

Kitchen, bathroom and office packaging



**Junk Mail**  
Envelopes, flyers, brochures, postcards



**Magazines**  
All types and sizes



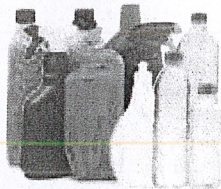
**Phone Books**  
All types and sizes



**Office Paper**  
All types and sizes

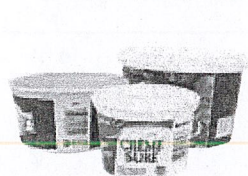
### Plastic\*

**Plastic Jugs & Bottles\***



**Household Plastic**

Empty containers only



### Metal\*

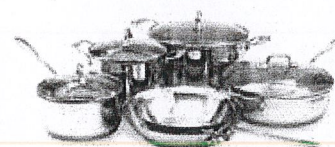
**Steel Cans**  
Empty cans only



**Aluminum Cans**  
Empty cans only



**Kitchen Cookware**  
Metal pots, pans, tins, utensils



\*Please rinse/clean containers before putting into recycling bins

## NOT Accepted in Recycling:

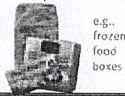
Please help protect our workers...

WE DO NOT ACCEPT SYRINGES OR NEEDLES.

Paper Milk or Juice Cartons



Wax Coated Paperboard



Expanded Foam Containers/ Packaging



Compost Food Waste



Propane Tanks & Paint Cans



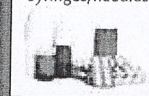
Plastic Bags / Bubble Wrap



Batteries



Medical Waste/ Syringes/needles



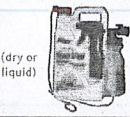
Flammable Liquids



Household Cleaners



Chemicals



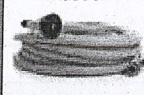
Wood Items & Concrete



Paper Coffee Cups & Lids



Garden Hose/ Rubber



Electrical Cords



Tires





## PROPOSAL FOR SERVICES (CONTINUED)

The undersigned fully understands the requirements, therefore the costs to provide weekly collection and disposal of solid waste, curbside recycling (preferred to be included), bulk item pick-up and yard waste (April through November) plus Christmas tree removal shall be as follows:

The following rate billed per month for a three and a half year price proposal:

Year ½ – January 1, 2019 to June 30, 2019	\$ 18.04	per unit/per month
Year 1 – July 1, 2019 to June 30, 2020	\$ 18.04	per unit/per month
Year 2 – July 1, 2020 to June 31, 2021	\$ 18.24	per unit/per month
Year 3 – July 1, 2021 to June 31, 2022	\$ 18.34	per unit/per month

Does this bid include curbside recycling? **YES**

If yes, please include specifications on recycling bins and list of household recyclable items for street-side pick up as part of the bid proposal, and the cost to City (if any) for recycling bins: **See attached document outlining approved recyclables and cost for the bins**


Date: **November 23, 2018**

Company Name: **Marcotte Disposal Inc.**

Address: **PO BOX 611068, 2569 40<sup>th</sup> Street - Port Huron, MI 48061-1068**

Phone Number: **810-985-9818**

Contactor Representative Name: **Tracey Kaplin**

Authorized Signature  \_\_\_\_\_

Title: **CEO / President**





**Marcotte Disposal Co.**  
**Office:** 2569 40th St.  
Port Huron, MI  
**Mailing:** Box 611068  
Port Huron, MI  
48061-1068  
Ph: 810-985-9818  
[www.marcottedisposal.com](http://www.marcottedisposal.com)

## **RESIDENTIAL SOLID WASTE COLLECTION AND DISPOSAL PROPOSAL** **City of Marine City**

November 23, 2018

City of Marine City  
303 South Water Street  
Marine City, MI 48039

We are pleased to bid on all services required by the City of Marine City as outlined in the proposal documents. Please find below some clarifications on services, specs, etc.

- **Collection Specifications** - Since St. Clair County is a closed county, in the event of a Landfill increase we will have no choice but to pass on the landfill increase to the municipality in the form of a Landfill surcharge. This will be only the actually tons collected in Marine City at only the additional cost above our current rate of \$31.86. For Example the landfill increases to \$35.00 per ton we would charge the difference of \$3.14 / ton to the Municipality as a surcharge.
- **Cost for Recycling Bins/Distribution:** We have refurbished bins that we would deliver to the City of Marine City for a cost of: \$5.00 each.
- **Collection Schedule** – we are proposing all services on Monday's for collection
- **Disposal Equipment and Personnel**

Trucks we will use to do collection services:

#207	2007	INTERNATIONAL	1HTWGAZT57J562640	REAR PACK
#208	2007	INTERNATIONAL	1HTWGAZT87N406248	REAR PACK
#209	2007	INTERNATIONAL	1HTWGAZT07J539170	REAR PACK
#210	2009	INTERNATIONAL	1HTWGAAAT89J117372	REAR PACK
#211	2009	INTERNATIONAL	1HTWGAAATX9J117373	REAR PACK

- **Personnel** – we will use 3 trucks on Trash collection, 1 truck on recycling and 1 truck on yard waste.

- **Care and Diligence**, Marcotte always put the cans upside down with the lids sitting next to them so that the compost trucks and others going through recognize the collection has been completed.

- **Contact Person:**

Tracey Kaplin  
C: 519-490-4364

Greg Hazzard  
C: 810-650-4919

Mark Goodacre  
C: 519-330-2872

[tracey@marcottedisposal.com](mailto:tracey@marcottedisposal.com)

- Under the Section of **Bidder's Qualifications:**

**USA CONTRACTS**

**DURATION**

**START DATE**

ST. CLAIR TOWNSHIP	JAN 1/2014 - DEC 31/2023	JAN 1/2001	
FORT GRATIOT TOWNSHIP	JAN 1/2019 - DEC 31/2023	JAN 6/2003	
GRANT TOWNSHIP	JAN 1/2010 - DEC 31/2020	JAN 1/2010	
PORT HURON TOWNSHIP	FEB 1/2010 - JAN 31/2013	FEB 3/2002	<b>ENDED</b>
CITY OF PORT HURON	JULY 1/2013 - JUNE 30/2018	JULY 1/2013	<b>ENDED</b>

- **List of Approved Recyclable Items**





**Marcotte Disposal Co.**

**Office:** 2569 40th St.

Port Huron, MI

**Mailing:** Box 611068

Port Huron, MI

48061-1068

Ph: 810-985-9818

[www.marcottedisposal.com](http://www.marcottedisposal.com)

- **Fuel Adjustment Factor:** We have attached our Fuel Surcharge calculation chart based on the actual annual gallons of fuel we would use in Marine City. With the volatility of fuel, as a small independent local business, we could not assume the burden of this additional charge.
  
- **Other Services or Products:** We have a few options that the City may be interested in, please see them below:
  1. 64 Gallon Carts for rent by the homeowner/municipalities for recyclables.
  2. Special Pickup for additional charge for items not included in regular collection
  3. Snowbirds Discount: This program would need to be administered by the municipality. Marcotte offers a rebate to the homeowner who is gone for a consecutive 6 months during the winter for the trash pickup. We would require the date they left and they must contact you on their return to qualify.
  4. Leaf Vacuum Service: In areas that have a dense tree population, we would be interested in discussing the option of the Leaf Vac service for these areas.
  5. Spring Clean-up, we would be willing to supply the municipality two 40yd dumpsters in the spring to a designated area for a cleanup. We will offer this service and the only charge would be the weight in the dumpsters from the landfill, all other fees will be covered by Marcotte.
  
- **Transition Process:** Our proposal is collection services to be done on Monday. The last pickup with Emterra would be week ending Dec 29<sup>th</sup> and Marcotte would begin collection on Monday December 31, 2018. As soon as confirmation of the contract is given, we would then begin to deliver the recycling bins to each home as well as 240 to the DPW to hand out to residents requiring additional cans. There will be no interruption in services to the residents. We would make certain there is a smooth transition.

We are extremely excited about the potential of working with your municipality and would be pleased to answer any questions you may have.

Warm regards,

Tracey Kaplin  
CEO / President

C: 519-490-4364

Email: [tracey@marcottedisposal.com](mailto:tracey@marcottedisposal.com)

## REFERENCES

Please list the municipalities for which your company has provided similar services.

1. Agency: **Charter Township of Fort Gratiot** Phone Number **810-385-4489**

Address **3720 Keewahdin Drive, Fort Gratiot, MI 48059**

Contact Name **Jorja Baldwin** Years service provided: **15 years**

Email of Contact: **jbaldwin@fortgratiottwp.org**

2. Agency **St. Clair Township** Phone Number: **810-329-9042**

Address: **1539 South Bartlett Road, St. Clair Township, MI 48079**

Contact Name **Joyce Skonieizny** Years service provided: **18 years**

Email of Contact: **clerk@stclairtwp.org**

3. Agency **Grant Township** Phone Number: **810-327-6775**

Address: **7942 Wildcat Road, Jeddo, MI 48032**

Contact Name: **Bill Deater** Years service provided: **810-531-7190**

Email of Contact: **grantoffice@advnet.net**

Please provide proof of minimum five years experience in municipal waste pick up services:

**See attached letter from City of Port Huron detailing our term of contract and recommendation of our services**



City of Port Huron

100 McMorran Boulevard

Port Huron, Michigan 48060

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November 16, 2018

City of Port Huron  
100 McMorran Blvd  
Port Huron, MI 48060

Re: Marcotte Disposal Company Inc.

To: Whom it may concern,

This letter is to recommend Marcotte Disposal Inc. as a trash contractor. We had contracted Marcotte for five (5) years and had an excellent business relationship. They provided the City of Port Huron with great service in Waste, Recycling, and Compost Collection.

During our contract we had very few complaints and any time an issue arose, Marcotte was quick to react and resolve the issue. Marcotte has had excellent communication with us and there had been no surprises.

We would be happy to have Marcotte service us in future and would highly recommend them to you.

Sincerely,

David W. Smith  
City of Port Huron

## MARINE CITY

MARINE CITY					
FUEL SURCHARGE CALCULATION CHART					
PRICE PER GALLON	GALLONS USED IN MARINE CITY	COST OF FUEL	AMOUNT LESS ORIGINAL COST	FUEL SURCHARGE PER MONTH	
\$3.26	15080	\$49,160.80	\$	\$	
\$3.27	15080	\$49,311.60	\$150.80	\$12.57	
\$3.28	15080	\$49,462.40	\$301.60	\$25.13	
\$3.29	15080	\$49,613.20	\$452.40	\$37.70	
\$3.30	15080	\$49,764.00	\$603.20	\$50.27	
\$3.31	15080	\$49,914.80	\$754.00	\$62.83	
\$3.32	15080	\$50,065.60	\$904.80	\$75.40	
\$3.33	15080	\$50,216.40	\$1,055.60	\$87.97	
\$3.34	15080	\$50,367.20	\$1,206.40	\$100.53	
\$3.35	15080	\$50,518.00	\$1,357.20	\$113.10	
\$3.36	15080	\$50,668.80	\$1,508.00	\$125.67	
\$3.37	15080	\$50,819.60	\$1,658.80	\$138.23	
\$3.38	15080	\$50,970.40	\$1,809.60	\$150.80	
\$3.39	15080	\$51,121.20	\$1,960.40	\$163.37	
\$3.40	15080	\$51,272.00	\$2,111.20	\$175.93	
\$3.41	15080	\$51,422.80	\$2,262.00	\$188.50	
\$3.42	15080	\$51,573.60	\$2,412.80	\$201.07	
\$3.43	15080	\$51,724.40	\$2,563.60	\$213.63	
\$3.44	15080	\$51,875.20	\$2,714.40	\$226.20	
\$3.45	15080	\$52,026.00	\$2,865.20	\$238.77	
\$3.46	15080	\$52,176.80	\$3,016.00	\$251.33	
\$3.47	15080	\$52,327.60	\$3,166.80	\$263.90	
\$3.48	15080	\$52,478.40	\$3,317.60	\$276.47	
\$3.49	15080	\$52,629.20	\$3,468.40	\$289.03	
\$3.50	15080	\$52,780.00	\$3,619.20	\$301.60	
\$3.51	15080	\$52,930.80	\$3,770.00	\$314.17	
\$3.52	15080	\$53,081.60	\$3,920.80	\$326.73	
\$3.53	15080	\$53,232.40	\$4,071.60	\$339.30	
\$3.54	15080	\$53,383.20	\$4,222.40	\$351.87	
\$3.55	15080	\$53,534.00	\$4,373.20	\$364.43	
\$3.56	15080	\$53,684.80	\$4,524.00	\$377.00	
\$3.57	15080	\$53,835.60	\$4,674.80	\$389.57	
\$3.58	15080	\$53,986.40	\$4,825.60	\$402.13	
\$3.59	15080	\$54,137.20	\$4,976.40	\$414.70	
\$3.60	15080	\$54,288.00	\$5,127.20	\$427.27	
\$3.61	15080	\$54,438.80	\$5,278.00	\$439.83	
\$3.62	15080	\$54,589.60	\$5,428.80	\$452.40	
\$3.63	15080	\$54,740.40	\$5,579.60	\$464.97	
\$3.64	15080	\$54,891.20	\$5,730.40	\$477.53	
\$3.65	15080	\$55,042.00	\$5,881.20	\$490.10	
\$3.66	15080	\$55,192.80	\$6,032.00	\$502.67	
\$3.67	15080	\$55,343.60	\$6,182.80	\$515.23	
\$3.68	15080	\$55,494.40	\$6,333.60	\$527.80	
\$3.69	15080	\$55,645.20	\$6,484.40	\$540.37	
\$3.70	15080	\$55,796.00	\$6,635.20	\$552.93	
\$3.71	15080	\$55,946.80	\$6,786.00	\$565.50	
\$3.72	15080	\$56,097.60	\$6,936.80	\$578.07	
\$3.73	15080	\$56,248.40	\$7,087.60	\$590.63	

## MARINE CITY

\$3.74	15080	\$56,399.20	\$7,238.40	\$603.20
\$3.75	15080	\$56,550.00	\$7,389.20	\$615.77
\$3.76	15080	\$56,700.80	\$7,540.00	\$628.33
\$3.77	15080	\$56,851.60	\$7,690.80	\$640.90
\$3.78	15080	\$57,002.40	\$7,841.60	\$653.47
\$3.79	15080	\$57,153.20	\$7,992.40	\$666.03
\$3.80	15080	\$57,304.00	\$8,143.20	\$678.60
\$3.81	15080	\$57,454.80	\$8,294.00	\$691.17
\$3.82	15080	\$57,605.60	\$8,444.80	\$703.73
\$3.83	15080	\$57,756.40	\$8,595.60	\$716.30
\$3.84	15080	\$57,907.20	\$8,746.40	\$728.87
\$3.85	15080	\$58,058.00	\$8,897.20	\$741.43
\$3.86	15080	\$58,208.80	\$9,048.00	\$754.00
\$3.87	15080	\$58,359.60	\$9,198.80	\$766.57
\$3.88	15080	\$58,510.40	\$9,349.60	\$779.13
\$3.89	15080	\$58,661.20	\$9,500.40	\$791.70
\$3.90	15080	\$58,812.00	\$9,651.20	\$804.27
\$3.91	15080	\$58,962.80	\$9,802.00	\$816.83
\$3.92	15080	\$59,113.60	\$9,952.80	\$829.40
\$3.93	15080	\$59,264.40	\$10,103.60	\$841.97
\$3.94	15080	\$59,415.20	\$10,254.40	\$854.53
\$3.95	15080	\$59,566.00	\$10,405.20	\$867.10
\$3.96	15080	\$59,716.80	\$10,556.00	\$879.67
\$3.97	15080	\$59,867.60	\$10,706.80	\$892.23
\$3.98	15080	\$60,018.40	\$10,857.60	\$904.80
\$3.99	15080	\$60,169.20	\$11,008.40	\$917.37
\$4.00	15080	\$60,320.00	\$11,159.20	\$929.93
\$4.01	15080	\$60,470.80	\$11,310.00	\$942.50
\$4.02	15080	\$60,621.60	\$11,460.80	\$955.07
\$4.03	15080	\$60,772.40	\$11,611.60	\$967.63
\$4.04	15080	\$60,923.20	\$11,762.40	\$980.20
\$4.05	15080	\$61,074.00	\$11,913.20	\$992.77
\$4.06	15080	\$61,224.80	\$12,064.00	\$1,005.33
\$4.07	15080	\$61,375.60	\$12,214.80	\$1,017.90
\$4.08	15080	\$61,526.40	\$12,365.60	\$1,030.47
\$4.09	15080	\$61,677.20	\$12,516.40	\$1,043.03
\$4.10	15080	\$61,828.00	\$12,667.20	\$1,055.60
\$4.11	15080	\$61,978.80	\$12,818.00	\$1,068.17
\$4.12	15080	\$62,129.60	\$12,968.80	\$1,080.73
\$4.13	15080	\$62,280.40	\$13,119.60	\$1,093.30
\$4.14	15080	\$62,431.20	\$13,270.40	\$1,105.87
\$4.15	15080	\$62,582.00	\$13,421.20	\$1,118.43
\$4.16	15080	\$62,732.80	\$13,572.00	\$1,131.00
\$4.17	15080	\$62,883.60	\$13,722.80	\$1,143.57
\$4.18	15080	\$63,034.40	\$13,873.60	\$1,156.13
\$4.19	15080	\$63,185.20	\$14,024.40	\$1,168.70
\$4.20	15080	\$63,336.00	\$14,175.20	\$1,181.27
\$4.21	15080	\$63,486.80	\$14,326.00	\$1,193.83
\$4.22	15080	\$63,637.60	\$14,476.80	\$1,206.40
\$4.23	15080	\$63,788.40	\$14,627.60	\$1,218.97
\$4.24	15080	\$63,939.20	\$14,778.40	\$1,231.53
\$4.25	15080	\$64,090.00	\$14,929.20	\$1,244.10
\$4.26	15080	\$64,240.80	\$15,080.00	\$1,256.67
\$4.27	15080	\$64,391.60	\$15,230.80	\$1,269.23
\$4.28	15080	\$64,542.40	\$15,381.60	\$1,281.80



## MARINE CITY

\$4.29	15080	\$64,693.20	\$15,532.40	\$1,294.37
\$4.30	15080	\$64,844.00	\$15,683.20	\$1,306.93
\$4.31	15080	\$64,994.80	\$15,834.00	\$1,319.50
\$4.32	15080	\$65,145.60	\$15,984.80	\$1,332.07
\$4.33	15080	\$65,296.40	\$16,135.60	\$1,344.63
\$4.34	15080	\$65,447.20	\$16,286.40	\$1,357.20
\$4.35	15080	\$65,598.00	\$16,437.20	\$1,369.77
\$4.36	15080	\$65,748.80	\$16,588.00	\$1,382.33
\$4.37	15080	\$65,899.60	\$16,738.80	\$1,394.90
\$4.38	15080	\$66,050.40	\$16,889.60	\$1,407.47
\$4.39	15080	\$66,201.20	\$17,040.40	\$1,420.03
\$4.40	15080	\$66,352.00	\$17,191.20	\$1,432.60
\$4.41	15080	\$66,502.80	\$17,342.00	\$1,445.17
\$4.42	15080	\$66,653.60	\$17,492.80	\$1,457.73
\$4.43	15080	\$66,804.40	\$17,643.60	\$1,470.30
\$4.44	15080	\$66,955.20	\$17,794.40	\$1,482.87
\$4.45	15080	\$67,106.00	\$17,945.20	\$1,495.43
\$4.46	15080	\$67,256.80	\$18,096.00	\$1,508.00
\$4.47	15080	\$67,407.60	\$18,246.80	\$1,520.57
\$4.48	15080	\$67,558.40	\$18,397.60	\$1,533.13
\$4.49	15080	\$67,709.20	\$18,548.40	\$1,545.70
\$4.50	15080	\$67,860.00	\$18,699.20	\$1,558.27
\$4.51	15080	\$68,010.80	\$18,850.00	\$1,570.83
\$4.52	15080	\$68,161.60	\$19,000.80	\$1,583.40
\$4.53	15080	\$68,312.40	\$19,151.60	\$1,595.97
\$4.54	15080	\$68,463.20	\$19,302.40	\$1,608.53
\$4.55	15080	\$68,614.00	\$19,453.20	\$1,621.10
\$4.56	15080	\$68,764.80	\$19,604.00	\$1,633.67
\$4.57	15080	\$68,915.60	\$19,754.80	\$1,646.23
\$4.58	15080	\$69,066.40	\$19,905.60	\$1,658.80
\$4.59	15080	\$69,217.20	\$20,056.40	\$1,671.37
\$4.60	15080	\$69,368.00	\$20,207.20	\$1,683.93
\$4.61	15080	\$69,518.80	\$20,358.00	\$1,696.50
\$4.62	15080	\$69,669.60	\$20,508.80	\$1,709.07
\$4.63	15080	\$69,820.40	\$20,659.60	\$1,721.63
\$4.64	15080	\$69,971.20	\$20,810.40	\$1,734.20
\$4.65	15080	\$70,122.00	\$20,961.20	\$1,746.77
\$4.66	15080	\$70,272.80	\$21,112.00	\$1,759.33
\$4.67	15080	\$70,423.60	\$21,262.80	\$1,771.90
\$4.68	15080	\$70,574.40	\$21,413.60	\$1,784.47
\$4.69	15080	\$70,725.20	\$21,564.40	\$1,797.03
\$4.70	15080	\$70,876.00	\$21,715.20	\$1,809.60
\$4.71	15080	\$71,026.80	\$21,866.00	\$1,822.17
\$4.72	15080	\$71,177.60	\$22,016.80	\$1,834.73
\$4.73	15080	\$71,328.40	\$22,167.60	\$1,847.30
\$4.74	15080	\$71,479.20	\$22,318.40	\$1,859.87
\$4.75	15080	\$71,630.00	\$22,469.20	\$1,872.43
\$4.76	15080	\$71,780.80	\$22,620.00	\$1,885.00
\$4.77	15080	\$71,931.60	\$22,770.80	\$1,897.57
\$4.78	15080	\$72,082.40	\$22,921.60	\$1,910.13
\$4.79	15080	\$72,233.20	\$23,072.40	\$1,922.70
\$4.80	15080	\$72,384.00	\$23,223.20	\$1,935.27
\$4.81	15080	\$72,534.80	\$23,374.00	\$1,947.83
\$4.82	15080	\$72,685.60	\$23,524.80	\$1,960.40
\$4.83	15080	\$72,836.40	\$23,675.60	\$1,972.97

## MARINE CITY

\$4.84	15080	\$72,987.20	\$23,826.40	\$1,985.53
\$4.85	15080	\$73,138.00	\$23,977.20	\$1,998.10
\$4.86	15080	\$73,288.80	\$24,128.00	\$2,010.67
\$4.87	15080	\$73,439.60	\$24,278.80	\$2,023.23
\$4.88	15080	\$73,590.40	\$24,429.60	\$2,035.80
\$4.89	15080	\$73,741.20	\$24,580.40	\$2,048.37
\$4.90	15080	\$73,892.00	\$24,731.20	\$2,060.93
\$4.91	15080	\$74,042.80	\$24,882.00	\$2,073.50
\$4.92	15080	\$74,193.60	\$25,032.80	\$2,086.07
\$4.93	9000	\$44,370.00	-\$4,790.80	-\$399.23
\$4.94	9000	\$44,460.00	-\$4,700.80	-\$391.73
\$4.95	9000	\$44,550.00	-\$4,610.80	-\$384.23
\$4.96	9000	\$44,640.00	-\$4,520.80	-\$376.73
\$4.97	9000	\$44,730.00	-\$4,430.80	-\$369.23
\$4.98	9000	\$44,820.00	-\$4,340.80	-\$361.73
\$4.99	9000	\$44,910.00	-\$4,250.80	-\$354.23
\$5.00	9000	\$45,000.00	-\$4,160.80	-\$346.73



Office of City Clerk

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**ANNOUNCEMENT FOR  
BOARD VACANCIES  
(Updated)**

Applications and letters of interest due to the City Clerk by Wednesday, December 12<sup>th</sup>:

- 1) Zoning Board of Appeals – 1 vacancy and 1 alternate vacancy
- 2) Board of Review – 1 vacancy
- 3) Historical Commission – 2 vacancies
- 4) TIFA Board – 2 vacancies
- 5) Pension Board – 1 vacancy
- 6) Dangerous Building Board of Appeals – 4 vacancies  
(2 Citizens; 1 Building Contractor; 1 State Registered Architect or Engineer)

**McBride - Manley**CERTIFIED PUBLIC  
ACCOUNTANTS

GLEN E. MCBRIDE, C.P.A. (1949 - 2013)

PATRICIA A. MANLEY, C.P.A.

CURTIS J. MCBRIDE, C.P.A., M.S.T.

GWENDOLYN S. BRESINSKI, C.P.A.

November 13, 2018

Elaine Leven  
City of Marine City  
303 S. Water Street  
Marine City Michigan 48039

Dear Ms. Leven:

Please find enclosed the engagement letter for the proposed audit of the CITY OF MARINE CITY for the fiscal years ended June 30, 2019; June 30, 2020; and June 30, 2021.

If the proposal meets the City's satisfaction, please sign the appropriate copy and return it to us.

Sincerely,

McBRIDE-MANLEY &amp; COMPANY P.C.

Curtis J. McBride, C.P.A.

Enclosure

# McBride - Manley



CERTIFIED PUBLIC  
ACCOUNTANTS

GLEN E. MCBRIDE, C.P.A. (1946 - 2013)

PATRICIA A. MANLEY, C.P.A.

CURTIS J. MCBRIDE, C.P.A., M.S.T.

GWENDOLYN S. BRESINSKI, C.P.A.

November 13, 2018

City Commission and Management  
City of Marine City  
303 S. Water Street  
Marine City, Michigan 48039

We are pleased to confirm our understanding of the services we are to provide the CITY OF MARINE CITY for the years ended June 30, 2019; June 30, 2020; and June 30, 2021. We will audit 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, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City of Marine City as of and for the years ended June 30, 2019; June 30, 2020; and June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's 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. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Pension and Retiree Health Care – Schedule of Changes in the Net Pension/OPEB Liability and Related Ratios
- 3) Pension and Retiree Health Care – Schedule of Contributions
- 4) Pension and Retiree Health Care – Schedule of Investment Returns
- 5) Other RSI as required by subsequent accounting standard changes effective during the fiscal years June 30, 2019; June 30, 2020; and June 30, 2021.

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Combining Schedules
- 2) Budgetary Schedules for Non-major Funds and Component Units
- 3) Schedule of Indebtedness
- 4) Other schedules you request or are required under a contractual agreement or the State of Michigan as agreed upon.



## Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the City of Marine City and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the City's financial statements. Our report will be addressed to the Mayor and City Commission of the City of Marine City. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

## Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come

to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

*Government Auditing Standards* require that we communicate, during the planning stage of an audit, certain information to officials of the audited entity, and certain other parties. That information follows.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will also assist in preparing the financial statements and related notes of the City of Marine City in conformity with U.S. generally accepted accounting principles based on information provided by you.

We will also provide assistance to Management for preparing state reports, including the annual F-65, Act 51, Retiree Health Care and Pension reporting, and EVIP reports to assure conformity with requirements set by the State of Michigan based on information provided by Management.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for designing, implementing, and maintaining effective internal controls, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws,



regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

With regard to using the auditor's report, you understand that you must obtain prior written consent to reproduce or use our report in bond offering official statements or other documents.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter

our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City of Marine City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of McBride-Manley & Company P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulatory authority or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of McBride-Manley & Company P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of Michigan. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in June or July each year and to issue our reports no later than November 30 for each year. Curtis J. McBride is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for this audit will be in accordance with the firm's standard hourly billing rates at the time of the examination and will not exceed \$29,225 for the year ended June 30, 2019. The fee of \$29,225 will remain the same for June 30, 2020 and June 30, 2021. If an audit under the Single Audit Act is required, our estimated fee for that audit should be between \$1,500 and \$3,000 for the year a Single Audit is required. The initiation of any new fund for major construction programs may result in increased fees. The above fee quotes are predicated on the City's records being suitable and complete for audit and completely reconciled and balanced in accordance with generally accepted accounting principles. This would normally include the preparation by the City of certain items before the audit begins (See Exhibit A). However, a revised proposal will be submitted for the Board's approval if our fees are expected to exceed those stated above. Our fees for this engagement will be billed in two segments. The first portion will be billed upon completion of our preliminary examination, sometime in June or July each year. The final portion will be billed upon completion of the audit.

You may request that we perform additional service not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimates. We will not undertake any accounting services (including but not limited to reconciliation of accounts and preparation of requested schedules) without obtaining approval through a written change order or additional engagement letter for such additional work.

To ensure that McBride-Manley & Company P.C.'s independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2016 peer review report accompanies this letter.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We appreciate the opportunity to be of service to the City of Marine City and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Respectfully submitted,



MCBRIDE-MANLEY & COMPANY P.C.  
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the City of Marine City

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## EXHIBIT A

Items to be completed before commencement of audit:

1. Posted and reconciled general ledger and trial balance for all the following funds:

General	Special Assessment Trust
Major Street	Capital Improvement
Local Street	Tax
Woodlawn Cemetery	Drug Law Enforcement
Cemetery Trust	T.I.F.A. #1, #2 and #3
Water and Sewer	Pension Trust
Retirees Health Care Trust	
Any new funds initiated during periods under audit	

2. Water and sewer revenues and receivables reconciled to manual control totals.
3. All bank accounts properly reconciled to the general ledger accounts for all funds.
4. The total taxes collected reconciled to the total tax roll and all distributions correctly reflected for both winter and summer collections.
5. Reconciliation of delinquent personal property taxes for all years showing tax collected during the fiscal year and ending tax balance due.
6. Preparation of check register for the tax fund giving total paid to each taxing authority.
7. Complete list of all Pension and Retiree Health Care Fund investments at fiscal year end reflecting description, cost, market value, maturity, and interest rate.
8. Review by City personnel of all unpaid invoices at fiscal year end and proper reconciliation of same to computerized accounts payable listing at fiscal year.
9. Workpapers on all interfund payables and receivables and reconciliation of same between funds.
10. Listing of all amounts in capital outlay account showing detail of items purchased and reconciliation of listing to general ledger.
11. Calculation and workpaper for accrued sick and vacation pay and accrued wages for each fiscal year end.
12. Reconciliation of special assessment subsidiary ledgers to manual control and general ledger receivable.
13. Reconciliation of refuse revenue in General Fund.
14. Reconciliation of property tax revenues in General Fund, all Debt Service Funds (if applicable), all T.I.F.A. Funds, and Water and Sewer Fund.
15. Loan schedules showing balance due on all State Revolving Loans, and a listing of all bond principal and interest payments.

EXHIBIT A

(Continued)

16. Reconciliation of cemetery revenues to general ledger balances.
17. Properly allocated employee benefits between funds including, but not limited to, health insurance, pension contributions, and payroll taxes; proper recording of these benefits in the various funds and departments of the general ledger.



3070 Palms Road, Casco 48064  
Phone (810) 326-9000 Fax (810) 326-9100  
[www.hitech.net](http://www.hitech.net)

## Quote

Date	Quote No.
01-30-18	HTSQ8654

SOLD TO:	SHIP TO:
<b>Marine City, City Of</b> Elaine Leven 375 South Parker Street (810) 765-4040 Marine City, MI 48039 United States <b>Phone</b> <b>Fax</b> <b>Email</b> eleven@marinecity-mi.org	<b>Marine City, City Of</b> Elaine Leven 375 South Parker Street (810) 765-4040 Marine City, MI 48039 United States <b>Phone</b> <b>Fax</b> <b>Email</b> eleven@marinecity-mi.org

SALES REP.	SALES REP. PHONE	SALES REP. EMAIL	PAYMENT TERMS
Jay St.James	810-388-3039	jcostjames@hitech.net	Net 30 days

QTY	MANUFACTURER	ITEM DESCRIPTION	UNIT PRICE	EXT. PRICE
1	Hewlett Packard	HP ProLiant ML350 G10 4U Tower Server - 1 x Intel Xeon Silver 4116 Dodeca-core (12 Core) 2.10 GHz - 16 GB Installed DDR4 SDRAM - 12Gb/s SAS Controller - 2 x 800 W - 2 Processor Support - Giga bit Ethernet - Blu-ray Writer	\$3,170.00	\$3,170.00
1	Hewlett Packard	HP Intel Xeon 4116 Dodeca-core (12 Core) 2.10 GHz Processor Up grade - Socket 3647 - 12 MB - 16.50 MB Cache - 64-bit Processing - 3 GHz Overclocking Speed - 14 nm - 85 W - 168.8&deg;F (76&deg;C)	\$1,264.00	\$1,264.00
7	Hewlett Packard	HP SmartMemory 16GB DDR4 SDRAM Memory Module - 16 GB (1 x 16 GB) - DDR4 SDRAM - 2666 MHz DDR4-2666/PC4-21300 - 1.2 V - ECC - Registered - 288-pin - DIMM	\$309.00	\$2,163.00
1	Hewlett Packard	HP ML350 Gen10 Redundant Fan Cage Kit with 4 Fan Modules	\$139.00	\$139.00
4	Hewlett Packard	HP 1.20 TB 2.5" Internal Hard Drive - SAS - 10000rpm - 1 Pack	\$343.00	\$1,372.00
1	Hewlett Packard	HP DVD-Writer - Jack Black - DVD-RAM/±R/±RW Support - 24x CD Read/24x CD Write/24x CD Rewrite - 8x DVD Read/8x DVD Write/8x DVD Rewrite - Double-layer Media Supported - SATA/150	\$109.00	\$109.00
1	Hewlett Packard	HP Foundation Care - 5 Year Extended Warranty - Warranty - 9 x 5 Next Business Day - On-site - Maintenance - Parts & Labor - Electronic, Physical Service - 2 Next Business Day, Hour - Parts and Labor - Availability: 9x5, Phone Consulting - Availability: 9x5	\$1,710.00	\$1,710.00
12	Microsoft Corporation	Microsoft Windows Server 2019 Standard - License - 2 Core - Microsoft Qualified, Volume, Local Government - Microsoft Open License for Government - English - PC	\$110.00	\$1,320.00

PRICES SUBJECT TO CHANGE - PRICES BASED UPON TOTAL PURCHASE - ALL DELIVERY, TRAINING OR CONSULTING SERVICES TO BE BILLED AT PUBLISHED RATES FOR EACH ACTIVITY INVOLVED - GENERALLY ALL HARDWARE COMPUTER COMPONENTS PROPOSED ABOVE ARE COVERED BY A LIMITED ONE YEAR WARRANTY, COVERING PARTS AND LABOR FOR HARDWARE ONLY AND ON A DEPOT BASIS - WE SPECIFICALLY DISCLAIM ANY AND ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OR WITH REGARD TO ANY LICENSED PRODUCTS. WE SHALL NOT BE LIABLE FOR ANY LOSS OF PROFITS, BUSINESS, GOODWILL, DATA, INTERRUPTION OF BUSINESS, NOR FOR INCIDENTAL OR CONSEQUENTIAL MERCHANTABILITY OR FITNESS OF PURPOSE, DAMAGES RELATED TO THIS AGREEMENT. MINIMUM 25% RESTOCKING FEE WITH ORIGINAL PACKAGING.

QTY	MANUFACTURER	ITEM DESCRIPTION	UNIT PRICE	EXT. PRICE
35	Microsoft Corporation	Microsoft Windows Server 2019 - License - 1 User CAL - Volume, Local Government - Microsoft Open License for Government - English - PC	\$29.00	\$1,015.00
1	Microsoft Licensing	ExchgSvrStd 2019 ENG OLP NL LclGov	\$695.00	\$695.00
35	Microsoft Licensing	ExchgStdCAL 2019 ENG OLP NL LclGov UsrCAL	\$81.00	\$2,835.00
1	Hi-Tech	TechCare Time Block 75 Hours	\$6,750.00	\$6,750.00

<b>SubTotal</b>	<b>\$22,542.00</b>
<b>Tax</b>	<b>\$0.00</b>
<b>Shipping</b>	<b>\$0.00</b>
<b>Total</b>	<b>\$22,542.00</b>
<b>Recurring Monthly</b>	<b>\$0.00</b>

PRICES SUBJECT TO CHANGE - PRICES BASED UPON TOTAL PURCHASE - ALL DELIVERY, TRAINING OR CONSULTING SERVICES TO BE BILLED AT PUBLISHED RATES FOR EACH ACTIVITY INVOLVED - GENERALLY ALL HARDWARE COMPUTER COMPONENTS PROPOSED ABOVE ARE COVERED BY A LIMITED ONE YEAR WARRANTY, COVERING PARTS AND LABOR FOR HARDWARE ONLY AND ON A DEPOT BASIS - WE SPECIFICALLY DISCLAIM ANY AND ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OR WITH REGARD TO ANY LICENSED PRODUCTS. WE SHALL NOT BE LIABLE FOR ANY LOSS OF PROFITS, BUSINESS, GOODWILL, DATA, INTERRUPTION OF BUSINESS, NOR FOR INCIDENTAL OR CONSEQUENTIAL MERCHANTABILITY OR FITNESS OF PURPOSE, DAMAGES RELATED TO THIS AGREEMENT. MINIMUM 25% RESTOCKING FEE WITH ORIGINAL PACKAGING.





# M A R I N E C I T Y

**To:** City Commission  
**From:** Elaine Leven, City Manager  
**Date:** November 26, 2018  
**Re:** Non Union Employee Lump Sum Payment

During my performance review I inquired about raises for the non-union employees, as they have been out of pace with raises the union employees have received (see table below).

<u>Date of Increase</u>	<u>Non Union</u>	<u>DPW Teamsters</u>	<u>Police POAM</u>
7/1/2013	0.00%	0.00%	0.00%
7/1/2014	0.00%	0.00%	0.00%
7/1/2015	0.00%	0.00%	2.00%
7/1/2016	2.00%	2.00%	0.00%
1/1/2017	0.00%	1.00%	0.00%
7/1/2017	1.00%	0.00%	2.00%
7/1/2018	0.00%	1.00%	1.75%
7/1/2019		wage reopen	renegotiate
1/1/2020			
total	3.00%	4.00%	5.75%

At the time it was suggested that I prepare a request for a one time lump sum payment in lieu of raises. The attached spreadsheet outlines my request. A 2% wage increase was budgeted in the FY 2018-2019 budget, however non-union employees have not received a raise.

**PROPOSED ONE TIME LUMP SUM PAYMENT-NON UNION EMPLOYEES (11/27/18)**

Employee	Current Wage	2% Increase	Hours	One Time Lump Sum Payment
Kristen Baxter	\$22.6643	\$0.4533	2080	\$942.83
Mary Ellen McDonald	\$28.3300	\$0.5666	1560	\$883.90
Susan Wilburn	\$21.6346	\$0.4327	2080	\$900.00
Michele Goodrich	\$14.9000	\$0.2980	2080	\$619.84
Cathy Thomas	\$13.4800	\$0.2696	1040	\$280.38
Michael Itrich	\$33.9967	\$0.6799	2080	\$1,414.26
Elizabeth McDonald	\$15.6600	\$0.3132	2080	\$651.46
James Heaslip	\$34.9615	\$0.6992	2080	\$1,454.40
Jason Bell	\$13.9100	\$0.2782	1560	\$433.99
TOTAL				\$7,581.06

## BOARD VACANCY

City Commission – 1 Seat

Meets the first and third Thursday of each month at 7:00 pm



Interested candidates should submit the following to the City Clerk  
on or before \*to be announced:

- Board Application
- Resume (optional)

Board Applications are available in the Clerk's Office or:  
[www.cityofmarinecity.org](http://www.cityofmarinecity.org)

**City of Marine City**

# Memo

**To:** Elaine Leven, City Manager  
**From:** Mary Ellen McDonald, CPFA/MiCPT  
Finance Director/Treasurer  
**Date:** 11/29/2018  
**Re:** Total Disbursements Including Payroll

---

Listed below is the breakdown by list for total Expenditures including Payroll

Total Expenditures including Payroll	\$232,635.86
List of Disbursements including Payroll (11/8/18-11/29/18)	\$123,674.28
Meeting Encumbrances	\$108,961.58
TOTAL	\$232,635.86

Thank you

**MEETING DATE 12/6/18**

**LOCAL STREET FUND**

Opening Balance	\$286,860.43			
Collections/Interest/Serv Chg	\$53.92	\$0.00	\$53.92	\$0.00
	\$286,914.35			
Disbursements/Payroll	-\$3,032.34	-\$349.56	-\$2,682.78	
Fund Transfer	\$0.00	\$0.00		
	\$283,882.01			
Encumbrances	-\$2,282.32			
Closing Balance	\$281,599.69			

**MAJOR STREET FUND**

Opening Balance	\$499,497.51			
Collections/Interest/Serv Chg	\$94.90	\$0.00	\$94.90	\$0.00
	\$499,592.41			
Disbursements/Payroll	-\$1,858.89	-\$242.05	-\$1,616.84	
Fund Transfer	\$0.00	\$0.00		
	\$497,733.52			
Encumbrances	-\$1,092.57			
Closing Balance	\$496,640.95			

**GENERAL FUND**

Opening Balance	\$2,619,862.31			
Collections/Interest/Serv. Chg	\$27,656.18	\$27,383.28	\$475.85	-\$202.95
	\$2,647,518.49			
Disbursements/Payroll/ACH	-\$85,971.06	-\$14,735.68	-\$71,235.38	\$0.00
Fund Transfer	\$0.00	\$0.00		
	\$2,561,547.43			
Encumbrances	-\$77,609.89			
Closing Balance	\$2,483,937.54			

**WATER/SEWER FUND**

Opening Balance	\$1,019,369.83			
Collections/Interest/Serv. Chg	\$227,542.97	\$227,501.79	\$199.01	-\$157.83
	\$1,246,912.80			
Disbursements/Payroll	-\$16,355.16	-\$2,233.46	-\$14,121.70	
Fund Transfer	\$0.00	\$0.00		
	\$1,230,557.64			
Encumbrances	-\$27,225.44			
Closing Balance	\$1,203,332.20			

**CEMETERY FUND**

Opening Balance	\$43,080.21			
Collections/Interest/Serv. Chg	\$1,828.69	\$1,825.00	\$8.58	-\$4.89
	\$44,908.90			
Disbursements/Payroll	-\$620.61	\$0.00	-\$620.61	
Fund Transfer	\$0.00			
	\$44,288.29			
Encumbrances	-\$751.36			
Closing Balance	\$43,536.93			

**TIFA #1 FUND**

Opening Balance	\$1,988.72			
Collections/Interest/Serv. Chg	-\$1.53	\$0.00	\$0.38	-\$1.91
	\$1,987.19			
Disbursements/Payroll	\$0.00	\$0.00	\$0.00	
Fund Transfer	\$0.00			
	\$1,987.19			
Encumbrances	\$0.00			
Closing Balance	\$1,987.19			

**TIFA #2 FUND**

Opening Balance	\$218,605.91			
Collections/Interest/Serv. Chg	\$17.75	\$0.00	\$38.52	-\$20.77
	\$218,623.66			
Disbursements/Payroll	\$0.00	\$0.00	\$0.00	
Fund Transfer	\$0.00			
	\$218,623.66			
Encumbrances	\$0.00			
Closing Balance	\$218,623.66			

**TIFA #3 FUND**

Opening Balance	\$570,317.81			
Collections/Interest/Serv. Chg	\$46.32	\$0.00	\$100.45	-\$54.13
	\$570,364.13			
Disbursements/Payroll	\$0.00	\$0.00	\$0.00	
Fund Transfer	\$0.00			
	\$570,364.13			
Encumbrances	\$0.00			
Closing Balance	\$570,364.13			

**DRUG FORFEITURE FUND**

Opening Balance	\$9,844.72			
Collections	\$0.00	\$0.00		
	\$9,844.72			
Disbursements	\$0.00	\$0.00		
	\$9,844.72			
Encumbrances	\$0.00			
Closing Balance	\$9,844.72			

**TAX ACCOUNT FUND**

Opening Balance	\$2,886.35			
Collections/Serv Chg/Misc. Chgs	\$11,899.30	\$12,278.48	\$0.00	-\$379.18
	\$14,785.65			
Disbursements	-\$6,997.34	-\$6,997.34		
	\$7,788.31			
Encumbrances	\$0.00			
Closing Balance	\$7,788.31			

**MARINE CITY RETIREMENT FUND**

Opening Balance	\$51,189.64			
Collections/Interest/Account Fee	\$551.94	\$518.77	\$33.17	\$0.00
	\$51,741.58			
Disbursements/Payroll	\$0.00	\$0.00	\$0.00	
Transfers from Investment	\$0.00			
	\$51,741.58			
Encumbrances	\$0.00			
Closing Balance	\$51,741.58			

**MARINE CITY RETIREE HEALTH INSURANCE TRUST FUND**

Opening Balance	\$22,896.88			
Collections/Interest/Acct Fees	-\$471.04	\$0.00	\$6.88	-\$477.92
	\$22,425.84			
Disbursements	-\$8,838.88	-\$8,838.88		
Transfer from Investments	\$0.00	\$0.00		
	\$13,586.96			
Encumbrances	\$0.00			
Closing Balance	\$13,586.96			

**SPECIAL ASSESSMENT FUND**

Opening Balance	\$9,978.16			
Collections/Interest/Serv. Chgs	-\$39.05	\$0.00	\$0.00	-\$39.05
	\$9,939.11			
Disbursements	\$0.00	\$0.00		
Transfer	\$0.00	\$0.00		
Closing Balance	\$9,939.11			



**LIST OF DISBURSEMENTS**  
**NOVEMBER 8, 2018 - NOVEMBER 29, 2018**

Disbursements/ACH Withdrawal 11/8/18	\$432.09
Disbursements/ACH Withdrawal 11/15/18	\$10,114.57
Disbursements 11/20/18	\$22,850.31
Pay Ending 11/7/18	\$45,141.63
Pay Ending 11/21/18	\$45,135.68

<b>TOTAL</b>	<b>\$123,674.28</b>
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11/29/2018 09:54 AM  
User: McDonald  
DB: Marine City

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY  
EXP CHECK RUN DATES 11/08/2018 - 11/08/2018

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JOURNALIZED

PAID - CHECK TYPE: EFT

DISBURSEMENTS/ACH WITHDRAWAL 11/8/18

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

C252	COMCAST	11/12/2018	STATEMENT	FTB	HIGH-SPEED INTERNET/PHONE-DPW	
91694	PO BOX 7500	11/08/2018		N		155.34
10/28/2018	SOUTHEASTERN PA, 19398-7500	/ /	0.0000	N		0.00
		11/18/2018		N		155.34

Paid  
\*514 S. PARKER ST.  
11/12/18-12/11/18

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-850.000	HIGH-SPEED INTERNET/PHONE-DPW	155.34

C252	COMCAST	11/07/2018	STATEMENT	FTB	MONTHLY PHONE SERVICE-LIBRARY	
91695	PO BOX 7500	11/08/2018		N		158.36
10/24/2018	SOUTHEASTERN PA, 19398-7500	/ /	0.0000	N		0.00
		11/14/2018		N		158.36

Paid  
\*300 S. PARKER ST.  
11/7/18-12/6/18

GL NUMBER	DESCRIPTION	AMOUNT
101-790.000-850.000	MONTHLY PHONE SERVICE-LIBRARY	158.36

C252	COMCAST	11/06/2018	STATEMENT	FTB	HIGH-SPEED INTERNET/PHONE-MUSEUM	
91696	PO BOX 7500	11/08/2018		N		118.39
10/23/2018	SOUTHEASTERN PA, 19398-7500	/ /	0.0000	N		0.00
		11/13/2018		N		118.39

Paid  
\*405 S. MAIN ST  
11/6/18-12/5/18

GL NUMBER	DESCRIPTION	AMOUNT
101-804.000-850.000	HIGH-SPEED INTERNET/PHONE-MUSEUM	118.39

VENDOR TOTAL: 432.09

TOTAL - ALL VENDORS: 432.09

FUND TOTALS:  
Fund 101 - GENERAL FUND

432.09

11/29/2018 10:00 AM  
User: McDonald  
DB: Marine City

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY  
EXP CHECK RUN DATES 11/15/2018 - 11/15/2018

Page: 1/5

JOURNALIZED

PAID - CHECK TYPE: EFT  
DISBURSEMENTS/ACH WITHDRAWAL 11/15/18

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

C252	COMCAST	11/20/2018	SATTEMENT	FTB	HIGH-SPEED INTERNET/PHONE-PD	
91755	PO BOX 7500	11/15/2018		N		31.52
11/07/2018	SOUTHEASTERN PA, 19398-7500	/ /	0.0000	N		0.00
		11/28/2018		N		31.52

Paid  
\*375 S. PARKER ST.  
11/20/18-12/20/18

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-850.000	HIGH-SPEED INTERNET/PHONE-PD	31.52

C252	COMCAST	10/19/2018	STATEMENT	FTB	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	
91750	PO BOX 7500	11/15/2018		N		431.64
10/06/2018	SOUTHEASTERN PA, 19398-7500	/ /	0.0000	N		0.00
		11/15/2018		N		431.64

Paid  
\*303 S. WATER ST.  
10/19/18-11/18/18

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	61.66
101-257.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	61.66
101-215.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	61.66
101-253.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	61.66
101-371.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	61.66
101-751.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	61.66
592-543.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	30.84
592-547.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	30.84
		431.64

C252	COMCAST	11/19/2018	STATEMENT	FTB	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	
91751	PO BOX 7500	11/15/2018		N		(319.37)
11/06/2018	SOUTHEASTERN PA, 19398-7500	/ /	0.0000	N		0.00
		11/27/2018		N		(319.37)

Paid  
\*303 S. WATER ST.  
11/19/18-12/18/18

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	(45.62)
101-257.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	(45.62)
101-215.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	(45.62)
101-253.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	(45.62)

11/29/2018 10:00 AM  
User: McDonald  
DB: Marine City

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY  
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DISBURSEMENTS/ACH WITHDRAWAL 11/15/18

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

101-371.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	(45.62)				
101-751.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	(45.62)				
592-543.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	(22.83)				
592-547.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	(22.82)				
		(319.37)				

C252	COMCAST	10/21/2018	STATEMENT	FTB	HIGH-SPEED INTERNET/PHONE-WW	
91752	PO BOX 7500	11/15/2018		N		270.94
10/08/2018	SOUTHEASTERN PA, 19398-7500	/ /	0.0000	N		0.00
		11/15/2018		N		270.94

Paid  
\*229 S. WATER ST.  
10/21/18-11/20/18

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-850.000	HIGH-SPEED INTERNET/PHONE-WW	270.94

C252	COMCAST	11/21/2018	STATEMENT	FTB	HIGH-SPEED INTERNET/PHONE-WW	
91753	PO BOX 7500	11/15/2018		N		76.03
11/08/2018	SOUTHEASTERN PA, 19398-7500	/ /	0.0000	N		0.00
		11/29/2018		N		76.03

Paid  
\*229 S. WATER ST.  
11/21/18-12/20/18

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-850.000	HIGH-SPEED INTERNET/PHONE-WW	76.03

C252	COMCAST	10/20/2018	STATEMENT	FTB	HIGH-SPEED INTERNET/PHONE-PD	
91754	PO BOX 7500	11/15/2018		N		346.60
10/07/2018	SOUTHEASTERN PA, 19398-7500	/ /	0.0000	N		0.00
		11/15/2018		N		346.60

Paid  
\*375 S. PARKER ST.  
10/20/18-11/19/18

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-850.000	HIGH-SPEED INTERNET/PHONE-PD	346.60

VENDOR TOTAL: 837.36

D007	DTE ENERGY	10/31/2018	200441046812	FTB	MONTHLY STREET LIGHTING-10/18	
91765	PO BOX 630795	11/15/2018		N		7,937.79

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Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

11/03/2018	CINCINNATI OH, 45263-0795	/ /	0.0000	N		0.00
		12/03/2018		N		7,937.79

Paid  
\*10/01/18-10/31/18

GL NUMBER	DESCRIPTION	AMOUNT
101-448.000-926.000	MONTHLY STREET LIGHTING-10/18	7,937.79

VENDOR TOTAL: 7,937.79

S012	SEMCO ENERGY GAS CO	11/05/2018	STATEMENT	FTB	MONTHLY GAS SERVICE CHARGE-311709	
91756	PO BOX 740812	11/15/2018		N		61.32
11/05/2018	CINCINNATI OH, 45274-0812	/ /	0.0000	N		0.00
		12/04/2018		N		61.32

Paid  
\*300 S PARKER ST  
10/5/18-11/5/18

GL NUMBER	DESCRIPTION	AMOUNT
101-790.000-921.002	MONTHLY GAS SERVICE CHARGE-311709	61.32

S012	SEMCO ENERGY GAS CO	11/05/2018	STATEMENT	FTB	MONTHLY GAS SERVICE CHARGE-514044	
91757	PO BOX 740812	11/15/2018		N		84.39
11/05/2018	CINCINNATI OH, 45274-0812	/ /	0.0000	N		0.00
		12/04/2018		N		84.39

Paid  
\*303 S WATER ST  
10/5/18-11/5/18

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-921.002	MONTHLY GAS SERVICE CHARGE-514044	84.39

S012	SEMCO ENERGY GAS CO	11/05/2018	STATEMENT	FTB	MONTHLY GAS SERVICE CHARGE-219921	
91758	PO BOX 740812	11/15/2018		N		129.20
11/05/2018	CINCINNATI OH, 45274-0812	/ /	0.0000	N		0.00
		12/04/2018		N		129.20

Paid  
\*231 S WATER ST  
10/5/18-11/5/18

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-921.002	MONTHLY GAS SERVICE CHARGE-219921	129.20

S012	SEMCO ENERGY GAS CO	11/05/2018	STATEMENT	FTB	MONTHLY GAS SERVICE CHARGE-273448	
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Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

91759	PO BOX 740812	11/15/2018		N		16.34
11/05/2018	CINCINNATI OH, 45274-0812	/ /	0.0000	N		0.00
		12/04/2018		N		16.34

Paid  
\*229 S WATER ST (GENERATOR)  
10/5/18-11/5/18

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-921.002	MONTHLY GAS SERVICE CHARGE-273448	16.34

S012	SEMCO ENERGY GAS CO	11/05/2018	STATEMENT	FTB	MONTHLY GAS SERVICE CHARGE-169102	
91760	PO BOX 740812	11/15/2018		N		77.33
11/05/2018	CINCINNATI OH, 45274-0812	/ /	0.0000	N		0.00
		12/04/2018		N		77.33

Paid  
\*405 S MAIN ST  
10/5/18-11/5/18

GL NUMBER	DESCRIPTION	AMOUNT
101-804.000-921.002	MONTHLY GAS SERVICE CHARGE-169102	77.33

S012	SEMCO ENERGY GAS CO	11/05/2018	STATEMENT	FTB	MONTHLY GAS SERVICE CHARGE-315021	
91761	PO BOX 740812	11/15/2018		N		417.10
11/05/2018	CINCINNATI OH, 45274-0812	/ /	0.0000	N		0.00
		12/04/2018		N		417.10

Paid  
\*1696 S PARKER ST

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-921.002	MONTHLY GAS SERVICE CHARGE-315021	417.10

S012	SEMCO ENERGY GAS CO	11/05/2018	STATEMENT	FTB	MONTHLY GAS SERVICE CHARGE-326160	
91762	PO BOX 740812	11/15/2018		N		145.48
11/05/2018	CINCINNATI OH, 45274-0812	/ /	0.0000	N		0.00
		12/04/2018		N		145.48

Paid  
\*514 S PARKER ST  
10/5/18-11/5/18

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-921.002	MONTHLY GAS SERVICE CHARGE-326160	145.48

S012	SEMCO ENERGY GAS CO	11/05/2018	STATEMENT	FTB	MONTHLY GAS SERVICE CHARGE-295016	
91763	PO BOX 740812	11/15/2018		N		29.30

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Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

11/05/2018	CINCINNATI OH, 45274-0812	/ /	0.0000	N		0.00
		12/04/2018		N		29.30

Paid  
\*375 S PARKER ST  
10/5/18-11/5/18

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-921.002	MONTHLY GAS SERVICE CHARGE-295016	29.30

S012	SEMCO ENERGY GAS CO	11/05/2018	STATEMENT	FTB	MONTHLY GAS SERVICE CHARGE-123325C	
91764	PO BOX 740812	11/15/2018		N		378.96
11/05/2018	CINCINNATI OH, 45274-0812	/ /	0.0000	N		0.00
		12/04/2018		N		378.96

Paid  
\*304 S BELLE RIVER AVE  
10/5/18-11/5/18

GL NUMBER	DESCRIPTION	AMOUNT
592-546.000-921.002	MONTHLY GAS SERVICE CHARGE-123325C	378.96

VENDOR TOTAL: 1,339.42

TOTAL - ALL VENDORS: 10,114.57

FUND TOTALS:

Fund 101 - GENERAL FUND	8,809.97
Fund 592 - WATER/SEWER FUND	1,304.60



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Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
B015	BLUE CROSS-BLUE SHIELD OF MICH	11/01/2018	STATEMENT	FTB	MTHLY HEALTH INS PREMIUM-007006050-0000	
91723	PO BOX 674416	11/20/2018		N		6,513.15
11/08/2018	DETROIT MI, 48267-4416	/ /	0.0000	Y		0.00
		11/28/2018		N		6,513.15

Paid  
\*12/1/18-12/31/18

GL NUMBER	DESCRIPTION	AMOUNT
101-215.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	498.60
592-543.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	62.32
592-547.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	62.32
101-253.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	91.91
592-543.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	107.23
592-547.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	107.23
101-301.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	2,436.40
101-371.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	456.76
101-441.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	1,290.30
202-450.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	215.06
203-450.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	322.57
592-543.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	64.52
592-547.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	258.06
101-441.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	242.95
101-569.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	26.99
202-450.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	26.99
203-450.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	26.99
592-543.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	80.98
592-547.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	80.98
592-547.000-718.001	MTHLY HEALTH INS PREMIUM-007006050-0000	53.99
		6,513.15

B015	BLUE CROSS-BLUE SHIELD OF MICH	11/01/2018	STATEMENT	FTB	MTHLY HEALTH INS PREMIUM-007006050-0001	
91745	PO BOX 674416	11/20/2018		N		8,838.88
11/08/2018	DETROIT MI, 48267-4416	/ /	0.0000	Y		0.00
		11/28/2018		N		8,838.88

Paid  
\*12/1/18-12/31/18

GL NUMBER	DESCRIPTION	AMOUNT
736-000.000-723.000	MTHLY HEALTH INS PREMIUM-007006050-0001	8,838.88

VENDOR TOTAL: 15,352.03

E039	EAST CHINA SCHOOL DISTRICT	11/20/2018	STATEMENT	FTB	2018 SUMMER TAX-11/1/18-11/30/18	
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Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
91747	1585 MEISNER ROAD	11/20/2018		N		1,302.87
	ATTN: BUSINESS OFFICE					
11/20/2018	EAST CHINA MI, 48054-4143	/ /	0.0000	N		0.00
		11/25/2018		N		1,302.87

Paid

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-225.001	2018 SUMMER TAX-11/1/18-11/30/18	823.84
703-000.000-225.001	2018 SUMMER TAX-11/1/18-11/30/18	24.72
703-000.000-225.002	2018 SUMMER TAX-11/1/18-11/30/18	387.40
703-000.000-225.002	2018 SUMMER TAX-11/1/18-11/30/18	10.94
703-000.000-225.003	2018 SUMMER TAX-11/1/18-11/30/18	54.43
703-000.000-225.003	2018 SUMMER TAX-11/1/18-11/30/18	1.54
		1,302.87

VENDOR TOTAL: 1,302.87

V024	FLAGSHIP-VISA	09/05/2018	STATEMENT	FTB	ST. CLAIR COUNTY TREASURERS LUNCHEON	
91483	3910 LAPEER RD	11/20/2018		N		13.00
09/05/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		13.00

Paid

\*THE VOYAGEUR- ST. CLAIR  
MARY ELLEN MCDONALD

GL NUMBER	DESCRIPTION	AMOUNT
101-253.000-910.000	ST. CLAIR COUNTY TREASURERS LUNCHEON	13.00

V024	FLAGSHIP-VISA	09/17/2018	STATEMENT	FTB	UNIVERSAL CORRECTION TAPE/AVERY LABELS	
91484	3910 LAPEER RD	11/20/2018		N		33.89
09/17/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		33.89

Paid

\*AMAZON

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-755.000	OFFICE SUPPLIES	4.84
101-257.000-755.000	OFFICE SUPPLIES	4.84
101-215.000-755.000	OFFICE SUPPLIES	4.84
101-253.000-755.000	OFFICE SUPPLIES	4.84
101-371.000-755.000	OFFICE SUPPLIES	4.84
101-751.000-755.000	OFFICE SUPPLIES	4.84
592-543.000-755.000	OFFICE SUPPLIES	2.43

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Invoice Notes		Due Date		1099		

592-547.000-755.000	OFFICE SUPPLIES				2.42	
					33.89	
V024	FLAGSHIP-VISA	09/11/2018	STATEMENT	FTB	CAT 5 E ETHERNET CABLE - 15FT BLUE	
91486	3910 LAPEER RD	11/20/2018		N		5.38
09/11/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		5.38

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\*AMAZON  
MICHELE'S DESK

GL NUMBER	DESCRIPTION	AMOUNT
592-543.000-755.000	CAT 5 E ETHERNET CABLE - 15FT BLUE	2.69
592-547.000-755.000	CAT 5 E ETHERNET CABLE - 15FT BLUE	2.69
		5.38

V024	FLAGSHIP-VISA	09/24/2018	STATEMENT	FTB	CRYSTAL MOUNTAIN LODGING CREDIT	
91487	3910 LAPEER RD	11/20/2018		N		(145.08)
09/24/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		(145.08)

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\*CODE OFFICIALS CONFERENCE  
DEPOSIT CREDITED  
9/24/18-9/27/18

GL NUMBER	DESCRIPTION	AMOUNT
101-371.000-916.000	CRYSTAL MOUNTAIN LODGING CREDIT	(145.08)

V024	FLAGSHIP-VISA	09/11/2018	STATEMENT	FTB	CREDIT-NEVER RECEIVED ITEMS	
91488	3910 LAPEER RD	11/20/2018		N		(34.04)
09/11/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		(34.04)

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\*AMAZON  
COLORED PAPER WAS NEVER RECEIVED

GL NUMBER	DESCRIPTION	AMOUNT
101-253.000-900.000	CREDIT	(17.02)
592-543.000-900.000	CREDIT	(8.51)
592-547.000-900.000	CREDIT	(8.51)
		(34.04)

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Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

V024	FLAGSHIP-VISA	10/02/2018	STATEMENT	FTB	SHREDDER WASTE BAGS	
91697	3910 LAPEER RD	11/20/2018		N		24.28
10/02/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		24.28

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\*AMAZON  
CITY OFFICES

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-755.000	SHREDDER WASTE BAGS	24.28

V024	FLAGSHIP-VISA	10/11/2018	STATEMENT	FTB	BLANK INDEX CARDS	
91698	3910 LAPEER RD	11/20/2018		N		5.18
10/11/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		5.18

Paid  
\*AMAZON  
CLERKS DEPT.  
4" X 6" CANARY 100PK

GL NUMBER	DESCRIPTION	AMOUNT
101-215.000-755.000	BLANK INDEX CARDS	5.18

V024	FLAGSHIP-VISA	10/11/2018	STATEMENT	FTB	BROWN PAPER ROLL TOWELS	
91699	3910 LAPEER RD	11/20/2018		N		32.18
10/11/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		32.18

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\*AMAZON  
CITY OFFICES

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-752.000	BROWN PAPER ROLL TOWELS	32.18

V024	FLAGSHIP-VISA	10/17/2018	STATEMENT	FTB	FLUORESCENT YELLOW HIGHLIGHTERS	
91700	3910 LAPEER RD	11/20/2018		N		8.34
10/17/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		8.34

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\*AMAZON  
CITY OFFICES

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-755.000	FLUORESCENT YELLOW HIGHLIGHTERS	1.19

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Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

101-215.000-755.000	FLUORESCENT YELLOW HIGHLIGHTERS				1.19	
101-253.000-755.000	FLUORESCENT YELLOW HIGHLIGHTERS				1.19	
101-257.000-755.000	FLUORESCENT YELLOW HIGHLIGHTERS				1.19	
101-751.000-755.000	FLUORESCENT YELLOW HIGHLIGHTERS				1.19	
101-371.000-755.000	FLUORESCENT YELLOW HIGHLIGHTERS				1.19	
592-543.000-755.000	FLUORESCENT YELLOW HIGHLIGHTERS				0.60	
592-547.000-755.000	FLUORESCENT YELLOW HIGHLIGHTERS				0.60	
					8.34	

V024	FLAGSHIP-VISA	10/22/2018	STATEMENT	FTB	2 PAIRS OF SCISSORS	
91701	3910 LAPEER RD	11/20/2018		N		9.27
10/22/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		9.27

Paid  
\*AMAZON  
CITY OFFICES

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-755.000	2 PAIRS OF SCISSORS	9.27

V024	FLAGSHIP-VISA	10/24/2018	STATEMENT	FTB	2019 WEEKLY & MONTHLY PLANNER	
91702	3910 LAPEER RD	11/20/2018		N		9.99
10/24/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		9.99

Paid  
\*AMAZON  
CITY OFFICES

GL NUMBER	DESCRIPTION	AMOUNT
101-253.000-755.000	2019 WEEKLY & MONTHLY PLANNER	9.99

V024	FLAGSHIP-VISA	10/25/2018	STATEMENT	FTB	LIQUID FLOAT SWITCH/DIVIDERS	
91703	3910 LAPEER RD	11/20/2018		N		55.68
10/25/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		55.68

Paid  
\*AMAZON  
(3)FLOAT SWITCH WATER LEVEL SENSOR- WATER PLANT  
8 TAB BINDER DIVIDERS- CITY OFFICES

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-752.000	SIDE MOUNTED LIQUID FLOAT SWITCH	38.97
101-172.000-755.000	DIVIDERS	2.39
101-215.000-755.000	DIVIDERS	2.39

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DISBURSEMENTS 11/20/18

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Ref #	Address	CK Run Date	PO	Hold		Discount
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101-253.000-755.000	DIVIDERS				2.39	
101-257.000-755.000	DIVIDERS				2.39	
101-751.000-755.000	DIVIDERS				2.39	
101-371.000-755.000	DIVIDERS				2.39	
592-543.000-755.000	DIVIDERS				1.19	
592-547.000-755.000	DIVIDERS				1.18	
					<hr/> 55.68	

V024	FLAGSHIP-VISA	10/23/2018	STATEMENT	FTB	LODGING	
91704	3910 LAPEER RD	11/20/2018		N		114.15
10/23/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		114.15

Paid  
\*MML  
COMFORT INN & SUITES HOTEL AND CONFERENCE CENTER  
2424 S. MISSION ST.  
MOUNT PLEASANT, MI 48858  
10/22/18-10/23/18  
ELAINE LEVEN

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-916.000	LODGING	114.15

V024	FLAGSHIP-VISA	10/03/2018	STATEMENT	FTB	DIGITAL SUBSCRIPTION	
91705	3910 LAPEER RD	11/20/2018		N		10.00
10/03/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		10.00

Paid  
\*TIMES HERALD  
OCTOBER 2018

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-791.000	DIGITAL SUBSCRIPTION	10.00

V024	FLAGSHIP-VISA	10/24/2018	STATEMENT	FTB	OFFICE SUPPLIES/ELECTION SUPPLIES	
91706	3910 LAPEER RD	11/20/2018		N		45.24
10/24/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		45.24

Paid  
\*DOLLAR GENERAL  
SPRAY DUSTER/FACIAL TISSUES/ HAND SANITIZER/CUTLERY/CUPS/WIPES/NAPKINS-OFFICE SUPPLIES  
24 PK WATER/ANTI-BACTERIAL WIPES-ELECTION SUPPLIES

GL NUMBER	DESCRIPTION	AMOUNT
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Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

101-265.000-752.000	PAPER PRODUCTS/MISC.-CITY OFFICES				40.22	
101-262.000-909.000	24 PK WATER-ELECTION				2.95	
101-262.000-752.000	ANTIBACTERIAL WIPES-ELECTION				2.07	
					<u>45.24</u>	

V024	FLAGSHIP-VISA	11/02/2018	STATEMENT	FTB	DIGITAL SUBSCRIPTION	
91707	3910 LAPEER RD	11/20/2018		N		10.00
11/02/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		10.00

Paid  
\*TIMES HERALD  
NOVEMBER 2018

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-791.000	DIGITAL SUBSCRIPTION	10.00

V024	FLAGSHIP-VISA	10/22/2018	STATEMENT	FTB	12 PLEATED AC FURNACE AIR FILTERS	
91708	3910 LAPEER RD	11/20/2018		N		35.01
10/22/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		35.01

Paid  
\*AMAZON  
POLICE DEPT.

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-930.000	12 PLEATED AC FURNACE AIR FILTERS	35.01

V024	FLAGSHIP-VISA	10/29/2018	STATEMENT	FTB	16GB DIGITAL VOICE RECORDER	
91709	3910 LAPEER RD	11/20/2018		N		29.99
10/29/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		29.99

Paid  
\*AMAZON  
POLICE DEPT.

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-752.000	16GB DIGITAL VOICE RECORDER	29.99

V024	FLAGSHIP-VISA	10/01/2018	STATEMENT	FTB	2019 CALENDARS/MONTHLY PLANNERS	
91485	3910 LAPEER RD	11/20/2018		N		64.85
10/01/2018	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		11/27/2018		N		64.85

Paid  
\*AMAZON

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Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

GL NUMBER	DESCRIPTION	AMOUNT
101-215.000-755.000	2019 CALENDARS/MONTHLY PLANNERS	23.97
101-253.000-755.000	2019 CALENDARS/MONTHLY PLANNERS	15.48
101-265.000-755.000	2019 CALENDARS/MONTHLY PLANNERS	9.92
592-543.000-755.000	2019 CALENDARS/MONTHLY PLANNERS	7.74
592-547.000-755.000	2019 CALENDARS/MONTHLY PLANNERS	7.74
		<hr/> 64.85

VENDOR TOTAL: 

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327.31

M017	MARINE CITY GENERAL FUND	11/20/2018	STATEMENT	FTB	2018 SUMMER TAX-11/1/18-11/15/18	
91748	303 SOUTH WATER ST	11/20/2018		N		3,359.89
11/20/2018	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		11/25/2018		N		3,359.89

Paid

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-221.000	2018 SUMMER TAX-11/1/18-11/15/18	2,279.53
703-000.000-221.000	2018 SUMMER TAX-11/1/18-11/15/18	64.30
703-000.000-221.005	2018 SUMMER TAX-11/1/18-11/15/18	239.09
703-000.000-221.001	2018 SUMMER TAX-11/1/18-11/15/18	756.18
703-000.000-221.001	2018 SUMMER TAX-11/1/18-11/15/18	20.79
		<hr/> 3,359.89

VENDOR TOTAL: 

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3,359.89

S204	ST CLAIR COUNTY TREASURER	11/20/2018	STATEMENT	FTB	2018 SUMMER TAX-11/1/18-11/15/18	
91749	200 GRAND RIVER AVE, SUITE 101	11/20/2018		N		2,334.58
11/20/2018	PORT HURON MI, 48060	/ /	0.0000	N		0.00
		11/25/2018		N		2,334.58

Paid

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-235.000	2018 SUMMER TAX-11/1/18-11/15/18	257.69
703-000.000-235.000	2018 SUMMER TAX-11/1/18-11/15/18	7.25
703-000.000-222.001	2018 SUMMER TAX-11/1/18-11/15/18	726.62
703-000.000-222.001	2018 SUMMER TAX-11/1/18-11/15/18	20.49
703-000.000-236.000	2018 SUMMER TAX-11/1/18-11/15/18	315.27
703-000.000-236.000	2018 SUMMER TAX-11/1/18-11/15/18	8.89
703-000.000-234.001	2018 SUMMER TAX-11/1/18-11/15/18	26.42
703-000.000-234.001	2018 SUMMER TAX-11/1/18-11/15/18	0.74



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Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
703-000.000-234.002		2018 SUMMER TAX-11/1/18-11/15/18			126.10	
703-000.000-234.002		2018 SUMMER TAX-11/1/18-11/15/18			3.57	
703-000.000-222.008		2018 SUMMER TAX-11/1/18-11/15/18			818.46	
703-000.000-222.008		2018 SUMMER TAX-11/1/18-11/15/18			23.08	
					2,334.58	

VENDOR TOTAL: 2,334.58

USB20	U.S. BANK EQUIPMENT FINANCE	11/02/2018	370246993	FTB	COPIER LEASE PAYMENT	
91710	P.O. BOX 790448	11/20/2018		N		173.63
11/02/2018	SAINT LOUIS MO, 63179-0448	/ /	0.0000	N		0.00
		11/27/2018		N		173.63

Paid  
\*CITY OFFICES  
TOSHIBA  
ESTUDIO 5506ACT COPIER  
S/N# CHLF14551

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-884.000	COPIER LEASE PAYMENT	173.63

VENDOR TOTAL: 173.63

TOTAL - ALL VENDORS: 22,850.31

FUND TOTALS:	
Fund 101 - GENERAL FUND	5,493.62
Fund 202 - MAJOR STREET FUND	242.05
Fund 203 - LOCAL STREET FUND	349.56
Fund 592 - WATER/SEWER FUND	928.86
Fund 703 - TAX ACCOUNT FUND	6,997.34
Fund 736 - RETIREE HEALTH INS TRUST FUND	8,838.88

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Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

A023	AARON D ATKINSON	12/01/2018	STATEMENT	FTB	MONTHLY PHONE REIMBURSEMENT-12/18	
91727	1539 MEISNER ROAD	12/06/2018		N		35.00
12/01/2018	EAST CHINA MI, 48054	/ /	0.0000	N		0.00
		12/06/2018		N		35.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-850.000	MONTHLY PHONE REIMBURSEMENT-12/18	35.00

VENDOR TOTAL: 35.00

A005	AAROW SIGNS	11/18/2018	7234	FTB	FLAGS	
91802	7077 LAKESHORE RD SUITE B	12/06/2018	000006397	N		184.00
11/18/2018	LAKEPORT MI, 48059	/ /	0.0000	N		0.00
		12/18/2018		N		184.00

Paid

\*PARKS

2-MICHIGAN FLAGS 3X5 @ \$25 EACH  
2-USA FLAGS 5 X 8 @ \$50 EACH  
4-USA FLAGS 3 X 5 @ \$20 EACH

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-756.000-752.000	FLAGS	230.00	230.00
101-756.000-752.000	MULTI FLAG DISCOUNT	(46.00)	(46.00)
		184.00	184.00

VENDOR TOTAL: 184.00

A167	ABC HOME AND COMMERCIAL SERVICES	11/10/2018	40104	FTB	MO CLEANING & RESTOCKING-PARKS	
91768	8061 MARSH ROAD	12/06/2018	000006186	N		210.00
11/10/2018	CLAY TOWNSHIP MI, 48001-3401	/ /	0.0000	N		0.00
		12/10/2018		N		210.00

Paid

\*WATER ST.

10/17/18  
10/24/18  
10/31/18  
11/7/18

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-756.000-802.000	MO CLEANING & RESTOCKING-PARKS	210.00	210.00

A167	ABC HOME AND COMMERCIAL SERVICES	11/10/2018	40105	FTB	CLEAN & RESTOCK STANDARD UNIT	
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ENCUMBRANCES 12/6/18

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
91799	8061 MARSH ROAD	12/06/2018	000006395	N		93.75
11/10/2018	CLAY TOWNSHIP MI, 48001-3401	/ /	0.0000	N		0.00
		12/10/2018		N		93.75

Paid  
\*MARINER PARK PAVILION  
DROPPED OFF UNIT 10/25/18  
CLEANING & RESTOCKING UNIT 10/31/18 & 11/7/18  
ADJUST TO 28 DAY BILLING CYCLE, DROPPED OFF AFTER BILLING CYCLE STARTED.

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-756.000-802.001	CLEAN & RESTOCK STANDARD UNIT	125.00	125.00
101-756.000-802.001	PRORATE CREDIT	(31.25)	(31.25)
		93.75	

A167	ABC HOME AND COMMERCIAL SERVICES	11/10/2018	40106	FTB	MO CLEANING & RESTOCKING-PARKS	
91767	8061 MARSH ROAD	12/06/2018	000006186	N		210.00
11/10/2018	CLAY TOWNSHIP MI, 48001-3401	/ /	0.0000	N		0.00
		12/10/2018		N		210.00

Paid  
\*ADA & STANDARD  
6730 KING ROAD  
10/17/18  
10/24/18  
10/31/18  
11/7/18

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-756.000-802.000	MO CLEANING & RESTOCKING-PARKS	210.00	210.00

A167	ABC HOME AND COMMERCIAL SERVICES	11/10/2018	40107	FTB	MO CLEANING & RESTOCKING-CEMETERY	
91769	8061 MARSH ROAD	12/06/2018	000006186	N		95.00
11/10/2018	CLAY TOWNSHIP MI, 48001-3401	/ /	0.0000	N		0.00
		12/10/2018		N		95.00

Paid  
\*10/17/18  
10/24/18  
10/31/18  
11/7/18

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
209-000.000-802.000	MO CLEANING & RESTOCKING-CEMETERY	95.00	95.00

VENDOR TOTAL: 608.75

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Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

C072	ADVANCE AUTO PARTS	11/02/2018	5880-321715	FTB	BATTERY SILVER BEP 27-3	
91683	3033 KING ROAD	12/06/2018	000006188	N		104.40
11/02/2018	EAST CHINA MI, 48054	/ /	0.0000	N		0.00
		12/06/2018		N		104.40

Paid  
\*EQUIP REPAIRS 4" BLUE PUMP

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-931.003	BATTERY SILVER BEP 27-3	104.40	104.40

C072	ADVANCE AUTO PARTS	11/02/2018	5880-321725	FTB	CREDIT TO INVOICE 5880-321715	
91771	3033 KING ROAD	12/06/2018		N		(22.00)
11/02/2018	EAST CHINA MI, 48054	/ /	0.0000	N		0.00
		12/10/2018		N		(22.00)

Paid  
\*BATTERY SILVER- CORE RETURN

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-931.003	CREDIT TO INVOICE 5880-321715	(22.00)

C072	ADVANCE AUTO PARTS	11/14/2018	5880-322511	FTB	MULTI PURPOSE GREASE	
91770	3033 KING ROAD	12/06/2018	000006188	N		36.70
11/14/2018	EAST CHINA MI, 48054	/ /	0.0000	N		0.00
		12/14/2018		N		36.70

Paid  
\*EQUIPMENT MAINTENANCE

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-931.003	MULTI PURPOSE GREASE	36.70	36.70

VENDOR TOTAL: 119.10

A012	AMERICAN WATER WORKS ASSN	10/28/2018	STATEMENT	FTB	MEMBERSHIP DUES	
91801	P.O. BOX 972997	12/06/2018	000006396	N		340.00
10/28/2018	DALLAS TX, 75397-2997	/ /	0.0000	N		0.00
		12/06/2018		N		340.00

Paid  
\*2/1/2019-1/31/2020  
MEMBER # 00131522

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-915.000	MEMBERSHIP DUES	170.00	170.00
592-548.000-915.000	MEMBERSHIP DUES	170.00	170.00

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Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

340.00

VENDOR TOTAL: 340.00

B001	BADGER METER INC	11/02/2018	1264825	FTB	E-SERIES ULTRASONICE SS 2" HEX/FREIGHT	
91773	PO BOX 88223	12/06/2018	000006384	N		777.59
11/02/2018	MILWAUKEE WI, 53288-0223	/ /	0.0000	N		0.00
		12/06/2018		N		777.59

Paid  
\*WATER PLANT

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-548.000-934.000	E-SERIES ULTRASONICE SS 2" HEX	765.00	765.00
592-548.000-934.000	FREIGHT	12.59	12.59
		777.59	

VENDOR TOTAL: 777.59

B008	BLUE WATER SPORTSMAN'S ASSOCIATION	11/09/2018	STATEMENT	FTB	INDOOR RANGE USE- QUALIFYING FIREARM	
91794	4866 RAVENSWOOD	12/06/2018	000006390	N		300.00
11/09/2018	KIMBALL MI, 48074	/ /	0.0000	N		0.00
		12/09/2018		N		300.00

Paid  
\*10 OFFICERS @ \$30.00 PER OFFICER PER DAY

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-301.000-911.000	INDOOR RANGE USE- QUALIFYING FIREARMS	300.00	300.00

VENDOR TOTAL: 300.00

C033	CITY OF ST CLAIR	09/30/2018	18-0000831	FTB	CHANNEL 6 SUPPORT SERVICES	
91774	CABLE CHANNEL SIX	12/06/2018	000006373	N		7,992.59
11/14/2018	547 N CARNEY DRIVE	/ /	0.0000	N		0.00
	ST CLAIR MI, 48079	12/14/2018		N		7,992.59

Paid  
\*7/1/18-9/30/18  
PAYMENT OF \$15985.18  
RECEIVED FROM COMCAST 11/8/18  
\$15985.15 X 50% PER AGREEMENT

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-265.000-802.000	CHANNEL 6 SUPPORT SERVICES	7,992.59	7,992.59

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ENCUMBRANCES 12/6/18

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Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

VENDOR TOTAL: 7,992.59

C350	COMCAST BUSINESS	11/15/2018	72589985	FTB	BUSINESS VOICE EDGE	
91800	PO BOX 37601	12/06/2018		N		476.76
11/15/2018	PHILADELPHIA PA, 19101-0601	/ /	0.0000	N		0.00
		12/15/2018		N		476.76

Paid  
\*11/15/18-12/14/18  
CITY HALL \$210.81  
DPW \$92.92  
PD \$129.02  
WW \$44.01

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-850.000	BUSINESS VOICE EDGE	30.12
101-257.000-850.000	BUSINESS VOICE EDGE	30.12
101-215.000-850.000	BUSINESS VOICE EDGE	30.12
101-253.000-850.000	BUSINESS VOICE EDGE	30.12
101-371.000-850.000	BUSINESS VOICE EDGE	30.12
101-751.000-850.000	BUSINESS VOICE EDGE	30.12
592-543.000-850.000	BUSINESS VOICE EDGE	15.05
592-547.000-850.000	BUSINESS VOICE EDGE	15.04
101-441.000-850.000	BUSINESS VOICE EDGE	92.92
101-301.000-850.000	BUSINESS VOICE EDGE	129.02
592-549.000-850.000	BUSINESS VOICE EDGE	44.01
		476.76

VENDOR TOTAL: 476.76

C150	CORE & MAIN LP	10/30/2018	J393389	FTB	D5 MU TAPPING MACHINE	
91717	P.O. BOX 28330	12/06/2018	000006377	N		1,588.53
10/30/2018	SAINT LOUIS MO, 63146	/ /	0.0000	N		0.00
		12/06/2018		N		1,588.53

Paid  
\*SYSTEM MAINTENANCE -WATER

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-548.000-934.000	D5 MU TAPPING MACHINE	1,588.53	1,588.53

C150	CORE & MAIN LP	11/08/2018	J735975	FTB	DRILL BIT & HOLDER/ADAPTOR NIPL	
91804	P.O. BOX 28330	12/06/2018	000006399	N		463.47
11/08/2018	SAINT LOUIS MO, 63146	/ /	0.0000	N		0.00

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Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

		12/08/2018		N		463.47
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Paid  
\*WATER SYSTEM MAINTENANCE

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-548.000-934.000	DRILL BIT	144.84	144.84
592-548.000-934.000	DRILL HOLDER	172.17	172.17
592-548.000-934.000	ADAPTOR NIPPLE	116.46	116.46
592-548.000-934.000	FREIGHT	30.00	30.00
		463.47	

VENDOR TOTAL: 2,052.00

D161	DANIEL BAXENDALE II	12/01/2018	STATEMENT	FTB	MONTHLY PHONE REIMBURSEMENT-12/18	
91728	2209 TRAVERSE DRIVE	12/06/2018		N		30.00
12/01/2018	TROY MI, 48085	/ /	0.0000	N		0.00
		12/06/2018		N		30.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-850.000	MONTHLY PHONE REIMBURSEMENT-12/18	30.00

VENDOR TOTAL: 30.00

D80	DANIEL DEGUEISIPPE	12/01/2018	STATEMENT	FTB	MONTHLY PHONE REIMBURSEMENT-12/18	
91729	5853 MARKEL ROAD	12/06/2018		N		35.00
12/01/2018	COTTRELLVILLE TOWNSHIP MI, 48039	/ /	0.0000	N		0.00
		12/06/2018		N		35.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-850.000	MONTHLY PHONE REIMBURSEMENT-12/18	35.00

D80	DANIEL DEGUEISIPPE	11/07/2018	STATEMENT	FTB	MILEAGE REIMBURSEMENT	
91684	5853 MARKEL ROAD	12/06/2018		N		28.34
11/07/2018	COTTRELLVILLE TOWNSHIP MI, 48039	/ /	0.0000	Y		0.00
		12/06/2018		N		28.34

Paid  
\*11/7/18 149,423 149,475 52 MILES X \$.545= \$28.34  
S-2 TEST - BLUE WATER CONVENTION CENTER

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-861.000	MILEAGE REIMBURSEMENT	28.34

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Invoice Notes		Due Date		1099		

VENDOR TOTAL: 63.34

D050	DYCK SECURITY SERVICES	11/01/2018	A43449A	FTB	ANNUAL MONITORING SERVICES-WW	
91776	2425 MINNIE STREET	12/06/2018	000006173	N		264.33
11/01/2018	PORT HURON MI, 48060-4733	/ /	0.0000	N		0.00
		12/06/2018		N		264.33

Paid  
\*11/30/18-11/29/19  
229 S. WATER

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-549.000-802.000	ANNUAL MONITORING SERVICES-WW	264.33	264.33

D050	DYCK SECURITY SERVICES	11/01/2018	A43449B	FTB	DAILY COMMUNICATOR TESTING-WW	
91777	2425 MINNIE STREET	12/06/2018	000006389	N		61.80
11/01/2018	PORT HURON MI, 48060-4733	/ /	0.0000	N		0.00
		12/06/2018		N		61.80

Paid  
\*11/30/18-11/29/18  
229 S. WATER

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-549.000-802.000	DAILY COMMUNICATOR TESTING -WW	61.80	61.80

D050	DYCK SECURITY SERVICES	11/01/2018	A43449B	FTB	UNSUPERVISED OPEN/CLOSE-WW	
91778	2425 MINNIE STREET	12/06/2018	000006389	N		127.32
11/01/2018	PORT HURON MI, 48060-4733	/ /	0.0000	N		0.00
		12/06/2018		N		127.32

Paid  
\*11/30/18-11/29/19  
229 S. WATER

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-549.000-802.000	UNSUPERVISED OPEN/CLOSE-WW	127.32	127.32

D050	DYCK SECURITY SERVICES	11/01/2018	A43493A	FTB	MONTHLY LITTLE LEAGUE MONITORING	
91775	2425 MINNIE STREET	12/06/2018	000006173	N		23.33
11/01/2018	PORT HURON MI, 48060-4733	/ /	0.0000	N		0.00
		12/06/2018		N		23.33

Paid  
\*601 WARD  
11/01/18-11/30/18



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Invoice Notes		Due Date		1099		

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-756.000-802.000	MONTHLY LITTLE LEAGUE MONITORING	23.33	23.33

VENDOR TOTAL: 476.78

E010	ELAINE LEVEN	12/01/2018	STATEMENT	FTB	MONTHLY PHONE REIMBURSEMENT-12/18	
91730	8341 COLONY DRIVE	12/06/2018		N		40.00
12/01/2018	CLAY TWP MI, 48001	/ /	0.0000	N		0.00
		12/06/2018		N		40.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-850.000	MONTHLY PHONE REIMBURSEMENT-12/18	40.00

VENDOR TOTAL: 40.00

E086	EMTERRA ENVIRONMENTAL USA CORP	10/31/2018	282501	FTB	FLAT RATE FUEL SURCHARGE	
91686	1606 E WEBSTER ROAD	12/06/2018		N		(316.20)
10/31/2018	FLINT MI, 48505	/ /	0.0000	N		0.00
		12/06/2018		N		(316.20)

Paid

\*10/01/18-10/31/18

GL NUMBER	DESCRIPTION	AMOUNT
101-528.000-802.000	FLAT RATE FUEL SURCHARGE	(316.20)

E086	EMTERRA ENVIRONMENTAL USA CORP	11/01/2018	282561	FTB	TRASH & RECYCLING SERVICE	
91685	1606 E WEBSTER ROAD	12/06/2018		N		26,046.75
11/01/2018	FLINT MI, 48505	/ /	0.0000	N		0.00
		12/06/2018		N		26,046.75

Paid

\*11/1/18-11/30/18

GL NUMBER	DESCRIPTION	AMOUNT
101-528.000-802.000	TRASH & RECYCLING SERVICE	25,975.83
101-528.000-802.000	MICHIGAN LF FEE	70.92
		26,046.75

VENDOR TOTAL: 25,730.55

G107	GENERAL PRINTING LLC	11/02/2018	1932	FTB	#10 WINDOW ENVELOPES W/ ASR	
91718	PO BOX 131	12/06/2018	000006378	N		414.00
11/02/2018	WELLSTON MI, 49689	/ /	0.0000	N		0.00

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Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

		12/06/2018		N		414.00
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Paid  
\*TAX BILLING

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-253.000-900.000	#10 WINDOW ENVELOPES W/ ASR	414.00	414.00

G107	GENERAL PRINTING LLC	11/16/2018	1936	FTB	ENVELOPES/INSPECTION DOOR HANGERS
91779	PO BOX 131	12/06/2018	000006386	N	519.20
11/16/2018	WELLSTON MI, 49689	/ /	0.0000	N	0.00
		12/06/2018		N	519.20

Paid  
\*ENVELOPES-UTILITY BILLING  
INSPECTION DOOR HANGERS-BUILDING DEPT.

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-543.000-900.000	#10 WINDOW ENVELOPES	207.00	207.00
592-547.000-900.000	#10 WINDOW ENVELOPES	207.00	207.00
101-371.000-900.000	INSPECTION DOOR HANGERS (1000)	105.20	105.20
		519.20	

VENDOR TOTAL: 933.20

H101	HAVILAND PRODUCTS COMPANY	11/16/2018	298754	FTB	ALUMINUM SULFATE 48.8%
91805	421 ANN STREET NW	12/06/2018	000006400	N	4,567.75
11/16/2018	GRAND RAPIDS MI, 49504-2075	/ /	0.0000	N	0.00
		12/16/2018		N	4,567.75

Paid

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-549.000-753.001	ALUMINUM SULFATE 48.8%	4,567.75	4,567.75

VENDOR TOTAL: 4,567.75

H102	HYDRODYNAMICS, INC.	10/30/2018	32153	FTB	DOUBLE MECHANICAL SEAL
91780	6200 DELFIELD INDUSTRIAL DR.	12/06/2018	000006383	N	392.58
10/30/2018	WATERFORD MI, 48329	/ /	0.0000	N	0.00
		12/06/2018		N	392.58

Paid  
\*BELLE RIVER PUMP STATION REPAIRS

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-546.000-931.003	DOUBLE MECHANICAL SEAL	392.58	392.58

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VENDOR TOTAL: 392.58

J032	JAMES D HEASLIP	12/01/2018	STATEMENT	FTB	MONTHLY PHONE REIMBURSEMENT-12/18	
91731	455 MABEL ST	12/06/2018		N		65.00
12/01/2018	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/06/2018		N		65.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-850.000	MONTHLY PHONE REIMBURSEMENT-12/18	65.00

VENDOR TOTAL: 65.00

V023	JAMES R VANDERMEULEN	12/01/2018	STATEMENT	FTB	MONTHLY PHONE REIMBURSEMENT-12/18	
91732	1534 MINNESOTA AVE	12/06/2018		N		30.00
12/01/2018	MARYSVILLE MI, 48040	/ /	0.0000	N		0.00
		12/06/2018		N		30.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-850.000	MONTHLY PHONE REIMBURSEMENT-12/18	30.00

VENDOR TOTAL: 30.00

P008	KENNETH PHELPS SERVICE	10/01/2018	STATEMENT	FTB	MONTHLY CHECKS	
91687	501 BROADWAY	12/06/2018	000006371	N		65.00
10/01/2018	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/06/2018		N		65.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-301.000-932.000	MONTHLY CHECKS	65.00	65.00

P008	KENNETH PHELPS SERVICE	10/09/2018	STATEMENT	FTB	WIPER BLADES-2012 CHARGER	
91688	501 BROADWAY	12/06/2018	000006371	N		55.00
10/09/2018	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/06/2018		N		55.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-301.000-932.000	WIPER BLADES -2012 CHARGER	55.00	55.00

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Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

P008	KENNETH PHELPS SERVICE	10/09/2018	STATEMENT	FTB	R&R BATTERY/ BELT TENSIONER 14 TAHOE	
91689	501 BROADWAY	12/06/2018	000006371	N		200.00
10/09/2018	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/06/2018		N		200.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-301.000-932.000	R&R BATTERY/ BELT TENSIONER 14 TAHOE	200.00	200.00

P008	KENNETH PHELPS SERVICE	10/23/2018	STATEMENT	FTB	OIL CHANGE-2018 INTERCEPTOR	
91690	501 BROADWAY	12/06/2018	000006371	N		74.00
10/23/2018	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/06/2018		N		74.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-301.000-932.000	OIL CHANGE - 2018 INTERCEPTOR	74.00	74.00

VENDOR TOTAL: 394.00

K075	KRISTEN BAXTER	11/05/2018	STATEMENT	FTB	MILEAGE REIMBURSEMENT	
91712	350 COLONIAL LANE	12/06/2018		N		28.34
11/05/2018	ALGONAC MI, 48001	/ /	0.0000	Y		0.00
		12/06/2018		N		28.34

Paid

\*11/5/18 2201 BEG 2205 END 4 MILES TO FIREHALL/ELECTION  
11/6/18 2221 BEG 2229 END 8 MILES- 2 TRIPS TO FIREHALL/ELECTION  
11/6/18 2229 BEG 2269 END 40 MILES-COUNTY CLERK/ELECTION  
52 MILES @ \$.545= \$28.34

GL NUMBER	DESCRIPTION	AMOUNT
101-262.000-861.000	MILEAGE REIMBURSEMENT	28.34

K075	KRISTEN BAXTER	12/01/2018	STATEMENT	FTB	MONTHLY PHONE REIMBURSEMENT-12/18	
91733	350 COLONIAL LANE	12/06/2018		N		40.00
12/01/2018	ALGONAC MI, 48001	/ /	0.0000	N		0.00
		12/06/2018		N		40.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-215.000-850.000	MONTHLY PHONE REIMBURSEMENT-12/18	40.00

VENDOR TOTAL: 68.34

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L101	LEAF	11/18/2018	8911372	FTB	COPIER LEASE PAYMENT-PD	
91793	P.O. BOX 742647	12/06/2018		N		62.33
11/18/2018	CINCINNATI OH, 45274-2647	/ /	0.0000	N		0.00
		12/13/2018		N		62.33

Paid  
\*KYOCERA ECOSYS  
M6535CIDN  
CONTRACT#100-4234189-001

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-884.000	COPIER LEASE PAYMENT-PD	62.33

VENDOR TOTAL: 62.33

M084	MARINE CITY TAX ACCOUNT	12/06/2018	STATEMENT	FTB	TAX ACCT-POINT/PAY FEES-9/18	
91724	303 S WATER STREET	12/06/2018		N		39.65
11/14/2018	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/06/2018		N		39.65

Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-000.000-214.703	TAX ACCT-POINT/PAY FEES-9/18	39.65

M084	MARINE CITY TAX ACCOUNT	12/06/2018	STATEMENT	FTB	BANK SVC CHGS-9/18	
91725	303 S WATER STREET	12/06/2018		N		161.45
11/15/2018	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/06/2018		N		161.45

Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-000.000-214.703	BANK SVC CHGS-9/18	161.45

M084	MARINE CITY TAX ACCOUNT	11/14/2018	STATEMENT	FTB	TAX ACCT-POINT/PAY FEES-10/18	
91734	303 S WATER STREET	12/06/2018		N		2.60
11/14/2018	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/06/2018		N		2.60

Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-000.000-214.703	TAX ACCT-POINT/PAY FEES-10/18	2.60

M084	MARINE CITY TAX ACCOUNT	11/15/2018	STATEMENT	FTB	BANK SVC CHARGES-10/18	
91735	303 S WATER STREET	12/06/2018		N		175.48
11/15/2018	MARINE CITY MI, 48039	/ /	0.0000	N		0.00

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		12/06/2018		N		175.48
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Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-000.000-214.703	BANK SVC CHARGES-10/18	175.48

VENDOR TOTAL: 379.18

M377	MARK R SCHWARTZ	12/06/2018	STATEMENT	FTB	ELECTRICAL INSPECTIONS	
91681	9821 SPRINGBORN	12/06/2018		N		120.00
12/06/2018	CASCO MI, 48064	/ /	0.0000	N		0.00
		12/06/2018		Y		120.00

Paid

\*PE180019 02-625-0025-000 260 S. PARKER \$160.00

GL NUMBER	DESCRIPTION	AMOUNT
101-371.000-802.000	ELECTRICAL INSPECTIONS	120.00

M377	MARK R SCHWARTZ	12/06/2018	STATEMENT	FTB	ELECTRICAL INSPECTIONS	
91682	9821 SPRINGBORN	12/06/2018		N		97.50
12/06/2018	CASCO MI, 48064	/ /	0.0000	N		0.00
		12/06/2018		Y		97.50

Paid

\*PE180041 02-550-0022-000 138 S. THIRD ST. \$130.00

GL NUMBER	DESCRIPTION	AMOUNT
101-371.000-802.000	ELECTRICAL INSPECTIONS	97.50

VENDOR TOTAL: 217.50

M060	MARY ELLEN MCDONALD	12/01/2018	STATEMENT	FTB	MONTHLY PHONE REIMBURSEMENT-12/18	
91736	1102 S THIRD	12/06/2018		N		40.00
12/01/2018	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/06/2018		N		40.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-253.000-850.000	MONTHLY PHONE REIMBURSEMENT-12/18	40.00

VENDOR TOTAL: 40.00

M044	MBA DISTRIBUTING INC.	10/31/2018	17405	FTB	6" FLANGED LEVER/WT CK VALVE	
91716	P.O. BOX 823	12/06/2018	000006375	N		2,060.00
10/31/2018	JACKSON MI, 49204	/ /	0.0000	N		0.00

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Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

		12/06/2018		N		2,060.00
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Paid  
\*WATER PLANT IMPROVEMENTS  
USING READY TO SERVE FEES-WATER

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-000.000-152.000	6" FLANGED FIGURE 250D LEVER/WT CK VALVE	1,895.00	1,895.00
592-000.000-152.000	FREIGHT	165.00	165.00
		2,060.00	2,060.00

VENDOR TOTAL: 2,060.00

I007	MICHAEL P ITRICH	12/01/2018	STATEMENT	FTB	MONTHLY PHONE REIMBURSEMENT-12/18	
91737	349 NORTH AVENUE	12/06/2018		N		65.00
12/01/2018	ALGONAC MI, 48001	/ /	0.0000	N		0.00
		12/06/2018		N		65.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-850.000	MONTHLY PHONE REIMBURSEMENT-12/18	65.00

VENDOR TOTAL: 65.00

M035	MICHIGAN MUNICIPAL LEAGUE	11/07/2018	18173	FTB	CDL CONSORTIUM DRIVERS FEE	
91781	PO BOX 7409	12/06/2018	000006382	N		350.00
11/07/2018	ANN ARBOR MI, 48107-7409	/ /	0.0000	N		0.00
		12/06/2018		N		350.00

Paid  
\*1/1/19-12/31/19

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-826.000	CDL CONSORTIUM DRIVERS FEE	350.00	350.00

VENDOR TOTAL: 350.00

M038	MML WORKERS' COMP FUND	10/29/2018	3033205	FTB	QUARTERLY W/C PAYMENT	
91782	PO BOX 972081	12/06/2018		N		3,935.00
10/29/2018	YPSILANTI MI, 48197-0835	/ /	0.0000	N		0.00
		12/15/2018		N		3,935.00

Paid  
\*POLICY # 5002490-18  
7/1/18-7/1/19

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Invoice Date	City/State/Zip		Disc. Date	Disc. %	Sep CK			Discount
Invoice Notes			Due Date		1099			Net Amount
GL NUMBER		DESCRIPTION				AMOUNT		
101-270.000-937.000		QUARTERLY W/C PAYMENT				3,935.00		
							VENDOR TOTAL:	3,935.00
0005	OAKLAND COMMUNITY COLLEGE	11/01/2018	111622	FTB	TRAINING SEMINAR-SEARCH WARRANTS			
91720	ACCOUNTING SPECIALIST-J-125	12/06/2018	000006379	N				100.00
	2900 FEATHERSTONE RD							
11/01/2018	AUBURN HILLS MI, 48326-2845	/ /	0.0000	N				0.00
		12/16/2018		N				100.00
Paid								
*DETECTIVE DAVE SPENS								
10/26/18								
GL NUMBER		DESCRIPTION				AMOUNT		AMT RELIEVED
101-301.000-911.000		TRAINING SEMINAR-SEARCH WARRANTS				100.00		100.00
							VENDOR TOTAL:	100.00
0029	ON DUTY GEAR LLC	11/12/2018	18883	FTB	ADD (2) PATCHES TO SHIRT			
91797	PO BOX 611258	12/06/2018	000006393	N				10.00
11/12/2018	PORT HURON MI, 48061-1258	/ /	0.0000	N				0.00
		12/12/2018		N				10.00
Paid								
*CHIEF HEASLIP								
GL NUMBER		DESCRIPTION				AMOUNT		AMT RELIEVED
101-301.000-767.000		ADD (2) PATCHES TO SHIRT				10.00		10.00
0029	ON DUTY GEAR LLC	11/14/2018	18924	FTB	NAME TAPE- J. ADAMS			
91795	PO BOX 611258	12/06/2018	000006391	N				12.00
11/14/2018	PORT HURON MI, 48061-1258	/ /	0.0000	N				0.00
		12/14/2018		N				12.00
Paid								
GL NUMBER		DESCRIPTION				AMOUNT		AMT RELIEVED
101-301.000-767.000		NAME TAPE- J. ADAMS				12.00		12.00
							VENDOR TOTAL:	22.00
P157	PARAGON LABORATORIES INC	11/12/2018	1268	FTB	ACUTE TOXICITY, FATHEAD & CERIO			
91719	ACCOUNTS RECEIVABLE	12/06/2018	000006376	N				930.00
	30555 SOUTHFIELD RD. STE 400							
11/07/2018	SOUTHFIELD MI, 48076	/ /	0.0000	N				0.00



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Invoice Notes		Due Date		1099		
		12/07/2018		N		930.00

Paid  
\*TESTING FEES

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-545.000-802.000	ACUTE TOXICITY, FATHEAD & CERIO	900.00	900.00
592-545.000-802.000	TRIP CHG- SAMPLE 1	15.00	15.00
592-545.000-802.000	TRIP CHG- SAMPLE 2	15.00	15.00
		930.00	

P157	PARAGON LABORATORIES INC	11/12/2018	1341	FTB	ORGANIC CARBON -WW	
91783	ACCOUNTS RECEIVABLE	12/06/2018	000006209	N		75.00
	30555 SOUTHFIELD RD. STE 400					
11/12/2018	SOUTHFIELD MI, 48076	/ /	0.0000	N		0.00
		12/12/2018		N		75.00

Paid  
\*WATER PLANT-TESTING FEES

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-549.000-802.000	ORGANIC CARBON-WW	75.00	75.00

VENDOR TOTAL: 1,005.00

H064	PATRICK S HUPCIK	11/04/2018	STATEMENT	FTB	OVERTIME LUNCH MONIES PE 11/7/18	
91722	9988 RIVER ROAD	12/06/2018		N		5.00
11/14/2018	CLAY TOWNSHIP MI, 48001	/ /	0.0000	Y		0.00
		12/06/2018		N		5.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-722.001	OVERTIME LUNCH MONIES PE 11/7/18	5.00

H064	PATRICK S HUPCIK	12/01/2018	STATEMENT	FTB	MONTHLY PHONE REIMBURSEMENT-12/18	
91738	9988 RIVER ROAD	12/06/2018		N		35.00
12/01/2018	CLAY TOWNSHIP MI, 48001	/ /	0.0000	N		0.00
		12/06/2018		N		35.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-850.000	MONTHLY PHONE REIMBURSEMENT-12/18	35.00

VENDOR TOTAL: 40.00

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Invoice Notes		Due Date		1099		

P012	PAUL A WESTRICK	12/01/2018	STATEMENT	FTB	MONTHLY PHONE REIMBURSEMENT-12/18	
91739	32463 SUTTON RD	12/06/2018		N		30.00
12/01/2018	NEW BALTIMORE MI, 48047	/ /	0.0000	N		0.00
		12/06/2018		N		30.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-850.000	MONTHLY PHONE REIMBURSEMENT-12/18	30.00

VENDOR TOTAL: 30.00

R012	RAYMOND JAMES & ASSOCIATES	12/01/2018	STATEMENT	FTB	EMPLOYER RETIREMENT CONTRIBUTION-12/18	
91726	691 N SQUIRREL RD SUITE 222	12/06/2018		N		17,494.18
12/01/2018	AUBURN HILLS MI, 48326	/ /	0.0000	Y		0.00
		12/06/2018		N		17,494.18

Paid

GL NUMBER	DESCRIPTION	AMOUNT
101-270.000-717.001	EMPLOYER RETIREMENT CONTRIBUTION-12/18	10,500.00
202-450.000-717.001	EMPLOYER RETIREMENT CONTRIBUTION-12/18	560.00
203-450.000-717.001	EMPLOYER RETIREMENT CONTRIBUTION-12/18	1,015.00
209-000.000-717.001	EMPLOYER RETIREMENT CONTRIBUTION-12/18	280.00
592-543.000-717.001	EMPLOYER RETIREMENT CONTRIBUTION-12/18	2,105.84
592-547.000-717.001	EMPLOYER RETIREMENT CONTRIBUTION-12/18	3,033.34
		17,494.18

R012	RAYMOND JAMES & ASSOCIATES	11/30/2018	STATEMENT	FTB	MONTHLY RETIREE HLTH INS CONT-11/18	
91784	691 N SQUIRREL RD SUITE 222	12/06/2018		N		6,330.75
11/15/2018	AUBURN HILLS MI, 48326	/ /	0.0000	N		0.00
		12/06/2018		N		6,330.75

Paid

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-723.000	MONTHLY RETIREE HEALTH INS CONT-11/18	2,339.75
592-549.000-723.000	MONTHLY RETIREE HEALTH INS CONT-11/18	3,991.00
		6,330.75

R012	RAYMOND JAMES & ASSOCIATES	11/30/2018	STATEMENT	FTB	EMPLOYER RET HEALTH INS. CONT-11/18	
91785	691 N SQUIRREL RD SUITE 222	12/06/2018		N		14,460.63
11/15/2018	AUBURN HILLS MI, 48326	/ /	0.0000	N		0.00
		12/06/2018		N		14,460.63

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GL NUMBER	DESCRIPTION	AMOUNT
101-270.000-723.000	EMPLOYER RET HEALTH INSURANCE CONT-11/18	10,822.91
202-450.000-723.000	EMPLOYER RET HEALTH INSURANCE CONT-11/18	529.52
203-450.000-723.000	EMPLOYER RET HEALTH INSURANCE CONT-11/18	794.29
592-543.000-723.000	EMPLOYER RET HEALTH INSURANCE CONT-11/18	1,024.57
592-547.000-723.000	EMPLOYER RET HEALTH INSURANCE CONT-11/18	1,130.48
209-000.000-723.000	EMPLOYER RET HEALTH INSURANCE CONT-11/18	158.86
		<u>14,460.63</u>

R012	RAYMOND JAMES & ASSOCIATES	10/31/2018	STATEMENT	FTB	REIMBURSE-PROFESSIONAL SERVICES	
91786	691 N SQUIRREL RD SUITE 222	12/06/2018		N		250.00
11/15/2018	AUBURN HILLS MI, 48326	/ /	0.0000	Y		0.00
		12/06/2018		N		250.00

Paid

\*GASB 74/75 ACTUARIAL VALUATION-BALANCE DUE (FISCAL YEAR ENDING 6/30/18) (RETIREE HEALTH CARE PLAN)

GL NUMBER	DESCRIPTION	AMOUNT
101-224.000-801.000	REIMBURSE-PROFESSIONAL SERVICES	250.00

VENDOR TOTAL: 38,535.56

S021	ST CLAIR CO ROAD COMMISSION	10/31/2018	512236	FTB	TRAFFIC FLASHER @ KING & PLANK	
91788	21 AIRPORT ROAD	12/06/2018		N		3.05
11/08/2018	ST CLAIR MI, 48079-1404	/ /	0.0000	N		0.00
		12/08/2018		N		3.05

Paid

GL NUMBER	DESCRIPTION	AMOUNT
202-456.000-802.000	TRAFFIC FLASHER @ KING & PLANK	3.05

VENDOR TOTAL: 3.05

S034	ST CLAIR COUNTY CLERK'S ASSN	11/19/2018	STATEMENT	FTB	2018 CHRISTMAS MEETING/ LUNCHEON	
91796	ROBERT C CRAWFORD	12/06/2018	000006392	N		27.00
	3720 KEEWAHDIN ROAD					
11/19/2018	FORT GRATIOT MI, 48059	/ /	0.0000	N		0.00
		12/13/2018		N		27.00

Paid

\*KRISTEN BAXTER  
DECEMBER 13, 2018  
THE DORSEY HOUSE

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Invoice Notes		Due Date		1099		

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-215.000-909.000	2018 CHRISTMAS MEETING/ LUNCHEON	27.00	27.00

VENDOR TOTAL: 27.00

S268	ST CLAIR COUNTY EQUALIZATION	10/01/2018	STATEMENT	FTB	ASSESSING SERVICES (10/1/18-12/31/18)	
91787	200 GRAND RIVER AVE	12/06/2018	000006387	N		8,987.50
	LAND MANAGEMENT SUITE 105					
11/14/2018	PORT HURON MI, 48060	/ /	0.0000	N		0.00
		12/14/2018		N		8,987.50

Paid

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-257.000-802.000	ASSESSING SERVICES (10/1/18-12/31/18)	8,987.50	8,987.50

VENDOR TOTAL: 8,987.50

R011	ST JOHN RIVER DIST OCC HLTH	10/25/2018	331102	FTB	CHAIN OF CUSTODY-M ITRICH	
91772	22255 GREENFIELD RD. #422	12/06/2018	000006381	N		22.00
10/25/2018	SOUTHFIELD MI, 48075	/ /	0.0000	N		0.00
		12/10/2018		N		22.00

Paid

\*SERVICE DATE  
10/16/18

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-731.000	CHAIN OF CUSTODY-M ITRICH	22.00	22.00

VENDOR TOTAL: 22.00

S016	STANDARD OFFICE SUPPLY	11/15/2018	205166	FTB	4 CASES OF 20# COPIER PAPER	
91798	928 MILITARY STREET	12/06/2018	000006394	N		147.96
11/15/2018	PORT HURON MI, 48060-5481	/ /	0.0000	N		0.00
		12/15/2018		N		147.96

Paid

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-172.000-755.000	4 CASES OF 20# COPIER PAPER	18.49	18.49
101-215.000-755.000	4 CASES OF 20# COPIER PAPER	36.99	36.99
101-253.000-755.000	4 CASES OF 20# COPIER PAPER	36.99	36.99
101-257.000-755.000	4 CASES OF 20# COPIER PAPER	18.49	18.49
101-371.000-755.000	4 CASES OF 20# COPIER PAPER	18.50	18.50
592-543.000-755.000	4 CASES OF 20# COPIER PAPER	9.25	9.25
592-547.000-755.000	4 CASES OF 20# COPIER PAPER	9.25	9.25

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147.96

S016	STANDARD OFFICE SUPPLY	09/13/2018	30-0065	FTB	MIDBACK LEATHER CHAIR	
91715	928 MILITARY STREET	12/06/2018	000006374	N		159.59
09/13/2018	PORT HURON MI, 48060-5481	/ /	0.0000	N		0.00
		12/06/2018		N		159.59

Paid  
\*OFFICE CHAIR-DPW SUPERVISOR

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-756.000	MIDBACK LEATHER CHAIR	159.59	159.59

VENDOR TOTAL: 307.55

S038	STATE OF MICHIGAN	10/31/2018	551-528700	FTB	FINGER PRINTING SERVICES	
91691	MI STATE POLICE-CASHIERS OFFICE	12/06/2018		N		42.00
	PO BOX 30266					
11/06/2018	LANSING MI, 48909	/ /	0.0000	N		0.00
		12/21/2018		N		42.00

Paid  
GL NUMBER DESCRIPTION AMOUNT  
101-301.000-802.000 FINGER PRINTING SERVICES 42.00

VENDOR TOTAL: 42.00

S098	STATE OF MICH-MDEQ	10/30/2018	761-10377617	FTB	WSSN: 04090	
91692	CASHIERS OFFICE-BIO	12/06/2018	000006370	N		1,338.05
	PO BOX 30657					
10/30/2018	LANSING MI, 48909-8157	/ /	0.0000	N		0.00
		12/06/2018		N		1,338.05

Paid  
\*PUBLIC WATER SUPPLY ANNUAL FEE

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-549.000-820.000	WSSN: 04090	1,338.05	1,338.05

VENDOR TOTAL: 1,338.05

W101	SUSAN WILBURN	12/01/2018	STATEMENT	FTB	MONTHLY PHONE REIMBURSEMENT-12/18	
91740	6240 BENOIT	12/06/2018		N		40.00
12/01/2018	ALGONAC MI, 48001	/ /	0.0000	N		0.00
		12/06/2018		N		40.00

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Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
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GL NUMBER	DESCRIPTION	AMOUNT
101-371.000-850.000	MONTHLY PHONE REIMBURSEMENT-12/18	40.00

VENDOR TOTAL: 40.00

T009	THE CLEANING CREW II LLC	10/31/2018	283	FTB	CLEANING SERVICE	
91693	929 LIGHTHOUSE DRIVE	12/06/2018	000006226	N		550.00
10/31/2018	MARYSVILLE MI, 48040	/ /	0.0000	N		0.00
		12/06/2018		N		550.00

Paid

\*POLICE DEPT - OCT 8,14,21,29, 2018  
GUY CENTER - OCT 4,11,18,25, 2018  
GUY CENTER WINDOWS -OCT 7,2018

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-265.000-802.000	CLEANING SERVICE-CITY OFFICES	200.00	200.00
101-301.000-802.000	CLEANING SERVICES-PD	200.00	200.00
101-265.000-802.000	WINDOW CLEANING-CITY OFFICES	150.00	150.00
		550.00	550.00

T009	THE CLEANING CREW II LLC	10/31/2018	284	FTB	CLEANING SERVICE-LIBRARY	
91789	929 LIGHTHOUSE DRIVE	12/06/2018	000006226	N		520.00
10/31/2018	MARYSVILLE MI, 48040	/ /	0.0000	N		0.00
		12/06/2018		N		520.00

Paid

\*OCT 2,4,7,9,11,14,16,18,21,23,25,28,30, 2018

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-790.000-802.000	CLEANING SERVICES-LIBRARY	520.00	520.00

VENDOR TOTAL: 1,070.00

T035	THEUT REDI-MIX SUPPLY INC	10/26/2018	1045890	FTB	4000 PSI AIR ENTRAINED/CARTAGE CHARGE	
91713	1910 S PARKER STREET	12/06/2018	000006372	N		788.35
10/26/2018	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/06/2018		N		788.35

Paid

\*PARKS / LOCAL ROADS

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-756.000-930.000	4000 PSI AIR ENTRAINED/CARTAGE CHARGE	315.32	315.32

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203-452.000-934.000	4000 PSI AIR ENTRAINED/CARTAGE CHARGE			473.03	473.03	
				788.35		

VENDOR TOTAL: 788.35

T125	TK & ASSOCIATES LLC	11/19/2018	7122	FTB	SEMI-LOAD OF TOPSOIL	
91803	7485 SHEA ROAD	12/06/2018	000006398	N		435.00
11/19/2018	COTTRELLVILLE TOWNSHIP MI, 48039	/ /	0.0000	N		0.00
		12/19/2018		N		435.00

Paid  
\*PARKS & CEMETERY

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-756.000-930.000	SEMI-LOAD OF TOPSOIL	217.50	217.50
209-000.000-934.000	SEMI-LOAD OF TOPSOIL	217.50	217.50
		435.00	

VENDOR TOTAL: 435.00

T129	TRANSMISSION PHYSICIANS	11/19/2018	STATEMENT	FTB	LABOR/PARTS-2004 GMC SIERRA 3500	
91790	2100 PLANK RD	12/06/2018	000006388	N		1,405.14
11/19/2018	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/06/2018		N		1,405.14

Paid  
\*REMOVE & REPLACE DIESEL FUEL LINES FROM BACK OF MOTOR TO THE FUEL TANK.  
LABOR- \$299.40  
COMPLETE FUEL LINE SET-\$430.05  
DIESEL FUEL COOLER ASSEMBLY- \$297.76  
FUEL TANK STRAP - REAR- \$38.32  
FUEL TANK STRAP-FRONT-\$38.35  
FUEL TANK STRAP HARDWARE KIT -\$15.50  
INTERSTATE BATTERY MEGATRON II 75 MONTH -(2) \$278.26  
SUPPLIES- \$7.50

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-932.000	LABOR/PARTS-2004 GMC SIERRA 3500	1,405.14	1,405.14

VENDOR TOTAL: 1,405.14

U029	USA BLUEBOOK	11/12/2018	735247	FTB	PH 4.00 BUFFER/PH 7.00 BUFFER	
91791	PO BOX 9004	12/06/2018	000006385	N		277.44
11/12/2018	GURNEE IL, 60031-9004	/ /	0.0000	N		0.00
		12/12/2018		N		277.44

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Invoice Notes		Due Date		1099		

Paid  
\*WATER PLANT

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-549.000-762.000	PH 4.00 BUFFER/PH 7.00 BUFFER	207.90	207.90
592-549.000-762.000	FREIGHT	69.54	69.54
		277.44	

VENDOR TOTAL: 277.44

U101	USA TODAY NETWORK	10/19/2018	STATEMENT	FTB	ZONING PUBLICATION	
91741		12/06/2018	000006380	N		106.00
	P.O. BOX 677313					
10/19/2018	DALLAS TX, 75267-7313	/ /	0.0000	N		0.00
		12/06/2018		N		106.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-702.000-902.000	ZBA APPEAL 18-06 VERTIN, THOMAS	106.00	106.00

U101	USA TODAY NETWORK	09/26/2018	STATEMENT	FTB	ORDINANCE PUBLICATION	
91742		12/06/2018	000006380	N		82.00
	P.O. BOX 677313					
09/26/2018	DALLAS TX, 75267-7313	/ /	0.0000	N		0.00
		12/06/2018		N		82.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-215.000-902.000	ORDINANCE 2018-007 SIGNS	82.00	82.00

U101	USA TODAY NETWORK	10/10/2018	STATEMENT	FTB	ORDINANCE PUBLICATION	
91743		12/06/2018	000006380	N		490.00
	P.O. BOX 677313					
10/10/2018	DALLAS TX, 75267-7313	/ /	0.0000	N		0.00
		12/06/2018		N		490.00

Paid

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-215.000-902.000	ORDINANCE 2018-008 LANDLORD/RENTALS	490.00	490.00

U101	USA TODAY NETWORK	10/19/2018	STATEMENT	FTB	ZONING PUBLICATION	
91744		12/06/2018	000006380	N		106.00
	P.O. BOX 677313					
10/19/2018	DALLAS TX, 75267-7313	/ /	0.0000	N		0.00



11/29/2018 10:04 AM  
User: McDonald  
DB: Marine City

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY  
EXP CHECK RUN DATES 12/06/2018 - 12/06/2018  
JOURNALIZED

Page: 24/25

PAID - CHECK TYPE: PAPER CHECK

ENCUMBRANCES 12/6/18

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		

		12/06/2018		N		106.00
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Paid

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-702.000-902.000	ZBA APPEAL 18-07 WHITTLESEY, DAVID	106.00	106.00

VENDOR TOTAL: 784.00

V022	VESCO OIL CORP	11/06/2018	4359707-00	FTB	DISPOSAL FEES-WASTE FROM VEHICLES	
91721	PO BOX 525	12/06/2018	000006183	N		70.25
11/06/2018	SOUTHFIELD MI, 48037-0525	/ /	0.0000	N		0.00
		12/06/2018		N		70.25

Paid

\*DPW

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-932.000	DISPOSAL FEES-WASTE FROM VEHICLES	70.25	70.25

VENDOR TOTAL: 70.25

W095	WADE TRIM	10/28/2018	2013131	FTB	PROFESSIONAL SERVS.- 10/1/18-10/28/18	
91792	500 GRISWOLD AVE., STE. 2500	12/06/2018		N		691.60
11/16/2018	DETROIT MI, 48226	/ /	0.0000	N		0.00
		12/16/2018		N		691.60

Paid

\*ZONING ORDINANCE/CITY CODE UPDATES

PROJECT #MRN611901D (10/1/18-10/28/18)

CITY COMMISSION APPROVED CONTRACT AT MEETING 4/21/17 USING SURPLUS FUNDS FROM 2016-2017 FISCAL YEAR.

GL NUMBER	DESCRIPTION	AMOUNT
101-215.000-802.000	PROFESSIONAL SERVS.- 10/1/18-10/28/18	691.60

VENDOR TOTAL: 691.60

W100	WILLIAM J KARAS	12/06/2018	STATEMENT	FTB	MECHANICAL INSPECTIONS	
91680	3260 MCKINLEY RD	12/06/2018		N		153.75
12/06/2018	CHINA MI, 48054	/ /	0.0000	N		0.00
		12/06/2018		Y		153.75

Paid

\*PM180024 02-475-0302-000 235 BROADWAY \$205.00

GL NUMBER	DESCRIPTION	AMOUNT
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1/29/2018 10:04 AM  
 ser: McDonald  
 B: Marine City

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY  
 EXP CHECK RUN DATES 12/06/2018 - 12/06/2018  
 JOURNALIZED

PAID - CHECK TYPE: PAPER CHECK  
 ENCUMBRANCES 12/6/18  
 Post Date Invoice  
 CK Run Date PO  
 Disc. Date Disc. %  
 Due Date

Bank Invoice Description Gross Amount  
 Hold Discount  
 Sep CK Net Amount  
 1099

Vendor Code Vendor name  
 Ref # Address  
 Invoice Date City/State/Zip  
 Invoice Notes

101-371.000-802.000

MECHANICAL INSPECTIONS

153.75

VENDOR TOTAL:

153.75

TOTAL - ALL VENDORS:

108,961.58

77,808.89  
 1,092.57  
 2,282.32  
 751.36  
 27,225.44

FUND TOTALS:  
 Fund 201 - MAJOR STREET FUND  
 Fund 202 - MAJOR STREET FUND  
 Fund 203 - LOCAL STREET FUND  
 Fund 209 - CEMETERY FUND  
 Fund 592 - WATER/SEWER FUND