



CITY OF MARINE CITY

City Commission Meeting Agenda -Amended

Guy Community Center, 260 South Parker Street
Regular Meeting: Thursday, February 2, 2023; 7:00 PM

- 1. CALL TO ORDER**
- 2. MOMENT OF SILENCE / PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL:** Mayor Jennifer Vandenbossche; Commissioners Jacob Bryson, Elizabeth Hendrick, Michael Hilferink, William Klaassen, Rita Roehrig, Brian Ross; Interim City Manager James Heaslip.
- 4. APPROVE AGENDA**
- 5. PRESENTATION**
 - a. Audit Presentation by Curtis McBride
- 6. 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.
- 7. APPROVE MINUTES**
 - a. City Commission Meeting Minutes – January 16, 2023
- 8. CONSENT AGENDA**
 - a. Cottrellville Sewer Rate Computation Estimate Year End June 30, 2023
 - b. Cottrellville Sewer Rate Computation Year End June 30, 2022
 - c. Planning Commission Annual Report
 - d. Historical Commission Minutes – October 18, 2022
 - e. Planning Commission Minutes – November 14, 2022
 - f. 300 Broadway Minutes – November 28, 2022
 - g. Business License - Marine City Auto Sales
 - h. Business License –SJAF Incorporated d/b/a Achatz Catering
- 9. FINANCIAL BUSINESS**
 - a. Expenditures (including payroll) – \$507,146.27
 - b. Preliminary Financial Statements
- 10. UNFINISHED BUSINESS**
 - a. 23-001 Purchasing Ordinance – 2nd Reading/Adoption
 - b. City Manager Committee – Resident Application
 - c. Approve Amended Budget Schedule
 - d. Discuss Structure of Town Hall & Reschedule
- 11. NEW BUSINESS**
 - a. Attorney Opinion Social District – Discussion
 - b. Status Update RE: City Owned Property – 300 Broadway

- c. Interim City Manager Contract
- d. **Proclamation – Ron Glodich**

12. ITEMS REMOVED FROM CONSENT AGENDA

13. CITY MANAGER’S REPORT

14. COMMISSIONER PRIVILEGE/LIAISON REPORTS

15. CLOSED SESSION

- a. **15.268(h)** To consider material exempt from discussion or disclosure by state or federal statute
RE: Confidential Grant Information.

16. ADJOURNMENT



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

January 13, 2023

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the CITY OF MARINE CITY, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Marine City's basic financial statements and have issued our report thereon dated January 13, 2023.

Report on Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2022-1, 2022-2, 2022-3, and 2022-4 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and responses as item 2022-5 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Marine City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2022-6 and 2022-7.

City of Marine City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Marine City's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City of Marine City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

Respectfully submitted,



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

CITY OF MARINE CITY
Schedule of Findings and Responses
For the Year Ended June 30, 2022

INTERNAL CONTROL FINDINGS

Material Weaknesses

2022-1 Financial Statements

Criteria:	Strong financial reporting requires all transactions to be recorded in accordance with GAAP, including the ability to generate complete financial statements.
Condition:	The Auditor provides assistance in preparing Generally Accepted Accounting Principles (GAAP) financial statements and proposes certain material adjustments to assure transactions are recorded in accordance with GAAP.
Cause:	The City did not have a qualified City Treasurer for most of the fiscal year.
Effect:	Interim financial statements were materially misstated and Management and the City Commission may have been relying on inaccurate information for decision making.
Recommendation:	Emphasis should be placed on providing support and training in the accounting department. The City may want to consider training a deputy treasurer for backup.
Management's Response:	See Corrective Action Plan attached.

2022-2 Tax Fund Reconciliation

Criteria:	Michigan law requires municipalities who collect property taxes to reconcile and remit property taxes on specified due dates. This should include reconciling cash receipts to the general ledger and assuring all taxing agencies are paid for the proper collections.
Condition:	Property taxes are being settled with the County and reconciled. However, the general ledger and account balances are not reconciled which makes it difficult to determine all property taxes and board of review adjustments have been properly accounted for. Additionally, Brownfield tax captures were not properly remitted to the St. Clair County Brownfield Authority.
Cause:	The City's accounting policies do not include procedures on reconciling the funds on a regular basis to assure balance sheet accounts properly reconcile.
Effect:	The City may not remit the correct amounts to the various taxing authorities. Additionally, reports provided to the City Commission may be materially misstated if not periodically reconciled.
Recommendation:	The City should consider implementing a procedure to reconcile property tax collections and liabilities with the general ledger after each settlement. As part of the process, the tax fund bank account should return to a nominal amount after settlement as proof property taxes were properly collected and remitted.
Management's Response:	See Corrective Action Plan attached.

CITY OF MARINE CITY
Schedule of Findings and Responses
For the Year Ended June 30, 2022

INTERNAL CONTROL FINDINGS

Material Weaknesses (Continued)

2022-3 Bank Reconciliations

Criteria:	The State of Michigan Accounting and Budget Manual for local governments requires all bank accounts to be reconciled to their respective statements monthly.
Condition:	Bank reconciliations are not being properly reconciled and reconciling items are not resolved in a timely manner.
Cause:	The City does not have sufficient preparation and review processes over bank reconciliations and assuring reconciling items are followed up on and resolved in a timely manner. Additionally, the City did not have a full-time Treasurer during the year to perform the reconciliations.
Effect:	Bank balances and related accounts could be materially misstated due to unposted or unreconciled adjustments.
Recommendation:	The City should assure bank reconciliations are performed shortly after the end of each month. Any reconciling items should be properly reviewed and corrected.
Management's Response:	See Corrective Action Plan attached.

2022-4 Sidewalk Special Assessments

Criteria:	The State of Michigan allows local governments to have special assessments related to a variety of activities including special assessments which allows residents to repay the City for repairs or services that directly benefit them.
Condition:	The City has sidewalk special assessments from 2019 that allows residents to repay their portion of the sidewalk repairs in three annual installments. Outstanding balances on these assessments are not being properly tracked and updated.
Cause:	The City does not have appropriate policies and procedures in place to properly track and bill these special assessments.
Effect:	The City may not have an accurate accounting for what is outstanding on these projects.
Recommendation:	The City should consider reviewing cash receipt information and reconcile the balances of the assessments from 2019 through current and contact residents about any amounts still outstanding. Accounting procedures should be updated for a process on reconciling and tracking these in the future.
Management's Response:	See Corrective Action Plan attached.

INTERNAL CONTROL FINDINGS

Significant Deficiencies

2022-5 Segregation of Duties

Criteria:	A sound system of internal controls relies upon proper support and separation of duties and review by management at all levels of financial reporting.
Condition:	During our review, it was noted not all manual adjusting journal entries and utility billing adjustments had evidence of review. Additionally, support for some manual adjusting journal entries was unable to be provided.
Cause:	The City was in the process of implementing new processes for approving these adjustments, but the processes were not fully implemented.
Effect:	Adjustments may not be proper or accurate without a second review and approval of the adjustment and supporting documentation.
Recommendation:	The City should fully implement processes to ensure all adjustments have support and are properly reviewed.
Management's Response:	See Corrective Action Plan attached.

CITY OF MARINE CITY
Schedule of Findings and Responses
For the Year Ended June 30, 2022

COMPLIANCE FINDINGS

2022-6 Budget Amendments

Criteria:	The Michigan Budget Act requires local governments to amend the budget when events or conditions occur that were not contemplated in the original budget. Additionally, governments are required to monitor the budget and propose budget amendments before going over the budget.
Condition:	At the time the fiscal year 2022 budget was amended, the City had departments over budget.
Cause:	Budget amendments were not made timely due to the accounting records not being reconciled timely.
Effect:	The City was out of compliance with the Michigan Budget Act.
Recommendation:	Budget amendments should be proposed and brought to the City Commission when new information is known that was not contemplated in the original budget.
Management's Response:	See Corrective Action Plan attached.

2022-7 Audit Report Not Filed Timely

Criteria:	The State of Michigan Department of Treasury <i>Accounting Procedures Manual for Local Units of Government in Michigan</i> requires local units to complete and file an audit annually within six months of the local unit's fiscal year end.
Condition:	The annual audit report was not filed within six months of the City's fiscal year end.
Cause:	The City had significant turnover in key accounting positions and were unable to reconcile year end balances. Additionally, the actuarial reports were not available until mid-December.
Effect:	Lack of proper reconciliation of the City's various funds resulted in additional audit procedures and, ultimately, a late audit filing.
Recommendation:	We recommend the City implement accounting policies and procedures over all accounting functions, including monthly reconciliations of the fund balance sheets, to enable timely submission of the audit.
Management's Response:	See Corrective Action Plan attached.



CITY OF MARINE CITY

260 SOUTH PARKER STREET
MARINE CITY, MI 48039

PHONE: (810) 765-8846 FAX: (810) 765-4010

January 13, 2023

Corrective Action Plan for Audit findings In Fiscal Year end 2022

This corrective action plan (CAP) is being submitted in response to the schedule of findings for the year ending June 30, 2022.

2022-01: Preparation of the financial statements in accordance with the Generally Accepted Accounting Principles, GAAP.

The City of Marine City has decided that it is more cost effective to outsource the preparation of the financial statements and footnotes to the auditors than incur the time and expense of preparing in-house. According to our auditors this is a common practice and regardless if a municipality has an accountant on staff to handle this work, the auditors are still often tasked with some of the responsibilities. Therefore, this is not an unacceptable or uncommon practice. The City of Marine City commits to continued training and retention of qualified staff to head each department. However, no other changes will be taken at this time.

Timeframe: No action at this time

2022-02: There was not proper fund reconciliation for the City's tax fund.

The City hired a full-time Treasurer to handle bank reconciliations and remittance payments as part of their primary job function. Prior to the hiring of this individual there was significant turn over in the department which resulted in time-lapses on previous tax fund reconciliation and remittance payments.

Timeframe: Immediate

2022-03: Bank accounts were not being reconciled in a timely manner.

The City has hired a full-time Treasurer to handle bank reconciliations as part of their primary job function. Prior to the hiring of this individual there was significant turn over in the department which resulted in time-lapses on previous bank reconciliation.

Timeframe: Immediate

2022-04: The City did not properly manage and track the sidewalk special assessment program.

The City chose to eliminate the sidewalk assessment program because of the difficulty in managing the payment plan process internally. The administration of the program became convoluted after staff turn-over, which resulted in difficulty verifying past procedures. The City chose to cancel the program and streamline the process.

Timeframe: Immediate

2022-05: The City did not fully implement an approval process for all adjusting journal entries.

The City implemented new procedures for approval processes on most adjusting journal entries, but not all. This has been rectified by requiring at least two signatures on all adjusting journal entries going forward.

Timeframe: Immediate

*"In the Heart of Blue Water District"
Marine City is an Equal Opportunity Provider*

2022-06: Budget amendments were not properly monitored and proposed to the City Commission.

Due to the significant turn-over in staff the City did not have a Treasurer to assist the City Manager in doing budget amendments. The City hired a full-time Treasurer who can assist and work with the City Manager to make future budget amendment requests in a timely manner.

Timeframe: Immediate

2022-07: The City did not file their audit report in a timely manner.

The City had significant staff turn-over which resulting in their inability to reconcile year-end balances. Therefore, the City was unable to request the actuarial reports in a timely manner, which resulted in the reports getting to the auditors late. The City has hired a full-time Treasurer to ensure the audit process follows the proper timeline going forward.

Timeframe: Immediate



Holly Tatman
City Manager
City of Marine City

McBride - Manley

& COMPANY P.C.



CERTIFIED PUBLIC
ACCOUNTANTS

January 13, 2023

Honorable Mayor and City Council
City of Marine City
260 S Parker Street
Marine City, Michigan 48039

Honorable Members:

We have examined the financial statements of the City of Marine City for the year ended June 30, 2022, and have issued our report thereon dated January 13, 2023. Our examination included a study and evaluation of internal control to the extent we considered necessary to establish a basis for reliance on the accounting records. As a result of our examination, we offer the following comments and recommendations.

PAYROLL

During our testing, we discovered instances where wage rates did not agree to the approved contract but matched the personnel action form. This appears to be related to the timing of when the budget was adopted and the subsequent approval of the union contract. Per discussions with the City, this was discovered during the current wage reopener agreements, and was determined the contract did not have an updated table. We recommend the City carefully review contracts and ensure wage and salary information is properly updated to final negotiated amounts and ensure personnel action forms are consistent with the approved contracts for all employees.

During our testing, we noted some instances where payroll liabilities were paid incorrectly, the payroll bank account was overdrawn, and minor penalties were incurred. These instances were not common, but we recommend the City improve processes to ensure payroll liabilities are paid accurately, on time, and bank transfers are made timely.

It was disclosed to us there was an instance where an employee was paid twice for an insurance opt-out benefit. This appears to have been related to multiple people doing payroll at the time and was caught and corrected by the City.

PAYROLL AND INFORMATION SECURITY

It was disclosed to us there was an attempted direct deposit scam by someone outside of the City, impersonating an employee. This was caught before the funds could be paid to the perpetrator and the City did not incur a loss related to this incident. The City should consider implementing a security awareness training program for all City employees to educate employees to possible cyber frauds, how to respond to attempts, and how to protect the City's server and confidential information.

EQUIPMENT RENT

The General Fund charges equipment rent to the Major and Local Street funds for use of DPW equipment on the streets during the year. It was noted during our audit there was no equipment rent charged even though the equipment was used during the year. Additionally, it appears the equipment rental rates were not updated for each type of equipment to the rates approved by MDOT's Schedule C Rent Rates since 2020. We recommend the City update the accounting policies to ensure equipment rent is being posted at least monthly and rental rates are being charged at the correct amounts.

PENSION AND RETIREE HEALTH CARE FUNDS

Information was not sent timely to the City's actuaries for the annual pension and retiree health care valuations. As a result, the reports were not available until mid-December and the audit was delayed. The City should take the appropriate steps to ensure the necessary information is sent to the actuaries no later than September 1st each year.

CAPITAL OUTLAY AND FIXED ASSETS

During our audit, we noted the City's capitalization policy does not appear to be consistently followed. The current policy is to capitalize all assets with a life of more than one year and a cost of \$1,000 or more. Based on review of invoices and the City's ongoing projects, it appears this threshold may be too low. The City should consider reviewing the policy and establish a higher threshold. Additionally, it should be consistently followed so items not meeting the definition of a capital asset are not included in capital outlay.

OTHER

Restricted fund balances for restricted revenues were not being properly tracked and reconciled during the year. We recommend the City consider updating the accounting policies and procedures to review these balances and related transactions monthly to ensure restricted funds are being accounted for and expended appropriately.

The City has not had a full-time Treasurer the entire fiscal year to oversee the financial transactions and accounting department. We recommend the City consider providing the Treasurer's department with resources, support, and training to correct audit findings, implement recommendations, and update the accounting policies and procedures.

CONCLUSION

We would like to thank the City Manager, Treasurer, and other City personnel for the cooperation and courtesies extended to us during our audit.

Respectfully submitted,



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

CITY OF MARINE CITY
St. Clair County, Michigan
AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

CITY OF MARINE CITY

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CERTIFIED PUBLIC
ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

January 13, 2023

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

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the City of Marine City's basic financial statements as listed in the table of contents.

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, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Marine City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 16 to the financial statements, in 2022, the City adopted new accounting guidance, GASB Statement No. 87, Leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Marine City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City of Marine City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Marine City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 4–7 and 49–59 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

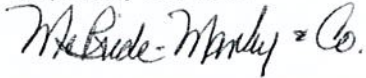
Supplementary Information

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 accompanying combining and individual nonmajor fund financial statements and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 the supplemental 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 January 13, 2023, 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 the City of Marine City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Marine City's internal control over financial reporting and compliance.

Respectfully submitted,

A handwritten signature in cursive script that reads "McBride-Manley & Co.".

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

CITY OF MARINE CITY
Management's Discussion and Analysis
For the Year Ended June 30, 2022

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 0.25% from a year ago from \$11.98 million to \$12.01 million. This is primarily due to increases in grant funding and other revenues in the governmental funds. As we look at the governmental activities separately from the business-type activities, we can see the governmental activities experienced an increase of \$83,000 during the year, which represents a 1% increase from the prior year. This increase was primarily the result of increases in revenues and grant spending in the governmental funds entity-wide statements. The business-type activities experienced a \$53,000 decrease in net position, primarily as a result of changes in the net pension and OPEB liabilities and having no utility rate increases for water and sewer usage. 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	
	2022	2021	2022	2021	2022	2021
Current Assets *	\$ 4,658	\$ 3,931	\$ 2,216	\$ 2,437	\$ 6,626	\$ 6,366
Noncurrent Assets	8,592	8,181	4,943	4,966	13,535	13,147
Deferred Outflows of Resources	672	37	287	16	959	53
Total Assets and Deferred Outflows	13,922	12,149	7,446	7,419	21,120	19,566
Current Liabilities *	986	342	360	375	1,098	716
Long-Term Debt Outstanding	326	432	510	713	836	1,145
Pension and OPEB Liabilities	3,972	3,149	2,103	1,743	6,075	4,892
Deferred Inflows of Resources	913	584	187	249	1,100	833
Total Liabilities and Deferred Inflows	6,197	4,507	3,160	3,080	9,109	7,586
Net Position						
Invested in Capital Assets - Net of Debt	8,089	8,071	4,293	4,054	12,382	12,125
Restricted	1,798	1,716	1,111	920	2,909	2,636
Unrestricted	(2,162)	(2,145)	(1,118)	(635)	(3,280)	(2,780)
Total Net Position	\$ 7,725	\$ 7,642	\$ 4,286	\$ 4,339	\$ 12,011	\$ 11,981

* Internal balances eliminated in total column.

CITY OF MARINE CITY

**Management's Discussion and Analysis
For the Year Ended June 30, 2022**

The current level of unrestricted net position for our governmental activities, the part of net position that can be used to finance day-to-day operations, stands at approximately (\$2.2 million). Unrestricted net position decreased by \$17,000 for the governmental activities. This represents a decrease of 0.79% from the prior year and was primarily a result of the change in the net pension and OPEB liabilities.

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

	Governmental		Business-Type		Total	
	Activities		Activities			
	2022	2021	2022	2021	2022	2021
Program Revenues						
Charges for Services	\$ 567	\$ 563	\$ 2,054	\$ 1,851	\$ 2,621	\$ 2,414
Operating Grants and Contributions	626	621	-	-	626	621
Capital Grants and Contributions	59	19	-	24	59	43
General Revenues						
Taxes	1,741	1,782	-	-	1,741	1,782
State-Shared Revenues	643	520	-	-	643	520
Other	87	2	1	8	88	10
Total Revenues	3,723	3,507	2,055	1,883	5,778	5,390
Program Expenses						
Legislative	18	14	-	-	18	14
General Government	753	557	-	-	753	557
Public Safety	536	1,006	-	-	536	1,006
Highways and Streets	593	425	-	-	593	425
Public Works	599	610	-	-	599	610
Recreation and Cultural	138	129	-	-	138	129
Other	102	111	-	-	102	111
Unallocated pension and OPEB expense (recovery)	860	(390)	-	-	860	(390)
Cemetery operations	41	17	-	-	41	17
Water and Sewer	-	-	2,108	1,399	2,108	1,399
Total Expenses	3,640	2,479	2,108	1,399	5,748	3,878
Change in Net Position	\$ 83	\$ 1,028	\$ (53)	\$ 484	\$ 30	\$ 1,512

The City's net position increased by \$30,000. This was primarily due to changes in the governmental activities related to grants and other revenue increases.

Governmental Activities

The City's total governmental revenues increased by \$216,000, primarily due to increases in grants and other contributions. Expenses of the governmental activities increased approximately \$1.2 million over those of the previous year. This was primarily due to the changes in the net pension and OPEB liabilities.

CITY OF MARINE CITY

Management's Discussion and Analysis For the Year Ended June 30, 2022

Business-Type Activities

The City's business-type activities consist of the Water and Sewer Fund. We provide water and sewer treatments to all City residents. We experienced a decrease during the year primarily as a result of having no rate increase for fiscal year 2022 and the results of the 2022 actuarial valuations for the pension and OPEB liabilities.

The City's Funds

Our analysis of the City's major funds begins on page 11, 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 \$1,005,000. These services are supported by general tax revenues of the City and State Revenue Sharing which represent approximately 77% of total revenues for the fund. In addition, the General Fund expended approximately \$606,000 on Public Works. These two areas represent approximately 51% 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 decreased by approximately 1.5% during the year. With the exception of the general government category, the various departments stayed within the budget, resulting in total expenditures approximately \$15,000 over the budget. The General Fund's fund balance decreased by \$27,000 from a year ago. This is the result of increased grant activity and budget overruns in the general government function during fiscal year 2022.

Capital Asset and Debt Administration

As of June 30, 2022, there was \$13.1 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 \$585,000 with scheduled repayments occurring through fiscal year 2026. Additionally, the City has financed purchases of \$121,000 outstanding as of June 30, 2022, 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 began in March 2021 and are to be repaid with reimbursements from the St. Clair County Brownfield Redevelopment Authority. Interest did not accrue until after the first payment in March 2021. Early repayment is permitted under the loan agreement. As of June 30, 2022, there was \$229,000 outstanding on this loan. 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, 2022

Economic Factors and Next Year's Budgets and Rates

The budget for the year ending June 30, 2023, 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 2022 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 has received additional funding passed through the State of Michigan to be used for infrastructure as part of the American Rescue Plan Act (ARPA) and will need to evaluate eligible projects to spend these funds on. Additionally, the City has been awarded grants with the Department of Natural Resources to acquire property for a municipal-owned marina.

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 were increased slightly for the year ending June 30, 2023.

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 2023 has been decreased slightly from the amount required in 2022. However, with a volatile investment market, the contributions could be significantly increased in future years. 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 which could result in a requirement to significantly increase contributions in the future.

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, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
<i>Current Assets</i>			
Cash and cash equivalents	\$ 4,312,598	\$ 1,410,466	\$ 5,723,064
Restricted cash	108	--	108
Accounts and assessments receivable	25,144	528,367	553,511
Current portion of lease receivable	28,449	--	28,449
Due from other units of government	278,700	37,471	316,171
Other assets	4,250	750	5,000
<i>Internal Balances*</i>	9,242	238,731	--
Total Current Assets	4,658,491	2,215,785	6,626,303
<i>Noncurrent Assets</i>			
Capital assets, net of accumulated depreciation	8,145,122	4,942,953	13,088,075
Lease receivable, net of current portion	446,387	--	446,387
Total Assets	13,250,000	7,158,738	20,160,765
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	672,053	286,910	958,963
Total Deferred Outflows of Resources	672,053	286,910	958,963
LIABILITIES			
<i>Current Liabilities</i>			
Accounts payable	89,574	200,549	290,123
Accrued wages and vacation pay	89,806	7,401	97,207
Accrued interest payable	2,339	3,099	5,438
Current portion of debt	80,092	140,000	220,092
Due to other units and taxpayers	30	--	30
Unearned revenue	484,813	--	484,813
Due to fiduciary funds	410	--	410
<i>Internal Balances*</i>	238,731	9,242	--
Total Current Liabilities	985,795	360,291	1,098,113
<i>Noncurrent Liabilities</i>			
Accrued sick pay	121,381	--	121,381
Long-term obligations, net of current portion	205,051	509,532	714,583
Net pension liability	2,179,542	907,628	3,087,170
Net OPEB liability	1,792,303	1,194,869	2,987,172
Total Liabilities	5,284,072	2,972,320	8,008,419
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	912,918	186,477	1,099,395
Total Deferred Inflows of Resources	912,918	186,477	1,099,395
NET POSITION			
Investment in capital assets, net of related debt	8,088,986	4,293,421	12,382,407
<i>Restricted for:</i>			
Drug enforcement	9,011	--	9,011
Perpetual care	137,192	--	137,192
Highways and streets - Act 51	1,374,104	--	1,374,104
Cemetery	88,382	--	88,382
Insurance escrow	8,129	--	8,129
Water monitoring system	--	149,383	149,383
Highways and streets	140,193	--	140,193
Parks and recreation	31,849	--	31,849
Police	188	--	188
Beach	3,505	--	3,505
Infrastructure improvements	--	961,915	961,915
Economic development	5,333	--	5,333
General government	137	--	137
<i>Unrestricted</i>	(2,161,946)	(1,117,868)	(3,279,814)
Total Net Position	\$ 7,725,063	\$ 4,286,851	\$ 12,011,914

* Amounts have been eliminated in total column

CITY OF MARINE CITY
Statement of Activities
For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
Legislative	\$ 17,785	\$ --	\$ --	\$ --
General government	753,477	76,964	--	--
Public safety	535,984	119,806	7,230	3,151
Public works	599,209	317,360	--	--
Community and economic development	4,194	--	50,611	1,200
Recreation and cultural	137,867	3,250	58,510	54,343
Highways and streets	592,952	--	509,350	--
Other	76,732	16,427	--	--
Health and welfare	883	--	--	--
Unallocated pension and OPEB expense (recovery)	859,714	--	--	--
Debt service interest	6,144	--	--	--
Water and sewer charges - Intergovernmental	14,000	--	--	--
Cemetery operations	40,561	33,060	--	--
Total Governmental Activities	3,639,502	566,867	625,701	58,694
Business-type Activities:				
Water and Sewer Disposal	2,108,004	2,054,338	--	--
Total Business-type Activities	2,108,004	2,054,338	--	--
Total Primary Government	\$ 5,747,506	\$ 2,621,205	\$ 625,701	\$ 58,694

General Purpose Revenues and Transfers:

Revenues

Tax collections

Interest revenue

Distributions from State of Michigan

Rentals

Other

Gain (loss) on disposal 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
\$ (17,785)	\$ --	\$ (17,785)
(676,513)	--	(676,513)
(405,797)	--	(405,797)
(281,849)	--	(281,849)
47,617	--	47,617
(21,764)	--	(21,764)
(83,602)	--	(83,602)
(60,305)	--	(60,305)
(883)	--	(883)
(859,714)	--	(859,714)
(6,144)	--	(6,144)
(14,000)	--	(14,000)
(7,501)	--	(7,501)
<u>(2,388,240)</u>	<u>--</u>	<u>(2,388,240)</u>
--	(53,666)	(53,666)
--	(53,666)	(53,666)
\$ (2,388,240)	\$ (53,666)	\$ (2,441,906)
1,740,953	--	1,740,953
18,300	324	18,624
643,022	--	643,022
43,553	--	43,553
26,614	800	27,414
(639)	--	(639)
<u>2,471,803</u>	<u>1,124</u>	<u>2,472,927</u>
83,563	(52,542)	31,021
<u>7,641,500</u>	<u>4,339,393</u>	<u>11,980,893</u>
\$ 7,725,063	\$ 4,286,851	\$ 12,011,914

CITY OF MARINE CITY
 Balance Sheet
 Governmental Funds
 June 30, 2022

	Special Revenue		
	General	Local Street	Major Street
ASSETS			
Cash and cash equivalents	\$ 2,398,051	\$ 421,956	\$ 1,167,489
Restricted cash	108	--	--
Accounts and assessments receivable	24,250	--	894
Current portion of lease receivable	28,449	--	--
Due from other units of government	155,978	21,627	56,442
Other assets	3,000	750	500
Due from other funds	72,036	192,762	5,317
Lease receivable, net of current portion	446,374	--	--
Total Assets	3,128,246	637,095	1,230,642
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	--	--	--
Total Assets and Deferred Outflows of Resources	\$ 3,128,246	\$ 637,095	\$ 1,230,642
LIABILITIES			
Accounts payable	\$ 89,239	\$ --	\$ 107
Accrued wages and vacation pay	38,951	701	2,368
Due to other units and taxpayers	30	--	--
Unearned revenue	484,813	--	--
Due to fiduciary funds	410	--	--
Due to other funds	11,898	34,248	398,675
Total Liabilities	625,341	34,949	401,150
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	495,713	--	--
Total Liabilities and Deferred Inflows of Resources	1,121,054	34,949	401,150
FUND BALANCE			
Restricted	189,150	602,146	829,492
Committed	44,863	--	--
Unassigned	1,773,179	--	--
Total Fund Balance	2,007,192	602,146	829,492
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 3,128,246	\$ 637,095	\$ 1,230,642

	Other Governmental Funds	Total Governmental Funds
\$	325,102	\$ 4,312,598
	--	108
	--	25,144
	--	28,449
	44,653	278,700
	--	4,250
	--	270,115
	--	446,374
	<u>369,755</u>	<u>5,365,738</u>
	--	--
\$	<u>369,755</u>	<u>\$ 5,365,738</u>
\$	228	\$ 89,574
	1,065	43,085
	--	30
	--	484,813
	--	410
	<u>54,783</u>	<u>499,604</u>
	56,076	1,117,516
	<u>44,278</u>	<u>539,991</u>
	<u>100,354</u>	<u>1,657,507</u>
	269,401	1,890,189
	--	44,863
	--	1,773,179
	<u>269,401</u>	<u>3,708,231</u>
\$	<u>369,755</u>	<u>\$ 5,365,738</u>

CITY OF MARINE CITY

Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2022

Total Fund Balance - Governmental Funds	\$ 3,708,231
Accrued interest expense included on the entity-wide statements are expensed as paid on the governmental fund statements	(2,339)
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	(168,102)
Receivables not available to pay current liabilities are deferred on the governmental fund statements but are recognized as revenue on the Statement of Activities	65,169
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	8,145,122
Long-term liabilities, including bonds payable, are not due and payable in the current period and are not reported on the governmental fund statements	(285,143)
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	(1,780,286)
Long-term receivables are not due in the current period and are not reported on the governmental fund statements	13
Components of the net pension liability reflected on the Statement of Net Position are not due and payable in the current period and are omitted from the governmental fund statements	(1,957,602)
Total Net Position-Governmental Funds	\$ 7,725,063

CITY OF MARINE CITY
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2022

	<u>Special Revenue</u>		
	<u>General</u>	<u>Local Street</u>	<u>Major Street</u>
Revenues			
Tax collections	\$ 1,740,953	\$ --	\$ --
Distributions from State of Michigan	666,704	141,026	368,324
Licenses, permits, fines, and fees	180,603	--	--
Local grants and reimbursements	71,544	--	--
Federal grants	21,522	--	--
Rentals	46,805	--	--
Refuse	317,360	--	--
Intergovernmental	2,543	--	--
Other	43,153	--	--
User fees and other charges	31,620	--	--
Interest revenue	17,757	147	396
Total Revenues	<u>3,140,564</u>	<u>141,173</u>	<u>368,720</u>
Expenditures			
<i>Current:</i>			
Legislative	17,785	--	--
General government	717,817	--	--
Public safety	975,521	--	--
Public works	601,534	--	--
Community and economic development	4,194	--	--
Recreation and cultural	97,201	--	--
Highways and streets	--	102,259	83,794
Other	76,732	--	--
Health and welfare	883	--	--
Unallocated pension and OPEB expense (recovery)	370,738	--	--
Cemetery operations	--	--	--
<i>Debt Service:</i>			
Debt service interest	--	1,901	1,901
Debt service principal	--	27,134	27,134
<i>Capital Outlay:</i>			
General government	172,456	--	--
Public safety	29,200	--	--
Public works	3,974	--	--
Recreation and cultural	50,499	--	--
Highways and streets	--	30,000	208,731
<i>Intergovernmental:</i>			
Water and sewer charges	14,000	--	--
Equipment rent	--	1,317	1,226
Total Expenditures	<u>3,132,534</u>	<u>162,611</u>	<u>322,786</u>
Excess of Revenues Over (Under) Expenditures	<u>8,030</u>	<u>(21,438)</u>	<u>45,934</u>
Other Financing Sources (Uses)			
Transfers from other funds	--	160,941	5,000
Transfers to other funds	(35,000)	--	(155,941)
Net Other Financing Sources (Uses)	<u>(35,000)</u>	<u>160,941</u>	<u>(150,941)</u>
Net Change in Fund Balance	<u>(26,970)</u>	<u>139,503</u>	<u>(105,007)</u>
<i>Fund Balance at Beginning of Period</i>	2,034,162	462,643	934,499
Fund Balance at End of Period	<u>\$ 2,007,192</u>	<u>\$ 602,146</u>	<u>\$ 829,492</u>

See accompanying notes.

Other Governmental Funds	Total Governmental Funds
\$ --	\$ 1,740,953
--	1,176,054
375	180,978
44,653	116,197
--	21,522
--	46,805
--	317,360
--	2,543
--	43,153
33,060	64,680
--	18,300
<u>78,088</u>	<u>3,728,545</u>
--	17,785
--	717,817
116	975,637
--	601,534
--	4,194
--	97,201
--	186,053
--	76,732
--	883
--	370,738
39,283	39,283
3,789	7,591
23,602	77,870
--	172,456
--	29,200
--	3,974
--	50,499
--	238,731
--	14,000
--	2,543
<u>66,790</u>	<u>3,684,721</u>
<u>11,298</u>	<u>43,824</u>
25,000	190,941
--	(190,941)
<u>25,000</u>	<u>--</u>
<u>36,298</u>	<u>43,824</u>
<u>233,103</u>	<u>3,664,407</u>
<u>\$ 269,401</u>	<u>\$ 3,708,231</u>

See accompanying notes.

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, 2022

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual	Final to Actual
Revenues				
Tax collections	\$ 1,736,160	\$ 1,691,160	\$ 1,740,953	\$ 49,793
Distributions from State of Michigan	582,400	582,000	666,704	84,704
Licenses, permits, fines, and fees	118,250	134,600	180,603	46,003
Local grants and reimbursements	50,000	25,000	71,544	46,544
Federal grants	9,300	2,500	21,522	19,022
Rentals	44,990	44,990	46,805	1,815
Refuse	300,800	320,000	317,360	(2,640)
Intergovernmental	8,000	750	2,543	1,793
Other	18,500	32,733	43,153	10,420
User fees and other charges	53,800	18,975	31,620	12,645
Interest	21,790	17,140	17,757	617
Total Revenues	2,943,990	2,869,848	3,140,564	270,716
Other Financing Sources				
Gain on sale of fixed assets	300,000	--	--	--
Total Revenues and Other Financing Sources	3,243,990	2,869,848	3,140,564	270,716
Expenditures				
Legislative	20,670	12,810	17,785	(4,975)
General government	853,775	852,003	894,273	(42,270)
Public safety	1,022,550	994,266	1,004,721	(10,455)
Public works	624,740	636,045	605,508	30,537
Community and economic development	11,150	5,600	4,194	1,406
Recreation and cultural	149,680	146,774	147,700	(926)
Other	478,640	469,140	457,470	11,670
Health and welfare	2,600	400	883	(483)
Total Expenditures	3,163,805	3,117,038	3,132,534	(15,496)
Other Financing Uses				
Transfers to other funds	35,000	35,000	35,000	--
Total Expenditures and Other Financing Uses	3,198,805	3,152,038	3,167,534	(15,496)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	45,185	(282,190)	(26,970)	255,220
Net Change in Fund Balance	45,185	(282,190)	(26,970)	255,220
<i>Fund Balance at Beginning of Period</i>	<i>2,034,162</i>	<i>2,034,162</i>	<i>2,034,162</i>	<i>--</i>
Fund Balance at End of Period	\$ 2,079,347	\$ 1,751,972	\$ 2,007,192	\$ 255,220

CITY OF MARINE CITY

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
 Major Street
 For the Year Ended June 30, 2022

	Budgeted Amounts			Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Distributions from State of Michigan	\$ 345,000	\$ 345,000	\$ 368,324	\$ 23,324
Interest	1,000	500	396	(104)
Total Revenues	<u>346,000</u>	<u>345,500</u>	<u>368,720</u>	<u>23,220</u>
Other Financing Sources				
Transfers from other funds	5,000	5,000	5,000	--
Total Revenues and Other Financing Sources	<u>351,000</u>	<u>350,500</u>	<u>373,720</u>	<u>23,220</u>
Expenditures				
Highways and streets	355,800	315,740	293,751	21,989
Debt service principal	29,035	29,035	27,134	1,901
Debt service interest	2,000	1,000	1,901	(901)
Total Expenditures	<u>386,835</u>	<u>345,775</u>	<u>322,786</u>	<u>22,989</u>
Other Financing Uses				
Transfers to other funds	172,500	162,000	155,941	6,059
Total Expenditures and Other Financing Uses	<u>559,335</u>	<u>507,775</u>	<u>478,727</u>	<u>29,048</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(208,335)</u>	<u>(157,275)</u>	<u>(105,007)</u>	<u>52,268</u>
Net Change in Fund Balance	<u>(208,335)</u>	<u>(157,275)</u>	<u>(105,007)</u>	<u>52,268</u>
<i>Fund Balance at Beginning of Period</i>	<u>934,499</u>	<u>934,499</u>	<u>934,499</u>	<u>--</u>
Fund Balance at End of Period	<u>\$ 726,164</u>	<u>\$ 777,224</u>	<u>\$ 829,492</u>	<u>\$ 52,268</u>

CITY OF MARINE CITY

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
 Local Street
 For the Year Ended June 30, 2022

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual	Final to Actual
Revenues				
Distributions from State of Michigan	\$ 131,000	\$ 124,500	\$ 141,026	\$ 16,526
Interest	500	500	147	(353)
Total Revenues	<u>131,500</u>	<u>125,000</u>	<u>141,173</u>	<u>16,173</u>
Other Financing Sources				
Transfers from other funds	177,500	167,000	160,941	(6,059)
Total Revenues and Other Financing Sources	<u>309,000</u>	<u>292,000</u>	<u>302,114</u>	<u>10,114</u>
Expenditures				
Highways and streets	166,555	160,705	133,576	27,129
Debt service principal	29,035	29,035	27,134	1,901
Debt service interest	2,000	1,000	1,901	(901)
Total Expenditures	<u>197,590</u>	<u>190,740</u>	<u>162,611</u>	<u>28,129</u>
Other Financing Uses				
Total Expenditures and Other Financing Uses	<u>197,590</u>	<u>190,740</u>	<u>162,611</u>	<u>28,129</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>111,410</u>	<u>101,260</u>	<u>139,503</u>	<u>38,243</u>
Net Change in Fund Balance	<u>111,410</u>	<u>101,260</u>	<u>139,503</u>	<u>38,243</u>
Fund Balance at Beginning of Period	462,643	462,643	462,643	--
Fund Balance at End of Period	<u>\$ 574,053</u>	<u>\$ 563,903</u>	<u>\$ 602,146</u>	<u>\$ 38,243</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, 2022

Total Net Change in Fund Balances - Governmental Funds	\$ 43,824
Accrued interest expense included on the entity-wide statements are expensed as paid on the governmental fund statements	1,447
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	40,068
Receivables not available to pay current liabilities are deferred on the governmental fund statements but are recognized as revenue on the Statement of Activities	(2,296)
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	(35,521)
Governmental funds report capital outlays as expenditures, but these costs are capitalized and depreciated over their estimated useful lives on the Statement of Activities	(35,489)
Principal payments of long-term debt expensed on the governmental fund statements are a reduction of liabilities on the Statement of Net Position	77,870
Receipt of long-term receivables are revenue for the governmental funds but reduces receivable on the Statement of Net Position	(2)
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	(5,699)
Fund level statements report proceeds from sales of capitalized assets as gains. For entity-wide statements, total gain is reduced by any book value of the asset at time of disposal	(639)
Changes in Net Position-Governmental Funds	\$ 83,563

CITY OF MARINE CITY
Statement of Net Position
Proprietary Funds
June 30, 2022

	<u>Business-type Activities - Enterprise Funds</u>
	<u>Water and Sewer Disposal</u>
ASSETS	
<i>Current Assets</i>	
Cash and cash equivalents	\$ 1,410,466
Accounts and assessments receivable	528,367
Due from other units of government	37,471
Other assets	750
Due from other funds	238,731
Total Current Assets	<u>2,215,785</u>
<i>Noncurrent Assets</i>	
Capital assets, net of accumulated depreciation	4,942,953
Total Assets	<u>7,158,738</u>
DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	286,910
Total Deferred Outflows of Resources	<u>286,910</u>
LIABILITIES	
<i>Current Liabilities</i>	
Accounts payable	200,549
Accrued wages and vacation pay	7,401
Accrued interest payable	3,099
Current portion of debt	140,000
Due to other funds	9,242
Total Current Liabilities	<u>360,291</u>
<i>Noncurrent Liabilities</i>	
Long-term obligations, net of current portion	509,532
Net pension liability	907,628
Net OPEB liability	1,194,869
Total Liabilities	<u>2,972,320</u>
DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred inflows	186,477
Total Deferred Inflows of Resources	<u>186,477</u>
NET POSITION	
Investment in capital assets, net of related debt	4,293,421
<i>Restricted for:</i>	
Water monitoring system	149,383
Infrastructure improvements	961,915
<i>Unrestricted</i>	<u>(1,117,868)</u>
Total Net Position	<u>\$ 4,286,851</u>

CITY OF MARINE CITY
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2022

	Business-type Activities - Enterprise Funds
	Water and Sewer Disposal
Operating Revenues	
Metered sales	\$ 1,481,663
Sewage treatment contract	158,998
Hydrant rental and city usage	14,000
Water taps and meter sales	14,500
Other	3,450
Total Operating Revenues	<u>1,672,611</u>
Operating Expenses	
Water	1,094,348
Sewer	1,009,212
Total Operating Expenses	<u>2,103,560</u>
Operating Income (Loss)	<u>(430,949)</u>
Non-Operating Revenues (Expenses)	
Interest revenue	324
Debt service	137,124
Ready to serve fees	245,403
Interest expense and agent fees	(4,444)
Net Non-Operating Revenues (Expenses)	<u>378,407</u>
Change In Net Position	<u>(52,542)</u>
<i>Net Position at Beginning of Period</i>	<u>4,339,393</u>
Net Position at End of Period	<u>\$ 4,286,851</u>

CITY OF MARINE CITY
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2022

	Business-type Activities - Enterprise Funds
	Water and Sewer Disposal
Cash Flows From Operating Activities:	
Receipts from customers	\$ 1,494,555
Receipts from interfund services	14,000
Payments to suppliers	(1,179,043)
Payments to employees	(234,690)
Other receipts (payments)	17,950
Net Cash Provided By (Used In) Operating Activities	112,772
Cash Flows From Noncapital Financing Activities:	
Advances to other funds	(230,899)
Net Cash Provided By (Used In) Noncapital Financing Activities	(230,899)
Cash Flows From Capital and Related Financing Activities:	
Acquisition of capital assets	(524,626)
Principal paid on long term debt	(261,954)
Interest and agent fees paid on revenue bonds	(12,092)
Debt service charges	137,124
Capital improvement fees	245,403
Net Cash Provided By (Used In) Capital and Related Financing Activities	(416,145)
Cash Flows From Investing Activities:	
Interest on investments	324
Net Cash Provided By (Used In) Investing Activities	324
Net Increase (Decrease) In Cash and Cash Equivalents	(533,948)
Cash and Cash Equivalents at July 1, 2021	1,944,414
Cash and Cash Equivalents at June 30, 2022	\$ 1,410,466
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Operating income	\$ (430,949)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Depreciation	547,287
Change in assets and liabilities:	
Accounts receivable	(36,095)
Due from other governments	(37,471)
Other assets	(750)
Deferred outflow of resources	(271,004)
Accounts payable	118,865
Due to other units and taxpayers	(72,540)
Accrued wages and compensated absences	(1,632)
Net pension liability	314,974
Net OPEB liability	44,245
Deferred inflow of resources	(62,158)
Net Cash Provided By (Used In) Operating Activities	\$ 112,772

CITY OF MARINE CITY
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022

	Pension and Benefit Trust		Custodial Funds
	Retiree Health Trust	Pension Fund	Tax Collection Fund
ASSETS			
Cash and cash equivalents	\$ --	\$ --	\$ 121,234
Cash and money market funds at fair value	50,986	203,037	--
Investments - mutual funds at fair value	242,682	4,866,714	--
Taxes receivable	--	--	38,055
Prepaid expenses	1,492	--	--
Due from primary government	--	410	--
Total Assets	295,160	5,070,161	159,289
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	--	--	--
Total Deferred Outflows of Resources	--	--	--
LIABILITIES			
Due to primary government	--	--	131,275
Due to other units and taxpayers	--	--	23,672
Due to other funds	--	--	4,342
Total Liabilities	--	--	159,289
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	--	--	--
Total Deferred Inflows of Resources	--	--	--
NET POSITION			
Restricted for pensions	--	5,070,161	--
Restricted for postemployment benefits other than pensions	295,160	--	--
Total Net Position	\$ 295,160	\$ 5,070,161	\$ --

CITY OF MARINE CITY
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2022

	Pension and Benefit Trust		Custodial Funds
	Retiree Health Trust	Pension Fund	Tax Collection Fund
ADDITIONS			
<i>Contributions</i>			
Employer contributions	\$ 265,037	\$ 404,384	\$ --
Employee contributions	--	12,196	--
Total Contributions	<u>265,037</u>	<u>416,580</u>	<u>--</u>
<i>Investment Earnings</i>			
Net increase (decrease) in fair value	(46,425)	(1,009,232)	--
Interest, dividends, and realized gains	10,489	239,578	--
<i>Less: Investment Expenses</i>			
Investment Expense	--	(43,348)	--
Net Investment Earnings	<u>(35,936)</u>	<u>(813,002)</u>	<u>--</u>
Taxes collected for other governments	--	--	5,216,211
Total Additions	<u>229,101</u>	<u>(396,422)</u>	<u>5,216,211</u>
DEDUCTIONS			
Benefits	227,024	637,189	--
Administrative expenses	2,914	13,050	--
Taxes remitted to other governments	--	--	5,216,211
Total Deductions	<u>229,938</u>	<u>650,239</u>	<u>5,216,211</u>
Net Increase (Decrease) in Net Position	<u>(837)</u>	<u>(1,046,661)</u>	<u>--</u>
<i>Net Position at Beginning of Period</i>	<u>295,997</u>	<u>6,116,822</u>	<u>--</u>
Net Position at End of Period	<u>\$ 295,160</u>	<u>\$ 5,070,161</u>	<u>\$ --</u>

CITY OF MARINE CITY

Notes to Financial Statements For the Year Ended June 30, 2022

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 4,100 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, 2022

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 2021 taxable valuation of the City totaled \$107.2 million (exclusive of any Michigan Tax Tribunal or Board of Review adjustments), on which ad valorem taxes levied consisted of 16.0425 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.

CUSTODIAL 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, 2022

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.

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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, 2022

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>
Federal grants	\$ --	\$ 426,450
State and Local Revenue	65,169	58,363
Leases	474,822	--
	<u>\$ 539,991</u>	<u>\$ 484,813</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 two items, 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. Additionally, the City has deferred inflows of resources related to leases. See Note 7 for information regarding leases. See Notes 9 and 10 regarding amounts reported as deferred inflows of resources related to the net pension and net OPEB obligations which are reported on the entity-wide statements only.

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

CONSTRUCTION CODE FEES

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

Cumulative shortfall at June 30, 2021	\$ (107,774)
Permit revenues	95,146
Related expenditures	(88,273)
Cumulative surplus (shortfall)	<u>\$ (100,901)</u>

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

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

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 2022, actual expenditures exceeding those budgeted are as follows:

<u>General Fund</u>			<u>Capital Improvement</u>	
Legislative	\$	4,975	General government	\$ 55
General government		42,215		
Public safety		10,455	<u>Cemetery Perpetual Care</u>	
Recreation and cultural		926	Cemetery operations	\$ 169
Health and welfare		483		
<u>Local Street</u>			<u>Woodlawn Cemetery</u>	
Debt service interest	\$	901	Cemetery operations	\$ 1,430
<u>Major Street</u>				
Debt service interest	\$	901		

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, 2022. 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	\$	4,312,706
Total proprietary funds		1,410,466
Less: cash on hand		(926)
Total Deposits	\$	<u>5,722,246</u>

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

NOTE 3: CASH AND INVESTMENTS (Continued)

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	\$ 621,356	\$ 4,950,686	\$ 5,527,795	\$ 5,572,042
Savings and CD's	194,451	--	194,451	194,451
Total Cash	<u>\$ 815,807</u>	<u>\$ 4,950,686</u>	<u>5,722,246</u>	<u>\$ 5,766,493</u>
 <u>Investments - Nonrisk Categorized</u>				
Money market account			194,858	\$ 151,375
Mutual funds			<u>5,168,561</u>	<u>5,168,561</u>
Total Investments			<u>5,363,419</u>	<u>\$ 5,319,936</u>
Total Cash and Investments			<u>\$ 11,085,665</u>	

INTEREST RATE RISK

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

CREDIT RISK

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

CONCENTRATION OF CREDIT RISK

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

CUSTODIAL CREDIT RISK

Custodial credit risk for deposits is the risk, in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of June 30, 2022, \$5.0 million of the government's bank balance of \$5.8 million was exposed to custodial credit risk because it was uninsured.

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

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. 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, 2022

NOTE 3: CASH AND INVESTMENTS (Continued)

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	\$ 194,858
Raymond James Mutual Fund Portfolio	Variable	5,168,561
		<u>\$ 5,363,419</u>

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	<u>\$ 108</u>
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NOTE 5: CAPITAL ASSETS

Governmental Activities Fixed Assets:

A summary of changes in governmental fixed assets follows:

	<u>Balance</u> <u>06/30/2021</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>06/30/2022</u>
Legislative:				
Equipment	\$ 3,342	\$ --	\$ --	\$ 3,342
General Government:				
Equipment and vehicles	235,219	22,579	(1,980)	255,818
Buildings	1,756,283	128,740	--	1,885,023
Land	1,449,150	--	(10,500)	1,438,650
Public Safety:				
Equipment and vehicles	402,382	29,200	(22,234)	409,348
Buildings	618,268	--	--	618,268
Public Works:				
Equipment and vehicles	373,822	--	--	373,822
Buildings	259,256	3,974	--	263,230
Recreation and Culture:				
Land	258,116	--	--	258,116
Equipment	449,846	6,670	--	456,516
Buildings	639,723	--	--	639,723
Beach	61,388	--	--	61,388
Kayak launch	19,977	30,762	--	50,739
Marina	--	31,638	--	31,638
Highways and Streets:				
Equipment	1,063,515	--	--	1,063,515
Roads and sidewalks	6,570,055	251,797	--	6,821,852
Cemetery:				
Equipment	10,172	--	--	10,172
Buildings	246,209	--	--	246,209
Total Capital Assets	<u>14,416,723</u>	<u>505,360</u>	<u>(34,714)</u>	<u>14,887,369</u>
Accumulated Depreciation	<u>(6,235,473)</u>	<u>(530,349)</u>	<u>23,575</u>	<u>(6,742,247)</u>
Total Carrying Value of Fixed Assets	<u>\$ 8,181,250</u>	<u>\$ (24,989)</u>	<u>\$ (11,139)</u>	<u>\$ 8,145,122</u>

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

NOTE 5: CAPITAL ASSETS (Continued)

The cost of land totaling \$1.7 million is not subject to depreciation.

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

General Government	\$ 56,376
Public Safety	48,463
Public Works	7,010
Recreation and Culture	40,666
Highways and Streets	377,396
Cemetery	438
Total	<u>\$ 530,349</u>

Business-Type Activities Fixed Assets:

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

	Balance 06/30/2021	Additions	Construction in Process	Balance 06/30/2022
Water plant, lines, and equipment	\$ 7,227,821	\$ 436,132	\$ 22,829	\$ 7,686,782
Sewer plant, lines, and equipment	15,156,438	88,494	--	15,244,932
Construction in process - sewer	251,354	--	--	251,354
Construction in process - water	22,829	--	(22,829)	--
Land	63,174	--	--	63,174
Total Capital Assets	22,721,616	524,626	--	23,246,242
Accumulated Depreciation	(17,756,002)	(547,287)	--	(18,303,289)
Total Carrying Value of Fixed Assets	<u>\$ 4,965,614</u>	<u>\$ (22,661)</u>	<u>\$ --</u>	<u>\$ 4,942,953</u>

The above amounts include land and construction in process with a cost of \$63,174 and \$251,354, respectively, not subject to depreciation. Depreciation for the water and sewer systems totaled \$231,214 and \$316,073, respectively, for the year ended June 30, 2022.

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>\$ 155,941</u>	Major Street	<u>\$ 155,941</u>
Major Street	\$ 5,000		
Local Street	5,000		
Woodlawn Cemetery	25,000		
	<u>\$ 35,000</u>	General Fund	<u>\$ 35,000</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, 2022

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>
		Major Street	\$ 208,731
		Local Street	30,000
Water and Sewer	<u>\$ 238,731</u>		<u>\$ 238,731</u>
Pension Fund	<u>\$ 410</u>	General Fund	<u>\$ 410</u>
Local Street	<u>\$ 186,181</u>	Major Street	<u>\$ 186,181</u>
Major Street	\$ 5,317		
Local Street	6,581		
	<u>\$ 11,898</u>	General Fund	<u>\$ 11,898</u>
		Brownfield Redevelopment	\$ 54,783
		Major Street	3,763
		Local Street	4,248
		Water and Sewer	9,242
General Fund	<u>\$ 72,036</u>		<u>\$ 72,036</u>

NOTE 7: LEASE OBLIGATIONS

The City is a lessor in three lease agreements that qualify as long-term leases because the City will not surrender control of the assets at the end of the term and the non-cancelable term of the agreements exceed one year. The agreements are generally fixed monthly or annual payments with a periodic percentage increase. Total lease revenue for the year was \$42,934, including interest of \$16,249. Discount rates were determined using the lessee's weighted average interest rate on leases. The assets leased are described below.

<u>Asset Type</u>	<u>Remaining Term of</u> <u>Agreements</u>
Cellular towers	18-23 years
Homeland security tower	8 years

At June 30, 2022, lease receivable and deferred inflows of resources amounted to \$474,822.

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.

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

NOTE 8: LONG-TERM DEBT (Continued)

In fiscal year 2018, the City financed the purchase of a vacuum truck in the amount of \$361,829 with the truck as collateral. As of June 30, 2022, there was \$64,532 outstanding and the book value of the collateral was \$260,632. See below for additional details on this obligation.

In fiscal year 2021, the City financed the purchase of a street sweeper in the amount of \$168,000 with the street sweeper as collateral. As of June 30, 2022, there was \$56,136 outstanding and the book value of the collateral was \$142,800. See below for additional details on this obligation.

The City received a loan during the 2017 fiscal year from the Michigan Department of Environmental Quality (MDEQ) for the environmental cleanup 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.

The City did not have any short-term debt obligations outstanding at the beginning or end of the period. As of June 30, 2022, the City does not have unused lines of credit or other obligations.

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

Description	Balance at 07/01/2021	Balance at 06/30/2022
Accrued sick pay	\$ 146,693	\$ 121,381
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 06/30/2021	Increase	Decrease	Payable at 06/30/2022	Payable Within One Year
Total Business-Type					
Activities Indebtedness	\$ 911,486	\$ --	\$ 261,954	\$ 649,532	\$ 140,000
Total Governmental					
Activities Indebtedness	363,013	--	77,870	285,143	80,092
Total Indebtedness	<u>\$ 1,274,499</u>	<u>\$ --</u>	<u>\$ 339,824</u>	<u>\$ 934,675</u>	<u>\$ 220,092</u>

SUMMARY OF INDEBTEDNESS

	Number of Issues	Interest Rate	Maturing Through	Principal Outstanding
Direct Borrowings:				
MDEQ loan	1	1.500%	2031	\$ 229,007
Lease Purchase Agreement	1	3.862%	2024	64,532
Lease Purchase Agreement	1	3.390%	2023	56,136
Total Direct Borrowings				<u>\$ 349,675</u>
Revenue Bonds:				
Drinking Water Revolving Funds	2	2.125-2.50%	2026	\$ 585,000
Total Revenue Bonds				<u>\$ 585,000</u>

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

NOTE 8: LONG-TERM DEBT (Continued)

CHANGES IN INDEBTEDNESS BY TYPE

	Payable at 06/30/2021	Increase	Decrease	Payable at 06/30/2022	Payable Within One Year
Direct Borrowings:					
MDEQ loan	\$ 252,609	\$ --	\$ 23,602	\$ 229,007	\$ 23,956
Lease Purchase	186,486	--	121,954	64,532	--
Lease Purchase	110,404	--	54,268	56,136	56,136
Total General Obligation	549,499	--	199,824	349,675	80,092
Revenue Bonds:					
Drinking Water Revolving Fund	725,000	--	140,000	585,000	140,000
Total Revenue Bonds	725,000	--	140,000	585,000	140,000
Total Indebtedness	\$ 1,274,499	\$ --	\$ 339,824	\$ 934,675	\$220,092

The installment loan revenue bonds are to be retired by the revenues of the Water and Sewer Fund.

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
2023	\$ 80,092	\$ 5,369	\$ --	\$ --	\$ 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	25,051	2,340	--	--	150,000	3,188
2027	25,426	1,965	--	--	--	--
2028 - 2032	105,578	3,986	--	--	--	--
	\$ 285,143	\$ 19,446	\$ 64,532	\$ 2,492	\$ 585,000	\$ 31,450

Total interest expense for the City for the year was \$10,588.

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.

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

NOTE 9: EMPLOYEE RETIREMENT SYSTEM (Continued)

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, 2022, was approximately \$242,000 with total payroll for the year totaling approximately \$1.2 million. Membership in the Retirement System as of June 30, 2022 (latest actuarial report available), is comprised of the following:

<u>Group</u>	<u>Employees</u>
Inactive members - Retirees and beneficiaries currently receiving benefits	27
- Retirees eligible for benefits but not receiving benefits	4
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.

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>
First Eagle Global Bond	5.3%
Permanent Portfolio Fund	9.7%
Proshares S&P Midcap 400	14.1%
SPDR Gold Shares	6.9%

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

NOTE 9: EMPLOYEE RETIREMENT SYSTEM (Continued)

Rate of return: For the year ended, June 30, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was -12.91%. 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, 2022, the City's contribution rate was approximately 167% of annual covered payroll. Total contributions to the plan were \$404,384 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	\$ 224,016
Fund Balance Reserved for Employer Contribution	3,035,057
Fund Balance Reserved for Annuity	1,811,088
Balance at June 30, 2022	<u>\$ 5,070,161</u>

ANNUAL PENSION COST AND NET PENSION OBLIGATION

Net pension liability: The components of the net pension liability of the City at June 30, 2022, were as follows:

Total pension liability	\$ 8,157,331
Plan fiduciary net position	<u>(5,070,161)</u>
City's net pension liability	<u>\$ 3,087,170</u>

Plan fiduciary net position as a percentage of the total pension liability: 62.15%

Actuarial assumptions and methods: The total pension liability was determined based on the annual actuarial valuation as of June 30, 2022. The following actuarial assumptions were applied to compute the total pension liability:

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

NOTE 9: EMPLOYEE RETIREMENT SYSTEM (Continued)

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% net of expenses
Cost of living assumption adjustments	None

Mortality rates were based on Pub-2010 Mortality with generational improvements projected beginning in 2010 with Scale MP-2021. As the plan is not large enough to have credible 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, 2022, are summarized below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Equity	56.0%	5.98%
Fixed Income	29.0	1.47
Alternatives	12.0	2.32
Cash	3.0	0.00
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.

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	Computed Rate	1% Increase Rate
	<u>5.00%</u>	<u>6.00%</u>	<u>7.00%</u>
City's net pension liability	\$ 3,954,242	\$ 3,087,170	\$ 2,350,758

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

NOTE 9: EMPLOYEE RETIREMENT SYSTEM (Continued)

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, 2021	\$ 8,132,652	\$ 6,116,822	\$ 2,015,830
Changes for the year:			
Service cost	23,034	--	23,034
Interest on the net pension liability	470,225	--	470,225
Differences between expected and actual experience	155,496	--	155,496
Changes of assumptions or other inputs	13,110	--	13,110
Contributions - employer	--	404,384	(404,384)
Contributions - employee	--	12,196	(12,196)
Net investment income	--	(813,002)	813,002
Benefit payments, including refunds of employee contributions	(637,189)	(637,189)	--
Administrative expense	--	(13,050)	13,050
Other adjustments	3	--	3
Net Changes	<u>24,679</u>	<u>(1,046,661)</u>	<u>1,071,340</u>
Balances at June 30, 2022	<u>\$ 8,157,331</u>	<u>\$ 5,070,161</u>	<u>\$ 3,087,170</u>

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

For the year ended June 30, 2022, the City recognized total pension expense of \$412,456. At June 30, 2022, 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	\$ 912,027	\$ 597,665
Total	<u>\$ 912,027</u>	<u>\$ 597,665</u>

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

NOTE 9: EMPLOYEE RETIREMENT SYSTEM (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
2023	\$ 234,965	\$ 199,221
2024	225,721	199,221
2025	225,671	199,223
2026	225,670	--
Total	<u>\$ 912,027</u>	<u>\$ 597,665</u>

Payable to the Pension Plan: At June 30, 2022, the City had \$410 due to the pension plan for employee contributions.

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, 2022 (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	17
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	<u>3</u>
	<u>20</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.

Contributions: Chapter 33 of the City of Marine City's Charter grants the authority to establish and amend the contribution requirements of the City and plan members to the City Commission. Contributions to the plan are on a pay-as-you-go basis. The City Charter requires the City to pay the trust amounts sufficient to fund current insurance contracts and administrative expenses. Additional contributions are made at the discretion of the City Commission. Plan members are not required to contribute to the plan. Contributions for the current year were \$265,037 and benefits paid totaled \$227,024.

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.

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

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

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, 2022, the annual money-weighted rate of return on investments, net of investment expense, was -12.49%. 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>
Baird Aggregate Bond Fund	5.5%
First Eagle Bond Fund	5.9%
Permanent Portfolio Fund	10.8%
Proshares S&P 500	16.0%
SPDR Gold Shares	7.6%
Vanguard Information Technology	5.3%

NET OPEB LIABILITY OF THE CITY

The City's net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022. The components of the net OPEB liability of the City at June 30, 2022, were as follows:

Total OPEB liability	\$ 3,282,332
Plan fiduciary net position	<u>(295,160)</u>
City's net OPEB liability	<u>\$ 2,987,172</u>

Plan fiduciary net position as a percentage of total OPEB liability 8.99%

Actuarial assumptions: The total OPEB liability was determined by an actuarial valuation as of June 30, 2022, using the actuarial assumptions applied to all periods included in the measurement unless otherwise specified:

Actuarial Cost Method:	Entry Age Normal Level % of Salary Method
Inflation:	2.50% per year
Salary increases:	3.00% per year
Investment rate of return:	6.45% as of July 1, 2021 and 5.86% as of June 30, 2022

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

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

Healthcare cost trend rates:	7.5% for the year of valuation, graded down 0.5% increments over the next 6 years to 4.5% thereafter for Medical/Rx and 4.5% for the year of valuation, graded down 0.5% increments over the next 4 years to 2.5% thereafter for Dental/Vision.
General Employees & Healthy Retirees:	SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021
Police Employees & Healthy Retirees:	SOA Pub-2010 Public Safety Headcount Weighted Mortality Table fully generational using Scale MP-2021
Surviving Spouses:	SOA Pub-2010 Contingent Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2021
Disabled General Retirees:	SOA Pub-2010 Non-Safety Disabled Retiree Headcount Weighted Mortality Table fully generational using Scale MP-2021
Disabled Police Retirees:	SOA Pub-2010 Public Safety Disabled Retiree Headcount Weighted Mortality Table fully generational using Scale MP-2021

Discount rate: The discount rate used to measure the total OPEB liability was 5.86%. 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	\$ <u>3,380,104</u>	\$ 2,987,172	\$ <u>2,658,413</u>

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
City's net OPEB liability	\$ <u>2,649,083</u>	\$ 2,987,172	\$ <u>3,386,567</u>

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, 2022 are summarized below:

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>L/T Expected Rate of Return</u>
U.S. Large Cap Equity	33.00%	8.07%
U.S. Small/Mid Cap Equity	4.00	8.80
Non-U.S. Developed Large Cap Equity Unhedged	9.00	8.45
Emerging Markets Equity Unhedged	2.00	10.33
U.S. Aggregate FI	23.00	3.75
U.S. High Yield FI	3.00	6.01
U.S. Cash	17.00	2.51
Non-U.S. Broad FI Unhedged	1.00	3.70
U.S. Real Estate - REITS	1.00	8.25
Commodities - Long Only	7.00	4.15
Total	<u>100.00%</u>	<u>5.86%</u>

CHANGES IN THE NET OPEB LIABILITY

	<u>Increase (Decrease)</u>		
	<u>Total OPEB Liability</u> <u>(a)</u>	<u>Plan Fiduciary Net Position</u> <u>(b)</u>	<u>Net OPEB Liability</u> <u>(a) - (b)</u>
Balances at June 30, 2021	\$ 3,172,558	\$ 295,997	\$ 2,876,561
Changes for the year:			
Service cost	7,291	--	7,291
Interest	197,893	--	197,893
Differences between expected and actual experience	(132,954)	--	(132,954)
Changes of assumptions or other inputs	264,567	--	264,567
Contributions - employer	--	265,037	(265,037)
Net investment income	--	(35,936)	35,936
Benefit payments, including refunds of employee contributions	(227,024)	(227,024)	--
Administrative expense	--	(2,914)	2,914
Other changes	1	--	1
Net Changes	<u>109,774</u>	<u>(837)</u>	<u>110,611</u>
Balances at June 30, 2022	<u>\$ 3,282,332</u>	<u>\$ 295,160</u>	<u>\$ 2,987,172</u>

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

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

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

For the year ended June 30, 2022, the City recognized total OPEB expense of \$324,240. At June 30, 2022, 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	\$ 46,936	\$ 26,908
Total	<u>\$ 46,936</u>	<u>\$ 26,908</u>

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

<u>Fiscal Year Ended June 30</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2023	\$ 12,682	\$ 8,969
2024	11,798	8,969
2025	11,229	8,970
2026	11,227	--
Total	<u>\$ 46,936</u>	<u>\$ 26,908</u>

Payable to the OPEB Plan: At June 30, 2022, the City had no amounts due to the OPEB plan.

NOTE 11: DEFERRED COMPENSATION PLAN

The City of Marine City Deferred Compensation Plan is a defined contribution plan created in accordance with section 457 of the Internal Revenue Code of 1986, as amended. The plan is open to all employees and permits them to defer a portion of their current salary until future years.

The City matches employee contributions for employees who do not participate in the City's defined benefit pension plan. Currently, the City is matching contributions for eighteen employees. The City Commission approves the matching contribution rate each year. Employees are required to contribute 5% to receive a 10% match. Employee deferrals amounted to \$64,113 and employer contributions amounted to \$78,624 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.

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

NOTE 12: CONTINGENCIES AND RISKS (Continued)

COMMITMENTS

The City of Marine City is committed to an agreement with Six Rivers Conservation to acquire a property in the City for a municipal marina. The acquisition is a multi-step process and is still in negotiations. Additionally, the City has secured grant funding from the Michigan Department of Natural Resources (DNR) and other local organizations to help with the acquisition costs. It is anticipated the City will fully acquire the property during fiscal year 2023.

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	\$ --	\$ 188	\$ --	\$ --
Parks and recreation - County	--	30,465	--	--
Beach	--	3,505	--	--
Fire insurance program	--	8,129	--	--
Streets and highways - County	--	140,193	--	--
Capital projects	--	--	44,863	--
General government	--	137	--	--
Community & economic development	--	6,533	--	--
Drug Law Enforcement Fund				
Drug forfeitures	--	9,011	--	--
Local Street				
Highways and streets - Act 51	--	602,146	--	--
Major Street				
Highways and streets - Act 51	--	829,492	--	--
Woodlawn Cemetery				
Cemetery	--	88,382	--	--
Cemetery Perpetual Care				
Perpetual care	--	137,192	--	--
Brownfield Redevelopment				
Debt service	--	34,816	--	--
Total Governmental Funds	<u>\$ --</u>	<u>\$ 1,890,189</u>	<u>\$ 44,863</u>	<u>\$ --</u>

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 \$252,073 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 \$13 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.

CITY OF MARINE CITY

Notes to Financial Statements For the Year Ended June 30, 2022

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, 2022, 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, 2022, the City's real and personal property taxes were reduced \$1,671.

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, 2022, the City's real and personal property taxes were reduced approximately \$47,000 under this program. The St. Clair County Brownfield Redevelopment Authority will reimburse the City for its portion of the captured taxes, less amounts due to the State of Michigan for State Education Tax and administrative fees, to repay the MDEQ loan in the next fiscal year. At June 30, 2022, the City had \$44,278 due from the St. Clair County Brownfield Redevelopment Authority.

COMMERCIAL FACILITIES EXEMPTION

The Commercial Redevelopment Act (known as the Commercial Facilities Exemption), PA 255 of 1978, as amended, affords a tax incentive for the redevelopment of commercial property for the primary purpose and use of a commercial business enterprise. The property must be located within an established Commercial Redevelopment District. Exemptions are approved for a term of 1-12 years as determined by the local unit of government and the taxable value is frozen for the duration of the certificate. For restored facilities, the property taxes are based upon the previous year's (prior to restoration) taxable value and 100% of the mills levied. For new or replacement facilities, the property taxes are based upon the current year's taxable value and 50% of the mills levied. Applications are filed, reviewed, and certificates are issued by the local unit of government. Certificates are also filed with the State Tax commission.

For the year ended June 30, 2022, the City's real and personal property taxes were reduced approximately \$7,100 under this program.

CITY OF MARINE CITY
Notes to Financial Statements
For the Year Ended June 30, 2022

NOTE 16: CHANGE IN ACCOUNTING PRINCIPLE

During the fiscal year, the City adopted Governmental Accounting Standards Board (GASB) *GASB Statement No. 87, Leases*. This statement improves the accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as deferred inflows of resources or deferred outflows of resources based on the payment provisions of the contract. The standard establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about leasing activities. There was no change to the prior period fund balance or net position. See Note 7 for the new disclosures related to the City's leasing activities.

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.

A discharged election worker has filed a complaint with the City seeking reinstatement and back pay. The complaint also alleges retaliation. The matter has been presented to the City insurance carrier for review and possible defense coverage. There is no estimate for potential exposure to the City at this time.

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, 2022

(Per actuarial report dated June 30, 2022)

	2022	2021	2020
Total pension liability			
Service cost	\$ 23,034	\$ 22,918	\$ 19,468
Interest	470,225	483,796	484,799
Changes of benefit terms	--	--	--
Differences between expected and actual experience	155,496	(150,115)	(3,742)
Changes of assumptions	13,110	(35,237)	566,865
Benefit payments, including refunds of member contributions	(637,189)	(458,116)	(473,919)
Other	3	--	--
Net change in total pension liability	<u>24,679</u>	<u>(136,754)</u>	<u>593,471</u>
<i>Total pension liability - beginning</i>	8,132,652	8,269,406	7,675,935
Total pension liability - ending (a)	<u>\$ 8,157,331</u>	<u>\$ 8,132,652</u>	<u>\$ 8,269,406</u>
Plan fiduciary net position			
Contributions - employer	\$ 404,384	\$ 322,237	\$ 247,245
Contributions - member	12,196	10,756	10,999
Net investment income	(813,002)	1,250,835	277,408
Benefit payments, including refunds of member contributions	(637,189)	(458,116)	(473,919)
Administrative expense	(13,050)	(8,500)	(10,550)
Other	--	--	--
Net change in plan fiduciary net position	<u>(1,046,661)</u>	<u>1,117,212</u>	<u>51,183</u>
<i>Plan fiduciary net position - beginning</i>	6,116,822	4,999,610	4,948,427
Plan fiduciary net position - ending (b)	<u>\$ 5,070,161</u>	<u>\$ 6,116,822</u>	<u>\$ 4,999,610</u>
City of Marine City's net pension liability - ending (a)-(b)	<u>\$ 3,087,170</u>	<u>\$ 2,015,830</u>	<u>\$ 3,269,796</u>
Plan fiduciary net position as a percentage of the total pension liability	62.15%	75.21%	60.46%
Covered employee payroll	\$ 242,038	\$ 223,300	\$ 220,609
City of Marine City's net pension liability as a percentage of covered employee payroll	1,275.49%	902.75%	1,482.17%

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, 2022, for the plan year ending June 30, 2022.

	2019	2018	2017	2016	2015	2014
\$	23,076	\$ 38,798	\$ 36,772	\$ 40,993	\$ 49,202	\$ 63,069
	504,485	490,001	495,822	508,700	481,650	491,659
	--	--	--	--	--	--
	(59,838)	(38,499)	(174,896)	(242,523)	605,816	123,250
	525,749	207,276	--	--	--	--
	(505,750)	(458,395)	(458,395)	(506,981)	(1,011,947)	(606,249)
	--	--	--	--	--	--
	487,722	239,181	(100,697)	(199,811)	124,721	71,729
	7,188,213	6,949,032	7,049,729	7,249,540	7,124,819	7,053,090
\$	7,675,935	\$ 7,188,213	\$ 6,949,032	\$ 7,049,729	\$ 7,249,540	\$ 7,124,819
\$	209,930	\$ 209,928	\$ 211,847	\$ 158,748	\$ 164,043	\$ 190,302
	13,274	14,284	14,194	15,249	16,265	22,046
	267,017	171,760	440,552	(180,052)	115,716	809,302
	(505,750)	(458,395)	(458,395)	(506,981)	(1,011,947)	(606,249)
	(14,710)	(1,600)	(12,597)	(1,645)	(14,899)	(7,806)
	--	--	--	--	--	--
	(30,239)	(64,023)	195,601	(514,681)	(730,822)	407,595
	4,978,666	5,042,689	4,847,088	5,361,769	6,092,591	5,684,996
\$	4,948,427	\$ 4,978,666	\$ 5,042,689	\$ 4,847,088	\$ 5,361,769	\$ 6,092,591
\$	2,727,508	\$ 2,209,547	\$ 1,906,343	\$ 2,202,641	\$ 1,887,771	\$ 1,032,228
	64.47%	69.26%	72.57%	68.76%	73.96%	85.51%
\$	224,481	\$ 285,980	\$ 304,657	\$ 335,085	\$ 379,897	\$ 479,446
	1,215.03%	772.62%	625.73%	657.34%	496.92%	215.30%

CITY OF MARINE CITY
Pension Trust Fund
Required Supplementary Information
Schedule of Pension Contributions
June 30, 2022
(Per actuarial report dated June 30, 2022)

	2022	2021	2020	2019
Actuarially determined contribution	\$ 404,384	\$ 322,237	\$ 247,217	\$ 209,066
Contributions in relation to the actuarially determined contribution	404,384	322,237	247,245	209,930
Contribution excess (deficiency)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 28</u>	<u>\$ 864</u>
Covered-employee payroll	\$ 242,038	\$ 223,300	\$ 220,609	\$ 224,481
Contributions as a percentage of covered-employee payroll	167.07%	144.31%	112.07%	93.52%

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 year closed level dollar amortization

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.

2018	2017	2016	2015	2014	2013
\$ 209,066	\$ 189,645	\$ 158,748	\$ 164,043	\$ 190,302	\$ 168,317
209,928	211,847	158,748	164,043	190,302	171,849
<u>\$ 862</u>	<u>\$ 22,202</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,532</u>
\$ 285,980	\$ 304,657	\$ 335,085	\$ 318,492	\$ 379,897	\$ 479,446
73.41%	69.54%	47.38%	51.51%	50.09%	35.84%

CITY OF MARINE CITY
Pension Trust Fund
Required Supplementary Information
Schedule of Investment Returns (Pension)
June 30, 2022

	2022	2021	2020	2019
Annual money-weighted rate of return, net of investment expense	(12.91) %	26.26 %	6.49 %	6.32 %

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.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
4.30 %	10.10 %	(2.86) %	2.75 %	15.69 %

CITY OF MARINE CITY

Retiree Health Trust

Required Supplementary Information

Schedule of Changes in the Net OPEB Liability and Related Ratios

June 30, 2022

(Per actuarial report dated June 30, 2022)

	2022	2021	2020
Total OPEB liability			
Service cost	\$ 7,291	\$ 9,441	\$ 13,914
Interest	197,893	232,992	244,273
Changes of benefit terms	--	--	--
Differences between expected and actual experience	(132,954)	(681,635)	(228,010)
Changes of assumptions	264,567	(171,041)	(26,663)
Benefit payments	(227,024)	(230,702)	(229,349)
Other	1	(1)	2
Net change in total OPEB liability	<u>109,774</u>	<u>(840,946)</u>	<u>(225,833)</u>
Total OPEB liability - beginning	3,172,558	4,013,504	4,239,337
Adjustment to beginning OPEB liability - see below	--	--	--
Total OPEB liability - ending (a)	<u>\$ 3,282,332</u>	<u>\$ 3,172,558</u>	<u>\$ 4,013,504</u>
Plan fiduciary net position			
Contributions - employer	\$ 265,037	\$ 245,916	\$ 244,636
Contributions - member	--	--	--
Net investment income	(35,936)	58,756	10,221
Benefit payments, including refunds of member contributions	(227,024)	(230,702)	(229,349)
Administrative expense	(2,914)	(7,662)	(4,631)
Other	--	--	--
Net change in plan fiduciary net position	<u>(837)</u>	<u>66,308</u>	<u>20,877</u>
Plan fiduciary net position - beginning	295,997	229,689	208,812
Plan fiduciary net position - ending (b)	<u>\$ 295,160</u>	<u>\$ 295,997</u>	<u>\$ 229,689</u>
City of Marine City's net OPEB liability - ending (a)-(b)	<u>\$ 2,987,172</u>	<u>\$ 2,876,561</u>	<u>\$ 3,783,815</u>
Plan fiduciary net position as a percentage of the total OPEB liability	8.99%	9.33%	5.72%
Covered employee payroll	\$ 242,038	\$ 231,601	\$ 226,609
City of Marine City's net OPEB liability as a percentage of covered employee payroll	1,234.2%	1,242.0%	1,669.8%

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, 2022 with no adjustments to get to the June 30, 2022 measurement date.

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.

	2019	2018	2017
\$	11,348	\$ 18,400	\$ 61,170
	287,503	319,964	422,821
	--	--	--
	(554,926)	(1,312,300)	(716,603)
	460,618	151,350	(974,163)
	(237,169)	(254,036)	(260,734)
	(1)	(6,818)	--
	(32,627)	(1,083,440)	(1,467,509)
	4,271,964	5,355,404	15,876,701
	--	--	(9,053,788)
\$	4,239,337	\$ 4,271,964	\$ 5,355,404
\$	255,751	\$ 265,096	\$ 256,929
	--	--	--
	10,266	10,121	16,311
	(237,169)	(254,036)	(260,734)
	(6,133)	(8,063)	(6,407)
	--	--	--
	22,715	13,118	6,099
	186,097	172,979	166,880
\$	208,812	\$ 186,097	\$ 172,979
\$	4,030,525	\$ 4,085,867	\$ 5,182,425
	4.93%	4.36%	3.23%
\$	229,481	\$ 259,705	\$ 335,629
	1,756.4%	1,573.3%	1,544.09%

CITY OF MARINE CITY
Retiree Health Trust
Required Supplementary Information
Schedule of OPEB Contributions
June 30, 2022
(Per actuarial report dated June 30, 2022)

	2022	2021	2020
Actuarially determined contribution	\$ 227,024	\$ 283,718	\$ 303,118
Contributions in relation to the actuarially determined contribution	265,037	245,916	244,636
Contribution excess (deficiency)	<u>\$ 38,013</u>	<u>\$ (37,802)</u>	<u>\$ (58,482)</u>
Covered-employee payroll	\$ 242,038	\$ 231,601	\$ 226,609
Contributions as a percentage of covered-employee payroll	109.50%	106.18%	107.96%

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 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:
 Amortization method:
 Amortization period:
 Asset valuation method:
 Inflation:
 Healthcare cost trend rates:

Entry Age
 Level percentage of salary
 30 years
 Market
 Implicit price inflation of 2.5% annually
 7.5% for the year of valuation, graded down 0.5% increments over the next 6 years to 4.5% then 4.5% thereafter
 3.00% per year
 5.86% net of expenses
 Not provided by actuary
 General Employees & Healthy Retirees: SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021
 Police Employees & Healthy Retirees: SOA Pub-2010 Public Safety Headcount Weighted Mortality Table fully generational using Scale MP-2021
 Surviving Spouses: SOA Pub-2010 Contingent Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2021.
 Disabled Police Retirees: SOA Pub-2010 Public Safety Disabled Retiree Headcount Weighted Mortality Table fully generational using Scale MP-2021

Salary increases:
 Investment rate of return:
 Retirement age:
 Mortality:

2019	2018	2017	2016	2015	2014	2013
\$ 331,458	\$ 329,021	\$ 569,428	\$ 547,526	\$ 551,877	\$ 531,930	\$ 512,704
255,751	265,096	256,929	233,279	206,250	215,788	204,619
<u>\$ (75,707)</u>	<u>\$ (63,925)</u>	<u>\$ (312,499)</u>	<u>\$ (314,247)</u>	<u>\$ (345,627)</u>	<u>\$ (316,142)</u>	<u>\$ (308,085)</u>
\$ 229,481	\$ 259,705	\$ 335,629	\$ 283,719	\$ 300,535	\$ 500,641	\$ 649,558
111.45%	102.08%	76.55%	82.22%	68.63%	43.10%	31.50%

CITY OF MARINE CITY
Retiree Health Trust
Required Supplementary Information
Schedule of Investment Returns (OPEB)
June 30, 2022

	2022	2021	2020	2019	2018	2017
Annual money-weighted rate of return, net of investment expense	-12.49 %	24.84 %	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, 2022

	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	\$ 89,675	\$ 8,636	\$ 89,599	\$ 137,192	\$ 325,102
Due from other units of government	--	375	44,278	--	44,653
Total Assets	<u>89,675</u>	<u>9,011</u>	<u>133,877</u>	<u>137,192</u>	<u>369,755</u>
DEFERRED OUTFLOWS OF RESOURCES					
Aggregated deferred outflows	--	--	--	--	--
Total Assets and Deferred Outflows of Resources	<u>\$ 89,675</u>	<u>\$ 9,011</u>	<u>\$ 133,877</u>	<u>\$ 137,192</u>	<u>\$ 369,755</u>
LIABILITIES					
Accounts payable	\$ 228	\$ --	\$ --	\$ --	\$ 228
Accrued wages and vacation pay	1,065	--	--	--	1,065
Due to other funds	--	--	54,783	--	54,783
Total Liabilities	<u>1,293</u>	<u>--</u>	<u>54,783</u>	<u>--</u>	<u>56,076</u>
DEFERRED INFLOWS OF RESOURCES					
Aggregated deferred inflows	--	--	44,278	--	44,278
Total Liabilities and Deferred Inflows of Resources	<u>1,293</u>	<u>--</u>	<u>99,061</u>	<u>--</u>	<u>100,354</u>
FUND BALANCE					
Restricted	88,382	9,011	34,816	137,192	269,401
Unassigned	--	--	--	--	--
Total Fund Balance	<u>88,382</u>	<u>9,011</u>	<u>34,816</u>	<u>137,192</u>	<u>269,401</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 89,675</u>	<u>\$ 9,011</u>	<u>\$ 133,877</u>	<u>\$ 137,192</u>	<u>\$ 369,755</u>

CITY OF MARINE CITY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2022

	Special Revenue		Debt Service	Permanent	Total Nonmajor Governmental Funds
	Woodlawn Cemetery	Drug Enforcement Law Fund	Brownfield Redevelopment	Cemetery Perpetual Care	
Revenues					
Licenses, permits, fines, and fees	\$ --	\$ 375	\$ --	\$ --	\$ 375
Local grants and reimbursements	--	--	44,653	--	44,653
User fees and other charges	33,060	--	--	--	33,060
Total Revenues	33,060	375	44,653	--	78,088
Expenditures					
<i>Current:</i>					
Public safety	--	116	--	--	116
Cemetery operations	39,114	--	--	169	39,283
<i>Debt Service:</i>					
Debt service interest	--	--	3,789	--	3,789
Debt service principal	--	--	23,602	--	23,602
Total Expenditures	39,114	116	27,391	169	66,790
Excess of Revenues Over (Under) Expenditures	(6,054)	259	17,262	(169)	11,298
Other Financing Sources (Uses)					
Transfers from other funds	25,000	--	--	--	25,000
Transfers to other funds	--	--	--	--	--
Net Other Financing Sources (Uses)	25,000	--	--	--	25,000
Net Change in Fund Balance	18,946	259	17,262	(169)	36,298
<i>Fund Balance at Beginning of Period</i>	<i>69,436</i>	<i>8,752</i>	<i>17,554</i>	<i>137,361</i>	<i>233,103</i>
Fund Balance at End of Period	\$ 88,382	\$ 9,011	\$ 34,816	\$ 137,192	\$ 269,401

CITY OF MARINE CITY
 General Fund Combining Balance Sheet
 All Funds Treated as General
 June 30, 2022

	Capital Improvement	General Fund	Total General Funds
ASSETS			
Cash and cash equivalents	\$ 44,863	\$ 2,353,188	\$ 2,398,051
Restricted cash	--	108	108
Accounts and assessments receivable	--	24,250	24,250
Current portion of lease receivable	--	28,449	28,449
Due from other units of government	--	155,978	155,978
Other assets	--	3,000	3,000
Due from other funds	--	72,036	72,036
Lease receivable, net of current portion	--	446,374	446,374
Total Assets	44,863	3,083,383	3,128,246
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	--	--	--
Total Assets and Deferred Outflows of Resources	\$ 44,863	\$ 3,083,383	\$ 3,128,246
LIABILITIES			
Accounts payable	\$ --	\$ 89,239	\$ 89,239
Accrued wages and vacation pay	--	38,951	38,951
Due to other units and taxpayers	--	30	30
Unearned revenue	--	484,813	484,813
Due to fiduciary funds	--	410	410
Due to other funds	--	11,898	11,898
Total Liabilities	--	625,341	625,341
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	--	495,713	495,713
Total Liabilities and Deferred Inflows of Resources	--	1,121,054	1,121,054
FUND BALANCE			
Restricted	--	189,150	189,150
Committed	44,863	--	44,863
Unassigned	--	1,773,179	1,773,179
Total Fund Balance	44,863	1,962,329	2,007,192
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 44,863	\$ 3,083,383	\$ 3,128,246

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, 2022

	Capital Improvement	General Fund	Total General Funds
Revenues			
Tax collections	\$ --	\$ 1,740,953	\$ 1,740,953
Distributions from State of Michigan	--	666,704	666,704
Licenses, permits, fines, and fees	--	180,603	180,603
Local grants and reimbursements	--	71,544	71,544
Federal grants	--	21,522	21,522
Rentals	--	46,805	46,805
Refuse	--	317,360	317,360
Intergovernmental	--	2,543	2,543
Other	--	43,153	43,153
User fees and other charges	--	31,620	31,620
Interest revenue	--	17,757	17,757
Total Revenues	--	3,140,564	3,140,564
Expenditures			
<i>Current:</i>			
Legislative	--	17,785	17,785
General government	55	717,762	717,817
Public safety	--	975,521	975,521
Public works	--	601,534	601,534
Community and economic development	--	4,194	4,194
Recreation and cultural	--	97,201	97,201
Other	--	76,732	76,732
Health and welfare	--	883	883
Unallocated pension and OPEB expense (recovery)	--	370,738	370,738
<i>Capital Outlay:</i>			
General government	--	172,456	172,456
Public safety	--	29,200	29,200
Public works	--	3,974	3,974
Recreation and cultural	--	50,499	50,499
<i>Intergovernmental:</i>			
Water and sewer charges	--	14,000	14,000
Total Expenditures	55	3,132,479	3,132,534
Excess of Revenues Over (Under) Expenditures	(55)	8,085	8,030
Other Financing Sources (Uses)			
Transfers from other funds	--	--	--
Transfers to other funds	--	(35,000)	(35,000)
Net Other Financing Sources (Uses)	--	(35,000)	(35,000)
Net Change in Fund Balance	(55)	(26,915)	(26,970)
<i>Fund Balance at Beginning of Period</i>	44,918	1,989,244	2,034,162
Fund Balance at End of Period	\$ 44,863	\$ 1,962,329	\$ 2,007,192

CITY OF MARINE CITY

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
 General Fund (a consolidated component of the General Fund)
 For the Year Ended June 30, 2022

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual	Final to Actual
Revenues				
Tax collections	\$ 1,736,160	\$ 1,691,160	\$ 1,740,953	\$ 49,793
Distributions from State of Michigan	582,400	582,000	666,704	84,704
Licenses, permits, fines, and fees	118,250	134,600	180,603	46,003
Local grants and reimbursements	50,000	25,000	71,544	46,544
Federal grants	9,300	2,500	21,522	19,022
Rentals	44,990	44,990	46,805	1,815
Refuse	300,800	320,000	317,360	(2,640)
Intergovernmental	8,000	750	2,543	1,793
Other	18,500	32,733	43,153	10,420
User fees and other charges	53,800	18,975	31,620	12,645
Interest	21,750	17,100	17,757	657
Total Revenues	2,943,950	2,869,808	3,140,564	270,756
Other Financing Sources				
Gain on sale of fixed assets	300,000	--	--	--
Total Revenues and Other Financing Sources	3,243,950	2,869,808	3,140,564	270,756
Expenditures				
Legislative	20,670	12,810	17,785	(4,975)
General government	853,775	852,003	894,218	(42,215)
Public safety	1,022,550	994,266	1,004,721	(10,455)
Public works	624,740	636,045	605,508	30,537
Community and economic development	11,150	5,600	4,194	1,406
Recreation and cultural	149,680	146,774	147,700	(926)
Other	478,640	469,140	457,470	11,670
Health and welfare	2,600	400	883	(483)
Total Expenditures	3,163,805	3,117,038	3,132,479	(15,441)
Other Financing Uses				
Transfers to other funds	35,000	35,000	35,000	--
Total Expenditures and Other Financing Uses	3,198,805	3,152,038	3,167,479	(15,441)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	45,145	(282,230)	(26,915)	255,315
Net Change in Fund Balance	45,145	(282,230)	(26,915)	255,315
<i>Fund Balance at Beginning of Period</i>	1,989,244	1,989,244	1,989,244	--
Fund Balance at End of Period	\$ 2,034,389	\$ 1,707,014	\$ 1,962,329	\$ 255,315

CITY OF MARINE CITY

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
 Capital Improvement (a consolidated component of the General Fund)
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Interest	\$ 40	\$ 40	\$ --	\$ (40)
<i>Total Revenues</i>	40	40	--	(40)
Other Financing Sources	--	--	--	--
<i>Total Revenues and Other Financing Sources</i>	40	40	--	(40)
Expenditures				
General government	--	--	55	(55)
<i>Total Expenditures</i>	--	--	55	(55)
Other Financing Uses	--	--	--	--
<i>Total Expenditures and Other Financing Uses</i>	--	--	55	(55)
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	40	40	(55)	(95)
<i>Net Change in Fund Balance</i>	40	40	(55)	(95)
<i>Fund Balance at Beginning of Period</i>	44,918	44,918	44,918	--
<i>Fund Balance at End of Period</i>	\$ 44,958	\$ 44,958	\$ 44,863	\$ (95)

CITY OF MARINE CITY

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
 Woodlawn Cemetery
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
User fees and other charges	\$ 18,000	\$ 22,500	\$ 33,060	\$ 10,560
Interest	60	60	--	(60)
Total Revenues	<u>18,060</u>	<u>22,560</u>	<u>33,060</u>	<u>10,500</u>
Other Financing Sources				
Transfers from other funds	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>--</u>
Total Revenues and Other Financing Sources	<u>43,060</u>	<u>47,560</u>	<u>58,060</u>	<u>10,500</u>
Expenditures				
Cemetery operations	<u>35,184</u>	<u>37,684</u>	<u>39,114</u>	<u>(1,430)</u>
Total Expenditures	<u>35,184</u>	<u>37,684</u>	<u>39,114</u>	<u>(1,430)</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>7,876</u>	<u>9,876</u>	<u>18,946</u>	<u>9,070</u>
Net Change in Fund Balance	<u>7,876</u>	<u>9,876</u>	<u>18,946</u>	<u>9,070</u>
Fund Balance at Beginning of Period	<u>69,436</u>	<u>69,436</u>	<u>69,436</u>	<u>--</u>
Fund Balance at End of Period	<u>\$ 77,312</u>	<u>\$ 79,312</u>	<u>\$ 88,382</u>	<u>\$ 9,070</u>

CITY OF MARINE CITY

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
 Cemetery Perpetual Care
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Interest	\$ 150	\$ 150	\$ --	\$ (150)
<i>Total Revenues</i>	150	150	--	(150)
Other Financing Sources	--	--	--	--
<i>Total Revenues and Other Financing Sources</i>	150	150	--	(150)
Expenditures				
Cemetery operations	--	--	169	(169)
<i>Total Expenditures</i>	--	--	169	(169)
Other Financing Uses	--	--	--	--
<i>Total Expenditures and Other Financing Uses</i>	--	--	169	(169)
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	150	150	(169)	(319)
<i>Net Change in Fund Balance</i>	150	150	(169)	(319)
<i>Fund Balance at Beginning of Period</i>	137,361	137,361	137,361	--
<i>Fund Balance at End of Period</i>	\$ 137,511	\$ 137,511	\$ 137,192	\$ (319)

CITY OF MARINE CITY

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Drug Enforcement Law Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Licenses, permits, fines, and fees	\$ 500	\$ 500	\$ 375	\$ (125)
Total Revenues	500	500	375	(125)
Other Financing Sources	--	--	--	--
Total Revenues and Other Financing Sources	500	500	375	(125)
Expenditures				
Public safety	500	500	116	384
Total Expenditures	500	500	116	384
Other Financing Uses	--	--	--	--
Total Expenditures and Other Financing Uses	500	500	116	384
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	--	--	259	259
Net Change in Fund Balance	--	--	259	259
<i>Fund Balance at Beginning of Period</i>	8,752	8,752	8,752	--
Fund Balance at End of Period	\$ 8,752	\$ 8,752	\$ 9,011	\$ 259

CITY OF MARINE CITY
Schedule of Indebtedness
June 30, 2022

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%	2023	\$ 140,000	\$ 12,431	\$ 152,431
Principal due April 1			2024	145,000	9,456	154,456
Interest due October 1 and April 1			2025	150,000	6,375	156,375
			2026	150,000	3,188	153,188
Total Drinking Water Revolving Fund Bonds				585,000	\$ 31,450	\$ 616,450

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%	2023	\$ 23,956	\$ 3,435	\$ 27,391
Additional Proceeds 10/2017	113,000		2024	24,316	3,075	27,391
			2025	24,680	2,711	27,391
Principal and interest due March 22			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				229,007	\$ 17,512	\$ 246,519

Water & Sewer Lease Purchase Agreement:

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%	2023	\$ --	\$ --	\$ --
Principal and interest due July 15			2024	64,532	2,492	67,024
Total General Obligation Indebtedness				64,532	\$ 2,492	\$ 67,024

CITY OF MARINE CITY
 Schedule of Indebtedness
 June 30, 2022

Major and Local Street Street Sweeper Lease Purchase:

<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Interest Rate</u>	<u>Payable In Fiscal Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
09-25-20	\$ 168,000	3.390%	2023	\$ 56,136	\$ 1,934	\$ 58,070
Principal and interest due September 25						
Total General Obligation Indebtedness				<u>56,136</u>	<u>\$ 1,934</u>	<u>\$ 58,070</u>
TOTAL INDEBTEDNESS				<u>\$ 934,675</u>		

**City of Marine City
City Commission Minutes
January 16, 2023**

A regular meeting of the Marine City Commission was held on Monday, January 16, 2023 at 260 South Parker Street, Marine City, and was called to order by Mayor Vandebossche at 7:00 P.M.

Present: Mayor Jennifer Vandebossche; Commissioners Jacob Bryson, Elizabeth Hendrick, Michael Hilferink, William Klaassen, Rita G. Roehrig, Brian Ross; City Manager Holly Tatman; City Clerk Shannon Adams.

Also Present: City Attorney Robert Davis

AUDIO/VIDEO AVAILABLE

For complete audio/video of meeting, visit the following link:

<https://www.youtube.com/watch?v=c4NZZzOjh-E>

APPROVE AGENDA

Mayor Vandebossche made a note that the Closed Session Item should read: Closed session under MCL 15.268a to discuss the City Manager contract with possible action to follow in open session.

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

PRESENTATION

City Attorney Robert Davis conducted an informational training on the Freedom of Information Act.

PUBLIC COMMENT

Ken Jehle provided a written statement to the Commission which he read aloud related to his position in opposition to marijuana dispensaries.

Joe Moran, Chairperson for the Planning Commission and Community and Economic Development Boards spoke related to his service to the City and his favorable experience in working with the current City Manager and staff.

Louise Beutell read an e-mail she had received from Jackie Huepenbecker who had worked with City Manager Tatman in Lexington and spoke favorably of her.

Roland Woelkers made comment related to his extensive law enforcement experience, the effects of marijuana on children and high school students, and the increase in crime related thereto.

Catherine Warner provided a handout related to marijuana and spoke against bringing marijuana dispensaries to the City.

Rev. Paul Yanke of Living Faith Church provided signatures on a petition against marijuana dispensaries in the City and spoke of his extensive public service career.

Kevin Lindke spoke in favor of marijuana businesses and referenced the voters could bring a ballot initiative to determine the issue.

Rod Davies spoke related to the intersection of Chartier and Parker needing asphalt repair. He also spoke about an out street light at Chartier and Marsh that required attention.

Heather Warner spoke related to the issue of bullying during public comment and spoke related to revenue from marijuana possibly being applied to fix the City's roads.

Bill Haas spoke related to the marijuana issue and also a lack of rental inspections occurring in the City.

Keith Jenkins spoke favorably of City Manager Tatman and the City's need for a strong manager.

Mike Itrich, DPW Superintendent, spoke of his impending retirement and complimented the residents. He also spoke of the need for teamwork necessary to make the town work and that morale among employees was as low as he had ever seen it and that it needed to be fixed to continue moving the City forward.

Cheryl Vercammen spoke favorably of City Manager Tatman, her performance and momentum. She also addressed her employment with the City and that she had not had a single written or verbal warning, no evaluation of her performance, and no disciplinary actions had been taken against her.

Andrew Pakledinaz spoke of his positive experiences with City Manager Tatman and that he found her to be very knowledgeable and helpful.

Kim Turner, Chairperson of the Historical Commission, spoke in comparison to her negative experience with previous administration versus her positive experience with City Manager Tatman. She also requested the Commission appoint Genevieve Prange to the Historical Commission.

Garrett Hene spoke about the physical effects of THC on children, particularly the negative effects on intelligent quotient points, and other physical effects on adults.

City Clerk Shannon Adams read letters from the following individuals:

Wendy McKenzie: comments against the marijuana dispensary and in support of City Manager Tatman.

Cheryl Ross: comments in support of City Manager Tatman.

Deputy Clerk Michele Goodrich: comments in support of City Manager Tatman.

City Clerk Shannon Adams: Comments in support of City Manager Tatman.

APPROVE MINUTES

Motion by Commissioner Ross, seconded by Commissioner Klaassen, to approve the City Commission Meeting minutes of December 15, 2022 contingent on the Resolution permitting Alcohol Consumption in Parks is extended to permit discussions on the matter to begin in February. **Roll Call Vote.** Ayes: Bryson, Hilferink, Klaassen, Ross, Vandenbossche. Nays: Hendrick, Roehrig, both qualifying their vote was against approval of the minutes, not the alcohol in parks matter. Motion Carried.

CONSENT AGENDA

Presented:

- a. MCAFA Run Report & Annual Report
- b. Departmental Activities Reports
- c. Zoning Board of Appeals Minutes – March 4, 2020
- d. Dangerous Building Board of Appeals Minutes – October 5, 2022
- e. Business License – Ruby Tattoo
- f. Business License – Retail Contractors of Puerto Rico, Inc.
- g. Business License – Empowered Nutrition
- h. Business License – Riviera Restaurant & Bar
- i. Special Event – Fire, Ice, & Spice

Motion by Commissioner Ross, seconded by Commissioner Bryson, to approve the Consent Agenda A-I **Roll Call Vote.** Ayes: Bryson, Hendrick, Hilferink, Klaassen, Roehrig, Ross, Vandenbossche. Nays: None. Motion Carried.

FINANCIAL BUSINESS

Expenditures

Motion by Commissioner Bryson, seconded by Commissioner Klaassen, to approve total expenditures including payroll, in the amount of \$556,940.96. **Roll Call Vote.** Ayes: Bryson, Hendrick, Hilferink, Klaassen, Roehrig, Ross, Vandenbossche. Nays: None. Motion Carried.

Preliminary Financial Statements

Commissioner Hendrick inquired if all accounts had been reconciled. City Manager Tatman reported the Treasurer was finalizing the reconciliation of the general fund.

Motion by Commissioner Bryson, seconded by Commissioner Klaassen, to receive and file the Preliminary Financial Statements. All Ayes. Motion Carried.

PUBLIC HEARING

23-001 Purchasing Ordinance

Motion by Commissioner Ross, seconded by Commissioner Roehrig, to enter into the public hearing following a 5 minute recess. All Ayes. Motion Carried.

Motion by Commissioner Ross, seconded by Commissioner Klaassen, to return from recess and open the public hearing at 9:01 p.m. All Ayes. Motion Carried.

Public Comment

None.

Motion by Commissioner Ross, seconded by Commissioner Roehrig, to close the public hearing at 9:02 p.m. All Ayes. Motion Carried.

UNFINISHED BUSINESS

23-001 Purchasing Ordinance

Motion by Commissioner Bryson, seconded by Commissioner Ross, to adopt and approve Purchasing Ordinance 23-001. **Motion was superseded by Motion to table.**

Motion by Commissioner Hilferink, seconded by Commissioner Hendrick, to table and set the matter aside until February to permit all Commissioners a chance to review the Attorney Opinion identifying Professional Services. **Roll Call Vote.** Ayes: Hendrick, Hilferink, Klaassen, Roehrig, Vandenbossche. Nays: Bryson, Ross. Motion Carried.

Proposed Resolution 001-2023 Annual City Manager Goals

Commissioner Bryson identified several amendments including: (1) present the Commission with a report related to the next roads/group of roads that could be milled and capped, the next roads/group of roads to be resurfaced but that require underground infrastructure, and a financial analysis estimating when the identified projects could be completed with the projects prioritized by conditions to complete and an approximation of what fiscal year the projects could be completed in based on current and estimated funding, (2) investigate the possibility of characterizing South Main Street from a local to a major road to increase eligibility for grant funding, (3) review and, if need dictates, amend the Dangerous Building Board of Appeals Ordinance.

Commissioner Ross added a request to accompany the roads goals to include a color-coded map that identified fund responsibility, which roads were considered federal aid roads, to work with an engineering firm to determine present rating and condition of each road, identify when each street was last resurfaced, and percentage of funding to reach resurfacing or mill and cap goal. He also added amendment (4) to develop a protocol for City emergencies that coordinates with Saint Clair County emergency plan

identifying “if X condition exists for X period of time, then the City shall...(insert action).” He added amendment (5) that a schedule be created identifying a timeline of what was required by the auditor and at what point.

Mayor Vandebossche elaborated on amendment (6) to add opening a dialogue with the County’s emergency management.

Commissioner Hendrick added amendment (7) that the audit would be completed on time and budget amendments would be completed on time. She also added amendment (8) to investigate the hiring of a full-time building inspector.

Commissioner Hilferink added amendment (9) to explore USDA loans related to road funding.

Motion by Commissioner Bryson, seconded by Commissioner Ross, to approve Resolution 001-2023 Annual City Manager Goals and Objectives with Amendments. **Roll Call Vote.** Ayes: Bryson, Hendrick, Hilferink, Klaassen, Roehrig, Ross, Vandebossche. Nays: None. Motion Carried.

Proposed City Manager Performance Evaluation Form

Commissioner Hendrick stated her opinion that the form was problematic. Commissioner Hilferink identified that the form was like a progress report which City Attorney Davis agreed was correct.

Motion by Commissioner Bryson, seconded by Commissioner Ross, to approve and adopt the form and for them to be completed and returned at the February 2, 2023 meeting. **Roll Call Vote.** Ayes: Bryson, Hendrick, Hilferink, Klaassen, Roehrig, Ross, Vandebossche. Nays: None. Motion Carried.

Monthly Commission Meeting Schedule

Motion by Commissioner Hendrick, seconded by Commissioner Ross, to reconsider the matter of the monthly meeting schedule. All Ayes. Motion Carried.

Commissioner Bryson identified that he became aware after the December meeting that he was not available for two Monday meetings and that he also felt two meetings per month was overkill and preferred to return to one. Mayor Vandebossche and Commissioners Bryson and Ross spoke favorably of the meetings being changed to 6:00 p.m. City Manager Tatman also suggested the City administrative staff was also in favor of a 6:00 p.m. start time for the meetings.

Motion by Commissioner Hendrick, seconded by Commissioner Roehrig, to set the monthly meeting schedule for the first and third Thursday of the month at 7:00 p.m. **Roll Call Vote.** Ayes: Hendrick, Hilferink, Klaassen, Roehrig. Nays: Bryson, Ross, Vandebossche. Motion Carried.

Charter Revision & Amendment Process Discussion

City Attorney Davis recommended a canvas of the Charter to identify law driven change and other issues and then to determine whether amendments or a full revision would be most beneficial.

Motion by Commissioner Bryson, seconded by Commissioner Ross, to establish a Charter Committee in compliance with the Open Meetings Act which will automatically cease to exist after their report has been filed and accepted, with the purpose of reviewing the Charter to identify existing legal or other issues that require a change and to recommend amendment or fill revision, with the Committee consisting of the City Manager, the City Attorney, the City Clerk, Mayor Vandenbossche, Commissioner Hendrick, and Commissioner Ross. All Ayes. Motion Carried. **Roll Call Vote.** Ayes: Bryson, Hendrick, Hilferink, Klaassen, Roehrig, Ross, Vandenbossche. Nays: None. Motion Carried.

NEW BUSINESS

Resolution 002-2023 Poverty Exemption

City Manager Tatman identified that this Resolution was a required annual formality from the City Assessor.

Motion by Commissioner Hendrick, seconded by Commissioner Klaassen, to approve and adopt Resolution 002-2023 Poverty Exemption. **Roll Call Vote.** Ayes: Bryson, Hendrick, Hilferink, Klaassen, Roehrig, Ross, Vandenbossche. Nays: None. Motion Carried.

Resolution 003-2023 MDOT Use Right of Way

City Manager Tatman identified that this Resolution was a required annual formality from Michigan Department of Transportation (MDOT).

Motion by Commissioner Hendrick, seconded by Commissioner Ross, to approve and adopt Resolution 003-2023 MDOT Use Right of Way. **Roll Call Vote.** Ayes: Bryson, Hendrick, Hilferink, Klaassen, Roehrig, Ross, Vandenbossche. Nays: None. Motion Carried.

Adoption of Proposed Budget Schedule 2023-2024 Fiscal Year

Motion by Mayor Vandenbossche, seconded by Commissioner Bryson, for the schedule to be revised to permit two consecutive budget workshop days in April at 6-8pm on non-Commission meeting days. All Ayes. Motion Carried.

Re-Appointment of Scott Tisdale to the Historical Commission

Motion by Mayor Vandenbossche, seconded by Commissioner Ross, to reappoint Scott Tisdale to the Historical Commission. All Ayes. Motion Carried.

Appointment of Genevieve Prange to the Historical Commission

Motion by Mayor Vandenbossche, seconded by Commissioner Bryson, to appoint Genevieve Prange to the Historical Commission. All Ayes. Motion Carried.

Appointment of Cheryl Ross to the Pension and Retiree Healthcare Resident Seat

Motion by Mayor Vandebossche, seconded by Commissioner Ross, to appoint Cheryl Ross to the Pension and Retiree Healthcare Resident Seat. All Ayes. Motion Carried.

Recreational Marijuana Dispensary Discussion

Motion by Commissioner Hilferink, seconded by Commissioner Hendrick, to schedule a Town Hall on Tuesday, January 31, 2023 at 6:00 p.m. for the purpose of public feedback related to marijuana businesses in the City. All Ayes. Motion Carried.

ITEMS REMOVED FROM CONSENT AGENDA

None.

CITY MANAGER’S REPORT

City Manager Tatman stated many of the grants were near fruition, the marina properties were closed on at the end of the year thereby finalizing everything related to the DNR Trust Fund. She indicated she was waiting for the information from the 26-mile corridor stakeholders group to hand out to local interested parties, that the audit was wrapping up with the presentation scheduled for the first meeting in February and expected to be turned in to the State by the end of January, and that the bids on the Master Plan had been returned with three firms having been scheduled to interview with the Planning Commission.

COMMISSIONER PRIVILEGE/LIAISON REPORTS

Commissioner Klaassen stated that the Planning Commission reviewed the Master Plan bid proposals for companies to give an estimate of cost and that there were three chosen to come interview and advised everyone to take care on the roads.

Commissioner Bryson addressed the comments and actions at the December meeting and outlined the difference between positive and negative workspaces and employee behaviors in both. He referenced not postponing the scheduled discussions related to the City meetings in that it sent a message to the employees that their opinions did not matter and that the comment made that new employees could be found, it was a slap in the face. He reminded the Commission their duty was to the public to have a well-run, efficient City government. He advised that the Commission needed to be more attentive to the employees and trusting them to act like the professionals they were and deserved the Commission’s respect.

Commissioner Hilferink thanked everyone who spoke on the Marijuana issue, recognized the strong opinions on both sides, and looked forward to discussing them in a constructive conversation.

Commissioner Ross spoke about being the deciding vote in a past situation that kept Commissioner Hendrick on the Commission and in that he had asked for everyone to “chill out” and that from his perspective the closed session item on the agenda was not “chilling out” but revenge in the other direction.

He stated he was hopeful that the Commission could move forward and constructively go through and explain their desires in a City Manager and how they could move forward best with the current people. He stated he was hoping that the same staff would be in the City offices the next day, and referenced his gratefulness for their accomplishments. He referenced the marijuana discussion and recognized that he counted one audience member in favor and a lot more against. He stated his appreciation for those who involved themselves in the democratic process. As to his Commissioner Liaison report: he was looking forward to talking about historical properties in the Nautical Mile District and welcoming a new board member.

Commissioner Hendrick thanked DPW Superintendent Mike Itrich for his 44 years of service to the Community and all of his hard work.

Commissioner Roehrig requested everyone to be safe.

Mayor Vandebossche thanked DPW Superintendent Mike Itrich for all of his years of service. She thanked Pastor Joe and Tim for their assistance during the December 23, 2022 power outage and opening the Harvest Event Center as a warming center. She also thanked Chief Heaslip and Commissioner Hendrick who assisted at the center and County Commissioner Vandebossche, Homeland Security Emergency Management Director Justin Westmiller, who assisted with the notifications to the residents. She referenced the budget and finances and she indicated the February 2, 2023 meeting would address many issues related thereto. She also stated her love of the community and years of involvement with the City and identified the ways in which she had served.

CLOSED SESSION – CITY MANAGER CONTRACT

City Manager Tatman stated she was exercising her right to elect the matter of her contract and possible action related thereto to be discussed in Open Session and waiving of her rights to a Closed Session under her contract and the Open Meetings Act.

Mayor Vandebossche stated she requested this Agenda item after being approached by several Commissioners who indicated their loss in confidence in the performance of the City Manager per her contact.

Commissioner Bryson stated his opinion that the action was outrageous and that at no time had the Commission as a whole ever disciplined the City Manager and he reminded the Commission of their duty to speak as a body not as independent Commissioners. He stated the Commission had never come close to recommending any disciplinary action for the City Manager. He referenced his difficulty in seeing grounds for termination. He stated the City Manager was well-liked and respected by her peers and subordinates and referenced the effect of her dismissal on the staff causing them to leave and negatively affecting morale. He also stated his belief that the action, if passed, would be doing a horrible disservice to the City.

Commissioner Ross inquired of the Commissioners who had conversed with Curtis McBride, the City's auditor, related to the City's financial status. Commissioner Hendrick stated she had. Commissioner Ross reported that per his conversation with Curtis McBride, the situation was not that dire and that the City Manager had worked to get him required information. He also referenced the restrictions related to bonds which only meant extra paperwork would be required, not that the City would be denied a bond due to failing to meet audit deadlines. He reminded the Commission that the City Manager had hired a very competent Treasurer who was well-spoken of by the auditor. He also stated the auditor felt the worst thing that could be done was to not stay the course and get the financial situation rectified.

Commissioner Bryson requested that Commissioner Hendrick or any other Commissioner provide specific events and dates for whatever infractions occurred along with the actions of the City Commission at that time; that if the City Commission approved the action then there was nothing wrong with the action. He referenced a similar requirement should the matter of the City Manager's termination result in a wrongful termination lawsuit. He requested to hear the evidence. Commissioner Hendrick stated she had given them the terms. Commissioner Bryson responded that it was not enough evidence, that he wanted specific examples, just saying it wasn't enough, it would have to be proven. Commissioner Hendrick stated that was what they were getting.

Commissioner Hilferink referenced a comment at the podium that it was important everyone was on the same team: administration, department heads, and the counsel. He stated at the advice of the City Attorney they had nothing else to say about the matter besides what was read by Commissioner Hendrick.

City Attorney Davis stated any advice he rendered stemmed from the Charter: that the City Manager worked at the pleasure of the City Commission under the Charter.

City Manager Tatman stated that the two and a half months that the Board had been in office, there had not been an opportunity to work together cohesively in a forward momentum. She stated she believed there were pre-determined perceptions that existed by incoming members before they had a chance to get to know her, how she operated, how the staff operated, and how they could cohesively operate together. She stated her belief that it was irresponsible for the Board to make an action after only two and a half months of working with her; that it was only the second Commission meeting that they'd had with her, and that they had not worked on any major projects with her. She referenced the previous year and a half with the former Commission and thanked the individuals who spoke at public comment and wrote letters stating the amazing things that were done together. City Manager Tatman stated her belief that the City was going in a great direction, that the City had a lot of potential, that there were a lot of wonderful people in the town with wonderful things yet to do. She concluded by thanking everyone in the community who supported her, the staff, stood up for the issues that they believed were best for the community; she applauded the volunteers on the various Committees who worked on past projects and those ahead.

Additionally, she stated that she could not thank the staff enough for reporting to work daily under some less than desirable conditions where they had to fight every day to do what they felt was the best thing to do despite the response from certain members of the Commission knowing their decisions were right in light of the circumstances. She referenced a division of power in government for a reason: the administration that runs the day to day with different roles and responsibilities and that the Commission oversees rules and appropriations. She stated business owners and residents needed to be concerned about a lack of division of power moving forward with a Commission cherry-picking those in the administration which led to the residents losing their power. City Manager Tatman stated her belief that she had not done anything wrong, that she had surpassed all the expectations placed in front of her, and that she had surpassed the goals on the Resolution for the former City Manager.

Mayor Vandebossche inquired if anyone was willing to do a short evaluation period for the City Manager and referenced the Resolution containing goals for the City Manager. Commissioner Hendrick replied no. Commissioner Bryson stated the determination needed to be made before the end of the meeting and could not be permitted to drag on. Commissioner Ross reiterated that based on his conversations with the Auditor, the best way for the City to move forward was by keeping the existing administrative staff intact, that staff exiting was unequivocally not the best thing for the City. He also referenced the difficulty of hiring quality staff, particularly for the pay that had been negotiated, that he feared for the City moving forward should anyone on the staff be dismissed, and that a vote yes would be a vote to move the City backwards considerably.

Motion by Commissioner Hendrick, seconded by Commissioner Hilferink, to terminate the contract of the City Manager Holly Tatman effective immediately January 16, 2023 for the following: not carrying out the duties and functions as outlined in the City Charter, not keeping the Commissioners adequately advised on the business of the City, not communicating in a timely and professional manner with the members of the Commission, not dealing effectively and openly with members of the public in a fair and equitable way, and not carrying out the policy directions of the Commissions as a whole. **Roll Call Vote.** Ayes: Hendrick, Hilferink, Klaassen, Roehrig. Nays: Bryson, Ross, Vandebossche. Motion Carried.

Commissioner Ross inquired of any issues with any particular appointment. City Attorney Davis stated a requirement to appoint an Interim in the event of a vacancy in the City Manager position, referencing the authority of the Charter. Commissioner Ross inquired if this responsibility was something Chief Heaslip would be interested in. Chief Heaslip responded from the audience that he was. Mayor Vandebossche referenced compensation which City Attorney Davis said was a discussion for another time. Commissioner Hilferink stated his opinion that Chief Heaslip would be great as Interim City Manager based on his knowledge of the City and staff.

Motion by Commissioner Roehrig, seconded by Commissioner Hilferink, to appoint Police Chief Heaslip as Interim City Manager. **Roll Call Vote.** Ayes: Bryson, Hendrick, Hilferink, Klaassen, Roehrig, Ross. Nays: None. Motion Carried.

Motion by Commissioner Hendrick, seconded by Commissioner Hilferink, to create a Committee for the search for a new City Manager in compliance with the Open Meetings Act, consisting of the Interim City Manager, City Commissioners Bryson and Ross, and a Resident at Large, that all resume and decisions by the Committee would be brought back to the City Commission for approval to avoid any concerns or issues that may arise during that process. **Roll Call Vote.** Ayes: Bryson, Hendrick, Hilferink, Klaassen, Roehrig, Ross. Nays: None. Motion Carried.

ADJOURNMENT

Motion by Commissioner Hendrick, seconded by Commissioner Hilferink, to adjourn at 11:09 P.M. All Ayes. Motion Carried.

Respectfully submitted,

Shannon M. Adams
City Clerk

CITY OF MARINE CITY
SEWER RATE COMPUTATION ESTIMATE
For The Year Ended June 30, 2023



LEN E. MCBRIDE, C.P.A. (1948 - 2013)
PATRICIA A. MANLEY, C.P.A.
URTIS J. MCBRIDE, C.P.A., M.S.T.
WENDOLYN S. BRESINSKI, C.P.A.

September 26, 2022

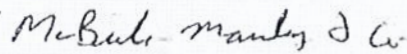
Honorable Mayor and City Commission
City of Marine City
260 S. Parker Street
Marine City, Michigan 48039

Management is responsible for the accompanying sewer rate computation estimate of the CITY OF MARINE CITY, as of June 30, 2023, 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 estimate 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 estimate included in the accompanying prescribed form.

The sewer rate computation estimate 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 City of Marine City's sewer department's assets and liabilities. As a result, the sewer rate computation estimate may not be suitable for another purpose.

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,


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

CITY OF MARINE CITY

COTTRELLVILLE TOWNSHIP SEWER CONTRACT
ESTIMATED CHARGE PER 1,000 GALLONS

For The Year Ended June 30, 2023

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

	Gallons (000's Omitted)	% of Total Gallons
Total Marine City Gallons Treated 7/1/21-6/30/22	253,409	77.8008 %
Total Cottrellville Gallons Treated 7/1/21-6/30/22	72,306	22.1992
TOTAL GALLONS TREATED	325,715	100.0000 %

ALLOCATION OF SEWER TREATMENT EXPENSES

	Budget Total
Expenses Allocated:	
Salaries	\$ 107,000
Benefits	106,424
Utilities	96,000
Operating supplies	30,300
Repairs and maintenance (Treatment facilities and equipment only)	129,000
Sludge removal	70,000
Other expense	10,100
Communications	4,950
Depreciation (Equipment and pre-6/30/91 facilities only)	37,500
Insurance	16,550
Contractual (includes legal and audit)	239,300
TOTAL EXPENSES TO BE ALLOCATED	847,124
Percent of Expenses to be Billed to Cottrellville	22.1992 %
TOTAL EXPENSES ALLOCATED TO COTTRELLVILLE	\$ 188,055
Anticipated Gallons to be Billed (000's Omitted)	72,306
Estimated Cost Per 1,000 Gallons	\$ 2.60082151

CITY OF MARINE CITY

COTTRELLVILLE TOWNSHIP SEWER CONTRACT
ESTIMATED CHARGE PER 1,000 GALLONS
(Continued)

For The Year Ended June 30, 2023

RECONCILIATION TO BUDGET

<i>Total Expenses Allocated</i>	\$ 847,124
<i>Add Expenses Benefiting Only Marine City</i>	
Repairs and maintenance to collecting system	76,400
Interest	5,000
Capital lease payment	28,799
<i>Less Estimate Not Included in Budget:</i>	
Depreciation (Equipment and pre-6/30/91 facilities only)	(37,500)
<i>TOTAL SEWER DEPARTMENT EXPENSES</i>	<u>\$ 919,823</u>

Note: The 22/23 budgeted expenses for the Wastewater Plant did not include depreciation expense. The depreciation expense was estimated at \$37,500 for the pre-6/30/91 facilities and equipment.

CITY OF MARINE CITY
SEWER RATE COMPUTATION
For The Year Ended June 30, 2022

McBride - Manley

& COMPANY P.C.



CERTIFIED PUBLIC
ACCOUNTANTS

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

PATRICIA A. MANLEY, C.P.A.

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

GWENDOLYN S. BRESINSKI, C.P.A.

January 6, 2023

Honorable Mayor and City Commission
City of Marine City
260 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, 2022, 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 City of Marine City sewer department's assets, liabilities, revenues, and expenses. As a result, the sewer rate study may not be suitable for another purpose.

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". The ink is dark and the signature is fluid and connected.

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, 2022

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 7/1/21 to 6/30/22	253,409	77.8008 %
Total Cottrellville Gallons Treated 7/1/21 to 6/30/22	72,306	22.1992
<u>TOTAL GALLONS TREATED</u>	<u>325,715</u>	<u>100.0000 %</u>

ALLOCATION OF SEWER TREATMENT EXPENSES

	<u>Actual Total</u>
<i>Expenses Allocated:</i>	
Salaries	\$ 99,862
Benefits	120,657
Utilities	92,707
Operating supplies	24,008
Repair and maintenance (Treatment facilities and equipment only)	19,414
Sludge removal	59,759
Other expenses	8,755
Communications	5,163
Depreciation (Equipment and pre-6/30/91 facilities only)	38,464
Insurance	15,500
Contractual (includes legal and audit)	231,942
<u>TOTAL EXPENSES TO BE ALLOCATED</u>	<u>716,231</u>
Percent of Expenses Allocated to Cottrellville	22.1992 %
<u>TOTAL EXPENSES ALLOCATED TO COTTRELLVILLE</u>	<u>\$ 158,998</u>
<i>Actual Gallons Treated (000's Omitted)</i>	<u>72,306</u>
<i>Actual Cost Per 1,000 Gallons</i>	<u>\$ 2.19895998</u>

CITY OF MARINE CITY

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

For The Year Ended June 30, 2022

RECONCILIATION TO ACTUAL

<i>Total Expenses Allocated</i>	\$ 716,231
<i>Add Expenses Benefiting Only Marine City:</i>	
Depreciation on collecting lines and 1991 treatment plant	277,609
Repairs and maintenance to collecting system	15,372
Interest	2,593
<i>TOTAL SEWER DEPARTMENT EXPENSES</i>	\$ <u>1,011,805</u>

**CITY OF MARINE CITY
PLANNING COMMISSION ANNUAL REPORT: 2022**

1. Membership

Planning Commission Member	Term Expiring
Joseph Moran	6/30/2024
Graham Allan	6/30/2023
William Beutell	6/30/2023
Keith Jenken	6/30/2025
Madelyn McCarthy	6/30/2023
Andrew Pakledinaz	6/30/2025
William Klaassen	City Commission Representative

2. Meetings (*MPEA requires four meetings annually*)

The Marine City Planning Commission met 10 times. This meets the minimum requirements of the MPEA.

3. Master Plan Review

The Planning Commission approved the City to prepare and put out a Request for Proposals for revising the Master Plan and Master Recreation Plan 09/12/2022.

4. Zoning Ordinance Amendments

- Document the section numbers amended and indicate any work in progress
- Review rezoning requests; indicate location, request description, and status
- Identify any zoning ordinance updates to undertake in the upcoming year

Planning Commission approved request to rezone 300 Broadway (parcel 02-475-0632-000) to B-1, Central Business.

Planning Commission approved request to rezone 6242 King Road to I-1, Light Industrial.

5. Development Reviews

Project Type	Location	Description	Status	Recommendation to legislative body	Date of Action
Site Plan Review	6221 King (02-925-0075-000)	Request to approve temporary rear gravel parking lot to be surfaced within 1 year of occupancy.	Approved as presented.	N/A	4/11/2022
Site Plan Review	74-02-002-2000-101	Request for Special Land Use for semi truck repair shop in Light Industrial Zoned District; applicant sought approval under uses permitted under special conditions.	Public Hearing Set for 08/08/2022.	N/A	7/11/2022
Site Plan Review	74-02-002-2000-101	Request for Special Land Use for semi truck repair shop in Light Industrial Zoned District; applicant sought approval under uses permitted under special conditions.	Approved as presented.	N/A	8/8/2022
Initial Site Plan Review	74-02-012-3004-000	Introductory review of plans for the Marine City Place Apartment Project.	No Action Taken	Recommendation that the project go before the ZBA without Planning Commission recommendations.	11/14/2022
Initial Site Plan Review	74-02-875-0035-000	Introductory review of plans for Schneider Motorsports & Marine.	Approved subject to landscaping and gravel lot review, with the caveat that the architect discuss the Wade Trim side plan reievw with the Building Official and Wade Trim prior to moving forward.	N/A	11/14/2022

6. Variances

Variance Type	Location	Description	Status	Recommendation to legislative body	Date of Action
Variance - Setbacks	452 S. Market	Variance request 22-01 to rebuild garage that burnt down on 9.5% of the lot at 440 sq ft, where it will be located in an existing dedicated public right of way easement, within 3 feet of a rear or side lot line.	Denied by the Zoning Board of Appeals	N/A	12/7/2022

7. Actions by legislative body

The Planning Commission approved the Vacant Storefront Ordinance No. 22-02 and forwarded to the City Commission for adoption 05/09/2022.

8. Zoning Map

The Planning Commission approved the revisions to the Master Plan Zoning Map and forwarded to the City Commission for adoption 08/08/2022. The Planning Commission held a Public Hearing on 10/10/2022 to receive comments on the proposed Master Plan Zoning Map updates and approved the City of Marine City Zoning Map as presented on 10/10/2022.

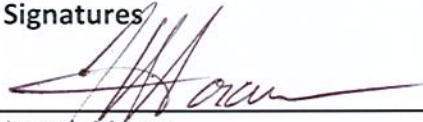
9. Trainings

Topic/Description		Date
Chairperson Moran discussed MSU Extension training opportunities.	All Board Members	4/1/2022
Chairperson Moran discussed MSU Extension training opportunities.	All Board Members	9/12/2022
MSU Extension Articles: Zoning & Condominiums and Zoning Districts	All Board Members	11/14/2022

10. Joint Meetings

There were no joint meetings

Signatures



Joseph Moran
Chairperson

1/9/23

Date



Shannon Adams
City Clerk

1/11/2023

Date

**City of Marine City
Historical Commission Meeting
October 18, 2022**

A regular meeting of the Historical Commission was held on Tuesday, October 18, 2022 at 260 S. Parker Street, Marine City, MI 48039 and was called to order by Chairperson Kim Turner at 5:04 pm.

Present: Chairperson Kim Turner, City Commissioner Brian Ross, Commissioners William Beutell, Rosalie Skwiers, Scott Tisdale, Andrew Pakledinaz; City Clerk Shannon Adams

Absent: Commissioner Suzanne Jenken; City Manager Holly Tatman.

Motion by Commissioner Pakledinaz, seconded by Commissioner Tisdale, to excuse Commissioner Jenken. All Ayes. Motion Carried

Approve Agenda

Motion by Commissioner Skwiers, seconded by Commissioner Ross, to approve the Agenda. All Ayes. Motion Carried.

Approve Minutes

Motion by Commissioner Tisdale, seconded by Commissioner Pakledinaz, to approve the minutes from the July 19, 2022 Historical Commission meeting. All Ayes. Motion Carried.

Communications

None.

Public Comment

None.

Unfinished Business

Creation of a Historical Contributing Structures List

Commissioner Ross identified that the purpose of having a list was so it could be included with the Master Plan or as part of the Nautical Mile Overlay District documents to identify properties that contribute to the unique mystique and allure of Marine City thereby putting

owners of those properties on notice that the City values them as historically contributing and to encourage them not to be torn down. He indicated he had developed a list of 145 properties on the list in the Nautical Mile Overlay District to assess whether or not each property is contributing.

Commissioner Ross suggested using Zillow to research year built. Commissioner Tisdale indicated that tax records would provide useful information. Commissioner Turner recommended checking fire insurance maps.

Commissioner Ross's property list was divided amongst all seven Commissioners with the direction to research and view each property making notes related to the year built, the zoning, whether it was historically significant, and the rationale behind the historical significance. *Commissioner Tisdale was responsible for 1-21, Beutell 22-43, Turner 44-67, Ross 68-90, Pakledinaz 91-112, Skwiers (reassigned to Prange) 113-130, and Jenken 131-145.*

Commissioner Turner added that some kind of recognition or framed certificate could be developed and given to property owners that were included on the list to incentivize cooperation.

Motion by Commissioner Pakledinaz, seconded by Commissioner Buetell, to approve the division of the Nautical Mile address list as agreed upon. All Ayes. Motion Carried.

New Business

Chairperson Turner opened the discussion by explaining a need to determine appropriate permanent and temporary signage for historical districts, namely 300 Broadway property since the intent of the City and assigned Committee was to turn it into a location housing businesses. The Commissioners discussed the existing sign Ordinance.

Commissioner Pakledinaz suggested making the language more defined related to temporary signage.

Commissioner Turner indicated a distaste for any signage on the building but agreed with Commissioner Pakledinaz that once a name was decided upon for the building at 300 Broadway, a permanent sign may need to be placed on the building, but that businesses would need a place on the grounds to advertise, not affixed to the building itself.

Commissioner Tisdale suggested that to place a sign on the grounds, the person requesting the sign would need to apply for a Certificate of Appropriateness. City Clerk

Adams suggested once the appropriate styles were decided upon for temporary and permanent signs, the application to place a sign on the property could be streamlined and approved through the City offices rather than waiting for a quarterly meeting by the Historic Commission. Commissioner Ross indicated a permanent sign would require approval.

Motion by Commissioner Pakledinaz, seconded by Commissioner Beutell, for each member of the Commission to review the existing sign Ordinance and to determine what they felt was appropriate signage to bring to the next meeting for discussion. All Ayes. Motion Carried.

Adjournment

Motion by Commissioner Skwiers, seconded by Commissioner Beutell, to adjourn at 5:59 pm. All Ayes. Motion Carried.

Respectfully submitted,

Shannon M. Adams
City Clerk

**City of Marine City
Planning Commission Meeting
November 14, 2022**

A regular meeting of the Marine City Planning Commission was held on Monday, November 14, 2022 at 260 South Parker Street, and was called to order by Chairperson Moran at 6:05 pm.

The Pledge of Allegiance was led by Chairperson Moran.

Present: Chairperson Joseph Moran; Commissioners Graham Allan, William Beutell, Keith Jenken, Andrew Pakledinaz, Madelyn McCarthy; City Commissioner William Klaassen; City Manager Holly Tatman; Deputy Clerk Michele Goodrich

Absent: None.

Communications

Chairperson Moran encouraged Board members to sign up for MSU Extension emails.

Approve Agenda

Motion by Commissioner Allan, seconded by Commissioner Beutell, to approve the agenda, with the amendment that New Business be moved to Agenda Item 8, before Old Business. All Ayes. Motion Carried.

Public Comment

None.

Approve Minutes

Motion by City Commissioner Klaassen, seconded by Commissioner Jenken, to approve the October 10, 2022 meeting minutes. All Ayes. Motion Carried.

New Business

Marine City Place Apartments – Parcel #74-02-012-3004-000: Initial Site Plan Review

Tatman responded that a parking study had been done in 2018 and found there was ample parking downtown – people may just have to walk a block instead of parking right in front of the business they wanted to visit; she also stated her belief that not all residents in the new apartment complex would be downtown at the same time.

Mr. Waggner informed the Board that the developers are intent on going to Zoning Board of Appeals and that the project was before the Planning Commission for initial comments and that they were interested in Marine City because it was hard to find a large parcel with existing infrastructure and Marine City offered that.

Chairperson Moran recommended the Marine City Apartments project go before the Zoning Board of Appeals without Planning Commission recommendations.

Schneider Motorsports & Marine – Parcel #74-02-875-0035-000: Initial Site Plan Review

Commissioner McCarthy spoke to the Ordinance requiring gravel lots be paved within one year of occupancy. City Manager Tatman informed the Board that she had spoken to the Building Official and confirmed the Ordinance required a hard surface be installed after one year.

Larry Nichols, on behalf of, Armstrong, Miller & Nichols, Inc. Architects, spoke to the gravel lots being used for boat and trailer storage and that there was an existing catch basin. He stated the existing lot was gravel and had been there for years. Owner Chris Schneider, questioned what was considered a hard surface and requested some consideration by the City to complete the hard surface in phases due to cost.

Chairperson Moran questioned if the storage space was open to the public. Mr. Schneider advised that his business was located in Fair Haven and this would be his overflow lot. His staff would take the boats and trailers and put them in the storage spaces, it was not open to the public to store their items themselves.

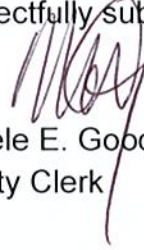
Commissioner McCarthy questioned if there were any landscaping requirements. Mr. Schneider informed the Board that it was his intention to make the exterior of the building aesthetically appealing with stone wainscoting, gables and landscaping enhancements.

The Board was given a site plan review response completed by Wade Trim. City Manager Tatman informed the Board the document had just been received that day and it had not yet been reviewed by the Building Official. Chairperson Moran reminded the Board that the building itself didn't require Planning Commission since it was an existing structure

Adjournment

Motion by City Commissioner Klaassen, seconded by Commissioner Beutell, to adjourn at 7:08 pm. All Ayes. Motion Carried.

Respectfully submitted,



Michele E. Goodrich
Deputy Clerk

Shannon Adams
City Clerk

City of Marine City
300 Broadway Committee Meeting Minutes
November 28, 2022

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A regular meeting of the 300 Broadway Committee was held on Monday, November 28, 2022, at 260 S. Parker Street, Marine City, MI 48039 and was called to order at 5:00 pm by Chairperson Brian Ross.

The Pledge of Allegiance was led by Vice Chairperson Merchant.

Present: Vice Chairperson Laura Merchant, Committee Members Michelle Nichter, Andrew Pakledinaz, Cheryl Ross, Sheryl Zimmer; City Manager Holly Tatman; City Clerk Shannon Adams

Absent: Chairperson Brian Ross, Committee Member Kim Turner. Chairperson Brian Ross joined the meeting at 5:18 pm after having been delayed by work.

Motion by Committee Member C. Ross, seconded by Committee Member Zimmer, to excuse Chairperson B. Ross and Committee Member Turner. Ayes: Merchant, Nichter, C. Ross, Zimmer. Nays: Pakledinaz. Motion Carried.

Approve Agenda

Motion by Committee Member Zimmer, seconded by Committee Member C. Ross, to approve the agenda. All Ayes. Motion Carried.

Public Comment

Shannon Schwabe of the Small Business Development Center (SBDC) spoke about her involvement with the marina project and that she was assisting with the 300 Broadway business plan.

Approve Minutes

Motion by Committee Member C. Ross, seconded by Committee Member Pakledinaz, to approve the 300 Broadway Committee Meeting Minutes of October 24, 2022. All Ayes. Motion Carried.

Unfinished Business

13 Ways to Kill a Community

City Manager Tatman reminded the group that the purpose of keeping 13 Ways to Kill a Community as part of the agenda was to be mindful of its guidance and to be referred

back to as items came up that would be relevant. She reminded the members to be open-minded to old and new ideas being merged through the duration of the project.

Project Priorities

Changing Locks Update – City Manager Tatman informed the Committee that DPW Superintendent Mike Itrich had located a locksmith who could change the locks on site and that they were meeting the next day. Committee Member Pakledinaz inquired if the locks were the same style. City Manager Tatman indicated she believed they were.

HVAC Estimate Update – City Manager Tatman advised that due to the Halloween decorations put up for the River Rec Teen Zone Haunted House that HVAC estimates had not yet been scheduled but DPW Superintendent Itrich would be getting it scheduled soon. Vice Chairperson Merchant inquired where the HVAC system was functional. Committee Member Pakledinaz responded it was only on the main floor.

Fire Suppression System Update – City Manager Tatman informed the Committee that there had been some quirks with the call center and computer system, that there was nearly an incident resulting in sprinklers being deployed without anyone being notified, but that DPW Superintendent Itrich had been working with the company related to the proper parties to be notified.

Other Updates -

Committee Member Pakledinaz stated he had spoken to the company that had done the first set of architectural drawings, Layman Smith, and that Mike Kirk, who had visited the building and developed the plans had retired but was willing to do a video conference with the group to answer questions. He advised that at the prior meeting, it had been agreed to send all of the questions to City Clerk Adams to be compiled into a list for distribution among the group.

Business Plan

Vice Chairperson Merchant requested this item be kept as unfinished business. She indicated that she, Cheryl Ross, Sheryl Zimmer, and Shannon Schwabe were working on the plan and when it was in a proper format for sharing, it would be distributed among the group. Committee Member C. Ross requested information related to the utility costs from the City so estimates could be calculated as to possible space rental costs.

Committee Member C. Ross inquired if the City Manager could provide any insight on how receptive the new City Commission would be in continuing the project. City Manager Tatman answered candidly that she could not provide any helpful insight and

recommended the Committee put together their plans and requests to be presented to the City Commission and the response provided would identify to the Committee where they stood on the project; that if they were not receptive, then ask them for direction how to proceed forward.

Committee Member Pakledinaz stated that if the City Commission was not supportive of approving City funds, that the Committee should continue their efforts and remain involved as a collective group in their efforts.

New Business

Fundraising Opportunities

Vice Chairperson Merchant stressed the importance of continuing the conversation about fundraising opportunities. She suggested ghost hunter groups and inquired if there were any restrictions related to inviting people into the building. City Manager Tatman stated she knew DPW Superintendent Itrich advised there was a 15 person limit, and she indicated she believed it was linked to functional restrooms, but could not say with certainty. She advised that she would inquire as to more information related to the restriction.

Vice Chairperson Merchant suggested the possibility of having vendors in the building during the Chamber's Merrytime Christmas event. Committee Member C. Ross inquired about ghosts in the building. Heather Bokram, from the audience, indicated a group had been in the building and stated a ghost had been identified in the basement. Committee Member Pakledinaz advised that Becky Lepley was knowledgeable related to the history of paranormal activity in the building. Vice Chairperson Merchant advised that there could be a charge for paranormal tours, that there was a strong following of individuals interested in that sort of event.

Vice Chairperson Merchant suggested bringing back the Heritage Days event and finding a way to link it to fundraising efforts to support the restoration efforts. Chairperson B. Ross recalled an autumn-time event where there were model railroads and Civil War re-enactors and suggested hosting such a historically driven event and putting a donation jar out.

Committee Member Pakledinaz suggested involvement with the schools to generate interest in the younger generation in the local history and also reaching the parents in that manner. Vice Chairperson Laura Merchant suggested reaching out to Bill Beutell to develop the idea further. Chairperson B. Ross mentioned Bill Beutell knew a professor at Saint Clair County Community College (SC4) who had previously conducted tours of the

area related to the shipbuilding history and suggested contacting her to see if she could include more related to the 300 Broadway property history during her tour.

Committee Member C. Ross suggested including a market during the Chamber's Fire, Ice, and Spice Event. Vice Chairperson Merchant indicated interest in the suggestion but related back to needing to be aware of what the restrictions were on guests in the building.

Chairperson B. Ross suggested using the opera house area of the building for guest lecturers or black and white movies where limited tickets could be sold to generate some revenue.

Open Discussion

Committee Member Nichter inquired about adding the top 7 goals of the Committee to future Agendas as a reminder of the project focus. Chairperson B. Ross suggested adding it as an Agenda item to determine those goals to be listed on future Agendas.

Committee Member C. Ross inquired whether it had ever been entertained to sell the building. City Manager Tatman replied that selling was one of the options presented before the Workgroup for City Owned Properties but that the overwhelming consensus was to sell the 303 S. Water Street property and to try to secure funds from that sale for 300 Broadway renovations, which the City would retain ownership of, and that was the recommendation that was submitted to the City Commission.

Committee Member Nichter inquired if the bandstand was finished. Committee Member Pakledinaz indicated the company had not yet returned to put the finishing touches on, but that he believed DPW Superintendent Itrich could remove his barriers as it was safe for use.

Adjournment

Motion by Committee Member Sheryl Zimmer, seconded by Chairperson B. Ross, to adjourn at 6:01 pm. All Ayes. Motion Carried.

Respectfully submitted,

Shannon Adams
City Clerk

Business License Application



City of Marine City
Department of the City Clerk
260 S. Parker
Marine City, MI 48039
(810) 765-8830
kbaxter@cityofmarinecity.com

Application Fee: \$195.00
(\$100 Clerk's Dept. + \$50 Building Dept. + \$45 Fire Authority)
*Application Fee includes full first year license if received after December 31st
CASH/MONEY ORDER/CHECK ONLY
Cash Receiving Code: BUS LIC

Application Date: _____

NOTE: Make Clerk/Building check payable to City of Marine City & Fire Authority check payable to Marine City Area Fire Authority

Owner Information

Owner(s) Name: John M. Michrina and Kenneth J. Spindel
Contact Number(s): _____
Email: _____
Mailing Address: _____

Business Information

Business Name/DBA: Marine City Auto Sales
Business Phone: _____
Business Address: 501 roadwa, marine city, MI 48039
Business Mailing Address: _____
Number of Employees: Full Time: 2 Part Time: _____
Hours of Operation: Tue - Fri 10am - 6pm
State Tax ID No.: issue date 11/23 Federal ID No.: 92-0728790
Description of Business: Used vehicle sales
Ownership: Corporation: Sole-Proprietor: Partnership: LLC: Limited:
Partnership: John Michrina + Kenneth J. Spindel Co Partnership Corporation Name: _____
Date of Opening: TBD
New Business: Transfer of Ownership: _____ Transfer of Existing Business to New Location: _____
Name of Previous Owner(s): _____
Previous Business Location: _____

Emergency Contact Information (After Hours)

Contact Name(s): Kimberly Legarski
Contact Number(s): _____
Alarm Company Name: N/A Phone: _____
List any Flammable or Toxic materials stored in the Building: N/A
Special Instructions for Police and/or Fire Department: _____

Certification

I certify that this business meets all County, State and/or Federal Licensing. I also certify that I have no outstanding overdue debt due to the city.

I hereby certify that I am the owner, or am authorized to act on behalf of the owner, of the above described business. I further certify that to the best of my knowledge this is a true and correct application, and understand that the falsification of this application is cause for revocation or suspension of this license.

Applicant Signature: [Signature] Date: 11/3/22



City of Marine City
 Department of the City Clerk
 260 S. Parker
 Marine City, MI 48039
 (810) 765-8830
 kbaxter@cityofmarinecity.org

Business License Application

Application Fee: \$195.00
 (\$100 Clerk's Dept. + \$50 Building Dept. + \$45 Fire Authority)
 *Application Fee includes full first year license
 if received after December 31st
 CASH/MONEY ORDER/CHECK ONLY

ANNUAL BUSINESS LICENSE DEADLINES
 LICENSE EXPIRES: JUNE 30TH ANNUALLY LICENSE RENEWAL FEE: \$50 ANNUALLY

CITY OFFICE USE ONLY

License Fee: \$ _____ Paid Date: _____

Outstanding Debt Verified: _____

Special Notes: _____

Required Signatures

Building Official: _____	Date: <u>1-8-23</u>
Fire Chief: _____	Date: <u>1-8-22</u>
Police Chief: _____	Date: <u>11-28-2022</u>
City Manager: _____	Date: <u>1-24-23</u>
City Commission: _____	Date: _____
City Clerk: _____	Date: _____

Date Issued: _____ Business License No.: _____

Business License Application 8h



City of Marine City
Department of the City Clerk
260 S. Parker
Marine City, MI 48039
(810) 765-8830
clerk@cityofmarinecity.org

Application Fee: \$200.00
(\$100 Clerk's Dept. + \$55 Building Dept. + \$45 Fire Authority)

CASH/MONEY ORDER/CHECK ONLY
Cash Receipting Code: BUS LIC

Application Date: 1-17-2023

NOTE: Make Clerk/Building check payable to City of Marine City & Fire Authority check payable to Marine City Area Fire Authority

Owner Information

Owner(s) Name: Steven Achatz
Contact Number(s): [REDACTED]
Email: Achatz.catering@gmail.com
Mailing Address: 6105 B. King Rd. Marine City MI 48039

Business Information

Business Name/DBA: SJAF Incorporated - DBA Achatz Catering
Business Phone: 5810 727-1452
Business Address: 6105 B. King Rd - Marine City MI 48039
Business Mailing Address: 6105 B King Rd - Marine City MI 48039
Number of Employees: Full Time: 4 Part Time: 15
Hours of Operation: M-Sat 7-3 / Sun - when catering applies
State Tax ID No.: 46-1344608 Federal ID No.: _____

Description of Business: _____
Ownership: Corporation: Sole-Proprietor: Partnership: LLC: Limited:
Partnership: _____ Corporation Name: SJAF Inc. DBA Achatz Catering
Date of Opening: _____
New Business: _____ Transfer of Ownership: _____ Transfer of Existing Business to New Location: _____
Name of Previous Owner(s): _____
Previous Business Location: _____

Emergency Contact Information (After Hours)

Contact Name(s): Steve Achatz
Contact Number(s): [REDACTED]
Alarm Company Name: _____ Phone: _____
List any Flammable or Toxic materials stored in the Building: oven cleaner - awesome
Special Instructions for Police and/or Fire Department: _____

Certification

I certify that this business meets all County, State and/or Federal Licensing. I also certify that I have no outstanding overdue debt due to the city.

I hereby certify that I am the owner, or am authorized to act on behalf of the owner, of the above described business. I further certify that to the best of my knowledge this is a true and correct application, and understand that the falsification of this application is cause for revocation or suspension of this license.

Applicant Signature: [Signature] Date: 1/17/23



City of Marine City
 Department of the City Clerk
 260 S. Parker
 Marine City, MI 48039
 (810) 765-8830
 clerk@cityofmarinecity.org

Business License Application

Application Fee: \$200.00
 (\$100 Clerk's Dept. + \$55 Building Dept. + \$45 Fire Authority)

CASH/MONEY ORDER/CHECK ONLY

ANNUAL BUSINESS LICENSE DEADLINES
 LICENSE EXPIRES: DECEMBER 31ST ANNUALLY LICENSE RENEWAL FEE: \$75 ANNUALLY

CITY OFFICE USE ONLY


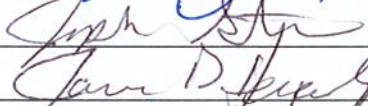
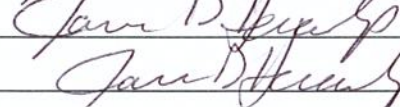
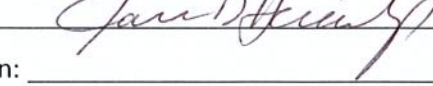
License Fee: \$ _____

Paid Date: _____

Outstanding Debt Verified: _____

Special Notes: _____

Required Signatures

Building Official: _____		Date: <u>1-24-23</u>
Fire Chief: _____		Date: <u>1-23-23</u>
Police Chief: _____		Date: <u>1-24-23</u>
City Manager: _____		Date: <u>1-24-23</u>
City Commission: _____		Date: _____
City Clerk: _____		Date: _____

Date Issued: _____

Business License No.: _____

Memo

To: **Jim Heaslip, Interim City Manager**

Date: 1/26/2023

Re: Expenditures

Listed below is the breakdown for total expenditures including payroll:

List of Disbursements:

1/11/2023 \$316,799.60

1/17/23 to 1/25/23 \$52,119.14

List of Encumbrances:

2/02/2023 \$46,110.83

Retiree Payroll:

Pay 2/1/2023 \$42,053.41

Active Employee Payroll:

Pay 1/19/2023 \$50,063.29

Expenditure Total:

\$507,146.27

Thank you

***Summary check register reports now included directly following this sheet*

AMS MZ
1-26-23

Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank FTB FIFTH THIRD BANK					
01/11/2023	FTB	18347	A167	ABC HOME AND COMMERCIAL SERVICES	750.00
01/11/2023	FTB	18348	A250	ACE-SAGINAW PAVING COMPANY	180,371.71
01/11/2023	FTB	18349	C072	ADVANCE AUTO PARTS	35.73
01/11/2023	FTB	18350	C320	CULLIGAN WATER CONDITIONING	18.00
01/11/2023	FTB	18351	C002	DORNBOS SIGN INC	97.72
01/11/2023	FTB	18352	E039	EAST CHINA SCHOOL DISTRICT	1,509.08
01/11/2023	FTB	18353	E086	EMTERRA ENVIRONMENTAL USA CORP	26,656.92
01/11/2023	FTB	18354	E007	ETNA SUPPLY COMPANY	556.00
01/11/2023	FTB	18355	E150	EVOQUA WATER TECHNOLOGIES	41,760.64
01/11/2023	FTB	18356	V024	FLAGSHIP-VISA	2,926.18
01/11/2023	FTB	18357	H063	HI-TECH SYSTEM SERVICE	1,498.62
01/11/2023	FTB	18358	L006	LUMBERJACK BUILDING CENTERS INC.	23.97
01/11/2023	FTB	18359	M017	MARINE CITY GENERAL FUND	3,124.74
01/11/2023	FTB	18360	M098	MISS DIG SYSTEM INC	1,292.78
01/11/2023	FTB	18361	S204	ST CLAIR COUNTY TREASURER	80.81
01/11/2023	FTB	18362	S204	ST CLAIR COUNTY TREASURER	2,493.27
01/11/2023	FTB	18363	S204	ST CLAIR COUNTY TREASURER	39,629.84
01/11/2023	FTB	18364	S204	ST CLAIR COUNTY TREASURER	41.88
01/11/2023	FTB	18365	S206	ST CLAIR PACKAGING, INC	377.20
01/11/2023	FTB	812(E)	C252	COMCAST	420.43
01/11/2023	FTB	813(E)	C252	COMCAST	177.58
01/11/2023	FTB	814(E)	D008	DTE ENERGY	9,254.17
01/11/2023	FTB	815(E)	S012	SEMCO ENERGY GAS CO	3,702.33

FTB TOTALS:

Total of 23 Checks:	316,799.60
Less 0 Void Checks:	0.00
Total of 23 Disbursements:	<u>316,799.60</u>

Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank FTB FIFTH THIRD BANK					
01/19/2023	FTB	18366	A023	AARON D ATKINSON	95.00
01/19/2023	FTB	18367	C072	ADVANCE AUTO PARTS	75.80
01/19/2023	FTB	18368	B170	BLUE CARE NETWORK	10,227.85
01/19/2023	FTB	18369	B015	BLUE CROSS-BLUE SHIELD OF MICH	2,127.39
01/19/2023	FTB	18370	B015	BLUE CROSS-BLUE SHIELD OF MICH	9,434.82
01/19/2023	FTB	18371	E070	EDW C LEVY CO	104.45
01/19/2023	FTB	18372	E123	ENVIRONMENTAL RESOURCE ASSOCIATES	1,000.00 V
01/19/2023	FTB	18373	L006	LUMBERJACK BUILDING CENTERS INC.	75.95
01/19/2023	FTB	18374	M008	MCBRIDE, MANLEY & COMPANY PC	1,200.00
01/19/2023	FTB	18375	S100	SCHWEM'S RUBBER STAMP & TROPHY	89.35
01/19/2023	FTB	18376	TOS999	TOSHIBA FINANCIAL SERVICES	399.49
01/19/2023	FTB	18377	E005	ENVIRONMENTAL CONSULTING & TECH INC	1,000.00 V
01/19/2023	FTB	18378	R012	RAYMOND JAMES & ASSOCIATES	16,812.10 V
01/19/2023	FTB	18379	E005	ENVIRONMENTAL CONSULTING & TECH INC	1,000.00
01/19/2023	FTB	18380	R012	RAYMOND JAMES & ASSOCIATES	16,812.10
01/19/2023	FTB	816(E)	C252	COMCAST	206.35
01/19/2023	FTB	817(E)	C350	COMCAST BUSINESS	696.13
01/19/2023	FTB	818(E)	D007	DTE ENERGY	6,181.67
01/19/2023	FTB	819(E)	D008	DTE ENERGY	193.15
01/19/2023	FTB	820(E)	C252	COMCAST	65.78
01/19/2023	FTB	821(E)	C252	COMCAST	65.78
01/19/2023	FTB	822(E)	T996	THE STANDARD - DENTAL INSURANCE	2,862.28
01/19/2023	FTB	823(E)	T997	THE STANDARD - LIFE INSURANCE	205.80

FTB TOTALS:

Total of 23 Checks:	70,931.24
Less 3 Void Checks:	18,812.10
Total of 20 Disbursements:	<u>52,119.14</u>

Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank FTB FIFTH THIRD BANK					
02/02/2023	FTB	18381	A023	AARON D ATKINSON	35.00
02/02/2023	FTB	18382	A275	BRIAN ATHERTON	35.00
02/02/2023	FTB	18383	B128	BS & A SOFTWARE	5,952.00
02/02/2023	FTB	18384	C240	CDW GOVERNMENT	3,600.00
02/02/2023	FTB	18385	C103	CHRISTOPHER MARTINELLI	35.00
02/02/2023	FTB	18386	D80	DANIEL DEGUEISIPPE	35.00
02/02/2023	FTB	18387	P998	EMILY PALUCKI	35.00
02/02/2023	FTB	18388	J032	JAMES D HEASLIP	65.00
02/02/2023	FTB	18389	V023	JAMES R VANDERMEULEN	35.00
02/02/2023	FTB	18390	S995	JIM SCHAFFER	35.00
02/02/2023	FTB	18391	J80	JOSHUA R DANNEELS	35.00
02/02/2023	FTB	18392	D999	MICHAEL DEKUN	35.00
02/02/2023	FTB	18393	I007	MICHAEL P ITRICH	65.00
02/02/2023	FTB	18394	LAS999	NICHOLE LASECKI	40.00
02/02/2023	FTB	18395	Q101	QUADIENT LEASING USA, INC.	818.67
02/02/2023	FTB	18396	R012	RAYMOND JAMES & ASSOCIATES	29,090.58
02/02/2023	FTB	18397	A999	SHANNON ADAMS	40.00
02/02/2023	FTB	18398	KEN999	THOMAS KENYON	35.00
02/02/2023	FTB	18399	T016	TRACY KALLEK	40.00
02/02/2023	FTB	824(E)	C252	COMCAST	340.72
02/02/2023	FTB	825(E)	D008	DTE ENERGY	5,708.86

FTB TOTALS:

Total of 21 Checks:	46,110.83
Less 0 Void Checks:	0.00
Total of 21 Disbursements:	<u>46,110.83</u>

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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 02/02/2023 - 02/02/2023
 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID
 MEETING ENCUMBRANCE FEBRUARY 2, 2023

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 111737	AARON D ATKINSON 1539 MEISNER ROAD EAST CHINA MI, 48054	02/01/2023 02/02/2023 / / 02/15/2023	STATEMENT 0.0000	FTB N Y N	MONTHLY PHONE FEBRUARY REIMBURSEMENT	35.00 0.00 35.00

PD CK# 18381 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-850.000	MONTHLY PHONE REIMBURSEMENT	35.00

VENDOR TOTAL: 35.00

A275 111738	BRIAN ATHERTON 630 SUMMER STREET ALGONAC MI, 48001	02/01/2023 02/02/2023 / / 02/15/2023	STATEMENT 0.0000	FTB N Y N	MONTHLY PHONE FEBRUARY REIMBURSEMENT	35.00 0.00 35.00
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PD CK# 18382 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-850.000	MONTHLY PHONE REIMBURSEMENT	35.00

VENDOR TOTAL: 35.00

B128 111758	BS & A SOFTWARE 14965 ABBEY LANE BATH MI, 48808	02/01/2023 02/02/2023 / / 02/28/2023	145204 0.0000	FTB N N N	ANNUAL SERVICE /SUPPORT FEE	5,952.00 0.00 5,952.00
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PD CK# 18383 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-257.000-933.001	ANNUAL SERVICE/SUPPORT FEE	1,407.00
101-253.000-933.001	ANNUAL SERVICE/SUPPORT FEE	1,407.00
101-257.000-933.001	ANNUAL SERVICE/SUPPORT FEE	1,429.00
592-543.000-933.001	ANNUAL SERVICE/SUPPORT FEE	703.50
592-547.000-933.001	ANNUAL SERVICE/SUPPORT FEE	703.50
101-253.000-933.001	ANNUAL SERVICE/SUPPORT FEE	302.00
		5,952.00

VENDOR TOTAL: 5,952.00

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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
C240 111756	CDW GOVERNMENT 75 REMITTANCE DRIVE SUITE 1515 CHICAGO IL, 60675	01/13/2023 02/02/2023 / / 02/13/2023	GD59449 000007107 0.0000	FTB N N N	PURCHASE OF 3 IN CAR MODEMS APPROVED AT	3,600.00 0.00 3,600.00

PD CK# 18384 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-301.000-985.000	3 IN CAR MODEMS APPRVD @ 12-15-2022 MTG	3,600.00	3,600.00

VENDOR TOTAL: 3,600.00

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. %	Invoice STATEMENT	Bank FTB N N N	Invoice Description	Gross Amount Discount Net Amount
C103 111734	CHRISTOPHER MARTINELLI 3220 CUSTER RD CARSONVILLE MI, 48419	02/01/2023 02/02/2023 / / 02/15/2023	STATEMENT	FTB N N N	MONTHLY PHONE FEBRUARY REIMBURSEMENT	35.00 0.00 35.00

PD CK# 18385 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-850.000	MONTHLY PHONE REIMBURSEMENT	35.00

VENDOR TOTAL: 35.00

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. %	Invoice STATEMENT	Bank FTB N N N	Invoice Description	Gross Amount Discount Net Amount
C252 111768	COMCAST PO BOX 7500 SOUTHEASTERN PA, 19398-7500	01/23/2023 02/02/2023 / / 02/13/2023	STATEMENT	FTB N N N	HIGH-SPEED INTERNET/PHONE-MUSEUM 405 S	133.65 0.00 133.65

PD CK# 824 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-804.000-850.000	HIGH-SPEED INTERNET/PHONE-MUSEUM	133.65

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. %	Invoice STATEMENT	Bank FTB N N N	Invoice Description	Gross Amount Discount Net Amount
C252 111745	COMCAST PO BOX 7500 SOUTHEASTERN PA, 19398-7500	01/21/2023 02/02/2023 / / 02/11/2023	STATEMENT	FTB N N N	HIGH SPEED INTERNET/PHONE - 1696 S PARK	207.07 0.00 207.07

PD CK# 824 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-850.000	COMMUNICATIONS	207.07

VENDOR TOTAL: 340.72

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
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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
D80 111739	DANIEL DEGUEISIPPE 5853 MARKEL ROAD COTTRELLVILLE TOWNSHIP MI, 48039	02/01/2023 02/02/2023 / / 02/15/2023	STATEMENT 0.0000	FTB N Y N	MONTHLY PHONE REIMBURSEMENT-FEBRUARY	 35.00 0.00 35.00

PD CK# 18386 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-850.000	MONTHLY PHONE REIMBURSEMENT	35.00

VENDOR TOTAL: 35.00

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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
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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 111746	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	01/18/2023 02/02/2023 / / 02/10/2023	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE 231 S WATER	12-20 2,901.03 0.00 2,901.03
PD CK# 825 02/02/2023						
GL NUMBER 592-549.000-920.000	DESCRIPTION MONTHLY ELECTRIC FEE-2993298				AMOUNT 2,901.03	
D008 111747	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	01/18/2023 02/02/2023 / / 02/10/2023	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE 200 N WATER ST.	12 18.46 0.00 18.46
PD CK# 825 02/02/2023						
GL NUMBER 101-756.000-920.000	DESCRIPTION MONTHLY ELECTRIC FEE-2933536				AMOUNT 18.46	
D008 111748	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/20/2022 02/02/2023 / / 02/10/2023	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE 300 BROADWAY	12-20 185.45 0.00 185.45
PD CK# 825 02/02/2023						
GL NUMBER 101-265.000-920.000	DESCRIPTION ELECTRIC 300 BROADWAY				AMOUNT 185.45	
D008 111749	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	01/18/2023 02/02/2023 / / 02/10/2023	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE 405 S MAIN ST	12-2 60.29 0.00 60.29
PD CK# 825 02/02/2023						
GL NUMBER 101-804.000-920.000	DESCRIPTION MONTHLY ELECTRIC FEE-2619167				AMOUNT 60.29	
D008 111750	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	01/19/2023 02/02/2023 / / 02/13/2023	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE 304 S. BELLE RIVER	719.03 0.00 719.03
PD CK# 825 02/02/2023						
GL NUMBER 592-546.000-920.000	DESCRIPTION MONTHLY ELECTRIC FEE-8759784				AMOUNT 719.03	
D008	DTE ENERGY	01/19/2023	STATEMENT	FTB	MONTHLY ELECTRIC FEE 444 PLEASANT	12/21

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
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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
111751	PO BOX 740786 CINCINNATI OH, 45274-0786	02/02/2023 / / 02/13/2023	0.0000	N N N		29.87 0.00 29.87
PD CK# 825 02/02/2023						
GL NUMBER	DESCRIPTION				AMOUNT	
209-000.000-920.000	MONTHLY ELECTRIC FEE-2926829				29.87	
D008	DTE ENERGY	01/19/2023	STATEMENT	FTB	MONTHLY ELECTRIC FEE 514 S PARKER 12-21	
111752	PO BOX 740786 CINCINNATI OH, 45274-0786	02/02/2023 / / 02/13/2023	0.0000	N N N		404.32 0.00 404.32
PD CK# 825 02/02/2023						
GL NUMBER	DESCRIPTION				AMOUNT	
101-441.000-920.000	ELECTRIC				404.32	
D008	DTE ENERGY	01/18/2023	STATEMENT	FTB	MONTHLY ELECTRIC FEE401 S WATER ST 12/2	
111753	PO BOX 740786 CINCINNATI OH, 45274-0786	02/02/2023 / / 02/10/2023	0.0000	N N N		15.72 0.00 15.72
PD CK# 825 02/02/2023						
GL NUMBER	DESCRIPTION				AMOUNT	
101-756.000-920.000	MONTHLY ELECTRIC FEE-2624313				15.72	
D008	DTE ENERGY	01/18/2023	STATEMENT	FTB	MONTHLY ELECTRIC FEE 477 S WATER 12/20	
111754	PO BOX 740786 CINCINNATI OH, 45274-0786	02/02/2023 / / 02/10/2023	0.0000	N N N		37.07 0.00 37.07
PD CK# 825 02/02/2023						
GL NUMBER	DESCRIPTION				AMOUNT	
101-756.000-920.000	ELECTRIC				37.07	
D008	DTE ENERGY	01/19/2023	STATEMENT	FTB	MONTHLY ELECTRIC FEE 375 S PARKER 12/2	
111755	PO BOX 740786 CINCINNATI OH, 45274-0786	02/02/2023 / / 02/13/2023	0.0000	N N N		234.74 0.00 234.74
PD CK# 825 02/02/2023						
GL NUMBER	DESCRIPTION				AMOUNT	
101-301.000-920.000	ELECTRIC				234.74	
D008	DTE ENERGY	01/20/2023	STATEMENT	FTB	MONTHLY ELECTRIC FEE 300 S PARKER 12/2	
111763	PO BOX 740786	02/02/2023		N		428.84

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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
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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	/ / 02/13/2023	0.0000	N N		0.00 428.84

PD CK# 825 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-790.000-920.000	ELECTRIC METER 2574080 13	425.30
101-790.000-920.000	ELECTRIC METER 2975468 13	3.54
		<u>428.84</u>

D008 111764	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	01/20/2023 02/02/2023 / / 02/13/2023	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE 424 PLEASANT	12-2 58.73 0.00 58.73
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PD CK# 825 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
209-000.000-920.000	ELECTRIC	58.73

D008 111765	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	01/20/2023 02/02/2023 / / 02/13/2023	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE 260 S PARKER STE B	38.80 0.00 38.80
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PD CK# 825 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-920.000	ELECTRIC	38.80

D008 111766	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	01/20/2023 02/02/2023 / / 02/13/2023	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE 260 S PARKER	12/ 372.86 0.00 372.86
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PD CK# 825 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-920.000	ELECTRIC	372.86

D008 111767	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	01/20/2023 02/02/2023 / / 02/14/2023	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE 305 S WATER (WOMEN)	57.61 0.00 57.61
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PD CK# 825 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-756.000-920.000	ELECTRIC	57.61

D008	DTE ENERGY	01/19/2023	STATEMENT	FTB	MONTHLY ELECTRIC FEE 100 BROADWAY	11/1
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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 02/02/2023 - 02/02/2023
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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
111759	PO BOX 740786 CINCINNATI OH, 45274-0786	02/02/2023 / / 02/10/2023	0.0000	N N N		49.86 0.00 49.86
PD CK# 825 02/02/2023						
GL NUMBER	DESCRIPTION					AMOUNT
101-756.000-920.000	ELECTRIC					49.86
D008 111760	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	01/19/2023 02/02/2023 / / 02/10/2023	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE 720 S BELLE RIVER	72.74 0.00 72.74
PD CK# 825 02/02/2023						
GL NUMBER	DESCRIPTION					AMOUNT
202-453.000-920.000	ELECTRIC					72.74
D008 111761	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	01/19/2023 02/02/2023 / / 02/10/2023	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE 134 N WATER ST # P	23.44 0.00 23.44
PD CK# 825 02/02/2023						
GL NUMBER	DESCRIPTION					AMOUNT
101-756.000-920.001	ELECTRIC-MARINER PARK PAVILION					23.44
					VENDOR TOTAL:	5,708.86
P998 111732	EMILY PALUCKI 546 ROBERTSON MARINE CITY MI, 48039	02/01/2023 02/02/2023 / / 02/15/2023	STATEMENT 0.0000	FTB N Y N	MONTHLY PHONE FEBRUARY REIMBURSEMENT	35.00 0.00 35.00
PD CK# 18387 02/02/2023						
GL NUMBER	DESCRIPTION					AMOUNT
101-301.000-850.000	COMMUNICATIONS					35.00
					VENDOR TOTAL:	35.00

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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
J032 111736	JAMES D HEASLIP 455 MABEL ST MARINE CITY MI, 48039	02/01/2023 02/02/2023 / / 02/15/2023	STATEMENT 0.0000	FTB N N N	MONTHLY PHONE FEBRUARY REIMBURSEMENT	65.00 0.00 65.00

PD CK# 18388 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-850.000	MONTHLY PHONE REIMBURSEMENT	65.00
VENDOR TOTAL:		65.00

V023 111733	JAMES R VANDERMEULEN 1534 MINNESOTA AVE MARYSVILLE MI, 48040	02/01/2023 02/02/2023 / / 02/15/2023	STATEMENT 0.0000	FTB N N N	MONTHLY PHONE FEBRUARY REIMBURSEMENT	35.00 0.00 35.00
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PD CK# 18389 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-850.000	MONTHLY PHONE REIMBURSEMENT	35.00
VENDOR TOTAL:		35.00

S995 111731	JIM SCHAFER 2034 BELLE RIVER EAST CHINA MI, 48054	02/01/2023 02/02/2023 / / 02/15/2023	STATEMENT 0.0000	FTB N N N	MONTHLY PHONE REIMBURSEMENT FEBRUARY	35.00 0.00 35.00
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PD CK# 18390 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-371.000-850.000	COMMUNICATIONS	35.00
VENDOR TOTAL:		35.00

J80 111740	JOSHUA R DANNEELS 1916 JACKSON ST. SAINT CLAIR MI, 48079	02/01/2023 02/02/2023 / / 02/15/2023	STATEMENT 0.0000	FTB N N N	MONTHLY PHONE REIMBURSEMENT FEBRUARY	35.00 0.00 35.00
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PD CK# 18391 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-850.000	MONTHLY PHONE REIMBURSEMENT	35.00
VENDOR TOTAL:		35.00

01/25/2023 11:12 AM
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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 02/02/2023 - 02/02/2023
 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID
 MEETING ENCUMBRANCE FEBRUARY 2, 2023

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
D999 111730	MICHAEL DEKUN 2680 SCHOOL ROAD ALGER MI, 48610	02/01/2023 02/02/2023 / / 02/15/2023	STATEMENT 0.0000	FTB N N N	MONTHLY PHONE REIMBURSEMENT FEBRUARY	35.00 0.00 35.00

PD CK# 18392 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-850.000	COMMUNICATIONS	35.00

VENDOR TOTAL: 35.00

I007 111741	MICHAEL P ITRICH 349 NORTH AVENUE ALGONAC MI, 48001	02/01/2023 02/02/2023 / / 02/15/2023	STATEMENT 0.0000	FTB N N N	MONTHLY PHONE REIMBURSEMENT FEBURARY	65.00 0.00 65.00
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PD CK# 18393 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-850.000	MONTHLY PHONE REIMBURSEMENT	65.00

VENDOR TOTAL: 65.00

LAS999 111743	NICHOLE LASECKI 45920 BEACON DRIVE SHELBY TWP MI, 48315	02/01/2023 02/02/2023 / / 02/15/2023	STATEMENT 0.0000	FTB N N N	PHONE REIMBURSEMENT FEBRUARY	40.00 0.00 40.00
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PD CK# 18394 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-253.000-850.000	PHONE REIMBURSEMENT	40.00

VENDOR TOTAL: 40.00

Q101 111757	QUADIENT LEASING USA, INC. DEPT 3682 PO BOX 123682 DALLAS TX, 75312-3682	01/15/2023 02/02/2023 / / 02/16/2023	N9763453 0.0000	FTB N N N	POSTAGE METER LEASE 11/17/22 - 2/16/23	818.67 0.00 818.67
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PD CK# 18395 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-884.000	EQUIPMENT LEASE	818.67

VENDOR TOTAL: 818.67

01/25/2023 11:12 AM
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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 02/02/2023 - 02/02/2023
 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID
 MEETING ENCUMBRANCE FEBRUARY 2, 2023

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
R012 111762	RAYMOND JAMES & ASSOCIATES 691 N SQUIRREL RD SUITE 222 AUBURN HILLS MI, 48326	02/01/2023 02/02/2023 / / 02/15/2023	STATEMENT 0.0000	FTB N Y N	EMPLOYER RETIREMENT CONTRIBUTION - FEBR	29,090.58 0.00 29,090.58

PD CK# 18396 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-270.000-717.001	DEFINED BENEFIT PENSION PLAN CONT.	18,036.16
202-450.000-717.001	DEFINED BENEFIT PENSION PLAN CONT.	872.72
203-450.000-717.001	DEFINED BENEFIT PENSION PLAN CONT.	1,745.43
209-000.000-717.001	DEFINED BENEFIT PENSION PLAN CONT.	581.81
592-543.000-717.001	DEFINED BENEFIT PENSION PLAN CONT.	3,199.96
592-547.000-717.001	DEFINED BENEFIT PENSION PLAN CONT.	4,654.50
		29,090.58

VENDOR TOTAL: 29,090.58

A999 111744	SHANNON ADAMS 1427 WHITE STREET PORT HURON MI, 48060	02/01/2023 02/02/2023 / / 02/15/2023	STATEMENT 0.0000	FTB N N N	MONTHLY PHONE REIMBURSEMENT FEBRUARY	40.00 0.00 40.00
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PD CK# 18397 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-215.000-850.000	COMMUNICATIONS	40.00

VENDOR TOTAL: 40.00

KEN999 111735	THOMAS KENYON 5647 MEADOW LANE SAINT CLAIR MI, 48079	02/01/2023 02/02/2023 / / 02/15/2023	STATEMENT 0.0000	FTB N N N	PHONE REIMBURSEMENT FEBRUARY	35.00 0.00 35.00
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PD CK# 18398 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-850.000	COMMUNICATIONS	35.00

VENDOR TOTAL: 35.00

01/25/2023 11:12 AM
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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 02/02/2023 - 02/02/2023
 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID
 MEETING ENCUMBRANCE FEBRUARY 2, 2023

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		
T016	TRACY KALLEK	02/01/2023	STATEMENT	FTB	MONTHLY PHONE REIMBURSEMENT FEBRUARY	
111742	3210 CHURCH	02/02/2023		N		40.00
	CASCO MI, 48064	/ /	0.0000	N		0.00
		02/15/2023		Y		40.00

PD CK# 18399 02/02/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-371.000-850.000	MONTHLY PHONE REIMBURSEMENT	40.00

VENDOR TOTAL: 40.00

TOTAL - ALL VENDORS: 46,110.83

01/25/2023 11:11 AM
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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/17/2023 - 01/25/2023
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 BOTH OPEN AND PAID
 BILL DISBURSEMENT JANUARY 17 - 25, 2023

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 111702	AARON D ATKINSON 1539 MEISNER ROAD EAST CHINA MI, 48054	11/21/2022 01/19/2023 / / 01/31/2023	STATEMENT 0.0000	FTB N Y N	CONFERENCES & TRAINING DPW	95.00 0.00 95.00

PD CK# 18366 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-911.000	CONFERENCES & TRAINING	95.00

VENDOR TOTAL: 95.00

C072 111704	ADVANCE AUTO PARTS 3033 KING ROAD EAST CHINA MI, 48054	12/01/2022 01/19/2023 / / 01/31/2023	5880-414742 0.0000	FTB N N N	VEHICLE REPAIRS & MAINT DPW	43.36 0.00 43.36
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PD CK# 18367 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-932.000	M1 TRUCKSUV 5W30 1 Q (2)	20.22
101-441.000-932.000	CARB/CHOKE SPRY CLNR (2)	10.28
101-441.000-932.000	ENGINE BRITE FOAMY (2)	12.86
		<u>43.36</u>

C072 111703	ADVANCE AUTO PARTS 3033 KING ROAD EAST CHINA MI, 48054	12/01/2022 01/19/2023 / / 01/31/2023	5880-414766 0.0000	FTB N N N	VEHICLE REPAIRS & MAINT DPW	11.49 0.00 11.49
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PD CK# 18367 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-932.000	3 LIGHTING CBL	11.49

C072 111705	ADVANCE AUTO PARTS 3033 KING ROAD EAST CHINA MI, 48054	12/28/2022 01/19/2023 / / 01/31/2023	5880-415952 0.0000	FTB N N N	VEHICLE REPAIRS & MAINT DPW	20.95 0.00 20.95
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PD CK# 18367 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-932.000	WASHER FLUID -25F	6.43
101-441.000-932.000	DIELECTRIC GREASE 3	8.09
101-441.000-932.000	ALL PURP LUBRICANT 1	6.43
		<u>20.95</u>

VENDOR TOTAL: 75.80

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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
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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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B170 111722	BLUE CARE NETWORK PO BOX 33608 DETROIT MI, 48232-5608	02/01/2023 01/19/2023 / / 02/01/2023	230110002087 0.0000	FTB N N N	MTHLY HEALTH INS PREMIUM-00129721-0001	10,227.85 0.00 10,227.85
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PD CK# 18368 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
736-000.000-723.000	RETIREE HEALTH CARE-OPEB	10,227.85

VENDOR TOTAL: 10,227.85

B015 111720	BLUE CROSS-BLUE SHIELD OF MICH PO BOX 674416 DETROIT MI, 48267-4416	02/01/2023 01/19/2023 / / 01/31/2023	STATEMENT 0.0000	FTB N Y N	MTHLY HEALTH INS PREMIUM-RETIREE - FEB	2,127.39 0.00 2,127.39
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PD CK# 18369 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
736-000.000-723.000	RETIREE HEALTH CARE-OPEB	4,145.33
101-253.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	(1,078.94)
592-543.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	(469.50)
592-547.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	(469.50)
		<u>2,127.39</u>

B015 111721	BLUE CROSS-BLUE SHIELD OF MICH PO BOX 674416 DETROIT MI, 48267-4416	02/01/2023 01/19/2023 / / 01/28/2023	STATEMENT 0.0000	FTB N Y N	MTHLY HEALTH INS PREMIUM-007006050-0000	9,434.82 0.00 9,434.82
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PD CK# 18370 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-215.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	107.79
101-253.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	3,156.03
101-301.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	2,054.65
101-441.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	1,687.70
202-450.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	281.28
203-450.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	421.93
592-543.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	736.14
592-547.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	989.30
		<u>9,434.82</u>

VENDOR TOTAL: 11,562.21

01/25/2023 11:11 AM
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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/17/2023 - 01/25/2023
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 BILL DISBURSEMENT JANUARY 17 - 25, 2023

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
C252 111728	COMCAST PO BOX 7500 SOUTHEASTERN PA, 19398-7500	01/17/2023 01/19/2023 / / 02/07/2023	STATEMENT 0.0000	FTB N Y N	PHONE SERVICE-304 BELLE RIVER PUMP STA	 65.78 0.00 65.78

PD CK# 821 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
592-546.000-850.000	PHONE SERVICE-KING RD PUMP STATION	65.78

C252 111729	COMCAST PO BOX 7500 SOUTHEASTERN PA, 19398-7500	01/17/2023 01/19/2023 / / 02/07/2023	STATEMENT 0.0000	FTB N N N	HIGH SPEED INTERNET/PHONE - 6160 KING R	 65.78 0.00 65.78
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PD CK# 820 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
592-546.000-850.000	COMMUNICATIONS	65.78

C252 111711	COMCAST PO BOX 7500 SOUTHEASTERN PA, 19398-7500	01/10/2023 01/19/2023 / / 01/31/2023	STATEMENT 0.0000	FTB N N N	HIGH SPEED INTERNET/PHONE - 260 S PARKE	 206.35 0.00 206.35
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PD CK# 816 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-850.000	COMMUNICATIONS	34.39
101-257.000-850.000	COMMUNICATIONS	34.39
101-215.000-850.000	COMMUNICATIONS	34.39
101-371.000-850.000	COMMUNICATIONS	34.39
101-253.000-850.000	COMMUNICATIONS	34.39
592-543.000-850.000	COMMUNICATIONS	17.20
592-547.000-850.000	COMMUNICATIONS	17.20
		206.35

VENDOR TOTAL: 337.91

01/25/2023 11:11 AM
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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/17/2023 - 01/25/2023
 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID
 BILL DISBURSEMENT JANUARY 17 - 25, 2023

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
C350 111712	COMCAST BUSINESS PO BOX 37601 PHILADELPHIA PA, 19101-0601	01/14/2023 01/19/2023 / / 02/15/2023	164126383 0.0000	FTB N N N	BUSINESS VOICE EDGE	 696.13 0.00 696.13

PD CK# 817 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-850.000	BUSINESS VOICE EDGE	116.02
101-257.000-850.000	BUSINESS VOICE EDGE	116.02
101-215.000-850.000	BUSINESS VOICE EDGE	116.02
101-253.000-850.000	BUSINESS VOICE EDGE	116.02
101-371.000-850.000	BUSINESS VOICE EDGE	116.02
592-543.000-850.000	BUSINESS VOICE EDGE	58.01
592-547.000-850.000	BUSINESS VOICE EDGE	58.02
		696.13

VENDOR TOTAL: 696.13

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice STATEMENT Disc. %	Bank FTB N N N	Invoice Description	Gross Amount Discount Net Amount
D007 111719	DTE ENERGY PO BOX 630795 CINCINNATI OH, 45263-0795	01/11/2023 01/19/2023 / / 02/08/2023	 0.0000	FTB N N N	MONTHLY ELECTRIC FEE WASTEWATER PLANT 1	 6,181.67 0.00 6,181.67

PD CK# 818 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-920.000	ELECTRIC	6,181.67

VENDOR TOTAL: 6,181.67

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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/17/2023 - 01/25/2023
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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 111716	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	01/13/2023 01/19/2023 / / 02/08/2023	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE 6370 KING	DEC 16, 26.32 0.00 26.32
PD CK# 819 01/19/2023						
GL NUMBER 101-756.000-920.000	DESCRIPTION ELECTRIC					AMOUNT 26.32
D008 111717	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	01/17/2023 01/19/2023 / / 02/08/2023	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE 6160 KING 12-16 TO	34.86 0.00 34.86
PD CK# 819 01/19/2023						
GL NUMBER 592-546.000-920.000	DESCRIPTION ELECTRIC					AMOUNT 34.86
D008 111718	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	01/17/2023 01/19/2023 / / 02/08/2023	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE 6370 KING	DEC 16 131.97 0.00 131.97
PD CK# 819 01/19/2023						
GL NUMBER 592-549.000-920.000	DESCRIPTION ELECTRIC					AMOUNT 131.97
VENDOR TOTAL:						193.15
E070 111707	EDW C LEVY CO ACCOUNTS RECEIVABLE 26268 NETWORK PLACE CHICAGO IL, 60673-1262	01/06/2023 01/19/2023 / / 01/31/2023	2765269 0.0000	FTB N N N	READY TO SERVE FEE - WATERLINE REPLACEM	104.45 0.00 104.45
PD CK# 18371 01/19/2023						
GL NUMBER 592-548.000-986.000	DESCRIPTION 23A LS MAR					AMOUNT 104.45
VENDOR TOTAL:						104.45

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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
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 BILL DISBURSEMENT JANUARY 17 - 25, 2023

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
E005 111727	ENVIRONMENTAL CONSULTING & TECH INC 7027 SW 24TH AVENUE GAINESVILLE FL, 32607	01/10/2023 01/19/2023 / / 01/31/2023	230026 0.0000	FTB N Y N	READY TO SERVE - RIVER MONITORING FUNDS	 1,000.00 0.00 1,000.00

PD CK# 18379 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-802.400	WATER MONITORING SERVICES	1,000.00

VENDOR TOTAL: 1,000.00

L006 111708	LUMBERJACK BUILDING CENTERS INC. CAPITAL ONE TRADE CREDIT PO BOX 105525 ATLANTA GA, 30348-5525	01/10/2023 01/19/2023 / / 01/31/2023	E36168 0.0000	FTB N N N	SYSTEM MAINT WATER & SEWER	 62.67 0.00 62.67

PD CK# 18373 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
592-548.000-934.000	OTHER REPAIRS AND MAINTENANCE	31.34
592-544.000-934.000	OTHER REPAIRS AND MAINTENANCE	31.33
		62.67

L006 111709	LUMBERJACK BUILDING CENTERS INC. CAPITAL ONE TRADE CREDIT PO BOX 105525 ATLANTA GA, 30348-5525	01/10/2023 01/19/2023 / / 01/31/2023	E36217 0.0000	FTB N N N	DPW OTHER REPAIRS & MAINT	 13.28 0.00 13.28

PD CK# 18373 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-934.000	OTHER REPAIRS AND MAINTENANCE	13.28

VENDOR TOTAL: 75.95

M008 111715	MCBRIDE, MANLEY & COMPANY PC 1115 S PARKER PO BOX 26 MARINE CITY MI, 48039	01/12/2023 01/19/2023 / / 01/31/2023	17877 0.0000	FTB N N N	PREPARATION OF CVTRS REPORTS FOR THE ST	 1,200.00 0.00 1,200.00

PD CK# 18374 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-223.000-801.000	PROFESSIONAL SERVICES	1,200.00

01/25/2023 11:11 AM
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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/17/2023 - 01/25/2023
 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID
 BILL DISBURSEMENT JANUARY 17 - 25, 2023

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
					VENDOR TOTAL:	1,200.00
R012 111726	RAYMOND JAMES & ASSOCIATES 691 N SQUIRREL RD SUITE 222 AUBURN HILLS MI, 48326	01/18/2023 01/19/2023 / / 01/31/2023	STATEMENT 0.0000	FTB N Y N	EMPLOYER RETIREE HEALTH INSURANCE CONTR	16,812.10 0.00 16,812.10

PD CK# 18380 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-270.000-723.000	RETIREE HEALTH CARE-OPEB	8,742.89
202-450.000-723.000	RETIREE HEALTH CARE-OPEB	536.18
203-450.000-723.000	RETIREE HEALTH CARE-OPEB	804.27
209-000.000-723.000	RETIREE HEALTH CARE-OPEB	320.36
592-543.000-723.000	RETIREE HEALTH CARE-OPEB	802.93
592-547.000-723.000	RETIREE HEALTH CARE-OPEB	268.09
592-545.000-723.000	RETIREE HEALTH CARE-OPEB	3,189.56
592-549.000-723.000	RETIREE HEALTH CARE-OPEB	2,147.82
		16,812.10

VENDOR TOTAL: 16,812.10

S100 111710	SCHWEM'S RUBBER STAMP & TROPHY 1502 TENTH ST PORT HURON MI, 48060-5815	01/11/2023 01/19/2023 / / 02/10/2023	2213 0.0000	FTB N N N	TRODATE 5440 DATER "RECEIVED CITY OF M	89.35 0.00 89.35
					VENDOR TOTAL:	89.35

PD CK# 18375 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-755.000	OFFICE SUPPLIES	14.89
101-215.000-755.000	OFFICE SUPPLIES	14.89
101-253.000-755.000	OFFICE SUPPLIES	14.89
101-257.000-755.000	OFFICE SUPPLIES	14.89
101-371.000-755.000	OFFICE SUPPLIES	14.89
592-543.000-755.000	OFFICE SUPPLIES	7.45
592-547.000-755.000	OFFICE SUPPLIES	7.45
		89.35

VENDOR TOTAL: 89.35

01/25/2023 11:11 AM
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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/17/2023 - 01/25/2023
 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID
 BILL DISBURSEMENT JANUARY 17 - 25, 2023

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
T996 111724	THE STANDARD - DENTAL INSURANCE PO BOX 650804 DALLAS TX, 75265-0804	01/01/2023 01/19/2023 / / 01/31/2023	STATEMENT 0.0000	FTB N N N	MONTHLY DENTAL INSURANCE PREMIUM - RETI	1,491.93 0.00 1,491.93

PD CK# 822 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
736-000.000-723.000	RETIREE HEALTH CARE-OPEB	1,491.93

Vendor Code Ref #	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. %	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
T996 111725	THE STANDARD - DENTAL INSURANCE PO BOX 650804 DALLAS TX, 75265-0804	01/01/2023 01/19/2023 / / 02/01/2023	STATEMENT 0.0000	FTB N N N	MONTHLY DENTAL INSURANCE PREMIUM -JANUA	1,370.35 0.00 1,370.35

PD CK# 822 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-215.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	81.90
101-253.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	160.77
101-301.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	485.21
101-441.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	213.71
202-450.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	35.62
203-450.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	53.43
592-543.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	75.44
592-547.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	107.50
101-172.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	156.77
		<u>1,370.35</u>

VENDOR TOTAL: 2,862.28

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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/17/2023 - 01/25/2023
 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID
 BILL DISBURSEMENT JANUARY 17 - 25, 2023

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
T997 111723	THE STANDARD - LIFE INSURANCE PO BOX 5676 PORTLAND OR, 97228-5676	02/01/2023 01/19/2023 / / 02/01/2023	STATEMENT 0.0000	FTB N N N	MONTHLY LIFE INSURANCE PREMIUM DUE FEBR	205.80 0.00 205.80

PD CK# 823 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-726.000	LIFE INSURANCE	12.00
101-215.000-726.000	LIFE INSURANCE	15.78
101-301.000-726.000	LIFE INSURANCE	79.20
101-441.000-726.000	LIFE INSURANCE	34.20
101-253.000-726.000	LIFE INSURANCE	20.25
202-450.000-726.000	LIFE INSURANCE	5.70
203-450.000-726.000	LIFE INSURANCE	8.55
592-543.000-726.000	LIFE INSURANCE	12.50
592-547.000-726.000	LIFE INSURANCE	17.62
		205.80

VENDOR TOTAL: 205.80

TOS999 111714	TOSHIBA FINANCIAL SERVICES PO BOX 790448 SAINT LOUIS MO, 63179-0448	01/08/2023 01/19/2023 / / 02/01/2023	491525747 0.0000	FTB N N N	PRINTER - CITY OFFICES	328.81 0.00 328.81
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PD CK# 18376 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-884.000	CONTRACT PAYMENT	290.00
101-265.000-884.000	PROP DAMAGE SURCHARGE	38.81
		328.81

TOS999 111713	TOSHIBA FINANCIAL SERVICES PO BOX 790448 SAINT LOUIS MO, 63179-0448	01/08/2023 01/19/2023 / / 02/01/2023	491525945 0.0000	FTB N N N	PRINTER - POLICE DEPT	70.68 0.00 70.68
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PD CK# 18376 01/19/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-884.000	EQUIPMENT LEASE	70.68

VENDOR TOTAL: 399.49

TOTAL - ALL VENDORS: 52,119.14

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
A167 111685	ABC HOME AND COMMERCIAL SERVICES 8061 MARSH ROAD CLAY TOWNSHIP MI, 48001-3401	12/31/2022 01/11/2023 / / 01/31/2023	51503 0.0000	FTB N N N	CLEAN & RESTOCK UNITS PARKS - 6730 KING	240.00 0.00 240.00

PD CK# 18347 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-756.000-802.000	CLEAN AND RESTOCK ADA UNIT(S)	125.00
101-756.000-802.000	CLEAN AND RESTOCK STANDARD UNIT(S)	105.00
101-756.000-802.000	FUEL SURCHARGE	10.00
		240.00

A167 111684	ABC HOME AND COMMERCIAL SERVICES 8061 MARSH ROAD CLAY TOWNSHIP MI, 48001-3401	12/31/2022 01/11/2023 / / 01/31/2023	51504 0.0000	FTB N N N	CONTRACTUAL SERVICES EAST END OF ST CLA	240.00 0.00 240.00
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PD CK# 18347 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-756.000-802.000	CLEAN AND RESTOCK ADA UNIT(S)	125.00
101-756.000-802.000	CLEAN AND RESTOCK STANDARD UNIT(S)	105.00
101-756.000-802.000	FUEL SURCHARGE	10.00
		240.00

A167 111682	ABC HOME AND COMMERCIAL SERVICES 8061 MARSH ROAD CLAY TOWNSHIP MI, 48001-3401	12/31/2022 01/11/2023 / / 01/31/2023	51505 0.0000	FTB N N N	CONTRACTUAL SERVICES MARINE CITY PAVILI	135.00 0.00 135.00
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PD CK# 18347 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-756.000-802.001	CLEAN AND RESTOCK STANDARD UNIT(S)	125.00
101-756.000-802.001	FUEL SURCHARGE	10.00
		135.00

A167 111683	ABC HOME AND COMMERCIAL SERVICES 8061 MARSH ROAD CLAY TOWNSHIP MI, 48001-3401	12/31/2022 01/11/2023 / / 01/31/2023	51506 0.0000	FTB N N N	CONTRACTUAL SERVICES WOODLAWN CEMETARY	135.00 0.00 135.00
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PD CK# 18347 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
209-000.000-802.000	CLEAN AND RESTOCK STANDARD UNIT(S)	125.00
209-000.000-802.000	FUEL SURCHARGE	10.00
		135.00

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
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135.00

VENDOR TOTAL: 750.00

A250 111669	ACE-SAGINAW PAVING COMPANY ACCOUNT RECEIVABLES 115 S AVERILL AVE FLINT MI, 48506	11/10/2022 01/11/2023 / / 01/31/2023	1 0.0000	FTB N Y N	2808-09 MARINE CITY 2022 RESURFACING PR	180,371.71 0.00 180,371.71
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PD CK# 18348 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
203-450.000-801.000	PROFESSIONAL SERVICES	180,371.71

VENDOR TOTAL: 180,371.71

C072 111679	ADVANCE AUTO PARTS 3033 KING ROAD EAST CHINA MI, 48054	11/30/2022 01/11/2023 / / 01/31/2023	5880-414697 0.0000	FTB N N N	DPW - EQUIPMEN MAINT, VEHICLE REPAIRS &	27.64 0.00 27.64
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PD CK# 18349 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-931.003	EQUIPMENT REPAIRS	13.82
101-441.000-932.000	VEHICLE REPAIRS & MAINTENANCE	13.82
		<u>27.64</u>

C072 111680	ADVANCE AUTO PARTS 3033 KING ROAD EAST CHINA MI, 48054	12/20/2022 01/11/2023 / / 01/19/2023	5880-415577 0.0000	FTB N N N	DPW - EQUIPMEN MAINT, VEHICLE REPAIRS &	8.09 0.00 8.09
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PD CK# 18349 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-931.003	EQUIPMENT REPAIRS	4.05
101-441.000-932.000	VEHICLE REPAIRS & MAINTENANCE	4.04
		<u>8.09</u>

VENDOR TOTAL: 35.73

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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
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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
C252 111672	COMCAST PO BOX 7500 SOUTHEASTERN PA, 19398-7500	01/07/2023 01/11/2023 / / 01/28/2023	STATEMENT 0.0000	FTB N Y N	HIGH-SPEED INTERNET/PHONE	375 S PARKER 420.43 0.00 420.43

PD CK# 812 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-850.000	HIGH-SPEED INTERNET/PHONE-PD	420.43

C252 111673	COMCAST PO BOX 7500 SOUTHEASTERN PA, 19398-7500	01/08/2023 01/11/2023 / / 01/29/2023	STATEMENT 0.0000	FTB N Y N	HIGH-SPEED INTERNET/PHONE-WW 229 S WATE	177.58 0.00 177.58
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PD CK# 813 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-850.000	HIGH-SPEED INTERNET/PHONE-WW	177.58

VENDOR TOTAL: 598.01

C320 111686	CULLIGAN WATER CONDITIONING OF PORT HURON PO BOX 188 MARLETTE MI, 48453-0188	12/31/2022 01/11/2023 / / 01/31/2023	STATEMENT 0.0000	FTB N N N	(2) 5 GALLONS PURIFIED WATER/DEPOSIT &	18.00 0.00 18.00
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PD CK# 18350 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-762.000	LAB SUPPLY	18.00

VENDOR TOTAL: 18.00

C002 111687	DORNBOS SIGN INC 619 W HARRIS CHARLOTTE MI, 48813-1466	01/09/2023 01/11/2023 / / 01/31/2023	INV67331 0.0000	FTB N N N	LOCAL ROADS TRAFFIC CONTROL SUPPLIES	97.72 0.00 97.72
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PD CK# 18351 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
203-456.000-752.000	NS-W4-4P 24 X 12 HIP OVERLAY	79.72
203-456.000-752.000	FREIGHT	18.00

97.72

VENDOR TOTAL: 97.72

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
EXP CHECK RUN DATES 01/11/2023 - 01/11/2023
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID
BILL DISBURSEMENT JANUARY 11, 2023

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 111674	DTE ENERGY PO BOX 740786 CINCINNATI OH, 45274-0786	12/31/2022 01/11/2023 / / 02/01/2023	STATEMENT 0.0000	FTB N N N	MONTHLY ELECTRIC FEE-STREETLIGHTS	12/1 9,254.17 0.00 9,254.17

PD CK# 814 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-448.000-926.000	STREET LIGHTING	9,254.17

VENDOR TOTAL: 9,254.17

E039 111665	EAST CHINA SCHOOL DISTRICT 1585 MEISNER ROAD ATTN: BUSINESS OFFICE EAST CHINA MI, 48054-4143	01/09/2023 01/11/2023 / / 01/15/2023	STATEMENT 0.0000	FTB N N N	2022 SUMMER TAX DECEMBER 16-31, 2022	1,509.08 0.00 1,509.08
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PD CK# 18352 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-225.001	DUE TO SCHOOLS-OPERATING-REAL	999.92
703-000.000-225.001	DUE TO SCHOOLS-INTEREST-OPER (REAL)	23.12
703-000.000-225.002	DUE TO SCHOOLS-DEBT-REAL	415.73
703-000.000-225.002	DUE TO SCHOOLS-DEBT-INTEREST-(REAL)	10.44
703-000.000-225.003	DUE TO SCHOOLS-SINKING FUND-REAL	58.40
703-000.000-225.003	DUE TO SCHOOLS-SINKING FUND-INT-(REAL)	1.47
		1,509.08

VENDOR TOTAL: 1,509.08

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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
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 BILL DISBURSEMENT JANUARY 11, 2023

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
E086 111689	EMTERRA ENVIRONMENTAL USA CORP 1606 E WEBSTER ROAD FLINT MI, 48505	12/31/2022 01/11/2023 / / 01/31/2023	490739 0.0000	FTB N N N	RUBBISH COLLECTION/DISPOSAL	1,260.00 0.00 1,260.00

PD CK# 18353 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-528.000-802.000	FLAT RATE FUEL SURCHARGE DEC 2023	1,260.00

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
E086 111688	EMTERRA ENVIRONMENTAL USA CORP 1606 E WEBSTER ROAD FLINT MI, 48505	01/01/2023 01/11/2023 / / 01/31/2023	493056 0.0000	FTB N N N	RUBBISH COLLECTION/DISPOSAL	25,396.92 0.00 25,396.92

PD CK# 18353 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-528.000-802.000	TRASH & RECYCLING	25,184.25
101-528.000-802.000	LANDFILL FEE	141.75
101-528.000-802.000	MICHIGAN LE FEE	70.92
		<u>25,396.92</u>

VENDOR TOTAL: 26,656.92

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
E007 111690	ETNA SUPPLY COMPANY PO BOX 772107 DETROIT MI, 48277-2107	01/09/2023 01/11/2023 / / 01/31/2023	S104908931.001 0.0000	FTB N N N	SYSTEM MAINT WATER OTHER REPAIRS & MAIN	556.00 0.00 556.00

PD CK# 18354 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
592-548.000-934.000	OTHER REPAIRS AND MAINTENANCE	556.00

VENDOR TOTAL: 556.00

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 BILL DISBURSEMENT JANUARY 11, 2023

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
E150 111691	EVOQUA WATER TECHNOLOGIES N19W23993 RIDGEVIEW PKWY, SUITE 200 WAUKESHA WI, 53188	12/27/2022 01/11/2023 / / 01/31/2023	905658474 000007106 0.0000	FTB N N N	AERATION DITCHING UNIT FOR WASTEWATER T	 41,760.64 0.00 41,760.64

PD CK# 18355 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-548.000-934.000	SHAFT-ORBAL 6.00" DIA. X 219.69" A108--1	14,642.10	14,642.10
592-548.000-934.000	DRIVE ASSY-DISC AERATOR, 40 HP-NO MOTOR	23,268.54	23,268.54
592-548.000-934.000	SHIPPING AND HANDLING	3,850.00	0.00
		<u>41,760.64</u>	<u>37,910.64</u>
			<u>VENDOR TOTAL: 41,760.64</u>

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
V024 111675	FLAGSHIP-VISA 3910 LAPEER RD PORT HURON MI, 48060-2402	01/02/2023 01/11/2023 / / 01/27/2023	STATEMENT 0.0000	FTB N N N	VISA *****4254	659.59 0.00 659.59

PD CK# 18356 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-932.000	1200A 12V JUMP STARTER TRACTOR SUPPLY	169.59
101-301.000-757.000	(2)STREAMLIGHT & 3 GLOCK -B&W	396.00
101-301.000-757.000	VORTEX OPTICS VENOM RED DOT SIGHT QUICK	94.00
		<u>659.59</u>

V024 111676	FLAGSHIP-VISA 3910 LAPEER RD PORT HURON MI, 48060-2402	01/02/2023 01/11/2023 / / 01/27/2023	STATEMENT 0.0000	FTB N N N	VISA *****3272	199.05 0.00 199.05
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PD CK# 18356 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
592-548.000-934.000	BLEACH (3) DOLLAR GENERAL	19.05
592-545.000-752.000	SIMPLE GREEN 1300 (2)	21.96
101-441.000-915.000	2023 MIDEAL- STATE OF MICH MEMBERSHIP	180.00
592-545.000-752.000	SIMPLE GREEN 1300 (2) UNDELIVERED	(21.96)
		<u>199.05</u>

V024 111677	FLAGSHIP-VISA 3910 LAPEER RD PORT HURON MI, 48060-2402	01/02/2023 01/11/2023 / / 01/27/2023	STATEMENT 0.0000	FTB N N N	VISA *****7729	1,632.55 0.00 1,632.55
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PD CK# 18356 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-755.000	PAPER & MISC OFFICE SUPPLIES	75.41
101-215.000-755.000	PAPER & MISC OFFICE SUPPLIES	75.41
101-253.000-755.000	PAPER & MISC OFFICE SUPPLIES	75.41
101-257.000-755.000	PAPER & MISC OFFICE SUPPLIES	75.41
101-301.000-755.000	PAPER & MISC OFFICE SUPPLIES	75.42
592-543.000-755.000	PAPER & MISC OFFICE SUPPLIES	37.68
592-547.000-755.000	PAPER & MISC OFFICE SUPPLIES	37.66
101-253.000-755.000	INK CARTRIDGE & BLUE INK REFILL	192.44
101-262.000-752.000	ELECTION GRANT -ELECTION SOURCE	537.30
101-262.000-752.000	ELECTION GRANT - 1000A BATTERY BACK UP	551.16
101-215.000-755.000	CALL BELL	6.49
101-215.000-755.000	CALL BELL RETURN	(6.49)
101-172.000-755.000	AMAZON RETURN & MEMBERSHIP CREDIT	(16.79)
101-215.000-755.000	AMAZON RETURN & MEMBERSHIP CREDIT	(16.79)

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
101-253.000-755.000		AMAZON RETURN & MEMBERSHIP CREDIT			(16.79)	
101-257.000-755.000		AMAZON RETURN & MEMBERSHIP CREDIT			(16.79)	
592-543.000-755.000		AMAZON RETURN & MEMBERSHIP CREDIT			(8.40)	
592-547.000-755.000		AMAZON RETURN & MEMBERSHIP CREDIT			(8.40)	
101-301.000-755.000		AMAZON RETURN & MEMBERSHIP CREDIT			(16.79)	
					1,632.55	
V024 111678	FLAGSHIP-VISA 3910 LAPEER RD PORT HURON MI, 48060-2402	01/02/2023 01/11/2023 / / 01/27/2023	STATEMENT 0.0000	FTB N N N	VISA *****7505	434.99 0.00 434.99
PD CK# 18356 01/11/2023						
GL NUMBER	DESCRIPTION				AMOUNT	
101-172.000-791.000	SUBSCRIPTIONS AND PUBLICATIONS				9.99	
101-172.000-915.000	MML MEMBERSHIP				425.00	
					434.99	
VENDOR TOTAL:						2,926.18

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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
H063 111671	HI-TECH SYSTEM SERVICE 3070 PALMS ROAD CASCO MI, 48064	01/03/2023 01/11/2023 / / 01/31/2023	74199 0.0000	FTB N N N	TECH CARE PREMIUM AGREEMENT	178.62 0.00 178.62

PD CK# 18357 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-948.000	WD RED WD40EFRX 4TB SATA 6GB/S 3.5" NAS	178.62

H063 111670	HI-TECH SYSTEM SERVICE 3070 PALMS ROAD CASCO MI, 48064	12/31/2022 01/11/2023 / / 01/31/2023	74241 0.0000	FTB N N N	TECH CARE PREMIUM AGREEMENT JANUARY 202	1,320.00 0.00 1,320.00
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PD CK# 18357 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-948.000	TECHCLOUD INTERCEPT -SERVER	36.00
101-265.000-948.000	TECHCLOUD CENTRAL INTERCEPTX ADVAN ANTI	154.00
101-265.000-948.000	TECHCLOUD ANTI-SPAM IN/OUTBOUND FILTERIN	64.00
101-265.000-948.000	MONTHLY PHISH THREAT	64.00
101-265.000-948.000	MONTHLY BACKUP SVR LICENSE + CLOUD	237.00
101-265.000-948.000	MONTHLY REMOTE MONITORING & MGT PREMUSER	276.00
101-265.000-948.000	MONTHLY MON & MAN PREMIUM SERVER	477.00
101-265.000-948.000	MONTHLY BACKUP WORKSTATION	12.00
		1,320.00

VENDOR TOTAL: 1,498.62

L006 111692	LUMBERJACK BUILDING CENTERS INC. CAPITAL ONE TRADE CREDIT PO BOX 105525 ATLANTA GA, 30348-5525	01/06/2023 01/11/2023 / / 01/31/2023	E35479 0.0000	FTB N N N	CB REPAIR	23.97 0.00 23.97
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PD CK# 18358 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
203-451.000-934.000	1102-60 QUIKRETE MORTAR MIX 60#	23.97

VENDOR TOTAL: 23.97

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 User: SINGER
 DB: Marine City

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/11/2023 - 01/11/2023
 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID
 BILL DISBURSEMENT JANUARY 11, 2023

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
M017 111666	MARINE CITY GENERAL FUND 260 S PARKER STREET MARINE CITY MI, 48039	01/09/2023 01/11/2023 / / 01/15/2023	STATEMENT 0.0000	FTB N N N	2022 SUMMER TAX DECEMBER 16-23, 2022	 3,124.74 0.00 3,124.74

PD CK# 18359 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-221.000	DUE TO CITY-OPERATING-REAL	2,298.53
703-000.000-221.000	DUE TO CITY-OPERATING-INTEREST-(REAL)	57.71
703-000.000-221.005	DUE TO CITY-PENALTY-REAL PROPERTY	153.91
703-000.000-221.001	DUE TO CITY-REFUSE	566.86
703-000.000-221.001	DUE TO CITY-REFUSE INTEREST	23.66
703-000.000-221.003	DUE TO CITY-DELINQUENT WATER	24.07
		<u>3,124.74</u>

VENDOR TOTAL: 3,124.74

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
M098 111693	MISS DIG SYSTEM INC 3285 LAPEER ROAD WEST AUBURN HILLS MI, 48326	01/01/2023 01/11/2023 / / 01/31/2023	20230621 0.0000	FTB N N N	ANNUAL MAINTENANCE FEES	 1,292.78 0.00 1,292.78

PD CK# 18360 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
592-544.000-915.000	MEMBERSHIPS	646.39
592-548.000-915.000	MEMBERSHIPS	646.39
		<u>1,292.78</u>

VENDOR TOTAL: 1,292.78

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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/11/2023 - 01/11/2023
 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID
 BILL DISBURSEMENT JANUARY 11, 2023

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
S012 111695	SEMCO ENERGY GAS CO PO BOX 740812 CINCINNATI OH, 45274-0812	12/31/2022 01/11/2023 / / 01/27/2023	STATEMENT 0.0000	FTB N N N	260 S PARKER #B 544346	258.38 0.00 258.38
PD CK# 815 01/11/2023						
GL NUMBER	DESCRIPTION			AMOUNT		
101-265.000-921.002	NATURAL GAS			258.38		
S012 111696	SEMCO ENERGY GAS CO PO BOX 740812 CINCINNATI OH, 45274-0812	12/31/2022 01/11/2023 / / 01/27/2023	STATEMENT 0.0000	FTB N N N	304 S BELLE RIVER AVE 580815	172.91 0.00 172.91
PD CK# 815 01/11/2023						
GL NUMBER	DESCRIPTION			AMOUNT		
592-546.000-921.002	NATURAL GAS			172.91		
S012 111697	SEMCO ENERGY GAS CO PO BOX 740812 CINCINNATI OH, 45274-0812	12/31/2022 01/11/2023 / / 01/27/2023	STATEMENT 0.0000	FTB N N N	MONTHLY GAS SERVICE CHARGE- 1696 S PARK	1,297.06 0.00 1,297.06
PD CK# 815 01/11/2023						
GL NUMBER	DESCRIPTION			AMOUNT		
592-545.000-921.002	MONTHLY GAS SERVICE CHARGE-315021			1,297.06		
S012 111698	SEMCO ENERGY GAS CO PO BOX 740812 CINCINNATI OH, 45274-0812	12/31/2022 01/11/2023 / / 01/27/2023	STATEMENT 0.0000	FTB N N N	300 S PARKER ST 311709	237.51 0.00 237.51
PD CK# 815 01/11/2023						
GL NUMBER	DESCRIPTION			AMOUNT		
101-790.000-921.002	NATURAL GAS			237.51		
S012 111699	SEMCO ENERGY GAS CO PO BOX 740812 CINCINNATI OH, 45274-0812	12/31/2022 01/11/2023 / / 01/27/2023	STATEMENT 0.0000	FTB N N N	MONTHLY GAS SERVICE CHARGE- 514 S PARKE	1,169.04 0.00 1,169.04
PD CK# 815 01/11/2023						
GL NUMBER	DESCRIPTION			AMOUNT		
101-441.000-921.002	MONTHLY GAS SERVICE CHARGE-326160			1,169.04		
S012	SEMCO ENERGY GAS CO	12/31/2022	STATEMENT	FTB	260 S PARKER ST UNIT A 535659	

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INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY
 EXP CHECK RUN DATES 01/11/2023 - 01/11/2023
 BOTH JOURNALIZED AND UNJOURNALIZED
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 BILL DISBURSEMENT JANUARY 11, 2023

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
111700	PO BOX 740812 CINCINNATI OH, 45274-0812	01/11/2023 / / 01/27/2023	0.0000	N N N		426.33 0.00 426.33
PD CK# 815 01/11/2023						
GL NUMBER	DESCRIPTION				AMOUNT	
101-265.000-921.002	NATURAL GAS				426.33	
S012 111701	SEMCO ENERGY GAS CO PO BOX 740812 CINCINNATI OH, 45274-0812	12/31/2022 01/11/2023 / / 12/27/2022	STATEMENT 0.0000	FTB N N N	MONTHLY GAS SERVICE CHARGE - 375 S PARK	141.10 0.00 141.10
PD CK# 815 01/11/2023						
GL NUMBER	DESCRIPTION				AMOUNT	
101-301.000-921.002	MONTHLY GAS SERVICE CHARGE-295016				141.10	
VENDOR TOTAL:						3,702.33

User: SINGER
DB: Marine City

EXP CHECK RUN DATES 01/11/2023 - 01/11/2023

BOTH JOURNALIZED AND UNJOURNALIZED

BOTH OPEN AND PAID

BILL DISBURSEMENT JANUARY 11, 2023

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
S204 111681	ST CLAIR COUNTY TREASURER 200 GRAND RIVER AVE, SUITE 101 PORT HURON MI, 48060	01/10/2023 01/11/2023 / / 01/15/2023	STATEMENT 0.0000	FTB N Y N	PRE EXEMPTION DENIAL AND PRIOR DENIAL T	 41.88 0.00 41.88

PD CK# 18364 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-271.000-962.000	74-02-001-4010-000 - 2018	38.70
101-271.000-962.000	74-02-001-4010-000 - 2019	26.42
101-271.000-962.000	74-02-001-4010-000 - 2020	13.46
101-271.000-962.000	74-02-200-0035-000 - 2021	(19.28)
101-271.000-962.000	74-02-550-0020-000 - 2021	(17.42)
		<u>41.88</u>

S204 111664	ST CLAIR COUNTY TREASURER 200 GRAND RIVER AVE, SUITE 101 PORT HURON MI, 48060	01/06/2023 01/11/2023 / / 01/15/2023	STATEMENT 0.0000	FTB N Y N	PROPERTY TAX ADJUSTMENT FOR 74-02-375-0	 80.81 0.00 80.81
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PD CK# 18361 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-271.000-962.000	PROPERTY TAX REFUNDS	80.81

S204 111667	ST CLAIR COUNTY TREASURER 200 GRAND RIVER AVE, SUITE 101 PORT HURON MI, 48060	01/09/2023 01/11/2023 / / 01/15/2023	STATEMENT 0.0000	FTB N Y N	2022 SUMMER TAX DECEMBER 16-31, 2022	 2,493.27 0.00 2,493.27
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PD CK# 18362 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-235.000	DUE TO COMMUNITY COLLEGE-REAL	275.51
703-000.000-235.000	DUE TO COMMUNITY COLLEGE-INTEREST-(REAL)	6.91
703-000.000-222.001	DUE TO COUNTY-OPERATING-REAL	778.22
703-000.000-222.001	DUE TO COUNTY-OPERATING-INT-(REAL)	19.55
703-000.000-236.000	DUE TO SPECIAL EDUCATION-REAL	337.11
703-000.000-236.000	DUE TO SPECIAL EDUCATION-INT-(REAL)	8.46
703-000.000-234.001	DUE TO ISD-INTERMEDIATE SCHOOL-REAL	28.21
703-000.000-234.001	DUE TO ISD-INTERMEDIATE SCHOOL-INT-(REAL)	0.71
703-000.000-234.002	DUE TO ISD-VOCATIONAL EDUCATION-REAL	134.79
703-000.000-234.002	DUE TO ISD-VOCATIONAL EDUCATION-INT-(R)	3.38
703-000.000-222.008	DUE TO COUNTY-STATE EDUCATION-REAL	878.36
703-000.000-222.008	DUE TO COUNTY-STATE EDUCATION-INT-(R)	22.06
		<u>2,493.27</u>

S204 111668	ST CLAIR COUNTY TREASURER 200 GRAND RIVER AVE, SUITE 101	01/09/2023 01/11/2023	STATEMENT	FTB N	2022 WINTER TAX DEEMBER 16-31, 2022	 39,629.84
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User: SINGER
DB: Marine City

EXP CHECK RUN DATES 01/11/2023 - 01/11/2023

BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

BILL DISBURSEMENT JANUARY 11, 2023

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	/ / 01/15/2023	0.0000	Y N		0.00 39,629.84

PD CK# 18363 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-222.001	DUE TO COUNTY-OPERATING-REAL	39,629.84

VENDOR TOTAL: 42,245.80

S206 111694	ST CLAIR PACKAGING, INC 2121 BUSHAW HWY MARYSVILLE MI, 48040	01/10/2023 01/11/2023 / / 01/31/2023	92537 0.0000	FTB N N N	SUPPLIES - CITY HALL, DPW & WATER PLANT	377.20 0.00 377.20
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PD CK# 18365 01/11/2023

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-752.000	WHITE KITCHEN ROLL TOWELS - DPW	20.03
592-549.000-752.000	WHITE KITCHEN ROLL TOWELS - WATER PLANT	20.02
101-265.000-752.000	TOILET PAPER - CITY HALL	79.33
592-549.000-752.000	TOILET PAPER DPW	79.33
101-441.000-752.000	TOILET PAPER WATER PLANT	79.34
101-265.000-752.000	WHITE GALLON TRASH BAGS - CITY HALL	30.15
592-549.000-752.000	BROWN ROLL TOWEL - DPW	34.50
101-441.000-752.000	BROWN ROLL TOWEL - WATER PLANT	34.50
		377.20

VENDOR TOTAL: 377.20

TOTAL - ALL VENDORS: 316,799.60

Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
101-000.000-001.001	CASH	3,033,523.38
101-000.000-001.009	CASH-PD SPECIAL ACCOUNT	108.46
101-000.000-001.900	CASH-FLAGSHIP FED CREDIT UNION	13.94
101-000.000-004.000	PETTY CASH - CASH DRAWERS	250.00
101-000.000-004.001	PETTY CASH \$100 - CUSTODIAN	100.00
101-000.000-004.301	PETTY CASH-POLICE DEPARTMENT	100.00
101-000.000-018.100	ALLOWANCE FOR DELINQUENT TAXES	(9,946.45)
101-000.000-040.120	A/R-VARIOUS VENDORS	15,057.22
101-000.000-040.121	A/R IRS OVERPAYMENT	2,591.73
101-000.000-045.001	S/A RECEIVABLE-SIDEWALKS	6,601.21
101-000.000-062.001	LEASE RECEIVABLE	2,970.64
101-000.000-062.002	LEASE RECEIVABLE	25,308.15
101-000.000-062.003	LEASE RECEIVABLE	169.93
101-000.000-072.000	DUE FROM COUNTIES	55,078.18
101-000.000-075.000	DUE FROM SCHOOLS	4,877.25
101-000.000-078.000	DUE FROM STATE OF MICHIGAN	96,023.00
101-000.000-083.000	DUE FROM EMPLOYEES	3,000.00
101-000.000-084.202	DUE FROM MAJOR STREET FUND	3,763.49
101-000.000-084.203	DUE FROM LOCAL STREET FUND	4,248.13
101-000.000-084.265	DUE FROM DRUG FORFEITURE FUND	0.08
101-000.000-084.309	DUE FROM BROWNFIELD	54,782.82
101-000.000-084.592	DUE FROM WATER FUND	9,241.95
101-000.000-084.703	DUE FROM TAX ACCOUNT FUND	129,709.99
101-000.000-084.704	DUE FROM PAYROLL CLEARING FUND	(1,163.69)
101-000.000-123.200	PREPAID POSTAGE	6,000.00
101-000.000-189.001	LEASE RECEIVABLE	243,225.83
101-000.000-189.002	LEASE RECEIVABLE	197,621.81
101-000.000-189.003	LEASE RECEIVABLE	5,526.38
Total Assets		3,888,783.43
*** Liabilities ***		
101-000.000-200.000	ACCOUNTS PAYABLE	(1,612.77)
101-000.000-200.100	ADDITIONAL ACCOUNTS PAYABLE	7,528.61
101-000.000-214.202	DUE TO MAJOR ROAD FUND	5,317.49
101-000.000-214.203	DUE TO LOCAL ROAD FUND	6,581.00
101-000.000-214.703	DUE TO TAX ACCOUNT	215.84
101-000.000-214.731	DUE TO M.C. RETIREMENT SYSTEM	410.34
101-000.000-228.630	DUE TO STATE-SEX OFFENDER REG.	76.75
101-000.000-237.000	INSURANCE PREMIUM CO-PAY (PREPMT)	700.00
101-000.000-257.000	ACCRUED WAGES PAYABLE	38,950.55
101-000.000-362.000	DEFERRED REVENUE	20,891.00
Total Liabilities		79,058.81
*** Fund Balance ***		
101-000.000-339.000	UNEARNED REVENUE	484,812.95
101-000.000-367.001	DEFERRED INFLOW	246,196.47
101-000.000-367.002	DEFERRED INFLOW	222,929.96
101-000.000-367.003	DEFERRED INFLOW	5,696.31
101-000.000-376.003	PARK IMPROVEMENTS REST. FUNDS	30,465.12
101-000.000-376.004	BEACH FUNRAISER DON-REST FUNDS	1,135.39
101-000.000-376.005	BEACH FUNRAISER GRANT REST FUNDS	2,369.90
101-000.000-376.006	OWI-MCPD REST. FUNDS	187.50
101-000.000-376.007	ROAD TAX MILLAGE REST. FUNDS	116,130.29
101-000.000-376.009	CITY OFFICES REST. FUNDS	137.11
101-000.000-376.010	RIVER REC TEEN ZONE REST. FUNDS	500.00
101-000.000-376.025	COMMUNITY ECONOMIC BOARD RESTRICT	5,333.11
101-000.000-390.000	FUND BALANCE	1,771,986.66
Total Fund Balance		2,887,880.77
Beginning Fund Balance		2,921,271.98

Fund 101 GENERAL FUND

GL Number	Description	Balance
	Net of Revenues VS Expenditures	921,843.85
	Fund Balance Adjustments	(33,391.21)
	Ending Fund Balance	3,809,724.62
	Total Liabilities And Fund Balance	3,888,783.43

Fund 102 GUY CENTER

GL Number	Description	Balance
*** Assets ***		
102-000.000-001.001	CASH	218,369.75
Total Assets		218,369.75
Beginning Fund Balance		0.00
Net of Revenues VS Expenditures		218,369.75
Ending Fund Balance		0.00
Total Liabilities And Fund Balance		218,369.75

Fund 202 MAJOR STREET FUND

GL Number	Description	Balance
*** Assets ***		
202-000.000-001.001	CASH	1,314,170.46
202-000.000-040.120	A/R-VARIOUS VENDORS	893.88
202-000.000-078.000	DUE FROM STATE OF MICHIGAN	56,441.85
202-000.000-083.000	DUE FROM EMPLOYEES	500.00
202-000.000-084.101	DUE FROM GENERAL FUND	5,317.49
Total Assets		1,377,323.68
*** Liabilities ***		
202-000.000-200.000	ACCOUNTS PAYABLE	(261.75)
202-000.000-214.101	DUE TO GENERAL FUND	3,763.49
202-000.000-214.203	DUE TO LOCAL ROAD FUND	290,057.73
202-000.000-214.592	DUE TO WATER/SEWER FUND	208,731.23
202-000.000-257.000	ACCRUED WAGES PAYABLE	2,367.93
Total Liabilities		504,658.63
*** Fund Balance ***		
202-000.000-390.000	FUND BALANCE	829,492.21
Total Fund Balance		829,492.21
Beginning Fund Balance		829,492.21
Net of Revenues VS Expenditures		43,172.84
Ending Fund Balance		872,665.05
Total Liabilities And Fund Balance		1,377,323.68

Fund 203 LOCAL STREET FUND

GL Number	Description	Balance
*** Assets ***		
203-000.000-001.001	CASH	224,283.61
203-000.000-078.000	DUE FROM STATE OF MICHIGAN	21,626.59
203-000.000-083.000	DUE FROM EMPLOYEES	750.00
203-000.000-084.101	DUE FROM GENERAL FUND	6,581.00
203-000.000-084.202	DUE FROM MAJOR STREET FUND	290,057.73
Total Assets		543,298.93
*** Liabilities ***		
203-000.000-200.000	ACCOUNTS PAYABLE	(430.48)
203-000.000-214.101	DUE TO GENERAL FUND	4,248.13
203-000.000-214.592	DUE TO WATER/SEWER FUND	30,000.00
203-000.000-257.000	ACCRUED WAGES PAYABLE	701.18
Total Liabilities		34,518.83
*** Fund Balance ***		
203-000.000-390.000	FUND BALANCE	602,146.03
Total Fund Balance		602,146.03
Beginning Fund Balance		602,146.03
Net of Revenues VS Expenditures		(93,365.93)
Ending Fund Balance		508,780.10
Total Liabilities And Fund Balance		543,298.93

Fund 209 CEMETERY FUND

GL Number	Description	Balance
*** Assets ***		
209-000.000-001.001	CASH	78,599.90
Total Assets		78,599.90
*** Liabilities ***		
209-000.000-200.000	ACCOUNTS PAYABLE	35.24
209-000.000-257.000	ACCRUED WAGES PAYABLE	1,065.48
Total Liabilities		1,100.72
*** Fund Balance ***		
209-000.000-390.000	FUND BALANCE	88,381.15
Total Fund Balance		88,381.15
Beginning Fund Balance		88,381.15
Net of Revenues VS Expenditures		(10,881.97)
Ending Fund Balance		77,499.18
Total Liabilities And Fund Balance		78,599.90

Fund 265 DRUG LAW ENFORCEMENT FUND

GL Number	Description	Balance
*** Assets ***		
265-000.000-001.001	CASH	8,626.99
265-000.000-001.007	CASH-PD DRUG ENFORCEMENT FUNDS	410.00
265-000.000-001.008	CASH-PD DRUG FORFEITURE UNJUDICAT	(25.92)
265-000.000-072.000	DUE FROM COUNTIES	375.00
Total Assets		9,386.07
*** Liabilities ***		
265-000.000-214.101	DUE TO GENERAL FUND	0.08
Total Liabilities		0.08
*** Fund Balance ***		
265-000.000-390.000	FUND BALANCE	9,010.99
Total Fund Balance		9,010.99
Beginning Fund Balance		9,010.99
Net of Revenues VS Expenditures		375.00
Ending Fund Balance		9,385.99
Total Liabilities And Fund Balance		9,386.07

Fund 309 BROWNFIELD REDEVELOPMENT

GL Number	Description	Balance
*** Assets ***		
309-000.000-001.001	CASH	89,597.52
309-000.000-072.000	DUE FROM COUNTIES	44,278.40
Total Assets		133,875.92
*** Liabilities ***		
309-000.000-214.101	DUE TO GENERAL FUND	54,782.82
309-000.000-362.000	DEFERRED REVENUE	44,278.40
Total Liabilities		99,061.22
*** Fund Balance ***		
309-000.000-390.000	FUND BALANCE	34,814.70
Total Fund Balance		34,814.70
Beginning Fund Balance		34,814.70
Net of Revenues VS Expenditures		0.00
Ending Fund Balance		34,814.70
Total Liabilities And Fund Balance		133,875.92

Fund 401 CAPITAL PROJECTS FUND

GL Number	Description	Balance
*** Assets ***		
401-000.000-001.001	CASH	44,858.94
Total Assets		44,858.94
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
401-000.000-384.000	GRANT SINKING COMMITTED FUNDS	32,129.25
401-000.000-390.000	FUND BALANCE	12,733.88
Total Fund Balance		44,863.13
Beginning Fund Balance		44,863.13
Net of Revenues VS Expenditures		(4.19)
Fund Balance Adjustments		0.00
Ending Fund Balance		44,858.94
Total Liabilities And Fund Balance		44,858.94

Fund 592 WATER/SEWER FUND

GL Number	Description	Balance
*** Assets ***		
592-000.000-001.001	CASH	1,472,814.89
592-000.000-035.000	UNBILLED UTILITY BILLS RECEIVABLE	369,159.51
592-000.000-040.000	ACCOUNTS RECEIVABLE	95,395.58
592-000.000-045.050	S/A RECEIVABLE	357.16
592-000.000-083.000	DUE FROM EMPLOYEES	750.00
592-000.000-084.202	DUE FROM MAJOR STREET FUND	30,000.00
592-000.000-084.203	DUE FROM LOCAL STREET FUND	208,731.23
592-000.000-084.703	DUE FROM TAX ACCOUNT FUND	3,398.34
592-000.000-131.000	LAND IMPROVEMENTS-NON-DEPR.	63,173.65
592-000.000-152.000	CAPITAL OUTLAY-WATER	7,753,579.14
592-000.000-153.000	WATER SYSTEM/ACCUM DEP-FILTR.	(4,228,116.66)
592-000.000-154.000	CAPITAL OUTLAY -WASTEWATER	15,423,691.21
592-000.000-155.000	ACCUM DEPR SEWER TREATMENT	(14,075,171.70)
592-000.000-196.001	DEFERRED OUTFLOW-PENSION INVEST	14,107.00
592-000.000-197.001	DEFERRED OUTFLOW-CHG IN INVEST EX	1,799.00
Total Assets		7,133,668.35
*** Liabilities ***		
592-000.000-200.000	ACCOUNTS PAYABLE	(328.93)
592-000.000-200.100	ADDITIONAL ACCOUNTS PAYABLE	67,023.48
592-000.000-214.101	DUE TO GENERAL FUND	9,241.95
592-000.000-251.000	ACCRUED INTEREST PAYABLE	3,099.00
592-000.000-257.000	ACCRUED WAGES PAYABLE	7,401.06
592-000.000-300.000	BONDS PAYABLE	585,000.00
592-000.000-304.000	LEASE PURCHASE PAYABLE-EQUIP.	64,531.54
592-000.000-307.001	APPROP FOR BOND REDEMPTION	20,000.00
592-000.000-334.000	NET PENSION LIABILITY	592,654.00
592-000.000-335.000	NET OPEB LIABILITY	1,150,624.00
592-000.000-360.001	DEFERRED INFLOW-CHG IN EXPERIENCE	14,351.00
592-000.000-365.000	DEF. INFLOW-CHG IN INVESTMENT	234,284.00
Total Liabilities		2,747,881.10
*** Fund Balance ***		
592-000.000-376.013	REST. FUNDS-WATER MONITORING	149,091.15
592-000.000-376.014	REST FUNDS-READY TO SERVE WATER	376,358.97
592-000.000-376.015	REST FUNDS-READY TO SERVE SEWER	821,025.94
592-000.000-390.000	FUND BALANCE	2,836,363.03
Total Fund Balance		4,182,839.09
Beginning Fund Balance		4,182,839.09
Net of Revenues VS Expenditures		202,948.16
Ending Fund Balance		4,385,787.25
Total Liabilities And Fund Balance		7,133,668.35

Fund 702 CEMETERY TRUST FUND

GL Number	Description	Balance
*** Assets ***		
702-000.000-002.601	POOL-PERPETUAL CARE (FTB)	124,576.60
702-000.000-002.602	POOL-GUY MAUSOLEUM (FTB)	12,601.75
Total Assets		137,178.35
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
702-000.000-376.016	GUY MAUSOLEUM RESTRICTED FUNDS	7,493.37
702-000.000-376.017	PERPETUAL CARE RESTRICTED FUNDS	88,200.51
702-000.000-390.000	FUND BALANCE	41,497.28
Total Fund Balance		137,191.16
Beginning Fund Balance		137,191.16
Net of Revenues VS Expenditures		(12.81)
Ending Fund Balance		137,178.35
Total Liabilities And Fund Balance		137,178.35

Fund 703 TAX ACCOUNT FUND

GL Number	Description	Balance
*** Assets ***		
703-000.000-001.001	CASH	344,579.12
703-000.000-028.000	TAXES RECEIVABLE-DELQ PERS PROP	38,055.08
703-000.000-084.101	DUE FROM GENERAL FUND	(3,101.65)
Total Assets		379,532.55
*** Liabilities ***		
703-000.000-221.000	DUE TO CITY-OPERATING	133,741.28
703-000.000-221.001	DUE TO CITY-REFUSE	1,488.07
703-000.000-221.003	DUE TO CITY-DELINQUENT WATER	3,321.04
703-000.000-221.004	DUE TO CITY-FMHA S/A	137.89
703-000.000-221.005	DUE TO CITY-PENALTY	2,134.90
703-000.000-221.006	DUE TO CITY-DELINQUENT OPERATING	2,259.93
703-000.000-221.008	DUE TO CITY-W/S DEBT DELQ	4,341.52
703-000.000-221.010	DUE TO CITY-SIDEWALK-ZONE 2 S/A	165.00
703-000.000-222.001	DUE TO COUNTY-OPERATING	(92,821.34)
703-000.000-222.002	DUE TO COUNTY-DRUGS	41,429.72
703-000.000-222.003	DUE TO COUNTY-VETERANS	7,380.12
703-000.000-222.004	DUE TO COUNTY-PARKS	36,588.75
703-000.000-222.005	DUE TO COUNTY-SENIOR CITIZENS	59,083.77
703-000.000-222.006	DUE TO COUNTY-ROADS	18,461.05
703-000.000-222.008	DUE TO COUNTY-STATE EDUCATION	8,748.80
703-000.000-222.010	DUE TO COUNTY-LESTER DRAIN	1,705.39
703-000.000-222.011	DUE TO COUNTY-SHEA 2 DRAIN	1,253.19
703-000.000-222.012	DUE TO COUNTY-DELQ OPERATING	746.74
703-000.000-222.013	DUE TO COUNTY-DELINQUENT DRUGS	156.57
703-000.000-222.014	DUE TO COUNTY-DELQ VETERANS	27.89
703-000.000-222.015	DUE TO COUNTY-DELINQUENT PARKS	137.69
703-000.000-222.016	DUE TO COUNTY-DELQ SR CITIZENS	223.44
703-000.000-222.017	DUE TO COUNTY-DELQ COUNTY ROADS	69.78
703-000.000-222.018	DUE TO COUNTY-DELQ STATE EDUC.	842.68
703-000.000-222.019	DUE TO STATE LAND BANK	420.98
703-000.000-223.002	DUE TO LIBRARY	88,818.44
703-000.000-223.003	DUE TO LIBRARY-DELINQUENT	195.49
703-000.000-225.001	DUE TO SCHOOLS-OPERATING	(2,727.50)
703-000.000-225.002	DUE TO SCHOOLS-DEBT	2,359.50
703-000.000-225.003	DUE TO SCHOOLS-SINKING FUND	10,542.13
703-000.000-225.004	DUE TO SCHOOLS-DELQ OPERATING	842.68
703-000.000-225.005	DUE TO SCHOOLS-DELINQUENT DEBT	389.74
703-000.000-225.006	DUE TO SCHOOLS-DELQ SINKING FUND	55.91
703-000.000-228.071	DUE TO STATE-STATE EDUCATION	2,737.34
703-000.000-228.072	DUE TO STATE-SCHOOL OPERATING	8,212.03
703-000.000-230.001	DUE TO OTHER UNITS-PEN/INT	11,902.45
703-000.000-230.002	DUE TO COUNTY REDEVELOPMENT AUTHO	(49,884.87)
703-000.000-234.001	DUE TO ISD-INTERMEDIATE SCHOOL	2,395.92
703-000.000-234.002	DUE TO ISD-VOCATIONAL EDUCATION	1,763.05
703-000.000-234.003	DUE TO ISD-DELQ INT SCHOOL	27.01
703-000.000-234.004	DUE TO IDS-DELQ VOCATIONAL EDUC.	129.37
703-000.000-235.000	DUE TO COMMUNITY COLLEGE	3,602.75
703-000.000-235.001	DUE TO COMMUNITY COLLEGE-DELQ	264.40
703-000.000-236.000	DUE TO SPECIAL EDUCATION	2,381.35
703-000.000-236.001	DUE TO SPECIAL EDUCATION-DELQ	323.63
703-000.000-240.000	DUE TO COUNTY-AMBULANCE	37,004.25
703-000.000-362.101	DEFERRED REVENUE-GENERAL FUND	9,946.45
703-000.000-362.222	DEFERRED REVENUE-COUNTY	11,436.75
703-000.000-362.225	DEFERRED REVENUE-SCHOOLS	4,769.43
Total Liabilities		379,532.55
*** Fund Balance ***		
Total Fund Balance		0.00

Fund 703 TAX ACCOUNT FUND

GL Number	Description	Balance
	Beginning Fund Balance	0.00
	Net of Revenues VS Expenditures	0.00
	Ending Fund Balance	0.00
	Total Liabilities And Fund Balance	379,532.55

Fund 704 PAYROLL CLEARING FUND

GL Number	Description	Balance
*** Assets ***		
704-000.000-001.001	CASH	20,419.82
704-000.000-084.101	DUE FROM GENERAL FUND	2.50
Total Assets		20,422.32
*** Liabilities ***		
704-000.000-214.101	DUE TO GENERAL FUND	1,352.02
704-000.000-214.736	DUE TO RETIREE HEALTH INSURANCE F	(1,025.00)
704-000.000-228.000	DUE TO STATE WITHHOLDING	4,651.74
704-000.000-229.001	DUE TO FEDERAL-FED INCOME TAX	14,054.12
704-000.000-229.200	DUE TO CITY OF PORT HURON	23.04
704-000.000-231.003	DUE TO AFLAC-EMPLOYEE	(18.80)
704-000.000-231.004	DUE TO POAM DUES-EMPLOYEE	(2.60)
704-000.000-231.005	DUE TO TEAMSTERS DUE-EMPLOYEE	3.00
704-000.000-231.010	DUE TO HSA-DPW (EMPLOYEE)	692.40
704-000.000-239.000	DUE TO HSA-EMPLOYER	692.40
Total Liabilities		20,422.32
Beginning Fund Balance		0.00
Net of Revenues VS Expenditures		0.00
Ending Fund Balance		0.00
Total Liabilities And Fund Balance		20,422.32

Fund 731 MARINE CITY RETIREMENT SYSTEM

GL Number	Description	Balance
*** Assets ***		
731-000.000-001.001	CASH	28,841.80
731-000.000-017.000	INVESTMENT IN SECURITIES	4,854,060.80
731-000.000-084.101	DUE FROM GENERAL FUND	410.34
Total Assets		4,883,312.94
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
731-000.000-390.000	FUND BALANCE	5,070,159.97
Total Fund Balance		5,070,159.97
Beginning Fund Balance		5,070,159.97
Net of Revenues VS Expenditures		(186,847.03)
Ending Fund Balance		4,883,312.94
Total Liabilities And Fund Balance		4,883,312.94

Fund 736 RETIREE HEALTH INS TRUST FUND

GL Number	Description	Balance
*** Assets ***		
736-000.000-001.001	CASH	35,157.18
736-000.000-017.000	INVESTMENT IN SECURITIES	245,262.68
Total Assets		280,419.86
*** Liabilities ***		
736-000.000-200.000	ACCOUNTS PAYABLE	(14,373.18)
Total Liabilities		(14,373.18)
*** Fund Balance ***		
736-000.000-390.000	FUND BALANCE	295,159.32
Total Fund Balance		295,159.32
Beginning Fund Balance		295,159.32
Net of Revenues VS Expenditures		(366.28)
Ending Fund Balance		294,793.04
Total Liabilities And Fund Balance		280,419.86

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	YTD BALANCE		ACTIVITY FOR MONTH 01/31/2023	AVAILABLE		% BDGT USED
		2022-23 AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND							
Revenues							
Dept 000.000							
101-000.000-371.000	ZONING ENFORCEMENT VACANT BUILDING	0.00	600.00	375.00	(600.00)	100.00	
101-000.000-402.000	CURRENT PROPERTY TAX	1,710,000.00	1,976,553.34	2,298.53	(266,553.34)	115.59	
101-000.000-402.100	ST. CLAIR COUNTY ROAD TAX MILLAGE	24,000.00	0.00	0.00	24,000.00	0.00	
101-000.000-402.300	USE TAX DISTRIBUTION PA 86	80,000.00	60,353.05	0.00	19,646.95	75.44	
101-000.000-412.000	DELINQUENT PERSONAL PROPERTY	500.00	0.00	0.00	500.00	0.00	
101-000.000-432.000	PAYMENT IN LIEU OF TAXES (PILT)	7,763.00	0.00	0.00	7,763.00	0.00	
101-000.000-433.000	COMMERCIAL FACILITIES TAX	7,150.00	0.00	0.00	7,150.00	0.00	
101-000.000-434.000	TRAILER TAX	90.00	0.00	0.00	90.00	0.00	
101-000.000-437.000	INDUSTRIAL FACILITY TAX	1,690.00	0.00	0.00	1,690.00	0.00	
101-000.000-445.000	PENALTIES AND INTEREST ON TAXES	16,000.00	18,155.47	235.28	(2,155.47)	113.47	
101-000.000-476.000	BUSINESS LICENSE AND PERMITS	8,000.00	12,280.00	2,725.00	(4,280.00)	153.50	
101-000.000-477.001	CABLE TV FRANCHISE FEES	60,000.00	30,355.00	0.00	29,645.00	50.59	
101-000.000-490.000	BUILDING DEPARTMENT PERMITS	65,000.00	71,205.65	7,571.50	(6,205.65)	109.55	
101-000.000-543.000	MICHIGAN JUSTICE TRAINING 302 FUNDS	500.00	0.00	0.00	500.00	0.00	
101-000.000-567.002	STONEGARDEN GRANT PROCEEDS	3,100.00	0.00	0.00	3,100.00	0.00	
101-000.000-567.011	ECSD SRO POSITION	30,000.00	0.00	0.00	30,000.00	0.00	
101-000.000-567.200-MC HOTEL00	STATE GRANT-HOTEL PROJECT	0.00	24,987.50	0.00	(24,987.50)	100.00	
101-000.000-574.000	SALES TAX AND CVT PAYMENT	540,000.00	292,375.00	0.00	247,625.00	54.14	
101-000.000-577.000	STATE-LIQUOR LICENSE RETURN	6,400.00	5,077.11	0.00	1,322.89	79.33	
101-000.000-583.000	COMMUNITY GRANTS	45,000.00	75,500.00	0.00	(30,500.00)	167.78	
101-000.000-614.000	SEX OFFENDER REGISTRATION FEES	100.00	80.00	80.00	20.00	80.00	
101-000.000-629.000	RECREATION MILLAGE	20,000.00	20,891.00	0.00	(891.00)	104.46	
101-000.000-633.000	ZONING BOARD OF APPEALS FEE	500.00	500.00	0.00	0.00	100.00	
101-000.000-634.000	PLANNING COMMISSION REVIEW FEE	2,000.00	2,256.00	0.00	(256.00)	112.80	
101-000.000-635.000	CHARGE FOR SERVICES	800.00	5,028.09	89.21	(4,228.09)	628.51	
101-000.000-640.000	REFUSE	320,000.00	0.00	0.00	320,000.00	0.00	
101-000.000-650.000	MISCELLANEOUS REVENUE	274,000.00	2,355.15	63.45	271,644.85	0.86	
101-000.000-650.300	MISC. REV.-LIBRARY EXP.	9,000.00	8,702.27	1,219.20	297.73	96.69	
101-000.000-650.301	RENTAL REGISTRATION FEES	100.00	75.00	75.00	25.00	75.00	
101-000.000-650.400	REPORT COPIES-PD	400.00	445.00	55.00	(45.00)	111.25	
101-000.000-650.500	PBT TESTING-PD	100.00	21.00	0.00	79.00	21.00	
101-000.000-650.600	FINGER PRINTING FEE-PD	300.00	251.50	35.00	48.50	83.83	
101-000.000-650.900	NOTARY FEE-MCPD	100.00	40.00	15.00	60.00	40.00	
101-000.000-653.003-PROPCLEAN0	PROPERTY CLEAN-UP	100.00	561.49	0.00	(461.49)	561.49	
101-000.000-655.000	COURT FINES	2,500.00	7,388.70	1,861.20	(4,888.70)	295.55	
101-000.000-655.001	MUNICIPAL CIVIL INFRACTION-PD	2,000.00	1,625.00	400.00	375.00	81.25	
101-000.000-655.002	MUNICIPAL CIVIL INFRACTION-BD	0.00	1,375.00	0.00	(1,375.00)	100.00	
101-000.000-659.000	OWI FORFEITURE FEES	100.00	0.00	0.00	100.00	0.00	
101-000.000-665.000	INTEREST	1,000.00	(207.15)	0.00	1,207.15	(20.72)	
101-000.000-665.001	INTEREST-SPECIAL ASSESSMENT	100.00	0.00	0.00	100.00	0.00	
101-000.000-667.000	RENT	750.00	0.00	0.00	750.00	0.00	
101-000.000-667.001	CELLULAR TOWER LEASE	12,270.00	12,205.00	0.00	65.00	99.47	
101-000.000-667.003	HOMELAND SECURITY TOWER LEASE	30,720.00	2,566.37	0.00	28,153.63	8.35	
101-000.000-667.005	PAVILION RENTAL FEES-MARINER PARK	2,000.00	850.00	350.00	1,150.00	42.50	
101-000.000-674.000	PRIVATE CONTRIBUTIONS AND DONATIONS	0.00	330.98	0.00	(330.98)	100.00	
101-000.000-674.001	DONATION-POLICE DEPARTMENT	0.00	100.00	100.00	(100.00)	100.00	
101-000.000-674.002	DONATIONS-PARK BENCHES	0.00	4,520.00	0.00	(4,520.00)	100.00	
101-000.000-676.004	INSURANCE PREMIUM CONTRIBUTION	18,500.00	12,525.00	4,925.00	5,975.00	67.70	
101-000.000-681.000	TELECOMMUNICATION ROW FUNDS	15,000.00	0.00	0.00	15,000.00	0.00	
101-000.000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSET	0.00	9,344.38	0.00	(9,344.38)	100.00	
Total Dept 000.000		3,317,633.00	2,661,271.90	22,473.37	656,361.10	80.22	

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Revenues						
Dept 262.000 - ELECTIONS						
101-262.000-682.000	LOCAL GRANTS	4,500.00	5,000.00	0.00	(500.00)	111.11
Total Dept 262.000 - ELECTIONS		4,500.00	5,000.00	0.00	(500.00)	111.11
Dept 265.000 - BUILDINGS/GROUNDS						
101-265.000-400.000	300 BROADWAY	0.00	1,800.00	300.00	(1,800.00)	100.00
Total Dept 265.000 - BUILDINGS/GROUNDS		0.00	1,800.00	300.00	(1,800.00)	100.00
Dept 701.000 - PLANNING						
101-701.000-584.000	CED REVENUE	0.00	1,200.00	0.00	(1,200.00)	100.00
Total Dept 701.000 - PLANNING		0.00	1,200.00	0.00	(1,200.00)	100.00
TOTAL REVENUES		3,322,133.00	2,669,271.90	22,773.37	652,861.10	80.35
Expenditures						
Dept 101.000 - CITY COMMISSION						
101-101.000-704.004	WAGES-ELECTED OFFICIALS	6,000.00	3,000.00	0.00	3,000.00	50.00
101-101.000-709.000	FICA	380.00	186.00	0.00	194.00	48.95
101-101.000-711.000	MEDICARE	90.00	43.50	0.00	46.50	48.33
101-101.000-752.000	SUPPLIES	150.00	241.40	0.00	(91.40)	160.93
101-101.000-861.000	TRANSPORTATION-MILEAGE REIMBURSEMENT	300.00	0.00	0.00	300.00	0.00
101-101.000-880.000	COMMUNITY PROMOTION	500.00	0.00	0.00	500.00	0.00
101-101.000-909.000	MEALS	100.00	0.00	0.00	100.00	0.00
101-101.000-911.000	CONFERENCES & TRAINING	500.00	0.00	0.00	500.00	0.00
101-101.000-915.000	MEMBERSHIPS	7,200.00	2,714.00	0.00	4,486.00	37.69
101-101.000-916.000	LODGING	500.00	0.00	0.00	500.00	0.00
Total Dept 101.000 - CITY COMMISSION		15,720.00	6,184.90	0.00	9,535.10	39.34
Dept 172.000 - CITY MANAGER						
101-172.000-702.000	WAGES-FULL TIME EMPLOYEES	77,000.00	35,102.29	4,413.42	41,897.71	45.59
101-172.000-704.001	WAGES-PART TIME EMPLOYEES	5,000.00	1,684.27	257.45	3,315.73	33.69
101-172.000-709.000	FICA	5,022.00	2,392.16	302.98	2,629.84	47.63
101-172.000-711.000	MEDICARE	1,175.00	559.54	70.88	615.46	47.62
101-172.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	3,000.00	1,839.37	233.54	1,160.63	61.31
101-172.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	5,000.00	3,405.23	464.51	1,594.77	68.10
101-172.000-723.000	RETIREE HEALTH CARE-OPEB	0.00	1,291.81	91.65	(1,291.81)	100.00
101-172.000-726.000	LIFE INSURANCE	120.00	84.00	0.00	36.00	70.00
101-172.000-755.000	OFFICE SUPPLIES	1,000.00	239.98	73.51	760.02	24.00
101-172.000-791.000	SUBSCRIPTIONS AND PUBLICATIONS	150.00	91.94	9.99	58.06	61.29
101-172.000-850.000	COMMUNICATIONS	1,400.00	1,327.26	200.41	72.74	94.80
101-172.000-851.001	MAIL/POSTAGE	50.00	0.00	0.00	50.00	0.00
101-172.000-861.000	TRANSPORTATION-MILEAGE REIMBURSEMENT	200.00	181.25	0.00	18.75	90.63
101-172.000-900.000	PRINTING	100.00	68.27	0.00	31.73	68.27
101-172.000-911.000	CONFERENCES & TRAINING	300.00	40.00	0.00	260.00	13.33
101-172.000-915.000	MEMBERSHIPS	150.00	425.00	425.00	(275.00)	283.33

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
101-172.000-916.000	LODGING	600.00	0.00	0.00	600.00	0.00
Total Dept 172.000 - CITY MANAGER		100,267.00	48,732.37	6,543.34	51,534.63	48.60
Dept 215.000 - CITY CLERK						
101-215.000-702.000	WAGES-FULL TIME EMPLOYEES	65,000.00	39,267.49	4,919.33	25,732.51	60.41
101-215.000-709.000	FICA	4,030.00	2,563.75	322.07	1,466.25	63.62
101-215.000-711.000	MEDICARE	942.50	599.63	75.34	342.87	63.62
101-215.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	3,150.00	2,107.64	265.20	1,042.36	66.91
101-215.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	5,000.00	4,143.38	466.52	856.62	82.87
101-215.000-723.000	RETIREE HEALTH CARE-OPEB	150.00	687.13	94.00	(537.13)	458.09
101-215.000-726.000	LIFE INSURANCE	240.00	121.70	0.00	118.30	50.71
101-215.000-755.000	OFFICE SUPPLIES	1,000.00	434.24	73.51	565.76	43.42
101-215.000-802.000	CONTRACTUAL SERVICES	13,000.00	1,281.77	0.00	11,718.23	9.86
101-215.000-824.000	REGISTRATION FEES	50.00	0.00	0.00	50.00	0.00
101-215.000-850.000	COMMUNICATIONS	1,400.00	1,257.26	190.41	142.74	89.80
101-215.000-851.001	MAIL/POSTAGE	1,000.00	0.00	0.00	1,000.00	0.00
101-215.000-861.000	TRANSPORTATION-MILEAGE REIMBURSEMENT	400.00	0.00	0.00	400.00	0.00
101-215.000-900.000	PRINTING	150.00	68.27	0.00	81.73	45.51
101-215.000-902.000	PUBLISHING	700.00	58.00	0.00	642.00	8.29
101-215.000-909.000	MEALS	150.00	58.00	0.00	92.00	38.67
101-215.000-911.000	CONFERENCES & TRAINING	800.00	650.00	0.00	150.00	81.25
101-215.000-915.000	MEMBERSHIPS	180.00	125.00	0.00	55.00	69.44
101-215.000-916.000	LODGING	700.00	0.00	0.00	700.00	0.00
Total Dept 215.000 - CITY CLERK		98,042.50	53,423.26	6,406.38	44,619.24	54.49
Dept 223.000 - EXTERNAL AUDIT						
101-223.000-801.000	PROFESSIONAL SERVICES	24,000.00	24,228.15	1,200.00	(228.15)	100.95
Total Dept 223.000 - EXTERNAL AUDIT		24,000.00	24,228.15	1,200.00	(228.15)	100.95
Dept 224.000 - ACTUARIAL SERVICES						
101-224.000-801.000	PROFESSIONAL SERVICES	3,250.00	0.00	0.00	3,250.00	0.00
Total Dept 224.000 - ACTUARIAL SERVICES		3,250.00	0.00	0.00	3,250.00	0.00
Dept 253.000 - TREASURER/FINANCE DEPARTMENT						
101-253.000-702.000	WAGES-FULL TIME EMPLOYEES	80,000.00	32,834.00	4,728.19	47,166.00	41.04
101-253.000-709.000	FICA	4,960.00	1,973.26	280.74	2,986.74	39.78
101-253.000-711.000	MEDICARE	1,160.00	461.43	65.66	698.57	39.78
101-253.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	2,400.00	1,641.81	236.40	758.19	68.41
101-253.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	25,000.00	7,862.38	160.77	17,137.62	31.45
101-253.000-723.000	RETIREE HEALTH CARE-OPEB	300.00	735.73	121.19	(435.73)	245.24
101-253.000-726.000	LIFE INSURANCE	240.00	119.25	0.00	120.75	49.69
101-253.000-755.000	OFFICE SUPPLIES	5,000.00	2,600.69	265.95	2,399.31	52.01
101-253.000-802.000	CONTRACTUAL SERVICES	3,000.00	15,918.75	0.00	(12,918.75)	530.63
101-253.000-805.000	SERVICE CHARGES	3,500.00	(884.16)	0.00	4,384.16	(25.26)
101-253.000-850.000	COMMUNICATIONS	1,350.00	1,217.27	190.41	132.73	90.17

User: NLAHECKI
DB: Marine City

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	YTD BALANCE 01/31/2023 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 01/31/2023 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BGD USED
Fund 101 - GENERAL FUND						
Expenditures						
101-253.000-851.001	MAIL/POSTAGE	4,000.00	989.23	0.00	3,010.77	24.73
101-253.000-861.000	TRANSPORTATION-MILEAGE REIMBURSEMENT	150.00	380.60	0.00	(230.60)	253.73
101-253.000-900.000	PRINTING	4,600.00	651.08	0.00	3,948.92	14.15
101-253.000-902.000	PUBLISHING	0.00	226.56	0.00	(226.56)	100.00
101-253.000-911.000	CONFERENCES & TRAINING	300.00	0.00	0.00	300.00	0.00
101-253.000-915.000	MEMBERSHIPS	300.00	258.00	0.00	42.00	86.00
101-253.000-916.000	LODGING	600.00	0.00	0.00	600.00	0.00
101-253.000-933.001	SOFTWARE MAINTENANCE AGREEMENTS	3,300.00	1,898.50	0.00	1,401.50	57.53
Total Dept 253.000 - TREASURER/FINANCE DEPARTMENT		140,160.00	68,884.38	6,049.31	71,275.62	49.15
Dept 257.000 - ASSESSOR/EQUALIZATION DEPARTMENT						
101-257.000-755.000	OFFICE SUPPLIES	1,500.00	197.08	73.51	1,302.92	13.14
101-257.000-802.000	CONTRACTUAL SERVICES	40,000.00	19,051.00	250.00	20,949.00	47.63
101-257.000-804.001	BOARD OF REVIEW MEMBERS	800.00	90.00	0.00	710.00	11.25
101-257.000-850.000	COMMUNICATIONS	1,000.00	977.29	150.41	22.71	97.73
101-257.000-851.001	MAIL/POSTAGE	70.00	0.00	0.00	70.00	0.00
101-257.000-900.000	PRINTING	100.00	68.27	0.00	31.73	68.27
101-257.000-902.000	PUBLISHING	430.00	0.00	0.00	430.00	0.00
101-257.000-933.001	SOFTWARE MAINTENANCE AGREEMENTS	5,300.00	470.00	0.00	4,830.00	8.87
Total Dept 257.000 - ASSESSOR/EQUALIZATION DEPARTMENT		49,200.00	20,853.64	473.92	28,346.36	42.39
Dept 262.000 - ELECTIONS						
101-262.000-702.000	WAGES-FULL TIME EMPLOYEES	2,250.00	2,742.97	0.00	(492.97)	121.91
101-262.000-704.001	WAGES-PART TIME EMPLOYEES	750.00	0.00	0.00	750.00	0.00
101-262.000-709.000	FICA	200.00	166.13	0.00	33.87	83.07
101-262.000-711.000	MEDICARE	50.00	38.85	0.00	11.15	77.70
101-262.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	150.00	137.14	0.00	12.86	91.43
101-262.000-723.000	RETIREE HEALTH CARE-OPEB	20.00	55.53	0.00	(35.53)	277.65
101-262.000-752.000	SUPPLIES	4,000.00	3,532.29	1,088.46	467.71	88.31
101-262.000-802.000	CONTRACTUAL SERVICES	3,500.00	2,430.00	990.00	1,070.00	69.43
101-262.000-805.001	ELECTION INSPECTORS COMPENSATION	6,000.00	3,797.56	0.00	2,202.44	63.29
101-262.000-851.001	MAIL/POSTAGE	6,000.00	0.00	0.00	6,000.00	0.00
101-262.000-861.000	TRANSPORTATION-MILEAGE REIMBURSEMENT	150.00	0.00	0.00	150.00	0.00
101-262.000-902.000	PUBLISHING	750.00	437.80	0.00	312.20	58.37
101-262.000-909.000	MEALS	700.00	613.01	0.00	86.99	87.57
101-262.000-931.003	EQUIPMENT REPAIRS	500.00	0.00	0.00	500.00	0.00
Total Dept 262.000 - ELECTIONS		25,020.00	13,951.28	2,078.46	11,068.72	55.76
Dept 265.000 - BUILDINGS/GROUNDS						
101-265.000-702.000	WAGES-FULL TIME EMPLOYEES	6,000.00	11,171.40	289.42	(5,171.40)	186.19
101-265.000-704.001	WAGES-PART TIME EMPLOYEES	6,000.00	2,426.04	116.53	3,573.96	40.43
101-265.000-709.000	FICA	918.00	822.42	24.66	95.58	89.59
101-265.000-711.000	MEDICARE	87.00	192.38	5.76	(105.38)	221.13
101-265.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	700.00	558.59	14.47	141.41	79.80
101-265.000-723.000	RETIREE HEALTH CARE-OPEB	500.00	287.77	7.60	212.23	57.55
101-265.000-752.000	SUPPLIES	750.00	396.65	109.48	353.35	52.89
101-265.000-755.000	OFFICE SUPPLIES	500.00	0.00	0.00	500.00	0.00

User: NLA SECKI
DB: Marine City

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BGDGT USED
		AMENDED BUDGET	01/31/2023	MONTH 01/31/2023	NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND							
Expenditures							
101-265.000-756.000	FURNISHINGS/HOUSEHOLD	2,000.00	0.00	0.00	2,000.00	0.00	
101-265.000-802.000	CONTRACTUAL SERVICES	36,000.00	17,969.00	0.00	18,031.00	49.91	
101-265.000-884.000	EQUIPMENT LEASE	7,500.00	4,139.89	1,147.48	3,360.11	55.20	
101-265.000-915.000	MEMBERSHIPS	120.00	139.00	0.00	(19.00)	115.83	
101-265.000-918.000	WATER	4,000.00	0.00	0.00	4,000.00	0.00	
101-265.000-920.000	ELECTRIC	9,000.00	4,436.98	411.66	4,563.02	49.30	
101-265.000-921.002	NATURAL GAS	5,500.00	2,223.51	0.00	3,276.49	40.43	
101-265.000-930.000	LAND & BUILDING REPAIRS	50,000.00	17,164.15	14.23	32,835.85	34.33	
101-265.000-948.000	COMPUTER SERVICES	17,000.00	10,693.60	178.62	6,306.40	62.90	
Total Dept 265.000 - BUILDINGS/GROUNDS		146,575.00	72,621.38	2,319.91	73,953.62	49.55	
Dept 266.000 - ATTORNEY/CORPORATION COUNSEL							
101-266.000-801.000	PROFESSIONAL SERVICES	45,000.00	29,332.98	0.00	15,667.02	65.18	
Total Dept 266.000 - ATTORNEY/CORPORATION COUNSEL		45,000.00	29,332.98	0.00	15,667.02	65.18	
Dept 270.000 - HUMAN RESOURCES DEPARTMENT							
101-270.000-717.001	DEFINED BENEFIT PENSION PLAN CONT.	242,640.00	126,253.12	18,036.16	116,386.88	52.03	
101-270.000-723.000	RETIREE HEALTH CARE-OPEB	135,000.00	64,136.49	8,742.89	70,863.51	47.51	
101-270.000-842.000	UNEMPLOYMENT CLAIMS	3,500.00	0.00	0.00	3,500.00	0.00	
101-270.000-935.000	PROPERTY/VEHICLE LIABILITY INSURANCE	70,000.00	122,565.00	0.00	(52,565.00)	175.09	
101-270.000-937.000	WORKERS COMPENSATION INSURANCE	9,000.00	4,052.00	0.00	4,948.00	45.02	
Total Dept 270.000 - HUMAN RESOURCES DEPARTMENT		460,140.00	317,006.61	26,779.05	143,133.39	68.89	
Dept 271.000 - SPECIAL PROJECTS							
101-271.000-752.000	SUPPLIES	3,000.00	7,011.25	0.00	(4,011.25)	233.71	
101-271.000-752.100	SIDEWALK INCENTIVE PROGRAM	5,000.00	172.70	0.00	4,827.30	3.45	
101-271.000-802.000	CONTRACTUAL SERVICES	20,000.00	14,400.00	0.00	5,600.00	72.00	
101-271.000-925.000	HYDRANT USAGE	10,000.00	0.00	0.00	10,000.00	0.00	
101-271.000-962.000	PROPERTY TAX REFUNDS	0.00	122.69	122.69	(122.69)	100.00	
101-271.000-975.001	CAPITAL OUTLAY-PROPERTY ACQUISITION	0.00	29,201.61	(37.90)	(29,201.61)	100.00	
101-271.000-995.001	INTERFUND TRANSFERS OUT	35,000.00	0.00	0.00	35,000.00	0.00	
Total Dept 271.000 - SPECIAL PROJECTS		73,000.00	50,908.25	84.79	22,091.75	69.74	
Dept 301.000 - POLICE							
101-301.000-702.000	WAGES-FULL TIME EMPLOYEES	480,000.00	280,585.81	35,691.17	199,414.19	58.46	
101-301.000-704.001	WAGES-PART TIME EMPLOYEES	0.00	6,631.02	0.00	(6,631.02)	100.00	
101-301.000-709.000	FICA	30,000.00	20,129.45	2,562.86	9,870.55	67.10	
101-301.000-711.000	MEDICARE	7,000.00	4,707.70	599.39	2,292.30	67.25	
101-301.000-712.000	CASH IN LIEU OF BENEFITS(INS. OPT OUT)	12,000.00	7,500.00	1,000.00	4,500.00	62.50	
101-301.000-713.000	OVERTIME	20,000.00	34,217.44	5,281.86	(14,217.44)	171.09	
101-301.000-714.001	LONGEVITY PAY	1,050.00	1,050.00	0.00	0.00	100.00	
101-301.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	12,000.00	10,923.63	1,502.32	1,076.37	91.03	
101-301.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	35,000.00	21,925.61	485.21	13,074.39	62.64	
101-301.000-721.001	CLOTHING ALLOWANCE	1,800.00	0.00	0.00	1,800.00	0.00	
101-301.000-723.000	RETIREE HEALTH CARE-OPEB	4,500.00	3,923.40	461.60	576.60	87.19	

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDGT USED
		AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
101-301.000-726.000	LIFE INSURANCE	1,500.00	533.40	0.00	966.60	35.56
101-301.000-731.000	EMPLOYMENT SCREENING	500.00	248.00	0.00	252.00	49.60
101-301.000-752.000	SUPPLIES	1,500.00	410.57	0.00	1,089.43	27.37
101-301.000-755.000	OFFICE SUPPLIES	1,500.00	58.63	58.63	1,441.37	3.91
101-301.000-756.000	FURNISHINGS/HOUSEHOLD	500.00	0.00	0.00	500.00	0.00
101-301.000-757.000	FIREARM SUPPLIES	2,000.00	2,118.30	490.00	(118.30)	105.92
101-301.000-759.000	GASOLINE	20,000.00	7,605.12	0.00	12,394.88	38.03
101-301.000-767.000	CLOTHING	4,000.00	6,756.12	0.00	(2,756.12)	168.90
101-301.000-791.000	SUBSCRIPTIONS AND PUBLICATIONS	100.00	0.00	0.00	100.00	0.00
101-301.000-802.000	CONTRACTUAL SERVICES	20,500.00	9,308.50	0.00	11,191.50	45.41
101-301.000-850.000	COMMUNICATIONS	10,000.00	5,463.81	660.43	4,536.19	54.64
101-301.000-851.001	MAIL/POSTAGE	150.00	0.00	0.00	150.00	0.00
101-301.000-861.000	TRANSPORTATION-MILEAGE REIMBURSEMENT	300.00	0.00	0.00	300.00	0.00
101-301.000-880.000	COMMUNITY PROMOTION	200.00	0.00	0.00	200.00	0.00
101-301.000-884.000	EQUIPMENT LEASE	1,400.00	988.93	70.68	411.07	70.64
101-301.000-907.000	MICHIGAN JUSTICE TRAINING-302 FUNDS	1,000.00	395.00	0.00	605.00	39.50
101-301.000-909.000	MEALS	300.00	0.00	0.00	300.00	0.00
101-301.000-911.000	CONFERENCES & TRAINING	3,000.00	1,317.50	550.00	1,682.50	43.92
101-301.000-915.000	MEMBERSHIPS	315.00	215.00	0.00	100.00	68.25
101-301.000-916.000	LODGING	1,000.00	0.00	0.00	1,000.00	0.00
101-301.000-920.000	ELECTRIC	4,300.00	2,334.49	234.74	1,965.51	54.29
101-301.000-921.002	NATURAL GAS	1,000.00	336.87	0.00	663.13	33.69
101-301.000-930.000	LAND & BUILDING REPAIRS	1,000.00	1,743.93	0.00	(743.93)	174.39
101-301.000-932.000	VEHICLE REPAIRS & MAINTENANCE	6,000.00	720.49	169.59	5,279.51	12.01
101-301.000-933.001	SOFTWARE MAINTENANCE AGREEMENTS	200.00	110.00	0.00	90.00	55.00
101-301.000-955.000	MISCELLANEOUS	300.00	20.42	0.00	279.58	6.81
101-301.000-985.000	CAPITAL OUTLAY-EQUIPMENT	20,500.00	8,595.33	3,600.00	11,904.67	41.93
Total Dept 301.000 - POLICE		706,415.00	440,874.47	53,418.48	265,540.53	62.41
Dept 336.000 - FIRE						
101-336.000-802.000	CONTRACTUAL SERVICES	253,000.00	126,407.75	0.00	126,592.25	49.96
Total Dept 336.000 - FIRE		253,000.00	126,407.75	0.00	126,592.25	49.96
Dept 371.000 - INSPECTIONS/CODE ENFORCEMENT						
101-371.000-702.000	WAGES-FULL TIME EMPLOYEES	6,000.00	4,992.42	652.18	1,007.58	83.21
101-371.000-704.001	WAGES-PART TIME EMPLOYEES	13,000.00	6,235.41	714.00	6,764.59	47.96
101-371.000-709.000	FICA	1,178.00	678.91	82.35	499.09	57.63
101-371.000-711.000	MEDICARE	280.00	158.81	19.26	121.19	56.72
101-371.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	250.00	249.64	32.62	0.36	99.86
101-371.000-723.000	RETIREE HEALTH CARE-OPEB	200.00	173.06	23.08	26.94	86.53
101-371.000-755.000	OFFICE SUPPLIES	1,000.00	138.45	14.89	861.55	13.85
101-371.000-791.000	SUBSCRIPTIONS AND PUBLICATIONS	200.00	0.00	0.00	200.00	0.00
101-371.000-802.000	CONTRACTUAL SERVICES	45,000.00	28,813.82	0.00	16,186.18	64.03
101-371.000-850.000	COMMUNICATIONS	1,400.00	1,502.27	225.41	(102.27)	107.31
101-371.000-851.001	MAIL/POSTAGE	200.00	0.00	0.00	200.00	0.00
101-371.000-900.000	PRINTING	100.00	68.27	0.00	31.73	68.27
101-371.000-915.000	MEMBERSHIPS	100.00	0.00	0.00	100.00	0.00
101-371.000-933.001	SOFTWARE MAINTENANCE AGREEMENTS	750.00	0.00	0.00	750.00	0.00

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDGT USED
		AMENDED BUDGET	01/31/2023 (NORMAL (ABNORMAL))	MONTH 01/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 371.000 - INSPECTIONS/CODE ENFORCEMENT		69,658.00	43,011.06	1,763.79	26,646.94	61.75
Dept 441.000 - GENERAL MAINTENANCE						
101-441.000-702.000	WAGES-FULL TIME EMPLOYEES	108,000.00	59,842.84	12,154.83	48,157.16	55.41
101-441.000-704.001	WAGES-PART TIME EMPLOYEES	20,000.00	8,698.79	1,510.39	11,301.21	43.49
101-441.000-709.000	FICA	8,000.00	4,164.31	827.44	3,835.69	52.05
101-441.000-711.000	MEDICARE	1,900.00	973.94	193.53	926.06	51.26
101-441.000-712.000	CASH IN LIEU OF BENEFITS(INS. OPT OUT)	7,500.00	0.00	0.00	7,500.00	0.00
101-441.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	3,200.00	1,780.24	460.48	1,419.76	55.63
101-441.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	26,700.00	15,763.09	213.71	10,936.91	59.04
101-441.000-722.001	FOOD ALLOWANCE	100.00	50.00	0.00	50.00	50.00
101-441.000-723.000	RETIREE HEALTH CARE-OPEB	1,200.00	877.89	219.84	322.11	73.16
101-441.000-726.000	LIFE INSURANCE	540.00	239.40	0.00	300.60	44.33
101-441.000-731.000	EMPLOYMENT SCREENING	300.00	249.00	0.00	51.00	83.00
101-441.000-752.000	SUPPLIES	1,000.00	615.05	133.87	384.95	61.51
101-441.000-755.000	OFFICE SUPPLIES	1,000.00	88.89	0.00	911.11	8.89
101-441.000-758.000	DIESEL FUEL	9,000.00	2,405.83	0.00	6,594.17	26.73
101-441.000-759.000	GASOLINE	12,000.00	8,305.85	0.00	3,694.15	69.22
101-441.000-767.000	CLOTHING	3,600.00	3,768.72	0.00	(168.72)	104.69
101-441.000-802.000	CONTRACTUAL SERVICES	2,000.00	2,564.95	0.00	(564.95)	128.25
101-441.000-826.000	CDL CONSORTIUM FEE	700.00	480.00	0.00	220.00	68.57
101-441.000-850.000	COMMUNICATIONS	6,700.00	2,814.48	427.49	3,885.52	42.01
101-441.000-851.001	MAIL/POSTAGE	150.00	0.00	0.00	150.00	0.00
101-441.000-861.000	TRANSPORTATION-MILEAGE REIMBURSEMENT	50.00	22.50	0.00	27.50	45.00
101-441.000-901.000	ADVERTISING	50.00	34.00	0.00	16.00	68.00
101-441.000-909.000	MEALS	100.00	0.00	0.00	100.00	0.00
101-441.000-911.000	CONFERENCES & TRAINING	800.00	95.00	0.00	705.00	11.88
101-441.000-915.000	MEMBERSHIPS	750.00	310.00	180.00	440.00	41.33
101-441.000-920.000	ELECTRIC	6,000.00	2,965.85	404.32	3,034.15	49.43
101-441.000-921.002	NATURAL GAS	5,500.00	2,151.22	0.00	3,348.78	39.11
101-441.000-931.003	EQUIPMENT REPAIRS	13,000.00	5,055.82	0.00	7,944.18	38.89
101-441.000-932.000	VEHICLE REPAIRS & MAINTENANCE	22,000.00	3,636.16	473.61	18,363.84	16.53
101-441.000-934.000	OTHER REPAIRS AND MAINTENANCE	2,500.00	21.80	13.28	2,478.20	0.87
Total Dept 441.000 - GENERAL MAINTENANCE		264,340.00	127,975.62	17,212.79	136,364.38	48.41
Dept 448.000 - STREET LIGHTING						
101-448.000-926.000	STREET LIGHTING	85,000.00	42,894.60	0.00	42,105.40	50.46
Total Dept 448.000 - STREET LIGHTING		85,000.00	42,894.60	0.00	42,105.40	50.46
Dept 528.000 - RUBBISH COLLECTION/DISPOSAL						
101-528.000-802.000	CONTRACTUAL SERVICES	305,800.00	186,125.94	25,396.92	119,674.06	60.87
Total Dept 528.000 - RUBBISH COLLECTION/DISPOSAL		305,800.00	186,125.94	25,396.92	119,674.06	60.87
Dept 569.000 - WATERSHED COUNCIL						
101-569.000-704.001	WAGES-PART TIME EMPLOYEES	1,300.00	96.86	0.00	1,203.14	7.45
101-569.000-709.000	FICA	80.00	6.01	0.00	73.99	7.51
101-569.000-711.000	MEDICARE	20.00	1.41	0.00	18.59	7.05

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BGDGT USED
		AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND							
Expenditures							
101-569.000-801.000	PROFESSIONAL SERVICES	1,000.00	0.00	0.00	1,000.00		0.00
101-569.000-885.000	PERMIT FEES	2,000.00	0.00	0.00	2,000.00		0.00
101-569.000-911.000	CONFERENCES & TRAINING	150.00	0.00	0.00	150.00		0.00
Total Dept 569.000 - WATERSHED COUNCIL		4,550.00	104.28	0.00	4,445.72		2.29
Dept 691.000 - SAFETY PROGRAM-EMPLOYEES							
101-691.000-752.000	SUPPLIES	2,300.00	574.00	0.00	1,726.00		24.96
101-691.000-931.003	EQUIPMENT REPAIRS	300.00	0.00	0.00	300.00		0.00
Total Dept 691.000 - SAFETY PROGRAM-EMPLOYEES		2,600.00	574.00	0.00	2,026.00		22.08
Dept 701.000 - PLANNING							
101-701.000-752.000	SUPPLIES-PLANNING	2,000.00	2,400.00	0.00	(400.00)		120.00
101-701.000-752.002	CED EXPENSE	0.00	(173.02)	0.00	173.02		100.00
101-701.000-801.000	PROFESSIONAL SERVICES	10,000.00	870.62	0.00	9,129.38		8.71
101-701.000-902.000	PUBLISHING	500.00	198.00	0.00	302.00		39.60
101-701.000-911.000	CONFERENCES & TRAINING	100.00	0.00	0.00	100.00		0.00
Total Dept 701.000 - PLANNING		12,600.00	3,295.60	0.00	9,304.40		26.16
Dept 702.000 - ZONING							
101-702.000-902.000	PUBLISHING	500.00	106.00	0.00	394.00		21.20
101-702.000-911.000	CONFERENCES & TRAINING	50.00	0.00	0.00	50.00		0.00
Total Dept 702.000 - ZONING		550.00	106.00	0.00	444.00		19.27
Dept 756.000 - RECREATION/PARK FACILITIES							
101-756.000-702.000	WAGES-FULL TIME EMPLOYEES	25,500.00	17,941.39	1,907.04	7,558.61		70.36
101-756.000-704.001	WAGES-PART TIME EMPLOYEES	23,000.00	16,926.00	416.16	6,074.00		73.59
101-756.000-709.000	FICA	3,007.00	2,127.11	140.42	879.89		70.74
101-756.000-711.000	MEDICARE	800.00	497.44	32.83	302.56		62.18
101-756.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	1,200.00	897.09	95.36	302.91		74.76
101-756.000-723.000	RETIREE HEALTH CARE-OPEB	600.00	462.10	47.40	137.90		77.02
101-756.000-752.000	SUPPLIES	5,000.00	1,170.50	0.00	3,829.50		23.41
101-756.000-802.000	CONTRACTUAL SERVICES	7,000.00	4,206.64	0.00	2,793.36		60.09
101-756.000-802.001	CONTRACTUAL SERVICES-MARINER PARK	1,100.00	405.00	0.00	695.00		36.82
101-756.000-850.000	COMMUNICATIONS	1,150.00	521.89	78.23	628.11		45.38
101-756.000-920.000	ELECTRIC	2,400.00	1,179.08	205.04	1,220.92		49.13
101-756.000-920.001	ELECTRIC-MARINER PARK PAVILION	400.00	224.27	23.44	175.73		56.07
101-756.000-920.002	MARINE CITY MARINA	0.00	93.54	1.00	(93.54)		100.00
101-756.000-930.000	LAND & BUILDING REPAIRS	2,000.00	460.27	0.00	1,539.73		23.01
101-756.000-931.003	EQUIPMENT REPAIRS	500.00	24.30	0.00	475.70		4.86
101-756.000-934.000	OTHER REPAIRS AND MAINTENANCE	1,500.00	512.62	0.00	987.38		34.17
101-756.000-934.001	OTHER REPAIRS & MAINT-MARINER PARK	500.00	0.00	0.00	500.00		0.00
101-756.000-974.000	CAPITAL OUTLAY-LAND IMPROVEMENTS	20,000.00	8,988.41	0.00	11,011.59		44.94
101-756.000-986.000	CAPITAL OUTLAY-GENERAL	274,000.00	0.00	0.00	274,000.00		0.00
Total Dept 756.000 - RECREATION/PARK FACILITIES		369,657.00	56,637.65	2,946.92	313,019.35		15.32

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Dept 790.000 - LIBRARY						
101-790.000-802.000	CONTRACTUAL SERVICES	7,200.00	3,175.64	0.00	4,024.36	44.11
101-790.000-850.000	COMMUNICATIONS	1,400.00	871.32	254.49	528.68	62.24
101-790.000-920.000	ELECTRIC	6,600.00	3,639.73	428.84	2,960.27	55.15
101-790.000-921.002	NATURAL GAS	1,100.00	591.17	0.00	508.83	53.74
101-790.000-930.000	LAND & BUILDING REPAIRS	1,000.00	2,394.38	0.00	(1,394.38)	239.44
Total Dept 790.000 - LIBRARY		17,300.00	10,672.24	683.33	6,627.76	61.69
Dept 804.000 - MUSEUM						
101-804.000-702.000	WAGES-FULL TIME EMPLOYEES	500.00	52.42	0.00	447.58	10.48
101-804.000-704.001	WAGES-PART TIME EMPLOYEES	550.00	353.87	0.00	196.13	64.34
101-804.000-709.000	FICA	76.50	25.04	0.00	51.46	32.73
101-804.000-711.000	MEDICARE	20.00	5.84	0.00	14.16	29.20
101-804.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	50.00	2.62	0.00	47.38	5.24
101-804.000-723.000	RETIREE HEALTH CARE-OPEB	25.00	1.44	0.00	23.56	5.76
101-804.000-752.000	SUPPLIES	100.00	0.00	0.00	100.00	0.00
101-804.000-802.000	CONTRACTUAL SERVICES	400.00	296.64	0.00	103.36	74.16
101-804.000-850.000	COMMUNICATIONS	1,700.00	924.04	266.89	775.96	54.36
101-804.000-920.000	ELECTRIC	950.00	415.58	60.29	534.42	43.75
101-804.000-921.002	NATURAL GAS	1,800.00	544.15	0.00	1,255.85	30.23
101-804.000-930.000	LAND & BUILDING REPAIRS	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 804.000 - MUSEUM		7,171.50	2,621.64	327.18	4,549.86	36.56
TOTAL EXPENDITURES		3,279,016.00	1,747,428.05	153,684.57	1,531,587.95	53.29
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		3,322,133.00	2,669,271.90	22,773.37	652,861.10	80.35
TOTAL EXPENDITURES		3,279,016.00	1,747,428.05	153,684.57	1,531,587.95	53.29
NET OF REVENUES & EXPENDITURES		43,117.00	921,843.85	(130,911.20)	(878,726.85)	2,138.01

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARINE CITY

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	YTD BALANCE 01/31/2023 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 01/31/2023 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 102 - GUY CENTER						
Revenues						
Dept 000.000						
102-000.000-673.001	SALE OF FIXED ASSETS	0.00	218,369.75	0.00	(218,369.75)	100.00
Total Dept 000.000		<u>0.00</u>	<u>218,369.75</u>	<u>0.00</u>	<u>(218,369.75)</u>	<u>100.00</u>
TOTAL REVENUES		<u>0.00</u>	<u>218,369.75</u>	<u>0.00</u>	<u>(218,369.75)</u>	<u>100.00</u>
Fund 102 - GUY CENTER:						
TOTAL REVENUES		0.00	218,369.75	0.00	(218,369.75)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		<u>0.00</u>	<u>218,369.75</u>	<u>0.00</u>	<u>(218,369.75)</u>	<u>100.00</u>

User: NLASECKI
DB: Marine City

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	YTD BALANCE		ACTIVITY FOR MONTH 01/31/2023 INCREASE (DECREASE)	AVAILABLE		% BGD USED
		2022-23 AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)		BALANCE	(ABNORMAL)	
Fund 202 - MAJOR STREET FUND							
Revenues							
Dept 000.000							
202-000.000-546.000	STATE WEIGHT & GAS TAX	345,000.00	207,753.56	27,238.61	137,246.44	60.22	
202-000.000-665.000	INTEREST	500.00	622.30	0.00	(122.30)	124.46	
202-000.000-699.000	INTERFUND TRANSFERS IN	5,000.00	0.00	0.00	5,000.00	0.00	
Total Dept 000.000		350,500.00	208,375.86	27,238.61	142,124.14	59.45	
TOTAL REVENUES		350,500.00	208,375.86	27,238.61	142,124.14	59.45	
Expenditures							
Dept 450.000 - GENERAL ADMINISTRATION							
202-450.000-702.000	WAGES-FULL TIME EMPLOYEES	0.00	952.18	85.68	(952.18)	100.00	
202-450.000-704.001	WAGES-PART TIME EMPLOYEES	1,250.00	1,049.00	85.68	201.00	83.92	
202-450.000-709.000	FICA	95.00	123.41	10.64	(28.41)	129.91	
202-450.000-711.000	MEDICARE	20.00	28.79	2.48	(8.79)	143.95	
202-450.000-712.000	CASH IN LIEU OF BENEFITS(INSP. OPT OUT)	1,000.00	0.00	0.00	1,000.00	0.00	
202-450.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	0.00	30.00	0.00	(30.00)	100.00	
202-450.000-717.001	DEFINED BENEFIT PENSION PLAN CONT.	12,000.00	6,109.04	872.72	5,890.96	50.91	
202-450.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	4,520.00	2,627.17	35.62	1,892.83	58.12	
202-450.000-723.000	RETIREE HEALTH CARE-OPEB	7,525.00	3,904.59	536.18	3,620.41	51.89	
202-450.000-726.000	LIFE INSURANCE	90.00	39.90	0.00	50.10	44.33	
202-450.000-801.000	PROFESSIONAL SERVICES	600.00	0.00	0.00	600.00	0.00	
202-450.000-940.000	RENTALS-EQUIPMENT	2,000.00	0.00	0.00	2,000.00	0.00	
202-450.000-995.001	INTERFUND TRANSFERS OUT	165,250.00	103,876.80	13,619.31	61,373.20	62.86	
Total Dept 450.000 - GENERAL ADMINISTRATION		194,350.00	118,740.88	15,248.31	75,609.12	61.10	
Dept 451.000 - DRAINS-STORM SEWERS							
202-451.000-702.000	WAGES-FULL TIME EMPLOYEES	1,700.00	806.70	0.00	893.30	47.45	
202-451.000-704.001	WAGES-PART TIME EMPLOYEES	500.00	24.97	0.00	475.03	4.99	
202-451.000-709.000	FICA	140.00	49.95	0.00	90.05	35.68	
202-451.000-711.000	MEDICARE	35.00	11.68	0.00	23.32	33.37	
202-451.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	70.00	40.32	0.00	29.68	57.60	
202-451.000-723.000	RETIREE HEALTH CARE-OPEB	40.00	21.51	0.00	18.49	53.78	
202-451.000-761.000	ROAD/STREET MATERIAL	1,000.00	0.00	0.00	1,000.00	0.00	
202-451.000-934.000	OTHER REPAIRS AND MAINTENANCE	2,000.00	169.10	0.00	1,830.90	8.46	
Total Dept 451.000 - DRAINS-STORM SEWERS		5,485.00	1,124.23	0.00	4,360.77	20.50	
Dept 452.000 - ROUTINE MAINTENANCE							
202-452.000-702.000	WAGES-FULL TIME EMPLOYEES	6,500.00	2,420.39	0.00	4,079.61	37.24	
202-452.000-704.001	WAGES-PART TIME EMPLOYEES	1,000.00	33.29	0.00	966.71	3.33	
202-452.000-709.000	FICA	470.00	146.88	0.00	323.12	31.25	
202-452.000-711.000	MEDICARE	110.00	34.35	0.00	75.65	31.23	
202-452.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	200.00	121.03	0.00	78.97	60.52	
202-452.000-723.000	RETIREE HEALTH CARE-OPEB	100.00	65.60	0.00	34.40	65.60	
202-452.000-752.000	SUPPLIES	100.00	0.00	0.00	100.00	0.00	
202-452.000-761.000	ROAD/STREET MATERIAL	2,500.00	(512.63)	0.00	3,012.63	(20.51)	
202-452.000-934.000	OTHER REPAIRS AND MAINTENANCE	7,000.00	2,871.47	0.00	4,128.53	41.02	

User: NLA SECKI
DB: Marine City

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDT USED
		AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 202 - MAJOR STREET FUND						
Expenditures						
Total Dept 452.000 - ROUTINE MAINTENANCE		17,980.00	5,180.38	0.00	12,799.62	28.81
Dept 453.000 - BRIDGE MAINTENANCE						
202-453.000-702.000	WAGES-FULL TIME EMPLOYEES	1,500.00	651.41	0.00	848.59	43.43
202-453.000-704.001	WAGES-PART TIME EMPLOYEES	1,200.00	509.20	0.00	690.80	42.43
202-453.000-709.000	FICA	180.00	70.50	0.00	109.50	39.17
202-453.000-711.000	MEDICARE	40.00	16.49	0.00	23.51	41.23
202-453.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	35.00	32.57	0.00	2.43	93.06
202-453.000-723.000	RETIREE HEALTH CARE-OPEB	25.00	17.64	0.00	7.36	70.56
202-453.000-752.000	SUPPLIES	400.00	0.00	0.00	400.00	0.00
202-453.000-802.000	CONTRACTUAL SERVICES	1,000.00	0.00	0.00	1,000.00	0.00
202-453.000-920.000	ELECTRIC	700.00	423.49	72.74	276.51	60.50
202-453.000-934.000	OTHER REPAIRS AND MAINTENANCE	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 453.000 - BRIDGE MAINTENANCE		6,080.00	1,721.30	72.74	4,358.70	28.31
Dept 455.000 - ICE AND SNOW CONTROL						
202-455.000-702.000	WAGES-FULL TIME EMPLOYEES	7,500.00	932.33	905.01	6,567.67	12.43
202-455.000-704.001	WAGES-PART TIME EMPLOYEES	1,000.00	99.88	99.88	900.12	9.99
202-455.000-709.000	FICA	527.00	62.26	60.63	464.74	11.81
202-455.000-711.000	MEDICARE	123.25	14.55	14.17	108.70	11.81
202-455.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	300.00	46.63	45.26	253.37	15.54
202-455.000-723.000	RETIREE HEALTH CARE-OPEB	150.00	20.75	20.07	129.25	13.83
202-455.000-761.000	ROAD/STREET MATERIAL	10,500.00	5,671.48	0.00	4,828.52	54.01
Total Dept 455.000 - ICE AND SNOW CONTROL		20,100.25	6,847.88	1,145.02	13,252.37	34.07
Dept 456.000 - TRAFFIC SERVICE						
202-456.000-702.000	WAGES-FULL TIME EMPLOYEES	1,300.00	280.68	26.21	1,019.32	21.59
202-456.000-704.001	WAGES-PART TIME EMPLOYEES	500.00	0.00	0.00	500.00	0.00
202-456.000-709.000	FICA	100.00	16.82	1.56	83.18	16.82
202-456.000-711.000	MEDICARE	35.00	3.93	0.36	31.07	11.23
202-456.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	25.00	14.03	1.31	10.97	56.12
202-456.000-723.000	RETIREE HEALTH CARE-OPEB	25.00	7.20	0.68	17.80	28.80
202-456.000-752.000	SUPPLIES	1,000.00	195.12	0.00	804.88	19.51
202-456.000-802.000	CONTRACTUAL SERVICES	300.00	112.31	0.00	187.69	37.44
Total Dept 456.000 - TRAFFIC SERVICE		3,285.00	630.09	30.12	2,654.91	19.18
Dept 464.000 - NON MOTORIZED TRANSPORTATION						
202-464.000-702.000	WAGES-FULL TIME EMPLOYEES	1,000.00	110.16	0.00	889.84	11.02
202-464.000-704.001	WAGES-PART TIME EMPLOYEES	500.00	0.00	0.00	500.00	0.00
202-464.000-709.000	FICA	100.00	6.65	0.00	93.35	6.65
202-464.000-711.000	MEDICARE	25.00	1.56	0.00	23.44	6.24
202-464.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	0.00	5.51	0.00	(5.51)	100.00
202-464.000-723.000	RETIREE HEALTH CARE-OPEB	0.00	2.88	0.00	(2.88)	100.00
202-464.000-752.000	SUPPLIES	2,000.00	0.00	0.00	2,000.00	0.00
202-464.000-974.000	CAPITAL OUTLAY-LAND IMPROVEMENTS	1,500.00	0.00	0.00	1,500.00	0.00

User: NLAHECKI
DB: Marine City

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2023	MONTH 01/31/2023	BALANCE	
Fund 202 - MAJOR STREET FUND						
Expenditures						
	Total Dept 464.000 - NON MOTORIZED TRANSPORTATION	5,125.00	126.76	0.00	4,998.24	2.47
Dept 522.000 - STREET CLEANING						
202-522.000-702.000	WAGES-FULL TIME EMPLOYEES	1,950.00	1,336.71	0.00	613.29	68.55
202-522.000-709.000	FICA	125.00	79.38	0.00	45.62	63.50
202-522.000-711.000	MEDICARE	30.00	18.56	0.00	11.44	61.87
202-522.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	75.00	66.82	0.00	8.18	89.09
202-522.000-723.000	RETIREE HEALTH CARE-OPEB	50.00	35.03	0.00	14.97	70.06
202-522.000-752.000	SUPPLIES	650.00	195.00	0.00	455.00	30.00
202-522.000-802.000	CONTRACTUAL SERVICES	1,000.00	65.00	0.00	935.00	6.50
202-522.000-884.000	EQUIPMENT LEASE	29,053.00	29,035.00	0.00	18.00	99.94
202-522.000-931.003	EQUIPMENT REPAIRS	950.00	0.00	0.00	950.00	0.00
202-522.000-992.000	INTEREST EXPENSE	1,000.00	0.00	0.00	1,000.00	0.00
	Total Dept 522.000 - STREET CLEANING	34,883.00	30,831.50	0.00	4,051.50	88.39
	TOTAL EXPENDITURES	287,288.25	165,203.02	16,496.19	122,085.23	57.50
Fund 202 - MAJOR STREET FUND:						
	TOTAL REVENUES	350,500.00	208,375.86	27,238.61	142,124.14	59.45
	TOTAL EXPENDITURES	287,288.25	165,203.02	16,496.19	122,085.23	57.50
	NET OF REVENUES & EXPENDITURES	63,211.75	43,172.84	10,742.42	20,038.91	68.30

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BGD USED
			NORMAL	(ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE		
Fund 203 - LOCAL STREET FUND									
Revenues									
Dept 000.000									
203-000.000-546.000	STATE WEIGHT & GAS TAX	131,000.00	79,606.68		10,437.37		51,393.32		60.77
203-000.000-665.000	INTEREST	500.00	0.00		0.00		500.00		0.00
203-000.000-699.000	INTERFUND TRANSFERS IN	170,250.00	103,876.80		13,619.31		66,373.20		61.01
Total Dept 000.000		301,750.00	183,483.48		24,056.68		118,266.52		60.81
TOTAL REVENUES		301,750.00	183,483.48		24,056.68		118,266.52		60.81
Expenditures									
Dept 450.000 - GENERAL ADMINISTRATION									
203-450.000-704.001	WAGES-PART TIME EMPLOYEES	1,250.00	1,049.05		85.68		200.95		83.92
203-450.000-709.000	FICA	80.00	64.71		5.32		15.29		80.89
203-450.000-711.000	MEDICARE	20.00	15.11		1.24		4.89		75.55
203-450.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	0.00	15.00		0.00		(15.00)		100.00
203-450.000-717.001	DEFINED BENEFIT PENSION PLAN CONT.	23,000.00	12,218.01		1,745.43		10,781.99		53.12
203-450.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	6,050.00	3,940.79		53.43		2,109.21		65.14
203-450.000-723.000	RETIREE HEALTH CARE-OPEB	10,000.00	5,847.66		804.27		4,152.34		58.48
203-450.000-726.000	LIFE INSURANCE	160.00	59.88		0.00		100.12		37.43
203-450.000-801.000	PROFESSIONAL SERVICES	600.00	190,007.40		0.00		(189,407.40)		31,667.9
203-450.000-940.000	RENTALS-EQUIPMENT	1,500.00	0.00		0.00		1,500.00		0.00
Total Dept 450.000 - GENERAL ADMINISTRATION		42,660.00	213,217.61		2,695.37		(170,557.61)		499.81
Dept 451.000 - DRAINS-STORM SEWERS									
203-451.000-702.000	WAGES-FULL TIME EMPLOYEES	7,000.00	2,183.11		219.44		4,816.89		31.19
203-451.000-704.001	WAGES-PART TIME EMPLOYEES	1,000.00	24.97		0.00		975.03		2.50
203-451.000-709.000	FICA	500.00	132.67		13.18		367.33		26.53
203-451.000-711.000	MEDICARE	120.00	31.04		3.08		88.96		25.87
203-451.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	350.00	109.16		10.97		240.84		31.19
203-451.000-723.000	RETIREE HEALTH CARE-OPEB	100.00	57.22		5.62		42.78		57.22
203-451.000-752.000	SUPPLIES	50.00	0.00		0.00		50.00		0.00
203-451.000-761.000	ROAD/STREET MATERIAL	2,500.00	0.00		0.00		2,500.00		0.00
203-451.000-802.000	CONTRACTUAL SERVICES	6,500.00	5,110.06		0.00		1,389.94		78.62
203-451.000-934.000	OTHER REPAIRS AND MAINTENANCE	2,000.00	546.58		23.97		1,453.42		27.33
Total Dept 451.000 - DRAINS-STORM SEWERS		20,120.00	8,194.81		276.26		11,925.19		40.73
Dept 452.000 - ROUTINE MAINTENANCE									
203-452.000-702.000	WAGES-FULL TIME EMPLOYEES	9,500.00	6,002.69		638.36		3,497.31		63.19
203-452.000-704.001	WAGES-PART TIME EMPLOYEES	3,500.00	1,199.02		116.53		2,300.98		34.26
203-452.000-709.000	FICA	825.00	435.07		45.56		389.93		52.74
203-452.000-711.000	MEDICARE	180.00	101.76		10.66		78.24		56.53
203-452.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	460.00	300.14		31.91		159.86		65.25
203-452.000-723.000	RETIREE HEALTH CARE-OPEB	250.00	147.50		15.57		102.50		59.00
203-452.000-752.000	SUPPLIES	100.00	0.00		0.00		100.00		0.00
203-452.000-761.000	ROAD/STREET MATERIAL	2,500.00	381.25		0.00		2,118.75		15.25
203-452.000-934.000	OTHER REPAIRS AND MAINTENANCE	9,000.00	2,902.60		0.00		6,097.40		32.25

User: NLAHECKI

PERIOD ENDING 01/31/2023

DB: Marine City

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GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	YTD BALANCE 01/31/2023 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 01/31/2023 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 203 - LOCAL STREET FUND						
Expenditures						
Total Dept 452.000 - ROUTINE MAINTENANCE		26,315.00	11,470.03	858.59	14,844.97	43.59
Dept 455.000 - ICE AND SNOW CONTROL						
203-455.000-702.000	WAGES-FULL TIME EMPLOYEES	8,500.00	1,198.32	1,063.94	7,301.68	14.10
203-455.000-704.001	WAGES-PART TIME EMPLOYEES	1,200.00	183.11	99.88	1,016.89	15.26
203-455.000-709.000	FICA	742.05	83.56	70.34	658.49	11.26
203-455.000-711.000	MEDICARE	150.00	19.55	16.45	130.45	13.03
203-455.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	370.00	59.92	53.20	310.08	16.19
203-455.000-723.000	RETIREE HEALTH CARE-OPEB	150.00	27.02	23.53	122.98	18.01
203-455.000-761.000	ROAD/STREET MATERIAL	14,000.00	5,671.49	0.00	8,328.51	40.51
Total Dept 455.000 - ICE AND SNOW CONTROL		25,112.05	7,242.97	1,327.34	17,869.08	28.84
Dept 456.000 - TRAFFIC SERVICE						
203-456.000-702.000	WAGES-FULL TIME EMPLOYEES	1,500.00	854.40	161.92	645.60	56.96
203-456.000-704.001	WAGES-PART TIME EMPLOYEES	600.00	66.59	0.00	533.41	11.10
203-456.000-709.000	FICA	160.65	55.28	9.71	105.37	34.41
203-456.000-711.000	MEDICARE	30.00	12.92	2.27	17.08	43.07
203-456.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	50.00	42.73	8.10	7.27	85.46
203-456.000-723.000	RETIREE HEALTH CARE-OPEB	50.00	21.67	3.79	28.33	43.34
203-456.000-752.000	SUPPLIES	1,700.00	145.66	97.72	1,554.34	8.57
Total Dept 456.000 - TRAFFIC SERVICE		4,090.65	1,199.25	283.51	2,891.40	29.32
Dept 464.000 - NON MOTORIZED TRANSPORTATION						
203-464.000-702.000	WAGES-FULL TIME EMPLOYEES	2,000.00	967.52	218.56	1,032.48	48.38
203-464.000-704.001	WAGES-PART TIME EMPLOYEES	1,300.00	488.94	49.94	811.06	37.61
203-464.000-709.000	FICA	225.00	88.41	16.21	136.59	39.29
203-464.000-711.000	MEDICARE	50.00	20.69	3.79	29.31	41.38
203-464.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	20.00	48.37	10.93	(28.37)	241.85
203-464.000-723.000	RETIREE HEALTH CARE-OPEB	120.00	24.50	4.89	95.50	20.42
203-464.000-752.000	SUPPLIES	2,500.00	7.50	0.00	2,492.50	0.30
203-464.000-974.000	CAPITAL OUTLAY-LAND IMPROVEMENTS	1,300.00	0.00	0.00	1,300.00	0.00
Total Dept 464.000 - NON MOTORIZED TRANSPORTATION		7,515.00	1,645.93	304.32	5,869.07	21.90
Dept 522.000 - STREET CLEANING						
203-522.000-702.000	WAGES-FULL TIME EMPLOYEES	6,500.00	3,983.92	0.00	2,516.08	61.29
203-522.000-709.000	FICA	425.00	236.34	0.00	188.66	55.61
203-522.000-711.000	MEDICARE	80.00	55.27	0.00	24.73	69.09
203-522.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	320.00	199.20	0.00	120.80	62.25
203-522.000-723.000	RETIREE HEALTH CARE-OPEB	150.00	109.08	0.00	40.92	72.72
203-522.000-752.000	SUPPLIES	1,200.00	195.00	0.00	1,005.00	16.25
203-522.000-802.000	CONTRACTUAL SERVICES	1,200.00	65.00	0.00	1,135.00	5.42
203-522.000-884.000	EQUIPMENT LEASE	29,035.00	29,035.00	0.00	0.00	100.00
203-522.000-931.003	EQUIPMENT REPAIRS	1,000.00	0.00	0.00	1,000.00	0.00
203-522.000-992.000	INTEREST EXPENSE	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 522.000 - STREET CLEANING		40,910.00	33,878.81	0.00	7,031.19	82.81

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PERIOD ENDING 01/31/2023

DB: Marine City

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GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2023	MONTH 01/31/2023	BALANCE	
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	
Fund 203 - LOCAL STREET FUND						
Expenditures						
TOTAL EXPENDITURES		166,722.70	276,849.41	5,745.39	(110,126.71)	166.05
Fund 203 - LOCAL STREET FUND:						
TOTAL REVENUES		301,750.00	183,483.48	24,056.68	118,266.52	60.81
TOTAL EXPENDITURES		166,722.70	276,849.41	5,745.39	(110,126.71)	166.05
NET OF REVENUES & EXPENDITURES		135,027.30	(93,365.93)	18,311.29	228,393.23	69.15

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 209 - CEMETERY FUND						
Revenues						
Dept 000.000						
209-000.000-491.000	CEMETERY BURIAL	8,000.00	5,250.00	850.00	2,750.00	65.63
209-000.000-492.000	FOUNDATIONS	2,000.00	890.00	230.00	1,110.00	44.50
209-000.000-665.000	INTEREST	60.00	(8.54)	0.00	68.54	(14.23)
209-000.000-680.000	CEMETERY LOT SALES	4,000.00	1,200.00	0.00	2,800.00	30.00
209-000.000-680.001	CEMETERY COLUMBARIUM NICHE SALES	1,000.00	625.00	0.00	375.00	62.50
209-000.000-699.000	INTERFUND TRANSFERS IN	25,000.00	0.00	0.00	25,000.00	0.00
Total Dept 000.000		40,060.00	7,956.46	1,080.00	32,103.54	19.86
TOTAL REVENUES		40,060.00	7,956.46	1,080.00	32,103.54	19.86
Expenditures						
Dept 000.000						
209-000.000-702.000	WAGES-FULL TIME EMPLOYEES	9,500.00	4,352.05	484.64	5,147.95	45.81
209-000.000-704.001	WAGES-PART TIME EMPLOYEES	8,700.00	3,303.65	0.00	5,396.35	37.97
209-000.000-709.000	FICA	1,240.00	465.88	29.14	774.12	37.57
209-000.000-711.000	MEDICARE	290.00	108.99	6.83	181.01	37.58
209-000.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	500.00	217.59	24.23	282.41	43.52
209-000.000-717.001	DEFINED BENEFIT PENSION PLAN CONT.	6,480.00	4,072.67	581.81	2,407.33	62.85
209-000.000-723.000	RETIREE HEALTH CARE-OPEB	3,710.00	2,629.52	332.65	1,080.48	70.88
209-000.000-752.000	SUPPLIES	1,500.00	0.00	0.00	1,500.00	0.00
209-000.000-802.000	CONTRACTUAL SERVICES	4,000.00	2,135.00	0.00	1,865.00	53.38
209-000.000-902.000	PUBLISHING	60.00	0.00	0.00	60.00	0.00
209-000.000-920.000	ELECTRIC	550.00	455.61	88.60	94.39	82.84
209-000.000-933.000	BUILDING REPAIR	1,000.00	867.47	0.00	132.53	86.75
209-000.000-934.000	OTHER REPAIRS AND MAINTENANCE	500.00	0.00	0.00	500.00	0.00
Total Dept 000.000		38,030.00	18,608.43	1,547.90	19,421.57	48.93
TOTAL EXPENDITURES		38,030.00	18,608.43	1,547.90	19,421.57	48.93
Fund 209 - CEMETERY FUND:						
TOTAL REVENUES		40,060.00	7,956.46	1,080.00	32,103.54	19.86
TOTAL EXPENDITURES		38,030.00	18,608.43	1,547.90	19,421.57	48.93
NET OF REVENUES & EXPENDITURES		2,030.00	(10,651.97)	(467.90)	12,681.97	524.73

PERIOD ENDING 01/31/2023

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GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BDT USED
		AMENDED BUDGET	01/31/2023	MONTH 01/31/2023	NORMAL	(ABNORMAL)	
Fund 265 - DRUG LAW ENFORCEMENT FUND							
Revenues							
Dept 000.000							
265-000.000-658.000	DRUG FORFEITURE FUNDS	500.00	375.00	0.00	125.00		75.00
Total Dept 000.000		<u>500.00</u>	<u>375.00</u>	<u>0.00</u>	<u>125.00</u>		<u>75.00</u>
TOTAL REVENUES		<u>500.00</u>	<u>375.00</u>	<u>0.00</u>	<u>125.00</u>		<u>75.00</u>
Expenditures							
Dept 000.000							
265-000.000-958.000	DRUG ENFORCEMENT	500.00	0.00	0.00	500.00		0.00
Total Dept 000.000		<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>		<u>0.00</u>
TOTAL EXPENDITURES		<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>		<u>0.00</u>
Fund 265 - DRUG LAW ENFORCEMENT FUND:							
TOTAL REVENUES		500.00	375.00	0.00	125.00		75.00
TOTAL EXPENDITURES		<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>		<u>0.00</u>
NET OF REVENUES & EXPENDITURES		0.00	375.00	0.00	(375.00)		100.00

PERIOD ENDING 01/31/2023

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GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 309 - BROWNFIELD REDEVELOPMENT						
Expenditures						
Dept 000.000						
309-000.000-991.000	PRINCIPAL PAYMENT	27,391.41	0.00	0.00	27,391.41	0.00
Total Dept 000.000		<u>27,391.41</u>	<u>0.00</u>	<u>0.00</u>	<u>27,391.41</u>	<u>0.00</u>
TOTAL EXPENDITURES		<u>27,391.41</u>	<u>0.00</u>	<u>0.00</u>	<u>27,391.41</u>	<u>0.00</u>
Fund 309 - BROWNFIELD REDEVELOPMENT :						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		<u>27,391.41</u>	<u>0.00</u>	<u>0.00</u>	<u>27,391.41</u>	<u>0.00</u>
NET OF REVENUES & EXPENDITURES		<u>(27,391.41)</u>	<u>0.00</u>	<u>0.00</u>	<u>(27,391.41)</u>	<u>0.00</u>

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BDGT USED
			NORMAL	(ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE		
Fund 401 - CAPITAL PROJECTS FUND									
Revenues									
Dept 000.000									
401-000.000-665.000	INTEREST	40.00		(4.19)		0.00		44.19	(10.48)
Total Dept 000.000		<u>40.00</u>		<u>(4.19)</u>		<u>0.00</u>		<u>44.19</u>	<u>(10.48)</u>
TOTAL REVENUES		<u>40.00</u>		<u>(4.19)</u>		<u>0.00</u>		<u>44.19</u>	<u>(10.48)</u>
Expenditures									
Dept 000.000									
401-000.000-805.000	SERVICE CHARGES	40.00		0.00		0.00		40.00	0.00
Total Dept 000.000		<u>40.00</u>		<u>0.00</u>		<u>0.00</u>		<u>40.00</u>	<u>0.00</u>
TOTAL EXPENDITURES		<u>40.00</u>		<u>0.00</u>		<u>0.00</u>		<u>40.00</u>	<u>0.00</u>
Fund 401 - CAPITAL PROJECTS FUND:									
TOTAL REVENUES		40.00		(4.19)		0.00		44.19	10.48
TOTAL EXPENDITURES		<u>40.00</u>		<u>0.00</u>		<u>0.00</u>		<u>40.00</u>	<u>0.00</u>
NET OF REVENUES & EXPENDITURES		0.00		(4.19)		0.00		4.19	100.00

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DB: Marine City

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 592 - WATER/SEWER FUND						
Revenues						
Dept 536.000 - WASTEWATER DEPARTMENT REVENUES						
592-536.000-412.000	DELINQUENT PERSONAL PROPERTY	100.00	0.00	0.00	100.00	0.00
592-536.000-445.000	PENALTIES AND INTEREST ON TAXES	50.00	0.00	0.00	50.00	0.00
592-536.000-490.002	SEWER DEPARTMENT PERMITS	2,400.00	4,800.00	0.00	(2,400.00)	200.00
592-536.000-636.000	READY TO SERVE FEE	150,000.00	72,954.06	69.66	77,045.94	48.64
592-536.000-642.000	METERED SALES	440,000.00	262,676.36	91.94	177,323.64	59.70
592-536.000-642.100	UNMETERED SALES-CITY BUILDINGS	2,000.00	0.00	0.00	2,000.00	0.00
592-536.000-643.000	DEBT SERVICE COLLECTION	0.00	14,058.25	12.90	(14,058.25)	100.00
592-536.000-643.001	CAPITAL IMPROVEMENT FEE	27,900.00	0.00	0.00	27,900.00	0.00
592-536.000-644.000	SEWER CONTRACT	136,000.00	55,336.00	0.00	80,664.00	40.69
592-536.000-665.000	INTEREST	1,600.00	(73.62)	0.00	1,673.62	(4.60)
592-536.000-676.004	INSURANCE PREMIUM CONTRIBUTION	1,800.00	0.00	0.00	1,800.00	0.00
Total Dept 536.000 - WASTEWATER DEPARTMENT REVENUES		761,850.00	409,751.05	174.50	352,098.95	53.78
Dept 537.000 - WATER DEPARTMENT REVENUES						
592-537.000-445.000	PENALTIES AND INTEREST ON TAXES	50.00	24.07	24.07	25.93	48.14
592-537.000-490.001	WATER DEPARTMENT PERMITS	100.00	7,310.00	0.00	(7,210.00)	7,310.00
592-537.000-636.000	READY TO SERVE FEE	97,000.00	48,743.60	46.44	48,256.40	50.25
592-537.000-637.000	DRINKING WATER MONITORING FEE	29,200.00	14,867.83	15.56	14,332.17	50.92
592-537.000-642.000	METERED SALES	975,000.00	517,346.98	126.48	457,653.02	53.06
592-537.000-642.100	UNMETERED SALES-CITY BUILDINGS	2,000.00	0.00	0.00	2,000.00	0.00
592-537.000-643.000	DEBT SERVICE COLLECTION	110,600.00	58,136.08	18.48	52,463.92	52.56
592-537.000-645.000	WATER METER SALES	250.00	1,398.00	0.00	(1,148.00)	559.20
592-537.000-650.000	MISCELLANEOUS REVENUE	1,000.00	500.00	0.00	500.00	50.00
592-537.000-665.000	INTEREST	1,000.00	(73.67)	0.00	1,073.67	(7.37)
592-537.000-667.004	HYDRANT USE REVENUE	10,000.00	0.00	0.00	10,000.00	0.00
592-537.000-676.004	INSURANCE PREMIUM CONTRIBUTION	3,300.00	350.00	50.00	2,950.00	10.61
Total Dept 537.000 - WATER DEPARTMENT REVENUES		1,229,500.00	648,602.89	281.03	580,897.11	52.75
TOTAL REVENUES		1,991,350.00	1,058,353.94	455.53	932,996.06	53.15
Expenditures						
Dept 543.000 - GENERAL ADMINISTRATIVE (SEWER)						
592-543.000-702.000	WAGES-FULL TIME EMPLOYEES	40,000.00	27,548.59	3,641.51	12,451.41	68.87
592-543.000-704.001	WAGES-PART TIME EMPLOYEES	15,000.00	3,400.86	312.22	11,599.14	22.67
592-543.000-709.000	FICA	3,300.00	1,892.11	240.61	1,407.89	57.34
592-543.000-711.000	MEDICARE	800.00	442.52	56.25	357.48	55.32
592-543.000-712.000	CASH IN LIEU OF BENEFITS(INS. OPT OUT)	300.00	0.00	0.00	300.00	0.00
592-543.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	1,800.00	1,435.11	184.86	364.89	79.73
592-543.000-717.001	DEFINED BENEFIT PENSION PLAN CONT.	48,350.00	22,399.72	3,199.96	25,950.28	46.33
592-543.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	5,500.00	3,814.00	113.88	1,686.00	69.35
592-543.000-723.000	RETIREE HEALTH CARE-OPEB	12,000.00	6,573.80	868.80	5,426.20	54.78
592-543.000-726.000	LIFE INSURANCE	170.00	85.59	0.00	84.41	50.35
592-543.000-755.000	OFFICE SUPPLIES	700.00	103.58	36.73	596.42	14.80
592-543.000-801.000	PROFESSIONAL SERVICES	5,000.00	1,358.46	0.00	3,641.54	27.17
592-543.000-802.000	CONTRACTUAL SERVICES	10,000.00	7,050.00	0.00	2,950.00	70.50
592-543.000-827.000	SERVICE CHARGES	200.00	(17.98)	0.00	217.98	(8.99)
592-543.000-850.000	COMMUNICATIONS	450.00	488.67	75.21	(38.67)	108.59
592-543.000-851.001	MAIL/POSTAGE	4,000.00	0.00	0.00	4,000.00	0.00

User: NLAHECKI
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PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDGT USED
		AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 592 - WATER/SEWER FUND						
Expenditures						
592-543.000-900.000	PRINTING	900.00	579.29	0.00	320.71	64.37
592-543.000-933.001	SOFTWARE MAINTENANCE AGREEMENTS	3,800.00	1,380.75	0.00	2,419.25	36.34
592-543.000-935.000	PROPERTY/VEHICLE LIABILITY INSURANCE	15,500.00	0.00	0.00	15,500.00	0.00
592-543.000-937.000	WORKERS COMPENSATION INSURANCE	1,050.00	0.00	0.00	1,050.00	0.00
Total Dept 543.000 - GENERAL ADMINISTRATIVE (SEWER)		168,820.00	78,535.07	8,730.03	90,284.93	46.52
Dept 544.000 - SYSTEM MAINTENANCE (SEWER)						
592-544.000-702.000	WAGES-FULL TIME EMPLOYEES	13,000.00	3,564.87	109.72	9,435.13	27.42
592-544.000-704.001	WAGES-PART TIME EMPLOYEES	1,200.00	0.00	0.00	1,200.00	0.00
592-544.000-709.000	FICA	900.00	214.12	6.59	685.88	23.79
592-544.000-711.000	MEDICARE	210.00	50.07	1.54	159.93	23.84
592-544.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	400.00	178.24	5.48	221.76	44.56
592-544.000-723.000	RETIREE HEALTH CARE-OPEB	250.00	93.78	2.81	156.22	37.51
592-544.000-752.000	SUPPLIES	500.00	0.00	0.00	500.00	0.00
592-544.000-755.000	OFFICE SUPPLIES	500.00	0.00	0.00	500.00	0.00
592-544.000-761.000	ROAD/STREET MATERIAL	2,000.00	0.00	0.00	2,000.00	0.00
592-544.000-884.000	EQUIPMENT LEASE	28,799.01	28,799.01	0.00	0.00	100.00
592-544.000-884.001	CAPITAL IMPROVEMENT FUND	27,900.00	0.00	0.00	27,900.00	0.00
592-544.000-911.000	CONFERENCES & TRAINING	650.00	0.00	0.00	650.00	0.00
592-544.000-915.000	MEMBERSHIPS	1,100.00	776.39	646.39	323.61	70.58
592-544.000-931.003	EQUIPMENT REPAIRS	1,000.00	0.00	0.00	1,000.00	0.00
592-544.000-934.000	OTHER REPAIRS AND MAINTENANCE	22,000.00	1,100.19	31.33	20,899.81	5.00
592-544.000-992.000	INTEREST EXPENSE	5,000.00	4,712.73	0.00	287.27	94.25
Total Dept 544.000 - SYSTEM MAINTENANCE (SEWER)		105,409.01	39,489.40	803.86	65,919.61	37.46
Dept 545.000 - WASTEWATER TREATMENT PLANT						
592-545.000-702.000	WAGES-FULL TIME EMPLOYEES	28,000.00	19,607.33	2,270.24	8,392.67	70.03
592-545.000-704.001	WAGES-PART TIME EMPLOYEES	4,000.00	1,130.51	149.82	2,869.49	28.26
592-545.000-709.000	FICA	2,448.00	1,262.48	147.35	1,185.52	51.57
592-545.000-711.000	MEDICARE	464.00	295.32	34.49	168.68	63.65
592-545.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	325.00	391.76	39.87	(66.76)	120.54
592-545.000-723.000	RETIREE HEALTH CARE-OPEB	28,500.00	23,070.70	3,209.40	5,429.30	80.95
592-545.000-752.000	SUPPLIES	1,000.00	55.34	0.00	944.66	5.53
592-545.000-753.001	PROCESS CHEMICALS	14,400.00	8,926.92	0.00	5,473.08	61.99
592-545.000-755.000	OFFICE SUPPLIES	500.00	0.00	0.00	500.00	0.00
592-545.000-762.000	LAB SUPPLY	5,000.00	3,859.19	738.74	1,140.81	77.18
592-545.000-802.000	CONTRACTUAL SERVICES	218,000.00	113,312.21	0.00	104,687.79	51.98
592-545.000-802.100	BIOSOLIDS REMOVAL	70,000.00	7,486.73	0.00	62,513.27	10.70
592-545.000-806.000	LANDFILL APPLICATION & GENERATION FEES	2,500.00	1,525.45	0.00	974.55	61.02
592-545.000-822.000	PERMIT FEES	5,500.00	5,500.00	0.00	0.00	100.00
592-545.000-850.000	COMMUNICATIONS	2,550.00	1,448.44	207.07	1,101.56	56.80
592-545.000-851.001	MAIL/POSTAGE	100.00	0.00	0.00	100.00	0.00
592-545.000-915.000	MEMBERSHIPS	150.00	130.00	0.00	20.00	86.67
592-545.000-920.000	ELECTRIC	74,500.00	42,048.56	6,181.67	32,451.44	56.44
592-545.000-921.002	NATURAL GAS	6,500.00	3,000.06	0.00	3,499.94	46.15
592-545.000-930.000	LAND & BUILDING REPAIRS	5,000.00	244.71	0.00	4,755.29	4.89
592-545.000-931.003	EQUIPMENT REPAIRS	117,000.00	50,441.38	41,760.64	66,558.62	43.11
592-545.000-934.000	OTHER REPAIRS AND MAINTENANCE	6,000.00	1,888.78	0.00	4,111.22	31.48

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PERIOD ENDING 01/31/2023

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2023	MONTH 01/31/2023	BALANCE	
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	
Fund 592 - WATER/SEWER FUND						
Expenditures						
Total Dept 545.000 - WASTEWATER TREATMENT PLANT		592,437.00	285,625.87	54,739.29	306,811.13	48.21
Dept 546.000 - PUMP/LIFT STATION (SEWER)						
592-546.000-702.000	WAGES-FULL TIME EMPLOYEES	4,500.00	1,344.22	81.96	3,155.78	29.87
592-546.000-704.001	WAGES-PART TIME EMPLOYEES	1,300.00	389.51	0.00	910.49	29.96
592-546.000-709.000	FICA	372.00	104.77	4.89	267.23	28.16
592-546.000-711.000	MEDICARE	85.00	24.49	1.14	60.51	28.81
592-546.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	150.00	67.21	4.10	82.79	44.81
592-546.000-723.000	RETIREE HEALTH CARE-OPEB	100.00	35.72	2.16	64.28	35.72
592-546.000-752.000	SUPPLIES	700.00	0.00	0.00	700.00	0.00
592-546.000-802.000	CONTRACTUAL SERVICES	2,500.00	671.43	0.00	1,828.57	26.86
592-546.000-850.000	COMMUNICATIONS	1,950.00	919.84	131.56	1,030.16	47.17
592-546.000-920.000	ELECTRIC	12,500.00	5,399.85	753.89	7,100.15	43.20
592-546.000-921.002	NATURAL GAS	2,500.00	556.74	0.00	1,943.26	22.27
592-546.000-931.003	EQUIPMENT REPAIRS	24,000.00	16,001.38	0.00	7,998.62	66.67
592-546.000-934.000	OTHER REPAIRS AND MAINTENANCE	2,500.00	0.00	0.00	2,500.00	0.00
Total Dept 546.000 - PUMP/LIFT STATION (SEWER)		53,157.00	25,515.16	979.70	27,641.84	48.00
Dept 547.000 - GENERAL ADMINISTRATIVE (WATER)						
592-547.000-702.000	WAGES-FULL TIME EMPLOYEES	38,000.00	27,547.15	3,641.36	10,452.85	72.49
592-547.000-704.001	WAGES-PART TIME EMPLOYEES	18,000.00	3,400.95	312.20	14,599.05	18.89
592-547.000-709.000	FICA	4,284.00	1,892.02	240.63	2,391.98	44.16
592-547.000-711.000	MEDICARE	900.00	442.37	56.24	457.63	49.15
592-547.000-712.000	CASH IN LIEU OF BENEFITS(INSP. OPT OUT)	1,200.00	0.00	0.00	1,200.00	0.00
592-547.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	2,000.00	1,434.96	184.82	565.04	71.75
592-547.000-717.001	DEFINED BENEFIT PENSION PLAN CONT.	70,000.00	32,581.50	4,654.50	37,418.50	46.55
592-547.000-718.001	HEALTH INSURANCE PREMIUMS-ACTIVES	9,000.00	6,178.42	145.94	2,821.58	68.65
592-547.000-723.000	RETIREE HEALTH CARE-OPEB	17,000.00	2,497.33	333.90	14,502.67	14.69
592-547.000-726.000	LIFE INSURANCE	250.00	121.48	0.00	128.52	48.59
592-547.000-755.000	OFFICE SUPPLIES	700.00	103.56	36.71	596.44	14.79
592-547.000-801.000	PROFESSIONAL SERVICES	4,000.00	0.00	0.00	4,000.00	0.00
592-547.000-827.000	SERVICE CHARGES	300.00	(17.98)	0.00	317.98	(5.99)
592-547.000-850.000	COMMUNICATIONS	500.00	488.65	75.22	11.35	97.73
592-547.000-851.001	MAIL/POSTAGE	1,000.00	0.00	0.00	1,000.00	0.00
592-547.000-900.000	PRINTING	900.00	579.32	0.00	320.68	64.37
592-547.000-933.001	SOFTWARE MAINTENANCE AGREEMENTS	3,800.00	1,380.75	0.00	2,419.25	36.34
592-547.000-935.000	PROPERTY/VEHICLE LIABILITY INSURANCE	21,000.00	0.00	0.00	21,000.00	0.00
592-547.000-937.000	WORKERS COMPENSATION INSURANCE	100.00	0.00	0.00	100.00	0.00
592-547.000-992.000	INTEREST EXPENSE	15,410.00	6,215.63	0.00	9,194.37	40.34
592-547.000-995.001	INTERFUND TRANSFERS OUT	500.00	0.00	0.00	500.00	0.00
Total Dept 547.000 - GENERAL ADMINISTRATIVE (WATER)		208,844.00	84,846.11	9,681.52	123,997.89	40.63
Dept 548.000 - SYSTEM MAINTENANCE (WATER)						
592-548.000-702.000	WAGES-FULL TIME EMPLOYEES	46,500.00	24,552.33	2,857.45	21,947.67	52.80
592-548.000-704.001	WAGES-PART TIME EMPLOYEES	14,000.00	7,176.55	580.69	6,823.45	51.26
592-548.000-709.000	FICA	3,700.00	1,918.46	207.63	1,781.54	51.85
592-548.000-711.000	MEDICARE	900.00	448.75	48.57	451.25	49.86
592-548.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	2,000.00	1,317.65	142.89	682.35	65.88
592-548.000-723.000	RETIREE HEALTH CARE-OPEB	1,000.00	616.35	69.48	383.65	61.64

User: NLAHECKI

PERIOD ENDING 01/31/2023

DB: Marine City

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 592 - WATER/SEWER FUND						
Expenditures						
592-548.000-752.000	SUPPLIES	500.00	0.00	0.00	500.00	0.00
592-548.000-755.000	OFFICE SUPPLIES	500.00	0.00	0.00	500.00	0.00
592-548.000-761.000	ROAD/STREET MATERIAL	4,000.00	0.00	0.00	4,000.00	0.00
592-548.000-802.000	CONTRACTUAL SERVICES	19,600.00	0.00	0.00	19,600.00	0.00
592-548.000-884.000	EQUIPMENT LEASE	29,920.00	28,799.01	0.00	1,120.99	96.25
592-548.000-911.000	CONFERENCES & TRAINING	850.00	0.00	0.00	850.00	0.00
592-548.000-915.000	MEMBERSHIPS	1,700.00	1,176.39	646.39	523.61	69.20
592-548.000-931.003	EQUIPMENT REPAIRS	100.00	0.00	0.00	100.00	0.00
592-548.000-934.000	OTHER REPAIRS AND MAINTENANCE	34,000.00	9,233.51	(41,154.25)	24,766.49	27.16
592-548.000-986.000	CAPITAL OUTLAY-GENERAL	27,000.00	104.45	104.45	26,895.55	0.39
592-548.000-992.000	INTEREST EXPENSE	5,000.00	4,712.73	0.00	287.27	94.25
Total Dept 548.000 - SYSTEM MAINTENANCE (WATER)		191,270.00	80,056.18	(36,496.70)	111,213.82	41.86
Dept 549.000 - WATER PLANT						
592-549.000-702.000	WAGES-FULL TIME EMPLOYEES	25,000.00	17,030.65	1,736.82	7,969.35	68.12
592-549.000-704.001	WAGES-PART TIME EMPLOYEES	850.00	99.89	0.00	750.11	11.75
592-549.000-709.000	FICA	2,000.00	1,043.99	106.10	956.01	52.20
592-549.000-711.000	MEDICARE	500.00	244.07	24.81	255.93	48.81
592-549.000-716.001	DEFINED CONTRIBUTION PENSION PLAN	300.00	263.00	13.22	37.00	87.67
592-549.000-723.000	RETIREE HEALTH CARE-OPEB	35,000.00	15,191.25	2,153.85	19,808.75	43.40
592-549.000-752.000	SUPPLIES	1,000.00	193.35	133.85	806.65	19.34
592-549.000-753.001	PROCESS CHEMICALS	25,000.00	19,547.70	0.00	5,452.30	78.19
592-549.000-755.000	OFFICE SUPPLIES	500.00	116.89	0.00	383.11	23.38
592-549.000-756.000	FURNISHINGS/HOUSEHOLD	1,000.00	0.00	0.00	1,000.00	0.00
592-549.000-762.000	LAB SUPPLY	12,000.00	3,363.31	0.00	8,636.69	28.03
592-549.000-802.000	CONTRACTUAL SERVICES	300,000.00	154,105.18	34,416.24	145,894.82	51.37
592-549.000-802.400	WATER MONITORING SERVICES	10,000.00	8,285.50	1,000.00	1,714.50	82.86
592-549.000-820.000	PUBLIC SUPPLY FEE	1,500.00	1,521.96	0.00	(21.96)	101.46
592-549.000-850.000	COMMUNICATIONS	3,600.00	1,395.02	177.58	2,204.98	38.75
592-549.000-851.001	MAIL/POSTAGE	100.00	0.00	0.00	100.00	0.00
592-549.000-920.000	ELECTRIC	33,000.00	20,297.75	3,033.00	12,702.25	61.51
592-549.000-921.002	NATURAL GAS	6,000.00	1,667.05	0.00	4,332.95	27.78
592-549.000-930.000	LAND & BUILDING REPAIRS	1,500.00	0.00	0.00	1,500.00	0.00
592-549.000-931.003	EQUIPMENT REPAIRS	100,000.00	15,495.32	0.00	84,504.68	15.50
592-549.000-934.000	OTHER REPAIRS AND MAINTENANCE	4,000.00	1,476.11	0.00	2,523.89	36.90
Total Dept 549.000 - WATER PLANT		562,850.00	261,337.99	42,795.47	301,512.01	46.43
TOTAL EXPENDITURES		1,882,787.01	855,405.78	81,233.17	1,027,381.23	45.43
Fund 592 - WATER/SEWER FUND:						
TOTAL REVENUES		1,991,350.00	1,058,353.94	455.53	932,996.06	53.15
TOTAL EXPENDITURES		1,882,787.01	855,405.78	81,233.17	1,027,381.23	45.43
NET OF REVENUES & EXPENDITURES		108,562.99	202,948.16	(80,777.64)	(94,385.17)	186.94

PERIOD ENDING 01/31/2023

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GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2023	MONTH 01/31/2023	BALANCE	
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	
Fund 701 - SPECIAL ASSESSMENT FUND						
Expenditures						
Dept 000.000						
701-000.000-805.000	SERVICE CHARGES	125.00	0.00	0.00	125.00	0.00
701-000.000-992.000	INTEREST EXPENSE	150.00	0.00	0.00	150.00	0.00
Total Dept 000.000		<u>275.00</u>	<u>0.00</u>	<u>0.00</u>	<u>275.00</u>	<u>0.00</u>
TOTAL EXPENDITURES		<u>275.00</u>	<u>0.00</u>	<u>0.00</u>	<u>275.00</u>	<u>0.00</u>
Fund 701 - SPECIAL ASSESSMENT FUND:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		<u>275.00</u>	<u>0.00</u>	<u>0.00</u>	<u>275.00</u>	<u>0.00</u>
NET OF REVENUES & EXPENDITURES		<u>(275.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(275.00)</u>	<u>0.00</u>

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 702 - CEMETERY TRUST FUND						
Revenues						
Dept 000.000						
702-000.000-665.000	INTEREST	0.00	(12.81)	0.00	12.81	100.00
Total Dept 000.000		<u>0.00</u>	<u>(12.81)</u>	<u>0.00</u>	<u>12.81</u>	<u>100.00</u>
TOTAL REVENUES		<u>0.00</u>	<u>(12.81)</u>	<u>0.00</u>	<u>12.81</u>	<u>100.00</u>
Fund 702 - CEMETERY TRUST FUND:						
TOTAL REVENUES		0.00	(12.81)	0.00	12.81	100.00
TOTAL EXPENDITURES		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET OF REVENUES & EXPENDITURES		<u>0.00</u>	<u>(12.81)</u>	<u>0.00</u>	<u>12.81</u>	<u>100.00</u>

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARINE CITY

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 731 - MARINE CITY RETIREMENT SYSTEM						
Revenues						
Dept 000.000						
731-000.000-665.000	INTEREST	0.00	21,842.90	0.00	(21,842.90)	100.00
731-000.000-669.000	INVESTMENT GAINS/LOSSES-REALIZED	0.00	11,037.19	0.00	(11,037.19)	100.00
731-000.000-669.001	INVESTMENT GAINS/LOSSES-UNREALIZED	0.00	(72,501.00)	0.00	72,501.00	100.00
731-000.000-683.000	EMPLOYEE CONTRIBUTIONS	0.00	6,194.80	0.00	(6,194.80)	100.00
731-000.000-684.000	EMPLOYER CONTRIBUTIONS	0.00	174,543.48	0.00	(174,543.48)	100.00
Total Dept 000.000		0.00	141,117.37	0.00	(141,117.37)	100.00
TOTAL REVENUES		0.00	141,117.37	0.00	(141,117.37)	100.00
Expenditures						
Dept 000.000						
731-000.000-801.000	PROFESSIONAL SERVICES	0.00	5,300.00	0.00	(5,300.00)	100.00
731-000.000-808.000	PENSION TRUST FEE	0.00	18,081.39	0.00	(18,081.39)	100.00
731-000.000-874.000	RETIREMENT BENEFITS TO RETIREES	0.00	291,862.05	39,933.41	(291,862.05)	100.00
731-000.000-874.001	RETIREMENT BENEFITS (NON TAXABLE)	0.00	12,720.96	1,703.34	(12,720.96)	100.00
Total Dept 000.000		0.00	327,964.40	41,636.75	(327,964.40)	100.00
TOTAL EXPENDITURES		0.00	327,964.40	41,636.75	(327,964.40)	100.00
Fund 731 - MARINE CITY RETIREMENT SYSTEM:						
TOTAL REVENUES		0.00	141,117.37	0.00	(141,117.37)	100.00
TOTAL EXPENDITURES		0.00	327,964.40	41,636.75	(327,964.40)	100.00
NET OF REVENUES & EXPENDITURES		0.00	(186,847.03)	(41,636.75)	186,847.03	100.00

PERIOD ENDING 01/31/2023

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 736 - RETIREE HEALTH INS TRUST FUND						
Revenues						
Dept 000.000						
736-000.000-665.000	INTEREST	0.00	287.17	0.00	(287.17)	100.00
736-000.000-669.000	INVESTMENT GAINS/LOSSES-REALIZED	0.00	524.11	0.00	(524.11)	100.00
736-000.000-669.001	INVESTMENT GAINS/LOSSES-UNREALIZED	0.00	2,509.45	0.00	(2,509.45)	100.00
736-000.000-684.000	EMPLOYER CONTRIBUTIONS	0.00	118,049.93	(416.66)	(118,049.93)	100.00
Total Dept 000.000		0.00	121,370.66	(416.66)	(121,370.66)	100.00
TOTAL REVENUES		0.00	121,370.66	(416.66)	(121,370.66)	100.00
Expenditures						
Dept 000.000						
736-000.000-723.000	RETIREE HEALTH CARE-OPEB	0.00	120,324.79	1,491.93	(120,324.79)	100.00
736-000.000-805.000	SERVICE CHARGES	0.00	1,412.15	0.00	(1,412.15)	100.00
Total Dept 000.000		0.00	121,736.94	1,491.93	(121,736.94)	100.00
TOTAL EXPENDITURES		0.00	121,736.94	1,491.93	(121,736.94)	100.00
Fund 736 - RETIREE HEALTH INS TRUST FUND:						
TOTAL REVENUES		0.00	121,370.66	(416.66)	(121,370.66)	100.00
TOTAL EXPENDITURES		0.00	121,736.94	1,491.93	(121,736.94)	100.00
NET OF REVENUES & EXPENDITURES		0.00	(366.28)	(1,908.59)	366.28	100.00
TOTAL REVENUES - ALL FUNDS						
TOTAL EXPENDITURES - ALL FUNDS		6,006,333.00	4,608,657.42	75,187.53	1,397,675.58	76.73
NET OF REVENUES & EXPENDITURES		5,682,050.37	3,513,196.03	301,835.90	2,168,854.34	61.83
		324,282.63	1,095,461.39	(226,648.37)	(771,178.76)	337.81

**CITY OF MARINE CITY
ST. CLAIR COUNTY, MICHIGAN
ORDINANCE NO. 23-001**

AN ORDINANCE OF THE CITY OF MARINE CITY, ST. CLAIR COUNTY, MICHIGAN TO ESTABLISH PURCHASING ORDINANCE TITLE III, CHAPTER 34, SECTION 01 ET SEQ. ENTITLED "PURCHASING, SELLING, AND CONTRACTING PROCEDURES FOR THE LETTING AND MAKING OF CONTRACTS".

THE CITY OF MARINE CITY ORDAINS:

Chapter 34.01 et seq. is hereby established to read as follows:

Section 34.01 - Declaration of Purpose.

As required by the City of Marine City Charter at Section 13.1, an ordinance to provide for detailed purchasing, sale, and contracting procedures. **(SEE: CHARTER AT SECTION 13.1)**

Section 34.02 - Purchasing Agent.

The City Manager shall be the City of Marine City's ("City") purchasing agent for the purchase and sale of all City related property. The City Manager may, at the sole discretion of the City Manager, work with staff and department heads to carry-out all or part of the procedures herein. **(SEE: CHARTER AT SECTION 13.1)**

Section 34.03 - Comparative Prices.

Comparative prices shall be obtained for the purchase or sale of all materials, supplies, and public improvements except related to the employment of "**professional services**". In addition, comparative prices shall not be required if the sale or purchase is for less than \$2,000.00 and the City Manager determines that there would be no advantage to the City related to the obtaining of such comparative prices. "Comparative prices" shall include written quotes, informal quotes, on-line pricing and other similar methods of obtaining values. **(SEE: CHARTER AT SECTION 13.1)**

Section 34.04 - Purchase and Sale of Property.

The Purchase and Sale of Property shall be governed by the provisions of this section:

(1) All sales or purchases in excess of \$2,000.00 shall be approved by the City

Commission and formal sealed bids shall be obtained unless the City Commission, by formal unanimous resolution of those present at a meeting and based upon the written recommendation of the City Manager, determines that no advantage would result from such competitive bidding and the requirements of the City Charter at Section 13.2 are complied with. **(SEE: CHARTER AT SECTION 13.1)**

- (a) For purchases over \$2,000.00, a sealed competitive bid process shall be used. An appropriate notice inviting sealed bids shall be published in one or more newspapers of general circulation in the City at least seven (7) business days before the final date for submitting the bids. **(SEE: CHARTER AT SECTION 13.1)**
- (b) The City Manager shall solicit bids from a reasonable number of qualified prospective bidders as are known to the City Manager by sending each a copy of the notice requesting bids. Notice of the bid process shall be posted at the City offices. **(SEE: CHARTER AT SECTION 13.1)**
- (c) Unless set forth by the City Commission, the City Manager shall set and define the amount of any security to be deposited with any bid. Any required deposit shall be in the form of a certified check, a cashier's check, or a bond written by a surety company authorized to do business in the State of Michigan. The amount of such security shall be expressed in terms of percentage of the bid submitted. Unless fixed by the City Commission, the City Manager shall fix the amount of the performance bond and in the case of construction contracts, the amount of the labor and material bond to be required of the successful bidder. **(SEE: CHARTER AT SECTION 13.1)**
- (d) All sealed bids shall be opened in public at the time and place designated in the notice requesting sealed bids and in the presence of the City Manager, the City Clerk, or the City Treasurer, and at least one other City official, preferably the department head most closely concerned with the subject of the bid process. The bids shall be reviewed and tabulated and reported to the City Commission with the recommendation of the City Manager at the next regular meeting of the City Commission. After tabulation, all bids may be inspected by the competing bidders as allowed by Michigan's public record disclosure laws. **(SEE: CHARTER AT SECTION 13.1)**
- (e) The following criteria shall be considered in the review and selection of the successful bid:

1. The ability, capacity, and skill of the bidder to perform the contract or provide the services required;
2. The ability of the bidder to perform the contract or provide the services promptly within the time specified and without delay or interference;
3. The character, integrity, reputation, judgment, experience, and efficiency of the bidder;
4. The quality of performance of previous contracts for services or goods of the bidder;
5. Previous and existing compliance by the bidder with all laws and ordinances relating to the contract or services or the providing of goods;
6. The conformance or nonconformance of the bid with the published bid specifications;
7. The sufficiency of the financial resources and ability of the bidder to perform the contract or provide services;
8. The quality, availability and adaptability of supplies or contractual services to the particular use required;
9. The ability of the bidder to provide future maintenance and service for the use of the subject of the contract, where applicable;
10. The number and scope of the conditions attached to the bid. **(SEE: CHARTER AT SECTION 13.1)**

(f) When such bids are submitted to the City Commission, the contract to be executed, in a form approved by the City Attorney, shall also be submitted and, if the City Commission shall find any of the bids to be satisfactory, it shall award the contract to the selected bidder and shall authorize execution of the approved contract. Upon execution of the contract by the successful bidder and the filing

of any bonds which may have been required, which bond shall first be approved by the City Attorney as to form and content, such award may be by resolution of the City Commission. The City Commission shall have the right to reject any or all bids and to waive irregularities in the process and to accept bids which do not conform in every respect to the bidding requirements, provided that the City Commission shall not have the authority to accept a bid of lower specifications without re-advertising the bid as a whole. **(SEE: CHARTER AT SECTION 13.1)**

(g) All bids, deposits of certified or cashier's checks may be retained until the contract is awarded and fully executed. If any successful bidder fails or refuses to enter into the contract awarded to the successful bidder within five (5) business days after the award date, the deposit accompanying their bid shall be forfeited to the City, and the City Commission may, in its sole discretion, award the contract to the next successful bidder or such contract may be re-advertised for a new bid process. **(SEE: CHARTER AT SECTION 13.1)**

(h) A record shall be kept for six (6) months of all open market bid processes and the responsive bids submitted. **(SEE: CHARTER AT SECTION 13.1)**

(i) All bid related records shall be available for public inspection. Any or all bids may be rejected at the sole discretion of the City. **(SEE: CHARTER AT SECTION 13.1)**

(2) No purchase or sale or contract shall be divided for the purpose of circumventing the \$2,000.00 dollar value limitation. **(SEE: CHARTER AT SECTION 13.1 AND 13.2)**

(3) The City Commission may authorize the making of public improvements or the performance of any other City work by any City entity without competitive bidding. **(SEE: CHARTER AT SECTION 13.1)**

(4) Purchases shall be made from the lowest "competent bidder" meeting the requisite specifications. **(SEE: CHARTER AT SECTION 13.1)**

(5) Sales are to be made to the bidder whose bid is most advantageous to the City of Marine City as recommended by the City Manager. **(SEE: CHARTER AT SECTION 13.1)**

(6) Using the State of Michigan purchasing contracts or other recognized/government sponsored bid process is permitted to satisfy the bid process. The State contracts and

other recognized state bid processes have already been competitively bid and can be used without an additional bid process. The use of MiDeal (the State of Michigan's extended purchase program) shall satisfy the bid process.

- (7) Every attempt shall be made to ensure that all purchases are fair and impartial with no impropriety or appearance of impropriety. All qualified businesses shall have access to City business. No individual or business shall be arbitrarily excluded under any circumstance.
- (8) In all processes herein, every attempt will be made to secure the maximum amount of competition.
- (9) All purchases and sales shall be evidenced by written contract or purchase order. **(SEE: CHARTER AT SECTION 13.1)**
 - (a) Expenditures under this section shall be made the subject of a written contract. A purchase order shall be a sufficient written contract in situations where the expenditure is in the usual and ordinary course of the City's affairs. In no case shall a purchase order be sufficient for the construction of public works or the contracting of supplies or services over any period of time where the quality of the goods or materials or the scope of the services bargained for is not wholly standardized. **(SEE: CHARTER AT SECTION 13.1)**
- (10) The purchase and sale of all City property shall be subject to the provisions of the City Charter at Section 5.13 related to Financial Interest being prohibited. **(SEE: CHARTER AT SECTION 13.1)**
- (11) The City may not sell any park, cemetery, or any part thereof, except in accordance with restrictions placed thereon by statute. **(SEE: CHARTER AT SECTION 13.1)**
- (12) The City may not lease, purchase, or sell any real estate or any interest therein except by the affirmative vote of four members of the City Commission. **(SEE: CHARTER AT SECTION 13.1)**

Section 34.05 - Contracts.

The authority to contract on behalf of the City is vested with the City Commission. **(SEE: CHARTER AT SECTION 13.2)**

- (1) All contracts in an amount over \$1,000.00, except for an agreement of employment, shall be submitted to the City Attorney for an opinion with regard to its legality and form. **(SEE: CHARTER AT SECTION 13.2)**
- (2) All contracts in an amount over \$1,000.00, except for a contract of employment, shall be certified by the officer charged with maintaining the accounting system of the City that an appropriation has been made for the payment or that sufficient funds will be available if it be for a purchase to be financed by the issuance of bonds or special assessments or for some other purpose not chargeable to a budget appropriation. **(SEE: CHARTER AT SECTION 13.2)**
- (3) In the case of a contract obligating the City for periodic payments in the future fiscal years for the furnishing of a continued service or the leasing of property, such certification need not cover those payments on the contract which will be due in future fiscal years, but this exception shall not apply to a contract for the construction of a public improvement. A copy of all contracts requiring such opinion and certification shall be filed in the office of the Clerk. **(SEE: CHARTER AT SECTION 13.2)**
- (4) No contract shall be amended after the contract is fully executed except upon the approval by the City Commission. However, the City Manager may amend contracts for purchases and sales made by the City Manager under the authority presented to the City Manager at Section 13.1 of the City Charter. **(SEE: CHARTER AT SECTION 13.2)**
- (5) No compensation shall be paid to any contractor except in accordance with the terms of the contract. **(SEE: CHARTER AT SECTION 13.2)**
- (6) No contract shall be made with any person, firm, or corporation who is in default to the City. **(SEE: CHARTER AT SECTION 13.2)**

Section 34.06 – Professional Services.

Comparative prices shall not be required for the employment of professional services. Professional services shall mean a type of service rendered by members of a recognized profession or specialty which involves analysis, exercise of discretion, and independent judgment in their performance, and an advanced, specialized knowledge, expertise, or training customarily acquired either by a prolonged course of study or equivalent experience

in the field and for these reasons are unique and not subject to price competition in the usual sense. Examples of "professional services" typically acquired by the City include, but are not limited to, the following:

- Engineering Services
- Planning Services
- Legal Services
- Accounting Services
- Audit Services
- Environmental Consulting Services
- Surveying Services
- Actuarial Services
- Fund Management Services
- Insurance Coverage Services
- Title Work and Analysis Services

Upon the written recommendation of the City Manager and the approval of the City Commission by a majority vote, Comparative prices can be sought at any time for the employment of professional services.

Section 34.07 – Inspection And Acceptance Of Purchases.

The responsibility for the inspection and acceptance of all materials, supplies, and equipment purchased under the procedures set forth herein, shall rest with the department head most closely involved in the purchase at issue.

Section 34.08 – Sale of Personal Property.

Whenever any City personal property is no longer needed for corporate or public purposes, that personal property may be offered for sale on approval of the City Commission. Personal property not exceeding \$1,000.00 in value may be sold for cash by the City Manager after receiving quotations or competitive bids therefor, for the best price obtainable. Property with a value in excess of \$1,000.00 may be sold after advertising and receiving competitive bids, as provided herein and after approval of the sale has been made by the City Commission. In the sale of replaceable equipment, bidders may include in their bid, a trade-in allowance for the old equipment.

Section 34.09 – Emergency Purchases.

In the case of an emergency, any department head, with the approval of the City Manager, may purchase directly any supplies, repairs, materials, or equipment, the immediate procurement of which is necessary to the continuation of the work of the

department at issue. Such purchases and the emergency causing them shall be reported in detail to the City Manager within one (1) week from the time when made and such report shall be preserved by the City for a period of two (2) years.

Section 34.10 – Local Preference For Purchasing.

Unless prohibited by any other local, state, or federal applicable law, bid responses for supplies, materials, equipment, or contractual services which demonstrate they are produced in one of the following locations or are services provided by an entity doing business in one of the following locations and which are otherwise a complete, full, and responsible bid, shall be treated as the lowest responsible bid in accordance with the following:

Entity	Percentage Within Lowest Bid
United States	3%
State of Michigan	5%
City of Marine City	10%

(Not Currently In The Charter)



CITY OF MARINE CITY

APPLICATION TO SERVE ON CITY MANAGER SEARCH

COMMITTEE AS CITIZEN REPRESENTATIVE

APPLICATION DEADLINE: _____

Name of Applicant: _____

Address: _____

Telephone: _____

Email: _____

Please answer the following:

Yes No

- Are you a Resident of the City of Marine City
- Are you a business owner in the City of Marine City
- Are you a Registered Elector of the City of Marine City
- Are you in default to the City (Taxes, Water Bills, Etc)
- Are you in violation to the City (Blight, Building, Code, Etc.)
- Are you currently employed by the City

Comment on your area of interest, your experience in the community, and why you feel you would be a good choice to serve on this committee to assist in the search for a City Manager.

Feel free to attach additional pages and your resume.

(Signature)

(Date)

PLEASE RETURN COMPLETED APPLICATION TO THE CITY CLERK AT 260 S. PARKER STREET, MARINE CITY, MI 48039 OR CLERK@CITYOFMARINECITY.ORG

**CITY OF MARINE CITY
PROPOSED BUDGET SCHEDULE
FISCAL YEAR 2023 – 2024**

<u>Date</u>	<u>Activity</u>
Monday, January 16	City Commission to approve budget schedule
Thursday, January 26	Budget information packets distributed to Department Heads
Week of February 6	Capital Improvement Plan review between Department Heads and City Manager
Wednesday, February 13	Department budgets due to City Manager
Week of February 20	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 13	City Manager review and finalize budget draft with City Treasurer
Thursday, April 6	Budget documents 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>
Tuesday, April 18 Wednesday, April 19	Budget workgroup (6-8 PM) (Cancel 2nd night if not needed.)
Thursday, May 11	Publication of notice for public hearing
	<i>NOTE: Notice must be published at least one week in advance of the hearing</i>
Thursday, May 18	Public hearing on proposed budget Adoption of budget
	<i>NOTE: Per Charter budget must be approved in May</i>

Town Hall

Discussion of how the Town Hall will be structured and selecting a new date.

ROBERT CHARLES DAVIS
City of Marine City Attorney

TO: City of Marine City Commissioners
FROM: Robert Charles Davis, City Attorney
RE: Social Districts Pursuant to MCL 436.1551
DATE: January 16, 2023

I. PURPOSE

The purpose of this memorandum is to analyze Social Districts as provided for at MCL 436.1551. MCL 436.1551 states that the governing body of a local governmental unit may designate a Social District within its jurisdiction. Thereafter, qualified licensees whose licensed premises are contiguous to the commons area within the Social District and have a Social District Permit may sell alcoholic liquor on their licensed premises to customers who may then consume those beverages in the designated commons area.

These qualified licensees include: a retailer that holds a license, other than a special license, to sell alcoholic liquor for consumption on the licensed premises; a manufacturer with an on-premises tasting room permit issued under section 536; a manufacturer that holds an off-premises tasting room license issued under section 536; and a manufacturer that holds a joint off-premises tasting room license issued under section 536.

This memorandum focuses on the specific provisions of MCL 436.1551 and the methods for implementing a Social District.

II. LEGAL ANALYSIS

A. The Designating Of A Social District and Its Commons Area.

MCL 436.1551 states that the governing body of a local governmental unit may designate a Social District that contains a commons area that may be used by qualified licensees which have obtained a Social District permit.

“(1) The governing body of a local governmental unit may designate a social district that contains a commons area that may be used by qualified licensees that obtain a social district permit.” (Exhibit 1 -- MCL 436.1551) (Emphasis Added)

MCL 436.1551 defines a “commons area” as meaning an area within a Social District which is clearly marked by the governing body and is shared by and contiguous to the premises of at least 2 qualified licensees.

“(7) As used in this section:

(a) “Commons area” means an area within a social district clearly designated and clearly marked by the governing body of the local governmental unit that is shared by and contiguous to the premises of at least 2 other qualified licensees. Commons area does not include the licensed premises of any qualified licensee.” (Exhibit 1 -- MCL 436.1551) (Emphasis Added)

It is important to note that, pursuant to MCL 436.1551, a governing body shall not designate a Social District that would close a road unless they received prior approval from the road authority.

“A governing body of a local governmental unit shall not designate a social district that would close a road unless the governing body receives prior approval from the road authority with jurisdiction over the road.” (Exhibit 1 -- MCL 436.1551) (Emphasis Added)

According to MCL 436.1551, the governing body must define and clearly mark the commons area with signs.

“If the governing body of a local governmental unit designates a social district that contains a commons area under this section, the governing

body must define and clearly mark the commons area with signs.
(Exhibit 1 -- MCL 436.1551) (Emphasis Added)

B. The Establishment Of Local Management Plans.

Beyond clearly marking the commons area with signs, a governing body must also establish local management and maintenance plans ("Management Plans") which include, but are not limited to, the hours of operation. These Management Plans must be submitted to the Liquor Control Commission.

"The governing body shall establish local management and maintenance plans, including, but not limited to, hours of operation, for a commons area and submit those plans to the commission."
(Exhibit 1 -- MCL 436.1551) (Emphasis Added)

MCL 436.1551 is very clear that the consumption of alcoholic liquor in the commons area may only occur during these designated hours of operation.

"(5) The consumption of alcoholic liquor from a container described in subsection (2)(b) in the commons area as allowed under this section may occur only during the hours of operation under the local management and maintenance plans established by the governing body of the local unit of government under subsection (1)." (Exhibit 1 -- MCL 436.1551) (Emphasis Added)

C. Maintenance Of The Commons Area To Protect Health And Safety.

MCL 436.1551 is clear that the governing body shall maintain the commons area in a manner that protects the health and safety of the community.

"The governing body shall maintain the commons area in a manner that protects the health and safety of the community. Subject to this subsection, the governing body may revoke the designation if it determines that the commons area threatens the health, safety, or welfare of the public or has become a public nuisance. Before revoking the designation, the governing body must hold at least 1 public hearing on the proposed revocation. The governing body shall give notice as required under the open meetings act, 1976 PA 267, MCL 15.261 to 15.275, of the time and place of the public hearing before the public hearing." (Exhibit 1 -- MCL 436.1551) (Emphasis Added)

D. Filing The Designation With the Liquor Control Commission.

MCL 436.1551 states that the governing body shall file the designation of the Social District with the Liquor Control Commission.

“The governing body shall file the designation or the revocation of the designation with the commission.” (Exhibit 1 -- MCL 436.1551) (Emphasis Added)

The Michigan Liquor Control Commission has developed a document titled “Social District Permit Information For Local Governmental Units”. (Exhibit 2) This document states that a local governmental unit must file certain items with the Michigan Liquor Control Commission (“MLCC”) when designating a social district. These documents include: a copy of the resolution passed by the governing body designating the Social District and the Commons Area; a copy of the management and maintenance plans including its hours of operation and a diagram or map which clearly shows the boundaries of the Social District and the commons area along with the name, address and location of the two qualified licensees that are contiguous to the commons area.

E. The Social District Permit

MCL 436.1551 states that the holder of a Social District permit may sell alcoholic liquor for consumption within the confines of a commons area if the holder of the social district permit sells and serves alcoholic liquor only on the holder’s licensed premises.

“(2) The holder of a social district permit may sell alcoholic liquor for consumption within the confines of a commons area if both of the following requirements are met:

(a) The holder of the social district permit sells and serves alcoholic liquor only on the holder’s licensed premises.” (Exhibit 1 -- MCL 436.1551) (Emphasis Added)

In addition, the holder of the Social District permit must only serve alcoholic liquor to be consumed in the commons area in a container which prominently displays the social district permittee's trade name or logo or some other mark that is unique to the Social District permittee and displays a logo that is unique to the commons area. In addition, the container must not be made of glass and must not be more than 16 ounces.

“(b) The holder of the social district permit serves alcoholic liquor to be consumed in the commons area only in a container to which all of the following apply:

(i) The container prominently displays the social district permittee's trade name or logo or some other mark that is unique to the social district permittee under the social district permittee's on-premises license.

(ii) The container prominently displays a logo or some other mark that is unique to the commons area.

(iii) The container is not glass.

(iv) The container has a liquid capacity that does not exceed 16 ounces.” (Exhibit 1 -- MCL 436.1551) (Emphasis Added)

MCL 436.1551 states that a purchaser may not remove his container from the commons area and must not enter the licensed premises of a Social District permittee other than the one from which he purchased the container. They may, however, enter a Social District permittee whose licensed premises is a class B hotel.

“(4) A purchaser may remove a container of alcoholic liquor sold by a holder of a social district permit under subsection (2) from the social district permittee's licensed premises if both of the following conditions are met:

(a) Except as otherwise provided in subdivision (b), the purchaser does not remove the container from the commons area.

(b) While possessing the container, the purchaser does not enter the licensed premises of a social district permittee other than any of the following:

(i) The social district permittee from which the purchaser purchased the container.

(ii) A social district permittee whose licensed premises is a class B hotel.”
(Exhibit 1 -- MCL 436.1551) (Emphasis Added)

F. **Applying For The Social District Permit**

MCL 436.1551 states that a qualified licensee whose licensed premises is shared by and contiguous to a commons area in a Social District may obtain from the commission an annual social district permit which is issued for the same period and may be renewed in the same manner as the license held by the applicant.

“(6) A qualified licensee whose licensed premises is shared by and contiguous to a commons area in a social district designated by the governing body of a local governmental unit under this section **may obtain from the commission an annual social district permit as provided in this section.** The social district permit must be issued for the same period and may be renewed in the same manner as the license held by the applicant.”
(Exhibit 1 -- MCL 436.1551) (Emphasis Added)

MCL 436.1551 further states that the commission shall develop an application for a Social District permit and shall charge a fee of \$250.00 for a Social District permit.

“**The commission shall develop an application for a social district permit and shall charge a fee of \$250.00 for a social district permit.**”
(Exhibit 1 -- MCL 436.1551) (Emphasis Added)

According to MCL 436.1551 an application for a Social District permit must be approved by the governing body of the local governmental unit in which the applicant’s place of business is located before the application is submitted to the commission.

“**An application for a social district permit must be approved by the governing body of the local governmental unit in which the applicant’s place of business is located before the application is submitted to the commission** and before the permit is granted by the commission. The \$250.00 permit fee under this subsection must be deposited into the liquor control enforcement and license investigation revolving fund under section 543(9).” (Exhibit 1 -- MCL 436.1551) (Emphasis Added)

The Michigan Liquor Control Commission has created a document titled "Social District Permit Information". This document includes an example of a Local Government Unit Approval For Social District Permit and an example of a Social District Permit Application. (**Exhibit # 3**)

G. Issuing A Special License For An Event

MCL 436.1551 states that if the commission issues a special license to a special licensee whose event is to be held within a commons area located within a Social District, for the effective period of the special license, and subject to the commission's approval, the governing body of the local unit of government shall delineate the portion of the commons area to be utilized exclusively by the special licensee.

"(3) If the commission issues a special license to a special licensee whose event is to be held within a commons area located within a social district, for the effective period of the special license, and subject to the commission's approval, the governing body of the local unit of government shall delineate the portion of the commons area to be utilized exclusively by the special licensee and the portion of the commons area to be used exclusively by social district permittees." (Exhibit 1 -- MCL 436.1551) (Emphasis Added)

III. CONCLUSIONS

The Michigan Department of Licensing and Regulatory Affairs Liquor Control Commission has a document titled "Local Governmental Units That Have Established Social Districts". This documents lists by County those local governmental units that have established these Social Districts. By way of example, it states that within St. Clair County Port Huron has a Social District. Within Macomb County, the City of Center Line, City of Mt. Clemens, City of New Baltimore and the City St. Clair Shores have Social Districts. Within Oakland County, the following have Social Districts: City of Clarkston; City of Clawson; City of Farmington; City of Ferndale; Village of Holly; Village of Lake Orion; City of Novi; City of Oak Park; Village of Oxford; City of Pontiac; City of Royal Oak; and City of Wixom. I have attached this list at **Exhibit # 4**.

As stated in detail above, forming a Social District involves a series of steps including but not limited to filing with the MLCC: a copy of the resolution passed by the governing body designating the Social District and the Commons Area; filing a copy of the Management Plan and filing a map which clearly shows the boundaries of the Social District and the commons area along with the name, address and location of the two qualified licensees that are contiguous to the commons area.

A handwritten signature in cursive script, appearing to read "R. C. Davis".

Robert Charles Davis

EXHIBIT # 1

MCLS § 436.1551

This document is current through Act 266 and 268 through 278 of the 2022 Regular Legislative Session
and E.R.O. 2022-1

*Michigan Compiled Laws Service > Chapter 436 Alcoholic Beverages (§§ 436.1 — 436.2303) > Act 58 of 1998
(Chs. 1 — 13) > Chapter 5 (§§ 436.1501 — 436.1552)*

§ 436.1551. Social district permits; special licenses.

Sec. 551.

(1) The governing body of a local governmental unit may designate a social district that contains a commons area that may be used by qualified licensees that obtain a social district permit. A governing body of a local governmental unit shall not designate a social district that would close a road unless the governing body receives prior approval from the road authority with jurisdiction over the road. If the governing body of a local governmental unit designates a social district that contains a commons area under this section, the governing body must define and clearly mark the commons area with signs. The governing body shall establish local management and maintenance plans, including, but not limited to, hours of operation, for a commons area and submit those plans to the commission. The governing body shall maintain the commons area in a manner that protects the health and safety of the community. Subject to this subsection, the governing body may revoke the designation if it determines that the commons area threatens the health, safety, or welfare of the public or has become a public nuisance. Before revoking the designation, the governing body must hold at least 1 public hearing on the proposed revocation. The governing body shall give notice as required under the open meetings act, 1976 PA 267, MCL 15.261 to 15.275, of the time and place of the public hearing before the public hearing. The governing body shall file the designation or the revocation of the designation with the commission. As used in this subsection:

(a) “Local road agency” means a county road commission or designated county road agency or city or village that is responsible for the construction or maintenance of public roads within this state.

(b) “Road authority” means a local road agency or the state transportation department.

(2) The holder of a social district permit may sell alcoholic liquor for consumption within the confines of a commons area if both of the following requirements are met:

(a) The holder of the social district permit sells and serves alcoholic liquor only on the holder’s licensed premises.

(b) The holder of the social district permit serves alcoholic liquor to be consumed in the commons area only in a container to which all of the following apply:

(i) The container prominently displays the social district permittee’s trade name or logo or some other mark that is unique to the social district permittee under the social district permittee’s on-premises license.

MCLS § 436.1551

- (ii) The container prominently displays a logo or some other mark that is unique to the commons area.
 - (iii) The container is not glass.
 - (iv) The container has a liquid capacity that does not exceed 16 ounces.
- (3) If the commission issues a special license to a special licensee whose event is to be held within a commons area located within a social district, for the effective period of the special license, and subject to the commission's approval, the governing body of the local unit of government shall delineate the portion of the commons area to be utilized exclusively by the special licensee and the portion of the commons area to be used exclusively by social district permittees.
- (4) A purchaser may remove a container of alcoholic liquor sold by a holder of a social district permit under subsection (2) from the social district permittee's licensed premises if both of the following conditions are met:
 - (a) Except as otherwise provided in subdivision (b), the purchaser does not remove the container from the commons area.
 - (b) While possessing the container, the purchaser does not enter the licensed premises of a social district permittee other than any of the following:
 - (i) The social district permittee from which the purchaser purchased the container.
 - (ii) A social district permittee whose licensed premises is a class B hotel.
- (5) The consumption of alcoholic liquor from a container described in subsection (2)(b) in the commons area as allowed under this section may occur only during the hours of operation under the local management and maintenance plans established by the governing body of the local unit of government under subsection (1).
- (6) A qualified licensee whose licensed premises is shared by and contiguous to a commons area in a social district designated by the governing body of a local governmental unit under this section may obtain from the commission an annual social district permit as provided in this section. The social district permit must be issued for the same period and may be renewed in the same manner as the license held by the applicant. The commission shall develop an application for a social district permit and shall charge a fee of \$250.00 for a social district permit. An application for a social district permit must be approved by the governing body of the local governmental unit in which the applicant's place of business is located before the application is submitted to the commission and before the permit is granted by the commission. The \$250.00 permit fee under this subsection must be deposited into the liquor control enforcement and license investigation revolving fund under section 543(9).
- (7) As used in this section:
 - (a) "Commons area" means an area within a social district clearly designated and clearly marked by the governing body of the local governmental unit that is shared by and contiguous to the premises of at least 2 other qualified licensees. Commons area does not include the licensed premises of any qualified licensee.
 - (b) "Local governmental unit" means a city, township, village, or charter authority.
 - (c) "Qualified licensee" means any of the following:

MCLS § 436.1551

- (i) A retailer that holds a license, other than a special license, to sell alcoholic liquor for consumption on the licensed premises.
- (ii) A manufacturer with an on-premises tasting room permit issued under section 536.
- (iii) A manufacturer that holds an off-premises tasting room license issued under section 536.
- (iv) A manufacturer that holds a joint off-premises tasting room license issued under section 536.

History

Pub Acts 2020, No. 124, effective July 1, 2020; *Pub Acts 2021, No. 64*, effective July 13, 2021; *Pub Acts 2022, No. 27*, effective March 10, 2022.

Michigan Compiled Laws Service
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End of Document

EXHIBIT # 2



Michigan Liquor Control Commission (MLCC)
Constitution Hall, 2nd Floor, 525 W. Allegan St, Lansing, MI 48933
P.O. Box 30005, Lansing, MI 48909
866-813-0011 – www.michigan.gov/lcc

Social District Permit Information For Local Governmental Units

Pursuant to MCL 436.1551, the governing body of a local governmental unit may designate a Social District within its jurisdiction. Qualified licensees whose licensed premises are contiguous to the commons area within the Social District, and that have been approved for and issued a Social District Permit, may sell alcoholic liquor (beer, wine, mixed spirit drink, spirits, or mixed drinks) on their licensed premises to customers who may then consume the alcoholic liquor within the commons area of the Social District.

If a non-profit organization requests a Special License for a location within a Social District commons area, the governing body of the local unit of government shall delineate the portion of the commons area to be utilized exclusively by the Special Licensee and the portion of the commons area to be used exclusively by Social District permittees. The Special License applicant must submit documentation from the local governmental unit, including a clear diagram, with its application.

The term commons area is defined by MCL 436.1551(8)(a):

"Commons area" means an area within a social district clearly designated and clearly marked by the governing body of the local governmental unit that is shared by and contiguous to the premises of at least 2 other qualified licensees. Commons area does not include the licensed premises of any qualified licensee.

The term qualified licensee is defined by MCL 436.1551(8)(c):

"Qualified licensee" means any of the following:

- *A retailer that holds a license, other than a special license, to sell alcoholic liquor for consumption on the licensed premises. (This includes the following license types: Class C, Tavern, A-Hotel, B-Hotel, Club, G-1, G-2, Brewpub.)*
- *A manufacturer with an on-premises tasting room permit issued under section 536.*
- *A manufacturer that holds an off-premises tasting room license issued under section 536.*
- *A manufacturer that holds a joint off-premises tasting room license issued under section 536.*

A list of all licensees, sorted by county and local governmental unit, may be found on the MLCC website.

The governing body of a local governmental unit may designate a Social District pursuant to MCL 436.1551 under the following conditions:

- Designate a Social District that contains a commons area, as defined in MCL 436.1551(8)(a).
- Establish local management and maintenance plans, including hours of operation, for a commons area.
- Define and clearly mark with signs the designated commons area.
- A governing body of a local governmental unit shall not designate a Social District that would close a road unless the governing body receives prior approval from the road authority with jurisdiction over the road.
- The governing body shall maintain the commons area in a manner that protects the health and safety of the community.

- The governing body may revoke the designation if it determines that the commons area threatens the health, safety, or welfare of the public or has become a public nuisance. Before revoking the designation, the governing body must hold at least 1 public hearing on the proposed revocation. The governing body shall give notice as required under the open meetings act of the time and place of the public hearing before the public hearing.
- The governing body shall file the designation or revocation of the Social District with the MLCC.

Before applying to the MLCC for a Social District Permit, a qualified licensee must first obtain approval from the governing body of the local governmental unit. A fillable resolution for this approval is part of the Social District Permit Application (LCC-208).

Filing the Designation of a Social District with the MLCC

A local governmental unit must file the following items with the MLCC when designating a Social District:

- A copy of the resolution passed by the governing body designating the Social District and commons area.
- A copy of the management and maintenance plans, including the hours of operation, established by the local governmental unit for the Social District and commons area.
- A diagram or map that clearly shows the boundaries of the Social District and commons area. Please indicate the name, address, and location of the qualified licensees that are contiguous to the commons area on the diagram or map.

Submit the items above to:

By Mail: Michigan Liquor Control Commission - P.O. Box 30005 - Lansing, MI 48933

By Fax: (517) 763-0059

By Email: mlccrecords@michigan.gov

Additional sections of the Liquor Control Code for a local governmental unit to consider when establishing a Social District or commons area within a Social District:

MCL 436.1915 - Possessing or consuming alcoholic liquor on public highway or in park, place of amusement, or publicly owned area; authority of local governmental unit or state department or agency to prohibit possession or consumption of alcoholic liquor; definitions.

(1) Alcoholic liquor shall not be consumed on the public highways.

(2) Except as provided in subsections (3) and (4), alcoholic liquor may be possessed or consumed in public parks, public places of amusement, or a publicly owned area not licensed to sell for consumption on the premises.

(3) The governing body of a local governmental unit may prohibit by ordinance, order, or resolution the possession or consumption of alcoholic liquor in any public park, public place of amusement, or publicly owned area that is owned or administered, or both, by that local governmental unit. When land is leased from a department or agency of this state, an ordinance, order, or resolution adopted pursuant to this subsection shall be subject to the approval of the department or agency.

(4) A department or agency of this state that administers public lands may prohibit by rule, order, or resolution the possession or consumption of alcoholic liquor on the public land under its jurisdiction.

(5) As used in this section:

(a) "Local governmental unit" means a county, city, township, village, or charter authority.

(b) "Publicly owned area" means an area under the jurisdiction of a local governmental unit.

MCL 436.1913(1), (2), & (5) - Prohibited conduct; unlicensed premises or place; unlawful consumption of alcoholic liquor; exceptions; construction of section; "consideration" defined.

(1) A person shall not do either of the following:

(a) Maintain, operate, or lease, or otherwise furnish to any person, any premises or place that is not licensed under this act within which the other person may engage in the drinking of alcoholic liquor for consideration.

(b) Obtain by way of lease or rental agreement, and furnish or provide to any other person, any premises or place that is not licensed under this act within which any other person may engage in the drinking of alcoholic liquor for consideration.

(2) A person shall not consume alcoholic liquor in a commercial establishment selling food if the commercial establishment is not licensed under this act. A person owning, operating, or leasing a commercial establishment selling food which is not licensed under this act shall not allow the consumption of alcoholic liquor on its premises.

(5) As used in this section, "consideration" includes any fee, cover charge, ticket purchase, the storage of alcoholic liquor, the sale of food, ice, mixers, or other liquids used with alcoholic liquor drinks, or the purchasing of any service or item, or combination of service and item; or includes the furnishing of glassware or other containers for use in the consumption of alcoholic liquor in conjunction with the sale of food.

EXHIBIT # 3



Social District Permit Information

Local Governmental Approval Required Before You Apply



The city, township, or village where your business is located must have first designated a Social District before you may apply. Your licensed business must be contiguous to the commons area inside the Social District to qualify. Check with your local governmental unit to see if you qualify.

Your licensed business must also be approved individually by the city, township, or village before you apply for a Social District Permit. A local governmental unit approval form is attached to this application.

The governing body of a local governmental unit may designate a Social District within its jurisdiction that contains a commons area in which the patrons of qualified licensees may consume alcoholic liquor (beer, wine, mixed spirit drink, spirits, or mixed drinks/cocktails) in the commons area.

At least two (2) qualified licensees must have their licensed premises contiguous to a commons area for the area to qualify to be part of a social district.

The local governmental unit must define and clearly mark the commons area with signs. The local governmental unit must establish a management plan, including the hours of operation, for the commons area. These plans must be submitted to the Commission.

A qualified licensee may apply to the Commission for a Social District Permit using the attached application. The licensee must first obtain approval from the governing body of the local governmental unit before applying for the permit.

A licensee that has been issued a Social District Permit may sell alcoholic liquor for on-premises consumption on its licensed premises only, but then customers may remove the alcoholic liquor from the premises to be consumed in the commons area. A licensee must not sell alcoholic liquor in the commons area.

The commons area is not considered part of any licensee's licensed premises. Nevertheless, a licensee that has been issued a Social District Permit must make every effort to ensure that it does not sell alcoholic liquor to a minor or intoxicated person.

Any alcoholic liquor sold to customers for consumption in the commons area by a licensee with a Social District Permit must comply with all of the following:

- The serving container must prominently display the licensee's trade name or logo or some other mark that is unique to the licensee that sold the alcohol.
- The serving container must prominently display a logo or some other mark that is unique to the commons area.
- The serving container is not made of glass.
- The serving container does not have a liquid capacity over 16 ounces.

A customer that purchases alcoholic liquor to be consumed in a commons area must not transport that alcoholic liquor onto the licensed premises of another licensee contiguous to the commons area from which the customer did not purchase the alcoholic liquor, unless the other licensee is a B-Hotel licensee and also holds a Social District Permit. A licensee, other than a B-Hotel licensee with a Social District Permit, shall not allow alcoholic liquor to be brought onto its licensed premises that was purchased from another licensee with a Social District Permit.

A customer that purchases alcoholic liquor to be consumed in a commons area must not transport that alcoholic liquor outside of the commons area.

Qualified licensees for Social District Permits are:

- A retailer licensee that is licensed to sell alcoholic liquor for consumption on the premises, such as a Class C, Tavern, A-Hotel, B-Hotel, Club, G-1, or G-2. A Special License issued to a nonprofit organization is not a qualified licensee.
- A manufacturer with an On-Premises Tasting Room Permit.
- A manufacturer with an Off-Premises Tasting Room License or a Joint Off-Premises Tasting Room License. For Joint Off-Premises Tasting Room Licenses, all licensees that have licenses at that same location must be approved for and issued a Social District Permit.



Social District Permit Application

Part 1 - Licensee Information

Individuals, please state your legal name. Corporations or Limited Liability Companies, please state your name as it appears on your Articles of Incorporation / Organization.

Licensee name:		
Address:		
City:	State:	Zip Code:
Contact Name:	Phone:	Email:

Part 2 - Required Documents & Fees

<input type="checkbox"/> Local Governmental Unit Approval <i>Approval from the local governmental unit (city council, township board, village council) is required to be submitted with this application (See page 2 for approval form)</i>	
<input type="checkbox"/> \$70.00 Inspection Fee (MLCC Fee Code 4036)	TOTAL DUE: <input type="text"/> Make checks payable to State of Michigan
<input type="checkbox"/> \$250.00 Social District Permit Fee (MLCC Fee Code 4081)	

Leave Blank - MLCC Use Only

Part 3 - Signature of Licensee

Under administrative rule R 436.1003, the licensee shall comply with all state and local building, plumbing, zoning, sanitation, and health laws, rules, and ordinances as determined by the state and local law enforcements officials who have jurisdiction over the licensee. Approval of this application by the Michigan Liquor Control Commission does not waive any of these requirements. The licensee must obtain all other required state and local licenses, permits, and approvals for this business before using this permit for the sale of alcoholic liquor on the licensed premises.

I certify that the information contained in this form is true and accurate to the best of my knowledge and belief. I agree to comply with all requirements of the Michigan Liquor Control Code and Administrative Rules. I also understand that providing **false** or **fraudulent** information is a violation of the Liquor Control Code pursuant to MCL 436.2003.

The person signing this form has demonstrated that they have authorization to do so and have attached appropriate documentation as proof.

Print Name of Licensee & Title	Signature of Licensee	Date
--------------------------------	-----------------------	------

Please return this completed form and fees 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 with Credit Card Authorization to: 517-284-8557



Michigan Department of Licensing and Regulatory Affairs
Finance and Administrative Services
Revenue Services

LARA Revenue Services is not a part of the Michigan Liquor Control Commission (see note below).

Credit Card Authorization Form

**** FAX COMPLETED FORM TO SECURE FAX LINE: 517-284-8557 ****

**** DO NOT EMAIL OR MAIL THIS FORM ****

Requests with credit card payments that are not faxed to the above secure fax line will be destroyed along with the credit card authorization in order to ensure the security of applicants' personal credit card numbers.

****IF YOU ARE NOT SUBMITTING AN APPLICATION FORM WITH THIS CREDIT CARD AUTHORIZATION, YOU MUST PROVIDE AN ITEMIZATION OF THE FEES FOR WHICH YOU ARE SUBMITTING PAYMENT OR YOUR PAYMENT WILL NOT BE PROCESSED****

Name on Card: _____

Payment Amount: _____

Billing Address: _____

Card Number: _____

City: _____ State: _____ Zip Code: _____

Check One:

MasterCard Visa Discover

Phone: _____

Security Code/CW Code: _____

Applicant/Licensee Name: _____ Request or Business ID #: _____

Expiration Date: _____

Payment is for: _____

Signature _____

IF YOU ARE NOT SUBMITTING AN APPLICATION FORM WITH THIS CREDIT CARD AUTHORIZATION, YOU MUST PROVIDE AN ITEMIZATION OF THE FEES FOR WHICH YOU ARE SUBMITTING PAYMENT OR YOUR PAYMENT WILL NOT BE PROCESSED.

Credit Card Payment Itemization:

Fee Type	Fee Amount	MLCC Fee Code
<input type="checkbox"/> Inspection Fee(s):	_____	4036
<input type="checkbox"/> Social District Permit Fee:	_____	4081

LARA Revenue Services is not a part of the Michigan Liquor Control Commission (MLCC). Receipt of payment and application forms by LARA Revenue Services does not constitute receipt of an application by the MLCC. Applications submitted through LARA Revenue Services may take up to two (2) additional business days to be received by the MLCC after receipt by LARA Revenue Services.

For requests that require a timely receipt of an application by the MLCC to be processed, such as Special Licenses and temporary requests, please ensure that your application will be received in adequate time to be processed by the MLCC after the payment is received and processed by LARA Revenue Services.

EXHIBIT # 4



Michigan Department of Licensing and Regulatory Affairs
Liquor Control Commission (MLCC)
Constitution Hall – 525 W. Allegan - Lansing, Michigan 48933
Toll-Free 866-813-0011 • www.michigan.gov/lcc

Updated January 5, 2023

Local Governmental Units That Have Established Social Districts

The following is an ongoing list of local governmental units (city, village, township, county) that have established a Social District under [MCL 436.1551](#).

Allegan County

- Allegan City
- Douglas City
- Fennville City
- Otsego City
- Saugatuck City
- Wayland City

Alpena County

- Alpena City

Antrim County

- Central Lake Village

Barry County

- Hastings City

Branch County

- Coldwater City

Bay County

- Bay City

Berrien County

- Bridgman City
- Buchanan City
- Niles City
- St. Joseph City

Calhoun County

- Battle Creek City
- Marshall City

Charlevoix County

- East Jordan City
- St. James Township

Crawford County

- Grayling City

Emmet County

- Petoskey City

Ingham County

- Lansing City
- Leslie City
- Webberville Village

Iosco County

- Oscoda Township

Jackson County

- Jackson City

Kalamazoo County

- Kalamazoo City
- Vicksburg Village

Kent County

- Ada Township
- Cedar Springs City
- Grand Rapids City
- Grandville City
- Lowell City
- Rockford City
- Sparta Village

Lapeer County

- Lapeer City

Lenawee County

- Adrian City
- Clinton Village
- Morenci City
- Tecumseh City

Livingston County

- Brighton City
- Howell City

Macomb County

- Center Line City
- Mt. Clemens City
- New Baltimore City
- St. Clair Shores City

Manistee County

- Manistee City

Marquette County

- Negaunee City



Michigan Department of Licensing and Regulatory Affairs
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Toll-Free 866-813-0011 • www.michigan.gov/lcc

Updated January 5, 2023

Local Governmental Units That Have Established Social Districts

The following is an ongoing list of local governmental units (city, village, township, county) that have established a Social District under [MCL 436.1551](#).

Mason County

- Ludington City
- Scottville City

Midland County

- Midland City

Monroe County

- Dundee Village
- Monroe City

Montcalm County

- Greenville City

Muskegon County

- Montague City
- Muskegon City
- Whitehall City

Newaygo County

- Newaygo City

Oakland County

- Clarkston City
- Clawson City
- Farmington City
- Ferndale City
- Holly Village
- Lake Orion Village
- Novi City
- Oak Park City
- Oxford Village
- Pontiac City
- Royal Oak City
- Wixom City

Oceana County

- Hart City

Osceola County

- Reed City

Otsego County

- Gaylord City

Ottawa County

- Coopersville City
- Grand Haven City
- Holland City
- Spring Lake Village
- Zeeland City

Schoolcraft County

- Manistique City

Shiawassee County

- Owosso City

St. Clair County

- Port Huron City

St. Joseph County

- Sturgis City
- Three Rivers City

Van Buren County

- Lawton Village
- South Haven City

Washtenaw County

- Ann Arbor City
- Chelsea City
- Dexter City
- Manchester Village
- Milan City

Wayne County

- Belleville City
- Dearborn City
- Grosse Pointe City
- Grosse Pointe Park City
- Northville City
- Trenton City
- Wyandotte City

Wexford County

- Cadillac City

Clerk

From: Jacob Bryson
Sent: Sunday, January 22, 2023 2:15 PM
To: Jennifer Vandebossche
Cc: City Manager; Jim Heaslip; Clerk; Michele Goodrich
Subject: Addition to the next commission agenda

Jennifer,

I would like to add 300 Broadway to the agenda for our next commission meeting under new business. The items that I would like to discuss under this item are as follows:

1. Request a status update on the repairs to the fire suppression system. This should include whether or not the contractor will be covering the cost to repair, as well as providing compensation for the water damage.
2. Has a damage restoration company been contacted to look at the water damage with particular attention to mold remediation.
3. What needs to be done to turn on the water to at least the toilet and sinks in the building?
4. What is the schedule for running electrical power to the new bandstand and tree?
5. Recommend that the 300 Broadway committee submit to the interim city manager a budget input for inclusion into the overall city budget for this year to stabilize the building and prevent any further deterioration. I would also recommend including the cost to remove the remaining asbestos tile from the building. This should include a due date for getting the information to Jim.
6. Request a legal opinion as to whether or not a limited number of people can go into the building as it currently stands based on ADA and fire code. Think small tours.
7. Request a report from the 300 Broadway committee detailing the vision for the building's future, what steps are required to allow the general public into the building and an itemized cost breakdown, and if there are any grants that the city could apply for to offset the cost. This should also have a due date for reporting back to the commission.

Thank you,

Jake

Sent from my iPhone

EMPLOYMENT AGREEMENT ADDENDUM

BETWEEN

CITY OF MARINE CITY

AND

JAMES D. HEASLIP

EMPLOYMENT AGREEMENT ADDENDUM

This Employment Agreement Addendum ("Addendum") is made and entered into on this second day of February 2, 2023 by and between the **City of Marine City**, a Michigan municipal corporation, hereinafter referred to as the "City" and **James D. Heaslip**, hereinafter referred to as the "Employee," both of whom understand and agree as follows:

Whereas, Employee is and remains employed by the City as Chief of Police by way of an Employment Agreement dated October 1, 2016 and continues to serve in that capacity; and

Whereas, the City Commission by an approved motion and vote, appointed Employee as the Acting City Manager pursuant to Charter Section 3.10 on January 16, 2023; and

Whereas, the parties desire to enter into this Addendum in order to provide benefits, conditions of employment, and terms of employment while Employee serves the City as the Chief of Police and as Acting City Manager;

Now, therefore, in consideration of the covenants herein contained and for consideration that is acknowledged and accepted, the parties agree as follows:

Section I-Duties

Employee shall, while serving as Acting City Manager, have all the responsibilities, duties, functions, and authority of the City Manager pursuant to Charter Section 3.10; to wit, all duties prescribed in Charter Section 3.9, and such other municipal management functions and duties that are legally permissible and consistent with the provisions of the Charter, Code of Ordinances, and/or Resolutions/Directives of the City Commission as the City Commission shall from time to time assign.

Section II - Term

- A. Employee's term of employment pursuant to this addendum is effective January 16, 2023 and shall continue until a new City Manager is employed by the City or until either party terminates this addendum by written notice.
- B. Upon termination of Employee's position as Acting City Manager, Employee shall remain employed as Chief of Police under the terms of the Employment Agreement dated October 1, 2016.

Section III - Compensation

The City agrees to compensate Employee at a bi-weekly rate of pay of \$2,500.00. The City shall not at any time during the term of this Addendum reduce or raise the salary, compensation, or other financial benefits of Employee.

Section IV - Hours of Work

Employee agrees to devote that amount of time that is reasonably necessary to faithfully perform his duties as both Acting City Manager and Chief of Police.

Section V - Holiday Pay

Employee shall be afforded paid holidays in accordance with the City of Marine City Personnel Policy and Procedures Manual.

Section VI - Miscellaneous

Employee acknowledges and understands that the office of Acting City Manager is one which, pursuant to Section 3.7 of the City Charter, is held at the pleasure of the City Commission and that the Acting City Manager may be discharged at any time for any reason, or for no reason, whatsoever. In the event of such discharge, Employee shall continue his employment as Chief of Police under the terms of the Employment Agreement dated October 1, 2016. Employee has no expectation as to the duration of this addendum.

The parties specifically acknowledge and agree that this addendum is "at will" and therefore may be terminated by either party upon written notice without any requirement of a showing of "just cause" and that no representation, statement, practice or policy, either expressed or implied shall impose a "just cause" standard upon the City. The Employee shall be entitled to discuss a proposed termination with the City Commission in closed session as permitted by the Open Meetings Act prior to the final determination.

The City acknowledges and agrees that the terms of this Addendum shall be binding on the City, its departments and its elected and appointed officials.

IN WITNESS WHEREOF, the parties hereto set their hands and seals the day and year first above written.

City of Marine City:

Employee:

Jennifer Vandenbossche, Mayor

Dated: _____

James D. Heaslip

Dated: _____