

City of Marine City PUBLIC NOTICE

City Commission Meeting January 21, 2021

To protect the public health, safety and welfare while continuing to ensure the continued function of government, notice is hereby given that the City Commission of the City of Marine City will hold an electronic meeting on January 21, 2021 beginning at 7:00 p.m. The reason for holding an electronic public meeting is to limit the spread of COVID-19 (novel coronavirus).

The electronic public meeting will be held as a telephonic conference. The public may participate in the electronic public meeting by calling one of the provided numbers and entering the Meeting ID when prompted. You may call in or connect from a computer and use either audio source. The public will be able to listen to all discussion by Commissioners and will be permitted to speak for up to 5 minutes during the public comment section of the agenda.

Join Zoom Meeting:

<https://us02web.zoom.us/j/82169445387>

Meeting ID: 821 6944 5387

Dial by your location

- +1 301 715 8592 US (Washington D.C)
- +1 312 626 6799 US (Chicago)
- +1 929 436 2866 US (New York)
- +1 253 215 8782 US (Tacoma)
- +1 346 248 7799 US (Houston)
- +1 669 900 6833 US (San Jose)

Kristen Baxter
City Clerk
January 13, 2020

The City of Marine City complies with the American Disabilities Act. Individuals with disabilities requiring auxiliary aids or services should contact the City of Marine City, 303 South Water Street, Marine City, Michigan 48039; (810) 765-8830.



CITY OF MARINE CITY

City Commission Meeting Agenda

Virtual Meeting Via Phone Conference

Regular Meeting: Thursday, January 21, 2021; 7:00 PM

1. **CALL TO ORDER**
2. **MOMENT OF SILENCE / PLEDGE OF ALLEGIANCE**
3. **ROLL CALL:** Mayor Cheryl Vercammen; Commissioners Jacob Bryson, Elizabeth Hendrick, Wendy Kellehan, William Klaassen, John Kreidler, Brian Ross; City Manager Elaine Leven
4. **APPROVE AGENDA**
5. **PUBLIC COMMENT** Anyone is welcome to address the City Commission. Please state name and limit comments to five (5) minutes. This is a time for you to raise issues. The Commission will not respond, but issues will be followed up on as necessary.
6. **APPROVE MINUTES**
 - A. City Commission Meeting – January 7, 2021
7. **CONSENT AGENDA**
 - A. Departmental Activity Reports
 - B. MCAFA Run Report – December, 2020
 - C. MCAFA Annual Run Report
 - D. 2021 Budget Schedule
 - E. Sewer Rate Computation for Cottrellville Township – Year Ending June 30, 2020
8. **FINANCIAL BUSINESS**
 - A. Expenditures (including payroll) - \$286,688.90
9. **SPECIAL PRESENTATION**
 - A. 2019-2020 Audit Presentation – McBride-Manley & Company, PC
10. **UNFINISHED BUSINESS**
 - A. Hidden Harbor Site Condo
 - B. Request for Proposals – 260 South Parker Street
 - C. City Manager Evaluation Resolution
 - D. Kayak Launch – Approval of Engineering Services
11. **NEW BUSINESS**
 - A. Camera System for DPW & Police Department
 - B. Resolution No. 001-2021 – Publically Funded Health Insurance Contribution Act
 - C. Liquor License – Local Government Approval
12. **ITEMS REMOVED FROM CONSENT AGENDA**

13. CITY MANAGER'S REPORT

A. January 21, 2021

14. COMMISSIONER PRIVILEGE/LIAISON REPORTS

15. ADJOURNMENT

**City of Marine City
City Commission
January 7, 2021**

A regular meeting of the Marine City Commission was held on Thursday, January 7, 2021 by virtual telephone conference, and was called to order by Mayor Vercammen at 7:00 pm.

Present: Mayor Cheryl Vercammen; Commissioners Jacob Bryson, Elizabeth Hendrick, Wendy Kellehan, William Klaassen, John Kreidler (joined meeting at 7:04 due to technical difficulties), Brian Ross; City Manager Elaine Leven, City Clerk Kristen Baxter

Also Present: City Attorney Robert Davis

APPROVE AGENDA

Motion by Commissioner Bryson, seconded by Commissioner Klaassen, to approve the Agenda.

Roll Call Vote. Ayes: Bryson, Hendrick, Kellehan, Klaassen, Ross, Vercammen. Nays: None. Motion Carried.

PUBLIC COMMENT

Laura Scaccia spoke on behalf of the MC Chamber of Commerce and the MC Winter Blues Chili Cook-Off and clarified that the date of the MC Winter Blues Chili Cook-Off was January 16, not January 15 as listed on the Special Event application. She also asked for approval to add fire pits to the event.

APPROVE MINUTES

Commissioner Hendrick asked for the following amendments be made to page 8 of the minutes:

- 1) Kayak Launch: Commissioner Hendrick said that Tom and Shari Faucher had stated their opposition to the site to the Clerk and the former Mayor.
- 2) Retirement System Actuarial: Commissioner Hendrick reported that percentages had dropped down as they never have before, going from 80%

to 59% and said that we needed to make a \$400,000 contribution next budget.

Motion by Commissioner Hendrick, seconded by Commissioner Klaassen, to approve the City Commission meeting minutes of December 17, 2020, as amended. **Roll Call Vote.** Ayes: Bryson, Hendrick, Kellehan, Klaassen, Kreidler, Ross, Vercammen. Nays: None. Motion Carried.

CONSENT AGENDA

Presented:

- Special Event Permit – Marine City Winter Blues Chili Cook Off

Motion by Commissioner Bryson, seconded by Commissioner Klaassen, to approve the Consent Agenda with the amended date and the addition of fire pits. **Roll Call Vote.** Ayes: Bryson, Hendrick, Kellehan, Klaassen, Kreidler, Ross, Vercammen. Nays: None. Motion Carried.

FINANCIAL BUSINESS

Expenditures

Motion by Commissioner Kellehan, seconded by Commissioner Bryson, to approve total expenditures including payroll, in the amount of \$305,512.23. **Roll Call Vote.** Ayes: Bryson, Hendrick, Kellehan, Klaassen, Kreidler, Ross, Vercammen. Nays: None. Motion Carried.

UNFINISHED BUSINESS

Request for Proposals – 260 South Parker Street

City Manager Leven explained that the bids received for the renovation of 260 South Parker ranged from \$516,000 down to \$333,000. She explained that when she met with the contractors, several contractors voiced concerns about the plans due to some of the alterations. She also said that some of them stated that there were easier and better ways to do the work. Due to this, several contractors swayed from the plan as evidenced in the fluctuation of prices.

City Manager Leven recommended putting together a subcommittee to interview candidates on site and put forth a recommendation to the full Board. She said it would be beneficial to have the subcommittee be maintained throughout the construction period.

Commissioner Hendrick suggested continuing to use the current subcommittee since they were familiar with what should and shouldn't be included. She added they had knowledge of what the intent of the project was and this might speed things up.

Mayor Vercammen replied and said she wanted to look at bringing in some of the new Commissioners on the subcommittee to get them involved right off the bat and recommended appointing John Kreidler. In addition, Mayor Vercammen said she would like to be on the subcommittee due to her construction experience.

Commissioner Klaassen inquired why the existing subcommittee never received a copy of the second set of prints to look at what was bid out.

City Manager Leven responded and said the plans were in the office and online and the City Commission approved the RVP to go out for General Contractor bids.

Commissioner Hendrick added that at the last subcommittee meeting, more changes were made and they didn't see the changes come back to the subcommittee. She stated that several of the contractors had bid on things that the subcommittee had eliminated, which threw their bids off. She added that she would like to continue to serve on the committee and had been there from the start and had time to commit to the project and would like to see it through.

Mayor Vercammen made a motion for the subcommittee to consist of Mayor Vercammen, Commissioner Klaassen, and Commissioner Kreidler; motion was not supported.

Motion by Commissioner Klaassen, seconded by Commissioner Hendrick, to use the existing subcommittee for 260 South Parker. **Roll Call Vote.** Ayes: Bryson, Hendrick, Kellehan, Klaassen, Kreidler, Ross, Vercammen. Nays: None. Motion Carried.

Request for Proposals – IT Services

City Manager Leven reported that three bids were received and said IT Right's bid should be disqualified due to cost. She recommended Hi-Tech due to them being fully capable to do the job and able to service us. Motion by Commissioner Hendrick, seconded by Commissioner Bryson, to accept a three year proposal from Hi-Tech for the Premium Plan at a cost of \$12,312 per year. **Roll Call Vote.** Ayes: Bryson, Hendrick, Kellehan, Klaassen, Kreidler, Ross, Vercammen. Nays: None. Motion Carried.

NEW BUSINESS

SEMCOG Water Plant Consolidation Feasibility Study

Dave Nummer of Wade Trim, summarized the Feasibility Study for the City of Marine City to consolidate with the East China/China system and said the conclusion, from a technical perspective, was that the consolidation of two water systems would be feasible. The study revealed several items to consider:

- With two separate water systems there were redundancies between communities. If Marine City consolidated with the East China/China plant, there would be only one water plant and therefore no redundancy and no backup plant available if there was a problem.
- There would be significant capital expenditures incurred for meter pits at three interconnections at a cost of approximately \$100,000 each.
- What would Marine City's relationship be to the authority?

Mr. Nummer also said that the City of St. Clair did not have the capacity or ability to serve all four communities as reported in study.

DPW Superintendent Itrich reported that over the years, Marine City and East China/China have helped each other and if we consolidate, we would lose the ability to do that. He said that since we have no connection with Algonac, if the East China/China plant went down, we'd have no source of water.

Motion by Commissioner Klaassen, seconded by Commissioner Bryson, to receive, file, and submit to the State of Michigan, the SEMCOG Water Plant Consolidation Feasibility Study. **Roll Call Vote.** Ayes: Bryson, Hendrick, Kellehan, Klaassen, Kreidler, Ross, Vercammen. Nays: None. Motion Carried.

SEMCOG Water Distribution System Reliability Study

Dave Nummer of Wade Trim summarized the Reliability Study and said the study showed how Marine City's system was performing, identifying any deficiencies (pressures & fire flow) and a capital improvement plan to address the deficiencies.

In the report he said recommendations were made regarding fire flow deficiencies & pressure problems and said the study indicated (2) high priority and (5) low priority items that had been identified throughout the community.

Commissioner Bryson responded and said the first high priority listed (4" main on Scott Street) was not a high priority due to all fire hydrants pulling off of an 8" main.

DPW Superintendent Itrich supported Commissioner Bryson's statement.

Commissioner Hendrick inquired when the City planned to address the issues outlined in the study.

City Manager Leven replied that the Infrastructure Subcommittee was already addressing issues with the Reliability Study on replacing some of the lines and said the City would wait for the State's feedback on the Consolidation Feasibility Study.

Commissioner Ross suggested the high priorities be amended, as well as a minor typo since it was being submitted to the State.

Motion by Mayor Vercammen, seconded by Commissioner Ross, to receive, file, and submit to the State of Michigan the SEMCOG Water Distribution System Reliability Study, as amended. **Roll Call Vote.** Ayes: Bryson, Hendrick, Kellehan, Klaassen, Kreidler, Ross, Vercammen. Nays: None. Motion Carried.

ITEMS REMOVED FROM CONSENT AGENDA

CITY MANAGER REPORT

In addition to the City Manager's Report provided in the agenda packet, City Manager Leven added the following:

- Working with Building Official on property issues at junkyard
- Working on RFP for demolition of 209 West Blvd
- Infrastructure Subcommittee has been meeting and working on a recommendation for City Commission
- Kayak launch grant through Ralph C. Wilson Foundation
- Fire Academy training at Fire Hall through February

COMMISSIONER PRIVILEGE/LIAISON REPORTS

Commissioner Hendrick asked if Metropolis was on next meeting agenda. She wished the Mariners good luck on Saturday when they take on Frankenmuth and said the whole town was behind them.

Commissioner Kreidler said that there was a lot of chatter on Facebook about trying to save restaurants in Marine City by having outdoor dining in igloos. He asked if this was something that we want to look into in the future.

Commissioner Ross reported that he had been working with Planning Commission on a guideline for historic structures and keeping a historic vibe for our downtown area. He asked if it was appropriate for him to continue this or should he hand it off to his predecessor. City Attorney Davis responded and said there was no legal reason why he couldn't continue his efforts and keep them going. Planning Commission Chair Joe Moran added that Commissioner Ross had done a terrific job so far and that the Planning Commission would be happy to have his input on this continuing in the future.

Mayor Vercammen said Marine City was getting brighter due to new street light LED bulbs. She reminded everyone that starting on January 18 on Channel 6, she would be doing a monthly series called the Mayor Minute with the first show focusing on volunteerism. She closed with, *It's nice to be important but it's more important to be nice.*

ADJOURNMENT

Motion by Commissioner Klaassen, seconded by Commissioner Ross, to adjourn at 8:16 pm. **Roll Call Vote.** Ayes: Bryson, Hendrick, Kellehan, Klaassen, Kreidler, Ross, Vercammen. Nays: None. Motion Carried.

Respectfully submitted,

Kristen Baxter
City Clerk

Kris Baxter

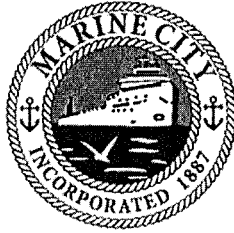
From: code
Sent: Tuesday, January 12, 2021 10:21 AM
To: Kris Baxter
Subject: Re: December monthly report.

Kristen,

Code enforcement report for December.

- 1- Residential garbage complaint.
- 1- City easement follow up for contractor temporary storage while remodel work was done on home.
- 1- Ongoing fence complaint between two businesses.
- 1- Ongoing complaint with vehicle storage at a place of business

Jim Schafer
Code Enforcement
Marine City



Office of City Clerk

TO: Elaine Leven, City Manager
FROM: Kristen Baxter
DATE: January 5, 2021
SUBJECT: December Activity Report

December highlights from the Clerk's Department include the following:

- Agendas and Minutes from (1) meeting:
 - December 17 – City Commission
- Prepared tablet for DPW to conduct section 5 reads for utility billing
- 644 utility bills and 139 shut-off notices processed & mailed
- (1) business license issued
- (4) freedom of information act requests
- Bid Openings for 260 South Parker & IT Proposals
- Completed grant application for Kayak Launch
- Clerk's election storage and meeting storage areas in basement organized and purged for move to 260 South Parker Street
- Planning/Zoning Annual Report
- Preparation of records & files for 2021
- Posting on website & social media: meeting information/cancellations, request for proposals; COVID-19 updates

Job Category	Location	Activity	Equipment	Hours
Building Maintenance	WWTP/WW/Belle River Pump Station/260 S. Parker	WWTP: Replace motor in cyclone chamber/ Installed grit pump/ Replaced rsp 1 motor/ General repairs; <u>Water Plant</u> : General repairs/ Wet wells; <u>260 S. Parker</u> : Meetings; <u>BRPS</u> : General repairs	Camel, 2016 Silverado, 2006 Silverado, 2015 Silverado, 1 Ton, JCB	214.5
Banners/Decorations/Flags	Marine City	Install/Maintain Banners & Decorations/Christmas Decor	Boom Truck	13.5
Review Plans		Road Project		0
Cemetery Maintenance/Burials	Woodlawn Cemetery	Routine & Winter Maintenance / Probes / Burials		30.5
Sidewalks	Marine City & DPW	Maintenance / Office / Snow Removal / Salt	1 Ton	30.5
Equipment/Vehicle Maintenance	DPW	Repairs / Maintenance	Sweeper, Camel, 4052r John Deere, JCBs, Sterlings, Pumps, Trucks	80
Office	DPW	Misc. Office Duties / Reports / Meetings		221
Beach Attendants	Beach			0
Flower Watering	Marine City			0
Grass Cutting	Buildings & Parks			0
Park Maintenance	Marine City	Garbage Pickup/ General Maintenance/ Seawall Repair/ Ice Rink Set up & Maintenance	2006 Silverado, 1 Ton	110
Routine Road Maintenance/Road Projects	Local/Major Roads/Parking Lots	Cold Patching/ Hot Patching/ Misc. Maintenance/ Winter Maintenance	2006 Silverado, Camel, 2018 JCB, 2014 JD Sweeper	108
Sanitary Sewer Maintenance	Marine City	Clean Sanitary Sewers/ Sanitary Sewer Maintenance/ Inspection	2006 Silverado, Camel, Silverado	6
Shop Maintenance	DPW	Shop Repairs / Maintenance / Cleaning		67
Signs	Marine City		2015 Silverado	3
Storm Sewer Maintenance	Marine City	Catch Basin Cleaning/Storm Sewer Maintenance	2006 Silverado, Camel	7
Bridge	Marine City	Maintenance	1 Ton	2
Water System Maintenance	Marine City	Water Leaks/ Water Leak Investigation/ Curb Box Maint./ Misc. Maint./ Service Line Maint. & Replace./ Meters/ Final Reads/ Water Turn On & Off / Shutoffs / MissDigs/ Valve locating	2006 Silverado, Camel	70
Training	Marine City			0

Upcoming Projects:

BRPS Pump Replace Pump #1
BRPS Rebuild Pump #3

WWTP Sampling Pump
WWTP PW Pump Replacement

Total Hours: 963
Columbarium ready to begin advertising



Marine City Police Department

James D. Heaslip
Chief of Police

375 S. Parker Street ● Marine City, Michigan 48039
(810) 765-4040 ● Fax (810) 765-4135

January 4, 2021

City Manager Leven:

During the month of December 2020, Marine City Police Department responded to 129 complaints. An activity log detailing incident type, report date, and the Officer that handled the complaint is attached.

The following is a summary of meetings and calls I have responded to for the month:

- Issued 37 Lexipol Daily Training Bulletins
- Issued 16 Lexipol Procedures
- Provided Police escort for Santa's Cruise through town
- Assisted with complaint 20-2437
- Assisted with complaint 20-2488

Sincerely,

A handwritten signature in black ink that reads "James D. Heaslip". The signature is written in a cursive, flowing style.

James D. Heaslip
Chief of Police

"To Protect and Serve"
Marine City is an Equal Opportunity Provider

#	DATE/TIME	INCIDENT #	LOCATION	OFFICER	OFFENSE
1	12/01/2020 11:13 AM	200002418	175 S WATER ST	MAVANDERMEULENJ	C3355 - Civil Matter - Other
2	12/01/2020 01:08 PM	200002419	5600 SAINT CLAIR HWY	MAVANDERMEULENJ	C3330 - Assist Other Law Enforcement Agency
3	12/01/2020 03:49 PM	200002420	375 S PARKER ST	MAHEASLIPJ	L3520 - Pistol Sales Record - MA
4	12/01/2020 04:00 PM	200002421	175 S WATER ST	NA	L3542 Follow Up - MA
5	12/01/2020 04:38 PM	200002422	425 JEFFERSON ST	MAVANDERMEULENJ	L3598 - General Assistance - Specify - MA
6	12/01/2020 05:23 PM	200002423	549 WEST BLVD	NA	L3513 Property Check - MA
7	12/02/2020 11:12 AM	200002424	CHARTIER RD&KING RD	MAWESTRICKP	L3590 - Traffic Stop - MA
8	12/02/2020 02:00 PM	200002425	375 S PARKER ST	MAHEASLIPJ	L3520 - Pistol Sales Record - MA
9	12/02/2020 02:25 PM	200002426	KING RD&CHARTIER RD	MAWESTRICKP	L3590 - Traffic Stop - MA
10	12/02/2020 08:09 PM	200002427	N MAIN ST&WOODWORTH ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
11	12/03/2020 01:16 AM	200002428	302 S WATER ST	MAMARTINELLIC	C3902 - Burglary Alarm
12	12/03/2020 10:12 AM	200002429	105 FAIRBANKS ST	MAHEASLIPJ	C3902 - Burglary Alarm
13	12/03/2020 12:01 PM	200002430	375 S PARKER ST	MABELLJ	L3522 - Records Check - MA
14	12/03/2020 05:15 PM	200002431	S 3RD ST&ROBERTSON ST	MAWESTRICKP	C3704 - Traffic Complaint / Abandoned Auto
15	12/03/2020 05:12 PM	200002432	N 6TH ST&METROPOLIS ST	NA	L3513 Property Check - MA
16	12/03/2020 07:48 PM	200002433	N MAIN ST&WOODWORTH ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
17	12/03/2020 07:59 PM	200002434	BROADWAY ST&N ELIZABETH ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
18	12/03/2020 08:18 PM	200002435	HOLLAND ST&N MAIN ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
19	12/03/2020 09:07 PM	200002436	BROADWAY ST&N ELIZABETH ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
20	12/03/2020 09:50 PM	200002437	358 WOODWORTH ST	MAMARTINELLIC	C3330 - Assist Other Law Enforcement Agency
21	12/04/2020 03:21 AM	200002438	CHARTIER RD&S PARKER ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
22	12/04/2020 04:33 AM	200002439	302 S WATER ST	MAMARTINELLIC	C3902 - Burglary Alarm
23	12/04/2020 08:32 AM	200002440	375 S PARKER ST	MABELLJ	L3520 - Pistol Sales Record - MA
24	12/04/2020 08:51 AM	200002441	375 S PARKER ST	MABELLJ	L3522 - Records Check - MA
25	12/04/2020 11:06 AM	200002442	137 WEST BLVD	MAVANDERMEULENJ	C3331 - Assist Medical
26	12/04/2020 01:19 PM	200002443	6550 KING RD	MAVANDERMEULENJ	C3170 - Private Property Traffic Crash
27	12/04/2020 04:35 PM	200002444	310 S BELLE RIVER AVE	NA	L3517 Subpoena Service - MA

#	DATE/TIME	INCIDENT #	LOCATION	OFFICER	OFFENSE
28	12/04/2020 05:23 PM	200002445	512 ROBERTSON ST	MAVANDERMEULENJ	C3351 - Civil - Landlord / Tenant
29	12/05/2020 09:01 AM	200002446	1859 S PARKER ST	MAVANDERMEULENJ	C3324 - Suspicious Circumstances
30	12/05/2020 02:50 PM	200002447	700 WESTMINSTER ST	MAVANDERMEULENJ	C3344 - Recovered Stolen Vehicle - Other Jurisdiction
31	12/05/2020 03:06 PM	200002448	175 S WATER ST	MAVANDERMEULENJ	C3324 - Suspicious Circumstances
32	12/05/2020 06:08 PM	200002449	442 WASHINGTON ST	MAVANDERMEULENJ	2602 - Fraud - Swindle [26001]
33	12/05/2020 08:32 PM	200002450	231 PLEASANT ST	MABAXENDALED	C3299 - Welfare Check
34	12/05/2020 09:57 PM	200002451	425 E SAINT CLAIR ST	MABAXENDALED	C3355 - Civil Matter - Other
35	12/06/2020 01:50 AM	200002452	200 S WATER ST	MABAXENDALED	C3318 - Found Property
36	12/06/2020 04:48 AM	200002453	FRED MOORE HWY&S 10TH ST	MABAXENDALED	C3334 - Assist Other Govt Agency
37	12/06/2020 07:40 AM	200002454	375 S PARKER ST	MAVANDERMEULENJ	C3336 - Assist Citizen
38	12/06/2020 11:35 AM	200002455	310 S BELLE RIVER AVE	NA	L3517 Subpoena Service - MA
39	12/06/2020 05:31 PM	200002456	310 ROBERTSON ST	NA	L3542 Follow Up - MA
40	12/06/2020 09:28 PM	200002457	231 PLEASANT ST	MAMARTINELLIC	C3299 - Welfare Check
41	12/07/2020 10:35 AM	200002458		MAWESTRICKP	1313 - Assault/ Battery/Simple (Incl Domestic and Police Officer [13001])
42	12/07/2020 09:03 PM	200002459	4560 KING RD	MAMARTINELLIC	C3330 - Assist Other Law Enforcement Agency
43	12/07/2020 09:08 PM	200002460		MAMARTINELLIC	C3250 - Mental Health Call
44	12/08/2020 01:38 AM	200002461	320 S BELLE RIVER AVE	MAMARTINELLIC	C3324 - Suspicious Circumstances
45	12/08/2020 05:23 AM	200002462	CHARTIER RD&S 3RD ST	MAMARTINELLIC	C3328 - Suspicious Persons
46	12/08/2020 11:59 PM	200002463	815 OAK ST	NA	L3501- Dispatch Error
47	12/09/2020 12:16 AM	200002464	6800 KING RD	MAMARTINELLIC	C3324 - Suspicious Circumstances
48	12/09/2020 12:52 AM	200002465	620 ALGER ST	MAMARTINELLIC	C3332 - Assist Fire Department
49	12/09/2020 02:19 AM	200002466	180 CARROLL ST	MAMARTINELLIC	C3324 - Suspicious Circumstances
50	12/09/2020 02:44 AM	200002467		MAMARTINELLIC	C3205 - Sudden Death - Natural
51	12/09/2020 08:23 AM	200002468	KING RD&CHARTIER RD	MAVANDERMEULENJ	L3590 - Traffic Stop - MA
52	12/09/2020 08:38 AM	200002469	CHARTIER RD&KING RD	MAVANDERMEULENJ	L3590 - Traffic Stop - MA
53	12/09/2020 10:31 AM	200002470	232 PLEASANT ST	MAVANDERMEULENJ	C3332 - Assist Fire Department
54	12/10/2020 12:20 AM	200002471	M29&SHORTCUT	MAKELLYP	C3324 - Suspicious Circumstances
55	12/10/2020 12:48 PM	200002472	142 SCOTT ST	MAVANDERMEULENJ	2693 - Uttering and Publishing Check [26006]

#	DATE/TIME	INCIDENT #	LOCATION	OFFICER	OFFENSE
56	12/10/2020 02:39 PM	200002473	200 DEGURSE AVE	MAVANDERMEULENJ	L3590 - Traffic Stop - MA
57	12/10/2020 04:22 PM	200002474	URBAN DR&ROSEMARY DR	MAVANDERMEULENJ	C3330 - Assist Other Law Enforcement Agency
58	12/10/2020 04:45 PM	200002475	1038 S PARKER ST	MAVANDERMEULENJ	C3150 - Property Damage H&R Traffic Crash
59	12/10/2020 08:35 PM	200002476		MAMARTINELLIC	1303 - Agg/Fel Assault - Family - Strong Arm- Domestic [13002]
60	12/11/2020 11:27 AM	200002477	375 S PARKER ST	MAWESTRICKP	C3145 - Property Damage Traffic Crash PDA
61	12/11/2020 03:10 PM	200002478	375 S PARKER ST	NA	L3542 Follow Up - MA
62	12/11/2020 07:47 PM	200002479	426 ROBERTSON ST	MAMARTINELLIC	C3310 - Family Trouble
63	12/11/2020 10:30 PM	200002480	KING RD&MARINE CITY HWY	MAMARTINELLIC	C3324 - Suspicious Circumstances
64	12/12/2020 08:01 PM	200002481	178 WARD ST	MAMARTINELLIC	C3332 - Assist Fire Department
65	12/13/2020 12:21 AM	200002482	536 S PARKER ST	MAMARTINELLIC	C3336 - Assist Citizen
66	12/15/2020 12:18 AM	200002483	6800 KING RD	MABAXENDALED	C3336 - Assist Citizen
67	12/15/2020 10:09 AM	200002484	210 N PARKER ST	NA	L3542 Follow Up - MA
68	12/15/2020 01:10 PM	200002485	531 BRUCE ST	MAVANDERMEULENJ	2999 - Damage to Property - MDOP (other) [29000]
69	12/15/2020 03:03 PM	200002486	375 S PARKER ST	MABELLJ	L3522 - Records Check - MA
70	12/15/2020 04:20 PM	200002487	KING RD&WEST BLVD	MAVANDERMEULENJ	L3590 - Traffic Stop - MA
71	12/15/2020 06:02 PM	200002488		MAVANDERMEULENJ	1313 - Assault/ Battery/Simple (Incl Domestic and Police Officer [13001]
72	12/15/2020 08:54 PM	200002489	1771 S PARKER ST	MABAXENDALED	C3324 - Suspicious Circumstances
73	12/16/2020 07:58 PM	200002490	6100 KING RD	MAMARTINELLIC	C3902 - Burglary Alarm
74	12/17/2020 09:40 AM	200002491	210 DELINA ST	MAWESTRICKP	L3515 - Disorderly House - Loud Party - MA
75	12/17/2020 10:02 AM	200002492	375 S PARKER ST	MABELLJ	L3521 - Pistol Purchase Permit - MA
76	12/17/2020 01:03 PM	200002493		MAWESTRICKP	C3250 - Mental Health Call
77	12/17/2020 01:52 PM	200002494	375 S PARKER ST	MABELLJ	L3520 - Pistol Sales Record - MA
78	12/17/2020 01:52 PM	200002495	375 S PARKER ST	MABELLJ	L3520 - Pistol Sales Record - MA
79	12/17/2020 01:53 PM	200002496	375 S PARKER ST	MABELLJ	L3520 - Pistol Sales Record - MA
80	12/17/2020 01:53 PM	200002497	375 S PARKER ST	MABELLJ	L3520 - Pistol Sales Record - MA
81	12/17/2020 01:53 PM	200002498	375 S PARKER ST	MABELLJ	L3520 - Pistol Sales Record - MA

#	DATE/TIME	INCIDENT #	LOCATION	OFFICER	OFFENSE
82	12/17/2020 01:53 PM	200002499	375 S PARKER ST	MABELLJ	L3520 - Pistol Sales Record - MA
83	12/17/2020 02:09 PM	200002500	375 S PARKER ST	MABELLJ	L3520 - Pistol Sales Record - MA
84	12/17/2020 05:58 PM	200002501	325 SCOTT ST	MAWESTRICKP	C3299 - Welfare Check
85	12/17/2020 06:19 PM	200002502	323 WASHINGTON ST	MAWESTRICKP	C3332 - Assist Fire Department
86	12/18/2020 08:03 AM	200002503	222 S WATER ST	MAKELLYP	L3598 - General Assistance - Specify - MA
87	12/18/2020 03:28 PM	200002504	N MARY ST&HOLLAND ST	MAKELLYP	L3590 - Traffic Stop - MA
88	12/18/2020 04:58 PM	200002505	HOLLAND ST&N ELIZABETH ST	MAKELLYP	C3324 - Suspicious Circumstances
89	12/19/2020 12:48 PM	200002506	6040 KING RD	MAMARTINELLIC	C3328 - Suspicious Persons
90	12/19/2020 02:32 PM	200002507	S PARKER ST&ROBERTSON ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
91	12/19/2020 03:15 PM	200002508	318 N ELIZABETH ST	MAMARTINELLIC	C3299 - Welfare Check
92	12/19/2020 03:24 PM	200002509	N BELLE RIVER AVE&DEGURSE AVE	MAMARTINELLIC	L3590 - Traffic Stop - MA
93	12/19/2020 03:44 PM	200002510	545 WARD ST	MAMARTINELLIC	C3324 - Suspicious Circumstances
94	12/19/2020 06:20 PM	200002511	135 MAPLE ST	MAMARTINELLIC	C3336 - Assist Citizen
95	12/20/2020 05:44 PM	200002512	S PARKER ST&WEST BLVD	NA	L3592 BOL - MA
96	12/21/2020 09:22 AM	200002513	6645 PLANK RD	MAWESTRICKP	C3330 - Assist Other Law Enforcement Agency
97	12/21/2020 11:03 AM	200002514	460 S WATER ST	MAWESTRICKP	C3324 - Suspicious Circumstances
98	12/21/2020 12:05 PM	200002515	375 S PARKER ST	MABELLJ	L3522 - Records Check - MA
99	12/21/2020 12:31 PM	200002516	375 S PARKER ST	MABELLJ	L3520 - Pistol Sales Record - MA
100	12/21/2020 01:33 PM	200002517	MARINE CITY HWY&MARSH RD	MAWESTRICKP	C3330 - Assist Other Law Enforcement Agency
101	12/21/2020 02:25 PM	200002518	536 S PARKER ST	MAWESTRICKP	2505 - Pass Counterfeited - Any Object [25000]
102	12/21/2020 04:16 PM	200002519	375 S PARKER ST	MAWESTRICKP	C3336 - Assist Citizen
103	12/22/2020 02:30 AM	200002520	320 S BELLE RIVER AVE	MAMARTINELLIC	L3515 - Disorderly House - Loud Party - MA
104	12/22/2020 07:25 AM	200002521	123 DELINA ST	MAWESTRICKP	C3299 - Welfare Check
105	12/22/2020 11:21 AM	200002522	488 N BELLE RIVER AVE	MAWESTRICKP	C3355 - Civil Matter - Other
106	12/22/2020 02:38 PM	200002523	1229 S PARKER ST	MAWESTRICKP	C3337 - Assist Citizen - Vehicle Lockout
107	12/22/2020 07:27 PM	200002524	6764 RIVER RD	MAMARTINELLIC	C3250 - Mental Health Call
108	12/22/2020 09:08 PM	200002525	310 S BELLE RIVER AVE	MAMARTINELLIC	C3299 - Welfare Check
109	12/22/2020 10:40 PM	200002526	310 S BELLE RIVER AVE	MAMARTINELLIC	C3310 - Family Trouble

#	DATE/TIME	INCIDENT #	LOCATION	OFFICER	OFFENSE
110	12/23/2020 11:13 AM	200002527	KING RD&CHARTIER RD	MAKELLYP	L3590 - Traffic Stop - MA
111	12/23/2020 12:36 PM	200002528	117 S WILLIAM ST	MAKELLYP	3547 - Methamphetamine - Possess [35001]
112	12/24/2020 06:37 AM	200002529	375 S PARKER ST	MAJONESJ	C3334 - Assist Other Govt Agency
113	12/25/2020 04:04 PM	200002530	230 S MAIN ST	MAWESTRICKP	L3598 - General Assistance - Specify - MA
114	12/27/2020 11:24 AM	200002531	S PARKER ST&THOMPSON DR	MAWESTRICKP	L3590 - Traffic Stop - MA
115	12/27/2020 03:06 PM	200002532	715 CHARTIER RD	MAWESTRICKP	L3505 - Opened in Error - MA
116	12/27/2020 05:51 PM	200002533	N MAIN ST&MAPLE ST	MAWESTRICKP	C3330 - Assist Other Law Enforcement Agency
117	12/27/2020 08:41 PM	200002534	N MARY ST&WOODWORTH ST	MAMARTINELLIC	C3324 - Suspicious Circumstances
118	12/28/2020 08:27 AM	200002535	150 S MARY ST	MAJONESJ	C3330 - Assist Other Law Enforcement Agency
119	12/28/2020 11:53 AM	200002536	6005 KING RD	MAJONESJ	C2925 - Reckless Driving
120	12/29/2020 09:04 AM	200002537	236 S ELIZABETH ST	MAJONESJ	L3515 - Disorderly House - Loud Party - MA
121	12/29/2020 09:49 AM	200002538	300 ROBERTSON ST	MAJONESJ	C3728 - Traffic Complaint / Parking Complaint
122	12/29/2020 05:14 PM	200002539		MAJONESJ	C3250 - Mental Health Call
123	12/29/2020 06:12 PM	200002540	610 BRUCE ST	MAJONESJ	C3355 - Civil Matter - Other
124	12/29/2020 10:11 PM	200002541	WASHINGTON ST&S MARY ST	NA	L3513 Property Check - MA
125	12/30/2020 04:51 AM	200002542	504 S WATER ST	MAMARTINELLIC	C3902 - Burglary Alarm
126	12/30/2020 10:06 AM	200002543	375 S PARKER ST	MAHEASLIPJ	L3520 - Pistol Sales Record - MA
127	12/30/2020 03:48 PM	200002544	1417 NEW HAMPSHIRE AVE	NA	L3501- Dispatch Error
128	12/30/2020 06:04 PM	200002545	6800 KING RD	MAKLIKD	C3328 - Suspicious Persons
129	12/31/2020 11:59 AM	200002546	147 S PARKER ST	MAWESTRICKP	C3355 - Civil Matter - Other



MARINE CITY AREA FIRE AUTHORITY

200 South Parker Street • Marine City, Michigan 48039
810-765-8840 • Fax 810-765-5199

January 1, 2021

The following is a list of the Marine City Area Fire Authority runs for the month of December, 2020

Medical Emergency	47	Service Calls	5
Smoke Alarm	3		
Leaking Hydrant	1		
Structure Fire	1		

Total Runs 57

The following is a list of runs by the Township or City they occurred in:

City Of Marine City

Medical Emergency	21
Smoke Alarms	2

Cottrellville Twp

Medical Emergency	19
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East China Twp

Medical Emergency	5
Smoke Alarm	1
Leaking Hydrant	1
Structure Fire	1

China Twp

Medical Emergency	2
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Service Calls/Mutual Aid 5

Joseph A. Slankster

Fire Chief

MCAFA

PLEASE HELP PREVENT FIRES



MARINE CITY AREA FIRE AUTHORITY

200 South Parker Street • Marine City, Michigan 48039
810-765-8840 • Fax 810-765-5199

January 1, 2021

The following is a list of the Marine City Area Fire Authority runs for the year by Municipality, 2020

The following is a list of runs by the Township or City they occurred in:

<u>City Of Marine City</u>		<u>Cottrellville Twp</u>	
Total for year 2020	297	Total for year 2020	172

<u>East China Twp</u>		<u>China Twp</u>	
Total for year 2020	105	Total for year 2020	55

<u>Service / Mutual Aide Calls</u>	67
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<u>Total runs for 2020</u>	<u>696</u>
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Joseph A. Slankster

Fire Chief

MCAFA

PLEASE HELP PREVENT FIRES

**CITY OF MARINE CITY
PROPOSED BUDGET SCHEDULE
FISCAL YEAR 2021 – 2022**

<u>Date</u>	<u>Activity</u>
Thursday, January 21	City Commission to approve budget schedule
Monday, January 25	Budget information packets distributed to Department Heads
Week of January 25	Capital Improvement Plan review between Department Heads and City Manager
Wednesday, February 15	Department budgets due to City Manager
Week of February 22	Budget meetings between Department Heads and City Manager/Treasurer
	<i>NOTE: First two weeks of March treasurer settling current fiscal year taxes with the county, assessor working on upcoming tax roll to determine revenues, and receipt of updated state projections of revenue sharing for general fund and local/major roads</i>
Week of March 15	City Manager review and preparation of budget for City Commission
Thursday, April 1	Budget workbooks and proposed fee schedule provided to City Commission no later than this date
	<i>NOTE: A recommended budget must be provided to City Commission on or before the first regular meeting in April</i>
Monday, April 19 - Tuesday, April 20	Budget workshop dates (6-8 PM)
Thursday, April 29	Publication of notice for public hearing
	<i>NOTE: Notice must be published at least one week in advance of the hearing</i>
Thursday, May 6	Public hearing on proposed budget Adoption of budget
	<i>NOTE: Per Charter budget must be approved in May</i>

CITY OF MARINE CITY
SEWER RATE COMPUTATION
For The Year Ended June 30, 2020

McBride - Manley

& COMPANY P.C.



CERTIFIED PUBLIC
ACCOUNTANTS

December 14, 2020

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

Management is responsible for the accompanying sewer rate computation of the CITY OF MARINE CITY as of June 30, 2020, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the sewer rate computation included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on the sewer rate computation included in the accompanying prescribed form.

The sewer rate computation included in the accompanying prescribed form is presented in accordance with the requirements of the contract between the City of Marine City and the Township of Cottrellville dated March 22, 1991, as amended, and is not intended to be a complete presentation of the sewer fund's assets and liabilities.

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

Respectfully submitted,

A handwritten signature in cursive script that reads "McBride-Manley & Co." with a stylized flourish at the end.

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

CITY OF MARINE CITY

**COTTRELLVILLE TOWNSHIP SEWER CONTRACT
ACTUAL CHARGE PER 1,000 GALLONS**

For The Year Ended June 30, 2020

CALCULATION OF COST ALLOCATION PERCENTAGE
(BASED ON TOTAL GALLONS OF SEWAGE TREATED)

	<u>Gallons (000's Omitted)</u>	<u>% of Total Gallons</u>
Total Marine City Gallons Treated 7/1/19 to 6/30/20	390,872	78.2632 %
Total Cottrellville Gallons Treated 7/1/19 to 6/30/20	108,561	21.7368
<u>TOTAL GALLONS TREATED</u>	<u>499,433</u>	<u>100.0000</u> %

ALLOCATION OF SEWER TREATMENT EXPENSES

	<u>Actual Total</u>
<i>Expenses Allocated:</i>	
Salaries	\$ 94,511
Benefits	120,299
Utilities	71,377
Operating supplies	21,810
Repair and maintenance (Treatment facilities and equipment only)	14,868
Sludge removal	62,191
Other expenses	8,417
Communications	4,406
Depreciation (Equipment and pre-6/30/91 facilities only)	39,870
Insurance	13,810
Contractual (includes legal and audit)	176,875
<u>TOTAL EXPENSES TO BE ALLOCATED</u>	<u>628,434</u>
Percent of Expenses Allocated to Cottrellville	21.7368 %
<u>TOTAL EXPENSES ALLOCATED TO COTTRELLVILLE</u>	<u>\$ 136,601</u>
<i>Actual Gallons Treated (000's Omitted)</i>	<u>108,561</u>
<i>Actual Cost Per 1,000 Gallons</i>	<u>\$ 1.25828797</u>

CITY OF MARINE CITY

**COTTRELLVILLE TOWNSHIP SEWER CONTRACT
ACTUAL CHARGE PER 1,000 GALLONS**

(Continued)

For The Year Ended June 30, 2020

RECONCILIATION TO ACTUAL

<i>Total Expenses Allocated</i>	\$ 628,434
<i>Add Expenses Benefiting Only Marine City:</i>	
Depreciation on collecting lines and 1991 treatment plant	274,410
Repairs and maintenance to collecting system	5,601
Interest	6,256
<i>TOTAL SEWER DEPARTMENT EXPENSES</i>	<u>\$ 914,701</u>

Memo

To: Elaine Leven, City Manager
From: Megan Pearce, Finance Director/Treasurer
Date: 01/14/2021
Re: Expenditures

Listed below is the breakdown for total expenditures including payroll:

List of Disbursements: (1/2/2021 – 1/14/2021)	\$167,512.54
Active Employee Payroll: (1/7/2021)	\$53,348.95
List of Encumbrances: (1/21/2021)	\$65,827.41
<i>Expenditure Total:</i>	<i>\$286,688.90</i>

JOURNALIZED

OPEN

ENCUMBRANCES 1/21/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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C301 97144	CHERYL ALLOR 163 N. SIXTH ST. MARINE CITY MI, 48039	12/29/2020 01/21/2021 / / 01/21/2021	STATEMENT 0.0000	FTB N N N	MILEAGE REIMBURSEMENT	52.90 0.00 52.90
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Open
 *BANK RUNS
 92 MILES @ \$0.575 PER MILE = \$52.90

GL NUMBER	DESCRIPTION	AMOUNT
101-253.000-861.000	TRANSPORTATION-MILEAGE REIMBURSEMENT	52.90

VENDOR TOTAL: 52.90

C252 97141	COMCAST PO BOX 7500 SOUTHEASTERN PA, 19398-7500	01/20/2021 01/21/2021 / / 01/28/2021	STATEMENT 0.0000	FTB N Y N	HIGH-SPEED INTERNET/PHONE-PD	254.75 0.00 254.75
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Open
 *375 S. PARKER ST.
 01/20/21 - 02/19/21

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-850.000	HIGH-SPEED INTERNET/PHONE-PD	254.75

C252 97142	COMCAST PO BOX 7500 SOUTHEASTERN PA, 19398-7500	01/21/2021 01/21/2021 / / 01/29/2021	STATEMENT 0.0000	FTB N Y N	HIGH-SPEED INTERNET/PHONE-WW	151.76 0.00 151.76
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Open
 *229 S. WATER ST.
 01/21/21 - 02/20/21

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-850.000	HIGH-SPEED INTERNET/PHONE-WW	151.76

C252 97143	COMCAST PO BOX 7500 SOUTHEASTERN PA, 19398-7500	01/19/2021 01/21/2021 / / 01/27/2021	STATEMENT 0.0000	FTB N Y N	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	218.25 0.00 218.25
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Open
 *303 S. WATER ST.
 01/19/21 - 02/18/21

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	36.38
101-257.000-850.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	36.38

01/14/2021 12:53 PM
 User: MPEARCE
 DB: Marine City

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/21/2021 - 01/21/2021
 JOURNALIZED

OPEN
 ENCUMBRANCES 1/21/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
101-215.000-850.000			HIGH-SPEED INTERNET/PHONE-CITY OFFICES			36.38
101-253.000-850.000			HIGH-SPEED INTERNET/PHONE-CITY OFFICES			36.38
101-371.000-850.000			HIGH-SPEED INTERNET/PHONE-CITY OFFICES			36.38
592-543.000-850.000			HIGH-SPEED INTERNET/PHONE-CITY OFFICES			18.17
592-547.000-850.000			HIGH-SPEED INTERNET/PHONE-CITY OFFICES			18.18
						218.25

VENDOR TOTAL: 624.76

C122 97114	CONTRACTORS CLOTHING CO 29350 JOHN R ROAD PO BOX 71721 MADISON HEIGHTS MI, 48071	01/04/2021 01/21/2021 / / 02/03/2021	7-71909 000007043 0.0000	FTB N N N	UNIFORMS	31.49 0.00 31.49
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Open
 *7/1/20-6/30/21

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-767.000	UNIFORMS	31.49	31.49

VENDOR TOTAL: 31.49

C022 97140	COTTRELLVILLE TOWNSHIP 7008 MARSH RD MARINE CITY MI, 48039	12/31/2020 01/21/2021 / / 02/11/2021	STATEMENT 0.0000	FTB N N N	MARINE CITY QUARTERLY INVOICE	2,350.00 0.00 2,350.00
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Open
 *SERVICE PERIOD 10/1/20-12/31/20

GL NUMBER	DESCRIPTION	AMOUNT
592-543.000-802.000	CONTRACTUAL SERVICES	2,350.00

VENDOR TOTAL: 2,350.00

D250 96965	DENNIS S. SMITH 5360 GROUSE CT BEAVERTON MI, 48612	12/06/2020 01/21/2021 / / 01/21/2021	1220 0.0000	FTB N N Y	FIRE ALARM PLAN REVIEW	120.00 0.00 120.00
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Open
 *TRACTOR SUPPLY COMPANY
 6730 RIVER ROAD
 REC'VD PAYMENT ON PERMIT PE210001 - 1/7/21-JOHNSON CONTROLS

GL NUMBER	DESCRIPTION	AMOUNT
101-371.000-802.000	CONTRACTUAL SERVICES	120.00

OPEN
 ENCUMBRANCES 1/21/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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					VENDOR TOTAL:	120.00
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E070	EDW C LEVY CO	12/28/2020	2568022	FTB	3" X 1" PILS	
97117	ACCOUNTS RECEIVABLE 26268 NETWORK PLACE CHICAGO IL, 60673-1262	01/21/2021 / / 01/27/2021	0.0000	N N		119.88 0.00 119.88

Open
 *PARK-REPAIR SEAWALL

GL NUMBER	DESCRIPTION	AMOUNT
101-756.000-930.000	LAND & BUILDING REPAIRS	119.88

		VENDOR TOTAL:	119.88
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E220	ELECTRIC MOTOR SERVICES, LLC	12/30/2020	6471	FTB	TRANE OEM REPLACEMENT MOTOR/SHIPPING	
97119	3340 LAPEER RD PORT HURON MI, 48060	01/21/2021 / / 01/30/2021	0.0000	N N N		361.31 0.00 361.31

Open
 *WWTP-REPAIR BLOWER ON HEATER

USING READY TO SERVE FEE'S (SEWER)

GL NUMBER	DESCRIPTION	AMOUNT
592-000.000-154.000	CAPITAL OUTLAY -WASTEWATER	361.31

E220	ELECTRIC MOTOR SERVICES, LLC	12/30/2020	6479	FTB	2- BLOWER WHEELS/SHIPPING	
97118	3340 LAPEER RD PORT HURON MI, 48060	01/21/2021 / / 01/30/2021	0.0000	N N N		59.66 0.00 59.66

Open
 *DPW-REPLACE BLOWER FAN ON HEATER IN SHOP

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-934.000	OTHER REPAIRS AND MAINTENANCE	59.66

		VENDOR TOTAL:	420.97
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E086	EMTERRA ENVIRONMENTAL USA CORP	01/01/2021	397101	FTB	TRASH & RECYCLING/ LANDFILL FEE	
97151	1606 E WEBSTER ROAD FLINT MI, 48505	01/21/2021 / / 01/21/2021	0.0000	N N N		24,277.44 0.00 24,277.44

Open
 *JANUARY 2021

JOURNALIZED

OPEN

ENCUMBRANCES 1/21/2021

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Notes	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		

GL NUMBER	DESCRIPTION	AMOUNT
101-528.000-802.000	CONTRACTUAL SERVICES	24,064.50
101-528.000-802.000	CONTRACTUAL SERVICES	212.94
		<u>24,277.44</u>

VENDOR TOTAL: 24,277.44

E007	ETNA SUPPLY COMPANY	12/22/2020	S103817066.001	FTB	SMP 4" BUTTERFLY WAFER VALVE	
97120	PO BOX 772107	01/21/2021		N		75.00
	DETROIT MI, 48277-2107	/ /	0.0000	N		0.00
		01/25/2021		N		75.00

Open
 *WWTP- REPLACE VALVE- USING READY TO SERVE FEES (SEWER)

GL NUMBER	DESCRIPTION	AMOUNT
592-000.000-154.000	CAPITAL OUTLAY -WASTEWATER	75.00

VENDOR TOTAL: 75.00

F120	FGM SOLUTIONS, INC.	01/07/2021	1341	FTB	REPAIR TURBINE METER AT WATER PLANT	
97147	110 HURON BOULEVARD	01/21/2021	000007055	N		1,935.45
	SUITE A	/ /	0.0000	N		0.00
	MARYSVILLE MI, 48040	01/21/2021		N		1,935.45

Open
 *USING WATER MONITORING FUNDS

DROP IN ASSEMBLY REPLACEMENT OF S/N08-01601
 LO235-10 W/FC100-03-M
 QUOTE#2020-400, 2020-400.1, 2020-400.2, 2020-400.3, 2020-400.4

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-549.000-802.400	REPAIR TURBINE METER AT WATER PLANT	1,935.45	1,935.45

F120	FGM SOLUTIONS, INC.	01/07/2021	1341	FTB	ADDITIONAL COST TO ORIGINAL PO 7055	
97148	110 HURON BOULEVARD	01/21/2021	000007057	N		711.65
	SUITE A	/ /	0.0000	N		0.00
	MARYSVILLE MI, 48040	01/21/2021		N		711.65

Open
 *USING WATER MONITORING FUNDS

INITIAL QUOTE FOR \$1935.45 WAS FOR AN 8 INCH METER - WE NEED A 12 INCH METER.

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
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JOURNALIZED

OPEN

ENCUMBRANCES 1/21/2021

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Notes	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		

592-549.000-802.400	ADDITIONAL COST TO ORIGINAL PO 7055					711.65	711.65
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VENDOR TOTAL: 2,647.10

V024	FLAGSHIP-VISA	12/28/2020	STATEMENT	FTB	COMMERCIAL PRINTING CALCULATOR		
97138	3910 LAPEER RD	01/21/2021		N			112.99
	PORT HURON MI, 48060-2402	/ /	0.0000	N			0.00
		01/27/2021		N			112.99

Open
*AMAZON-CATHY'S CALCULATOR

GL NUMBER	DESCRIPTION	AMOUNT
101-253.000-755.000	OFFICE SUPPLIES	56.50
592-543.000-755.000	OFFICE SUPPLIES	28.24
592-547.000-755.000	OFFICE SUPPLIES	28.25
		<u>112.99</u>

V024	FLAGSHIP-VISA	12/14/2020	STATEMENT	FTB	DIGITAL SUBSCRIPTION		
97139	3910 LAPEER RD	01/21/2021		N			9.99
	PORT HURON MI, 48060-2402	/ /	0.0000	N			0.00
		01/27/2021		N			9.99

Open
*TIMES HERALD

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-791.000	SUBSCRIPTIONS AND PUBLICATIONS	9.99

V024	FLAGSHIP-VISA	12/02/2020	STATEMENT	FTB	ANGEL SOFT TOILET PAPER		
97103	3910 LAPEER RD	01/21/2021		N			5.00
	PORT HURON MI, 48060-2402	/ /	0.0000	N			0.00
		01/27/2021		N			5.00

Open
*DOLLAR GENERAL-CITY OFFICES

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-752.000	SUPPLIES	5.00

V024	FLAGSHIP-VISA	12/01/2020	STATEMENT	FTB	3800 PSI PRESSURE WASHER		
97104	3910 LAPEER RD	01/21/2021		N			146.69
	PORT HURON MI, 48060-2402	/ /	0.0000	N			0.00
		01/27/2021		N			146.69

Open
*DPW

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-934.000	OTHER REPAIRS AND MAINTENANCE	146.69

01/14/2021 12:53 PM
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 DB: Marine City

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/21/2021 - 01/21/2021
 JOURNALIZED

OPEN
 ENCUMBRANCES 1/21/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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V024 97105	FLAGSHIP-VISA 3910 LAPEER RD PORT HURON MI, 48060-2402	12/01/2020 01/21/2021 / / 01/27/2021	STATEMENT 0.0000	FTB N N N	AT-A-GLANCE ERASABLE WALL CALENDAR	22.86 0.00 22.86
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Open
*DPW

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-755.000	OFFICE SUPPLIES	22.86

V024 97106	FLAGSHIP-VISA 3910 LAPEER RD PORT HURON MI, 48060-2402	12/16/2020 01/21/2021 / / 01/27/2021	STATEMENT 0.0000	FTB N N N	STATE OF MI MIDEAL	180.00 0.00 180.00
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Open
*DPW-2021 ANNUAL FEE

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-915.000	MEMBERSHIPS	180.00

V024 97107	FLAGSHIP-VISA 3910 LAPEER RD PORT HURON MI, 48060-2402	12/15/2020 01/21/2021 / / 01/27/2021	STATEMENT 0.0000	FTB N N N	MAMC MEMBERSHIP DUES	60.00 0.00 60.00
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Open
*KRIS BAXTER
MICHIGAN ASSOCIATION OF MUNICIPAL CLERKS
DUES PAID THRU 1/31/2022

GL NUMBER	DESCRIPTION	AMOUNT
101-215.000-915.000	MEMBERSHIPS	60.00

V024 97108	FLAGSHIP-VISA 3910 LAPEER RD PORT HURON MI, 48060-2402	12/28/2020 01/21/2021 / / 01/27/2021	STATEMENT 0.0000	FTB N N N	MICHIGAN MUNICIPAL LEAGUE	145.00 0.00 145.00
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Open
*ELAINE LEVEN
MANAGERS GROUP RENEWAL

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-915.000	MEMBERSHIPS	145.00

V024 97109	FLAGSHIP-VISA 3910 LAPEER RD	12/19/2020 01/21/2021	STATEMENT	FTB N	ZOOM MEETING	58.29
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OPEN
 ENCUMBRANCES 1/21/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
	PORT HURON MI, 48060-2402	/ / 01/27/2021	0.0000	N N		0.00 58.29

Open
 *12/19/20-1/18/21

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-948.000	COMPUTER SERVICES	58.29

V024 97110	FLAGSHIP-VISA 3910 LAPEER RD PORT HURON MI, 48060-2402	12/15/2020 01/21/2021 / / 01/15/2021	STATEMENT	FTB N N N	HP PRINTER PAPER - LEGAL SIZE	19.70 0.00 19.70
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Open
 *CITY OFFICES

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-755.000	OFFICE SUPPLIES	19.70

V024 97112	FLAGSHIP-VISA 3910 LAPEER RD PORT HURON MI, 48060-2402	12/03/2020 01/21/2021 / / 01/27/2021	STATEMENT	FTB N N N	NEEDLE DISPOSAL CONTAINER/MOP/TOWELS/LI	94.82 0.00 94.82
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Open
 *PD-AMAZON

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-752.000	SUPPLIES	94.82

V024 97113	FLAGSHIP-VISA 3910 LAPEER RD PORT HURON MI, 48060-2402	12/21/2020 01/21/2021 / / 01/27/2021	STATEMENT	FTB N N N	CANON DIGITAL CAMERA (3)	387.00 0.00 387.00
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Open
 *PD-AMAZON

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-755.000	OFFICE SUPPLIES	387.00

VENDOR TOTAL: 1,242.34

H101 97123	HAVILAND PRODUCTS COMPANY 421 ANN STREET NW GRAND RAPIDS MI, 49504-2075	12/21/2020 01/21/2021 / / 01/21/2021	378900 0.0000	FTB N N N	CREDIT MEMO	(20.00) 0.00 (20.00)
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Open
 *CONTAINER DEPOSIT RETURN-WATER PLANT-PROCESS CHEMICALS

OPEN
 ENCUMBRANCES 1/21/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-753.001	PROCESS CHEMICALS	(20.00)
H101 97122	HAVILAND PRODUCTS COMPANY 421 ANN STREET NW GRAND RAPIDS MI, 49504-2075	12/29/2020 379257 01/21/2021 / / 0.0000 01/28/2021
		FTB BLEACH-NSF N N N
		719.40 0.00 719.40

Open
 *WWTP-PROCESS CHEMICALS

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-753.001	PROCESS CHEMICALS	719.40
H101 97121	HAVILAND PRODUCTS COMPANY 421 ANN STREET NW GRAND RAPIDS MI, 49504-2075	12/29/2020 379258 01/21/2021 / / 0.0000 01/28/2021
		FTB BLEACH-NSF N N N
		719.40 0.00 719.40

Open
 *WATER PLANT-PROCESS CHEMICALS

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-753.001	PROCESS CHEMICALS	719.40

VENDOR TOTAL: 1,418.80

M377 97131	MARK R. SCHWARTZ 9821 SPRINGBORN CASCO MI, 48064	01/06/2021 01/21/2021 / / 01/21/2021	STATEMENT 0.0000	FTB N N Y	ELECTRICAL INSPECTIONS	141.00 0.00 141.00
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Open
 *PE200024 02-475-0442-000 251 N. MARKET \$188.00

GL NUMBER	DESCRIPTION	AMOUNT
101-371.000-802.000	ELECTRICAL INSPECTIONS	141.00
M377 97132	MARK R. SCHWARTZ 9821 SPRINGBORN CASCO MI, 48064	01/06/2021 01/21/2021 / / 01/21/2021
		STATEMENT 0.0000
		FTB ELECTRICAL INSPECTIONS N N Y
		101.25 0.00 101.25

Open
 *PE200034 02-800-0004-100 527 N. WILLIAM \$135.00

GL NUMBER	DESCRIPTION	AMOUNT
101-371.000-802.000	ELECTRICAL INSPECTIONS	101.25

OPEN
 ENCUMBRANCES 1/21/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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VENDOR TOTAL: 242.25

M233 97116	MARSHALL E CAMPBELL COMPANY 2975 LAPEER RD PO BOX 610947 PORT HURON MI, 48061-0947	12/23/2020 01/21/2021 / / 01/22/2021	6040968 0.0000	FTB N N N	MOUNTING KIT REMOTE KEYPAD	76.93 0.00 76.93
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Open
 *WATER PLANT-READY TO SERVE WATER FEES

GL NUMBER	DESCRIPTION	AMOUNT
592-000.000-152.000	CAPITAL OUTLAY-WATER	76.93

M233 97115	MARSHALL E CAMPBELL COMPANY 2975 LAPEER RD PO BOX 610947 PORT HURON MI, 48061-0947	12/28/2020 01/21/2021 / / 01/27/2021	6041041 0.0000	FTB N N N	S-FLEX 7.5 HP 208 VAC ENCLOSED DRIVE	1,542.05 0.00 1,542.05
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Open
 *WATER PLANT-READY TO SERVE WATER

GL NUMBER	DESCRIPTION	AMOUNT
592-000.000-152.000	CAPITAL OUTLAY-WATER	1,542.05

VENDOR TOTAL: 1,618.98

M008 97149	MCBRIDE, MANLEY & COMPANY PC 1115 S PARKER PO BOX 26 MARINE CITY MI, 48039	12/31/2020 01/21/2021 / / 01/30/2021	15511 0.0000	FTB N N N	PREPARATION OF AUDIT FINANCIAL STATEMEN	21,225.00 0.00 21,225.00
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Open
 *EXAMINATION OF BOOKS AND RECORDS FOR THE YEAR ENDED JUNE 30, 2020

GL NUMBER	DESCRIPTION	AMOUNT
101-223.000-801.000	PROFESSIONAL SERVICES	12,025.00
202-450.000-801.000	PROFESSIONAL SERVICES	600.00
203-450.000-801.000	PROFESSIONAL SERVICES	600.00
592-543.000-801.000	PROFESSIONAL SERVICES	4,000.00
592-547.000-801.000	PROFESSIONAL SERVICES	4,000.00
		21,225.00

VENDOR TOTAL: 21,225.00

M010 97124	MECHANICAL FABRICATORS INC 770 DEGURSE	12/19/2020 01/21/2021	41419	FTB N	REPAIR SCREEN	179.00
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OPEN
 ENCUMBRANCES 1/21/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
	MARINE CITY MI, 48039	/ / 01/21/2021	0.0000	N N		0.00 179.00

Open
 *WATER PLANT-REPAIR SCREEN FOR INTAKE

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-931.003	EQUIPMENT REPAIRS	179.00

M010 97125	MECHANICAL FABRICATORS INC 770 DEGURSE MARINE CITY MI, 48039	12/24/2020 01/21/2021 / / 01/23/2021	41443 0.0000	FTB N N N	AUTOPRINTS	229.50 0.00 229.50

Open
 *WWTP-REPLACE TOP OF GRIT MACHINE

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-931.003	EQUIPMENT REPAIRS	229.50

VENDOR TOTAL: 408.50

S012 97084	SEMCO ENERGY GAS CO PO BOX 740812 CINCINNATI OH, 45274-0812	12/28/2020 01/21/2021 / / 01/25/2021	STATEMENT 0.0000	FTB N N N	MONTHLY GAS SERVICE CHARGE-169102	144.12 0.00 144.12

Open
 *405 S MAIN ST
 11/23/20 - 12/28/20

GL NUMBER	DESCRIPTION	AMOUNT
101-804.000-921.002	MONTHLY GAS SERVICE CHARGE-169102	144.12

S012 97085	SEMCO ENERGY GAS CO PO BOX 740812 CINCINNATI OH, 45274-0812	12/28/2020 01/21/2021 / / 01/25/2021	STATEMENT 0.0000	FTB N N N	MONTHLY GAS SERVICE CHARGE-273448	17.18 0.00 17.18

Open
 *229 S WATER ST (GENERATOR)
 11/23/20 - 12/28/20

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-921.002	MONTHLY GAS SERVICE CHARGE-273448	17.18

S012 97086	SEMCO ENERGY GAS CO PO BOX 740812 CINCINNATI OH, 45274-0812	12/28/2020 01/21/2021 / / 01/25/2021	STATEMENT 0.0000	FTB N N N	MONTHLY GAS SERVICE CHARGE-219921	474.90 0.00 474.90

OPEN
 ENCUMBRANCES 1/21/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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Open
 *231 S WATER ST
 11/23/20 - 12/28/20

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-921.002	MONTHLY GAS SERVICE CHARGE-219921	474.90
S012 97087	SEMCO ENERGY GAS CO PO BOX 740812 CINCINNATI OH, 45274-0812	12/28/2020 01/21/2021 / / 01/25/2021
	STATEMENT	FTB
		MONTHLY GAS SERVICE CHARGE-514044
		N 165.03
		N 0.00
		N 165.03

Open
 *303 S WATER ST
 11/23/20 - 12/28/20

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-921.002	MONTHLY GAS SERVICE CHARGE-514044	165.03
S012 97092	SEMCO ENERGY GAS CO PO BOX 740812 CINCINNATI OH, 45274-0812	12/29/2020 01/21/2021 / / 01/26/2021
	STATEMENT	FTB
		MONTHLY GAS SERVICE CHARGE-315021
		N 854.57
		N 0.00
		N 854.57

Open
 *1696 S PARKER ST
 11/24/20 - 12/29/20

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-921.002	MONTHLY GAS SERVICE CHARGE-315021	854.57
S012 97094	SEMCO ENERGY GAS CO PO BOX 740812 CINCINNATI OH, 45274-0812	12/29/2020 01/21/2021 / / 01/26/2021
	STATEMENT	FTB
		MONTHLY GAS SERVICE CHARGE-326160
		N 654.87
		N 0.00
		N 654.87

Open
 *514 S PARKER ST
 11/24/20 - 12/29/20

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-921.002	MONTHLY GAS SERVICE CHARGE-326160	654.87
S012 97095	SEMCO ENERGY GAS CO PO BOX 740812 CINCINNATI OH, 45274-0812	12/29/2020 01/21/2021 / / 01/26/2021
	STATEMENT	FTB
		MONTHLY GAS SERVICE CHARGE-544346
		N 149.48
		N 0.00
		N 149.48

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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/21/2021 - 01/21/2021
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OPEN
 ENCUMBRANCES 1/21/2021

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Notes	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		

Open
 *260 S. PARKER B
 11/24/20 - 12/29/20

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-921.002	MONTHLY GAS SERVICE CHARGE-544346	149.48
S012	SEMCO ENERGY GAS CO	12/29/2020
97097	PO BOX 740812	01/21/2021
	CINCINNATI OH, 45274-0812	/ /
		0.0000
		01/26/2021
		FTB
		N
		N
		N
		107.67
		0.00
		107.67

Open
 *304 S BELLE RIVER AVE
 11/24/20 - 12/29/20

GL NUMBER	DESCRIPTION	AMOUNT
592-546.000-921.002	MONTHLY GAS SERVICE CHARGE-123325C	107.67
S012	SEMCO ENERGY GAS CO	12/29/2020
97099	PO BOX 740812	01/21/2021
	CINCINNATI OH, 45274-0812	/ /
		0.0000
		01/26/2021
		FTB
		N
		N
		N
		287.25
		0.00
		287.25

Open
 *260 S. PARKER ST. UNIT A
 11/24/20 - 12/29/20

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-921.002	MONTHLY GAS SERVICE CHARGE-535659	287.25
S012	SEMCO ENERGY GAS CO	12/29/2020
97101	PO BOX 740812	01/21/2021
	CINCINNATI OH, 45274-0812	/ /
		0.0000
		01/26/2021
		FTB
		N
		N
		N
		189.68
		0.00
		189.68

Open
 *300 S PARKER ST
 11/24/20 - 12/29/20

GL NUMBER	DESCRIPTION	AMOUNT
101-790.000-921.002	MONTHLY GAS SERVICE CHARGE-311709	189.68
S012	SEMCO ENERGY GAS CO	12/29/2020
97102	PO BOX 740812	01/21/2021
	CINCINNATI OH, 45274-0812	/ /
		0.0000
		01/26/2021
		FTB
		N
		N
		N
		92.12
		0.00
		92.12

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OPEN

ENCUMBRANCES 1/21/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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Open
 *375 S PARKER ST
 11/24/20 - 12/29/20

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-921.002	MONTHLY GAS SERVICE CHARGE-295016	92.12

VENDOR TOTAL: 3,136.87

T009	THE CLEANING CREW II LLC	12/29/2020	591	FTB	LIBRARY CLEANING	
97153	929 LIGHTHOUSE DRIVE	01/21/2021		N		440.00
	MARYSVILLE MI, 48040	/ /	0.0000	N		0.00
		01/21/2021		N		440.00

Open
 *DEC 1,5,8,10,12,15,17,19,22,26,29,2020

GL NUMBER	DESCRIPTION	AMOUNT
101-790.000-802.000	CONTRACTUAL SERVICES	440.00

T009	THE CLEANING CREW II LLC	12/31/2020	592	FTB	CLEANING- GUY CENTER	
97150	929 LIGHTHOUSE DRIVE	01/21/2021		N		150.00
	MARYSVILLE MI, 48040	/ /	0.0000	N		0.00
		01/21/2021		N		150.00

Open
 *DEC 6,21,31,2020

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-802.000	CONTRACTUAL SERVICES	150.00

VENDOR TOTAL: 590.00

T016	TRACY KALLEK	12/31/2020	43	FTB	BUILDING OFFICIAL	
97130	3210 CHURCH	01/21/2021		N		1,216.00
	CASCO MI, 48064	/ /	0.0000	Y		0.00
		01/21/2021		Y		1,216.00

Open
 *DECEMBER 2020 HOURS

GL NUMBER	DESCRIPTION	AMOUNT
101-371.000-802.000	CONTRACTUAL SERVICES	1,216.00

VENDOR TOTAL: 1,216.00

U029	USA BLUEBOOK	12/17/2020	449532	FTB	CHESSELL STRIP CHART ROLL/PENS ACID & I	
97127	PO BOX 9004	01/21/2021		N		100.00
	GURNEE IL, 60031-9004	/ /	0.0000	N		0.00

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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/21/2021 - 01/21/2021

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ENCUMBRANCES 1/21/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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Invoice Notes

Open *BRPS- SUPPLIES		01/21/2021		N		100.00
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GL NUMBER	DESCRIPTION	AMOUNT
592-546.000-752.000	SUPPLIES	100.00

U029 97126	USA BLUEBOOK PO BOX 9004 GURNEE IL, 60031-9004	12/23/2020 01/21/2021 / / 01/22/2021	454486 0.0000	FTB N N N	(8) CHESSELL STRIP CHART ROLL/REPLACEME	638.88 0.00 638.88
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Open
*WWTP-SUPPLIES

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-752.000	SUPPLIES	638.88

VENDOR TOTAL: 738.88

V022 97128	VESCO OIL CORP PO BOX 525 SOUTHFIELD MI, 48037-0525	12/30/2020 01/21/2021 / / 01/29/2021	4850556-00 0.0000	FTB N N N	PARTS CLEANER WASTE	70.25 0.00 70.25
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Open
*DPW-VEHICLE REPAIR

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-932.000	VEHICLE REPAIRS & MAINTENANCE	70.25

VENDOR TOTAL: 70.25

W095 97152	WADE TRIM 25251 NORTHLINE ROAD TAYLOR MI, 48180	09/25/2020 01/21/2021 / / 01/21/2021	2019235 0.0000	FTB N N N	PROFESSIONAL SERVICES 8/29/20-9/25/20	2,250.00 0.00 2,250.00
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Open
*PROJECT # MRN200301T
 WATER PLANT CONS. FEASIBILITY STUDY
 TOTAL FEE: \$45,000.00
 TO DATE BILLINGS \$45,000.00

GL NUMBER	DESCRIPTION	AMOUNT
592-000.000-152.000	CAPITAL OUTLAY-WATER	2,250.00

W095 97129	WADE TRIM 25251 NORTHLINE ROAD	11/27/2020 01/21/2021	2019832	FTB N	PROFESSIONAL SERVICES 10/31/20-11/27/20	590.00
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OPEN

ENCUMBRANCES 1/21/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
	TAYLOR MI, 48180	/ / 01/21/2021	0.0000	N N		0.00 590.00

Open
 *PROFESSIONAL SERVICES 10/31/20-11/27/20
 BELL ST. & ST. CLAIR ST. RECONSTRUCTION
 PROJECT: MRN200401T
 TOTAL FEE: \$9,000.00
 TO DATE BILLINGS \$8768.40
 TOTAL REMAINING\$ 231.60
 CITY COMMISSION APPROVED 1/16/2020 MEETING

GL NUMBER	DESCRIPTION	AMOUNT
592-000.000-152.000	CAPITAL OUTLAY-WATER	590.00

VENDOR TOTAL: 2,840.00

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
W100 97136	WILLIAM J KARAS 3260 MCKINLEY RD CHINA MI, 48054	01/06/2021 01/21/2021 / / 01/21/2021	STATEMENT 0.0000	FTB N N Y	MECHANICAL INSPECTIONS	262.50 0.00 262.50

Open
 *PM200026 02-002-3011-400 6250 KING ROAD \$350.00

GL NUMBER	DESCRIPTION	AMOUNT
101-371.000-802.000	CONTRACTUAL SERVICES	262.50

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
W100 97137	WILLIAM J KARAS 3260 MCKINLEY RD CHINA MI, 48054	01/06/2021 01/21/2021 / / 01/21/2021	STATEMENT 0.0000	FTB N N Y	MECHANICAL INSPECTIONS	97.50 0.00 97.50

Open
 *PP200014 02-475-0631-000 250 RIVERVIEW \$130.00

GL NUMBER	DESCRIPTION	AMOUNT
101-371.000-802.000	CONTRACTUAL SERVICES	97.50

VENDOR TOTAL: 360.00

TOTAL - ALL VENDORS: 65,827.41

FUND TOTALS:	
Fund 101 - GENERAL FUND	42,469.92
Fund 202 - MAJOR STREET FUND	600.00
Fund 203 - LOCAL STREET FUND	600.00
Fund 592 - WATER/SEWER FUND	22,157.49

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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/08/2021 - 01/14/2021

JOURNALIZED
 BOTH OPEN AND PAID
 DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
A023 97072	AARON D ATKINSON 1539 MEISNER ROAD EAST CHINA MI, 48054	12/26/2020 01/08/2021 / / 01/08/2021	STATEMENT 0.0000	FTB N N N	OVERTIME LUNCH MONIES	 5.00 0.00 5.00

Paid
 *SATURDAY DECEMBER 26, 2020-SNOW PLOWING

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-722.001	OVERTIME LUNCH MONIES	5.00

VENDOR TOTAL: 5.00

C072 97040	ADVANCE AUTO PARTS 3033 KING ROAD EAST CHINA MI, 48054	12/15/2020 01/08/2021 / / 01/14/2021	5880-370178 0.0000	FTB N N N	ALTERNATOR/SERP BELT/PULLEY	 295.95 0.00 295.95
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Paid
 *DPW-2004 GMC SIERRA 3500
 VEHICLE REPAIR

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-932.000	VEHICLE REPAIRS & MAINTENANCE	295.95

VENDOR TOTAL: 295.95

B131 97088	BLUE WATER FUEL MANAGEMENT 36065 WATER ST PO BOX 430 RICHMOND MI, 48062-0430	12/31/2020 01/08/2021 / / 01/15/2021	STATEMENT 0.0000	FTB N N N	MONTHLY FUEL EXPENSES-PD	 543.67 0.00 543.67
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Paid
 *PD-DECEMBER 2020 FUEL

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-759.000	MONTHLY FUEL EXPENSES-PD	543.67

VENDOR TOTAL: 543.67

A275 97071	BRIAN ATHERTON 147 ROBERTSON MARINE CITY MI, 48039	12/26/2020 01/08/2021 / / 01/08/2021	STATEMENT 0.0000	FTB N N N	OVERTIME LUNCH MONIES	 5.00 0.00 5.00
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Paid
 *SATURDAY DECEMBER 26, 2020-SNOW PLOWING

01/14/2021 02:57 PM
 User: MPEARCE
 DB: Marine City

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/08/2021 - 01/14/2021

JOURNALIZED
 BOTH OPEN AND PAID
 DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-722.001	OVERTIME LUNCH MONIES	5.00

VENDOR TOTAL: 5.00

C252 97051	COMCAST PO BOX 7500 SOUTHEASTERN PA, 19398-7500	01/14/2021 01/08/2021 / / 01/22/2021	STATEMENT 0.0000	FTB N Y N	MONTHLY PHONE SERV.-LITTLE LEAGUE PARK	109.40 0.00 109.40
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Paid
 *601 WARD ST.-ALARM SYSTEM
 01/14/21 - 02/13/21

GL NUMBER	DESCRIPTION	AMOUNT
101-756.000-850.000	MONTHLY PHONE SERV.-LITTLE LEAGUE PARK	109.40

C252 97052	COMCAST PO BOX 7500 SOUTHEASTERN PA, 19398-7500	01/12/2021 01/08/2021 / / 01/18/2021	STATEMENT 0.0000	FTB N Y N	HIGH-SPEED INTERNET/PHONE-DPW	196.19 0.00 196.19
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Paid
 *514 S. PARKER ST.
 01/12/21 - 02/11/21

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-850.000	HIGH-SPEED INTERNET/PHONE-DPW	196.19

C252 97053	COMCAST PO BOX 7500 SOUTHEASTERN PA, 19398-7500	01/07/2021 01/08/2021 / / 01/14/2021	STATEMENT 0.0000	FTB N Y N	MONTHLY PHONE SERVICE-LIBRARY	111.18 0.00 111.18
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Paid
 *300 S. PARKER ST.
 01/07/21 - 02/06/21

GL NUMBER	DESCRIPTION	AMOUNT
101-790.000-850.000	MONTHLY PHONE SERVICE-LIBRARY	111.18

C252 97054	COMCAST PO BOX 7500 SOUTHEASTERN PA, 19398-7500	01/06/2021 01/08/2021 / / 01/13/2021	STATEMENT 0.0000	FTB N Y N	HIGH-SPEED INTERNET/PHONE-MUSEUM	122.65 0.00 122.65
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Paid
 *405 S. MAIN ST
 01/06/21 - 02/05/21

JOURNALIZED
 BOTH OPEN AND PAID
 DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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GL NUMBER	DESCRIPTION	AMOUNT
101-804.000-850.000	HIGH-SPEED INTERNET/PHONE-MUSEUM	122.65
C252 97055	COMCAST PO BOX 7500 SOUTHEASTERN PA, 19398-7500	01/04/2021 01/08/2021 / / 01/11/2021
		STATEMENT 0.0000
		FTB N Y N
		HIGH-SPEED INTERNET/PHONE-WWTP
		193.83 0.00 193.83

Paid
 *1696 S. PARKER ST.
 01/04/21 - 02/03/21

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-850.000	HIGH-SPEED INTERNET/PHONE-WWTP	193.83

VENDOR TOTAL: 733.25

C350 97050	COMCAST BUSINESS PO BOX 37601 PHILADELPHIA PA, 19101-0601	12/15/2020 01/08/2021 / / 01/15/2021	STATEMENT 0.0000	FTB N N N	BUSINESS VOICE EDGE	483.68 0.00 483.68
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Paid
 *12/15/20 - 01/14/21

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-850.000	BUSINESS VOICE EDGE	35.70
101-257.000-850.000	BUSINESS VOICE EDGE	35.70
101-215.000-850.000	BUSINESS VOICE EDGE	35.70
101-253.000-850.000	BUSINESS VOICE EDGE	35.70
101-371.000-850.000	BUSINESS VOICE EDGE	35.70
592-543.000-850.000	BUSINESS VOICE EDGE	17.85
592-547.000-850.000	BUSINESS VOICE EDGE	17.84
101-441.000-850.000	BUSINESS VOICE EDGE	94.42
101-301.000-850.000	BUSINESS VOICE EDGE	130.32
592-549.000-850.000	BUSINESS VOICE EDGE	44.75
		483.68

VENDOR TOTAL: 483.68

TAXREFUND 97154	CORELOGIC CENTRALIZED REFUNDS PO BOX 9202 COPPELL TX, 75019	12/31/2020 01/14/2021 01/14/2021 01/21/2021	01/14/2021 0.0000	FTB N N N	2020 Win Tax Refund 02-012-2015-100	0.00 0.00 363.21
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Open
 *Refund: Winter Tax Recpt (02-012-2015-100, Date: 12/31/2020, RECPT #: 00001263)

BOTH OPEN AND PAID
 DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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GL NUMBER	DESCRIPTION			AMOUNT	
703-000.000-275.000	DUE TO TAXPAYERS			363.21	
TAXREFUND 97155	CORELOGIC CENTRALIZED REFUNDS PO BOX 9202 COPPELL TX, 75019	12/31/2020 01/14/2021 01/14/2021 01/21/2021	01/14/2021	FTB N N N	2020 Win Tax Refund 02-325-0011-000 0.00 0.00 67.89

Open
 *Refund: Winter Tax Recpt (02-325-0011-000, Date: 12/31/2020, RECPT #: 00001264)

GL NUMBER	DESCRIPTION			AMOUNT	
703-000.000-275.000	DUE TO TAXPAYERS			67.89	
TAXREFUND 97156	CORELOGIC CENTRALIZED REFUNDS PO BOX 9202 COPPELL TX, 75019	12/31/2020 01/14/2021 01/14/2021 01/21/2021	01/14/2021	FTB N N N	2020 Win Tax Refund 02-325-0003-000 0.00 0.00 61.43

Open
 *Refund: Winter Tax Recpt (02-325-0003-000, Date: 12/31/2020, RECPT #: 00001265)

GL NUMBER	DESCRIPTION			AMOUNT	
703-000.000-275.000	DUE TO TAXPAYERS			61.43	
TAXREFUND 97157	CORELOGIC CENTRALIZED REFUNDS PO BOX 9202 COPPELL TX, 75019	12/31/2020 01/14/2021 01/14/2021 01/21/2021	01/14/2021	FTB N N N	2020 Win Tax Refund 02-475-0199-000 0.00 0.00 179.31

Open
 *Refund: Winter Tax Recpt (02-475-0199-000, Date: 12/31/2020, RECPT #: 00001266)

GL NUMBER	DESCRIPTION			AMOUNT	
703-000.000-275.000	DUE TO TAXPAYERS			179.31	
TAXREFUND 97158	CORELOGIC CENTRALIZED REFUNDS PO BOX 9202 COPPELL TX, 75019	12/31/2020 01/14/2021 01/14/2021 01/21/2021	01/14/2021	FTB N N N	2020 Win Tax Refund 02-001-2004-050 0.00 0.00 124.50

Open
 *Refund: Winter Tax Recpt (02-001-2004-050, Date: 12/31/2020, RECPT #: 00001267)

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-275.000	DUE TO TAXPAYERS	124.50

JOURNALIZED
 BOTH OPEN AND PAID
 DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code Ref # Invoice Notes	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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TAXREFUND 97159	CORELOGIC CENTRALIZED REFUNDS PO BOX 9202 COPPELL TX, 75019	12/31/2020 01/14/2021 01/14/2021 01/21/2021	01/14/2021 0.0000	FTB N N N	2020 Win Tax Refund 02-375-0034-000	0.00 0.00 182.23
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Open
 *Refund: Winter Tax Recpt (02-375-0034-000, Date: 12/31/2020, RECPT #: 00001268)

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-275.000	DUE TO TAXPAYERS	182.23

TAXREFUND 97160	CORELOGIC CENTRALIZED REFUNDS PO BOX 9202 COPPELL TX, 75019	12/31/2020 01/14/2021 01/14/2021 01/21/2021	01/14/2021 0.0000	FTB N N N	2020 Win Tax Refund 02-475-0498-000	0.00 0.00 130.95
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Open
 *Refund: Winter Tax Recpt (02-475-0498-000, Date: 12/31/2020, RECPT #: 00001269)

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-275.000	DUE TO TAXPAYERS	130.95

VENDOR TOTAL: 1,109.52

D80 97073	DANIEL DEGUEISIPPE 5853 MARKEL ROAD COTTRELLVILLE TOWNSHIP MI, 48039	12/26/2020 01/08/2021 / / 01/08/2021	STATEMENT 0.0000	FTB N N N	OVERTIME LUNCH MONIES	5.00 0.00 5.00
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Paid
 *SATURDAY DECEMBER 26, 2020-SNOW PLOWING

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-722.001	OVERTIME LUNCH MONIES	5.00

VENDOR TOTAL: 5.00

D110 97146	DETROIT PUMP & MFG. CO. 23751 AMBER AVENUE WARREN MI, 48089	09/21/2020 01/14/2021 / / 01/14/2021	1064083 000007063 0.0000	FTB N N N	COMPLETE ROTATING ASSEMBLY PUMP-BRPS PU	14,532.42 0.00 14,532.42
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Open
 *CITY COMMISSION APPROVED PURCHASE OF NEW PUMP FOR BRPS PUMP #1 AT CITY COMMISSION MEETING 9/17/2020

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-000.000-154.000	COMPLETE ROTATING ASSEMBLY PUMP	14,238.42	14,238.42

JOURNALIZED
 BOTH OPEN AND PAID
 DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
592-000.000-154.000	FREIGHT				294.00	294.00
					14,532.42	14,532.42
VENDOR TOTAL:						14,532.42

D008 97069	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/18/2020 01/08/2021 / / 01/12/2021	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-8759820	158.90 0.00 158.90
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Paid
 *300 BROADWAY ST

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-920.000	MONTHLY ELECTRIC FEE-8759820	158.90

D008 97074	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/18/2020 01/08/2021 / / 01/12/2021	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-2619167	65.36 0.00 65.36
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Paid
 *405 S MAIN ST
 11/19/20 - 12/18/20

GL NUMBER	DESCRIPTION	AMOUNT
101-804.000-920.000	MONTHLY ELECTRIC FEE-2619167	65.36

D008 97075	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/18/2020 01/08/2021 / / 01/12/2021	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-2624313	15.82 0.00 15.82
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Paid
 *401 S WATER ST
 11-19/20 - 12/18/20

GL NUMBER	DESCRIPTION	AMOUNT
101-756.000-920.000	MONTHLY ELECTRIC FEE-2624313	15.82

D008 97076	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/18/2020 01/08/2021 / / 01/12/2021	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-2624330	33.33 0.00 33.33
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Paid
 *477 S WATER ST
 11/19/20 - 12/18/20

GL NUMBER	DESCRIPTION	AMOUNT
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JOURNALIZED
 BOTH OPEN AND PAID
 DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
101-756.000-920.000		MONTHLY ELECTRIC FEE-2624330			33.33	
D008 97077	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/18/2020 01/08/2021 / / 01/12/2021	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-2611867	65.84 0.00 65.84
Paid *720 S. BELLE RIVER AVE 11/19/20 - 12/18/20						
GL NUMBER 202-453.000-920.000		DESCRIPTION MONTHLY ELECTRIC FEE-2611867			AMOUNT 65.84	
D008 97078	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/18/2020 01/08/2021 / / 01/12/2021	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-9259185	23.45 0.00 23.45
Paid *134 N. WATER PAVILION 11/19/20 - 12/18/20						
GL NUMBER 101-756.000-920.001		DESCRIPTION MONTHLY ELECTRIC FEE-9259185			AMOUNT 23.45	
D008 97079	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/18/2020 01/08/2021 / / 01/12/2021	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-2993298	2,282.67 0.00 2,282.67
Paid *231 S WATER ST 11/19/20 - 12/18/20						
GL NUMBER 592-549.000-920.000		DESCRIPTION MONTHLY ELECTRIC FEE-2993298			AMOUNT 2,282.67	
D008 97080	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/18/2020 01/08/2021 / / 01/12/2021	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-7642713	170.15 0.00 170.15
Paid *303 S WATER ST 11/19/20 - 12/18/20						
GL NUMBER 101-265.000-920.000		DESCRIPTION MONTHLY ELECTRIC FEE-7642713			AMOUNT 170.15	

01/14/2021 02:58 PM
 User: MPEARCE
 DB: Marine City

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/08/2021 - 01/14/2021
 JOURNALIZED

BOTH OPEN AND PAID
 DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
D008 97081	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/18/2020 01/08/2021 / / 01/12/2021	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-9257590	105.71 0.00 105.71

Paid
 *303 S WATER ST
 11/19/20 - 12/18/20

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-920.000	MONTHLY ELECTRIC FEE-9257590	105.71

D008 97082	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/18/2020 01/08/2021 / / 01/12/2021	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-2933536	17.45 0.00 17.45
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Paid
 *200 N WATER ST
 11/19/20 - 12/18/20

GL NUMBER	DESCRIPTION	AMOUNT
101-756.000-920.000	MONTHLY ELECTRIC FEE-2933536	17.45

D008 97083	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/16/2020 01/08/2021 / / 01/08/2021	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-9257632/8771757	33.84 0.00 33.84
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Paid
 *6160 KING RD
 11/14/20 - 12/16/20

METER WAS #9257632
 METER NOW #8771757

GL NUMBER	DESCRIPTION	AMOUNT
592-546.000-920.000	MONTHLY ELECTRIC FEE-9257632	33.84

D008 97056	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/21/2020 01/08/2021 / / 01/13/2021	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-8759784	851.96 0.00 851.96
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Paid
 *304 S BELLE RIVER AVE
 11/20/21 - 12/21/20

GL NUMBER	DESCRIPTION	AMOUNT
592-546.000-920.000	MONTHLY ELECTRIC FEE-8759784	851.96

BOTH OPEN AND PAID
 DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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D008 97057	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/21/2020 01/08/2021 / / 01/13/2021	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-7210676	 31.96 0.00 31.96
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Paid
 *260 S. PARKER
 11/20/20 - 12/21/20

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-920.000	MONTHLY ELECTRIC FEE-7210676	31.96

D008 97058	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/21/2020 01/08/2021 / / 01/13/2021	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-2926829	 27.07 0.00 27.07
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Paid
 *444 PLEASANT ST
 11/20/20 - 12/21/20

GL NUMBER	DESCRIPTION	AMOUNT
209-000.000-920.000	MONTHLY ELECTRIC FEE-2926829	27.07

D008 97059	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/21/2020 01/08/2021 / / 01/13/2021	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-5569182	 391.74 0.00 391.74
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Paid
 *514 S PARKER ST
 11/20/20 - 12/21/20

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-920.000	MONTHLY ELECTRIC FEE-5569182	391.74

D008 97060	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/21/2020 01/08/2021 / / 01/13/2021	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-2966578	 291.67 0.00 291.67
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Paid
 *375 S PARKER ST
 11/20/20 - 12/21/20

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-920.000	MONTHLY ELECTRIC FEE-2966578	291.67

D008 97061	DTE ENERGY PO BOX 740786	12/16/2020 01/08/2021	STATEMENT	FTB N	MONTHLY ELECTRIC FEE-9257637	 24.21
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JOURNALIZED
 BOTH OPEN AND PAID
 DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
	CINCINNATI OH, 45274-0786	/ / 01/08/2021	0.0000	N N		0.00 24.21

Paid
 *6370 KING RD (PARKS)
 11/14/20 - 12/16/20

GL NUMBER	DESCRIPTION	AMOUNT
101-756.000-920.000	MONTHLY ELECTRIC FEE-9257637	24.21

D008 97062	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/16/2020 01/08/2021 / / 01/08/2021	STATEMENT	FTB N N N	MONTHLY ELECTRIC FEE-2612049	122.99 0.00 122.99
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Paid
 *6370 KING ROAD (WATER TOWER)
 11/14/20 - 12/16/20

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-920.000	MONTHLY ELECTRIC FEE-2612049	122.99

D008 97063	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/21/2020 01/08/2021 / / 01/13/2021	STATEMENT	FTB N N N	MONTHLY ELECTRIC FEE-2574080	301.68 0.00 301.68
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Paid
 *300 S PARKER ST
 11/20/20 - 12/21/20

GL NUMBER	DESCRIPTION	AMOUNT
101-790.000-920.000	MONTHLY ELECTRIC FEE-2574080	301.68

D008 97064	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/21/2020 01/08/2021 / / 01/13/2021	STATEMENT	FTB N N N	MONTHLY ELECTRIC FEE-2975468	3.70 0.00 3.70
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Paid
 *300 S PARKER ST
 METER#2975468
 11/20/20 - 12/21/20

GL NUMBER	DESCRIPTION	AMOUNT
101-790.000-920.000	MONTHLY ELECTRIC FEE-2975468	3.70

VENDOR TOTAL: 5,019.50

JOURNALIZED

BOTH OPEN AND PAID

DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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97164	1585 MEISNER ROAD ATTN: BUSINESS OFFICE EAST CHINA MI, 48054-4143	01/14/2021 / / 01/14/2021	0.0000	N N N		102.04 0.00 102.04
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Open

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-225.001	DUE TO SCHOOLS-OPERATING-REAL	(463.96)
703-000.000-225.001	DUE TO SCHOOLS-INTEREST-OPER (REAL)	24.55
703-000.000-225.002	DUE TO SCHOOLS-DEBT-REAL	460.53
703-000.000-225.002	DUE TO SCHOOLS-DEBT-INTEREST- (REAL)	20.53
703-000.000-225.003	DUE TO SCHOOLS-SINKING FUND-REAL	57.81
703-000.000-225.003	DUE TO SCHOOLS-SINKING FUND-INT- (REAL)	2.58
		<u>102.04</u>

VENDOR TOTAL: 102.04

E070 97041	EDW C LEVY CO ACCOUNTS RECEIVABLE 26268 NETWORK PLACE CHICAGO IL, 60673-1262	12/11/2020 01/08/2021 / / 01/10/2021	2564877 0.0000	FTB N N N	23A LS MAR	78.35 0.00 78.35
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Paid

*CEMETERY-STONE

GL NUMBER	DESCRIPTION	AMOUNT
209-000.000-934.000	OTHER REPAIRS AND MAINTENANCE	78.35

VENDOR TOTAL: 78.35

E007 97042	ETNA SUPPLY COMPANY PO BOX 772107 DETROIT MI, 48277-2107	12/17/2020 01/08/2021 / / 01/08/2021	S103824255.001 0.0000	FTB N N N	2 1/2 X 2 GALV MALL COUPLING GS	34.49 0.00 34.49
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Paid

*WWTP - EQUIPMENT REPAIR

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-931.003	EQUIPMENT REPAIRS	34.49

VENDOR TOTAL: 34.49

FV150 97065	F & V OPERATIONS RESOURCE MGMT 2960 LUCERNE DRIVE SE SUITE 100 GRAND RAPIDS MI, 49546	01/04/2021 01/08/2021 / / 02/03/2021	3659 000007034 0.0000	FTB N N N	OPERATIONS OF WATER & WWTP PLANT	32,079.06 0.00 32,079.06
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JOURNALIZED
 BOTH OPEN AND PAID
 DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Notes	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		

Paid
 *12 MONTHS -CONTRACTUAL SERVICES
 PROJECT # 712520
 JANUARY 2021
 38% - 592-545.000-802.000
 62% - 592-549.000-802.000

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-545.000-802.000	OPERATIONS OF WATER & WWTP PLANT	12,190.04	12,190.04
592-549.000-802.000	OPERATIONS OF WATER & WWTP PLANT	19,889.02	19,889.02
		<u>32,079.06</u>	<u>32,079.06</u>

VENDOR TOTAL: 32,079.06

G202	GIERK SHOES	12/17/2020	STATEMENT	FTB	WORK BOOTS	
97043	68131 S. MAIN ST.	01/08/2021		N		193.50
	RICHMOND MI, 48062	/ /	0.0000	N		0.00
		01/08/2021		N		193.50

Paid
 *DPW- SAFETY BOOTS- BRIAN ATHERTON

GL NUMBER	DESCRIPTION	AMOUNT
101-691.000-752.000	SUPPLIES	193.50

VENDOR TOTAL: 193.50

P008	KENNETH PHELPS SERVICE	12/01/2020	STATEMENT	FTB	MONTHLY CHECKOVERS	
97089	501 BROADWAY	01/08/2021		N		59.00
	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		01/08/2021		N		59.00

Paid
 *PD- 2018 FORD EXPLORER
 2019 FORD EXPLORER
 2018 FORD F-150

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-932.000	VEHICLE REPAIRS & MAINTENANCE	59.00

P008	KENNETH PHELPS SERVICE	12/10/2020	STATEMENT	FTB	LUBE, OIL & FILTER	
97090	501 BROADWAY	01/08/2021		N		72.00
	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		01/09/2021		N		72.00

Paid
 *PD- 2019 FORD EXPLORER

GL NUMBER	DESCRIPTION	AMOUNT
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JOURNALIZED
 BOTH OPEN AND PAID
 DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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101-301.000-932.000	VEHICLE REPAIRS & MAINTENANCE					72.00
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VENDOR TOTAL: 131.00

L101 97044	LEAF P.O. BOX 5066 HARTFORD CT, 06102-5066	12/19/2020 01/08/2021 / / 01/13/2021	11369090 0.0000	FTB N N N	COPIER LEASE PAYMENT	62.33 0.00 62.33
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Paid
 *PD-KYOCERA ECOSYS
 DECEMBER 2020

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-884.000	EQUIPMENT LEASE	62.33

VENDOR TOTAL: 62.33

TAXREFUND 97161	LERETA, LLC ATTN: CENTRAL REFUNDS 901 CORPORATE CENTER DR. POMONA CA, 91768	12/31/2020 01/14/2021 01/14/2021 01/21/2021	01/14/2021 0.0000	FTB N N N	2020 Win Tax Refund 02-300-0016-000	0.00 0.00 61.43
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Open
 *Refund: Winter Tax Recpt (02-300-0016-000, Date: 12/31/2020, RECPT #: 00001270)

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-275.000	DUE TO TAXPAYERS	61.43

TAXREFUND 97162	LERETA, LLC ATTN: CENTRAL REFUNDS 901 CORPORATE CENTER DR. POMONA CA, 91768	12/31/2020 01/14/2021 01/14/2021 01/21/2021	01/14/2021 0.0000	FTB N N N	2020 Win Tax Refund 02-475-0613-000	0.00 0.00 100.23
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Open
 *Refund: Winter Tax Recpt (02-475-0613-000, Date: 12/31/2020, RECPT #: 00001271)

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-275.000	DUE TO TAXPAYERS	100.23

TAXREFUND 97163	LERETA, LLC ATTN: CENTRAL REFUNDS 901 CORPORATE CENTER DR. POMONA CA, 91768	12/31/2020 01/14/2021 01/14/2021 01/21/2021	01/14/2021 0.0000	FTB N N N	2020 Win Tax Refund 02-600-0007-000	0.00 0.00 161.17
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Open
 *Refund: Winter Tax Recpt (02-600-0007-000, Date: 12/31/2020, RECPT #: 00001272)

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-275.000	DUE TO TAXPAYERS	161.17

JOURNALIZED
 BOTH OPEN AND PAID
 DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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Invoice Notes

VENDOR TOTAL: 322.83

M017 97165	MARINE CITY GENERAL FUND 303 SOUTH WATER ST MARINE CITY MI, 48039	01/14/2021 01/14/2021 / / 01/14/2021	STATEMENT 0.0000	FTB N N N	2020 SUMMER TAX-12/16/20-12/31/20	 3,692.90 0.00 3,692.90
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Open

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-221.000	DUE TO CITY-OPERATING-REAL	2,343.55
703-000.000-221.000	DUE TO CITY-OPERATING-INTEREST-(REAL)	104.41
703-000.000-221.005	DUE TO CITY-PENALTY-REAL PROPERTY	286.38
703-000.000-221.001	DUE TO CITY-REFUSE	929.73
703-000.000-221.001	DUE TO CITY-REFUSE INTEREST	28.83
		<u>3,692.90</u>

VENDOR TOTAL: 3,692.90

N077 97045	NORTH RIVER TRUCK & TRAILER 24411 NORTH RIVER ROAD MOUNT CLEMENS MI, 48043	12/21/2020 01/08/2021 / / 01/20/2021	04214 0.0000	FTB N N N	SERVICE CALL & REPAIRS TO CAMEL 1200	 720.14 0.00 720.14
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Paid

*DPW - EQUIPMENT REPAIRS-DIAGNOSE INTERMITTENT OPERATION-TRANSFER CASE VACUUM SWITCH, R & R VALE, AIR SOLENOID

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-931.003	EQUIPMENT REPAIRS	720.14

VENDOR TOTAL: 720.14

N075 97046	NYE UNIFORM 1030 SCRIBNER NW GRAND RAPIDS MI, 49504E2	11/19/2020 01/08/2021 / / 01/17/2021	758803 0.0000	FTB N N N	SHIRT/SKULL CAP/KEVLAR GLOVES/BOOTS	 280.45 0.00 280.45
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Paid

*CHIEF HEASLIP

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-767.000	CLOTHING	280.45

VENDOR TOTAL: 280.45

P110	PREMIER BUSINESS PRODUCTS	12/21/2020	33AR547813	FTB	COPIER USAGE	
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JOURNALIZED
 BOTH OPEN AND PAID
 DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
97047	L-3772 COLUMBUS OH, 43260-3772	01/08/2021 / / 01/20/2021	0.0000	N N N		382.81 0.00 382.81

Paid
 *CITY OFFICES- B/W COPIES 28,654 @ \$0.011940 = \$342.13
 COLOR 514 @ \$0.079140 = \$ 40.68
 9/22/20-12/21/20

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-884.000	EQUIPMENT LEASE	382.81

VENDOR TOTAL: 382.81

P019 97048	PRIOR PLUMBING & HEATING INC 3478 PTE TREMBLE RD ALGONAC MI, 48001	12/18/2020 01/08/2021 / / 01/17/2021	065023 0.0000	FTB N N N	APRILAIRE PLEATED FILTER	206.20 0.00 206.20
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Paid
 *260 PARKER- LAND & BUILDING REPAIRS

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-930.000	LAND & BUILDING REPAIRS	206.20

VENDOR TOTAL: 206.20

S157 97049	SIDELINE ELECTRIC 7838 MARSH RD COTTRELLVILLE TWP MI, 48039	12/07/2020 01/08/2021 / / 01/19/2021	1242 0.0000	FTB N N Y	DISCONNECTED RAW SEWAGE PUMP #1	445.25 0.00 445.25
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Paid
 *WWTP- READY TO SERVE FEES
 DISCONNECTED GRIT PUMP. RECONNECTED NEW 30HP RAW SEWAGE PUMP#1. REPLACED LIQUIDTIT TO PUMP#1

GL NUMBER	DESCRIPTION	AMOUNT
592-000.000-154.000	CAPITAL OUTLAY -WASTEWATER	445.25

S157 97066	SIDELINE ELECTRIC 7838 MARSH RD COTTRELLVILLE TWP MI, 48039	12/08/2020 01/08/2021 / / 01/19/2021	1243 0.0000	FTB N N Y	RECONNECTED NEW GRIT PUMP	352.77 0.00 352.77
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Paid
 *WWTP-READY TO SERVE WATER FEES
 REPLACED LIQUIDTIT AND WIRING TO PUMP
 ASSISTED WITH START UP OF GRIT PADDLE MOTOR, GRIT PUMP AND GRIT SCREEN.DISCONNECTED TWO PLANT EFFLUENT WATER PUMPS (PEW). DISCUSSED WITH MIKE THE OPERATION OF THE OLD PEW AND WHAT IS GOING TO BE DONE FOR THE NEW PEW SYSTEM.

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/08/2021 - 01/14/2021
 JOURNALIZED
 BOTH OPEN AND PAID
 DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Notes	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		

GL NUMBER	DESCRIPTION	AMOUNT
592-000.000-154.000	CAPITAL OUTLAY -WASTEWATER	352.77
S157 97067	SIDELINE ELECTRIC 7838 MARSH RD COTTRELLVILLE TWP MI, 48039	12/10/2020 1244 01/08/2021 / / 0.0000 01/19/2021
		FTB GRIT MOTOR TRIPPING BREAKER N N Y
		431.60 0.00 431.60

Paid
 *FOUND GRIT PADDLE MOTOR FROZEN. DISCONNECTED MOTOR, WAS UNABLE TO READ TAG ON MOTOR. CHECKED PRINTS AND GEAR BOX FOR INFO TO ORDER NEW MOTOR FROM ELECTRIC MOTOR SERVICES. RETURNED ON 12/14/20 AND RECONNECTED NEW MOTOR AND REPLACED LIQUIDTITE. STARTED MOTOR AND CONTROL PANEL FOR GRIT PUMP AND GRIT SCREEN.

GL NUMBER	DESCRIPTION	AMOUNT
592-000.000-154.000	CAPITAL OUTLAY -WASTEWATER	431.60

VENDOR TOTAL: 1,229.62

S204	ST CLAIR COUNTY TREASURER	01/14/2021	STATEMENT	FTB	2020 SUMMER TAX-12/16/20-12/31/20	
97166	200 GRAND RIVER AVE, SUITE 101 PORT HURON MI, 48060	01/14/2021 / /	0.0000	N Y N		2,517.97 0.00 2,517.97

Open

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-235.000	DUE TO COMMUNITY COLLEGE-REAL	273.58
703-000.000-235.000	DUE TO COMMUNITY COLLEGE-INTEREST-(REAL)	12.19
703-000.000-222.001	DUE TO COUNTY-OPERATING-REAL	771.42
703-000.000-222.001	DUE TO COUNTY-OPERATING-INT-(REAL)	34.34
703-000.000-236.000	DUE TO SPECIAL EDUCATION-REAL	334.72
703-000.000-236.000	DUE TO SPECIAL EDUCATION-INT-(REAL)	14.92
703-000.000-234.001	DUE TO ISD-INTERMEDIATE SCHOOL-REAL	28.04
703-000.000-234.001	DUE TO ISD-INTERMEDIATE SCHOOL-INT-(REAL)	1.26
703-000.000-234.002	DUE TO ISD-VOCATIONAL EDUCATION-REAL	133.86
703-000.000-234.002	DUE TO ISD-VOCATIONAL EDUCATION-INT-(R)	5.97
703-000.000-222.008	DUE TO COUNTY-STATE EDUCATION-REAL	868.94
703-000.000-222.008	DUE TO COUNTY-STATE EDUCATION-INT-(R)	38.73
		2,517.97

S204	ST CLAIR COUNTY TREASURER	01/14/2021	STATEMENT	FTB	2020 WINTER TAX-12/16/20-12/31/20	
97167	200 GRAND RIVER AVE, SUITE 101 PORT HURON MI, 48060	01/14/2021 / /	0.0000	N Y N		100,581.48 0.00 100,581.48

Open

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-222.002	DUE TO COUNTY-DRUGS-ADVALOREM-REAL	19,294.82

JOURNALIZED
BOTH OPEN AND PAID
DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount. Discount Net Amount
703-000.000-222.005		DUE TO COUNTY-SR CITIZENS-ADVALOREM-REAL				27,516.94
703-000.000-223.002		DUE TO LIBRARY-ADVALOREM -REAL				24,076.75
703-000.000-222.004		DUE TO COUNTY-PARKS-ADVALOREM-REAL				17,037.98
703-000.000-222.003		DUE TO COUNTY-VETERANS-ADVALOREM-REAL				3,436.22
703-000.000-222.006		DUE TO COUNTY-ROADS-ADVALOREM-REAL				8,596.21
703-000.000-222.010		DUE TO COUNTY-LESTER DRAIN				603.36
703-000.000-222.020		DUE TO COUNTY - 99 COTTRELL 20				19.20
						100,581.48

VENDOR TOTAL: 103,099.45

S352 97068	STATE OF MICHIGAN-EGLE CASHIERS OFFICE PO BOX 30657 LANSING MI, 48909-8157	12/15/2020 01/08/2021 / / 01/31/2021	761-10597874 0.0000	FTB N N N	BIOSOLIDS LAND APPLICATION FEE/DRY TONS	1,880.30 0.00 1,880.30
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Paid
*ANNUAL BIOSOLIDS LAND APPLICATION FEE FOR FISCAL YEAR 2020

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-806.000	LANDFILL APPLICATION & GENERATION FEES	1,880.30

VENDOR TOTAL: 1,880.30

U029 97070	USA BLUEBOOK PO BOX 9004 GURNEE IL, 60031-9004	12/14/2020 01/08/2021 / / 01/13/2021	445266 0.0000	FTB N N N	CHESELL STRIP CHART ROLL/REPLACEMENT P	169.77 0.00 169.77
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Paid
*ACID REAGENT & IODIDE REAGENT
BRPS SUPPLIES

GL NUMBER	DESCRIPTION	AMOUNT
592-546.000-752.000	SUPPLIES	169.77

VENDOR TOTAL: 169.77

V006 97091	VERIZON WIRELESS PO BOX 15062 ALBANY NY, 12212-5062	12/23/2020 01/08/2021 / / 01/15/2021	9869862765 0.0000	FTB N N N	(4) IN CAR MODEMS - PD	114.31 0.00 114.31
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Paid
*12/24/20-01/23/21

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-850.000	(4) IN CAR MODEMS - PD	114.31

JOURNALIZED

BOTH OPEN AND PAID

DISBURSEMENTS 1/2/2021 - 1/14/2021

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Notes	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		

VENDOR TOTAL: 114.31

TOTAL - ALL VENDORS: 167,512.54

FUND TOTALS:

Fund 101 - GENERAL FUND	5,523.15
Fund 202 - MAJOR STREET FUND	65.84
Fund 209 - CEMETERY FUND	105.42
Fund 592 - WATER/SEWER FUND	53,491.39
Fund 703 - TAX ACCOUNT FUND	108,326.74

CITY OF MARINE CITY
St. Clair County, Michigan
AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

CITY OF MARINE CITY

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CITY OF MARINE CITY

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McBride - Manley

& COMPANY P.C.



CERTIFIED PUBLIC
ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

December 14, 2020

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, each major fund, and the aggregate remaining fund information of the CITY OF MARINE CITY as of and for the year ended June 30, 2020, 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, each major fund, and the aggregate remaining fund information of the City of Marine City, as of June 30, 2020, 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.

Subsequent Event - COVID-19 Pandemic

As discussed in Notes 16 and 17 to the financial statements, management has evaluated the operational and financial effect on the City of the COVID-19 pandemic. Our opinion is not modified with respect to that matter.

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 3-6 and 48-56 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 December 14, 2020, 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 & COMPANY P.C.
Certified Public Accountants

CITY OF MARINE CITY

Management's Discussion and Analysis For the Year Ended June 30, 2020

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 increased less than 1% from a year ago from \$10.4 million to \$10.5 million. This is due to changes in the deferred inflows and outflows net pension and OPEB liabilities and the increase in net position in the business activities. As we look at the governmental activities separately from the business-type activities, we can see the governmental activities experienced a decrease of \$224,000 during the year, which represents a 3.3% decrease from the prior year. This decrease was primarily the result of changes in net pension and OPEB liabilities in the governmental funds entity-wide statements. The business-type activities experienced a \$262,000 increase in net position, primarily as a result of budgeted decreases in expenses and changes in the net pension and OPEB liabilities. 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	
	2020	2019	2020	2019	2020	2019
Current Assets *	\$ 3,762	\$ 3,434	\$ 2,305	\$ 1,839	\$ 6,064	\$ 5,273
Noncurrent Assets	7,915	8,162	5,200	5,551	13,115	13,713
Deferred Outflows of Resources	65	171	28	72	93	243
Total Assets and Deferred Outflows	11,742	11,767	7,533	7,462	19,272	19,229
Long-Term Debt Outstanding	4,932	4,722	3,386	3,558	8,318	8,280
Other Liabilities *	182	179	286	299	465	478
Deferred Inflows of Resources	14	28	6	12	20	40
Total Liabilities and Deferred Inflows	5,128	4,929	3,678	3,869	8,803	8,798
Net Position						
Invested in Capital Assets - Net of Debt	7,915	8,162	3,977	4,099	11,892	12,261
Restricted	1,610	1,402	1,052	929	2,662	2,331
Unrestricted	(2,911)	(2,726)	(1,174)	(1,435)	(4,085)	(4,161)
Total Net Position	\$ 6,614	\$ 6,838	\$ 3,855	\$ 3,593	\$ 10,469	\$ 10,431

* Internal balances eliminated in total column.

Unrestricted net position, the part of net position that can be used to finance day-to-day operations, decreased by \$185,000 for the governmental activities. This represents a 6.8% decrease from the prior year and was primarily a result of the change in the net pension and OPEB liabilities.

CITY OF MARINE CITY

**Management's Discussion and Analysis
For the Year Ended June 30, 2020**

The current level of unrestricted net position for our governmental activities stands at approximately (\$2.9 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	
	2020	2019	2020	2019	2020	2019
Program Revenues						
Charges for Services	\$ 494	\$ 647	\$ 2,047	\$ 1,992	\$ 2,541	\$ 2,639
Operating Grants and Contributions	536	533	-	-	536	533
Capital Grants and Contributions	51	392	29	-	80	392
General Revenues						
Taxes	1,713	1,688	-	-	1,713	1,688
State-Shared Revenues	454	469	-	-	454	469
Other	29	526	8	8	37	534
Total Revenues	<u>3,277</u>	<u>4,255</u>	<u>2,084</u>	<u>2,000</u>	<u>5,361</u>	<u>6,255</u>
Program Expenses						
Legislative	14	14	-	-	14	14
General Government	520	449	-	-	520	449
Public Safety	967	1,018	-	-	967	1,018
Highways and Streets	563	709	-	-	563	709
Public Works	595	620	-	-	595	620
Recreation and Cultural	122	134	-	-	122	134
Other	119	137	-	-	119	137
Unallocated pension and OPEB expense	560	(1,074)	-	-	560	(1,074)
Cemetery operations	41	77	-	-	41	77
Water and Sewer	-	-	1,822	2,935	1,822	2,935
Total Expenses	<u>3,501</u>	<u>2,084</u>	<u>1,822</u>	<u>2,935</u>	<u>5,323</u>	<u>5,019</u>
Change in Net Position	<u>\$ (224)</u>	<u>\$ 2,171</u>	<u>\$ 262</u>	<u>\$ (935)</u>	<u>\$ 38</u>	<u>\$ 1,236</u>

The City's net position increased by \$38,000. This was primarily due to changes in the net pension and OPEB liabilities.

Governmental Activities

The City's total governmental revenues decreased by \$978,000, primarily due to changes in the net pension and OPEB liabilities as of the June 30, 2020 actuarial valuations. Expenses of the governmental activities increased approximately \$1.4 million over those of the previous year. This was primarily due the changes in the net pension liability.

CITY OF MARINE CITY

Management's Discussion and Analysis For the Year Ended June 30, 2020

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 an increase during the year primarily as a result of budget decisions and the results of the 2020 actuarial valuations for the pension and OPEB liabilities.

The City's Funds

Our analysis of the City's major funds begins on page 10, 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 \$967,000. These services are supported by general tax revenues of the City and State Revenue Sharing which represent approximately 80% of total revenues for the fund. In addition, the General Fund expended approximately \$573,000 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 1% during the year. The various departments overall stayed within the budget, resulting in total expenditures approximately \$210,000 below the budget. The General Fund's fund balance increased by \$172,000 from a year ago. This is the result of budgeted decreases in departments and capital outlay expenditures.

Capital Asset and Debt Administration

As of June 30, 2020, there was \$13.0 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. See Note 5 to the financial statements for more information about the City's capital assets.

At the end of the fiscal year, the City had bonds outstanding in the Water and Sewer Fund totaling \$900,000 with scheduled repayments occurring through fiscal year 2026. Additionally, the City has a capital lease of \$244,084 outstanding as of June 30, 2020 with scheduled repayments through fiscal year 2024.

As part of an agreement with the Michigan Department of Environmental Quality, the City has a loan for \$280,000 related to the cleanup of a Brownfield site within the City. Loan repayments begin in March 2021 and are to be repaid with reimbursements from the St. Clair County Brownfield Redevelopment Authority. Interest does not accrue until the first payment in March 2021. Early repayment is permitted under the loan agreement. The debt service expenditures and related revenues are being reported in the City's Debt Service Fund.

See Note 8 to the financial statements for more information about the City's long-term liabilities.

CITY OF MARINE CITY

Management's Discussion and Analysis For the Year Ended June 30, 2020

Economic Factors and Next Year's Budgets and Rates

The budget for the year ending June 30, 2021, 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 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 2020 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 and maintaining healthy fund balances.

The City is currently utilizing 303 S. Water Street for their administrative offices and have purchased a new office in fiscal year 2019. Due to the pandemic, the City has not completed the necessary improvements needed to begin utilizing the new office. 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, 2021.

Due to the State of Michigan's budget problems and political agendas, the City of Marine City is concerned about State Revenue Sharing distributions, especially as the pandemic continues to impact the state, local, and national economies. In addition, the City's fringe benefit costs have increased. The City's pension contribution rate for the fiscal year 2021 has been increased approximately 30% from the amount required in 2020. Additionally, the City's actuary has recommended additional increases for fiscal year 2022. 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.

CITY OF MARINE CITY
Statement of Net Position
June 30, 2020

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
<i>Current Assets</i>			
Cash and cash equivalents	\$ 3,517,660	\$ 1,781,125	\$ 5,298,785
Restricted cash	304	14,266	14,570
Accounts and assessments receivable	40,196	509,733	549,929
Taxes receivable	3,603	8	3,611
Due from other units of government	189,964	-	189,964
Other assets	7,896	-	7,896
<i>Internal Balances*</i>	2,588	-	-
Total Current Assets	3,762,211	2,305,132	6,064,755
<i>Noncurrent Assets</i>			
Capital assets, net of accumulated depreciation	7,915,387	5,120,807	13,036,194
Cash restricted for payment of bond	-	79,065	79,065
Lease receivable	15	-	15
Total Assets	11,677,613	7,505,004	19,180,029
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	65,338	28,255	93,593
Total Deferred Outflows of Resources	65,338	28,255	93,593
LIABILITIES			
<i>Current Liabilities</i>			
Accounts payable	47,280	28,412	75,692
Due to agency funds	342	-	342
Accrued wages and vacation pay	97,011	7,688	104,699
Accrued interest payable	-	14,592	14,592
Current portion of debt	27,391	232,598	259,989
Due to other units and taxpayers	10,120	-	10,120
<i>Internal Balances*</i>	-	2,588	-
Total Current Liabilities	182,144	285,878	465,434
<i>Noncurrent Liabilities</i>			
Accrued sick pay	101,015	-	101,015
Long-term obligations, net of current portion	252,609	911,486	1,164,095
Net pension liability	2,308,476	961,320	3,269,796
Net OPEB liability	2,270,289	1,513,526	3,783,815
Total Liabilities	5,114,533	3,672,210	8,784,155
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	13,839	5,763	19,602
Total Deferred Inflows of Resources	13,839	5,763	19,602
NET POSITION			
Investment in capital assets, net of related debt	7,915,387	3,976,723	11,892,110
<i>Restricted for:</i>			
Debt service	44,945	-	44,945
Drug enforcement	9,600	-	9,600
Perpetual care	137,481	-	137,481
Highways and streets - Act 51	1,166,141	-	1,166,141
Cemetery	65,160	-	65,160
Asset replacement	-	14,266	14,266
Insurance escrow	8,129	-	8,129
Water monitoring system	-	154,459	154,459
Highways and streets	93,148	-	93,148
Parks and recreation	80,608	-	80,608
Police	524	-	524
Beach	4,540	-	4,540
Infrastructure improvements	-	884,312	884,312
General government	137	-	137
<i>Unrestricted</i>	(2,911,221)	(1,174,474)	(4,085,695)
Total Net Position	\$ 6,614,579	\$ 3,855,286	\$ 10,469,865

* Amounts have been eliminated in total column

CITY OF MARINE CITY
Statement of Activities
For the Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
Legislative	\$ 13,817	\$ --	\$ --	\$ --
General government	520,464	141,366	--	--
Public safety	967,020	64,523	8,139	7,613
Public works	594,906	250,060	--	--
Community and economic development	10,566	1,200	44,945	2,991
Recreation and cultural	121,950	1,950	36,978	40,739
Highways and streets	562,620	--	445,961	--
Other	85,935	15,770	--	--
Health and welfare	1,203	--	--	--
Water and sewer charges - Intergovernmental	14,000	--	--	--
Equipment rent - Intergovernmental	7,738	7,738	--	--
Cemetery operations	40,820	11,715	--	--
Unallocated current pension and OPEB expense	559,771	--	--	--
Total Governmental Activities	3,500,810	494,322	536,023	51,343
Business-type Activities:				
Water and Sewer Disposal	1,822,480	2,047,331	--	29,466
Total Business-type Activities	1,822,480	2,047,331	--	29,466
Total Primary Government	\$ 5,323,290	\$ 2,541,653	\$ 536,023	\$ 80,809

General Purpose Revenues and Transfers:

Revenues

Tax collections

Interest revenue

Distributions from State of Michigan

Other

Gain on sale of fixed assets

Total General Revenues and Transfers

Change in Net Position

Net Position at Beginning of Period

Net Position at End of Period

Net (Expense) Revenue		
Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (13,817)	\$ --	\$ (13,817)
(379,098)	--	(379,098)
(886,745)	--	(886,745)
(344,846)	--	(344,846)
38,570	--	38,570
(42,283)	--	(42,283)
(116,659)	--	(116,659)
(70,165)	--	(70,165)
(1,203)	--	(1,203)
(14,000)	--	(14,000)
--	--	--
(29,105)	--	(29,105)
(559,771)	--	(559,771)
<u>(2,419,122)</u>	<u>--</u>	<u>(2,419,122)</u>
--	254,317	254,317
--	254,317	254,317
\$ (2,419,122)	\$ 254,317	\$ (2,164,805)
1,712,516	--	1,712,516
6,305	2,984	9,289
453,751	--	453,751
18,350	5,029	23,379
4,610	--	4,610
<u>2,195,532</u>	<u>8,013</u>	<u>2,203,545</u>
(223,590)	262,330	38,740
<u>6,838,169</u>	<u>3,592,956</u>	<u>10,431,125</u>
\$ 6,614,579	\$ 3,855,286	\$ 10,469,865

CITY OF MARINE CITY
Balance Sheet
Governmental Funds
June 30, 2020

	<u>Special Revenue</u>		
	<u>General</u>	<u>Local Street</u>	<u>Major Street</u>
ASSETS			
Cash and cash equivalents	\$ 2,198,133	\$ 329,539	\$ 776,882
Restricted cash	204	--	--
Accounts and assessments receivable	40,196	--	--
Taxes receivable	3,603	--	--
Due from other units of government	82,778	17,209	45,032
Other assets	7,896	--	--
Due from other funds	6,304	19,628	1,970
Total Assets	2,339,114	366,376	823,884
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	--	--	--
Total Assets and Deferred Outflows of Resources	\$ 2,339,114	\$ 366,376	\$ 823,884
LIABILITIES			
Accounts payable	\$ 44,517	\$ 1,470	\$ 953
Due to agency funds	342	--	--
Accrued wages and vacation pay	34,639	1,178	129
Due to other units and taxpayers	10,120	--	--
Due to other funds	4,925	2,915	17,474
Total Liabilities	94,543	5,563	18,556
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	26,820	--	--
Total Liabilities and Deferred Inflows of Resources	121,363	5,563	18,556
FUND BALANCE			
Restricted	167,142	360,813	805,328
Committed	44,958	--	--
Unassigned	2,005,651	--	--
Total Fund Balance	2,217,751	360,813	805,328
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 2,339,114	\$ 366,376	\$ 823,884

Other Governmental Funds	Total Governmental Funds
\$ 213,106	\$ 3,517,660
100	304
--	40,196
--	3,603
44,945	189,964
--	7,896
--	27,902
258,151	3,787,525
--	--
\$ 258,151	\$ 3,787,525
\$ 340	\$ 47,280
--	342
625	36,571
--	10,120
--	25,314
965	119,627
44,945	71,765
45,910	191,392
212,241	1,545,524
--	44,958
--	2,005,651
212,241	3,596,133
\$ 258,151	\$ 3,787,525

CITY OF MARINE CITY

**Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2020**

Total Fund Balance - Governmental Funds	\$	3,596,133
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		(161,455)
Receivables not available to pay current liabilities are deferred on the governmental fund statements but are recognized as revenue on the Statement of Activities		71,765
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		7,915,387
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		(2,266,105)
Long-term receivables are not due in the current period and are not reported on the governmental fund statements		15
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		(2,261,161)
Total Net Position-Governmental Funds	\$	6,614,579

CITY OF MARINE CITY

Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental Funds

For the Year Ended June 30, 2020

	<u>Special Revenue</u>		
	<u>General</u>	<u>Local Street</u>	<u>Major Street</u>
Revenues			
Tax collections	\$ 1,727,924	\$ --	\$ --
Distributions from State of Michigan	477,332	123,297	322,664
Licenses, permits, fines, and fees	117,660	--	--
Local grants and reimbursements	37,000	--	--
Federal grants	6,960	--	--
Rentals	13,781	--	--
Refuse	248,977	--	--
Intergovernmental	7,738	--	--
Other	30,080	--	--
User fees and other charges	68,102	--	--
Interest revenue	24,956	886	1,812
Total Revenues	<u>2,760,510</u>	<u>124,183</u>	<u>324,476</u>
Expenditures			
<i>Current:</i>			
Legislative	13,483	--	--
General government	466,062	--	--
Public safety	920,587	--	--
Public works	572,826	--	--
Community and economic development	10,566	--	--
Recreation and cultural	79,498	--	--
Highways and streets	--	88,743	52,618
Other	85,935	--	--
Health and welfare	1,203	--	--
Cemetery operations	--	--	--
<i>Capital Outlay:</i>			
General government	42,274	--	--
Public safety	46,401	--	--
Recreation and cultural	29,752	--	--
Highways and streets	--	163,326	5,528
Cemetery	--	--	--
<i>Intergovernmental:</i>			
Water and sewer charges	14,000	--	--
Equipment rent	--	5,378	2,360
Unallocated current pension and OPEB expense	281,025	--	--
Total Expenditures	<u>2,563,612</u>	<u>257,447</u>	<u>60,506</u>
Excess of Revenues Over (Under) Expenditures	<u>196,898</u>	<u>(133,264)</u>	<u>263,970</u>
Other Financing Sources (Uses)			
Gain on sale of fixed assets	4,610	--	--
Transfers from other funds	--	83,619	1,970
Transfers to other funds	(29,925)	--	(80,664)
Net Other Financing Sources (Uses)	<u>(25,315)</u>	<u>83,619</u>	<u>(78,694)</u>
Net Change in Fund Balance	<u>171,583</u>	<u>(49,645)</u>	<u>185,276</u>
<i>Fund Balance at Beginning of Period</i>	<u>2,046,168</u>	<u>410,458</u>	<u>620,052</u>
Fund Balance at End of Period	<u>\$ 2,217,751</u>	<u>\$ 360,813</u>	<u>\$ 805,328</u>

Other Governmental Funds	Total Governmental Funds
\$ --	\$ 1,727,924
--	923,293
--	117,660
--	37,000
--	6,960
--	13,781
--	248,977
--	7,738
--	30,080
11,715	79,817
228	27,882
<u>11,943</u>	<u>3,221,112</u>
--	13,483
--	466,062
--	920,587
--	572,826
--	10,566
--	79,498
--	141,361
--	85,935
--	1,203
31,886	31,886
--	42,274
--	46,401
--	29,752
--	168,854
1,087	1,087
--	14,000
--	7,738
--	281,025
<u>32,973</u>	<u>2,914,538</u>
<u>(21,030)</u>	<u>306,574</u>
--	4,610
25,000	110,589
--	(110,589)
<u>25,000</u>	<u>4,610</u>
<u>3,970</u>	<u>311,184</u>
<u>208,271</u>	<u>3,284,949</u>
<u>\$ 212,241</u>	<u>\$ 3,596,133</u>

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, 2020**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Tax collections	\$ 1,675,570	\$ 1,728,897	\$ 1,727,924	\$ (973)
Distributions from State of Michigan	500,200	503,581	477,332	(26,249)
Licenses, permits, fines, and fees	112,000	114,265	117,660	3,395
Local grants and reimbursements	18,650	50,650	37,000	(13,650)
Federal grants	8,500	8,500	6,960	(1,540)
Rentals	14,030	14,030	13,781	(249)
Refuse	275,400	248,977	248,977	—
Intergovernmental	26,000	26,000	7,738	(18,262)
Other	20,400	30,418	30,080	(338)
User fees and other charges	71,030	71,910	68,102	(3,808)
Interest	20,690	25,203	24,956	(247)
Total Revenues	<u>2,742,470</u>	<u>2,822,431</u>	<u>2,760,510</u>	<u>(61,921)</u>
Other Financing Sources				
Gain on sale of fixed assets	6,000	6,000	4,610	(1,390)
Total Revenues and Other Financing Sources	<u>2,748,470</u>	<u>2,828,431</u>	<u>2,765,120</u>	<u>(63,311)</u>
Expenditures				
Legislative	15,330	15,916	13,483	2,433
General government	497,420	561,923	512,336	49,587
Public safety	1,015,265	994,908	966,988	27,920
Public works	653,710	641,410	572,826	68,584
Community and economic development	5,300	11,154	10,566	588
Recreation and cultural	146,490	146,490	109,250	37,240
Other	387,190	389,154	376,960	12,194
Health and welfare	2,600	2,600	1,203	1,397
Total Expenditures	<u>2,723,305</u>	<u>2,763,555</u>	<u>2,563,612</u>	<u>199,943</u>
Other Financing Uses				
Transfers to other funds	40,575	40,575	29,925	10,650
Total Expenditures and Other Financing Uses	<u>2,763,880</u>	<u>2,804,130</u>	<u>2,593,537</u>	<u>210,593</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(15,410)</u>	<u>24,301</u>	<u>171,583</u>	<u>147,282</u>
Net Change in Fund Balance	<u>(15,410)</u>	<u>24,301</u>	<u>171,583</u>	<u>147,282</u>
<i>Fund Balance at Beginning of Period</i>	<u>2,046,168</u>	<u>2,046,168</u>	<u>2,046,168</u>	<u>—</u>
Fund Balance at End of Period	<u>\$ 2,030,758</u>	<u>\$ 2,070,469</u>	<u>\$ 2,217,751</u>	<u>\$ 147,282</u>

CITY OF MARINE CITY

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

Major Street

For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Distributions from State of Michigan	\$ 293,500	\$ 293,500	\$ 322,664	\$ 29,164
Interest	850	850	1,812	962
Total Revenues	<u>294,350</u>	<u>294,350</u>	<u>324,476</u>	<u>30,126</u>
Other Financing Sources				
Transfers from other funds	5,000	5,000	1,970	(3,030)
Total Revenues and Other Financing Sources	<u>299,350</u>	<u>299,350</u>	<u>326,446</u>	<u>27,096</u>
Expenditures				
Highways and streets	92,940	92,940	60,506	32,434
Total Expenditures	<u>92,940</u>	<u>92,940</u>	<u>60,506</u>	<u>32,434</u>
Other Financing Uses				
Transfers to other funds	103,220	103,220	80,664	22,556
Total Expenditures and Other Financing Uses	<u>196,160</u>	<u>196,160</u>	<u>141,170</u>	<u>54,990</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>103,190</u>	<u>103,190</u>	<u>185,276</u>	<u>82,086</u>
Net Change in Fund Balance	103,190	103,190	185,276	82,086
Fund Balance at Beginning of Period	620,052	620,052	620,052	--
Fund Balance at End of Period	\$ 723,242	\$ 723,242	\$ 805,328	\$ 82,086

CITY OF MARINE CITY

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

Local Street

For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Distributions from State of Michigan	\$ 225,755	\$ 225,755	\$ 123,297	\$ (102,458)
Interest	500	500	886	386
Total Revenues	<u>226,255</u>	<u>226,255</u>	<u>124,183</u>	<u>(102,072)</u>
Other Financing Sources				
Transfers from other funds	77,500	77,500	83,619	6,119
Total Revenues and Other Financing Sources	<u>303,755</u>	<u>303,755</u>	<u>207,802</u>	<u>(95,953)</u>
Expenditures				
Highways and streets	378,830	378,830	257,447	121,383
Total Expenditures	<u>378,830</u>	<u>378,830</u>	<u>257,447</u>	<u>121,383</u>
Other Financing Uses				
Total Expenditures and Other Financing Uses	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(75,075)</u>	<u>(75,075)</u>	<u>(49,645)</u>	<u>25,430</u>
Net Change in Fund Balance	<u>(75,075)</u>	<u>(75,075)</u>	<u>(49,645)</u>	<u>25,430</u>
Fund Balance at Beginning of Period	410,458	410,458	410,458	--
Fund Balance at End of Period	<u>\$ 335,383</u>	<u>\$ 335,383</u>	<u>\$ 360,813</u>	<u>\$ 25,430</u>

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, 2020**

Total Net Change in Fund Balances - Governmental Funds	\$	311,184
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		(13,076)
Receivables not available to pay current liabilities are deferred on the governmental fund statements but are recognized as revenue on the Statement of Activities		51,499
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		148,243
Governmental funds report capital outlays as expenditures, but these costs are capitalized and depreciated over their estimated useful lives on the Statement of Activities		(246,729)
Long-term receivables are not due in the current period and are not reported on the governmental fund statements		(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		(474,710)
Changes in Net Position-Governmental Funds	\$	(223,590)

CITY OF MARINE CITY
Statement of Net Position
Proprietary Funds
June 30, 2020

	Business-type Activities - Enterprise Funds
	Water and Sewer Disposal
ASSETS	
<i>Current Assets</i>	
Cash and cash equivalents	\$ 1,781,125
Restricted cash	14,266
Accounts and assessments receivable	509,733
Taxes receivable	8
Total Current Assets	2,305,132
<i>Noncurrent Assets</i>	
Capital assets, net of accumulated depreciation	5,120,807
Cash restricted for payment of bond	79,065
Total Assets	7,505,004
DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	28,255
Total Deferred Outflows of Resources	28,255
LIABILITIES	
<i>Current Liabilities</i>	
Accounts payable	28,412
Accrued wages and vacation pay	7,688
Accrued interest payable	14,592
Current portion of debt	232,598
Due to other funds	2,588
Total Current Liabilities	285,878
<i>Noncurrent Liabilities</i>	
Long-term obligations, net of current portion	911,486
Net pension liability	961,320
Net OPEB liability	1,513,526
Total Liabilities	3,672,210
DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred inflows	5,763
Total Deferred Inflows of Resources	5,763
NET POSITION	
Investment in capital assets, net of related debt	3,976,723
<i>Restricted for:</i>	
Asset replacement	14,266
Water monitoring system	154,459
Infrastructure improvements	884,312
<i>Unrestricted</i>	(1,174,474)
Total Net Position	\$ 3,855,286

CITY OF MARINE CITY**Statement of Revenues, Expenses, and Changes in Net Position****Proprietary Funds**

For the Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds
	Water and Sewer Disposal
Operating Revenues	
Local grants and reimbursements	\$ 29,466
Other	5,029
Metered sales	1,478,768
Sewage treatment contract	164,414
Hydrant rental and city usage	14,000
Water taps and meter sales	15,020
Total Operating Revenues	1,706,697
Operating Expenses	
Water	882,092
Sewer	908,445
Total Operating Expenses	1,790,537
Operating Income (Loss)	(83,840)
Non-Operating Revenues (Expenses)	
Interest revenue	3,002
Debt service	135,042
Ready to serve fees	240,069
Interest expense and agent fees	(31,943)
Net Non-Operating Revenues (Expenses)	346,170
Change In Net Position	262,330
<i>Net Position at Beginning of Period</i>	<i>3,592,956</i>
Net Position at End of Period	\$ 3,855,286

CITY OF MARINE CITY
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds
	Water and Sewer Disposal
Cash Flows From Operating Activities:	
Receipts from customers	\$ 1,654,000
Receipts from interfund services	14,000
Payments to suppliers	(980,594)
Payments to employees	(206,913)
Other receipts (payments)	20,049
Net Cash Provided By (Used In) Operating Activities	500,542
Cash Flows From Capital and Related Financing Activities:	
Acquisition of capital assets	(162,966)
Principal paid on long term debt	(230,457)
Interest and agent fees paid on revenue bonds	(35,710)
Debt service charges	135,042
Capital improvement fees	240,069
Net Cash Provided By (Used In) Capital and Related Financing Activities	(54,022)
Cash Flows From Investing Activities:	
Interest on investments	3,002
Net Cash Provided By (Used In) Investing Activities	3,002
Net Increase (Decrease) In Cash and Cash Equivalents	449,522
Cash and Cash Equivalents at July 1, 2019	1,424,934
Cash and Cash Equivalents at June 30, 2020	\$ 1,874,456
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Operating loss	\$ (83,840)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Depreciation	515,951
Change in assets and liabilities:	
Accounts receivable	(18,640)
Taxes receivable	(8)
Deferred outflow of resources	43,871
Accounts payable	(16,703)
Due to other funds	2,259
Accrued wages and compensated absences	2,667
Net pension liability	159,433
Net OPEB liability	(98,684)
Deferred inflow of resources	(5,764)
Net Cash Provided By (Used In) Operating Activities	\$ 500,542

CITY OF MARINE CITY

Statement of Fiduciary Net Position

Fiduciary Funds

June 30, 2020

	Pension and Benefit Trust		Agency	
	Retiree Health Trust	Pension Fund	Tax Collection Fund	Special Assessment Trust
ASSETS				
Cash and cash equivalents	\$ --	\$ --	\$ 165,904	\$ 5,183
Cash and money market funds at fair value	58,703	393,986	--	--
Investments - mutual funds at fair value	170,986	4,605,624	--	--
Accounts and assessments receivable	--	--	--	1,430
Taxes receivable	--	--	24,776	--
Due from other funds	--	--	342	--
Total Assets	229,689	4,999,610	191,022	6,613
DEFERRED OUTFLOWS OF RESOURCES				
Aggregated deferred outflows	--	--	--	--
Total Deferred Outflows of Resources	--	--	--	--
LIABILITIES				
Accrued interest payable	--	--	--	100
Current portion of debt	--	--	--	6,000
Due to other units and taxpayers	--	--	16,701	--
Due to other funds	--	--	174,321	513
Total Liabilities	--	--	191,022	6,613
DEFERRED INFLOWS OF RESOURCES				
Aggregated deferred inflows	--	--	--	--
Total Deferred Inflows of Resources	--	--	--	--
NET POSITION				
Restricted for pension	--	4,999,610	--	--
Restricted for postemployment benefits other than pensions	229,689	--	--	--
Total Net Position	\$ 229,689	\$ 4,999,610	\$ --	\$ --

CITY OF MARINE CITY
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2020

	<u>Retiree Health Trust</u>	<u>Pension Fund</u>
Additions		
Employer contributions	\$ 244,636	\$ 247,245
Employee contributions	--	10,999
Investment income:		
Net increase (decrease) in fair value	\$ 2,344	\$ 143,786
Interest, dividends, & realized gains	7,877	169,097
Less: Investment expenses	--	(35,475)
Investment income	<u>10,221</u>	<u>277,408</u>
Total Additions	<u>254,857</u>	<u>535,652</u>
Deductions		
Benefits	229,349	473,919
Administrative expenses	4,631	10,550
Total Deductions	<u>233,980</u>	<u>484,469</u>
Net Increase (Decrease) in Net Position	<u>20,877</u>	<u>51,183</u>
<i>Net Position at Beginning of Period</i>	<u>208,812</u>	<u>4,948,427</u>
Net Position at End of Period	<u>\$ 229,689</u>	<u>\$ 4,999,610</u>

CITY OF MARINE CITY

Notes to Financial Statements For the Year Ended June 30, 2020

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, no component units have been identified.

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.

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.

CITY OF MARINE CITY

Notes to Financial Statements For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2019 taxable valuation of the City totaled \$98.7 million (exclusive of any Michigan Tax Tribunal or Board of Review adjustments), on which ad valorem taxes levied consisted of 16.7107 mills for the local governmental operations, raising \$1.7 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.

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.

CITY OF MARINE CITY

Notes to Financial Statements For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

DEBT SERVICE FUND - This fund is used to account for and report resources that are restricted for the repayment of debt.

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.

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.

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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.

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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	\$ 3,603	\$ --
State and Local Revenue	68,162	--
Total	<u>\$ 71,765</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 and local distributions, 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 is 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.

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. For fiscal year 2020, there were no expenditures in excess of the budget.

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:

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

Cumulative shortfall at June 30, 2019	\$ (113,880)
Permit revenues	36,108
Related expenditures	(48,764)
Cumulative surplus (shortfall)	<u>\$ (126,536)</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 deposits and investments of the City are not limited beyond statutory authority and are in compliance as of June 30, 2020. The above investment restrictions do not apply to the City's Pension Fund or the Retiree Health Trust.

Deposits and investments are recorded at cost. The carrying amounts are included on the balance sheet as "Cash and cash equivalents" and "Restricted cash" and are reflected on the individual fund balance sheet as follows:

Total governmental funds	\$ 3,517,964
Total proprietary funds	1,874,456
Total fiduciary funds - excluding Tax Fund (see Note 6)	5,183
Less: cash on hand	(2,477)
Total Deposits	<u>\$ 5,395,126</u>

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

<u>Deposits</u>	<u>Insured (FDIC)</u>	<u>Uninsured and Uncollateralized</u>	<u>Carrying Amount</u>	<u>Bank Balance/ Market Value</u>
Demand deposits	\$ 882,821	\$ 4,493,814	\$ 5,316,061	\$ 5,376,635
Savings and CD's	79,065	--	79,065	79,065
Total Cash	<u>\$ 961,886</u>	<u>\$ 4,493,814</u>	<u>5,395,126</u>	<u>\$ 5,455,700</u>
<u>Investments - Nonrisk Categorized</u>				
Money market account			452,689	\$ 470,322
Mutual funds			4,776,610	4,776,610
Total Investments			<u>5,229,299</u>	<u>\$ 5,246,932</u>
Total Cash and Investments			<u>\$ 10,624,425</u>	

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

NOTE 3: CASH AND INVESTMENTS (Continued)

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, 2020, \$4.5 million of the government's bank balance of \$5.5 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.

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	\$ 452,689
Raymond James Mutual Fund Portfolio	Variable	4,776,610
		<u>\$ 5,229,299</u>

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

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

NOTE 4: RESTRICTED ASSETS AND INVESTMENTS

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

General Fund - Restricted Assets:

Cash restricted for police	\$ 204
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Drug Law Enforcement Fund - Restricted Assets:

Restricted cash for drug forfeitures	\$ 100
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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	79,065
Total restricted assets	\$ 93,331

NOTE 5: CAPITAL ASSETS

Governmental Activities Fixed Assets:

A summary of changes in governmental fixed assets follows:

	Balance 06/30/19	Additions	Disposals	Balance 06/30/20
Legislative:				
Equipment	\$ 6,429	\$ --	\$ --	\$ 6,429
General Government:				
Equipment and vehicles	1,035,292	8,000	--	1,043,292
Buildings	1,727,970	25,855	--	1,753,825
Land	1,472,188	--	--	1,472,188
Public Safety:				
Equipment and vehicles	773,502	46,401	(41,020)	778,883
Buildings	685,358	--	--	685,358
Capitalized leases	45,196	--	(22,598)	22,598
Public Works:				
Equipment and vehicles	344,097	--	(26,110)	317,987
Buildings	255,640	--	--	255,640
Capitalized leases	77,214	--	--	77,214
Recreation and Culture:				
Land	258,116	--	--	258,116
Equipment	497,800	26,796	--	524,596
Buildings	635,847	1,976	--	637,823
Beach	60,071	1,317	--	61,388
Highways and Streets:				
Equipment	976,222	4,178	--	980,400
Roads and sidewalks	6,343,211	172,758	--	6,515,969
Cemetery:				
Equipment	39,292	--	--	39,292
Buildings	241,770	1,087	--	242,857
Total Capital Assets	15,475,215	288,368	(89,728)	15,673,855
Accumulated Depreciation	(7,313,099)	(535,097)	89,728	(7,758,468)
Total Carrying Value of Fixed Assets	\$ 8,162,116	\$ (246,729)	\$ --	\$ 7,915,387

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

NOTE 5: CAPITAL ASSETS (Continued)

The cost of land totaling \$1.7 million is not subject to depreciation. Total capital assets include assets acquired through capital leases with a cost of \$99,812 and accumulated depreciation of \$99,812.

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

General Government	\$ 46,643
Public Safety	48,298
Public Works	14,898
Recreation and Culture	42,452
Highways and Streets	381,348
Legislative	334
Cemetery	1,124
Total	<u>\$ 535,097</u>

Business-Type Activities Fixed Assets:

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

	Balance 06/30/19	Additions	Disposals	Balance 06/30/20
Water plant, lines, and equipment	\$ 6,981,014	\$ 105,961	\$ --	\$ 7,086,975
Sewer plant, lines, and equipment	14,890,488	57,005	--	14,947,493
Construction in process - sewer	251,354	--	--	251,354
Sewer capital leases	186,165	--	--	186,165
Water capital leases	186,165	--	--	186,165
Land	63,174	--	--	63,174
Total Capital Assets	<u>22,558,360</u>	<u>162,966</u>	<u>--</u>	<u>22,721,326</u>
Accumulated Depreciation	<u>(17,084,568)</u>	<u>(515,951)</u>	<u>--</u>	<u>(17,600,519)</u>
Total Carrying Value of Fixed Assets	<u>\$ 5,473,792</u>	<u>\$ (352,985)</u>	<u>\$ --</u>	<u>\$ 5,120,807</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 \$62,054. Depreciation for the water and sewer systems totaled \$201,671 and \$314,280, respectively, for the year ended June 30, 2020. Depreciation expense includes amortization on assets acquired from capitalized leases.

NOTE 6: INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered.

Interfund transfers:

<u>Transfers In</u>		<u>Transfers Out</u>	
Local Street	<u>\$ 80,664</u>	Major Street	<u>\$ 80,664</u>
Major Street	\$ 1,970		
Local Street	2,955		
Woodlawn cemetery	25,000		
	<u>\$ 29,925</u>	General Fund	<u>\$ 29,925</u>

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, 2020

NOTE 6: INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (Continued)

The amounts of interfund receivables and payables are as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Fund</u>	<u>Payable</u>
General Fund **	<u>\$ 174,313</u>	Tax Fund	<u>\$ 174,313</u>
General Fund	<u>\$ 2,588</u>	Water and Sewer Fund	<u>\$ 2,588</u>
Tax Fund	<u>\$ 342</u>	General Fund	<u>\$ 342</u>
Water and Sewer Fund (treated as cash)	<u>\$ 513</u>	Special Assessment Fund	<u>\$ 513</u>
Local Street	<u>\$ 16,673</u>	Major Street	<u>\$ 16,673</u>
		Local Street	\$ 2,915
		Major Street	801
General Fund	<u>\$ 3,716</u>		<u>\$ 3,716</u>
Local Street	<u>\$ 2,955</u>	General Fund	<u>\$ 2,955</u>
Major Street	<u>\$ 1,970</u>	General Fund	<u>\$ 1,970</u>

** 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 \$3,603. Remaining amounts are included in cash and cash equivalents.

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 \$6,108. 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.

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, 2020, there was \$244,084 outstanding on this lease and the book value of the collateral was \$310,276. See below for additional details on this obligation.

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

NOTE 8: LONG-TERM DEBT (Continued)

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. Prior to the 2019 fiscal year, there were no tax captures on the property. 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 addition to bonds and capital leases, the City has the following long term liabilities:

Description	Balance at 07/01/2019	Balance at 06/30/2020
Accrued sick pay	\$ 97,818	\$ 101,015
Other post employment benefits	See Note 10	See Note 10
Net pension liability	See Note 9	See Note 9

CHANGES IN INDEBTEDNESS BY FUND TYPE

	Payable at 06/30/19	Increase	Decrease	Payable at 06/30/20	Payable Within One Year
Total Business-Type Activities Indebtedness	\$ 1,374,541	\$ --	\$ 230,457	\$ 1,144,084	\$ 232,598
Total Governmental Activities Indebtedness	280,000	--	--	280,000	27,391
Total Fiduciary Activities Indebtedness	12,000	--	6,000	6,000	6,000
Total Indebtedness	<u>\$ 1,666,541</u>	<u>\$ --</u>	<u>\$ 236,457</u>	<u>\$ 1,430,084</u>	<u>\$ 265,989</u>

SUMMARY OF INDEBTEDNESS

	Number of Issues	Interest Rate	Maturing Through	Principal Outstanding
Direct Borrowings:				
MDEQ loan	1	1.50%	2031	\$ 280,000
Lease Purchase Agreement	1	3.862%	2024	244,084
Total Direct Borrowings				<u>\$ 524,084</u>
Special Assessment Bonds	1	5.00%	2021	<u>\$ 6,000</u>
Revenue Bonds:				
Water supply and sewer system	1	5.00%	2021	\$ 40,000
Drinking Water Revolving Funds	2	2.125-2.50%	2026	860,000
Total Revenue Bonds				<u>\$ 900,000</u>

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

NOTE 8: LONG-TERM DEBT (Continued)

CHANGES IN INDEBTEDNESS BY TYPE

	Payable at 06/30/19	Increase	Decrease	Payable at 06/30/20	Payable Within One Year
Direct Borrowings:					
MDEQ loan	\$ 280,000	\$ --	\$ --	\$ 280,000	\$ 27,391
Lease Purchase	299,541	--	55,457	244,084	57,598
Total General Obligation	579,541	--	55,457	524,084	84,989
Revenue Bonds:					
Water supply and sewage disposal	80,000	--	40,000	40,000	40,000
Drinking Water Revolving Fund	995,000	--	135,000	860,000	135,000
Special assessments	12,000	--	6,000	6,000	6,000
Total Revenue Bonds	1,087,000	--	181,000	906,000	181,000
Total Indebtedness	\$ 1,666,541	\$ --	\$ 236,457	\$ 1,430,084	\$265,989

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, 2020, the City does not have unused lines of credit or other obligations.

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
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	24,316	3,075	64,532	2,492	145,000	9,456
2025	24,680	2,711	-	-	150,000	6,375
2026 - 2030	129,068	7,887	-	-	150,000	3,188
2031 - 2035	26,987	404	-	-	-	-
	\$ 280,000	\$ 21,301	\$ 244,084	\$ 24,009	\$ 900,000	\$ 67,031
	Fiduciary Activities					
	Special Assessment Bonds					
Year Ending June 30	Principal	Interest				
2021	\$ 6,000	\$ 150				
	\$ 6,000	\$ 150				

Total interest expense for the City for the year was \$31,943.

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

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 five members. Board make-up must consist of the following: one member must be a City Commissioner; the City Manager; an individual who is not a member, spouse of a member, or child of a member; and two members elected by members of the retirement system with no more than one active and one retired member to be elected by the respective group.

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, 2020, was approximately \$221,000 with total payroll for the year totaling approximately \$1.1 million. Membership in the Retirement System as of June 30, 2020 (latest actuarial report available), is comprised of the following:

<u>Group</u>	<u>Employees</u>
Inactive members - Retirees and beneficiaries currently receiving benefits	26
- Retirees eligible for benefits but not receiving benefits	6
Active employees - fully vested	3

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.

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.

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

NOTE 9: EMPLOYEE RETIREMENT SYSTEM (Continued)

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	7.9%
Hartford Balanced Income Fund	11.3%
T Rowe Price Technology Fund	15.7%
Columbia Strategic Fund	9.3%
Fidelity Advisor Telecommunications Fund	6.5%
PGIM Total Return Bond	11.1%

Rate of return: For the year ended, June 30, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 6.49%. 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, 2020, the City's contribution rate was approximately 112% of annual covered payroll. Total contributions to the plan were \$258,244 for the year.

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 and 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.

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

Fund Balance Reserved for Employee Contribution	\$ 188,818
Fund Balance Reserved for Employer Contribution	3,106,545
Fund Balance Reserved for Annuity	1,704,247
Balance at June 30, 2020	<u>\$ 4,999,610</u>

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

NOTE 9: EMPLOYEE RETIREMENT SYSTEM (Continued)

ANNUAL PENSION COST AND NET PENSION OBLIGATION

Net pension liability: The components of the net pension liability of the City at June 30, 2020, were as follows:

Total pension liability	\$ 8,269,406
Plan fiduciary net position	(4,999,610)
City's net pension liability	<u>\$ 3,269,796</u>

Plan fiduciary net position as a percentage of the total pension liability: 60.46%

Actuarial assumptions and methods: The total pension liability was determined based on the annual actuarial valuation as of June 30, 2020. 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	6.00%
Cost of living assumption adjustments	None

Mortality rates were based on Pub-2010 Mortality with generational improvements projected beginning in 2010 with Scale MP-2019. As the plan is not large enough to have creditable experience, mortality assumptions are set to reflect general population trends.

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, 2020, are summarized below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Equity	49.0%	4.50%
Fixed Income	42.0	2.00
Alternatives	3.0	3.90
Cash	6.0	0.80
Total	<u>100.0%</u>	

Discount rate: The discount rate used to measure the total pension liability was 6.00%. 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.

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

NOTE 9: EMPLOYEE RETIREMENT SYSTEM (Continued)

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 6.00%, 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 <u>5.00%</u>	Computed Rate <u>6.00%</u>	1% Increase Rate <u>7.00%</u>
City's net pension liability	\$ 4,192,615	\$ 3,269,796	\$ 2,491,511

CHANGES IN THE NET PENSION LIABILITY

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, 2019	\$ 7,675,935	\$ 4,948,427	\$ 2,727,508
Changes for the year:			
Service cost	19,468	--	19,468
Interest on the net pension liability	484,799	--	484,799
Changes of benefit terms	--	--	--
Differences between expected and actual experience	(3,742)	--	(3,742)
Changes of assumptions or other inputs	566,865	--	566,865
Contributions - employer	--	247,245	(247,245)
Contributions - employee	--	10,999	(10,999)
Net investment income	--	277,408	(277,408)
Benefit payments, including refunds of employee contributions	(473,919)	(473,919)	--
Administrative expense	--	(10,550)	10,550
Net Changes	<u>593,471</u>	<u>51,183</u>	<u>542,288</u>
Balances at June 30, 2020	<u>\$ 8,269,406</u>	<u>\$ 4,999,610</u>	<u>\$ 3,269,796</u>

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

NOTE 9: EMPLOYEE RETIREMENT SYSTEM (Continued)

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

For the year ended June 30, 2020, the City recognized total pension expense of \$919,638. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 86,620	\$ 19,602
Total	<u>\$ 86,620</u>	<u>\$ 19,602</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
2021	\$ 38,638	\$ 19,602
2022	38,638	--
2023	9,294	--
2024	50	--
Total	<u>\$ 86,620</u>	<u>\$ 19,602</u>

Payable to the Pension Plan: At June 30, 2020, the City had no amounts due to the pension plan.

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, 2020 (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	21
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	<u>3</u>
	<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, 2020

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 \$244,636 and benefits paid totaled \$229,349.

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, 2020, the annual money-weighted rate of return on investments, net of investment expense, was 4.7%. 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>
Blackrock Health Sciences Opportunities	7.4%
Columbia Capital Alloc	12.3%
Fidelity Advisor Telecommunications	6.2%
T Rowe Price Global Technology Fund	14.6%
Principal Global Diversified Income Fund	9.8%
PGIM Total Return Bond Fund	9.9%

NET OPEB LIABILITY OF THE CITY

The City's net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. The components of the net OPEB liability of the City at June 30, 2020, were as follows:

Total OPEB liability	\$ 4,013,504
Plan fiduciary net position	(229,689)
City's net OPEB liability	<u>\$ 3,783,815</u>

Plan fiduciary net position as a percentage of total OPEB liability 5.72%

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

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

Actuarial assumptions: The total OPEB liability was determined by an actuarial valuation as of June 30, 2020, 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 for June 30, 2020. 2.00% for periods before 2020.
Salary increases:	2.00% per year
Investment rate of return:	5.90% as of July 1, 2019 and 5.96% as of June 30, 2020
Healthcare cost trend rates:	8.0% for the year of valuation, graded down 0.5% increments over the next 9 years to 4.5% thereafter for Medical/Rx and 5.0% for the year of valuation, graded down 0.5% increments over the next 4 years to 2.5% thereafter for Dental/Vision.

For June 30, 2020 Mortality rates were based on the following:

General Employees & Healthy Retirees:	SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2020
Police Employees & Healthy Retirees:	SOA Pub-2010 Public Safety Headcount Weighted Mortality Table fully generational using Scale MP-2020
Surviving Spouses:	SOA Pub-2010 Contingent Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2020
Disabled General Retirees:	SOA Pub-2010 Non-Safety Disabled Retiree Headcount Weighted Mortality Table fully generational using Scale MP-2020
Disabled Police Retirees:	SOA Pub-2010 Public Safety Disabled Retiree Headcount Weighted Mortality Table fully generational using Scale MP-2020

Mortality rates prior to June 30, 2020 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. The impact of this change is a slight decrease in liabilities.

Discount rate: The discount rate used to measure the total OPEB liability was 5.96%. 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	Discount Rate	1% Increase Rate
City's net OPEB liability	\$ 4,285,583	\$ 3,783,815	\$ 3,366,835

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

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	Healthcare Cost Trend Rate	1% Increase Rate
	<u>7.00-3.50%</u>	<u>8.00-4.50%</u>	<u>9.00-5.50%</u>
City's net OPEB liability	\$ 3,358,531	\$ 3,783,815	\$ 4,289,629

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, 2020 are summarized below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>L/T Expected Rate of Return</u>
U.S. Large Cap Equity	28.42%	8.07%
U.S. Small/Mid Cap Equity	10.59	8.80
Non-U.S. Developed Large Cap Equity Unhedged	5.62	8.34
Emerging Markets Equity Unhedged	2.58	10.94
U.S. Aggregate FI	12.86	4.13
U.S. Short G/C FI	2.14	3.80
U.S. High Yield FI	4.54	6.17
U.S. Cash	25.05	2.72
Non-U.S. Broad FI Unhedged	5.06	4.06
U.S. Real Estate - REITS	0.74	8.29
Diversified Hedge Funds	2.38	5.96
Commodities - Long Only	0.02	4.46
Total	<u>100.00%</u>	<u>5.96%</u>

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

For the year ended June 30, 2020, the City recognized total OPEB expense of \$(2,437). At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ 6,973	\$ --
Total	<u>\$ 6,973</u>	<u>\$ --</u>

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

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
2021	\$ 2,476	\$ --
2022	2,475	--
2023	1,453	--
2024	569	--
Total	<u>\$ 6,973</u>	<u>\$ --</u>

CHANGES IN THE NET OPEB LIABILITY

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2019	\$ 4,239,337	\$ 208,812	\$ 4,030,525
Changes for the year:			
Service cost	13,914	--	13,914
Interest	244,273	--	244,273
Changes in benefit terms	--	--	--
Differences between expected and actual experience	(228,010)	--	(228,010)
Changes of assumptions or other inputs	(26,663)	--	(26,663)
Contributions - employer	--	244,636	(244,636)
Net investment income	--	10,221	(10,221)
Benefit payments, including refunds of employee contributions	(229,349)	(229,349)	--
Administrative expense	--	(4,631)	4,631
Other changes	2	--	2
Net Changes	<u>(225,833)</u>	<u>20,877</u>	<u>(246,710)</u>
Balances at June 30, 2020	<u>\$ 4,013,504</u>	<u>\$ 229,689</u>	<u>\$ 3,783,815</u>

Payable to the OPEB Plan: At June 30, 2020, the City had no amounts due to the OPEB plan.

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

NOTE 11: 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 twelve employees. The City Commission approves the matching contribution rate each year. Employee deferrals amounted to \$56,795 and employer contributions amounted to \$57,548 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.

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 12: 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 13: FUND BALANCE/RETAINED EARNINGS RESTRICTIONS, COMMITMENTS AND ASSIGNMENTS

Fund:	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>
General				
Police equipment	\$ --	\$ 524	\$ --	\$ --
Parks and recreation - County	--	54,163	--	--
Beach	--	4,540	--	--
Fire insurance program	--	8,129	--	--
Streets and highways - County	--	93,148	--	--
Capital projects	--	--	44,958	--
General government	--	137	--	--
Parklet	--	6,501	--	--
Drug Law Enforcement Fund				
Drug forfeitures	--	9,600	--	--
Local Street				
Highways and streets - Act 51	--	360,813	--	--
Major Street				
Highways and streets - Act 51	--	805,328	--	--
Woodlawn Cemetery				
Cemetery	--	65,160	--	--
Cemetery Perpetual Care				
Perpetual care	--	137,481	--	--
Total Governmental Funds	<u>\$ --</u>	<u>\$ 1,545,524</u>	<u>\$ 44,958</u>	<u>\$ --</u>

CITY OF MARINE CITY

Notes to Financial Statements For the Year Ended June 30, 2020

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 \$193,596 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 \$15 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, 2020, 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, 2020, the City's real and personal property taxes were reduced approximately \$5,200 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.

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 the year ended June 30, 2020, the City's real and personal property taxes were reduced approximately \$48,000 under this program.

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2020

NOTE 16: COVID-19 PANDEMIC

In December 2019, a novel strain of Coronavirus (COVID-19) was reported to have surfaced in China. The World Health Organization has characterized COVID-19 as a pandemic. The spread of this virus has caused disruption in operations to the City beginning in March 2020 due to stay-at-home and social distancing orders issued by the State of Michigan. The City expects this matter to negatively impact its results; however, the extent of the impact of COVID-19 on the City's operational and financial performance will depend on future developments including the duration, spread, and containment of the outbreak and the length of any additional stay-at-home and social distancing orders, all of which are highly uncertain and cannot be predicted at this time.

NOTE 17: SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of the auditor's report, the date the financial statements were first available for issuance.

As discussed in Note 16, as a result of the spread of the COVID-19 Coronavirus and the resulting stay-at-home and social distancing orders issued by the State of Michigan, the City is experiencing reduced collections of revenues. The duration of the reduction may only be temporary. However, the related financial impact and duration cannot be reasonably estimated at this time. Additionally, the City receives a majority of its funding from the State of Michigan which is facing budget issues as a result of the pandemic. It is unknown what impact, if any, the pandemic will have on future state revenue sharing, gas and weight taxes, and other funding.

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, 2020

(Per actuarial report dated June 30, 2020)

	2020	2019	2018
Total pension liability			
Service cost	\$ 19,468	\$ 23,076	\$ 38,798
Interest	484,799	504,485	490,001
Changes of benefit terms	--	--	--
Differences between expected and actual experience	(3,742)	(59,838)	(38,499)
Changes of assumptions	566,865	525,749	207,276
Benefit payments, including refunds of member contributions	(473,919)	(505,750)	(458,395)
Net change in total pension liability	593,471	487,722	239,181
<i>Total pension liability - beginning</i>	<i>7,675,935</i>	<i>7,188,213</i>	<i>6,949,032</i>
Total pension liability - ending (a)	\$ 8,269,406	\$ 7,675,935	\$ 7,188,213
Plan fiduciary net position			
Contributions - employer	\$ 247,245	\$ 209,930	\$ 209,928
Contributions - member	10,999	13,274	14,284
Net investment income	277,408	267,017	171,760
Benefit payments, including refunds of member contributions	(473,919)	(505,750)	(458,395)
Administrative expense	(10,550)	(14,710)	(1,600)
Other	--	--	--
Net change in plan fiduciary net position	51,183	(30,239)	(64,023)
<i>Plan fiduciary net position - beginning</i>	<i>4,948,427</i>	<i>4,978,666</i>	<i>5,042,689</i>
Plan fiduciary net position - ending (b)	\$ 4,999,610	\$ 4,948,427	\$ 4,978,666
City of Marine City's net pension liability - ending (a)-(b)	\$ 3,269,796	\$ 2,727,508	\$ 2,209,547
Plan fiduciary net position as a percentage of the total pension liability	60.46%	64.47%	69.26%
Covered employee payroll	\$ 220,609	\$ 224,481	\$ 285,980
City of Marine City's net pension liability as a percentage of covered employee payroll	1,482.17%	1,215.03%	772.62%

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, 2020, for the plan year ending June 30, 2020.

2017	2016	2015	2014
\$ 36,772	\$ 40,993	\$ 49,202	\$ 63,069
495,822	508,700	481,650	491,659
--	--	--	--
(174,896)	(242,523)	605,816	123,250
--	--	--	--
(458,395)	(506,981)	(1,011,947)	(606,249)
(100,697)	(199,811)	124,721	71,729
7,049,729	7,249,540	7,124,819	7,053,090
\$ 6,949,032	\$ 7,049,729	\$ 7,249,540	\$ 7,124,819

\$ 211,847	\$ 158,748	\$ 164,043	\$ 190,302
14,194	15,249	16,265	22,046
440,552	(180,052)	115,716	809,302
(458,395)	(506,981)	(1,011,947)	(606,249)
(12,597)	(1,645)	(14,899)	(7,806)
--	--	--	--
195,601	(514,681)	(730,822)	407,595
4,847,088	5,361,769	6,092,591	5,684,996
\$ 5,042,689	\$ 4,847,088	\$ 5,361,769	\$ 6,092,591
\$ 1,906,343	\$ 2,202,641	\$ 1,887,771	\$ 1,032,228

72.57% 68.76% 73.96% 85.51%

\$ 304,657	\$ 335,085	\$ 379,897	\$ 479,446
625.73%	657.34%	496.92%	215.30%

CITY OF MARINE CITY

Pension Trust Fund

Required Supplementary Information

Schedule of Pension Contributions

June 30, 2020

(Per actuarial report dated June 30, 2020)

	2020	2019	2018	2017
Actuarially determined contribution	\$ 247,217	\$ 209,066	\$ 209,066	\$ 189,645
Contributions in relation to the actuarially determined contribution	247,245	209,930	209,928	211,847
Contribution excess (deficiency)	\$ 28	\$ 864	\$ 862	\$ 22,202
Covered-employee payroll	\$ 220,609	\$ 224,481	\$ 285,980	\$ 304,657
Contributions as a percentage of covered-employee payroll	112.07%	93.52%	73.41%	69.54%

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:

12 years as of the June 30, 2020, 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:

6.00% net of expenses

Retirement age:

Not provided by actuary

Mortality:

Pub-2010 Mortality with generational improvements projected beginning in 2010 with Scale MP-2019.

2016	2015	2014	2013	2012	2011
\$ 158,748	\$ 164,043	\$ 190,302	\$ 168,317	\$ 157,716	\$ 149,956
158,748	164,043	190,302	171,849	110,871	97,480
\$ --	\$ --	\$ --	\$ 3,532	\$ (46,845)	\$ (52,476)
\$ 335,085	\$ 318,492	\$ 379,897	\$ 479,446	\$ 647,948	\$ 824,677
47.38%	51.51%	50.09%	35.84%	17.11%	11.82%

CITY OF MARINE CITY

Pension Trust Fund

Required Supplementary Information

Schedule of Investment Returns (Pension)

June 30, 2020

	2020	2019	2018	2017	2016	2015	2014
Annual money-weighted rate of return, net of investment expense	6.49 %	6.32 %	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, 2020

(Per actuarial report dated June 30, 2020)

	2020	2019	2018	2017
Total OPEB liability				
Service cost	\$ 13,914	\$ 11,348	\$ 18,400	\$ 61,170
Interest	244,273	287,503	319,964	422,821
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(228,010)	(554,926)	(1,312,300)	(716,603)
Changes of assumptions	(26,663)	460,618	151,350	(974,163)
Benefit payments	(229,349)	(237,169)	(254,036)	(260,734)
Other	2	(1)	(6,818)	-
Net change in total OPEB liability	(225,833)	(32,627)	(1,083,440)	(1,467,509)
Total OPEB liability - beginning	4,239,337	4,271,964	5,355,404	15,876,701
Adjustment to beginning OPEB liability - see below	-	-	-	(9,053,788)
Total OPEB liability - ending (a)	\$ 4,013,504	\$ 4,239,337	\$ 4,271,964	\$ 5,355,404
Plan fiduciary net position				
Contributions - employer	\$ 244,636	\$ 255,751	\$ 265,096	\$ 256,929
Contributions - member	-	-	-	-
Net investment income	10,221	10,266	10,121	16,311
Benefit payments, including refunds of member contributions	(229,349)	(237,169)	(254,036)	(260,734)
Administrative expense	(4,631)	(6,133)	(8,063)	(6,407)
Other	-	-	-	-
Net change in plan fiduciary net position	20,877	22,715	13,118	6,099
Plan fiduciary net position - beginning	208,812	186,097	172,979	166,880
Plan fiduciary net position - ending (b)	\$ 229,689	\$ 208,812	\$ 186,097	\$ 172,979
City of Marine City's net OPEB liability - ending (a)-(b)	\$ 3,783,815	\$ 4,030,525	\$ 4,085,867	\$ 5,182,425
Plan fiduciary net position as a percentage of the total OPEB liability	5.72%	4.93%	4.36%	3.23%
Covered employee payroll	\$ 226,609	\$ 229,481	\$ 259,705	\$ 335,629
City of Marine City's net OPEB liability as a percentage of covered employee payroll	1,669.8%	1,756.4%	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, 2020. 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, 2020.

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 the 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, 2020
(Per actuarial report dated June 30, 2020)

	2020	2019	2018	2017
Actuarially determined contribution	\$ 303,118	\$ 331,458	\$ 329,021	\$ 569,428
Contributions in relation to the actuarially determined contribution	244,636	255,751	265,096	256,929
Contribution excess (deficiency)	<u>\$ (58,482)</u>	<u>\$ (75,707)</u>	<u>\$ (63,925)</u>	<u>\$ (312,499)</u>
Covered-employee payroll	\$ 226,609	\$ 229,481	\$ 259,705	\$ 335,629
Contributions as a percentage of covered-employee payroll	107.96%	111.45%	102.08%	76.55%

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
Amortization method:	Level percentage of salary
Amortization period:	30 years
Asset valuation method:	Market
Inflation:	2.50% per year
Healthcare cost trend rates:	8.0% for the year of valuation, graded down 0.5% increments over the next 9 years to 4.5% then 4.5% thereafter
Salary increases:	2.00% per year
Investment rate of return:	5.90% net of expenses
Retirement age:	Not provided by actuary
Mortality:	General Employees & Healthy Retirees: SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2020 Police Employees & Healthy Retirees: SOA Pub-2010 Public Safety Headcount Weighted Mortality Table fully generational using Scale MP-2020 Surviving Spouses: SOA Pub-2010 Contingent Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2020 Disabled Police Retirees: SOA Pub-2010 Public Safety Disabled Retiree Headcount Weighted Mortality Table fully generational using Scale MP-2020

2016	2015	2014	2013	2012	2011
\$ 547,526	\$ 551,877	\$ 531,930	\$ 512,704	\$ 389,665	\$ 375,581
233,279	206,250	215,788	204,619	165,967	221,447
<u>\$ (314,247)</u>	<u>\$ (345,627)</u>	<u>\$ (316,142)</u>	<u>\$ (308,085)</u>	<u>\$ (223,698)</u>	<u>\$ (154,134)</u>
\$ 283,719	\$ 300,535	\$ 500,641	\$ 649,558	\$ 644,253	\$ 794,463
82.22%	68.63%	43.10%	31.50%	25.76%	27.87%

CITY OF MARINE CITY
Retiree Health Trust
Required Supplementary Information
Schedule of Investment Returns (OPEB)
June 30, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Annual money-weighted rate of return, net of investment expense	4.73 %	5.40 %	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, 2020

	Special Revenue		Debt Service	Permanent	Total Nonmajor Governmental Funds
	Woodlawn Cemetery	Drug Enforcement Law Fund	Brownfield Redevelopment	Cemetery Perpetual Care	
ASSETS					
Cash and cash equivalents	\$ 66,125	\$ 9,500	\$ --	\$ 137,481	\$ 213,106
Restricted cash	--	100	--	--	100
Due from other units of government	--	--	44,945	--	44,945
Total Assets	66,125	9,600	44,945	137,481	258,151
DEFERRED OUTFLOWS OF RESOURCES					
Aggregated deferred outflows	--	--	--	--	--
Total Assets and Deferred Outflows of Resources	\$ 66,125	\$ 9,600	\$ 44,945	\$ 137,481	\$ 258,151
LIABILITIES					
Accounts payable	\$ 340	\$ --	\$ --	\$ --	\$ 340
Accrued wages and vacation pay	625	--	--	--	625
Total Liabilities	965	--	--	--	965
DEFERRED INFLOWS OF RESOURCES					
Aggregated deferred inflows	--	--	44,945	--	44,945
Total Liabilities and Deferred Inflows of Resources	965	--	44,945	--	45,910
FUND BALANCE					
Restricted	65,160	9,600	--	137,481	212,241
Total Fund Balance	65,160	9,600	--	137,481	212,241
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 66,125	\$ 9,600	\$ 44,945	\$ 137,481	\$ 258,151

CITY OF MARINE CITY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2020

	Special Revenue		Permanent	Total Nonmajor Governmental Funds
	Woodlawn Cemetery	Drug Enforcement Law Fund	Cemetery Perpetual Care	
Revenues				
User fees and other charges	\$ 11,715	\$ --	\$ --	\$ 11,715
Interest revenue	63	--	165	228
Total Revenues	11,778	--	165	11,943
Expenditures				
<i>Current:</i>				
Cemetery operations	31,886	--	--	31,886
<i>Capital Outlay:</i>				
Cemetery	1,087	--	--	1,087
Total Expenditures	32,973	--	--	32,973
Excess of Revenues Over (Under) Expenditures	(21,195)	--	165	(21,030)
Other Financing Sources (Uses)				
Transfers from other funds	25,000	--	--	25,000
Net Other Financing Sources (Uses)	25,000	--	--	25,000
Net Change in Fund Balance	3,805	--	165	3,970
<i>Fund Balance at Beginning of Period</i>	<i>61,355</i>	<i>9,600</i>	<i>137,316</i>	<i>208,271</i>
Fund Balance at End of Period	\$ 65,160	\$ 9,600	\$ 137,481	\$ 212,241

CITY OF MARINE CITY
General Fund Combining Balance Sheet
All Funds Treated as General
June 30, 2020

	Capital Improvement	General Fund	Total General Funds
ASSETS			
Cash and cash equivalents	\$ 44,958	\$ 2,153,175	\$ 2,198,133
Restricted cash	--	204	204
Accounts and assessments receivable	--	40,196	40,196
Taxes receivable	--	3,603	3,603
Due from other units of government	--	82,778	82,778
Other assets	--	7,896	7,896
Due from other funds	--	6,304	6,304
Total Assets	44,958	2,294,156	2,339,114
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	--	--	--
Total Assets and Deferred Outflows of Resources	\$ 44,958	\$ 2,294,156	\$ 2,339,114
LIABILITIES			
Accounts payable	\$ --	\$ 44,517	\$ 44,517
Due to agency funds	--	342	342
Accrued wages and vacation pay	--	34,639	34,639
Due to other units and taxpayers	--	10,120	10,120
Due to other funds	--	4,925	4,925
Total Liabilities	--	94,543	94,543
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	--	26,820	26,820
Total Liabilities and Deferred Inflows of Resources	--	121,363	121,363
FUND BALANCE			
Restricted	--	167,142	167,142
Committed	44,958	--	44,958
Unassigned	--	2,005,651	2,005,651
Total Fund Balance	44,958	2,172,793	2,217,751
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 44,958	\$ 2,294,156	\$ 2,339,114

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, 2020**

	<u>Capital Improvement</u>	<u>General Fund</u>	<u>Total General Funds</u>
Revenues			
Tax collections	\$ --	\$ 1,727,924	\$ 1,727,924
Distributions from State of Michigan	--	477,332	477,332
Licenses, permits, fines, and fees	--	117,660	117,660
Local grants and reimbursements	--	37,000	37,000
Federal grants	--	6,960	6,960
Rentals	--	13,781	13,781
Refuse	--	248,977	248,977
Intergovernmental	--	7,738	7,738
Other	--	30,080	30,080
User fees and other charges	--	68,102	68,102
Interest revenue	54	24,902	24,956
Total Revenues	<u>54</u>	<u>2,760,456</u>	<u>2,760,510</u>
Expenditures			
<i>Current:</i>			
Legislative	--	13,483	13,483
General government	--	466,062	466,062
Public safety	--	920,587	920,587
Public works	--	572,826	572,826
Community and economic development	--	10,566	10,566
Recreation and cultural	--	79,498	79,498
Other	--	85,935	85,935
Health and welfare	--	1,203	1,203
<i>Capital Outlay:</i>			
General government	--	42,274	42,274
Public safety	--	46,401	46,401
Recreation and cultural	--	29,752	29,752
<i>Intergovernmental:</i>			
Water and sewer charges	--	14,000	14,000
Unallocated current pension and OPEB expense	--	281,025	281,025
Total Expenditures	<u>--</u>	<u>2,563,612</u>	<u>2,563,612</u>
Excess of Revenues Over (Under) Expenditures	<u>54</u>	<u>196,844</u>	<u>196,898</u>
Other Financing Sources (Uses)			
Gain on sale of fixed assets	--	4,610	4,610
Transfers to other funds	--	(29,925)	(29,925)
Net Other Financing Sources (Uses)	<u>--</u>	<u>(25,315)</u>	<u>(25,315)</u>
Net Change in Fund Balance	<u>54</u>	<u>171,529</u>	<u>171,583</u>
<i>Fund Balance at Beginning of Period</i>	44,904	2,001,264	2,046,168
Fund Balance at End of Period	<u>\$ 44,958</u>	<u>\$ 2,172,793</u>	<u>\$ 2,217,751</u>

CITY OF MARINE CITY

**Schedule 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, 2020**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Tax collections	\$ 1,675,570	\$ 1,728,897	\$ 1,727,924	\$ (973)
Distributions from State of Michigan	500,200	503,581	477,332	(26,249)
Licenses, permits, fines, and fees	112,000	114,265	117,660	3,395
Local grants and reimbursements	18,650	50,650	37,000	(13,650)
Federal grants	8,500	8,500	6,960	(1,540)
Rentals	14,030	14,030	13,781	(249)
Refuse	275,400	248,977	248,977	—
Intergovernmental	26,000	26,000	7,738	(18,262)
Other	20,400	30,418	30,080	(338)
User fees and other charges	71,030	71,910	68,102	(3,808)
Interest	20,650	25,163	24,902	(261)
Total Revenues	2,742,430	2,822,391	2,760,456	(61,935)
Other Financing Sources				
Gain on sale of fixed assets	6,000	6,000	4,610	(1,390)
Total Revenues and Other Financing Sources	2,748,430	2,828,391	2,765,066	(63,325)
Expenditures				
Legislative	15,330	15,916	13,483	2,433
General government	497,420	561,923	512,336	49,587
Public safety	1,015,265	994,908	966,988	27,920
Public works	653,710	641,410	572,826	68,584
Community and economic development	5,300	11,154	10,566	588
Recreation and cultural	146,490	146,490	109,250	37,240
Other	387,190	389,154	376,960	12,194
Health and welfare	2,600	2,600	1,203	1,397
Total Expenditures	2,723,305	2,763,555	2,563,612	199,943
Other Financing Uses				
Transfers to other funds	40,575	40,575	29,925	10,650
Total Expenditures and Other Financing Uses	2,763,880	2,804,130	2,593,537	210,593
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(15,450)	24,261	171,529	147,268
Net Change in Fund Balance	(15,450)	24,261	171,529	147,268
<i>Fund Balance at Beginning of Period</i>	2,001,264	2,001,264	2,001,264	—
Fund Balance at End of Period	\$ 1,985,814	\$ 2,025,525	\$ 2,172,793	\$ 147,268

CITY OF MARINE CITY

Schedule 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, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Interest	\$ 40	\$ 40	\$ 54	\$ 14
<i>Total Revenues</i>	40	40	54	14
Other Financing Sources	--	--	--	--
<i>Total Revenues and Other Financing Sources</i>	40	40	54	14
Expenditures	--	--	--	--
<i>Total Expenditures</i>	--	--	--	--
Other Financing Uses	--	--	--	--
<i>Total Expenditures and Other Financing Uses</i>	--	--	--	--
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	40	40	54	14
<i>Net Change in Fund Balance</i>	40	40	54	14
<i>Fund Balance at Beginning of Period</i>	44,904	44,904	44,904	--
<i>Fund Balance at End of Period</i>	\$ 44,944	\$ 44,944	\$ 44,958	\$ 14

CITY OF MARINE CITY

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

Woodlawn Cemetery

For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
User fees and other charges	\$ 20,500	\$ 20,500	\$ 11,715	\$ (8,785)
Interest	60	60	63	3
Total Revenues	20,560	20,560	11,778	(8,782)
Other Financing Sources				
Transfers from other funds	30,575	30,575	25,000	(5,575)
Total Revenues and Other Financing Sources	51,135	51,135	36,778	(14,357)
Expenditures				
Cemetery operations	51,135	51,135	32,973	18,162
Total Expenditures	51,135	51,135	32,973	18,162
Other Financing Uses				
Total Expenditures and Other Financing Uses	51,135	51,135	32,973	18,162
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	--	--	3,805	3,805
Net Change in Fund Balance	--	--	3,805	3,805
<i>Fund Balance at Beginning of Period</i>	61,355	61,355	61,355	--
Fund Balance at End of Period	\$ 61,355	\$ 61,355	\$ 65,160	\$ 3,805

CITY OF MARINE CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
 Cemetery Perpetual Care
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Interest	\$ 125	\$ 125	\$ 165	\$ 40
<i>Total Revenues</i>	125	125	165	40
Other Financing Sources	--	--	--	--
<i>Total Revenues and Other Financing Sources</i>	125	125	165	40
Expenditures	--	--	--	--
<i>Total Expenditures</i>	--	--	--	--
Other Financing Uses	--	--	--	--
<i>Total Expenditures and Other Financing Uses</i>	--	--	--	--
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	125	125	165	40
<i>Net Change in Fund Balance</i>	125	125	165	40
<i>Fund Balance at Beginning of Period</i>	137,316	137,316	137,316	--
<i>Fund Balance at End of Period</i>	\$ 137,441	\$ 137,441	\$ 137,481	\$ 40

CITY OF MARINE CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
 Drug Enforcement Law Fund
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Licenses, permits, fines, and fees	\$ 1,000	\$ 1,000	\$ --	\$ (1,000)
Total Revenues	1,000	1,000	--	(1,000)
Other Financing Sources	--	--	--	--
Total Revenues and Other Financing Sources	1,000	1,000	--	(1,000)
Expenditures				
Public safety	1,000	1,000	--	1,000
Total Expenditures	1,000	1,000	--	1,000
Other Financing Uses	--	--	--	--
Total Expenditures and Other Financing Uses	1,000	1,000	--	1,000
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	--	--	--	--
Net Change in Fund Balance	--	--	--	--
Fund Balance at Beginning of Period	9,600	9,600	9,600	--
Fund Balance at End of Period	\$ 9,600	\$ 9,600	\$ 9,600	\$ --

CITY OF MARINE CITY
Schedule of Indebtedness
June 30, 2020

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%	2021	\$ 40,000	\$ 1,900	\$ 41,900
Principal due July 1						
Interest due July 1 and January 1						
Total Revenue Bonds				40,000	\$ 1,900	\$ 41,900

Drinking Water Revolving Fund Bonds:

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%	2021	\$ 135,000	\$ 18,275	\$ 153,275	
Principal due April 1				2022	140,000	15,406	155,406
Interest due October 1 and April 1				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
Total Drinking Water Revolving Fund Bonds				860,000	\$ 65,131	\$ 925,131	
Total Water and Sewer Fund Bonded Indebtedness				900,000			

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%	2021	\$ 6,000	\$ 150	\$ 6,150
Principal due September 1						
Interest due September 1 and March 1						
Total Special Assessment Bonded Indebtedness				6,000	\$ 150	\$ 6,150

CITY OF MARINE CITY
Schedule of Indebtedness
June 30, 2020

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
Total Debt Service Indebtedness				280,000	\$ 21,301	\$ 301,301

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%	2021	\$ 57,598	\$ 9,425	\$ 67,023
			2022	59,822	7,201	67,023
Principal and interest due July 15			2023	62,132	4,891	67,023
			2024	64,532	2,492	67,024
Total Capital Lease Indebtedness				244,084	\$ 24,009	\$ 268,093
TOTAL INDEBTEDNESS				\$ 1,430,084		

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	819	month-to-month due quarterly	3,276
Premier	Police Station Copier	62	month-to-month	744
Total lease expense				\$ 6,108

Kris Baxter

From: Elaine Leven
Sent: Thursday, January 14, 2021 9:12 AM
To: Kris Baxter
Subject: FW: condo project

From: Robert Davis <rdavis@dbsattorneys.com>
Sent: Wednesday, January 13, 2021 7:59 AM
To: Elaine Leven <eleven@cityofmarinecity.org>
Subject: condo project

Caution! This message was sent from outside your organization.

[Block sender](#)

My opinion has not changed. the site plan review for this project is required by the planning commission under 160.300. the review and approval process is also governed by the same section. It is my understanding the planning commission conducted its review and approved the site plan. the city commission did ask the planning commission to review the construction ingress and egress issues and the planning commission did so and recommended the development of a construction access way as well as certain bonds to cover potential road damages. I agree with these issues as indicated at a prior meeting. I see no authority in the zoning ordinance for the city to intervene after the site plan is approved by the planning commission and require a significant change such as a new road or a road extension. unless the planner feels differently of the engineer has a concern I believe the approval by the planning commission along with the construction ingress and egress/road bond issues should move forward. the review and action related to a road extension or a new road construction can be raised going forward but not as part of this site plan approval. I would also like to hear from mr moran on this.

Robert Charles Davis
10 S. Main Street, Suite 401
Mt. Clemens, MI 48043
(586) 469-4300 (Office)
(586) 469-4303 (Fax)

Kris Baxter

From: Elaine Leven
Sent: Thursday, January 14, 2021 9:27 AM
To: Kris Baxter
Subject: FW: condo project

From: Joseph Moran <jmoran.mc@att.net>
Sent: Wednesday, January 13, 2021 1:38 PM
To: Young, Adam <AYOUNG@WadeTrim.com>; Elaine Leven <eleven@cityofmarinecity.org>
Subject: Re: condo project

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Adam, Elaine-

I believe, in the first instance, that the Planning Commission followed its charter in approving the original plans for Hidden Harbor. We are constrained by the rules: if the plans meet the zoning and building requirements we must approve. In the second instance, I believe the Planning Commission again met the request of the City Commission in reviewing the traffic patterns and impact on the neighborhood adjacent to the proposed development and in recommending a bond and the development of an alternative route to the site. The fact is that this project creates difficulties for the neighborhood, the city and the developer. If the developer can meet the bond and alternate ingress requirements I see no recourse for the City Commission but to approve. Certainly the Planning Commission has no further say in the matter.

Regards,
Joe Moran

Marine City Planning Commission

On Wednesday, January 13, 2021, 10:40:31 AM EST, Young, Adam <ayoung@wadetrim.com> wrote:

I'm in agreement with Mr. Davis' opinion.

Adam



Adam Young, AICP, Senior Project Manager

500 Griswold Street, Suite 2500, Detroit, MI 48226

ROBERT CHARLES DAVIS
City of Marine City Attorney

TO: City of Marine City Commissioners
City of Marine City Manager

FROM: Robert Charles Davis, City Attorney

RE: City Manager Annual Review Process

DATE: January 11, 2021

The purpose of this Memorandum and the attachments are to provide the framework for a new City Manager Annual Review Process.

The City Manager serves at the pleasure of the majority of the City Commission. The City Manager's compensation is established by the City Commission (Charter Section 3.7). Thus, a meaningful review process is important to both the City Manager and the City Commission.

The City Manager general "functions and duties" are set forth in the Charter at Section 3.9. The relationship between the City Commission and the administrative services headed by the City Manager is detailed in the Charter at Section 3.11. These Charter provisions should be reviewed as part of this process.

The proposed annual review process is designed to provide an efficient and effective method of providing the City Manager with clear direction as developed in cooperation with the City Commission. That direction, although certainly flexible throughout the year, will be formalized by an annual Resolution presented and adopted at a City Commission meeting each December. The review process itself and the development of the annual Resolution shall take place each November.

The process proposed is designed to meet the respective roles of the City Commission and the City Manager. The City Manager position is in place to implement the decisions, the goals and the policies of the City Commission. The process also helps each Commissioner – and the City Commission as a body – focus on its decisions and its policy directives going forward. The end goal is for the City Manager to receive annual and clear direction from the City Commission and for the City Commission to review the City Manager based on that annual direction and the direction provided throughout the year. Once in place, the history of the Annual Resolutions will be in place and available to assist in this annual process.

The process, as a whole, should be approved for implementation by a Resolution. A draft Resolution adopting this process is attached as Exhibit 1.

During the first week of each November, the City Manager will prepare a proposed Resolution outlining the goals and objectives for the upcoming new year (Exhibit 2). Over time, this will allow both the City and City Commissioners to review prior Resolutions to determine the level of progress made over each preceding year and to assist in formulating direction to the City Manager for the new year. Again, the objective is to get clear direction on the goals and objectives and reduce them to a measurable resolution process.

I look forward to our discussion on this matter.

A handwritten signature in black ink, appearing to read 'Robert Charles Davis', written over a horizontal line.

Robert Charles Davis

RCD/tmj
Attachments

EXHIBIT 1

RESOLUTION TO IMPLEMENT CITY MANAGER REVIEW PROCESS

WHEREAS, pursuant to the Charter at Section 3.8, the City of Marine City shall appoint a City Manager to work at the pleasure of the City Commission and to carry-out functions and duties otherwise consistent with the Charter; and

WHEREAS, pursuant to the Charter at Section 3.9, the general functions and duties of the appointed City Manager are provided; and

WHEREAS, pursuant to the Charter at Section 3.11, the relationship between the City Commission and the administrative services headed by the appointed City Manager is provided; and

WHEREAS, the City Commission now wishes to implement an annual review process for the performance of the City Manager that allows for review of defined and written goals and objectives on an annual basis; and

WHEREAS, the City Commission has determined that the annual review process for the City Manager should be completed with the presentation, review and adoption of an annual written Resolution each December that outlines and defines the City Commission's goals and objectives for the City Manager for the following year; and

WHEREAS, the City Commission has determined that the review of the Annual Resolution will assist the City Commission and the City Manager in developing and implementing an Annual Resolution that accurately reflects the goals and objectives of the City Commission with respect to the City Manager.

NOW, THERE, BE IT RESOLVED, as follows:

1. Each November the City Manager shall develop and propose a Resolution that sets forth the goals and objectives of the City Manager for the next calendar year.
2. The City Commission shall review the proposed Resolution and provide input accordingly.
3. The City Commission, working with the City Manager, shall complete the Resolution and adopt the Resolution each December.

EXHIBIT 2

**ANNUAL CITY MANAGER
GOALS AND OBJECTIVES RESOLUTION**

WHEREAS, this Annual Resolution is adopted consistent with a City Commission Resolution identified as _____ and adopted on _____; and

WHEREAS, this Resolution is intended to define the goals and objectives of the City Manager for the year _____ as discussed and reduced to this Resolution by the City Commission and the City Manager.

NOW, THEREFORE, BE IT RESOLVED, that the goals and objectives for the City Manager in the year _____ shall be as follows:

1. Conduct functions and duties as outlined in the Charter at Section 3.9.
2. Focus on the following goals and objectives for the year _____:
 - a.
 - b.
 - c.
 - d.
 - e.
 - f.
 - g.
 - h.

MARINE CITY COMMISSION 2019-2021 GOALS AND PRIORITIES



Infrastructure

Maintain and upgrade infrastructure resources to support sustainable growth.

- ◆ Develop a plan for repairing City roads and streets
- ◆ Ensure the underground water and sewer system is maintained
- ◆ Update water/sewer plants to ensure that they are in compliance with state regulations
- ◆ Explore opportunities to expand Wi-Fi throughout the City

Public Facilities & Services

Deliver efficient and cost-effective government services.

- ◆ Build/lease a building for a new City Hall
- ◆ Reestablish a recreation department and expand recreation programming
- ◆ Ensure Marine City has adequate financial resources to maintain and update infrastructure and to provide and maintain services for all stakeholders
- ◆ Conduct maintenance on signs, picnic tables, and other amenities that are beginning to show their age

Economic Prosperity

Leadership will pursue economic development strategies that provide sustained and stable economic growth.

- ◆ Promote and support entrepreneurship in Marine City
- ◆ Achieve certification through the MEDC's Redevelopment Ready Communities program
- ◆ Work with partners to bring more jobs into the City

Placemaking

Placemaking and livability will be considered in all development decisions to ensure a high quality of life.

- ◆ Focus improvement efforts on the Broadway area of downtown
- ◆ Improve community signage, including a wayfinding system and at all City gateways
- ◆ Encourage more walkability and promote bike routes throughout the community
- ◆ Improve the image of the police department

2019 Strategic Planning | Summary Information

SUGGESTED MAJOR GOALS FOR CONSIDERATION

The following goals were suggested as potential major goals by City Commissioners. Parentheses indicate the number of votes received for each item at the strategic planning meeting on March 4, 2019.

- Repair our roads (10) – *suggested by two Commissioners.*
- Repair our underground water and sewer system (7) – *suggested by two Commissioners.*
- Build/lease a new building for City Hall (7) – *suggested by six Commissioners.*
- Update water/sewer plants to ensure that they are in compliance with state regulations (4) – *suggested by three Commissioners.*
- Recreation programming/opportunities (3) – *suggested by four Commissioners.*
- Ensure Marine City has adequate financial resources to maintain and update needed equipment and infrastructure and to provide and maintain services for all stakeholders (2).
- Promote and support entrepreneurship in Marine City (1) – *suggested by two Commissioners.*
- Update sign ordinance to include allowance of easement signage during business hours (1)
- Improve the image of our Police Department (1).
- Bring in more manufacturing jobs – *suggested by two Commissioners.*
- Build dockage for large passenger ship and historic vessels on the St. Clair River – *suggested by two Commissioners.*
- Update city-wide monument signage at City entrances – *suggested by two Commissioners.*
- Encourage the development of the few sections of vacant land in the city to expand the city tax base.
- Start an Economic Development committee to plan for the future and keep businesses moving into Marine City. Work with the Chamber of Commerce to facilitate.
- Adopt a plan to address the issues with infrastructure and roads.
- Provide Wi-Fi throughout the city.
- Chamber of Commerce to report to City Commission monthly. Current Chamber is almost non-existent; visitors to Marine City need a visible place to go to get maps and city information. Staff Chamber with volunteers that welcome visitors and promote our city.
- Working with surrounding communities to cooperate on services and projects due to diminishing manpower.
- Re-evaluate DPW job functions.
- Re-evaluate sidewalk program.
- Raise the residential property values if possible, but at the very least stabilize them.
- Form a Beautification Committee (or a sub-committee with existing Garden Club, Civic Women's, Rotary) to help raise funds for all citywide holiday decorations, special markings (flags, etc.) to highlight the main City streets (Water, Broadway, Parker, and Chartier) and provide discounted sales to residents to purchase trees, shrubs, and flowers.
- Maintain and promote Marine City as a pleasant place to live, work, and visit through a proper and thoughtful arrangement of land uses within the city.
- Marketing or "branding" Marine City. Bringing on a consultant, someone with a design background, to help with this process. This would help encourage visitors.
- Continue blight enforcement efforts and hold landlords responsible for their properties.

LONG-TERM PLANNING CONSIDERATIONS FOR THE FUTURE

The following items were identified by City Commissioners as being longer-term issues that would impact the City over the next five plus years:

- The impact of the Marine City/Sombra Ferry closure.
- Further exploring the feasibility of a public marina.
- Attracting and retaining talent.
- Increasing the City's tax base.
- Identifying potential brownfield redevelopment sites.
- Attracting high-tech manufacturing and research developments.
- Budgeting to address water/sewer line replacement.
- Exploring incentive programs for home buyers to purchase houses in Marine City.
- Planning for and providing services for an aging population.
- Identifying opportunities for regionalization and partnerships.
- Adapting to changes and decreases in funding resources.

MAJOR CITY ACCOMPLISHMENTS

The following were identified as major City accomplishments during the past one to two years:

City Manager:

- Combined and updated the City's master plan and five-year parks and recreation plan.
- Updated City ordinances.
- Investigated locations for City offices.
- Completed a downtown parking study.
- Implemented a sound system for City Commission meetings.
- Developed complete capital improvement plans.
- Rolled out a sidewalk improvement program.
- Increased the fund balance by \$500,000 over the past two years.
- Leased out the historic City Hall building (300 Broadway).
- Implemented recommendations from the Infrastructure Committee.

Police Department:

- Maintained a functioning police department while staying under budget.
- Continued in-house training of police officers at minimal cost.
- Reviewed and updated General Orders.
- Reviewed and updated departmental forms.
- Met with MML (insurance) regarding future training.
- Successfully passed state audit regarding Law Enforcement Information Network (LEIN) services.
- Successfully passed Michigan Commission on Law Enforcement Standards (MCOLES) audit.
- Added a departmental K-9 program at minimal cost, including a donation from an insurance company for K-9 vests.

Finance:

- Changed job duties to comply with audit requirements of checks and balances and workload by employees, leading to increased efficiency.
- Implemented automated payments, including ACH withdrawals from customer accounts and payments to several accounts payable vendors.
- Assisted residents and the department with online payments by residents for water/sewer and tax bills.
- Continued to post all tax and water/sewer information online for residents to view and make payments.
- Started cross-training within the department.
- Updated fillable forms and made them available on the City website.

Building:

- Enhanced code enforcement efforts.
- Started a rental program and have had many new construction projects, both renovations and new construction, in the City.

City Clerk:

- Successfully administered primary and general elections.
- Learned the State of Michigan's new software program for Qualified Voter File and trained staff.
- Learned to operate new tabulators and trained election inspectors.
- Developed an Election Procedure Manual and a Clerk Procedure Manual for future Marine City Clerk department staff.
- Held multiple voter registration drives to urge more residents to get registered to vote
- Brought awareness to elections and voting through social media.
- Updated departmental forms and made them more efficient.
- Started a Facebook page and currently have over 1,300 followers, bringing awareness to the City offices through social media.

DPW:

- Resurfaced 3,500 feet of major roads.
- Installed the pavilion and restrooms at Mariner Park.
- Received a grant and installed playground equipment at the beach, including the handicapped-accessible "Mobi-Mat."
- Received a Safe Routes to School Grant and the project is near completion.
- Received a grant for King Road Park improvements.
- Ongoing GPS of all fire hydrants in the City.
- Installed the *StreamTime* live ship-cam in downtown Marine City.
- Completed the First Impressions Tourism Assessment grant with Michigan State University Extension.
- Ongoing parking improvements at the beach and Mariner Park (estimated completion in June 2019).

Agreement for Provision of Limited Professional Services

10-D

Consultant: PROJECT CONTROL ENGINEERING, INC.
P.O. Box 307
Algonac, MI 48001
(810)794-1931 fax (810)794-3331

Date: January 4, 2021

Client: City of Marine City
Mike Itrich, DPW Superintendent
303 S Water Street
Marine City, MI 48039

Project Name/Location: Kayak Launch- EGLE Permit Application Supplements
Parcel # 74-02-200-0048-000

Scope/Intent and Extent of Services:

- Topographic survey of physical site features (pavement, structures, sidewalks, curbs, poles, seawalls, docks, width of river, adjacent structures, water surface elevations, flood plain elevation, etc.)
- Location map with precise location
- Plan view with existing and proposed conditions with relationship to surrounding features
- Land-based amenities such as parking, walks, docks, etc.
- Cross-section with elevations
- Name and address of riparian landowners

Fee: \$3,750.00

Special Conditions/Clarifications:

- Client to contact Miss Dig (prior to survey) to mark underground utility locations. Markings will be located and added to the survey drawing. Client to furnish any drawings of any other known underground utilities.
- Any additional work requested, would be performed on a time and material basis (see fee schedule on reverse of this form).
- Client to pay any application fees.
- At this time, work does not include bidding, contract administration, inspection or construction layout.

Submitted and Prepared by:



(Signature) 1/4/21
(Date)

John T. Monte, PE, President

(Print Name & Title)

PROJECT CONTROL ENGINEERING

Accepted by:

(Signature of owner or authorized representative) (Date)

(Print Name)

(Phone#)

(email address)

*The Terms and Conditions on the back of this form are a part of this Agreement.

TERMS & CONDITIONS

1. **CONTRACT** – These Contract Provisions and the accompanying Proposal constitute the full and complete Agreement between the parties and may be changed, amended, added to, superseded, or waived only if both parties specifically agree in writing to such amendment of the Agreement. In the event of any inconsistency between these Contract Provisions and any proposal, contract, purchase order, requisition, notice to proceed, or like document, these Contract Provisions shall govern.
2. **RIGHT OF ENTRY** – When entry to property is required for the CONSULTANT to perform its services, the Client agrees to obtain legal right-of-entry.
3. **DOCUMENTS** – All reports, notes, drawings, specifications, data, calculations, and other documents, including those in electronic form, prepared by CONSULTANT are instruments of CONSULTANT's service that shall remain CONSULTANT's property. The Client agrees not to use CONSULTANT-generated documents for marketing purposes, for projects other than the project for which the documents were prepared by CONSULTANT, or for future modifications to this project, without CONSULTANT's express written permission. Any reuse or distribution to third parties without such express written permission or project-specific adaptation by CONSULTANT will be at the Client's sole risk and without liability to CONSULTANT or its employees, subsidiaries, independent professional associates, subconsultants, and subcontractors. Client shall, to the fullest extent permitted by law, defend, indemnify, and hold harmless CONSULTANT from and against any and all costs, expenses, fees, losses, claims, demands, liabilities, suits, actions, and damages whatsoever arising out of or resulting from such unauthorized reuse or distribution.
4. **SUBCONTRACTORS**- CONSULTANT may engage subcontractors on behalf of CLIENT to perform any portion of the services to be provided hereunder.
5. **HAZARDOUS MATERIALS** – The scope of CONSULTANT's services for this Agreement does not include any responsibility for detection, remediation, accidental release, or services relating to waste, oil, asbestos, lead, or other hazardous materials, as defined by Federal, State, and local laws or regulations.
6. **STANDARD OF CARE** – CONSULTANT and its employees, subsidiaries, independent professional associates, subconsultants, and subcontractors will exercise that degree of care and skill ordinarily practiced under similar circumstances by design professionals providing similar services. Client agrees that services provided will be rendered without any warranty, express or implied. CONSULTANT shall exercise usual and customary professional care in its efforts to comply with applicable codes, regulations, laws rules, ordinances, and such other requirements in effect as of the date of execution of this Agreement.
7. **SUSPENSION OF WORK** – The Client may, at any time, by written notice, suspend further work by CONSULTANT. The Client shall remain liable for, and shall promptly pay CONSULTANT for all services rendered to the date of suspension of services, plus suspension charges, which shall include the cost of assembling documents, personnel and equipment, rescheduling or reassignment, and commitments made to others on Client's behalf. Client shall pay CONSULTANT pursuant to the rates and charges set forth in the Proposal. CONSULTANT will submit monthly invoices to Client for services rendered and expenses incurred. If Client does not pay invoices within thirty (30) days of submission of invoice, CONSULTANT may, upon written notice to the Client, suspend further work until payments are brought current. The Client agrees to indemnify and hold CONSULTANT harmless from any claim or liability resulting from such suspension.
8. **CHANGES OR DELAYS** – Unless the accompanying Proposal provides otherwise, the proposed fees constitute CONSULTANT's estimate to perform the services required to complete the Project. Required services often are not fully definable in the initial planning; accordingly, developments may dictate a change in the scope of services to be performed. Where this occurs, changes in the Agreement shall be negotiated and an equitable adjustment shall be made. Costs and schedule commitments shall be subject to renegotiation for unreasonable delays caused by the Client's failure to provide specified facilities, direction, or information, or if CONSULTANT's failure to perform is due to any act of God, labor trouble, fire, inclement weather, act of governmental authority, failure of transportation, accident, power failure, or interruption or any other cause beyond the reasonable control of CONSULTANT. Temporary work stoppage caused by any of the above may result in additional cost beyond that outlined in the accompanying Proposal.
9. **LIABILITY** – To the fullest extent permitted by law, the total liability, in the aggregate, of CONSULTANT and CONSULTANT's officers, directors, employees, agents, and consultants to Client and anyone claiming by, through or under Client, for any and all injuries, claims, losses, expenses, or damages whatsoever arising out of or in any way related to CONSULTANT's services, the Project or this Agreement, from any cause or causes whatsoever, including but not limited to, negligence, strict liability, breach of contract or breach of warranty shall not exceed the total compensation received by CONSULTANT under this Agreement, or the total amount of \$25,000.00, whichever is greater.
10. **INVALID TERMS:** In the event any of these Contract Provisions are found to be illegal or otherwise unenforceable, the unenforceable Contract Provision will be stricken. Striking such a Contract Provision shall have no effect on the enforceability of the remaining Contract Provisions and those remaining Contract Provisions shall continue in full force and effect as if the unenforceable Contract Provision were never included in the Agreement.
11. **MEDIATION:** The Client and CONSULTANT agree to submit all claims and disputes arising out of this Agreement to non-binding mediation prior to the initiation of legal proceedings. This provision shall survive completion or termination of this Agreement; however, neither party shall seek mediation of any claim or dispute arising out of this Agreement beyond the period of time that would bar the initiation of legal proceedings to litigate such claim or dispute under the applicable law.
12. **CONSULTANT RELIANCE:** CONSULTANT shall be entitled to rely, without liability, on the accuracy and completeness of any and all information provided by Client, Client's consultants and contractors, and information from public records, without the need for independent verification.
13. **CERTIFICATIONS:** CONSULTANT shall not be required to sign any documents, no matter by whom requested, that would result in CONSULTANT's having to certify, guaranty, or warrant the existence of conditions that CONSULTANT cannot ascertain.
14. **THIRD PARTIES:** Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the Client or CONSULTANT. CONSULTANT's services hereunder are being performed solely for the benefit of the Client, and no other entity shall have any claim against CONSULTANT because of this Agreement or CONSULTANT's performance of services hereunder.
15. **CONSEQUENTIAL DAMAGES:** Neither the Client nor the CONSULTANT shall be liable to the other or shall make any claim for any incidental, indirect or consequential damages arising out of, or connected in any way to the Project or this Agreement. This mutual waiver includes, but is not limited to, damages related to loss of use, loss of profits, loss of income, loss of reputation, unrealized savings or diminution of property value and shall apply to any cause of action including negligence, strict liability, breach of contract and breach of warranty.
16. **PERMIT/APPROVALS:** Permit applications and approvals for rezonings, special land uses, variances, or judgment issues, remains with the governing authority. Preparation of drawings, applications, or other documents following routine submittal guidelines does not guarantee approval. CONSULTANT'S compensation and prompt payment for services rendered are not contingent upon governing authority's response time, revisions, requests, or approval.
17. **BILLINGS/PAYMENTS:** Invoices for CONSULTANT'S services shall be submitted, at the CONSULTANT'S option, either upon completion of such services or on a monthly basis. Invoices shall be due and payable upon receipt without retainage. Compensation and prompt payment are not contingent on, or in any way related to, any outside financing Client is pursuing. If the invoice is not paid within 30 days, CONSULTANT may, without waiving any claim or right against the Client, and without liability whatsoever to the Client, terminate the performance of the service.
18. **DATA FURNISHED BY CLIENT:** Prior to starting work the Client shall furnish to the CONSULTANT any/all data or information which the Client has obtained that may be pertinent to the Project. In addition, the Client shall provide a copy of any special requirements, design or construction standards which the Client shall require CONSULTANT to follow in performance of services under this agreement.
19. **UTILITY INFORMATION (when provided):** With regard to location of utilities existing on, adjacent to, or servicing properties: source information from plans and/or markings by utility companies will be combined with observed evidence of utilities to develop a view of those underground utilities. No investigations will be made to determine the existence of or to locate underground buried tanks, wells or septic systems. Where additional or more detailed information is required, the Client is advised that excavation may be necessary. In any case, lacking excavation, the exact location or underground features cannot be accurately, completely and reliably depicted.

JANUARY 2021 SCHEDULE OF FEES			
CLASSIFICATION	HOURLY RATE	CLASSIFICATION	HOURLY RATE
Principal Engineer/Surveyor	\$115.00	3D scanning (2-Man Team)	\$250.00
Project Manager	\$105.00	Sewer Line CCTV (2-Man Team)	\$250.00
Engineer or Surveyor	\$100.00	REIMBURSABLE EXPENSES	RATE
Draftsmen/Technician	\$77.00	Plan Printing - 24"x 36" Black & White	\$2.50/sheet
Construction Observation	\$75.00	Outside Consultants/Subcontractors	Cost plus 10%
Survey Crew (2-Man Team)	\$175.00	Special Materials or Equipment	Cost plus 10%
Survey Crew (3-Man Team)	\$225.00	Legal work-invoiced at 1.5 times the above rates	
Drone GPS Survey (2-man team)	\$250.00	Fees may be adjusted annually to reflect changes to the CPI	



SECURITY SERVICES, INC.

2425 MINNIE STREET
 PORT HURON, MI 48060
 T 810.982.5331
 F 810.982.6910

Date: 1/12/2021

Proposal prepared for: Marine City-DPW
 514 S Parker
 Marine City, MI 48039

We are pleased to submit the following cost estimate:

Job Descript.: Installation of an IP Based Camera System

MATERIALS

QUANTITY	DESCRIPTION		
1	Hikvision 8channel 2 TB NVR		
2	4MP 2.8mm IP Color-Uv turret camera with POE LED light	sale pricing until 1/28	
1	Cat6 Data Cable		
1	Wall bracket for NVR		
1	Camera Brackets		
1	Remote service/training		
	SALE PRICING VALID UNTIL 1/28/2021		-89.96
	Thank you for choosing Dyck Security Services for your "Security Needs".		
		Total Sale	2,495.96
		Less Deposit	
		Balance Due	\$2,495.96

Comments: . Proposal pricing includes installation of materials listed. Additional materials and/or changes in materials may be necessary and may cause pricing adjustments. Pricing is valid for 30 days from proposal date unless otherwise indicated.

I ACCEPT THIS PROPOSAL/AGREEMENT AS OUTLINED ABOVE. FULL PAYMENT (less deposit) TO BE MADE AT COMPLETION OF INSTALLATION OR REPAIR ORDER UNLESS NOTED ABOVE.

BY _____

DATE _____

RESPECTFULLY SUBMITTED,

Kim Kernohan

DYCK SECURITY SERVICES, INC.



SECURITY SERVICES, INC.

2425 MINNIE STREET
 PORT HURON, MI 48060
 T 810.982.5331
 F 810.982.6910

Date: 1/12/2021

Proposal prepared for: Marine City-Police Dept
 375 S Parker
 Marine City, MI 48039

We are pleased to submit the following cost estimate:

Job Descript.: Installation of an IP Based Camera System
MATERIALS

QUANTITY	DESCRIPTION		
1	Hikvision 8channel 2 TB NVR		
2	4MP 2.8mm IP Color-Uv turret camera with POE LED light	sale pricing until 1/28	
1	Pendant cap and bracket for exterior cameras		
2	4mp Vandal IP Dome Camera With 2.8mm Lens		
1	Cat6 Data Cable		
1	Remote service/training		
	Additional cables/extenders may be needed due to NVR and Internet location.		
	SALE PRICING VALID UNTIL 1/28/2021		3,225.36
	Thank you for choosing Dyck Security Services for your "Security Needs".		-89.96
		Total Sale	3,135.40
		Less Deposit	
		Balance Due	\$3,135.40

Comments: . Proposal pricing includes installation of materials listed. Additional materials and/or changes in materials may be necessary and may cause pricing adjustments. Pricing is valid for 30 days from proposal date unless otherwise indicated.

I ACCEPT THIS PROPOSAL/AGREEMENT AS OUTLINED ABOVE. FULL PAYMENT (less deposit) TO BE MADE AT COMPLETION OF INSTALLATION OR REPAIR ORDER UNLESS NOTED ABOVE.

BY _____
 DATE _____

RESPECTFULLY SUBMITTED,

 Kim Kernohan
 DYCK SECURITY SERVICES, INC.

**CITY OF MARINE CITY
ST. CLAIR COUNTY, MICHIGAN**

RESOLUTION NO. 001-2021

**RESOLUTION OF EXEMPTION FROM THE REQUIREMENTS OF THE
“PUBLICLY FUNDED HEALTH INSURANCE CONTRIBUTION ACT”**

MEMORANDUM OF A RESOLUTION of the City Commission of the City of Marine City adopted at a regular meeting of said Commission held virtually via phone conference in Marine City, Michigan, on the 21st day of January, 2021 at 7:00 PM.

Present:

Absent:

The following preamble and resolution were offered by Commissioner _____ and supported by Commissioner _____:

WHEREAS, the “Publicly Funded Health Insurance Contribution Act”, also known as Public Act 152, was passed by the Michigan Legislature and signed by Governor Snyder on September 27, 2011; and,

WHEREAS, by a 2/3 vote of its governing body each year, a local unit of government may exempt itself from the requirements of Act 152 for the next succeeding year;

NOW, THEREFORE, BE IT RESOLVED that the City of Marine City shall exempt itself from the requirements of the “Publicly Funded Health Insurance Contribution Act”, also known as Public Act 152, for the plan year 2021/2022.

Ayes:

Nays:

RESOLUTION DECLARED ADOPTED.

Elaine Leven, City Manager

Kristen Baxter, City Clerk



Local Government Approval For On-Premises Tasting Room Permit
(Authorized by MCL 436.1536)

Instructions for Applicants:

- You must obtain a recommendation from the local legislative body for a new On-Premises Tasting Room Permit application.

Instructions for Local Legislative Body:

- Complete this resolution or provide a resolution, along with certification from the clerk or adopted minutes from the meeting at which this request was considered.

At a _____ meeting of the _____ council/board
(regular or special) (township, city, village)
called to order by _____ on _____ at _____
(date) (time)

the following resolution was offered:

Moved by _____ and supported by _____
that the application from TwoRivers Winery, LLC
(name of applicant - if a corporation or limited liability company, please state the company name)

for a **NEW ON-PREMISES TASTING ROOM PERMIT**

to be located at: 218 South Water Street, Marine City, MI 48039

It is the consensus of this body that it _____ this application be considered for
(recommends/does not recommend)
approval by the Michigan Liquor Control Commission.

If disapproved, the reasons for disapproval are _____

Vote

Yeas: _____
Nays: _____
Absent: _____

I hereby certify that the foregoing is true and is a complete copy of the resolution offered and adopted by the _____
council/board at a _____ meeting held on _____ (township, city, village)
(regular or special) (date)

Print Name of Clerk

Signature of Clerk

Date

Under Article IV, Section 40, of the Constitution of Michigan (1963), the Commission shall exercise complete control of the alcoholic beverage traffic within this state, including the retail sales thereof, subject to statutory limitations. Further, the Commission shall have the sole right, power, and duty to control the alcoholic beverage traffic and traffic in other alcoholic liquor within this state, including the licensure of businesses and individuals.

Please return this completed form along with any corresponding documents to:

Michigan Liquor Control Commission
Mailing address: P.O. Box 30005, Lansing, MI 48909
Hand deliveries: Constitution Hall - 525 W. Allegan Street, Lansing, MI 48933
Overnight deliveries: 2407 N. Grand River Avenue, Lansing, MI 48906
Fax to: 517-763-0059



CITY OF MARINE CITY MANAGERS REPORT

Elaine Leven – January 14, 2021

Cases of Coronavirus in the State are still at high levels though seem to be plateauing. The work from home order is still in place, as well as closures of restaurants. The next anticipated change is February 1. The infrastructure subcommittee has met and will have a recommendation with cost estimates at an upcoming meeting.

Outstanding Items:

- City Administration Office Space: The subcommittee is conducting interviews and may have a recommendation ready for the meeting.
- Ordinance Updates: Upon final approval of the minor updates to the master plan, Planning Commission will address the ordinance updates.
- Redevelopment Ready Communities Program: The state is currently working on redeveloping the program based on feedback from the Michigan Municipal Executives.
- City Manager Evaluation: This item is on the agenda for review.
- Park Moratorium: We have discussed limiting the number of things in our parks to ensure ample greenspace. This stems from issues with approvals dating back years and the ability to keep track of them. In the future we should consider a plan or ordinance for how to deal with requests for items placed in City parks.
- LED Streetlight Conversion: Installation has begun and will continue through the new year.
- Dangerous Building: A notice for bids for demolition has been posted for 209 West sBlvd.

Meetings Attended Since Last Update:

Infrastructure Subcommittee Meeting
City Office Contractor Interviews