

# **CITY OF MARINE CITY**

## **City Commission Meeting Agenda**

**Regular Meeting: Thursday, December 18, 2014; 7:00 pm**  
**Marine City Fire Hall: 200 South Parker Street, Marine City**

1. **CALL TO ORDER**
2. **PRAYER**  
**PLEDGE OF ALLEGIANCE ~ Mayor Skotarczyk**
3. **ROLL CALL:** Mayor Raymond Skotarczyk; Commissioners Terrance Avery, Elizabeth Hendrick, Dianne M. Lovett, Raymond Meli, David L. Simpson, James L. Turner; and, City Manager John Gabor
4. **COMMUNICATIONS**
5. **PUBLIC COMMENT** *Residents are welcome to address the City Commission. Please state name and address. Limit comments to five (5) minutes.*
6. **APPROVE AGENDA (Additions / Deletions)**
7. **APPROVE MINUTES**
  - A. City Commission Regular Meeting ~ December 4, 2014
8. **CONSENT AGENDA**
  - A. Departmental Activity Reports
  - B. Marine City Area Fire Authority ~ Run Report & Activity Report
  - C. Business License ~ Dolly's Restore 2, LLC
  - D. Special Event ~ Buddy Poppy Sale ~ VFW
9. **2013/2014 AUDIT PRESENTATION ~ McBride-Manley & Company, PC**
10. **UNFINISHED BUSINESS**
  - A. Paperless Agenda Information System

**11. NEW BUSINESS**

A. Resolution to Update Pension Ordinance (Required by IRS)

B. Board Vacancies

- Tax Increment Finance Authority
- Historical Commission
- Pension Board

C. Personnel Policy & Procedure ~ Proposed Update

**12. FINANCIAL BUSINESS**

A. Disbursements, including Payroll ~ \$337,449.43

B. Preliminary Financial Statements

**13. CITY MANAGER'S REPORT**

**14. COMMISSIONER PRIVILEGE**

**15. ADJOURNMENT**

7-A

**City of Marine City  
City Commission  
December 4, 2014**

A regular meeting of the Marine City Commission was held on Thursday, December 4, 2014, in the Fire Hall, 200 South Parker Street, Marine City, Michigan, and was called to order by Mayor Skotarczyk at 7:00 pm.

After a prayer offered by Pastor Brant, the Pledge of Allegiance was led by Mayor Skotarczyk.

**Present: Mayor Skotarczyk; Commissioners Avery, Hendrick, Lovett, Meli, Simpson and Turner; City Manager Gabor; and, City Clerk Baxter**

**Communications**

No Communications were received.

**Public Comment**

No residents addressed the Commission.

**Approve Agenda**

Motion by Commissioner Lovett, seconded by Commissioner Simpson, to approve the Agenda, as presented. All Ayes. Motion Carried.

**Approve Minutes**

Motion by Commissioner Lovett, seconded by Commissioner Turner, to approve the Minutes of the Regular City Commission Meeting held November 20, 2014, as presented. All Ayes. Motion Carried.

**Consent Agenda**

The following Consent Agenda items were presented:

- 2015 City of Marine City Meeting Schedule
- Special Event ~ Maritime Days
- Business License ~ SP Automotive Refinishing, LLC

Motion by Commissioner Lovett, seconded by Commissioner Simpson, to approve the Consent Agenda as presented, and place it on file. All Ayes. Motion Carried.

## **UNFINISHED BUSINESS**

### ***City of Marine City Webpage Sub-Committee Update***

Commissioner Simpson presented a first draft of proposed additions to the City Commission webpage, adding a description of what the City Commission does in more laymen's terms. The update is to include a photograph of each City Commissioner and a contact email address.

## **NEW BUSINESS**

### ***Cancellation of January 1, 2015 Meeting***

Motion by Commissioner Hendrick, seconded by Commissioner Avery, to cancel the January 1, 2015 City Commission Meeting. All Ayes. Motion Carried.

## **FINANCIAL BUSINESS**

### ***Disbursements***

Motion by Commissioner Lovett, seconded by Commissioner Simpson, to approve total disbursements, including payroll, in the amount of \$97,394.17, as presented. Roll Call Vote. All Ayes. Motion Carried.

## ***Fund Transfers***

Motion by Commissioner Simpson, seconded by Commissioner Lovett, to approve the following Fund Transfers:

- 1) Transfer \$10,000 from General Fund to Water/Sewer Fund (Hydrant Rental Fiscal Year 7-1-14 to 6-30-15).
- 2) Transfer \$8,000 from General Fund to Water/Sewer Fund (Estimated Unmetered Water/Sewer Usage in City Buildings – Fiscal Year 7-1-14 to 6-30-15).
- 3) Transfer \$10,600 from TIFA #1 Fund to General Fund (Administrative Services for Fiscal Year 7-1-14 to 6-30-15).
- 4) Transfer \$30,000 from TIFA #2 Fund to General Fund (Administrative Services for Fiscal Year 7-1-14 to 6-30-15).
- 5) Transfer \$65,400 from TIFA #3 Fund to General Fund (Administrative Services for Fiscal Year 7-1-14 to 6-30-15).

All Ayes. Motion Carried.

## **City Manager's Report**

City Manager Gabor provided updates on the following items:

- St. Clair County's Warning Information Notification System (WINS) will go live and be available on the City's website on Monday, December 08, 2014.
- Will bring a Paperless Agenda Proposal to the December 18, 2014 City Commission meeting.
- Board openings available on Zoning Board of Appeals, TIFA Board, and Historical Commission.
- City Clerk, Kristen Baxter, won \$112.00 at the St. Clair County Clerk's Association Meeting and elected to donate it to the Marine City Old Newsboys.
- Riverbank Theatre to open Friday, December 5, 2014.

## **Commissioner Privilege**

Commissioner Hendrick reminded residents that the Snow Ordinance went into effect on December 1<sup>st</sup>. She asked that all sidewalks be kept clean of snow and ice.

Commissioner Lovett said that Belle River Elementary and Marine City Middle School were urging parents to complete SEMCOG's Safe Routes to School Program Online Survey. The results of the survey will help determine the safest routes to school for local children.

Commissioner Turner said that many good things were happening in Marine City, but he was concerned over the lack of parking. City Manager Gabor replied that the City of Marine City is currently having Strategic Communications looking for grant opportunities to purchase property downtown and convert the property into parking spaces.

Commissioner Meli said he is proud of all the things going on in town. He suggested checking with the Marine City Chamber of Commerce to learn of local events.

Mayor Skotarczyk said a Town Hall Meeting is still in the works for early 2015. He asked for feedback from residents to determine if the Town Hall Meeting forum was the best way to reach out to citizens and, if so, what topics should the meeting should focus on?

### **Adjournment**

Motion by Commissioner Hendrick, seconded by Commissioner Meli, to adjourn at 7:48 pm. All Ayes. Motion Carried.

Respectfully submitted,

Kristen Baxter  
City Clerk

B-A

## Monthly Activity Report for November, 2014

### Building Department

#### **1. Enforce codes, rental inspections, property maintenance codes, blight issues and local ordinances.**

- Did business inspect at 137 N. Parker
- Did 1 code enforcement complaint.
- Did 1 rental inspect at 191 S. Belle River .

#### **2 . Review plans and attend meetings, ZBA & Planning Commission.**

- Attended the SEMBOIA monthly meeting.
- Met with owner 320 Carroll
- Met with owner 403 Broadway.
- Met with owner and mech. inspect at 358 S. Water.
- Met with owner at 158 . Fourth.
- Met Elect Cont and Mech Contractor at 358 S. Water.
- Met with Owner at 152 S Water St .

#### **3. Administer Permits, inspect & register contractors.**

- Issued 1 Mechanical permits.
- Issued 6 Building permits.
- Issued 3 Electrical permits.
- Issued 1 Plumbing permit.
- Issued 14 Parking permits.

#### **4. Administer building and trade inspections.**

- 19 Building inspections.
- 5 Electrical inspections.
- 1 Plumbing inspections.
- 4 Mechanical inspections.
- 14 Parking Inspections.

Brian W Bayly Building Official

**DATE:** December 3, 2014  
**TO:** Honorable Mayor & Commission  
John M. Gabor, City Manager  
**FROM:** Kristen Baxter, City Clerk   
**SUBJECT:** November, 2014 Activity Report ~ City Clerk's Office

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- 1) **Meetings Attended / Agenda's & Minutes Prepared:**
  - November 5<sup>th</sup> Zoning Board of Appeals
  - November 6<sup>th</sup> City Commission
  - November 18<sup>th</sup> TIFA
  - November 20<sup>th</sup> City Commission
- 2) **Meeting Preparation & Follow-up ~ Correspondence/Publications**
- 3) **Issued Voter's Registration Cards per QVF - Completed Updates in QFV File Completed Secretary of State updates.**
- 4) **2014 General Election**
  - City Clerk's Office Open Saturday, November 1<sup>st</sup> for AV Ballots
  - Fire Hall Set-Up for Election
  - Prepared/Tested Electronic Pollbooks
  - Election Day - Polls Open 7a to 8p
  - Election Results turned over to St. Clair County Board of Canvassers
  - Entered Voter History into State's Qualified Voter File
- 5) **Water & Sewer Accounts:**
  - Prepared Billings for Section 3
  - Prepared & Mailed Shut-Off Notices for Section 5
  - Prepared Work Orders for Department of Public Works/Follow-up with property owners/title companies/customers.
- 6) **Processed (3) Business License Applications:**
  - Almost New
  - MC Grill
- 7) **Freedom of Information Act ~ Prepared and processed responses to (3) FOIA requests.**
- 8) **Prepared Cemetery Work Orders for Burials, Foundations and Miscellaneous Requests. Fulfilled (6) requests for family background searches at Woodlawn.**
- 9) **Bid Processing for Façade Grant.**
- 10) **Pontem (Cemetery Program) Discussion regarding re-mapping Woodlawn Cemetery.**



# Marine City Police Department

Donald G. Tillery  
Chief of Police

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

December 1, 2014

Dear Honorable Commissioners and Mayor Skotarczyk:

A handwritten signature in blue ink, appearing to be "D.G. Tillery", is written above the salutation.

During the month of November, 2014, Marine City Police Department responded to 121 complaints. An activity log detailing incident type, report date, location and the Officer that handled the complaint is attached.

Sincerely,

A handwritten signature in blue ink, "Donald G. Tillery", is written above the typed name.

Donald G. Tillery  
Chief of Police

#	DATE/TIME	INCIDENT_NBR	LOCATION	OFFICER	OFFENSE	COMPLAINANT	CLEARED_TIME
1	11/1/2014 15:35	140001690	4100 RIVER RD	MAWESTRICKP	C3330 - Assist Other Law Enforcement Agency		
2	11/1/2014 19:51	140001691	813 BROWN ST	MAKAUFMANT	C3145 - Property Damage Traffic Crash PDA		
3	11/1/2014 18:45	140001692	375 S PARKER	MAFLEMINGK	C3336 - Assist Citizen		
4	11/2/2014 1:45	140001693	BRUCE & PARKER	MAKAUFMANT	3562 - Marijuana - Possess [35001]		
5	11/2/2014 2:30	140001694	1474 S PARKER	MAKAUFMANT	L5060 - False Alarm - MA		
6	11/2/2014 2:45	140001695	6533 RIVER RD UNIT 2	MAKAUFMANT	1371 - Agg/Fel Assault - Murder Attempt [13002]		
7	11/2/2014 11:05	140001696	211 PLEASANT	MAWESTRICKP	L3501 - 911 Hang Up - MA		
8	11/2/2014 15:04	140001697	330 S WILLIAM	MAWESTRICKP	C3312 - Neighborhood Trouble		
9	11/2/2014 16:05	140001698	169 BELL	MAWESTRICKP	C3728 - Traffic Complaint / Parking Complaint		
10	11/2/2014 20:10	140001699	834 WEST BLVD	MAKAUFMANT	1313 - Assault/ Battery/Simple (Incl Domestic and Police Officer [13001]		
11	11/3/2014 11:32	140001700	375 S PARKER	MABELLJ	C3382 - Sex Offender Address Verification		
12	11/3/2014 13:34	140001701	375 S PARKER	MABELLJ	L3520 - Pistol Sales Record - MA		
13	11/3/2014 21:15	140001702	N PARKER & METROPOLIS	MAVANDERMEULENJ	C3328 - Suspicious Persons	ANONYMOUS	
14	11/4/2014 10:19	140001703	375 S PARKER	MABELLJ	C3382 - Sex Offender Address Verification		
15	11/4/2014 14:13	140001704	375 S PARKER	MABELLJ	L3520 - Pistol Sales Record - MA		
16	11/4/2014 15:29	140001705	375 S PARKER ST	MACOVERDILLK	C3382 - Sex Offender Address Verification		
17	11/4/2014 17:01	140001706	601 N MARY	MAGARWOODC	2399 - Larceny (Other) [23007]		5:01 PM
18	11/4/2014 17:59	140001707	KING & WARD	MAGARWOODC	C3145 - Property Damage Traffic Crash PDA		5:59 PM
19	11/4/2014 18:36	140001708	318 N ELIZABETH	MAGARWOODC	C3326 - Suspicious Vehicles		6:36 PM
20	11/4/2014 19:02	140001709	245 N THIRD	MAGARWOODC	2902 - Damage to Property - Private Property - MDOP [29000]		7:02 PM
21	11/4/2014 20:00	140001710	237 BUTLER	MAVANDERMEULENJ	2902 - Damage to Property - Private Property - MDOP [29000]	MARRILEE ATKINS	
22	11/5/2014 12:04	140001711	6350 KING	MAGARWOODC	L3598 - General Assistance - Specify - MA		12:04 PM
23	11/5/2014 14:09	140001712	375 S. PARKER	MAHEASLIJ	C3318 - Found Property		
24	11/5/2014 14:00	140001713	S WATER & E ST CLAIR	MAWESTRICKP	C3175 - Private Property H&R Traffic Crash		
25	11/5/2014 15:15	140001714	FAIRBANKS & N BELLE RIVER	MAWESTRICKP	C3328 - Suspicious Persons		
26	11/5/2014 16:30	140001715	517 BROADWAY	MAWESTRICKP	C3804 - Animal Complaint		
27	11/5/2014 17:20	140001716	375 S PARKER ST	MACOVERDILLK	L3521 - Pistol Purchase Permit - MA		
28	11/5/2014 21:00	140001717	185 ROBERTSON	MADEKUNM	L5060 - False Alarm - MA		
29	11/5/2014 22:00	140001718	6730 S RIVER ROAD	MADEKUNM	L5060 - False Alarm - MA		
30	11/6/2014 7:55	140001719	618 CARROLL	MAKAUFMANT	C2899 - Juvenile - All Other		
31	11/6/2014 8:55	140001720	260 S PARKER	MAKAUFMANT	C3299 - Welfare Check		

#	DATE/TIME	INCIDENT_NBR	LOCATION	OFFICER	OFFENSE	COMPLAINANT	CLEARED_TIME
32	11/6/2014 12:20	140001721	1355 S WATER ST	MAKAUFMANT	C3704 - Traffic Complaint / Abandoned Auto		
33	11/6/2014 15:32	140001722	375 S PARKER	MABELLJ	L3520 - Pistol Sales Record - MA		
34	11/6/2014 18:20	140001723	PARKER & THOMPSON DR	MAKAUFMANT	C2931 - DWLS OPS License Suspended / Revoked		
35	11/6/2014 20:10	140001724	511 S MAIN	MASTOCKERD	1313 - Assault/ Battery/Simple (Incl Domestic and Police Officer [13001])		
36	11/7/2014 0:20	140001725	325 S PARKER	MASTOCKERD	L5060 - False Alarm - MA		
37	11/7/2014 6:00	140001726	303 S WATER	MADEKUNM	C3331 - Assist Medical		
38	11/7/2014 12:05	140001727	129 S WILLIAM	MAFLEMINGK	C3332 - Assist Fire Department		
39	11/7/2014 12:30	140001728	6373 KING RD	MAFLEMINGK	C2899 - Juvenile - All Other		
40	11/7/2014 17:35	140001729	633 PEARL	MAFLEMINGK	C3355 - Civil Matter - Other		
41	11/7/2014 18:45	140001730	PARKER & ST. CLAIR	MAKAUFMANT	C2935 - DWLS 2nd OPS License Suspended / Revoked		
42	11/8/2014 19:05	140001731	6533 S RIVER	MAFLEMINGK	C3355 - Civil Matter - Other		
43	11/9/2014 7:07	140001732	6040 KING RD.	MAJONESJ	2379 - Larceny of Gasoline, Self-Service Station [23007]	Leora Ringeisen	7:55 AM
44	11/9/2014 22:15	140001733	1474 S PARKER	MAVANDERMEULENJ	L5060 - False Alarm - MA		
45	11/10/2014 9:30	140001734	332 CARROLL	MAWESTRICKP	C3804 - Animal Complaint		
46	11/10/2014 18:05	140001735	230 S MAIN #11	MAWESTRICKP	C3354 - Civil - Fail to Return Borrowed Vehicle		
47	11/10/2014 19:40	140001736	416 S BELLE RIVER	MADILLOND	C3332 - Assist Fire Department		
48	11/10/2014 22:40	140001737	536 S PARKER	MADILLOND	C3336 - Assist Citizen		
49	11/11/2014 0:15	140001738	536 S PARKER	MADILLOND	C3336 - Assist Citizen		
50	11/10/2014 18:25	140001739	230 S MAIN #13	MAWESTRICKP	C3299 - Welfare Check		
51	11/11/2014 12:02	140001740	375 S PARKER	MABELLJ	L3520 - Pistol Sales Record - MA		
52	11/11/2014 13:20	140001741	460 S WATER	MAWESTRICKP	C3804 - Animal Complaint		
53	11/11/2014 15:23	140001742	375 S PARKER	MABELLJ	L3521 - Pistol Purchase Permit - MA		
54	11/12/2014 10:26	140001743	375 S PARKER	MABELLJ	L3520 - Pistol Sales Record - MA		
55	11/12/2014 10:40	140001744	214 S. BELLE RIVER RD	MAWESTRICKP	2609 - Identity Theft [26003]		
56	11/12/2014 12:12	140001745	375 S PARKER	MABELLJ	L3520 - Pistol Sales Record - MA		
57	11/12/2014 12:17	140001746	375 S PARKER	MABELLJ	C3382 - Sex Offender Address Verification		
58	11/12/2014 14:10	140001747	6730 RIVER	MAGARWOODC	C3702 - Traffic Complaint / Road Hazard	2:10 PM	
59	11/12/2014 16:42	140001748	244 S WILLIAM	MAGARWOODC	C3355 - Civil Matter - Other	4:42 PM	
60	11/13/2014 7:56	140001749	147 S PARKER	MAGARWOODC	C3799 - Miscellaneous Traffic Complaint	7:56 AM	
61	11/13/2014 8:17	140001750	375 S PARKER	MABELLJ	L3520 - Pistol Sales Record - MA		
62	11/13/2014 8:23	140001751	6730 S RIVER	MAGARWOODC	L5060 - False Alarm - MA	8:23 AM	
63	11/13/2014 22:00	140001752	36865 26 MILE RD.	MAJONESJ	C3020 - Misdemeanor Arrest Warrant (Originating Agency)	Officer Rob Fitzpatrick	12:00 AM
64	11/14/2014 10:45	140001753	375 S. PARKER	MANORRODK	L3598 - General Assistance - Specify - MA		

#	DATE/TIME	INCIDENT_NBR	LOCATION	OFFICER	OFFENSE	COMPLAINANT	CLEARED_TIME
65	11/14/2014 12:35	140001754	244 N. WILLIAM	MANORRODK	1384 - Computer/Internet Used for Harassment, Threats [13003]	Paige Cannon	
66	11/14/2014 14:20	140001755	1085 WARD	MANORRODK	C3355 - Civil Matter - Other	Kevin Keeley Jr	
67	11/14/2014 20:25	140001756	THIRD & CARROLL	MADEKUNM	C3040 - Felony Arrest Warrant - Other Jurisdiction		
68	11/15/2014 10:25	140001757	375 S. PARKER	MANORRODK	L3598 - General Assistance - Specify - MA		
69	11/15/2014 14:20	140001758	248 HILL	MANORRODK	C3331 - Assist Medical	Kenneth Bibeau	
70	11/15/2014 20:00	140001759	171 ROBERTSON	MAKAUFMANT	C3010 - Felony Arrest Warrant (Originating Agency)		
71	11/16/2014 12:05	140001760	213 KATHERINE ST.	MANORRODK	2903 - Damage to Property - Public Property - MDOP [290000]	City of MArine City	
72	11/16/2014 14:30	140001761	S. PARKER AND CARROL	MANORRODK	L3598 - General Assistance - Specify - MA	John Kierszykowski	
73	11/16/2014 17:20	140001762	128 N. MARY	MANORRODK	L3598 - General Assistance - Specify - MA	Mike Schick	
74	11/16/2014 20:00	140001763	530 S MAIN	MAKAUFMANT	C2825 - Juvenile - Incurrigibility		
75	11/16/2014 23:05	140001764	857 DEGURSE	MAKAUFMANT	L5060 - False Alarm - MA		
76	11/17/2014 12:35	140001765	CARROLL & S PARKER	MAGARWOODC	C3150 - Property Damage H&R Traffic Crash		12:35 PM
77	11/17/2014 14:09	140001766	242 N ELIZABETH	MAGARWOODC	C3355 - Civil Matter - Other		2:09 PM
78	11/17/2014 14:50	140001767	375 S PARKER ST	MACOVERDILLK	L3522 - Records Check - MA		
79	11/17/2014 15:30	140001768	168 S MAIN	MAGARWOODC	2609 - Identity Theft [260003]		3:30 PM
80	11/17/2014 15:27	140001769	375 S WATER ST	MACOVERDILLK	L3520 - Pistol Sales Record - MA		
81	11/17/2014 16:03	140001770	375 S PARKER ST	MACOVERDILLK	L3522 - Records Check - MA		
82	11/17/2014 17:30	140001771	534 MABEL	MAGARWOODC	C2899 - Juvenile - All Other		5:30 PM
83	11/17/2014 16:30	140001772	539 N WILLIAM ST	MA TILLERYD	2501 - Forgery of Checks [250000]	Robert Lepley	
84	11/17/2014 18:40	140001773	1038 S PARKER	MAGARWOODC	C3906 - Robbery Alarm		6:40 PM
85	11/17/2014 22:00	140001774	375 S PARKER	MAFLEMINGK	C3324 - Suspicious Circumstances		
86	11/17/2014 19:15	140001775	406 S WILLIAM	MAFLEMINGK	C3332 - Assist Fire Department		
87	11/18/2014 13:22	140001776	322 DELINA	MAGARWOODC	C3704 - Traffic Complaint / Abandoned Auto		1:22 PM
88	11/19/2014 10:30	140001777	310 S PARKER	MAWESTRICKP	C3324 - Suspicious Circumstances		
89	11/19/2014 14:33	140001778	375 S PARKER	MABELLJ	L3520 - Pistol Sales Record - MA		
90	11/19/2014 15:00	140001779	215 BROADWAY	MAWESTRICKP	C3808 - Animal Bite / Scratch		
91	11/20/2014 13:35	140001780	766 DEGURSE	MAWESTRICKP	2695 - Obtaining Money Under False Pretenses [260001]		
92	11/20/2014 16:30	140001781	375 S PARKER	MAWESTRICKP	C3336 - Assist Citizen		
93	11/21/2014 10:15	140001782	244 S WATER	MAGARWOODC	C3324 - Suspicious Circumstances		10:15 AM
94	11/21/2014 21:00	140001783	111 S WILLIAM ST	MAVANDERMEULENJ	C3310 - Family Trouble	ANGELA JOY COOK	
95	11/22/2014 13:05	140001784	420 BRUCE	MANORRODK	L3598 - General Assistance - Specify - MA		
96	11/23/2014 12:00	140001785	217 N. ELIZABETH ST.	MAJONESJ	C3902 - Burglary Alarm		12:15 PM
97	11/23/2014 17:25	140001786	257 N. MARKET ST.	MAJONESJ	C3310 - Family Trouble	Theresa Babel	5:35 PM

#	DATE/TIME	INCIDENT_NBR	LOCATION	OFFICER	OFFENSE	COMPLAINANT	CLEARED_TIME
98	11/24/2014 4:45	140001787	2100 PLANK RD	MAVANDERMEULENJ	L5060 - False Alarm - MA		
99	11/24/2014 7:40	140001788	6040 KING	MAWESTRICKP	C3170 - Private Property Traffic Crash		
100	11/24/2014 10:30	140001789	PEARL & HAROLD	MAWESTRICKP	C3316 - Lost Property		
101	11/24/2014 15:24	140001790	375 S PARKER ST	MACOVERDILLK	L3521 - Pistol Purchase Permit - MA		
102	11/25/2014 6:55	140001791	KING & MARINE CITY HIGHWAY	MAFLEMINGK	C3333 - Assist Motorist		
103	11/25/2014 10:43	140001792	261 HURON	MAWESTRICKP	C3205 - Sudden Death - Natural		
104	11/25/2014 16:15	140001793	230 ERIE	MAWESTRICKP	C3299 - Welfare Check		
105	11/25/2014 22:20	140001794	452 S MARKET	MAFLEMINGK	L3518 - Property Inspection - Business - MA		
106	11/26/2014 2:50	140001795	1038 S PARKER	MAFLEMINGK	C3999 - Alarms All Other		
107	11/26/2014 11:01	140001796	375 S PARKER	MABELLJ	L3520 - Pistol Sales Record - MA		
108	11/26/2014 11:00	140001797	829 ROBERTSON	MANORRODK	C3331 - Assist Medical	Betty M. Dawe	
109	11/26/2014 12:45	140001798	323 S. WILLIAM	MANORRODK	L3598 - General Assistance - Specify - MA		
110	11/26/2014 20:15	140001799	225 S ELIZABETH	MAFLEMINGK	5311 - Disorderly Conduct [53001]		
111	11/26/2014 23:25	140001800	225 S ELIZABETH	MAFLEMINGK	5297 - Possession or Use of Firearm While Under Influence of Liquor or Drugs [52001]		
112	11/27/2014 2:45	140001801	536 S PARKER ST	MAFLEMINGK	1313 - Assault/ Battery/Simple (Incl Domestic and Police Officer [13001]		
113	11/27/2014 19:30	140001802	650 BROADWAY	MAKAUFMANT	C3330 - Assist Other Law Enforcement Agency		
114	11/28/2014 12:20	140001803	2009 S PARKER	MAWESTRICKP	2202 - B&E - Burglary - Forced Entry - Residence - Home Invasion [22001]		
115	11/28/2014 12:20	140001804	6764 RIVER RD	MAWESTRICKP	C3318 - Found Property		
116	11/28/2014 17:30	140001805	868 CARROLL	MAWESTRICKP	L3598 - General Assistance - Specify - MA		
117	11/29/2014 20:30	140001806	6800 KING RD APT F2	MAKAUFMANT	C3324 - Suspicious Circumstances		
118	11/30/2014 3:30	140001807	6730 S RIVER RD	MAKAUFMANT	80412 - Operating Under the Influence of Alcohol / Liquor OWI 2nd Offense [54002]		
119	11/30/2014 14:50	140001808	714 LOWELL	MAWESTRICKP	C3336 - Assist Citizen		
120	11/30/2014 19:45	140001809	875 CHARTIER	MAFLEMINGK	C3355 - Civil Matter - Other		
121	11/30/2014 22:50	140001810	2388 NORTH BELLE RIVER	MAFLEMINGK	L5060 - False Alarm - MA		

## MONTHLY ACTIVITY REPORT FOR:

### DEPARTMENT OF PUBLIC WORKS NOVEMBER 2014

- During November, **104 hours** were spent prepping/fixing and hanging the Christmas decorations throughout the City. This was to ensure that the City looked nice for the annual Santa Parade. The DPW worked for **7.5 hours** on parade set up and tear down.
- In preparation for the winter months, the DPW completed street sweeping for a total of **60 hours** and then hauled the leaves to the landfill for a total of **16 hours**.
- Another task that needed to be done this month was equipment maintenance and winterization. This included attaching snow blades and prepping the vehicles for salting. This job took **68 hours** to finish.
- With the first snowfall of the season, the DPW spent **60 hours** plowing/salting the roads and removing snow from the City sidewalks and parking lots.
- Maintaining City owned buildings is a regular activity for the DPW. This particular month, **14 hours** were spent doing repairs and updates at various City buildings.
- **61 hours** were spent doing work in the Cemetery, which included funerals, work orders, and grass cutting.
- This month, the DPW spent **33 hours** executing water turn ons/shut offs, valve work, meter appointments, and meter reads.
- **24 hours** of park maintenance were completed this month as well. This included installing a few park benches at different locations in the City parks among regular park upkeep.
- Lastly, the DPW spent **13 hours** doing MISS DIG locating, **39.5 hours** of sidewalk replacement/maintenance, **5 hours** of cold patch repair, **3 hours** of

election set up/take down, *2 hours* of SAW Grant marking, *18 hours* of water line installation, and *5 hours* of sewer and catch basin maintenance.

Respectfully,

Elizabeth McDonald

## RECREATION DEPARTMENT ACTIVITY REPORT: NOVEMBER 2014

### PROGRAMS IN PROGRESS:

**Creative Kids Preschool Program** Back by Popular demand! (10) students enrolled, maximum attendance. Tuesday & Thursday 9:30-11:30am. St. Mark's Church. \$75 per month-call to register.

**Boys & Girls 3<sup>rd</sup>-6<sup>th</sup> Grade Basketball**, Tues-Thurs, 6-8:30pm. Nov-Feb, 2014. (9) teams total, 89 players.  
**ALL COACHES ARE VOLUNTEER PARENTS!**

### PROGRAMS ON A DROP-IN BASIS:

**Senior Splash Bash/Moms in Motion:** Pool Water warm! Drop-In program, \$2 Adult. Starting in Jan-FREE!  
**Tues & Thursdays, 9:50am-10:20am. Sept, 2014-May, 2015.**

**Co-Ed Volleyball: (age 16 & older)** Mondays, 7:30-9:30pm @ Belle River Elementary. \$1 pp. Beginners welcome.

**Walk the Hallways:** \*When it's COLD & ICY OUTSIDE, JOIN US INSIDE! Free! MCHS. Mon-Fri, 6-7am.  
No program when ECSD is closed.

**Senior Card Party:** Thursdays, 1-3pm pm @ St. Mark's Episcopal Church, \$1 per person, play Euchre, Pinochle.

**ZUMBA:** Mon & Wed, 6-6:45pm @ Palms Elem and Tues & Thurs, 5:30-6:15pm @ Living Faith Church. \$5 Drop-In fee

### OTHER:

**DETROIT RED WINGS GROUP TICKETS** available through Marine City Recreation & MRPA.

*Purchase tickets online:* [www.DetroitRedWings.com/mrpa](http://www.DetroitRedWings.com/mrpa) Enter Promocode: MARINE CITY  
See flyer on City's website, Parks & Recreation page. PROMO Dates: Dec 16, Columbus Blue Jackets vs Detroit Red Wings; Feb 16, Montreal Canadiens ; March 26, San Jose Sharks; April 2, Boston Bruins; most tickets \$25-\$55. \$3 from every ticket sold thru MC parks & recreation goes to MC Rec. Dept.

**S.C.O.R.E.** grants available for anyone in a low income bracket that cannot afford a recreation program in St. Clair County. Funds raised and donate by the Marine City, St. Clair, Marysville and Port Huron Recreation Departments. Grant applications available on Park & Recreation web page and at City Offices.

**King Road Playground Equipment** Completed and ready for Spring Play!

Respectfully Submitted,

Lynn Zyrowski  
Recreation Director; Office Clerk Assistant  
Cc: John Gabor & Diana Kade

DATE: December 10, 2014  
TO: City Manager, Mayor, and City Commission  
FROM: Mary Ellen McDonald, CPFA/MiCPT  
Finance Director/Treasurer  
SUBJECT: **ACTIVITY REPORT FOR NOVEMBER 2014**

During the month of November my department performed the following duties:

- Processed Four Payrolls
  - Monthly Retiree Payroll
  - Pay Ending 10/29/14
  - Beneficiary Payout 11/12/14
  - Pay Ending 11/12/14
- Prepared Monthly Payroll Reports
- Processed 253 Invoices Totaling \$373,772.16
- Processed 36 Purchase Orders Totaling \$39,384.81
- Accrued and Posted Monthly Interest for Delinquent Personal Property Taxes
- Processed Point and Pay Transactions (E-Check/Credit Card/Debit Card)
- Processed ACH Payments for Water/Sewer Bills due November 2014
- Prepared 1 Manual Journal Entry for July 2014, 2 Manual Journal Entries for August 2014, 4 Manual Journal Entries for September 2014, 6 Manual Journal Entries for October 2014, and 1 Manual Journal Entry for November 2014.
- Calculated Monthly Equipment Rental Fees.
- Prepared and Distributed Preliminary Financial Statements for October 2014 to City Commission, City Manager, Department Heads, TIFA Board, Pension Board, and Retiree Health Insurance Board.
- Reconciliation of Monthly Bank Statements for October 2014
- Processed one Michigan Tax Tribunal Change for 2013 and 2014 Tax Year
- Prepared 2014 Winter Tax Bills for Mailing November 26, 2014
  - Entered Mortgage Information and emailed tax files to various tax services
  - Entered Millage Information
  - Updated City website with Tax Information
  - Sent Composite DNR PILT Parcel Information to St. Clair County Treasurer
- Reconciled and posted daily Cash Receipts-Tax/Utility Billing/Permit/Cash Receipts/General Ledger
- Downloaded Updates to eleven BS & A Software Programs
- Assisted employees and retirees with changes to their Health, Optical, and Dental Insurance coverage and forwarded to insurance companies
- Reconciled Utility Billing at Month End
- Collected \$18,579.67 for the 2014 Summer Tax and processed payments to various taxing jurisdictions
- Prepared Three Fund Transfer Resolutions for TIFA Board Approval
- Prepared Invoices to St. Clair County Library System
  - Telephone Charges (11/7/14-12/6/14) - \$110.29
  - Operating Expenses - \$1,064.78 (October 2014)

Thank you,

*Mary Ellen McDonald*

8-B



# MARINE CITY FIRE AUTHORITY

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

December 1, 2014

To: MCAFA Board

From: Joseph Slankster, MCAFA Fire Chief

A handwritten signature in black ink, appearing to be "J. Slankster", written over the printed name.

Re: Monthly Activity Report

The following is a list of duties I have worked on throughout the months of November.

- Chief's monthly duties (Bills, Time tickets, ext.)
- Conducted board of control and business meetings.
- Completed end of month State fire reports and Ems reports and submitted.
- Completed township reports and delivered.
- Made 67% of calls for the last two months.
- Completed monthly truck inspections.
- Attended monthly Chief's meeting with the county Fire Chief's.
- Scheduled maintenance for Engine 2 Rescue 1, 2 Grass 1.

Respectfully,

A large, handwritten signature in black ink, appearing to be "Joseph Slankster", written over the printed name.

Joseph Slankster  
MCAFA  
Fire Chief

**PLEASE HELP PREVENT FIRES**



# MARINE CITY FIRE AUTHORITY

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

December 1, 2014

The following is a list of the Marine City Area Fire Authority runs for the month of November 30, 2014

Medical Emergency	Smoke Alarm
Structure Fire	Service Calls
P.I Accident	Brush Fire
Wires Down	
Gas Leak	

**Total Runs 60**

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

**City Of Marine City**

Medical Emergency	23
Down Power Lines	2
Smoke Alarm	2
Structure Fire	3

**Cottrellville Twp**

Medical Emergency	8
P I Accident	3
Wires Down	1

**East China Twp**

Medical Emergency	6
Wires Down	1

**China Twp**

Medical Emergency	2
Wire Down	1

**Service Calls/Mutual Aid** 9

Joseph A. Slankster

Fire Chief

MCAFA

**PLEASE HELP PREVENT FIRES**

## MARINE CITY AREA FIRE AUTHORITY AGENDA

**Regular Meeting: Wednesday, December 17th, 2014 @ 7:00 pm**

Marine City Area Fire Authority Hall, 200 S. Parker St., Marine City, MI 48039

1. CALL TO ORDER
2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. COMMUNICATIONS
5. APPROVE AGENDA (Additions/Deletions)
6. APPROVAL OF MINUTES
  - a. Regular Meeting – October 15<sup>th</sup>, 2014
7. PUBLIC COMMENT
8. CHIEF'S REPORT
9. UNFINISHED BUSINESS
  - a. 2013/2014 Audit Presentation – Curtis McBride, McBride-Manley & Co., PC
  - b. Engine 1 – new bid for rust / body repair – Chief Slankster
  - c. New Water truck update – Chief Slankster
  - d. Chief's Annual Evaluation
10. NEW BUSINESS
  - a. Officer pay change to monthly – Chief Slankster
  - b. Fire Officers for 2015 – Chief Slankster
  - c. LED lighting upgrade – Chief Slankster
11. FINANCIAL BUSINESS
  - a. Disbursements through 12/12/14, including payroll - \$74,751.67
  - b. Preliminary Finance Statement / Balance Sheets and Revenue / Expenditures
  - c. Preliminary budget schedule for 2015/2016 budget - discussion
12. BOARD MEMBER COMMENTS
13. ADJOURNMENT

ba.

Marine City Area Fire Authority

Minutes of October 15, 2014

Regular Meeting 7:00 p.m.

Meeting called to order by Chairman, Larry Simons at 7:04 p.m. He led the group in a moment of silence followed by the Pledge of Allegiance.

Present: Larry Simons, East China Twp.; Steve McConnell, Mark Posey, and Lisa Hendricks, Marine City; Linda Schwehofer and Julia Rust, China Twp.; Tom Whitenight, Cottrellville Twp. Excused: Don Beaudua, East China and Kelly Fiscelli, Cottrellville Twp.

Chief Slankster present, as well as, Jennifer VandenBossche.

Communications: None

Approval of Agenda: Motion Linda Schwehofer, Supported by Lisa Hendrick to accept agenda as presented. A/A M/C

Approval of Minutes of August 20, 2014: Motion by Steve McConnell, Supported by Mark Posey to accept the minutes as presented. A/A M/C.

Public Comment: None

Chief's Report: Report was received and placed on file. They had a training out back with Engine #1; couldn't get draft, had it fixed. Engine #2 Needed a guage.

Unfinished Business: a. Roof Repair: Opening of two sealed bids. Both companies are out of Port Huron. The specs that were bidded on were the same. It was for a rubber roof with rock top and seal edges.

1. Tri-Star: This company gave two-separate bids; Main building \$21,800 and secondary building \$29,400. They would do both at the same time for a price of \$50,000. This came with a 15 year warranty.

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2. Zimmer's Roofing: The base price for both sections of roof; \$36,143. They would require \$12,000 down with rest at completion. Their's also was a 15 year warranty.  
Motion by Linda Schwehofer, supported by Lisa Hendricks to award Zimmer Roofing the bid of \$36,143 for the entire job. Roll Call Vote taken by all those present. A/A/ M/C.

b. Ladder Truck/ Chief Slankster We had a mechanic here. Have had no bites so far. Yale had the same problem, so they red-tagged it. Some go ahead and just scrap them. Chief will bring back for discussion at December meeting, as to how much we could get out of salvage.

New Business: Personnel Action Forms: Chief Slankster  
Bradley Theume, Richard Poole, Edward Holloman, Zachary Charbeneau, and Taylor Meyers from \$8.00 to a \$8.15, probationary rate. Motion by Larry Simons, Supported by Lisa Hendricks to approve. A/A M/C

Dave VandenBossche; He has completed classes and serves as the Assistant Chief. Rate from \$15.50 to \$16.50. Motion by Steve McConnell, supported by Mark Posey to approve. A/A M/C

Eric Cottrell; He has completed classes and holds position of Captain. Rate from \$13.00 to \$15.00. Motion by Larry Simons, supported by Julia Rust to approve. A/A M/C.

Lt. Ron Theume; He has completed officer classes. Rate from \$13.00 to \$13.50. Motion by Linda Schwehofer, supported by Steve McConnell to approve. A/A M/C.

Walter Drzewiecki; has completed for Sgt. 1 Rate from \$12.50 to \$13.00. Motion by Larry Simons, supported by Lisa Hendricks to approve. A/A M/C.

b. Review current wage compensation table-updates:

Line 9 ----- Firefighter 1 to go from \$8.00 to \$8.50

Line 13 --- Firefighter, Probationary from \$8.00 to \$8.15.

Motion made by Larry Simons to make those 2 changes to the table,  
supported by Linda Schwehofer A/A M/C.

c. Chief's Annual Evaluation: Discussion ensued; setting it for December's meeting. The Evaluation forms will be sent out by Lisa Hendrick and she is asking that they be returned to her by December 1<sup>st</sup>.

d. Engine 1 repair bids: Chief reported that there is \$10,000. budgeted for that purpose. 1. Gary's Collision, St. Clair -----\$4,119.

2. J.D. Prestige Painting, Marine C. 6,723.50

3. Bill McDonald, Marine City 1,987.50

This will take care of the rust around wheels and cab. Should be out of service for 10 days to 2 weeks.

Motion by Steve McConnell to award bid to Bill McDonald, Marine City in the amount of \$1,987.50, supported by Lisa Hendricks. Roll Call Vote taken by all present. A/A M/C

All bids were sealed and then opened. Mark Posey said that he will find out more information about chemical treatments.

Financial Business: Motion by Lisa Hendricks to approve disbursements thru 10-8-2014, of \$27,681.37 including payroll, supported by Tom Whitenight. Roll Call Vote taken by those present. A/A/ M/C.

b. Preliminary Finance Statement/ Balance Sheets and Revenue/Expenditures Everything looks good, big thanks to Jennifer. Motion by Lisa Hendricks, supported by Mark Posey to receive and file. A/A M/C.

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c. Audit Information Jennifer reported that on Tuesday, October 21, 2014 they would be having a meeting to help complete audit. The findings will be presented at our December meeting.

Board Member Comments; Steve McConnell reported he was up in Roscommon and looked at tankers. Looked at a 3,000 gallon vacuum pump. Chief said it is not needed. It was a demo and had larger doors, price \$219,950. Will continue looking into prices. One other item he wanted to ask about was the LED lighting for the DPW; have we looked into it?

Mark Posey: No comment at this time.

Linda Schwehofer: Just wants to thank all of the firefighters for a good job they all do!

Lisa Hendricks: Brought up snow removal contracts, should be submitting to bids? December we could have Dave VandenBossche come to meeting. We were very pleased with the job performed and since we went on a per push bid with all the snow we had last year they waived or reduced cost.

Julia Rust: Wanted to thank the Chief and Dave for coming to our Board meeting to make presentation and answer questions.

Jennifer VandenBossche: Just saying thanks to everybody.

Tom Whitenight: Likes the way the figures are coming out and thanks Jennifer.

Chief Slankster: Thanks to the whole Board. He is looking into Grants. Discussion about the Enbridge Pipeline and what we might be able to get out of these new pipelines coming into our region. Also, his work hours are changing so he will more than likely have to re-arrange hours at the station. More like 6-10.

Larry Simons: He attended that meeting with E.T. Rover Pipeline. It is a 42 inch high pressure gas line that will be affecting both East China and China Townships. Perhaps we can get them to give some safety training. Chief said yes! Larry would also like to set up a CPR training and first aid class for all of his people at East China. He is inviting China Township too!

Our next meeting will be December 17<sup>th</sup> at 7:00 p.m.

Motion by Lisa Hendricks, supported by Linda Schwehofer to adjourn meeting at 8:15 p.m. A/A M/C.

Respectfully submitted,

Linda Schwehofer  
Recording Secretary



## MARINE CITY FIRE AUTHORITY

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

8

December 1, 2014

To: MCAFA Board

From: Joseph Slankster, MCAFA Fire Chief

Re: Monthly Activity Report

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- Scheduled maintenance for Engine 2 Rescue 1, 2 Grass 1.

Respectfully,

Joseph Slankster  
MCAFA  
Fire Chief

**Marine City Area Fire Authority**  
**Check / Disbursements**  
**October 9 through December 12, 2014**

lla

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Liability Check	Online	10/11/2014	United States Treasury		Northstar Checking		-1,460.78
				24000	Payroll Liabilities	-236.00	236.00
				24000	Payroll Liabilities	-496.31	496.31
				24000	Payroll Liabilities	-496.31	496.31
				24000	Payroll Liabilities	-116.08	116.08
				24000	Payroll Liabilities	-116.08	116.08
						<u>-1,460.78</u>	<u>1,460.78</u>
Liability Check	Online	11/11/2014	United States Treasury		Northstar Checking		-1,522.54
				24000	Payroll Liabilities	-218.00	218.00
				24000	Payroll Liabilities	-528.68	528.68
				24000	Payroll Liabilities	-528.68	528.68
				24000	Payroll Liabilities	-123.59	123.59
				24000	Payroll Liabilities	-123.59	123.59
						<u>-1,522.54</u>	<u>1,522.54</u>
Liability Check	Online	12/07/2014	United States Treasury		Northstar Checking		-1,487.56
				24000	Payroll Liabilities	-212.00	212.00
				24000	Payroll Liabilities	-516.88	516.88
				24000	Payroll Liabilities	-516.88	516.88
				24000	Payroll Liabilities	-120.90	120.90
				24000	Payroll Liabilities	-120.90	120.90
						<u>-1,487.56</u>	<u>1,487.56</u>
Bill Pmt -Check	1768	10/23/2014	Airgas		Northstar Checking		-132.80
Bill		10/23/2014		740 000	GENERAL SUPPLY	-132.80	132.80
						<u>-132.80</u>	<u>132.80</u>

**Marine City Area Fire Authority**  
**Check / Disbursements**  
**October 9 through December 12, 2014**

Bill Pmt -Check	1769	10/23/2014	Argus-Hazco	Northstar Checking			-240.00
Bill		10/23/2014		781 000 EQUIPMENT MAINTENANCE		-240 00	240 00
						-240 00	240 00
Bill Pmt -Check	1770	10/23/2014	Quill Corporation	Northstar Checking			-302.43
Bill		10/23/2014		727 000 OFFICE SUPPLY		-302 43	302 43
						-302 43	302 43
Bill Pmt -Check	1771	10/23/2014	SEMCO Energy	Northstar Checking			-40.55
Bill		10/23/2014		923 000 NATURAL GAS		-40 55	40 55
						-40 55	40 55
Bill Pmt -Check	1772	10/23/2014	St. John Occupational Health Partners	Northstar Checking			-62.00
Bill		10/23/2014		725 000 PHYSICAL EXAMS		-62 00	62 00
						-62 00	62 00
Bill Pmt -Check	1773	10/23/2014	VISA	Northstar Checking			-15.00
Bill		10/23/2014		805 000 SERVICE CHARGES		-15 00	15 00
						-15 00	15 00
Bill Pmt -Check	1774	10/23/2014	APCO Supply	Northstar Checking			-37.58
Bill		10/23/2014		780 000 CUSTODIAL SUPPLY		-37 58	37 58
						-37 58	37 58
Bill Pmt -Check	1775	10/23/2014	Quill Corporation	Northstar Checking			-349.99
Bill		10/23/2014		727 000 OFFICE SUPPLY		-349 99	349 99
						-349 99	349 99

**Marine City Area Fire Authority  
Check / Disbursements  
October 9 through December 12, 2014**

Bill Pmt -Check	1776	10/23/2014	VISA	Northstar Checking		-63.76	
Bill		10/23/2014		805 000 SERVICE CHARGES		-15.00	15.00
				802 000 CONTRACTUAL SERVICES		-48.76	48.76
						<u>-63.76</u>	<u>63.76</u>
Bill Pmt -Check	1777	10/23/2014	VISA	Northstar Checking		-15.00	
Bill		10/23/2014		805 000 SERVICE CHARGES		-15.00	15.00
						<u>-15.00</u>	<u>15.00</u>
Bill Pmt -Check	1778	10/28/2014	City of Marine City	Northstar Checking		-27.34	
Bill		10/28/2014		922 000 WATER		-27.34	27.34
						<u>-27.34</u>	<u>27.34</u>
Bill Pmt -Check	1779	10/28/2014	DTE Energy	Northstar Checking		-883.59	
Bill		10/28/2014		921 000 ELECTRIC		-883.59	883.59
						<u>-883.59</u>	<u>883.59</u>
Bill Pmt -Check	1780	10/28/2014	Great Lakes Tire and Retreading Service	Northstar Checking		-1,387.00	
Bill		10/28/2014		863 000 VEHICLE MAINTENANCE		-1,387.00	1,387.00
						<u>-1,387.00</u>	<u>1,387.00</u>
Bill Pmt -Check	1781	10/28/2014	Michigan Municipal League	Northstar Checking		-175.00	
Bill		10/28/2014		803 000 DUES/MEMBERSHIPS/CERTIFICAT		-175.00	175.00
						<u>-175.00</u>	<u>175.00</u>
Bill Pmt -Check	1782	10/28/2014	Quill Corporation	Northstar Checking		-259.99	

**Marine City Area Fire Authority**  
**Check / Disbursements**  
**October 9 through December 12, 2014**

Bill		10/28/2014		730.000 CUSTODIAL SUPPLY		-259.99	<u>259.99</u>
						-259.99	259.99
Bill Pmt -Check	1783	11/07/2014	21st Century Media - Michigan	Northstar Checking			-58.95
Bill		11/07/2014		901.000 ADVERTISING		-58.95	<u>58.95</u>
						-58.95	58.95
Bill Pmt -Check	1784	11/07/2014	APCO Supply	Northstar Checking			-233.76
Bill		11/07/2014		740.000 GENERAL SUPPLY		-233.76	<u>233.76</u>
						-233.76	233.76
Bill Pmt -Check	1785	11/07/2014	Blue Water Fuel Managment	Northstar Checking			-253.84
Bill		11/07/2014		741.000 FUEL		-253.84	<u>253.84</u>
						-253.84	253.84
Bill Pmt -Check	1786	11/07/2014	FB Package and Shipping Center	Northstar Checking			-10.45
Bill		11/07/2014		728.000 POSTAGE		-10.45	<u>10.45</u>
						-10.45	10.45
Bill Pmt -Check	1787	11/07/2014	Hi-Tech System Service, Inc.	Northstar Checking			-4,849.37
Bill		11/07/2014		970.300 MAJOR REPAIR / REPLACE		-4,849.37	<u>4,849.37</u>
						-4,849.37	4,849.37
Bill Pmt -Check	1788	11/07/2014	Lumber Jack Bldg. Centers	Northstar Checking			-57.94
Bill		11/07/2014		780.000 CUSTODIAL SUPPLY		-19.98	<u>19.98</u>
				740.000 GENERAL SUPPLY		-37.96	<u>37.96</u>
						-57.94	57.94

**Marine City Area Fire Authority  
Check / Disbursements  
October 9 through December 12, 2014**

Bill Pmt -Check	1789	11/07/2014	Michigan Fire Apparatus, Inc.	Northstar Checking		-400.00	400.00
Bill		11/07/2014		863 000 VEHICLE MAINTENANCE		-400.00	400.00
						<u>-400.00</u>	<u>400.00</u>
Bill Pmt -Check	1790	11/07/2014	St. Clair County Assoc. of Fire Chiefs	Northstar Checking		-2,500.00	2,500.00
Bill		11/07/2014		959 000 TRAINING/TUITION		-2,500.00	2,500.00
						<u>-2,500.00</u>	<u>2,500.00</u>
Bill Pmt -Check	1791	11/07/2014	St. John Occupational Health Partners	Northstar Checking		-74.00	74.00
Bill		11/07/2014		725 000 PHYSICAL EXAMS		-42.00	42.00
				725 000 PHYSICAL EXAMS		-32.00	32.00
						<u>-74.00</u>	<u>74.00</u>
Bill Pmt -Check	1792	11/07/2014	Tri-Hospital EMS	Northstar Checking		-110.00	110.00
Bill		11/07/2014		959 000 TRAINING/TUITION		-110.00	110.00
						<u>-110.00</u>	<u>110.00</u>
Liability Check	1793	11/07/2014	State of Michigan	Northstar Checking		-226.36	226.36
				24000 Payroll Liabilities		-226.36	226.36
						<u>-226.36</u>	<u>226.36</u>
Bill Pmt -Check	1815	11/11/2014	AccuMed Group	Northstar Checking		-22.50	22.50
Bill		11/11/2014		956 000 COLLECTION FEE - ACCUMED		-22.50	22.50
						<u>-22.50</u>	<u>22.50</u>
Bill Pmt -Check	1816	11/11/2014	APCO Supply	Northstar Checking		-185.30	185.30

**Marine City Area Fire Authority**  
**Check / Disbursements**  
**October 9 through December 12, 2014**

Bill		11/11/2014		780 000 CUSTODIAL SUPPLY		-31.01	31.01
				740 000 GENERAL SUPPLY		-154.29	154.29
						<u>-185.30</u>	<u>185.30</u>
Bill Pmt -Check	1817	11/11/2014	City of Marine City	Northstar Checking			-45.00
Bill		11/11/2014		955 000 ACCUMED REIMBURSEMENT		-45.00	45.00
						<u>-45.00</u>	<u>45.00</u>
Bill Pmt -Check	1818	11/11/2014	Comcast	Northstar Checking			-10.52
Bill		11/11/2014		853 000 PHONE EXPENSE		-10.52	10.52
						<u>-10.52</u>	<u>10.52</u>
Bill Pmt -Check	1819	11/11/2014	Hi-Tech System Service, Inc.	Northstar Checking			-200.00
Bill		11/11/2014		970 300 MAJOR REPAIR / REPLACE		-200.00	200.00
						<u>-200.00</u>	<u>200.00</u>
Bill Pmt -Check	1820	11/11/2014	Joseph Slankster	Northstar Checking			-40.00
Bill		11/11/2014		853 000 PHONE EXPENSE		-40.00	40.00
						<u>-40.00</u>	<u>40.00</u>
Bill Pmt -Check	1821	11/11/2014	Maple Landscaping and Lawn Service	Northstar Checking			-150.00
Bill		11/07/2014		802 000 CONTRACTUAL SERVICES		-150.00	150.00
						<u>-150.00</u>	<u>150.00</u>
Bill Pmt -Check	1822	11/11/2014	Marine City Firefighters	Northstar Checking			-4.65
Bill		11/11/2014		933 000 BUILDING REPAIR		-4.65	4.65
						<u>-4.65</u>	<u>4.65</u>

**Marine City Area Fire Authority  
Check / Disbursements  
October 9 through December 12, 2014**

Bill Pmt -Check	1831	11/20/2014	Adams Electronics Company	Northstar Checking			-1,100.00
Bill		11/20/2014		551 000 RADIO MAINTENANCE	-1,100.00	1,100.00	
					<u>-1,100.00</u>	<u>1,100.00</u>	
Bill Pmt -Check	1832	11/20/2014	Airgas	Northstar Checking			-136.86
Bill		11/20/2014		740 000 GENERAL SUPPLY	-136.86	136.86	
					<u>-136.86</u>	<u>136.86</u>	
Bill Pmt -Check	1833	11/20/2014	Michigan Municipal League	Northstar Checking			-176.00
Bill		11/20/2014		720 000 WORKERS COMP INSURANCE	-176.00	176.00	
					<u>-176.00</u>	<u>176.00</u>	
Bill Pmt -Check	1834	11/20/2014	SEMCO Energy	Northstar Checking			-135.58
Bill		11/20/2014		920 000 NATURAL GAS	-135.58	135.58	
					<u>-135.58</u>	<u>135.58</u>	
Bill Pmt -Check	1835	11/20/2014	VISA	Northstar Checking			-737.72
Bill		11/20/2014		802 000 CONTRACTUAL SERVICES	-53.00	53.00	
				802 000 CONTRACTUAL SERVICES	-68.59	68.59	
				728 000 POSTAGE	-98.00	98.00	
				740 000 GENERAL SUPPLY	-42.72	42.72	
				727 000 OFFICE SUPPLY	-44.48	44.48	
				729 000 PRINTING	-139.20	139.20	
				743 000 SMALL TOOL	-291.63	291.63	
					<u>-737.72</u>	<u>737.72</u>	
Bill Pmt -Check	1836	11/20/2014	VISA	Northstar Checking			-17.12

**Marine City Area Fire Authority**  
**Check / Disbursements**  
**October 9 through December 12, 2014**

Bill		11/20/2014		933.000	BUILDING REPAIR	-17.12	17.12
						<u>-17.12</u>	<u>17.12</u>
Bill Pmt -Check	1837	11/30/2014	Airgas		Northstar Checking		-98.22
Bill		11/30/2014		740.000	GENERAL SUPPLY	-98.22	98.22
						<u>-98.22</u>	<u>98.22</u>
Bill Pmt -Check	1838	11/30/2014	Bound Tree Medical, LLC		Northstar Checking		-157.16
Bill		11/30/2014		740.000	GENERAL SUPPLY	-89.20	89.20
				740.000	GENERAL SUPPLY	-67.96	67.96
						<u>-157.16</u>	<u>157.16</u>
Bill Pmt -Check	1839	11/30/2014	DTE Energy		Northstar Checking		-1,101.56
Bill		11/30/2014		921.000	ELECTRIC	-1,101.56	1,101.56
						<u>-1,101.56</u>	<u>1,101.56</u>
Bill Pmt -Check	1840	11/30/2014	Michigan State Firemen's Association		Northstar Checking		-75.00
Bill		11/30/2014		903.000	DUES/MEMBERSHIPS/CERTIFICA	-75.00	75.00
						<u>-75.00</u>	<u>75.00</u>
Bill Pmt -Check	1841	11/30/2014	St. John Occupational Health Partners		Northstar Checking		-27.00
Bill		11/30/2014		725.000	PHYSICAL EXAMS	-27.00	27.00
						<u>-27.00</u>	<u>27.00</u>
Bill Pmt -Check	1842	12/02/2014	Blue Water Fuel Management		Northstar Checking		-248.55
Bill		12/02/2014		741.000	FUEL	-248.55	248.55
						<u>-248.55</u>	<u>248.55</u>

**Marine City Area Fire Authority  
Check / Disbursements  
October 9 through December 12, 2014**

Bill Pmt -Check	1843	12/02/2014	Lumber Jack Bldg. Centers	Northstar Checking			-38.99	
Bill		12/02/2014		740.000 GENERAL SUPPLY		-38.99	<u>38.99</u>	
						-38.99		<u>38.99</u>
Bill Pmt -Check	1844	12/02/2014	Michigan Fire Apparatus, Inc	Northstar Checking			-1,293.60	
Bill		12/02/2014		863.000 VEHICLE MAINTENANCE		-1,293.60	<u>1,293.60</u>	
						-1,293.60		<u>1,293.60</u>
Bill Pmt -Check	1845	12/05/2014	Joseph Slankster	Northstar Checking			-40.00	
Bill		12/05/2014		863.000 PHONE EXPENSE		-40.00	<u>40.00</u>	
						-40.00		<u>40.00</u>
Bill Pmt -Check	1867	12/06/2014	APCO Supply	Northstar Checking			-365.99	
Bill		12/06/2014		933.000 BUILDING REPAIR		-365.99	<u>365.99</u>	
						-365.99		<u>365.99</u>
Bill Pmt -Check	1868	12/06/2014	Comcast	Northstar Checking			-10.52	
Bill		12/06/2014		853.000 PHONE EXPENSE		-10.52	<u>10.52</u>	
						-10.52		<u>10.52</u>
Bill Pmt -Check	1869	12/06/2014	Maple Landscaping and Lawn Service	Northstar Checking			-238.00	
Bill		12/06/2014		802.000 CONTRACTUAL SERVICES		-238.00	<u>238.00</u>	
						-238.00		<u>238.00</u>
Bill Pmt -Check	1870	12/06/2014	Maple Landscaping and Lawn Service	Northstar Checking			-60.00	
Bill		12/06/2014		802.000 CONTRACTUAL SERVICES		-60.00	<u>60.00</u>	
						-60.00		<u>60.00</u>

**Marine City Area Fire Authority  
Check / Disbursements  
October 9 through December 12, 2014**

Bill Pmt -Check	1871	12/06/2014	Quill Corporation	Northstar Checking	-43.93	
Bill		12/06/2014		869.000 MEALS	-19.47	19.47
				727.000 OFFICE SUPPLY	-24.46	24.46
					-43.93	43.93
Bill Pmt -Check	1872	12/06/2014	Zimmer Roofing and Construction	Northstar Checking	-12,000.00	
Bill		12/06/2014		970.300 MAJOR REPAIR / REPLACE	-12,000.00	12,000.00
					-12,000.00	12,000.00
				<b>Total Payable</b>		<b>35,997.35</b>
			<i>Check #'s 1727-1750, 1766, 1767 - Oct. payroll 1794-1814 - Nov. payroll 1825-1830 - Officer's annual stipend</i>	<b>Total Employee Payroll</b>		<b>38,754.32</b>
				<b><u>Total Disbursements</u></b>		<b><u>\$74,751.67</u></b>

MCAFA '14-'15 Revenue / Expenditure Report  
As of 12/01/14 - Preliminary

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GL NUMBER	DESCRIPTION	14-15 APPROVED/Amend BUDGET	14-15 BUDGET ACTIVITY	15-15 BUDGET BALANCE
Fund 102 - MARINE CITY AREA FIRE AUTHORITY				
REVENUES				
102-000.000-632.000	FIRE PROTECTION	\$411,575.00	\$205,787.50	\$205,787.50
102-000.000-641.000	CHARGE FOR SERVICES	\$11,000.00	\$3,535.00	\$7,465.00
102-000.000-650.000	MISCELLANEOUS REVENUE	\$200.00	\$2.00	\$198.00
102-000.000-665.000	INTEREST	\$125.00	\$433.82	-\$308.82
TOTAL REVENUES		\$422,900.00	\$209,758.32	\$213,141.68
APPROPRIATIONS				
Dept 336.000-FIRE				
102-336.000-703.000	WAGES-PART TIME	170,000.00	67,367.75	102,632.25
102-336.000-715.000	FICA-EMPLOYER	13,000.00	5,602.90	7,397.10
102-336.000-717.000	LIFE INSURANCE*	3,900.00	3,767.00	133.00
102-336.000-720.000	WORKERS COMP*	9,000.00	11,600.00	(2,600.00)
102-336.000-725.000	PHYSICAL EXAMS	2,000.00	190.00	1,810.00
102-336.000-727.000	OFFICE SUPPLY	2,000.00	975.20	1,024.80
102-336.000-728.000	POSTAGE	500.00	117.03	382.97
102-336.000-729.000	PRINTING	500.00	139.20	360.80
102-336.000-730.000	PUBLICATIONS	300.00	179.00	121.00
102-336.000-740.000	GENERAL SUPPLY	7,000.00	1,781.64	5,218.36
102-336.000-741.000	FUEL	6,000.00	1,598.08	4,401.92
102-336.000-743.000	SMALL TOOL EXPENSE	700.00	392.71	307.29
102-336.000-744.000	CLOTHING	12,000.00	595.52	11,404.48
102-336.000-749.000	LAUNDRY/CLEAN	500.00	-	500.00
102-336.000-753.000	FURNISHING/HOUSEHOLD	1,000.00	-	1,000.00
102-336.000-780.000	CUSTODIAL SUPPLY	1,500.00	468.91	1,031.09
102-336.000-781.000	EQUIPMENT MAINTENANCE	4,000.00	2,239.00	1,761.00
102-336.000-801.000	PROFESSIONAL SERVICES**	5,000.00	-	5,000.00
102-336.000-801.100	AUDIT**	3,875.00	-	3,875.00

## MCAFA '14-'15 Revenue / Expenditure Report

As of 12/01/14 - Preliminary

102-336.000-802.000	CONTRACTUAL SERVICES	4,000.00	1,348.49	2,651.51
102-336.000-802.100	IT SERVICES	4,000.00	487.81	3,512.19
102-336.000-803.000	DUES/MEMBERSHIPS/CERTIFICATION	500.00	270.00	230.00
102-336.000-805.000	SERVICE CHARGES	650.00	45.00	605.00
102-336.000-807.000	REGISTRATION FEES	25.00	-	25.00
102-336.000-851.000	RADIO MAINTENANCE	3,500.00	1,366.30	2,133.70
102-336.000-853.000	PHONE EXPENSE	3,700.00	964.46	2,735.54
102-336.000-863.000	VEHICLE MAINTENANCE	15,000.00	1,657.93	13,342.07
102-336.000-868.000	LODGING	200.00	-	200.00
102-336.000-869.000	MEALS	500.00	239.52	260.48
102-336.000-870.000	TRAVEL EXPENSE	300.00	-	300.00
102-336.000-880.000	COMMUNITY PROMOTION	400.00	160.00	240.00
102-336.000-901.000	ADVERTISING	400.00	58.95	341.05
102-336.000-912.000	LIABILITY INSURANCE*	16,000.00	12,887.00	3,113.00
102-336.000-921.000	ELECTRIC	13,500.00	4,824.21	8,675.79
102-336.000-922.000	WATER	300.00	27.34	272.66
102-336.000-923.000	NATURAL GAS	5,500.00	295.44	5,204.56
102-336.000-933.000	BUILDING REPAIR	9,950.00	227.36	9,722.64
102-336.000-943.000	EQUIPMENT LEASE	20,000.00	-	20,000.00
102-336.000-955.000	ACCUMED REIMBURSEMENT	10,000.00	2,947.50	7,052.50
102-336.000-956.000	COLLECTION FEE-ACCUMED	1,000.00	345.00	655.00
102-336.000-959.000	TRAINING/TUITION	8,000.00	3,223.06	4,776.94
102-336.000-970.000	CAPITAL OUTLAY	12,000.00	-	12,000.00
102-336.000-970.300	MAJOR REPAIR/REPLACE	49,000.00	17,230.37	31,769.63
102-336.000-970.900	NON-MOTORIZED EQUIPMENT			
102-336.000-995.000	INTEREST EXPENSE	1,375.00	-	1,375.00
<u>Totals for dept 336.000-FIRE</u>				
TOTAL APPROPRIATIONS		422,575.00	145,619.68	276,955.32

\* Previously under Appropriations - Dept. 851 - Insurance

\*\*Previously under Appropriations - Dept. 248 - General Gov't

**Marine City Area Fire Authority  
Preliminary Balance Sheet Finance Statement**

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As of December 1, 2014

Dec 1, 14

ASSETS	
Current Assets	
Checking/Savings	110,259.38
Northstar CD	170,104.75
Northstar Checking	<u>280,404.14</u>
Total Checking/Savings	280,404.14
Accounts Receivable	
11000 - Accounts Receivable	6.00
Total Accounts Receivable	<u>6.00</u>
Total Current Assets	<u>280,410.14</u>
<b>TOTAL ASSETS</b>	<b><u>280,410.14</u></b>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
City of Marine City Equity Fund	65,354.94
Cottleville Township Equity Fund	23,161.61
East China Township Equity Fund	11,778.58
China Township Equity Fund	7,805.90
24000 - Payroll Liabilities	11,427.67
Total Other Current Liabilities	<u>119,529.70</u>
Total Current Liabilities	<u>119,529.70</u>
Total Liabilities	119,529.70
Equity	
Fund Balance	7,379.67
32000 - Unrestricted Net Assets	95,235.03
Net Income	58,255.74
Total Equity	<u>109,890.44</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>280,410.14</u></b>

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MARINE CITY AREA FIRE AUTHORITY  
TENTATIVE 2015 – 2016 BUDGET SCHEDULE

<u>Day</u>	<u>Date</u>	<u>Activity</u>
	TBD - February 2015	Department discussion for rough draft budget – Fire Chief and Officers
Wednesday	February, 18, 2015	MCAFA Board receives a copy of the budget rough draft and appoints a Budget Committee
	TBD - March 2015	MCAFA Budget Committee review of proposed rough draft budget
Wednesday	TBD March 2015	MCAFA Board review of proposed budget (if necessary)
Wednesday	April 15, 2015	MCAFA Board meeting – public comment and adoption of budget

8-C

# City of Marine City, Michigan

303 S. Water Street, Marine City, Michigan 48039

## Business License Application

A Non-Refundable Background Check Fee Due at Time of Filing Application  
\$10.00 Due per Each Background Check

### Business Information:

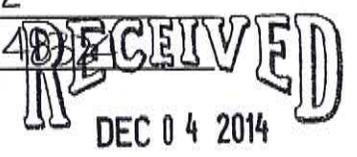
Business Name: Dollys Restore 2, LLC DBA: Dollys Pizza  
 Business Address: 515 S. Parker Street, Marine City 48039  
 Bus. Phone: 810-420-0630 Fax: \_\_\_\_\_ E-Mail: dollyaccounts@yahoo.com  
 Description of Business: Pizzeria

Open Date (Subject to approval): \_\_\_\_\_ Non-Profit: Yes  No   
 Number of Employees: Full Time 1 Part Time 8 # of Seats 0  
 Hours of Operation: From 11:00 Am to 11:00 pm (M T W Th F S S)

Ownership:  Corporation  Individual  Partnership  LLC  Limited Partnership  
 Corporation Name: Dollys Restore 2, LLC  
 State Tax ID: E32750 Federal ID: 46-42933910  
 Value of Initial Stock and Equipment: \$ 5,500.00

### Owner Information (Must Provide Copy of Government Issued Photo Identification):

Name: Robert Lewis Title: Owner  
 Address: 1350 Bone Rd. Phone: 248-343-1800  
 City: Fenton State: Mi. Zip: 48430  
 Driver's License #: L200745522475  
 Name: Rosann Lewis Title: Owner  
 Address: 2870 Warner Drive Phone: 248-935-4662  
 City: West Bloomfield State: Mi. Zip: 48322  
 Driver's License #: L2007440194523



Building Owner: Bonnie Mihailowski  
Address: 54583 Burlington Drive, Shelby Twp.  
State: MI. Zip: 48315 Phone: 586-246-9133

**Emergency Contact Information (After Hours):**

Name: Robert Lewis Phone: 248-343-1800  
Name: Rosann Lewis Phone: 248-935-4662

**Alarm Company:**

Name: \_\_\_\_\_ Phone: \_\_\_\_\_  
Address: \_\_\_\_\_  
STREET CITY STATE ZIP

List any Flammable or Toxic Materials Stored in Building N/A

Provide copies of any necessary paperwork for hazardous substances from any outside agencies.

<p><b>HAS THIS BUSINESS MET ALL COUNTY, STATE AND/OR FEDERAL LICENSING REQUIREMENTS NEEDED TO CONDUCT YOUR BUSINESS?</b></p> <p>YES: <u>✓</u> NO: _____</p> <p>APPLICANT'S INITIALS: <u>BL</u></p>
--

Provide copies of any other governmental licenses needed to conduct your business.

Special Instructions for Police and Fire Departments: \_\_\_\_\_

Is there hard-surface parking for this business? Yes No  
Are you indebted to the City for anything? NO

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.

[Signature] \_\_\_\_\_ 12/2/14 \_\_\_\_\_  
Signature & Title of Applicant Dated

B-D

# SPECIAL EVENT PERMIT APPLICATION

CITY OF MARINE CITY, MICHIGAN  
303 S. Water Street, Marine City, Michigan 48039

It is recommended that all applications be submitted to the City not less than 90 days prior to the start of the event in order for the application to be processed by the event date. The City will act upon the application within 30 days of receipt. The City of Marine City may impose restrictions on any special event in the interest of the health and safety of residents and participants. The applicant may be required to indemnify the city for and hold it harmless from and defend it against any and all claims, lawsuits or other liability.

Note: Approval of Special Event Permit Application and event date is subject to final approval of the City Commission, based on other activities occurring within the community.

An Application Fee of \$25.00 is required for all non-City sponsored events; however, the fee shall be refunded to the Applicant in the event there is zero cost impact to the City for the event.

NAME OF EVENT: Buddy Poppy, VFW Post 12085

Applicant / Sponsor of Event: HENRY FRANCIS BASHORE VFW POST 12085

Is Sponsor of Event a Non-Profit Organization? Yes  No

Mailing Address: P.O. Box 3 MARINE CITY, MI 48039

Contact Person / Phone: THOMAS E. GRAF 810 956 4290

Contact Person E-Mail: PAWPAWTOIN@COMCAST.NET

On Site Event Manager / Phone: THOMAS E. GRAF (cell) 810 956 4290  
(Changes in this information must be submitted to the City Clerk prior to the event)

RECEIVED  
NOV 07 2014

City of Marine City

Date/Hours of Event: M-29 + BROADWAY, FOOD DEPOT, WEST + PARTER  
VC, K-MART + RIVERICA  
MAY 7, 8, 9, 10 8AM TO 6PM

Location of Event: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Will alcoholic beverages be served? Yes \_\_\_\_\_ No X

Provide Detailed Description of Event (attach additional sheets & overhead diagram, if applicable):  
Buddy Pally Drive For The VFW  
POST 12085  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Will street closures be necessary? Yes \_\_\_\_\_ No X

If yes, include a detailed map and indicate the date and time for closing and re-opening, including set-up and tear down. \_\_\_\_\_  
\_\_\_\_\_

Are utility hook-ups required for water, electric, etc.? Yes \_\_\_\_\_ No X  
(May impact total cost of event)

If yes, list locations. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**General Insurance Requirements:**

1. Applicant/Sponsor will supply evidence of the following:
  - a. Certificate of general liability insurance with \$1,000,000 per occurrence and in the aggregate. Total coverage must be sufficient to cover possible exposure

with adequate policy limits (may require higher limits if exposure is considered high).

- i. If liquor is being served, then evidence of additional "Liquor Liability" with limits of not less than \$1,000,000 per occurrence and in the aggregate (may require higher limits if exposure is considered high).
- b. The named of insured must be the same as the Applicant/Sponsor.
- c. Policy coverage dates must be for the full term of the event.
- d. The City of Marine City must be named as an "Additional Insured" on the certificate.
- e. The City of Marine City and all of its elected and appointed officials, employees, and volunteers are to be added to the Applicant's/Sponsor's general liability policy as "Additional Insured's".
- f. The person signing the certificate must have authority to do so.
- g. A "Hold Harmless Agreement" is required, signed by event Applicant/Sponsor and the insurance provider (See Agreement Attached).
- h. Complete contact information for Insurer required.

Insurance Provider: Michigan Insurance

Amount of Coverage: 10,000,00

Contact Name, Address & Telephone Number of Insurance Provider: VFW

(Attach Copy of Certificate of Liability Insurance)

The City of Marine City complies with the ADA. No person shall be subjected to unlawful discrimination under any program or activity conducted in the City of Marine City.

Applicant / Sponsor of Event is responsible for providing Portable Restrooms.

Indicate # of Portable Restrooms planned for Event: NO

Indicated # of Handicap Portable Restrooms planned for Event: NO

**Applicant / Sponsor of Event is responsible for providing TRASH RECEPTACLES.**

**Ascending Fee Schedule:**

1. CITY SPONSORED EVENTS: The City of Marine City is responsible for 100% of costs.
2. CO-SPONSORED EVENTS: The City of Marine City is responsible for 50% of costs.
3. NON-PROFIT EVENTS: Sponsored by a currently certified IRS 501C (3) Non-Profit Organization. The sponsor is responsible for 100% of costs effective January 1, 2012.
4. FOR PROFIT EVENTS: The sponsor is responsible for 100% of cost.

The City of Marine City will provide the event organizers an estimate of fees for city services. The event organizers shall be given an opportunity to review these estimates prior to approval of the event. The final amount billed to the organizers will not exceed the estimated amount unless:

- There have been additional city costs due to cleanup or repairs of damaged property.
- Additional city services were provided as a result of changes in the requirements as requested by event organizers.

Applicants / Sponsors are to submit a 50% deposit of their estimated portion of costs within (30) days their application being approved. They will be billed for the remainder of the ACTUAL costs after the event. Failure to pay the final bill within thirty (30) days of the invoice date will result in denial of application the following year.

**As the authorized agent of the sponsoring organization, I hereby agree that this organization shall abide by all conditions and restrictions specific to this event as determined by the City of Marine City, and will comply with all local, state and federal rules, regulations and laws.**

Thomas P. Guff  
Signature (Quartermaster)

11-07-14  
Date



# 9

GLEN E. MCBRIDE, C.P.A. (1948 - 2013)  
PATRICIA A. MANLEY, C.P.A.  
CURTIS J. MCBRIDE, C.P.A.  
GWENDOLYN S. BRESINSKI, C.P.A.

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

December 11, 2014

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the CITY OF MARINE CITY, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated December 11, 2014.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described below that we consider to be significant deficiencies.

*Deficiency:*

The City is not making certain adjustments to its Water and Sewer Enterprise Fund in order for its financial reporting to comply with generally accepted accounting principles. The current policy of the City is to treat principal payments on debts and acquisition of capital assets as expenses, and depreciation and unbilled receivables are not recorded until the completion of the City's audit. This accounting presentation has been adopted for ease of budgeting and to present Council and management with a tool for managing the cash needs of this fund. The City has relied on its auditors to propose the necessary entries to conform this fund to generally accepted accounting principles. This represents a departure from generally accepted accounting principles.

*Management's Response:*

The City's internal reporting of its enterprise fund is consistent with the methods used for its other funds. It provides management and the Council with the data necessary to manage the financial affairs of this fund. Management does not currently believe that there would be any cost benefit to the City to incur the time and related expense to convert these statements to a full accrual basis on a regular basis.

*Deficiency:*

The City's procedures governing adjusting journal entries does not provide for approval of the entries by qualified personnel other than the person creating the entry.

*Management's Response:*

The City's size does not warrant the employment of more than one trained accountant. It would not be cost effective for the City to retain the personnel required to eliminate this deficiency.

**Compliance and Other Matters**

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

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

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

**Purpose of this Report**

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

Respectfully submitted,

*McBride - Manley & Co*

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, 2014

# CITY OF MARINE CITY

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**CITY OF MARINE CITY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2014**

**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 by 2% from a year ago from \$14.137 million to \$14.42 million. As we look at the governmental activities separately from the business-type activities, we can see that the governmental activities experienced an increase of approximately \$569,000 during the year, a 6.6% increase. This was the result of grant revenues in the General Fund and decreases in debt payments in the Debt Service Funds. The business-type activities experienced a \$286,000 decrease in net position, primarily as a result of depreciation in the Water and Sewer Fund. 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	
	2014	2013	2014	2013	2014	2013
Current Assets *	\$ 1,697	\$ 1,906	\$ 589	\$ 610	\$ 2,286	\$ 2,516
Noncurrent Assets	8,984	7,893	6,973	7,453	15,957	15,346
<b>Total Assets</b>	<b>10,681</b>	<b>9,799</b>	<b>7,562</b>	<b>8,063</b>	<b>18,243</b>	<b>17,862</b>
Long-Term Debt Outstanding	1,247	996	2,015	2,235	3,262	3,231
Other Liabilities *	281	219	280	275	561	494
<b>Total Liabilities</b>	<b>1,528</b>	<b>1,215</b>	<b>2,295</b>	<b>2,510</b>	<b>3,823</b>	<b>3,725</b>
<b>Net Position</b>						
Invested in Capital Assets - Net of Debt	8,969	7,864	4,738	5,038	13,707	12,902
Restricted	562	632	66	44	628	676
Unrestricted	(378)	88	463	471	85	559
<b>Total Net Position</b>	<b>\$ 9,153</b>	<b>\$ 8,584</b>	<b>\$ 5,267</b>	<b>\$ 5,553</b>	<b>\$ 14,420</b>	<b>\$ 14,137</b>

\* Internal balances eliminated in total column.

Unrestricted net position, the part of net position that can be used to finance day-to-day operations, decreased by \$466,000 for the governmental activities, primarily a result from pension and OPEB liabilities. This represents a decrease of approximately 530%. The current level of unrestricted net position for our governmental activities stands at (\$378,000). This is within the targeted range set during the last budget process.

**CITY OF MARINE CITY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2014**

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			
	2014	2013	2014	2013	2014	2013
<b>Program Revenues</b>						
Charges for Services	\$ 709	\$ 719	\$ 1,636	\$ 1,630	\$ 2,345	\$ 2,349
Operating Grants and Contributions	590	430	-	-	590	430
Capital Grants and Contributions	1,218	2,870	-	-	1,218	2,870
<b>General Revenues</b>						
Taxes	1,513	1,871	-	-	1,513	1,871
State-Shared Revenues	414	403	-	-	414	403
Unrestricted Investment Earnings	1	4	-	-	1	4
Other	161	519	25	17	186	536
<b>Total Revenues</b>	<b>4,606</b>	<b>6,816</b>	<b>1,661</b>	<b>1,647</b>	<b>6,267</b>	<b>8,463</b>
<b>Program Expenses</b>						
Legislative	15	14	-	-	15	14
General Government	609	638	-	-	609	638
Public Safety	1,279	1,315	-	-	1,279	1,315
Highways and Streets	460	410	-	-	460	410
Public Works	769	852	-	-	769	852
Recreation and Cultural	190	179	-	-	190	179
Other	714	402	-	-	714	402
Debt Service	1	10	-	-	1	10
Water and Sewer	-	-	1,947	1,939	1,947	1,939
<b>Total Expenses</b>	<b>4,037</b>	<b>3,820</b>	<b>1,947</b>	<b>1,939</b>	<b>5,984</b>	<b>5,759</b>
<b>Change in Net Position</b>	<b>\$ 569</b>	<b>\$ 2,996</b>	<b>\$ (286)</b>	<b>\$ (292)</b>	<b>\$ 283</b>	<b>\$ 2,704</b>

The City's net position continues to remain healthy. Total net position increased by \$283,000. This was primarily because of increases in Net Position of Governmental Activities as a result of grant revenues.

**Governmental Activities**

The City's total governmental revenues decreased by approximately \$2,210,000, primarily due to decreases in grants related to street projects that were completed or wrapped up early in fiscal year 2014, and the majority of work was performed in the prior fiscal year. Expenses of the governmental activities increased by \$217,000 over those of the previous year. This was primarily due to increased expenditures for retiree and employee health insurance costs.

**CITY OF MARINE CITY  
Management's Discussion and Analysis  
For the Year Ended June 30, 2014**

**Business-Type Activities**

The City's business-type activities consist of the Water and Sewer Fund. We provide water and sewer treatment to all City residents. We experienced a net loss for the year.

**The City's Funds**

Our analysis of the City's major funds begins on page 6, following the entity-wide financial statements. The fund financial statements provide detailed information about the most significant funds, not the City as a whole. The City creates funds to help manage money for specific purposes as well as to show accountability for certain activities, such as special property tax millages. The major funds include the General Fund, the Major and Local Street Funds, and the 1991 Unlimited Bond Series A Debt Fund.

The General Fund pays for most of the governmental services. The most significant are police, fire, and inspections, which incurred expenditures of approximately \$1,103,000. These services are supported by general tax revenues of the City and State Revenue Sharing. In addition, the General Fund expended approximately \$677,000 on Public Works. These two areas represent approximately 59% of the General Fund's total expenditures.

**General Fund Budgetary Highlights**

Over the course of the year, we amended the budget to take into account events occurring during the year. The total budgeted expenditures for the General Fund were increased by approximately 15% during the year. The various departments overall stayed within the budget, resulting in total expenditures \$244,703 below the budget. The General Fund's fund balance decreased by \$62,572 from a year ago.

**Capital Asset and Debt Administration**

As of the Statement of Net Position date, there was \$15,957,106 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.

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

The budget for the year ending June 30, 2015, kept tax levels at the same level as in the previous year. Because of the impact of state law on property tax assessments, the City needs to continue to watch its budget very closely. The state-wide tax reform act limits the growth in taxable value on any individual property to the lesser of inflation or 5%. Because some properties increase in value by less than inflation, the mathematical result of this is that the total taxable value for the City will grow by less than inflation, before considering new property additions.

In addition, as the City prepares for the next fiscal year, the property tax revenue is expected to decrease due to the current economic state of affairs and recent personal property tax reform, which could present some problems in balancing the budget.

The building at 300 Broadway, the City's administrative facility, has been vacated due to structural problems. Therefore, the City officials and taxpayers must make a decision as to the future of this building and permanent location of these offices.

Water/Sewer usage rates have been increased by the rate of inflation plus amounts to offset expenditures that exceeded the revenue for Wastewater operations for the year ending June 30, 2015.

**CITY OF MARINE CITY  
Management's Discussion and Analysis  
For the Year Ended June 30, 2014**

**Economic Factors and Next Year's Budgets and Rates (Continued)**

Due to the State of Michigan's budget problems, the City of Marine City is concerned about State Revenue Sharing funds. In addition, the City's fringe benefit costs have increased. The City's pension contribution rate for the fiscal year 07/01/14-06/30/15 has not been adjusted as of the balance sheet date. However, it is expected to increase from the rate of 29.37% for the fiscal year 07/01/14-06/30/15. The City is also responsible to set aside funds for retiree's health care cost. The City funds this on a pay-as-you-go basis. However, the City's actuary has recommended the City increase contributions in order to maintain the level of benefits currently in place.

**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 the accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the Treasurer's office.

# McBride - Manley

& COMPANY P.C.



CERTIFIED PUBLIC  
ACCOUNTANTS

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

PATRICIA A. MANLEY, C.P.A.

CURTIS J. MCBRIDE, C.P.A.

GWENDOLYN S. BRESINSKI, C.P.A.

## INDEPENDENT AUDITOR'S REPORT

December 11, 2014

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the CITY OF MARINE CITY as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Marine City, as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the Consolidated General Fund, Major Street Fund, and Local Street Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Change in Accounting Principle

As described in Note 15 to the financial statements, in the 2014 fiscal year, the City adopted new accounting guidance, *GASB Statement No. 67, Financial Reporting for Pension Plans*. Our opinion is not modified with respect to this matter.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Pension and Retiree Health Trust schedules on pages i-iv and 40-45 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

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

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2014, 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Marine City's internal control over financial reporting and compliance.

Respectfully submitted,

*McBride - Manley & Co*

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

**CITY OF MARINE CITY**  
**Statement of Net Position**  
**June 30, 2014**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
<i>Current Assets</i>				
Cash and cash equivalents	\$ 1,291,231	\$ 42,167	\$ 1,333,398	\$ 1,104,438
Restricted cash	8,433	140,878	149,311	--
Accounts and assessments receivable	25,862	392,810	418,672	--
Taxes receivable	108,382	13,881	122,263	--
Due from other units of government	262,597	--	262,597	--
Other assets	485	--	485	--
<b>Total Current Assets</b>	<b>1,696,990</b>	<b>589,736</b>	<b>2,286,726</b>	<b>1,104,438</b>
<i>Noncurrent Assets</i>				
Capital assets, net of accumulated depreciation	8,984,475	6,972,631	15,957,106	--
<b>Total Assets</b>	<b>10,681,465</b>	<b>7,562,367</b>	<b>18,243,832</b>	<b>1,104,438</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Aggregated deferred outflows	--	--	--	--
<b>Total Deferred Outflows of Resources</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>LIABILITIES</b>				
<i>Current Liabilities</i>				
Accounts payable	85,131	37,276	122,407	498
Due to agency funds	96	--	96	--
Accrued wages and vacation pay	91,380	6,683	98,063	--
Accrued interest payable	894	16,383	17,277	1,771
Current portion of debt	15,047	220,000	235,047	30,000
Due to other units and taxpayers	10,000	--	10,000	--
Net pension obligation	78,432	--	78,432	--
<b>Total Current Liabilities</b>	<b>280,980</b>	<b>280,342</b>	<b>561,322</b>	<b>32,269</b>
<i>Noncurrent Liabilities</i>				
Accrued sick pay	77,331	--	77,331	--
Long-term obligations, net of current portion	--	2,015,000	2,015,000	125,000
Other postemployment benefit obligation	1,169,926	--	1,169,926	--
<b>Total Liabilities</b>	<b>1,528,237</b>	<b>2,295,342</b>	<b>3,823,579</b>	<b>157,269</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Aggregated deferred inflows	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>NET POSITION</b>				
Investment in capital assets, net of related debt	8,969,428	4,737,631	13,707,059	--
<i>Restricted for:</i>				
Drug enforcement	12,561	--	12,561	--
Perpetual care	137,141	--	137,141	--
Highways and streets - Act 51	305,405	--	305,405	--
Cemetery	51,338	--	51,338	--
Asset replacement	--	14,266	14,266	--
Insurance escrow	8,129	--	8,129	--
Water monitoring system	--	52,233	52,233	--
Highways and streets	47,073	--	47,073	--
<i>Unrestricted</i>	(377,847)	462,895	85,048	947,169
<b>Total Net Position</b>	<b>\$ 9,153,228</b>	<b>\$ 5,267,025</b>	<b>\$ 14,420,253</b>	<b>\$ 947,169</b>

**CITY OF MARINE CITY**  
**Statement of Activities**  
**For the Year Ended June 30, 2014**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
Legislative	\$ 15,034	\$ --	\$ --	\$ --
General government	609,166	224,586	--	--
Public safety	1,279,556	157,092	27,273	30,390
Public works	768,850	282,222	--	--
Community and economic development	328	928	--	--
Recreation and cultural	189,806	12,732	23,342	20
Highways and streets	460,092	--	324,970	1,187,925
Other	616,853	12,047	214,888	--
Cemetery operations	33,099	19,473	--	--
Debt service interest	1,011	--	--	--
Water and sewer charges - Intergovernmental	18,000	--	--	--
Equipment rent - Intergovernmental	45,636	--	--	--
<b>Total Governmental Activities</b>	<b>4,037,431</b>	<b>709,080</b>	<b>590,473</b>	<b>1,218,335</b>
<b>Business-type Activities:</b>				
Water and Sewer Disposal	1,946,966	1,636,153	--	--
<b>Total Business-type Activities</b>	<b>1,946,966</b>	<b>1,636,153</b>	<b>--</b>	<b>--</b>
<b>Total Primary Government</b>	<b>\$ 5,984,397</b>	<b>\$ 2,345,233</b>	<b>\$ 590,473</b>	<b>\$ 1,218,335</b>
<b>Component Units</b>				
T.I.F.A. #1	\$ 49,040	\$ --	\$ --	\$ --
T.I.F.A. #2	51,094	--	--	--
T.I.F.A. #3	119,126	--	--	--
<b>Total Component Units</b>	<b>\$ 219,260</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>

**General Purpose Revenues and Transfers:**

**Revenues**

Tax collections

Interest revenue

Distributions from State of Michigan

Intergovernmental

Other

Transfers from component units

Gain on sale of fixed assets

Insurance recoveries

**Transfers**

**Total General Revenues and Transfers**

**Change in Net Position**

*Net Position at Beginning of Period*

*Net Position at End of Period*

<b>Net (Expense) Revenue</b>				
<b>Primary Government</b>				
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Units</b>	
\$ (15,034)	\$ --	\$ (15,034)	\$ --	--
(384,580)	--	(384,580)	--	--
(1,064,801)	--	(1,064,801)	--	--
(486,628)	--	(486,628)	--	--
600	--	600	--	--
(153,712)	--	(153,712)	--	--
1,052,803	--	1,052,803	--	--
(389,918)	--	(389,918)	--	--
(13,626)	--	(13,626)	--	--
(1,011)	--	(1,011)	--	--
(18,000)	--	(18,000)	--	--
(45,636)	--	(45,636)	--	--
<u>(1,519,543)</u>	<u>--</u>	<u>(1,519,543)</u>	--	--
--	(310,813)	(310,813)	--	--
--	(310,813)	(310,813)	--	--
<u>\$ (1,519,543)</u>	<u>\$ (310,813)</u>	<u>\$ (1,830,356)</u>	--	--
--	--	--	--	(49,040)
--	--	--	--	(51,094)
--	--	--	--	(119,126)
--	--	--	--	<u>(219,260)</u>
1,512,629	--	1,512,629	180,273	
831	246	1,077	506	
414,445	--	414,445	--	
45,636	--	45,636	--	
28,057	1,787	29,844	--	
56,309	--	56,309	--	
1,213	--	1,213	--	
52,121	--	52,121	--	
(22,060)	22,060	--	--	
<u>2,089,181</u>	<u>24,093</u>	<u>2,113,274</u>	<u>180,779</u>	
<u>569,638</u>	<u>(286,720)</u>	<u>282,918</u>	<u>(38,481)</u>	
<u>8,583,590</u>	<u>5,553,745</u>	<u>14,137,335</u>	<u>985,650</u>	
<u>\$ 9,153,228</u>	<u>\$ 5,267,025</u>	<u>\$ 14,420,253</u>	<u>\$ 947,169</u>	

**CITY OF MARINE CITY**

**Balance Sheet  
Governmental Funds  
June 30, 2014**

	<u>Special Revenue</u>		
	<u>General</u>	<u>Local Street</u>	<u>Major Street</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 831,834	\$ 154,700	\$ 98,814
Restricted cash	8,333	--	--
Accounts and assessments receivable	25,862	--	--
Taxes receivable	216,763	--	--
Due from other units of government	192,854	12,310	57,412
Other assets	485	--	--
Due from other funds	3,895	--	--
<b>Total Assets</b>	<b>1,280,026</b>	<b>167,010</b>	<b>156,226</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated deferred outflows	--	--	--
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 1,280,026</b>	<b>\$ 167,010</b>	<b>\$ 156,226</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 72,602	\$ 10,227	\$ 1,847
Due to agency funds	96	--	--
Accrued wages and vacation pay	44,746	969	893
Due to other units and taxpayers	10,000	--	--
Due to other funds	--	3,067	828
<b>Total Liabilities</b>	<b>127,444</b>	<b>14,263</b>	<b>3,568</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated deferred inflows	322,026	--	25,263
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>449,470</b>	<b>14,263</b>	<b>28,831</b>
<b>FUND BALANCE</b>			
Restricted	55,202	152,747	127,395
Committed	44,854	--	--
Assigned	105,466	--	--
Unassigned	625,034	--	--
<b>Total Fund Balance</b>	<b>830,556</b>	<b>152,747</b>	<b>127,395</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 1,280,026</b>	<b>\$ 167,010</b>	<b>\$ 156,226</b>

<b>Debt Service</b>		
<b>1991 Unlimited Bond Series A Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ --	\$ 205,883	\$ 1,291,231
--	100	8,433
--	--	25,862
--	--	216,763
--	--	262,576
--	--	485
--	--	3,895
--	205,983	1,809,245
--	--	--
<b>\$ --</b>	<b>\$ 205,983</b>	<b>\$ 1,809,245</b>
\$ --	\$ 455	\$ 85,131
--	--	96
--	1,136	47,744
--	--	10,000
--	--	3,895
--	1,591	146,866
--	--	347,289
--	1,591	494,155
--	201,040	536,384
--	3,352	48,206
--	--	105,466
--	--	625,034
--	204,392	1,315,090
<b>\$ --</b>	<b>\$ 205,983</b>	<b>\$ 1,809,245</b>

**CITY OF MARINE CITY**

**Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2014**

Total Fund Balance - Governmental Funds	\$	1,315,090
Accrued interest expense included in entity-wide statements, expensed as paid in governmental fund statements		(894)
Compensated absences expensed as paid in governmental fund statements, expensed as incurred in entity-wide statements and reflected as liability on Statement of Net Position		(120,967)
Revenue earned but not collected within sixty days deferred in governmental fund statements, recognized as revenue in Statement of Activities		238,908
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds		8,984,475
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds		(93,458)
The current cost of other postemployment benefits not due and payable in the current year is not reported in the fund level statements		(1,169,926)
<b>Total Net Position-Governmental Funds</b>	<b>\$</b>	<b>9,153,228</b>

**CITY OF MARINE CITY**

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Funds  
For the Year Ended June 30, 2014**

	<u>Special Revenue</u>		
	<u>General</u>	<u>Local Street</u>	<u>Major Street</u>
<b>Revenues</b>			
Tax collections	\$ 1,506,113	\$ --	\$ --
Distributions from State of Michigan	411,809	84,726	216,450
Licenses, permits, fines, and fees	335,635	--	--
Recreation	30,598	--	--
Grant proceeds and reimbursements	262,801	--	--
Telecommunications	12,047	--	--
Zoning and site plan fees	1,828	--	--
Refuse	279,819	--	--
Intergovernmental	45,637	--	--
Other	31,921	--	--
User fees and other charges	24,218	--	--
Interest revenue	24,115	129	78
<b>Total Revenues</b>	<u>2,966,541</u>	<u>84,855</u>	<u>216,528</u>
<b>Expenditures</b>			
<i>Current</i>			
Legislative	15,034	--	--
General government	460,620	--	--
Public safety	1,038,569	--	--
Public works	676,603	--	--
Community and economic development	328	--	--
Recreation and cultural	158,279	--	--
Highways and streets	--	101,985	139,272
Other	543,318	--	--
Cemetery operations	--	--	--
<i>Debt Service</i>			
Debt service interest	1,851	--	--
Debt service principal	14,149	--	--
<i>Capital Outlay</i>			
General government	8,834	--	--
Public safety	64,199	--	--
Recreation and cultural	7,923	--	--
Highways and streets	--	3,969	172,882
<i>Intergovernmental</i>			
Water and sewer charges	18,000	--	--
Equipment rent	--	25,554	20,082
<b>Total Expenditures</b>	<u>3,007,707</u>	<u>131,508</u>	<u>332,236</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(41,166)</u>	<u>(46,653)</u>	<u>(115,708)</u>
<b>Other Financing Sources (Uses)</b>			
Gain on sale of fixed assets	4,473	--	--
Insurance recoveries	52,121	--	--
Transfers from other funds	--	--	63,000
Transfers to other funds	(78,000)	--	--
<b>Net Other Financing Sources (Uses)</b>	<u>(21,406)</u>	<u>--</u>	<u>63,000</u>
<b>Net Change in Fund Balance</b>	<u>(62,572)</u>	<u>(46,653)</u>	<u>(52,708)</u>
<b>Fund Balance at Beginning of Period</b>	<u>893,128</u>	<u>199,400</u>	<u>180,103</u>
<b>Fund Balance at End of Period</b>	<u>\$ 830,556</u>	<u>\$ 152,747</u>	<u>\$ 127,395</u>

<b>Debt Service</b>		
<b>1991 Unlimited Bond Series A Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 6	\$ --	\$ 1,506,119
--	--	712,985
--	1,894	337,529
--	--	30,598
--	--	262,801
--	--	12,047
--	--	1,828
--	--	279,819
--	--	45,637
--	--	31,921
--	19,473	43,691
4	79	24,405
<u>10</u>	<u>21,446</u>	<u>3,289,380</u>
--	--	15,034
678	--	461,298
--	100	1,038,669
--	--	676,603
--	--	328
--	--	158,279
--	--	241,257
--	--	543,318
--	29,799	29,799
--	--	1,851
--	--	14,149
--	--	8,834
--	--	64,199
--	--	7,923
--	--	176,851
--	--	18,000
--	--	45,636
<u>678</u>	<u>29,899</u>	<u>3,502,028</u>
<u>(668)</u>	<u>(8,453)</u>	<u>(212,648)</u>
--	--	4,473
--	--	52,121
--	15,050	78,050
(8,084)	(50)	(86,134)
<u>(8,084)</u>	<u>15,000</u>	<u>48,510</u>
<u>(8,752)</u>	<u>6,547</u>	<u>(164,138)</u>
8,752	197,845	1,479,228
<u>\$ --</u>	<u>\$ 204,392</u>	<u>\$ 1,315,090</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, 2014**

Total Net Change in Fund Balances - Governmental Funds	\$	(164,138)
Accrued interest expense included in entity-wide statements, expensed as paid in governmental fund statements		840
Compensated absences expensed as paid in governmental fund statements, expensed as incurred in entity-wide statements and reflected as liability on Statement of Net Position		38,849
Revenue earned but not collected within sixty days deferred in governmental fund statements, recognized as revenue in Statement of Activities		33,104
Prepaid expenses treated as assets in Statement of Net Position, expensed in governmental fund statements		(65,356)
The current cost of other postemployment benefits not due and payable in the current year is not reported in the fund level statements		(300,642)
Governmental funds report capital outlays as expenditures, but these costs are depreciated over their estimated useful lives in the Statement of Activities		1,091,265
Principal payments of long-term debt are expensed in governmental funds, reduce liabilities in Statement of Net Position		(64,284)
<b>Changes in Net Position-Governmental Funds</b>	<b>\$</b>	<b>569,638</b>

**CITY OF MARINE CITY**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2014**

	<u>Business-type Activities - Enterprise Funds</u>
	<u>Water and Sewer Disposal</u>
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash and cash equivalents	\$ 42,167
Restricted cash	140,878
Accounts and assessments receivable	392,810
Taxes receivable	13,881
<b>Total Current Assets</b>	<u>589,736</u>
<i>Noncurrent Assets</i>	
Capital assets, net of accumulated depreciation	6,972,631
<b>Total Assets</b>	<u>7,562,367</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	--
<b>Total Deferred Outflows of Resources</b>	<u>--</u>
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Accounts payable	37,276
Accrued wages and vacation pay	6,683
Accrued interest payable	16,383
Current portion of debt	220,000
<b>Total Current Liabilities</b>	<u>280,342</u>
<i>Noncurrent Liabilities</i>	
Long-term obligations, net of current portion	2,015,000
<b>Total Liabilities</b>	<u>2,295,342</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Aggregated deferred inflows	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>
<b>NET POSITION</b>	
Investment in capital assets, net of related debt	4,737,631
<i>Restricted for:</i>	
Asset replacement	14,266
Water monitoring system	52,233
<i>Unrestricted</i>	462,895
<b>Total Net Position</b>	<u>\$ 5,267,025</u>

See accompanying notes.



**CITY OF MARINE CITY**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2014**

	<b>Business-type Activities - Enterprise Funds</b>
	<b>Water and Sewer Disposal</b>
<b>Operating Revenues</b>	
Interest and penalties earned	\$ 250
Other	1,787
Metered sales	1,380,550
Sewage treatment contract	91,411
Hydrant rental and city usage	18,000
<b>Total Operating Revenues</b>	<b>1,491,998</b>
<b>Operating Expenses</b>	
Water	983,738
Sewer	904,937
<b>Total Operating Expenses</b>	<b>1,888,675</b>
<b>Operating Income (Loss)</b>	<b>(396,677)</b>
<b>Non-Operating Revenues (Expenses)</b>	
Interest revenue	246
Debt service	145,942
Interest expense and agent fees	(58,291)
<b>Net Non-Operating Revenues (Expenses)</b>	<b>87,897</b>
<b>Income Before Contributions and Transfers</b>	<b>(308,780)</b>
Transfers from other funds	22,060
<b>Change In Net Position</b>	<b>(286,720)</b>
<b>Net Position at Beginning of Period</b>	<b>5,553,745</b>
<b>Net Position at End of Period</b>	<b>\$ 5,267,025</b>

**CITY OF MARINE CITY**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2014**

	<u>Water and Sewer Disposal</u>
<b>Cash Flows From Operating Activities:</b>	
Receipts from customers	\$ 1,459,403
Payments to suppliers	(1,192,756)
Payments to employees	(173,623)
Other receipts (payments)	1,950
<b>Net Cash Provided By (Used In) Operating Activities</b>	<u><b>94,974</b></u>
<b>Cash Flows From Noncapital Financing Activities:</b>	
Transfers from other funds	22,060
<b>Net Cash Provided By (Used In) Noncapital Financing Activities</b>	<u><b>22,060</b></u>
<b>Cash Flows From Capital and Related Financing Activities:</b>	
Acquisition of capital assets	(80,622)
Principal paid on bonds	(180,000)
Interest and agent fees paid on revenue bonds	(53,683)
Debt service charges	145,942
<b>Net Cash Provided By (Used In) Capital and Related Financing Activities</b>	<u><b>(168,363)</b></u>
<b>Cash Flows From Investing Activities:</b>	
Interest on investments	246
<b>Net Cash Provided By (Used In) Investing Activities</b>	<u><b>246</b></u>
<b>Net Increase (Decrease) In Cash and Cash Equivalents</b>	<u><b>(51,083)</b></u>
Cash and Cash Equivalents at July 1, 2013	234,128
<b>Cash and Cash Equivalents at June 30, 2014</b>	<u><b>\$ 183,045</b></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:</b>	
Operating loss	\$ (396,677)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:</b>	
Depreciation	561,232
<b>Change in assets and liabilities:</b>	
Accounts receivable	(16,819)
Due from other funds	56
Taxes receivable	(13,881)
Accounts payable	(38,509)
Due to other funds	(11)
Accrued wages and compensated absences	(417)
<b>Net Cash Provided By (Used In) Operating Activities</b>	<u><b>\$ 94,974</b></u>

**CITY OF MARINE CITY**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2014**

	Pension and Benefit Trust		Agency	
	Retiree Health Trust	Pension Fund	Tax Collection Fund	Special Assessment Trust
<b>ASSETS</b>				
Cash and cash equivalents	\$ --	\$ --	\$ 10,370	\$ 37,156
Investments - mutual funds at fair value	--	6,015,254	--	--
Investments - at fair value	217,652	--	--	--
Accounts and assessments receivable	--	--	--	4,694
Taxes receivable	--	--	1,149,955	--
Prepaid expenses	1,521	--	--	--
Contributions receivable	--	78,432	--	--
Due from other funds	--	--	96	--
<b>Total Assets</b>	<b>219,173</b>	<b>6,093,686</b>	<b>1,160,421</b>	<b>41,850</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Aggregated deferred outflows	--	--	--	--
<b>Total Deferred Outflows of Resources</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>LIABILITIES</b>				
Accounts payable - investment management fees	--	1,095	--	--
Accrued interest payable	--	--	--	683
Current portion of debt	--	--	--	5,000
Due to other units and taxpayers	--	--	915,896	--
Due to other funds	--	--	244,525	167
Long-term obligations, net of current portion	--	--	--	36,000
<b>Total Liabilities</b>	<b>--</b>	<b>1,095</b>	<b>1,160,421</b>	<b>41,850</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Aggregated deferred inflows	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>NET POSITION</b>				
Held in Trust	--	--	--	--
Restricted for Pensions	--	6,092,591	--	--
Restricted for OPEB	219,173	--	--	--
<b>Total Net Position</b>	<b>\$ 219,173</b>	<b>\$ 6,092,591</b>	<b>\$ --</b>	<b>\$ --</b>

**CITY OF MARINE CITY****Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended June 30, 2014**

	<u>Retiree Health Trust</u>	<u>Pension Fund</u>
<b>Additions</b>		
Employer contributions	\$ 217,938	\$ 190,302
Employee contributions	--	22,046
Net appreciation in fair value of investments	19,210	--
Investment income	--	852,313
Interest, dividends, and realized gains	4,511	--
Investment expenses	--	(43,011)
<b>Total Additions</b>	<u>241,659</u>	<u>1,021,650</u>
<b>Deductions</b>		
Benefits	231,128	606,249
Administrative expenses	1,822	7,806
<b>Total Deductions</b>	<u>232,950</u>	<u>614,055</u>
<b>Change in Net Position</b>	<u>8,709</u>	<u>407,595</u>
<i>Net Position at Beginning of Period</i>	<u>210,464</u>	<u>5,684,996</u>
<b>Net Position at End of Period</b>	<u>\$ 219,173</u>	<u>\$ 6,092,591</u>

**CITY OF MARINE CITY**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
Consolidated General Fund  
For the Year Ended June 30, 2014**

	Budgeted Amounts		Actual	Variance
	Original	Final		(Unfavorable) Final to Actual
<b>Revenues</b>				
Tax collections	\$ 1,484,425	\$ 1,505,425	\$ 1,506,113	\$ 688
Distributions from State of Michigan	400,000	400,000	411,809	11,809
Licenses, permits, fines, and fees	375,390	335,890	335,635	(255)
Recreation	33,530	35,565	30,598	(4,967)
Grant proceeds and reimbursements	21,775	250,315	262,801	12,486
Telecommunications	12,475	12,475	12,047	(428)
Zoning and site plan fees	500	500	1,828	1,328
Refuse	277,650	279,150	279,819	669
Intergovernmental	50,000	50,000	45,637	(4,363)
Other	28,700	34,000	31,921	(2,079)
User fees and other charges	24,200	24,200	24,218	18
Interest	25,975	25,975	24,115	(1,860)
<b>Total Revenues</b>	<b>2,734,620</b>	<b>2,953,495</b>	<b>2,966,541</b>	<b>13,046</b>
<b>Other Financing Sources</b>				
Gain on sale of fixed assets	2,000	4,475	4,473	(2)
Insurance recoveries	--	52,125	52,121	(4)
<b>Total Revenues and Other Financing Sources</b>	<b>2,736,620</b>	<b>3,010,095</b>	<b>3,023,135</b>	<b>13,040</b>
<b>Expenditures</b>				
Legislative	16,940	16,940	15,034	1,906
General government	474,430	494,710	471,319	23,391
Public safety	1,154,640	1,190,555	1,102,768	87,787
Public works	660,270	710,145	676,603	33,542
Community and economic development	1,750	1,750	328	1,422
Recreation and cultural	173,735	213,435	166,202	47,233
Other	286,025	585,315	559,453	25,862
Debt service principal	14,150	14,150	14,149	1
Debt service interest	1,855	1,855	1,851	4
<b>Total Expenditures</b>	<b>2,783,795</b>	<b>3,228,855</b>	<b>3,007,707</b>	<b>221,148</b>
<b>Other Financing Uses</b>				
Transfers to other funds	88,515	88,515	78,000	10,515
<b>Total Expenditures and Other Financing Uses</b>	<b>2,872,310</b>	<b>3,317,370</b>	<b>3,085,707</b>	<b>231,663</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(135,690)</b>	<b>(307,275)</b>	<b>(62,572)</b>	<b>244,703</b>
<b>Net Change in Fund Balance</b>	<b>(135,690)</b>	<b>(307,275)</b>	<b>(62,572)</b>	<b>244,703</b>
<b>Fund Balance at Beginning of Period</b>	<b>893,128</b>	<b>893,128</b>	<b>893,128</b>	<b>--</b>
<b>Fund Balance at End of Period</b>	<b>\$ 757,438</b>	<b>\$ 585,853</b>	<b>\$ 830,556</b>	<b>\$ 244,703</b>

**CITY OF MARINE CITY**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
Major Street  
For the Year Ended June 30, 2014**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
<b>Revenues</b>				
Distributions from State of Michigan	\$ 196,000	\$ 202,650	\$ 216,450	\$ 13,800
Interest	525	525	78	(447)
<b>Total Revenues</b>	<u>196,525</u>	<u>203,175</u>	<u>216,528</u>	<u>13,353</u>
<b>Other Financing Sources</b>				
Transfers from other funds	63,000	63,000	63,000	--
<b>Total Revenues and Other Financing Sources</b>	<u>259,525</u>	<u>266,175</u>	<u>279,528</u>	<u>13,353</u>
<b>Expenditures</b>				
Highways and streets	419,370	383,490	332,236	51,254
<b>Total Expenditures</b>	<u>419,370</u>	<u>383,490</u>	<u>332,236</u>	<u>51,254</u>
<b>Other Financing Uses</b>				
<b>Total Expenditures and Other Financing Uses</b>	<u>419,370</u>	<u>383,490</u>	<u>332,236</u>	<u>51,254</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>(159,845)</u>	<u>(117,315)</u>	<u>(52,708)</u>	<u>64,607</u>
<b>Net Change in Fund Balance</b>	<u>(159,845)</u>	<u>(117,315)</u>	<u>(52,708)</u>	<u>64,607</u>
<b>Fund Balance at Beginning of Period</b>	<u>180,103</u>	<u>180,103</u>	<u>180,103</u>	<u>--</u>
<b>Fund Balance at End of Period</b>	<u>\$ 20,258</u>	<u>\$ 62,788</u>	<u>\$ 127,395</u>	<u>\$ 64,607</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, 2014**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
<b>Revenues</b>				
Distributions from State of Michigan	\$ 72,000	\$ 81,975	\$ 84,726	\$ 2,751
Interest	300	300	129	(171)
<b>Total Revenues</b>	<b>72,300</b>	<b>82,275</b>	<b>84,855</b>	<b>2,580</b>
<b>Other Financing Sources</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total Revenues and Other Financing Sources</b>	<b>72,300</b>	<b>82,275</b>	<b>84,855</b>	<b>2,580</b>
<b>Expenditures</b>				
Highways and streets	132,210	160,810	131,508	29,302
<b>Total Expenditures</b>	<b>132,210</b>	<b>160,810</b>	<b>131,508</b>	<b>29,302</b>
<b>Other Financing Uses</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>132,210</b>	<b>160,810</b>	<b>131,508</b>	<b>29,302</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(59,910)</b>	<b>(78,535)</b>	<b>(46,653)</b>	<b>31,882</b>
<b>Net Change In Fund Balance</b>	<b>(59,910)</b>	<b>(78,535)</b>	<b>(46,653)</b>	<b>31,882</b>
<b>Fund Balance at Beginning of Period</b>	<b>199,400</b>	<b>199,400</b>	<b>199,400</b>	<b>--</b>
<b>Fund Balance at End of Period</b>	<b>\$ 139,490</b>	<b>\$ 120,865</b>	<b>\$ 152,747</b>	<b>\$ 31,882</b>

## CITY OF MARINE CITY

### Notes to Financial Statements For the Year Ended June 30, 2014

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

##### DESCRIPTION OF ENTITY AND ITS OPERATIONS

The City of Marine City covers an area of four square miles. The City operates under an elected Mayor and Board of six commissioners and provides services to its residents, approximately 4,500, in many areas including law enforcement, recreation, fire protection, and sanitation.

##### REPORTING ENTITY

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

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

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

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

All of the component units were established to prevent urban deterioration and encourage economic development and activity as well as to encourage neighborhood revitalization and historic preservation. The component units do not issue separate financial statements.

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 Fire Authority) to provide fire and emergency services to the residents of the City and Townships. This entity is not treated as a component unit. See Note 14.

The financial statements of the City do not include the Building Authority. This entity is inactive and has no assets, liabilities, or fund balance. The City retains its existence for possible future use. Educational services are provided to citizens through local school districts which are separate governmental entities.

##### GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

## CITY OF MARINE CITY

### Notes to Financial Statements For the Year Ended June 30, 2014

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

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

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

#### MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

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

The 2014 taxable valuation of the City totaled \$96.4 million, on which Ad valorem taxes levied consisted of 16.8707 mills for the local governmental operations, raising \$1.5 million for operating. These amounts are recognized in the General Fund as taxes receivable or as tax revenue.

The government 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.

**1991 UNLIMITED BONDS SERIES A FUND** - The 1991 Unlimited Bonds Series A Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This fund is not legally required to adopt a budget, and a budgetary comparison statement has not been presented for the Fund. This fund was closed as of June 30, 2014, after related debt was paid off and remaining assets transferred to the Water and Sewer Fund. Therefore, this fund will not be included in the City's financial statements in future fiscal years.

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2014**

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

The government 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 government 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 health insurance contributions for the City's employees.

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 funds relate 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 trade and property tax receivables are shown net of allowance for uncollectible amounts, totaling \$122,262.

**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.

**CITY OF MARINE CITY**

**Notes to Financial Statements  
For the Year Ended June 30, 2014**

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

**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 assets' lives are not capitalized.

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

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

<u>Asset Type</u>	<u>Life</u>
Office Equipment	3-15 years
Buildings and Additions	15-60 years
Roads and Sidewalks	20 years
Machinery and Equipment	5-10 years
Water and Sewer System	20-40 years
Water and Sewer Plant and Equipment	20 years

**CAPITALIZED ASSETS**

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

**COMPENSATED ABSENCES**

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

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

**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, 2014**

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

**UNEARNED/UNAVAILABLE REVENUE**

Governmental funds report a deferred inflow of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also recognize unearned revenue in connection with resources that have been received but not yet earned. At the end of the current fiscal year, the various components of deferred inflows of resources are as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent Property Taxes	\$ 216,763	\$ --
State and Local Revenue	130,526	--
Total	<u>\$ 347,289</u>	<u>\$ --</u>

**DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

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

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

**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 use for a specific purpose. Commitments of fund balance represent amounts committed by the government's highest level of decision-making authority and require resolution by the City Commission. Assignments represent tentative management plans that are subject to change. Management's authority to create these assignments are established by the City Commission.

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

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

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

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

<u>T.I.F.A. #1</u>	
Debt Service Interest	\$193

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2014**

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

**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 that 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:

Permit revenues	\$ 17,899
Related expenditures	<u>(26,323)</u>
Current year surplus (shortfall)	<u>\$ (8,424)</u>

**NOTE 3: CASH AND INVESTMENTS**

**DEPOSITS**

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

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

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

The deposits and investments of the City are not limited beyond statutory authority and are in compliance as of June 30, 2014. Deposits and investments are recorded at cost. The carrying amounts are included on the balance sheet as "Cash and cash equivalents" and "Restricted cash".

The City's cash deposits are as follows:

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

Total governmental funds	\$ 1,299,664
Total proprietary funds	183,045
Total fiduciary funds	47,526
Total component units	1,104,438
Less cash on hand	<u>(927)</u>
Total Deposits	<u>\$ 2,633,746</u>

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2014**

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

Deposits and investments at the balance sheet date consisted 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	\$ 818,406	\$ 1,740,961	\$ 2,559,367	\$ 2,584,070
Savings and CD's	74,379	--	74,379	74,379
Cash on hand	--	927	927	--
Total Cash	<u>\$ 892,785</u>	<u>\$ 1,741,888</u>	<u>2,634,673</u>	<u>\$ 2,658,449</u>
<u>Investments - Nonrisk</u>				
<u>Categorized</u>				
Mutual funds			6,046,561	\$ 6,046,561
Money market account			186,250	147,730
Total Investments			<u>6,232,811</u>	<u>\$ 6,194,291</u>
Total Cash and Investments			<u>\$ 8,867,484</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 that it may invest in any one issuer. All of the City's investments are mutual funds invested with Raymond James & Associates.

**CUSTODIAL CREDIT RISK**

Custodial credit risk for deposits is the risk that 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, 2014, \$1,741,888 of the government's bank balance of \$2,658,449 was exposed to custodial credit risk because it was uninsured.

Custodial credit risk for investments is the risk that, 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.

**NOTE 4: RESTRICTED ASSETS AND INVESTMENTS**

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

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

Per Bond Ordinance 48, as amended by 48A and 57 - cash restricted to pay for asset replacement	\$ 5,000
Per City's designation - cash restricted for sewer construction	9,266
Restricted for water monitoring system	52,233
Cash restricted to pay for FMHA Series III Bond	74,379
	<u>\$ 140,878</u>

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 4: RESTRICTED ASSETS AND INVESTMENTS (Continued)**

*General Fund - Restricted Assets:*

Cash restricted for police	\$ 204
Restricted for insurance escrow	8,129
	<u>\$ 8,333</u>

*Drug Law Enforcement Fund - Restricted Assets:*

Restricted cash for drug forfeitures	\$ 100
	<u>\$ 100</u>

*Pension Fund and Retiree Health Care 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.
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 Care Trust deposits and investments are in accordance with statutory authority.

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

<u>Investment</u>	<u>Interest Rate</u>	<u>Amount</u>
Raymond James Money Market	Variable	\$ 186,250
Raymond James Mutual Fund Portfolio	Variable	6,046,561
		<u>\$ 6,232,811</u>

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

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 5: CAPITAL ASSETS**

*Governmental Activities Fixed Assets:*

A summary of changes in governmental fixed assets follows:

	Balance 06/30/13	Additions	Disposals	Balance 06/30/14
Legislative: Equipment	\$ 3,087	\$ --	\$ --	\$ 3,087
General Government:				
Equipment and vehicles	1,337,401	9,444	50,027	1,296,818
Buildings	1,282,837	--	--	1,282,837
Land	1,471,177	--	--	1,471,177
Public Safety:				
Equipment and vehicles	572,421	64,199	16,302	620,318
Buildings	679,310	--	--	679,310
Capitalized leases	66,040	--	--	66,040
Public Works:				
Equipment and vehicles	319,260	--	--	319,260
Buildings	242,719	--	--	242,719
Capitalized leases	77,214	--	--	77,214
Recreation and Culture:				
Land	258,116	--	--	258,116
Equipment	375,374	41,080	--	416,454
Buildings	596,032	--	--	596,032
Highways and Streets:				
Equipment	809,886	--	--	809,886
Roads and sidewalks	1,563,699	4,130,419	--	5,694,118
Construction in process	2,743,102	--	2,743,102	--
Cemetery:				
Equipment	39,292	--	--	39,292
Buildings	241,770	--	--	241,770
Total Capital Assets	<u>12,678,737</u>	<u>4,245,142</u>	<u>2,809,431</u>	<u>14,114,448</u>
Accumulated Depreciation	<u>(4,785,527)</u>	<u>(407,515)</u>	<u>(63,069)</u>	<u>(5,129,973)</u>
Total Carrying Value of Fixed Assets	<u>\$ 7,893,210</u>	<u>\$ 3,837,627</u>	<u>\$ 2,746,362</u>	<u>\$ 8,984,475</u>

The above amounts include land with a cost of \$1,729,293 not subject to depreciation.

The assets above include assets acquired through capital leases with a cost of \$143,254 and accumulated depreciation of \$107,755.

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 5: CAPITAL ASSETS (Continued)**

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

General Government	\$	39,158
Public Safety		90,843
Public Works		23,852
Recreation and Culture		31,527
Highways and Streets		218,835
Cemetery		3,300
Total	\$	<u>407,515</u>

The above expense includes amortization on capitalized leases.

**Business-Type Activities Fixed Assets:**

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

	Balance 06/30/13	Additions	Disposals	Balance 06/30/14
Water plant, lines, and equipment	\$ 6,665,926	\$ 77,182	\$ --	\$ 6,743,108
Sewer plant, lines, and equipment	14,690,922	3,440	--	14,694,362
Land	63,174	--	--	63,174
Total Capital Assets	<u>21,420,022</u>	<u>80,622</u>	<u>--</u>	<u>21,500,644</u>
Accumulated Depreciation	<u>(13,966,781)</u>	<u>(561,232)</u>	<u>--</u>	<u>(14,528,013)</u>
Total Carrying Value of Fixed Assets	<u>\$ 7,453,241</u>	<u>\$ (480,610)</u>	<u>\$ --</u>	<u>\$ 6,972,631</u>

Depreciation for the water and sewer systems totaled \$188,855 and \$372,377, respectively, for the year ended June 30, 2014.

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

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

<u>Fund/Component Unit</u>	<u>Receivable</u>	<u>Fund/Component Unit</u>	<u>Payable</u>
		Tax Fund (treated as taxes receivable)	\$ 216,763
		Major Street	828
		Local Street	<u>3,067</u>
General Fund	<u>\$ 220,658</u>		<u>\$ 220,658</u>
Water and Sewer Fund	<u>\$ 27,762 *</u>	Tax Fund (treated as taxes receivable)	<u>\$ 27,762</u>
Tax Fund	<u>\$ 96</u>	General Fund	<u>\$ 96</u>
Water and Sewer Fund (treated as cash)	<u>\$ 167</u>	Special Assessment Fund	<u>\$ 167</u>

\* Taxes Receivable in the Water and Sewer Fund from the Tax Fund is shown on the Statement of Net Position net of allowance for doubtful accounts of \$13,881.

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2014**

**NOTE 6: INTERFUND/COMPONENT UNIT RECEIVABLES, PAYABLES AND TRANSFERS (Continued)**

Interfund and component unit transfer:

<u>Transfers In</u>		<u>Transfers Out</u>	
Water and Sewer	<u>\$ 22,060</u>	1991 Unlimited Tax Bonds Series A *	<u>\$ 22,060</u>
		General Fund	\$ 15,000
		Cemetery Trust	50
Cemetery Fund	<u>\$ 15,050</u>		<u>\$ 15,050</u>
Special Assessment	<u>\$ 1,955</u>	Water and Sewer Fund (treated as interest)	<u>\$ 1,955</u>
Major Street	<u>\$ 63,000</u>	Capital Projects	<u>\$ 63,000</u>
Water and Sewer Fund (treated as interest)	<u>\$ 251</u>	Special Assessment Fund	<u>\$ 251</u>

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

\*\$13,976 of the balance relates to full accrual items not included on the governmental fund statements.

**NOTE 7: LEASE OBLIGATIONS**

The City has entered into leases for copying and postage equipment. These leases are month-to-month and are being treated as operating leases. Lease expense for the period amounted to \$5,601.

**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 that 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.

**CHANGES IN INDEBTEDNESS BY FUND TYPE**

	<u>Payable at 06/30/13</u>	<u>Increase</u>	<u>Decrease</u>	<u>Payable at 06/30/14</u>
Total Business-Type Activities Indebtedness	\$ 2,415,000	\$ --	\$ 180,000	\$2,235,000
Total Governmental Indebtedness	1,010,289	300,642	48,627	1,262,304
Special Assessments	46,000	--	5,000	41,000
Total Indebtedness	<u>\$ 3,471,289</u>	<u>\$ 300,642</u>	<u>\$ 233,627</u>	<u>\$3,538,304</u>

**PERMITTED DEBT**

Michigan Compiled Law limits indebtedness incurred by cities to 10% of the total state equalized valuation of the city. For the fiscal year 13/14, the state equalized value of the City of Marine City was \$98,852,100; therefore, the legal debt margin is \$9,885,210.

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2014**

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

**CHANGES IN INDEBTEDNESS BY TYPE**

	<u>Payable at 06/30/13</u>	<u>Increase</u>	<u>Decrease</u>	<u>Payable at 06/30/14</u>
<b>General Obligation:</b>				
Accrued sick pay	\$ 111,809	\$ --	\$ 34,478	\$ 77,331
Other postemployment benefits	869,284	300,642	--	1,169,926
Capital lease	29,196	--	14,149	15,047
<b>Total General Obligation</b>	<u>1,010,289</u>	<u>300,642</u>	<u>48,627</u>	<u>1,262,304</u>
<b>Revenue Bonds:</b>				
Water supply and sewage disposal	270,000	--	--	270,000
Drinking Water Revolving Fund	2,145,000	--	180,000	1,965,000
Special assessments	46,000	--	5,000	41,000
<b>Total Indebtedness</b>	<u>\$3,471,289</u>	<u>\$ 300,642</u>	<u>\$ 233,627</u>	<u>\$3,538,304</u>

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

**SUMMARY OF INDEBTEDNESS**

	<u>Number of Issues</u>	<u>Interest Rate</u>	<u>Maturing Through</u>	<u>Principal Outstanding</u>
<b>General Obligations:</b>				
Accrued sick pay	N/A	N/A	N/A	\$ 77,331
Other postemployment benefits	N/A	N/A	N/A	1,169,926
Capital Lease	2	6.34%	2014	15,047
<b>Total General Obligations</b>				<u>\$ 1,262,304</u>
<b>Special Assessment Bonds</b>	1	5.00%	2021	<u>\$ 41,000</u>
<b>Revenue Bonds:</b>				
Water supply and sewer system	1	5.00%	2021	\$ 270,000
Drinking Water Revolving Funds	2	2.125-2.5%	2026	1,965,000
<b>Total Revenue Bonds</b>				<u>\$ 2,235,000</u>

**CITY OF MARINE CITY**

**Notes to Financial Statements  
For the Year Ended June 30, 2014**

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

**SUMMARY OF PRINCIPAL AND INTEREST REQUIREMENTS**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Minimum future payments on capital lease	\$ 16,000	\$ --	\$ --	\$ --	\$ --
Revenue Bonds	47,625	45,875	49,000	47,000	45,000
Drinking Water Revolving Fund Bonds	220,006	220,831	221,550	222,144	217,631
Special Assessment Bonds	6,925	7,650	7,350	7,050	6,751
<b>Total Principal and Interest Requirements</b>	<b>\$ 290,556</b>	<b>\$ 274,356</b>	<b>\$ 277,900</b>	<b>\$ 276,194</b>	<b>\$ 269,382</b>

	<u>2020-2024</u>	<u>2025-2029</u>	<u>Total</u>
Minimum future payments on capital lease	\$ --	\$ --	\$ 16,000
Revenue Bonds	84,000	--	318,500
Drinking Water Revolving Fund Bonds	731,587	300,000	2,133,749
Special Assessment Bonds	12,600	--	48,326
<b>Total Principal and Interest Requirements</b>	<b>\$ 828,187</b>	<b>\$ 300,000</b>	<b>\$2,516,575</b>

Total interest expense for the City for the year was \$60,142.

**COMPONENT UNIT INDEBTEDNESS**

At June 30, 2014, T.I.F.A. #1 had a total of \$155,000 of Tax Increment Bonds, Series 2001 outstanding. The City has pledged its full faith and credit in the event the Component Unit Debt Retirement Fund does not pay the principal and interest payments as they come due. See Page 66 for details on this obligation.

**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.

*Plan administration:* Management of the Marine City Retirement System vests with a pension board consisting of 7 members. Board make-up must consist of the following: two members must be City Commissioners; the City Manager; an individual who is not a member, spouse of a member, or child of a member; three members elected by members of the retirement system with no more than one trustee from any one city department.

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

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

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

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2014**

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

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 participate in the City of Marine City Retirement System. The payroll for employees covered by the Retirement System for the year ended June 30, 2014, was approximately \$479,000 with payroll for the year totaling approximately \$1,200,000. Membership in the Retirement System as of June 30, 2013 (latest actuarial report available), is comprised of the following:

<u>Group</u>	<u>Employees</u>
Inactive members - Retirees and beneficiaries currently receiving benefits	23
- Retirees eligible for benefits but not receiving benefits	4
Active employees - fully vested	9

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

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

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

<u>Investments</u>	<u>% of Plan Assets</u>
Blackrock Health Sciences Opportunities	7.9%
Goldman Sachs Rising Dividend Growth Fund	8.8
Goldman Sachs Income Building Fund	15.5
Goldman Sachs Strategic Income Fund	15.4
Ivy Science and Technology Fund	5.6
Lord Abbett Short Duration Income Fund	7.7
Principal Mid Cap Fund	6.5
Principal Global Diversified Income Fund	16.6
Oppenheimer Steelpath MPL Alpha Fund	5.6
Thornburg Investment Income Building Fund	10.5



**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2014**

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

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

*Rate of return:* For the year ended, June 30, 2014, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 15.69%. 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. 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, 2014, the City's contribution rate was 29.37% of annual covered payroll.

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

**FUND BALANCE ALLOCATION**

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

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

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

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

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

Fund Balance Reserved for Employee Contribution	\$ 1,441,945
Fund Balance Reserved for Employer Contribution	3,304,815
Fund Balance Reserved for Annuity	1,345,831
Balance at June 30, 2014	<u>\$ 6,092,591</u>

**ANNUAL PENSION COST AND NET PENSION OBLIGATION**

The City's annual pension cost for the current year totaled \$190,302. The City's net pension obligation at June 30, 2014, is summarized as follows:

Net Pension Obligation at June 30, 2013	\$ --
Annual required contribution for fiscal year	190,302
Actual contributions made during fiscal year	<u>(111,870)</u>
Net pension obligation at June 30, 2014	<u>\$ 78,432</u>

The annual required contribution for the current year was determined as part of the June 30, 2013, actuarial valuation, using an individual entry-age actuarial funding method.



**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2014**

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

*Discount rate:* The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the 7.25% discount rate is the single rate of return that, when applied to all projected benefit payments, results in an actuarial present value of projected benefit payments equal to the total of the actuarial present values.

*Sensitivity of the net pension liability to changes in the discount rate:* The following presents the City's net pension liability, calculated using the discount rate of 7.25%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate:

	1% Decrease Rate 6.25%	Computed GASB 67 Rate 7.25%	1% Increase Rate 8.25%
City's net pension liability	\$1,842,491	\$1,032,228	\$343,323

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

**PLAN DESCRIPTION**

The City is a single-employer which has a public employee retirement system plan administered by the City.

**DESCRIPTION OF BENEFITS AND AUTHORITY**

The plan provides postretirement hospitalization insurance to all employees who were full-time employees on or before December 31, 2007, and who were eligible for the medical plan and the retirement system. The City Commission has the authority to establish and amend benefit provisions.

**OPEB FUND FINANCIAL STATEMENTS**

The plan does not issue a stand-alone financial report for this fund.

**FUNDING POLICY AND OTHER MATTERS**

The City's obligations for these benefits are established by labor contracts. Currently, under these contracts, the City is responsible for 100% of these benefits. Contributions for the current year were \$215,788, and benefits paid totaled \$231,128. Plan members are not responsible for contributions to the plan and the City funds the plan on a pay-as-you-go basis.

There are currently 12 active employees covered by the plan and 2 inactive vested employees and 9 retirees receiving benefits.

**ANNUAL OPEB COST AND NET OPEB OBLIGATION**

The City's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), and amount actuarially determined in accordance with the parameters set by governmental accounting standards. The ARC presents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The amount actually contributed to the plan, and changes in the net OPEB obligation are summarized as follows:

Annual Required Contribution	\$ 531,930	(Represents approximately 50% of covered payroll)
Interest on net OPEB obligation	34,771	
Adjustment to Annual Required Contribution	<u>(50,271)</u>	
Annual OPEB Cost	516,430	
Contributions made	<u>(215,788)</u>	
Increase in net OPEB obligation	300,642	
Net OPEB obligation - beginning of year	<u>869,284</u>	
Net OPEB obligation - end of year	<u>\$ 1,169,926</u>	

## CITY OF MARINE CITY

### Notes to Financial Statements For the Year Ended June 30, 2014

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

The City's annual OPEB costs, the percentage of annual OPEB costs contributed to the plan, and the net OPEB obligations for the current and prior years are as follows:

	<u>06/30/14</u>	<u>06/30/13</u>	<u>06/30/12</u>
Annual OPEB costs	\$ 531,930	\$ 512,704	\$ 389,665
Percentage contributed	41%	40%	43%
Net OPEB obligation	\$1,169,926	\$ 869,284	\$ 561,199

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and that actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Projections of benefits are based on the types of benefits provided under the plan at the time of each valuation and on the pattern of sharing of benefit costs between the employer and plan members to that point.

#### FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS

Assets are valued at market value. The most recent actuarial valuation was completed June 30, 2012. The actuarial value of plan assets was \$238,000 with an actuarially accrued liability of \$7,803,000. The unfunded actuarial accrued liability was \$7,565,000 or 3.1% funded. The annual covered payroll was \$644,000 with an unfunded actuarial accrued liability ratio to the annual covered payroll of 1,174.7%.

The schedule of funding progress for the plan can be found following the notes and presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

#### SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS

Valuation Date	June 30, 2012
Actuarial Cost Method	Individual Entry-Age
Amortization Method	Level Dollar Assuming 3.75% Payroll Growth Rate
Remaining Amortization Period	30 Years, Closed
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Discount Rate (Investment Rate)	4.00% per year (net of expenses)
Projected Salary Increases	3.75% across the board
Valuation Health Care Cost Trend Rate	9% in 2012, grading to 4.00% in 0.5% increments over 10 years then 3.75% thereafter

The City has implemented GASB standards for "Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pension" prospectively (zero net OPEB obligation at transition).

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2014**

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

Fund:	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>
General				
Police equipment	\$ --	\$ --	\$ --	\$ 22,846
Park signs	--	--	--	98
Playground equipment	--	--	--	67,522
Lighthouse	--	--	--	15,000
Capital projects	--	--	44,854	--
Fire insurance program	--	8,129	--	--
Streets and Highways - County	--	47,073	--	--
Drug Law Enforcement Fund				
Drug forfeitures	--	12,561	--	--
Local Street				
Highways and streets - Act 51	--	152,747	--	--
Major Street				
Highways and streets - Act 51	--	127,395	--	--
Woodlawn Cemetery				
Cemetery	--	51,338	--	--
Library Fund				
Library	--	--	3,352	--
Cemetery Perpetual Care				
Perpetual care	--	137,141	--	--
Total Governmental Funds	<u>\$ --</u>	<u>\$ 536,384</u>	<u>\$ 48,206</u>	<u>\$ 105,466</u>

**NOTE 12: DEFERRED COMPENSATION PLAN**

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

The City matches employee contributions for those employees who elect not to participate in the City's pension plan. Currently, the City is matching contributions for 7 employees. The City Commission approves the matching contribution rate each year. Employee deferrals amounted to \$41,215 and employer contributions amounted to \$28,090 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.

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

**NOTE 13: CONTINGENCIES AND RISKS**

**RISK FINANCING**

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

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2014**

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**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 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 \$235,268 to the Marine City Fire Authority for its portion of fire and emergency services. The City also transferred personal property and the related debt to the Marine City Fire Authority upon formation of the Authority subject to an annual lease of \$1 through June 30, 2035. There was \$21 outstanding on this lease at the end of the current period.

The City passed a resolution during the current fiscal year which allowed the Marine City Fire Authority to retain overpayments by the City on fire contracts and invest the funds for future asset replacement expenditures. As a result, the City contributed \$107,304 to the Fire Authority. This amount represents \$73,556 in amounts overpaid on old contracts and \$33,748 for the current year contract.

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

**NOTE 15: CHANGE IN ACCOUNTING PRINCIPLE**

During the fiscal year, the City adopted *GASB Statement No. 67, Financial Reporting for Pension Plans*. The new guidance requires increased disclosures about the pension plan and are included in Note 9 to the Financial Statements. The standard also required new presentation of the Pension Fund financial statement and additional required schedules, as identified in the table of contents. The City has not elected to early implement the corresponding *GASB Statement No. 68 Accounting and Financial Reporting for Pensions*.

**NOTE 16: FISCAL YEAR 2012 ESSENTIAL SERVICES**

Michigan Public Act 86 of 2014 requires a municipality to disclose the percentage of general operating millage used to fund essential services for June 30, 2012. Essential services are defined as police, fire, ambulatory, and emergency services. For Fiscal Year 2012, the City of Marine City had \$1,611,173 in general operating millage revenue and \$1,214,804 in essential services expenditures. Therefore, the percentage of general operating millage used to fund essential services for fiscal year 2012 was 75.4%.

**NOTE 17: UPCOMING REPORTING CHANGE**

In June 2012, the Governmental Accounting Standards Board (GASB) issued *Statement No. 68, Accounting and Financial Reporting for Pensions*. This statement requires governments providing defined benefit pensions to recognize their unfunded pension obligation as a liability for the first time and to more comprehensively and comparably measure the annual costs of pension benefits. This net pension liability that will be reported on the government-wide, proprietary, and discretely presented component unit statements will be computed differently than the current unfunded actuarial accrued liability, using specific parameters set forth by the GASB. The statement also enhances accountability and transparency through revised note disclosures and required supplementary information (RSI). The City is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for financial statements for the 2014-2015 fiscal year.

**SUPPLEMENTAL INFORMATION**

**CITY OF MARINE CITY**

**Required Supplementary Information**

**Pension Trust Fund - Schedule of Funding Progress and Employer Contributions**

**June 30, 2014**

**(Per latest actuarial report dated June 30, 2013)**

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets# (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Active Member Covered Payroll (c)	Unfunded AAL as a Percentage of Active Member Covered Payroll ((b - a)/c)
(\$ amounts in thousands)						
06/30/01	\$ 5,286	\$ 4,527	\$ (815)	118.2 %	\$ 1,468	-- %
06/30/02	5,464	4,854	(610)	112.6	1,471	--
06/30/03	5,397	5,901	505	91.4	1,317	38.3
06/30/04	5,384	5,952	568	90.5	1,370	41.5
06/30/05	5,575	6,358	783	87.7	1,510	51.9
06/30/06	5,911	6,536	625	90.4	1,513	41.3
06/30/07	6,395	6,868	473	93.1	1,493	31.7
06/30/08	6,649	6,907	258	96.3	1,294	19.9
06/30/09	6,624	7,326	702	90.4	1,181	59.4
06/30/10	6,257	7,309	1,052	85.6	931	113.0
06/30/11	6,001	7,326	1,324	81.9	795	166.5
06/30/12	5,739	7,240	1,501	79.3	648	231.6
06/30/13	5,740	7,053	1,313	81.4	479	274.1

Analysis of the dollar amounts of actuarial value of assets, actuarial accrued liability, or unfunded actuarial accrued liability in isolation can be misleading. Expressing the actuarial value of assets as a percentage of the actuarial accrued liability provides one indication of the system's funded status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the plan. The unfunded actuarial accrued liability and annual covered payroll are both affected by inflation. Expressing the unfunded actuarial accrued liability as a percentage of covered payroll approximately adjusts for the effects of inflation and aids analysis of the progress being made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the plan.

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Fiscal Year Beginning July 1	Actuarial Valuation Date June 30	Annual Required Contribution	Percent Contributed
2004	2003	\$ 161,159	100 %
2005	2004	164,557	100
2006	2005	172,895	100
2007	2006	155,056	100
2008	2007	138,971	100
2009	2008	95,469	100
2010	2009	97,480	100
2011	2010	110,871	100
2012	2011	171,849	100
2013	2012	190,302	59

# Market value

**CITY OF MARINE CITY**

**Pension Trust Fund**

**Required Supplementary Information**

**Schedule of Changes in the Net Pension Liability and Related Ratios**

**June 30, 2014**

**(Per updated actuarial report dated June 30, 2014)**

	<u>2014</u>
<b>Total Pension Liability</b>	
Service cost	\$ 63,069
Interest	491,659
Changes of benefit terms	--
Differences between expected and actual experience	123,250
Changes of assumptions	--
Benefit payments, including refunds of member contributions	(606,249)
<b>Net change in total pension liability</b>	<u>71,729</u>
<i>Total Pension Liability - Beginning</i>	<u>7,053,090</u>
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 7,124,819</u>
 <b>Plan Fiduciary Net Position</b>	
Contributions - employer	\$ 190,302
Contributions - member	22,046
Net investment income	809,302
Benefit payments, including refunds of member contributions	(606,249)
Administrative expense	(7,806)
Other	--
<b>Net change in plan fiduciary net position</b>	<u>407,595</u>
<i>Plan fiduciary net position - beginning</i>	<u>5,684,996</u>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u>\$ 6,092,591</u>
 <b>City of Marine City's Net Pension Liability - Ending (a)-(b)</b>	<u>\$ 1,032,228</u>
 Plan fiduciary net position as a percentage of the total pension liability	85.51%
 Covered employee payroll	\$ 479,446
 City of Marine City's net pension liability as a percentage of covered employee payroll	215.30%

**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 Net Pension Liability and Related Ratios. Only the 2014 fiscal year is available to present in accordance with the new standard. Therefore, only one year has been presented.

Latest actuarial report for the pension plan was dated June 30, 2013. The computations and assumptions have been updated by the actuary to reflect any significant changes in methods or assumptions in accordance with applicable standards for June 30, 2014.

**CITY OF MARINE CITY**

**Pension Trust Fund**

**Required Supplementary Information**

**Schedule of Contributions**

**June 30, 2014**

**(Per updated actuarial report dated June 30, 2014)**

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Actuarially determined contribution	\$ 190,302	\$ 168,317	\$ 157,716	\$ 149,956
Contributions in relation to the actuarially determined contribution	190,302	171,849	110,871	97,480
Contribution excess (deficiency)	<u>\$ --</u>	<u>\$ 3,532</u>	<u>\$ (46,845)</u>	<u>\$ (52,476)</u>
Covered-employee payroll	N/A	\$ 479,446	\$ 647,948	\$ 824,677
Contributions as a percentage of covered-employee payroll	N/A	35.84%	17.11%	11.82%

**Notes to Schedule:**

Valuation date:

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method:

Entry Age

Amortization method:

Level dollar, Closed

Remaining amortization period:

19 years as of the June 30, 2013 regular actuarial valuation

Asset valuation method:

4 years smoothed market

Inflation:

3.25%

Salary increases:

7.74% - 3.75%, including inflation

Investment rate of return:

7.25%, net of pension plan investment expense, including inflation

Retirement age:

Not provided by Actuary

Mortality:

Based on the RP 2000 Mortality with projected improvements through 2010

---

	2010	2009	2008	2007	2006	2005
\$	136,676	\$ 171,139	\$ 177,626	\$ 187,759	\$ 159,563	\$ 153,022
	95,469	138,971	155,056	172,895	164,557	161,159
\$	<u>(41,207)</u>	<u>\$ (32,168)</u>	<u>\$ (22,570)</u>	<u>\$ (14,864)</u>	<u>\$ 4,994</u>	<u>\$ 8,137</u>
\$	930,742	\$ 1,181,481	\$ 1,293,609	\$ 1,492,983	\$ 1,512,922	\$ 1,509,919
	10.26%	11.76%	11.99%	11.58%	10.88%	10.67%

**CITY OF MARINE CITY**  
**Pension Trust Fund**  
**Required Supplementary Information**  
**Schedule of Investment Returns**  
**June 30, 2014**

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	<u>2014</u>
Annual money-weighted rate of return, net of investment expense	15.69%

**Notes to Schedule:**

*Presentation:* GASB Statement No. 67 *Financial Reporting for Pension Plans* requires presentation of 10 years of comparative information for the Schedule of Investment Returns. Only 2014 fiscal year is available to be presented in accordance with the new standard. Therefore, only one year has been presented.

**CITY OF MARINE CITY**

**Required Supplementary Information**

**Retiree Health Trust - Schedule of Funding Progress and Employer Contributions**

**June 30, 2014**

**(Per latest actuarial report dated June 30, 2012)**

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets# (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Active Member Covered Payroll (c)	Unfunded AAL as a Percentage of Active Member Covered Payroll ((b - a)/c)
(\$ amounts in thousands)						
06/30/07	\$ **	\$ **	\$ **	** %	\$ **	** %
06/30/08	**	**	**	**	**	**
06/30/09	247	6,125	5,878	4.0	1,167	503.7
06/30/10	**	**	**	**	**	**
06/30/11	**	**	**	**	**	**
06/30/12	238	7,803	7,565	3.1	644	1,174.7

\*\*Actuarial information is unavailable for these years

# Market value

**Summary of Actuarial Methods and Assumptions**

Valuation Date	June 30, 2012
Actuarial Cost Method	Individual Entry-Age
Amortization Method	Level Dollar Assuming 3.75% Payroll Growth Rate
Remaining Amortization Period	30 Years, Closed
Asset Valuation Method	Market Value
<b>Actuarial Assumptions:</b>	
Discount Rate (Investment Rate)	4.00% per year (net of expenses)
Projected Salary Increases	3.75% across the board
Valuation Health Care Cost Trend Rate	9% in 2012, grading to 4.00% in 0.5% increments over 10 years then 3.75% thereafter

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made.

The required schedule of funding progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Projections of benefits are based on the types of benefits provided under the substantive plan at the time of each valuation and on the pattern of sharing of benefit costs between the employer and plan members at that point.

Actuarial calculations reflect a long-term perspective, and consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

**CITY OF MARINE CITY**  
**Combining Statement of Net Position**  
**Component Units**  
**June 30, 2014**

	T.I.F.A. #1	T.I.F.A. #2	T.I.F.A. #3	Total Component Units
<b>ASSETS</b>				
<i>Current Assets</i>				
Cash and cash equivalents	\$ 38,041	\$ 340,625	\$ 725,772	\$ 1,104,438
<b>Total Current Assets</b>	<b>38,041</b>	<b>340,625</b>	<b>725,772</b>	<b>1,104,438</b>
<i>Noncurrent Assets</i>				
<b>Total Assets</b>	<b>38,041</b>	<b>340,625</b>	<b>725,772</b>	<b>1,104,438</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
<i>Aggregated deferred outflows</i>				
<b>Total Deferred Outflows of Resources</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>LIABILITIES</b>				
<i>Current Liabilities</i>				
Accounts payable	166	166	166	498
Accrued interest payable	1,771	--	--	1,771
Current portion of debt	30,000	--	--	30,000
<b>Total Current Liabilities</b>	<b>31,937</b>	<b>166</b>	<b>166</b>	<b>32,269</b>
<i>Noncurrent Liabilities</i>				
Long-term obligations, net of current portion	125,000	--	--	125,000
<b>Total Liabilities</b>	<b>156,937</b>	<b>166</b>	<b>166</b>	<b>157,269</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Aggregated deferred inflows</i>				
<b>Total Deferred Inflows of Resources</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>NET POSITION</b>				
<i>Unrestricted</i>	(118,896)	340,459	725,606	947,169
<b>Total Net Position</b>	<b>\$ (118,896)</b>	<b>\$ 340,459</b>	<b>\$ 725,606</b>	<b>\$ 947,169</b>

**CITY OF MARINE CITY**  
**Combining Statement of Activities**  
**Component Units**  
**For the Year Ended June 30, 2014**

	T.I.F.A. #1	T.I.F.A. #2	T.I.F.A. #3	Total Component Units
<b>Expenses</b>				
General government	\$ 3,044	\$ 15,895	\$ 29,638	\$ 48,577
Debt service interest	8,374	--	--	8,374
Administrative expenses - Intergovernmental	10,600	30,000	65,400	106,000
Transfers to primary government	27,022	5,199	24,088	56,309
<b>Total Expenses</b>	<u>49,040</u>	<u>51,094</u>	<u>119,126</u>	<u>219,260</u>
<b>Program Revenues</b>				
Charges for services	--	--	--	--
Operating grants and contributions	--	--	--	--
Capital grants and contributions	--	--	--	--
<b>Total Program Revenues</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net Program Revenues (Expenses)</b>	<u>(49,040)</u>	<u>(51,094)</u>	<u>(119,126)</u>	<u>(219,260)</u>
<b>General Revenue</b>				
Tax collections	64,567	33,067	82,639	180,273
Interest revenue	24	154	328	506
<b>Total General Revenues</b>	<u>64,591</u>	<u>33,221</u>	<u>82,967</u>	<u>180,779</u>
<b>Change in Net Position</b>	<u>15,551</u>	<u>(17,873)</u>	<u>(36,159)</u>	<u>(38,481)</u>
<i>Net Position at Beginning of Period</i>	<u>(134,447)</u>	<u>358,332</u>	<u>761,765</u>	<u>985,650</u>
<b>Net Position at End of Period</b>	<u>\$ (118,896)</u>	<u>\$ 340,459</u>	<u>\$ 725,606</u>	<u>\$ 947,169</u>

See accompanying letter.

**CITY OF MARINE CITY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2014**

	Special Revenue		
	Woodlawn Cemetery	Library Fund	Drug Enforcement Law Fund
<b>ASSETS</b>			
Cash and cash equivalents	\$ 52,929	\$ 3,352	\$ 12,461
Restricted cash	--	--	100
<b>Total Assets</b>	<u>52,929</u>	<u>3,352</u>	<u>12,561</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated deferred outflows	--	--	--
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 52,929</u>	<u>\$ 3,352</u>	<u>\$ 12,561</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 455	\$ --	\$ --
Accrued wages and vacation pay	1,136	--	--
<b>Total Liabilities</b>	<u>1,591</u>	<u>--</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated deferred inflows	--	--	--
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>1,591</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCE</b>			
Restricted	51,338	--	12,561
Committed	--	3,352	--
Unassigned	--	--	--
<b>Total Fund Balance</b>	<u>51,338</u>	<u>3,352</u>	<u>12,561</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<u>\$ 52,929</u>	<u>\$ 3,352</u>	<u>\$ 12,561</u>

<u>Permanent</u>		<u>Total Nonmajor</u>	
<u>Cemetery</u>		<u>Governmental</u>	
<u>Perpetual Care</u>		<u>Funds</u>	
\$ 137,141	\$	205,883	
--		100	
<u>137,141</u>		<u>205,983</u>	
--		--	
<u>\$ 137,141</u>	<u>\$</u>	<u>205,983</u>	
\$ --	\$	455	
--		1,136	
<u>--</u>		<u>1,591</u>	
--		--	
<u>--</u>		<u>1,591</u>	
137,141		201,040	
--		3,352	
<u>--</u>		<u>--</u>	
<u>137,141</u>		<u>204,392</u>	
<u>\$ 137,141</u>	<u>\$</u>	<u>205,983</u>	

**CITY OF MARINE CITY**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2014**

	Special Revenue		
	Woodlawn Cemetery	Library Fund	Drug Enforcement Law Fund
<b>Revenues</b>			
Licenses, permits, fines, and fees	\$ --	\$ --	\$ 1,894
User fees and other charges	19,473	--	--
Interest revenue	19	1	--
<b>Total Revenues</b>	<u>19,492</u>	<u>1</u>	<u>1,894</u>
<b>Expenditures</b>			
<i>Current</i>			
Public safety	--	--	100
Cemetery operations	29,799	--	--
<b>Total Expenditures</b>	<u>29,799</u>	<u>--</u>	<u>100</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(10,307)</u>	<u>1</u>	<u>1,794</u>
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	15,050	--	--
Transfers to other funds	--	--	--
<b>Net Other Financing Sources (Uses)</b>	<u>15,050</u>	<u>--</u>	<u>--</u>
<b>Net Change in Fund Balance</b>	<u>4,743</u>	<u>1</u>	<u>1,794</u>
<b>Fund Balance at Beginning of Period</b>	<u>46,595</u>	<u>3,351</u>	<u>10,767</u>
<b>Fund Balance at End of Period</b>	<u>\$ 51,338</u>	<u>\$ 3,352</u>	<u>\$ 12,561</u>

<u>Permanent</u>	
<u>Cemetery Perpetual Care</u>	<u>Total Nonmajor Governmental Funds</u>
\$ --	\$ 1,894
--	19,473
59	79
<u>59</u>	<u>21,446</u>
--	100
--	29,799
--	29,899
<u>59</u>	<u>(8,453)</u>
--	15,050
(50)	(50)
(50)	15,000
9	6,547
<u>137,132</u>	<u>197,845</u>
<b>\$ 137,141</b>	<b>\$ 204,392</b>

**CITY OF MARINE CITY**  
**General Fund Combining Balance Sheet**  
**All Funds Treated as General**  
**June 30, 2014**

	<u>Capital Improvement</u>	<u>General Fund</u>	<u>Total General Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 44,854	\$ 786,980	\$ 831,834
Restricted cash	--	8,333	8,333
Accounts and assessments receivable	--	25,862	25,862
Taxes receivable	--	216,763	216,763
Due from other units of government	--	192,854	192,854
Other assets	--	485	485
Due from other funds	--	3,895	3,895
<b>Total Assets</b>	<u>44,854</u>	<u>1,235,172</u>	<u>1,280,026</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated deferred outflows	--	--	--
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 44,854</u>	<u>\$ 1,235,172</u>	<u>\$ 1,280,026</u>
<b>LIABILITIES</b>			
Accounts payable	\$ --	\$ 72,602	\$ 72,602
Due to agency funds	--	96	96
Accrued wages and vacation pay	--	44,746	44,746
Due to other units and taxpayers	--	10,000	10,000
<b>Total Liabilities</b>	<u>--</u>	<u>127,444</u>	<u>127,444</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated deferred inflows	--	322,026	322,026
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>--</u>	<u>449,470</u>	<u>449,470</u>
<b>FUND BALANCE</b>			
Restricted	--	55,202	55,202
Committed	44,854	--	44,854
Assigned	--	105,466	105,466
Unassigned	--	625,034	625,034
<b>Total Fund Balance</b>	<u>44,854</u>	<u>785,702</u>	<u>830,556</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<u>\$ 44,854</u>	<u>\$ 1,235,172</u>	<u>\$ 1,280,026</u>

**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, 2014**

	<u>Capital Improvement</u>	<u>General Fund</u>	<u>Total General Funds</u>
<b>Revenues</b>			
Tax collections	\$ --	\$ 1,506,113	\$ 1,506,113
Distributions from State of Michigan	--	411,809	411,809
Licenses, permits, fines, and fees	--	335,635	335,635
Recreation	--	30,598	30,598
Grant proceeds and reimbursements	--	262,801	262,801
Telecommunications	--	12,047	12,047
Zoning and site plan fees	--	1,828	1,828
Refuse	--	279,819	279,819
Intergovernmental	--	45,637	45,637
Other	--	31,921	31,921
User fees and other charges	--	24,218	24,218
Interest revenue	38	24,077	24,115
<b>Total Revenues</b>	<u>38</u>	<u>2,966,503</u>	<u>2,966,541</u>
<b>Expenditures</b>			
<i>Current</i>			
Legislative	--	15,034	15,034
General government	--	460,620	460,620
Public safety	--	1,038,569	1,038,569
Public works	--	676,603	676,603
Community and economic development	--	328	328
Recreation and cultural	--	158,279	158,279
Other	--	543,318	543,318
<i>Debt Service</i>			
Debt service interest	--	1,851	1,851
Debt service principal	--	14,149	14,149
<i>Capital Outlay</i>			
General government	--	8,834	8,834
Public safety	--	64,199	64,199
Recreation and cultural	--	7,923	7,923
<i>Intergovernmental</i>			
Water and sewer charges	--	18,000	18,000
<b>Total Expenditures</b>	<u>--</u>	<u>3,007,707</u>	<u>3,007,707</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>38</u>	<u>(41,204)</u>	<u>(41,166)</u>
<b>Other Financing Sources (Uses)</b>			
Gain on sale of fixed assets	--	4,473	4,473
Insurance recoveries	--	52,121	52,121
Transfers to other funds	(63,000)	(15,000)	(78,000)
<b>Net Other Financing Sources (Uses)</b>	<u>(63,000)</u>	<u>41,594</u>	<u>(21,406)</u>
<b>Net Change in Fund Balance</b>	<u>(62,962)</u>	<u>390</u>	<u>(62,572)</u>
<i>Fund Balance at Beginning of Period</i>	107,816	785,312	893,128
<b>Fund Balance at End of Period</b>	<u>\$ 44,854</u>	<u>\$ 785,702</u>	<u>\$ 830,556</u>

**CITY OF MARINE CITY**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
General Fund (a consolidated component of the General Fund)  
For the Year Ended June 30, 2014**

	Budgeted Amounts		Actual	Variance
	Original	Final		(Unfavorable) Final to Actual
<b>Revenues</b>				
Tax collections	\$ 1,484,425	\$ 1,505,425	\$ 1,506,113	\$ 688
Distributions from State of Michigan	400,000	400,000	411,809	11,809
Licenses, permits, fines, and fees	375,390	335,890	335,635	(255)
Recreation	33,530	35,565	30,598	(4,967)
Grant proceeds and reimbursements	21,775	250,315	262,801	12,486
Telecommunications	12,475	12,475	12,047	(428)
Zoning and site plan fees	500	500	1,828	1,328
Refuse	277,650	279,150	279,819	669
Intergovernmental	50,000	50,000	45,637	(4,363)
Other	28,700	34,000	31,921	(2,079)
User fees and other charges	24,200	24,200	24,218	18
Interest	25,825	25,825	24,077	(1,748)
<b>Total Revenues</b>	<b>2,734,470</b>	<b>2,953,345</b>	<b>2,966,503</b>	<b>13,158</b>
<b>Other Financing Sources</b>				
Gain on sale of fixed assets	2,000	4,475	4,473	(2)
Insurance recoveries	—	52,125	52,121	(4)
<b>Total Revenues and Other Financing Sources</b>	<b>2,736,470</b>	<b>3,009,945</b>	<b>3,023,097</b>	<b>13,152</b>
<b>Expenditures</b>				
Legislative	16,940	16,940	15,034	1,906
General government	474,430	494,710	471,319	23,391
Public safety	1,154,640	1,190,555	1,102,768	87,787
Public works	660,270	710,145	676,603	33,542
Community and economic development	1,750	1,750	328	1,422
Recreation and cultural	173,735	213,435	166,202	47,233
Other	286,025	585,315	559,453	25,862
Debt service principal	14,150	14,150	14,149	1
Debt service interest	1,855	1,855	1,851	4
<b>Total Expenditures</b>	<b>2,783,795</b>	<b>3,228,855</b>	<b>3,007,707</b>	<b>221,148</b>
<b>Other Financing Uses</b>				
Transfers to other funds	25,515	25,515	15,000	10,515
<b>Total Expenditures and Other Financing Uses</b>	<b>2,809,310</b>	<b>3,254,370</b>	<b>3,022,707</b>	<b>231,663</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(72,840)</b>	<b>(244,425)</b>	<b>390</b>	<b>244,815</b>
<b>Net Change in Fund Balance</b>	<b>(72,840)</b>	<b>(244,425)</b>	<b>390</b>	<b>244,815</b>
<b>Fund Balance at Beginning of Period</b>	<b>785,312</b>	<b>785,312</b>	<b>785,312</b>	<b>—</b>
<b>Fund Balance at End of Period</b>	<b>\$ 712,472</b>	<b>\$ 540,887</b>	<b>\$ 785,702</b>	<b>\$ 244,815</b>

**CITY OF MARINE CITY**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
Capital Improvement (a consolidated component of the General Fund)  
For the Year Ended June 30, 2014**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
<b>Revenues</b>				
Interest	\$ 150	\$ 150	\$ 38	\$ (112)
<i>Total Revenues</i>	150	150	38	(112)
<b>Other Financing Sources</b>	--	--	--	--
<i>Total Revenues and Other Financing Sources</i>	150	150	38	(112)
<b>Expenditures</b>	--	--	--	--
<i>Total Expenditures</i>	--	--	--	--
<b>Other Financing Uses</b>				
Transfers to other funds	63,000	63,000	63,000	--
<i>Total Expenditures and Other Financing Uses</i>	63,000	63,000	63,000	--
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	(62,850)	(62,850)	(62,962)	(112)
<b>Net Change in Fund Balance</b>	(62,850)	(62,850)	(62,962)	(112)
<b>Fund Balance at Beginning of Period</b>	107,816	107,816	107,816	--
<b>Fund Balance at End of Period</b>	\$ 44,966	\$ 44,966	\$ 44,854	\$ (112)

**CITY OF MARINE CITY**

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

**Woodlawn Cemetery**

**For the Year Ended June 30, 2014**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
<b>Revenues</b>				
User fees and other charges	\$ 14,100	\$ 14,100	\$ 19,473	\$ 5,373
Interest	25	25	19	(6)
<b>Total Revenues</b>	<u>14,125</u>	<u>14,125</u>	<u>19,492</u>	<u>5,367</u>
<b>Other Financing Sources</b>				
Transfers from other funds	25,600	25,600	15,050	(10,550)
<b>Total Revenues and Other Financing Sources</b>	<u>39,725</u>	<u>39,725</u>	<u>34,542</u>	<u>(5,183)</u>
<b>Expenditures</b>				
Cemetery operations	39,725	39,725	29,799	9,926
<b>Total Expenditures</b>	<u>39,725</u>	<u>39,725</u>	<u>29,799</u>	<u>9,926</u>
<b>Other Financing Uses</b>	--	--	--	--
<b>Total Expenditures and Other Financing Uses</b>	<u>39,725</u>	<u>39,725</u>	<u>29,799</u>	<u>9,926</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	--	--	4,743	4,743
<b>Net Change in Fund Balance</b>	--	--	4,743	4,743
<b>Fund Balance at Beginning of Period</b>	46,595	46,595	46,595	--
<b>Fund Balance at End of Period</b>	<u>\$ 46,595</u>	<u>\$ 46,595</u>	<u>\$ 51,338</u>	<u>\$ 4,743</u>

**CITY OF MARINE CITY**

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

**Cemetery Perpetual Care**

**For the Year Ended June 30, 2014**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
<b>Revenues</b>				
Interest	\$ 100	\$ 100	\$ 59	\$ (41)
<i>Total Revenues</i>	100	100	59	(41)
<b>Other Financing Sources</b>	--	--	--	--
<i>Total Revenues and Other Financing Sources</i>	100	100	59	(41)
<b>Expenditures</b>	--	--	--	--
<i>Total Expenditures</i>	--	--	--	--
<b>Other Financing Uses</b>				
Transfers to other funds	85	85	50	35
<i>Total Expenditures and Other Financing Uses</i>	85	85	50	35
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	15	15	9	(6)
<b>Net Change in Fund Balance</b>	15	15	9	(6)
<b>Fund Balance at Beginning of Period</b>	137,132	137,132	137,132	--
<b>Fund Balance at End of Period</b>	\$ 137,147	\$ 137,147	\$ 137,141	\$ (6)

**CITY OF MARINE CITY**

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

**Library Fund**

**For the Year Ended June 30, 2014**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
<b>Revenues</b>				
Interest	\$ 5	\$ 5	\$ 1	\$ (4)
<i>Total Revenues</i>	5	5	1	(4)
<b>Other Financing Sources</b>	--	--	--	--
<i>Total Revenues and Other Financing Sources</i>	5	5	1	(4)
<b>Expenditures</b>	--	--	--	--
<i>Total Expenditures</i>	--	--	--	--
<b>Other Financing Uses</b>	--	--	--	--
<i>Total Expenditures and Other Financing Uses</i>	--	--	--	--
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	5	5	1	(4)
<b>Net Change in Fund Balance</b>	5	5	1	(4)
<b>Fund Balance at Beginning of Period</b>	3,351	3,351	3,351	--
<b>Fund Balance at End of Period</b>	\$ 3,356	\$ 3,356	\$ 3,352	\$ (4)

**CITY OF MARINE CITY**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
Drug Enforcement Law Fund  
For the Year Ended June 30, 2014**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
<b>Revenues</b>				
Licenses, permits, fines, and fees	\$ --	\$ --	\$ 1,894	\$ 1,894
<b>Total Revenues</b>	--	--	1,894	1,894
<b>Other Financing Sources</b>	--	--	--	--
<b>Total Revenues and Other Financing Sources</b>	--	--	1,894	1,894
<b>Expenditures</b>				
Public safety	5,500	5,500	100	5,400
<b>Total Expenditures</b>	5,500	5,500	100	5,400
<b>Other Financing Uses</b>	--	--	--	--
<b>Total Expenditures and Other Financing Uses</b>	5,500	5,500	100	5,400
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	(5,500)	(5,500)	1,794	7,294
<b>Net Change in Fund Balance</b>	(5,500)	(5,500)	1,794	7,294
<b>Fund Balance at Beginning of Period</b>	10,767	10,767	10,767	--
<b>Fund Balance at End of Period</b>	\$ 5,267	\$ 5,267	\$ 12,561	\$ 7,294

**CITY OF MARINE CITY**

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

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

**For the Year Ended June 30, 2014**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
<b>Revenues</b>				
Tax collections	\$ 64,150	\$ 64,150	\$ 64,567	\$ 417
Interest	35	35	24	(11)
<b>Total Revenues</b>	<b>64,185</b>	<b>64,185</b>	<b>64,591</b>	<b>406</b>
<b>Other Financing Sources</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total Revenues and Other Financing Sources</b>	<b>64,185</b>	<b>64,185</b>	<b>64,591</b>	<b>406</b>
<b>Expenditures</b>				
General government	32,100	32,100	13,644	18,456
Debt service principal	25,000	25,000	25,000	--
Debt service interest	8,515	8,515	8,708	(193)
<b>Total Expenditures</b>	<b>65,615</b>	<b>65,615</b>	<b>47,352</b>	<b>18,263</b>
<b>Other Financing Uses</b>				
Transfers to primary government	3,000	28,000	27,022	978
<b>Total Expenditures and Other Financing Uses</b>	<b>68,615</b>	<b>93,615</b>	<b>74,374</b>	<b>19,241</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(4,430)</b>	<b>(29,430)</b>	<b>(9,783)</b>	<b>19,647</b>
<b>Net Change in Fund Balance</b>	<b>(4,430)</b>	<b>(29,430)</b>	<b>(9,783)</b>	<b>19,647</b>
<b>Fund Balance at Beginning of Period</b>	<b>47,658</b>	<b>47,658</b>	<b>47,658</b>	<b>--</b>
<b>Fund Balance at End of Period</b>	<b>\$ 43,228</b>	<b>\$ 18,228</b>	<b>\$ 37,875</b>	<b>\$ 19,647</b>

**CITY OF MARINE CITY**

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

**T.I.F.A. #2**

**For the Year Ended June 30, 2014**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
<b>Revenues</b>				
Tax collections	\$ 31,275	\$ 31,275	\$ 33,067	\$ 1,792
Interest	325	325	154	(171)
<b>Total Revenues</b>	<b>31,600</b>	<b>31,600</b>	<b>33,221</b>	<b>1,621</b>
<b>Other Financing Sources</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total Revenues and Other Financing Sources</b>	<b>31,600</b>	<b>31,600</b>	<b>33,221</b>	<b>1,621</b>
<b>Expenditures</b>				
General government	56,000	56,000	45,895	10,105
<b>Total Expenditures</b>	<b>56,000</b>	<b>56,000</b>	<b>45,895</b>	<b>10,105</b>
<b>Other Financing Uses</b>				
Transfers to primary government	100,000	100,000	5,199	94,801
<b>Total Expenditures and Other Financing Uses</b>	<b>156,000</b>	<b>156,000</b>	<b>51,094</b>	<b>104,906</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(124,400)</b>	<b>(124,400)</b>	<b>(17,873)</b>	<b>106,527</b>
<b>Net Change in Fund Balance</b>	<b>(124,400)</b>	<b>(124,400)</b>	<b>(17,873)</b>	<b>106,527</b>
<b>Fund Balance at Beginning of Period</b>	<b>358,332</b>	<b>358,332</b>	<b>358,332</b>	<b>--</b>
<b>Fund Balance at End of Period</b>	<b>\$ 233,932</b>	<b>\$ 233,932</b>	<b>\$ 340,459</b>	<b>\$ 106,527</b>

See accompanying letter.

**CITY OF MARINE CITY**

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

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

**For the Year Ended June 30, 2014**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
<b>Revenues</b>				
Tax collections	\$ 95,300	\$ 95,300	\$ 82,639	\$ (12,661)
Interest	650	650	328	(322)
<b>Total Revenues</b>	<b>95,950</b>	<b>95,950</b>	<b>82,967</b>	<b>(12,983)</b>
<b>Other Financing Sources</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total Revenues and Other Financing Sources</b>	<b>95,950</b>	<b>95,950</b>	<b>82,967</b>	<b>(12,983)</b>
<b>Expenditures</b>				
General government	98,900	98,900	95,038	3,862
<b>Total Expenditures</b>	<b>98,900</b>	<b>98,900</b>	<b>95,038</b>	<b>3,862</b>
<b>Other Financing Uses</b>				
Transfers to primary government	140,000	140,000	24,088	115,912
<b>Total Expenditures and Other Financing Uses</b>	<b>238,900</b>	<b>238,900</b>	<b>119,126</b>	<b>119,774</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(142,950)</b>	<b>(142,950)</b>	<b>(36,159)</b>	<b>106,791</b>
<b>Net Change in Fund Balance</b>	<b>(142,950)</b>	<b>(142,950)</b>	<b>(36,159)</b>	<b>106,791</b>
<b>Fund Balance at Beginning of Period</b>	<b>761,765</b>	<b>761,765</b>	<b>761,765</b>	<b>--</b>
<b>Fund Balance at End of Period</b>	<b>\$ 618,815</b>	<b>\$ 618,815</b>	<b>\$ 725,606</b>	<b>\$ 106,791</b>

**CITY OF MARINE CITY**  
**Schedule of Indebtedness**  
**June 30, 2014**

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

Date of Issue	Amount of Issue	Interest Rate	Payable In Fiscal Year Ended June 30	Total		
				Principal	Interest	Total
10-2-81	\$ 628,000	5.00%	2015	\$ 35,000	\$ 12,625	\$ 47,625
Principal due July 1			2016	35,000	10,875	45,875
Interest due July 1 and January 1			2017	40,000	9,000	49,000
			2018	40,000	7,000	47,000
			2019	40,000	5,000	45,000
			2020	40,000	3,000	43,000
			2021	40,000	1,000	41,000
<b>Total Revenue Bonds</b>				<b>270,000</b>	<b>\$ 48,500</b>	<b>\$ 318,500</b>

**Drinking Water Revolving Fund Bonds:**

Date of Issue	Amount of Issue	Interest Rate	Payable In Fiscal Year Ended June 30	Total		
				Principal	Interest	Total
9-29-98	\$ 1,155,000	2.50%	2015	\$ 65,000	\$ 8,500	\$ 73,500
Principal due April 1			2016	65,000	6,875	71,875
Interest due October 1 and April 1			2017	70,000	5,250	75,250
			2018	70,000	3,500	73,500
			2019	70,000	1,750	71,750
<b>Total Issue Outstanding</b>				<b>340,000</b>	<b>\$ 25,875</b>	<b>\$ 365,875</b>

Date of Issue	Amount of Issue	Interest Rate	Payable In Fiscal Year Ended June 30	Total		
				Principal	Interest	Total
12-23-05	\$ 2,500,000	2.125%	2015	\$ 120,000	\$ 26,506	\$ 146,506
Principal due April 1			2016	125,000	23,956	148,956
Interest due October 1 and April 1			2017	125,000	21,300	146,300
			2018	130,000	18,644	148,644
			2019	130,000	15,881	145,881
			2020	135,000	13,119	148,119
			2021	135,000	10,250	145,250
			2022	140,000	7,381	147,381
			2023	140,000	4,406	144,406
			2024	145,000	1,431	146,431
			2025	150,000	--	150,000
			2026	150,000	--	150,000
<b>Total Issue Outstanding</b>				<b>1,625,000</b>	<b>\$ 142,874</b>	<b>\$ 1,767,874</b>

**Total Water and Sewer Fund Bonded Indebtedness**

**2,235,000**

**CITY OF MARINE CITY**  
**Schedule of Indebtedness**  
**June 30, 2014**

**Special Assessment Bonds - 1981:**

Date of Issue	Amount of Issue	Interest Rate	Payable In Fiscal Year Ended June 30	Total		
				Principal	Interest	Total
10-2-81	\$ 167,000	5.00%	2015	\$ 5,000	\$ 1,925	\$ 6,925
Principal due September 1			2016	6,000	1,650	7,650
Interest due September 1 and March 1			2017	6,000	1,350	7,350
			2018	6,000	1,050	7,050
			2019	6,000	751	6,751
			2020	6,000	450	6,450
			2021	6,000	150	6,150
<b>Total Special Assessment Bonded Indebtedness</b>				<b>41,000</b>	<b>\$ 7,326</b>	<b>\$ 48,326</b>

**CITY OF MARINE CITY**  
**Schedule of Indebtedness**  
**June 30, 2014**

**Police Capital Lease:**

<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>
7-23-12	\$ 45,196	6.34%	2015	\$ 15,047	\$ 953	\$ 16,000
<b>Total Amount Outstanding</b>				<b>15,047</b>	<b>\$ 953</b>	<b>\$ 16,000</b>

**Total Governmental Funds Indebtedness**

15,047

**Wells Fargo Lease:**

<u>Collateral</u>	<u>Monthly Payment</u>	<u>Payments Remaining</u>	<u>Total Payments</u>
Xerox Copier	\$ 279	month-to-month	\$ --

**Neopost Lease:**

<u>Collateral</u>	<u>Monthly Payment</u>	<u>Payments Remaining</u>	<u>Total Payments</u>
Postage Machine	\$ 282	month-to-month	\$ --

**Standard Office Supply Lease:**

<u>Collateral</u>	<u>Monthly Payment</u>	<u>Payments Remaining</u>	<u>Total Payments</u>
Copy Machine (Police)	\$ 94	month-to-month	\$ --

**TOTAL INDEBTEDNESS**

\$ 2,291,047

**CITY OF MARINE CITY**  
**Component Units**  
**Schedule of Indebtedness**  
**June 30, 2014**

*Tax Increment Bonds, Series 2001:*

Date of Issue	Amount of Issue	Interest Rate	Payable In Fiscal Year Ended June 30	Total		
				Principal	Interest	
5-1-01	\$ 425,000	4.90%	2015	\$ 30,000	\$ 7,085	\$ 37,085
Principal due October 1		5.00	2016	30,000	5,600	35,600
Interest due October 1		5.00	2017	30,000	4,100	34,100
and April 1		5.10	2018	30,000	2,585	32,585
		5.20	2019	35,000	910	35,910
<b>Total Component Unit Indebtedness</b>				<b>\$ 155,000</b>	<b>\$ 20,280</b>	<b>\$ 175,280</b>

# Memo

To: Marine City Commissioners  
 From: John M. Gabor, City Manager  
 Date: 12-15-2014  
 Re: Marine City Commission Paperless Information System

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As requested, I am providing a Marine City Commission paperless information system. The option provided will allow data of any type to be put into a One-Drive drop box which each commissioner will have assigned to them. Information in this box will be controlled by the assigned commissioner. Commissioners can share information with each other by simply dragging and dropping into another's commissioner's box. Each commissioner can decide which information they would like to share and with whom. Information transfer is almost instantaneous. In addition, each Marine City Department will have the ability to convert and bookmark any file to a PDF at the same conversion level. This will allow any information requested to be provided paperless to a commissioner(s).

It is important to remember that this system works using a wireless network connection, so each commissioner's home must have a local wireless network, preferably secured. If a commissioner does not have access to the internet wirelessly at home, they would have to come to the Marine City offices or some other location with a wireless network to download the information.

In addition to the board packets or any other information requested, the commissioner's e-mail would also be available on the tablet.

Please keep in mind for those of you who plan on using a personal tablet that all information on that tablet may be subject to FOIA. This means that you could lose the use of the tablet while the FOIA information is being looked for. It also means that personal information could be captured as well. In a lawsuit under a discovery request, all information on the tablet could be captured including sequester of the tablet.

If you have any questions please call me at your convenience.

John M Gabor  
 City Manager – Marine City



COMPUTER ENGINEERING SERVICES

49547 Hayes Road
Shelby Township, Michigan 48315
Phone (586) 580-2213 Fax (586) 580-2215

City of Marine City
John Gabor
303 South St. Water

Telephone: (810) 765-8830
Facsimile:

Marine City, MI 48039

Date: December 5 2014

Dear John Gabor,

Thank you for your interest in SYO. In response to our conversations about Electronic Board Packets Solution, we are pleased to provide you with the following estimate:

Table with 4 columns: Qty, Hardware - CHOOSE ONE, \$ / Unit, \$ / Total. Includes items like Apple iPad Air, Samsung Galaxy Tab4, OneDrive by Microsoft, PDF Editor, and Delivery and Installation services.

This is an estimate. SYO uses its best abilities to accurately estimate the product and labor charges for all projects. At the completion of this project a final invoice will be generated that reconciles this estimate to actual product and labor charges.

Prices in this estimate are valid for 10 days.
Deposit:
Due on Delivery:
Due 10 days after installation:
ID: 10737

Sincerely,

Handwritten signature of Jason M. Gottschalk

Jason Gottschalk
SYO Computer Engineering Services Inc.

Estimate Acceptance, Approved for Order

By signing this Estimate, I acknowledge that I have read and agree to the terms and conditions set forth on the reverse side of this document.

Printed Name: \_\_\_\_\_

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

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

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

Please, also, initial and date the back side of this document.

Network Design and Implementation
Operating System Upgrades
Digital Office Solutions
Server Health Analysis

Web Development
Product Procurement
E-Commerce Solutions
Broadband Solutions - T1/DSL/VPN
WWW.SYO.COM

Computer Maintenance and Repair
Network Security/Spam Protection
E-Mail and Web Site Hosting
Security Surveillance Solutions

11-A

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RICHARD G. WARD (RETIRED)

CYNTHIA J. BILLINGS  
[cbillings@swappc.com](mailto:cbillings@swappc.com)  
(248) 746-2747

November 13, 2014

*Via: Email and Regular Mail*

Mr. John Gabor  
City Manager  
City of Marine City  
303 South Water  
Marine City, Michigan 48039  
[jgabor@marinecity-mi.org](mailto:jgabor@marinecity-mi.org)

Re: City of Marine City Retirement System  
*United States vs. Windsor*

Dear Mr. Gabor:

The IRS recently released Notice 2014-19, which explains how the Windsor decision and Rev. Rul. 2013-17 affect the application of the federal tax rules for qualified retirement plans in a series of Q&As.

As you will recall, the United States Supreme Court's Decision in *United States v. Windsor*, 570 U.S. 133 S. Ct. 2675 (2013), held that section 3 of the Defense of Marriage Act (DOMA) which prohibited recognition of same-sex spouses, was unconstitutional. As discussed, this ruling effectively changed the definition of marriage to include same-sex couples and required the Federal Government to recognize same-sex marriages that occurred in states where same-sex marriage was recognized and the individuals are domiciled in a state that recognizes such marriages.

Subsequent to that ruling, the IRS issued Guidance in Rev. Ruling 2013-17, which held that for Federal tax purposes, the IRS would recognize same-sex marriages that were entered into in a state whose laws authorize such marriage, even if the individuals were not domiciled there.

The holdings of Rev. Ruling 2013-17 apply for all Federal tax purposes, including those that apply to qualified retirement plans under Section 401(a). These holdings will apply prospectively as of September 16, 2013.

IRS Notice 2014-19 provides further guidance on the application of the decision in Windsor and the holdings of Rev. Rul. 2013-17, to qualified retirement plans. The pertinent guidance is as follows:

# SULLIVAN, WARD, ASHER & PATTON, P.C.

ATTORNEYS AND COUNSELORS AT LAW

Mr. John Gabor  
November 13, 2014  
Page 2

1. The Notice specifies that any retirement plan qualification rule that applies because a Participant is married must be applied with respect to a participant who is married to an individual of the same sex. IRS Notice 2014-19, Q&A-1.
2. The Notice discusses two compliance dates:
  - a. June 26, 2013: The plan must comply with Windsor which means the plan must recognize same-sex marriages that were validly entered into in a state whose laws authorize such marriage and the individuals are domiciled in a state that recognizes such marriages. IRS Notice 2014-19, Q&A-19, Q&A-2.
  - b. September 16, 2013: The plan must comply with Rev. Rul. 2013-17 which means (i) that the Plan must recognize same-sex marriages that were validly entered into in a state whose laws authorize the marriage of two individuals of the same sex, even if the individuals are domiciled in a state that does not recognize the validity of same-sex marriages; and (ii) individuals who entered into a registered domestic partnership, civil union, or other similar formal relationship which is not denominated as marriage under state law are not treated as married. *Id.*
3. The Notice states that whether or not a plan must be amended to reflect the outcome of Windsor and the guidance in Rev. Rul. 2013-17 depends on the terms of the specific plan. For instance, if a plan's terms define a marital relationship by reference to Section 3 of DOMA or are otherwise inconsistent with the outcome of Windsor, then an amendment to the plan is required by December 31, 2014. On the other hand, if the plan's terms are not inconsistent then no amendment is required.

After review of the terms of the City of Marine City Retirement System Ordinance, I recommend that an amendment be adopted to ensure that the language in the Ordinance does not conflict with the Windsor decision, Rev. Rul. 2013-17, and IRS Notice 2014-19, and to further document the Retirement System's compliance with the IRS directive. **This amendment must be adopted by December 31, 2014.**

Very truly yours,

SULLIVAN, WARD  
ASHER & PATTON, P.C.

Cynthia J. Billings

CJB/br  
Attachment  
W1542362.DOCX

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

**RESOLUTION NO. 0014-\_\_\_\_.**

**A RESOLUTION TO AMEND THE CITY OF MARINE CITY RETIREMENT  
SYSTEM ORDINANCE EFFECTIVE JUNE 26, 2013.**

MEMORANDUM OF A RESOLUTION of the City of Marine City, a Michigan Municipal Corporation, adopted at a regular meeting of said Commission, held at the Fire Hall located at 200 S. Parker St., Marine City, Michigan, on the \_\_\_\_ day of \_\_\_\_\_, 2014, at \_\_\_\_ p.m.

PRESENT:

ABSENT:

The following preamble and resolution were offered by Commissioner \_\_\_\_\_, and supported by Commissioner \_\_\_\_\_.

1. **WHEREAS**, the City Charter of the City of Marine City allows for the amendment of the Marine City Retirement System Ordinance; and
2. **WHEREAS**, there is a legitimate need for the amendment of the Marine City Retirement System Ordinance; and
3. **WHEREAS**, the City Commission of Marine City has reviewed the proposed Marine City Retirement System Ordinance Amendment as presented by the Marine City Pension Board.

**NOW, THEREFORE, BE IT RESOLVED:** The City Commission of Marine City approves the amendment to the Marine City Retirement System Ordinance, as attached:

Approved and adopted this \_\_\_\_ day of \_\_\_\_\_, 2014.

**Attest:**

\_\_\_\_\_  
**Kristen Baxter, City Clerk**  
City of Marine City

\_\_\_\_\_  
**Raymond Skotarczyk, Mayor**  
City of Marine City

**AMENDMENT**

Section 2 of the Retirement System Ordinance shall be amended by adding the following Paragraph (20) to the end thereof:

“Spouse” or “Surviving Spouse” means effective June 26, 2013, the member’s legal spouse who has met all requirements of a valid marriage contract in the State of marriage of such parties.



## BOARD APPOINTMENTS

### **Tax Increment Financing Authority (1 Vacancy)**

Application(s) received:

Rebecca Bryson                      274 N. Main Street

### **Historical Commission (4 Vacancies)**

Application(s) received:

William Beutell                      535 N. Main Street (\*current Board Member)  
Rebecca Lepley                      539 N. William Street

### **Pension Board (1Vacancy)**

Application(s) received:

David Scheel                      304 N. Main Street (\*current Chairperson)

*Vacancies still available on the following boards:*

- Board of Appeals (1 Vacancy)*
- Historical Commission (2 Vacancies)*
- Zoning Board of Appeals (2 Vacancies)*

# TAX INCREMENT FINANCING AUTHORITY APPLICATION

## CITY OF MARINE CITY, MICHIGAN

303 S. Water Street, Marine City, Michigan 48039

Telephone: (810) 765-8830

Applicant's Name: Rebecca Bryson

Address: 274 N. Main Street, Marine City, MI 48039  
Street City State Zip

Phone: 757-334-9662 Fax: 810-420-0865 Email: becky.bryson123@gmail.com  
810-420-0865 Call first -

### Qualifications (Member of General Public):

- \* Must be a Resident of the City of Marine City
- \* Must be a Registered Elector of the City of Marine City
- \* Cannot be in default to the City (Taxes, Water Bills, Etc)
- \* Cannot be in violation to the City (Blight, Building, Code, Etc)
- \* Cannot hold any other salaried City Office during term of office, unless otherwise provided in the City Charter

Please attach a Letter of Interest detailing your experience in the community, interests, and qualifications for serving on the T.I.F.A. Board.

The Tax Increment Financing Authority meets on the third Tuesday of each month at 4:00 PM in the Fire Hall, 200 South Parker Street, Marine City, provided there is business to conduct. This is a four-year term appointment - term expires June 30<sup>th</sup>.

[Signature]

Applicant's Signature

11/20/14

Date

RECEIVED

NOV 21 2014

RETURN COMPLETED APPLICATION AND LETTER OF INTEREST  
TO THE CITY CLERK'S OFFICE.

City of Marine City

Bob - 810 650-5468

274 N. Main Street  
Marine City, MI 48039

November 20, 2014

Tax Increment Financing Authority  
City of Marine City, Michigan  
303 S. Water Street  
Marine City, MI 48039

Dear Sir or Madam,

I am writing this Letter of Interest in hopes of becoming a member of your Authority. I became a resident of Marine City approximately one year ago when I moved to Michigan from Virginia. Whilst living in Virginia I was Vice President of my neighborhood's Civic League. From that experience, a desire to be involved in the community in which I resided was born in me.

I have attended several of the events Marine City has put on and enjoyed them immensely. I have also become involved with the Snug Theatre, as an usher and house manager. That involvement is soon to include the Riverbank Theatre, which I hope is as well received in the community as the Snug.

As a resident of Marine City, and a mother, I would like to see the city prosper. I feel it is my civic duty to volunteer my time and whatever resources I can offer to the city to reach this aspiration.

Respectfully yours,

A handwritten signature in black ink, appearing to read 'Rebecca Bryson', with a long horizontal flourish extending to the right.

Rebecca Bryson

**CITY OF MARINE CITY**

**BOARDS AND COMMISSIONS APPLICATION**

Name of Applicant: WILLIAM C. BEUTEL  
Address: 535 N. MAIN MARINE CITY MI 48039  
Telephone: 810 420 0373

Indicate below your choice of Board or Commission.

CITY COMMISSION _____ 1 <sup>st</sup> & 3 <sup>rd</sup> Thursdays ~ 7pm	PLANNING COMMISSION _____ 2 <sup>nd</sup> Monday ~ 7pm
ZONING BOARD OF APPEALS _____ 1 <sup>st</sup> Wednesday ~ 7pm	T.I.F.A. _____ 3 <sup>rd</sup> Tuesday ~ 4pm
BOARD OF REVIEW _____	HISTORICAL COMMISSION <u>X</u> _____ 3 <sup>rd</sup> Tuesday ~ 6pm

*(Note: Members of the Planning Commission, T.I.F.A. Board, and Historical Commission are by Mayor Appointment, with City Commission Approval ~ Please also contact the Mayor of Marine City directly regarding appointments. Thank You.)*

Comment on your area of interest and your experience in the community.

CURRENTLY MEMBER OF HISTORICAL COMMISSION  
FRIENDS OF CITY HALL, HISTORICAL SOCIETY OF  
MARINE CITY + COMMUNITY PRIDE + HERITAGE

William Beutel (Signature)                      10/27/2014 (Date)

**RETURN TO CITY CLERK'S OFFICE UPON COMPLETION**

**RECEIVED**  
OCT 24 2014

City of Marine City

CITY OF MARINE CITY

BOARDS AND COMMISSIONS APPLICATION

Name of Applicant: Rebecca R. Lepley  
Address: 539 N. William St., Marine City, MI 48039  
Telephone: 810-765-1296

Indicate below your choice of Board or Commission.

CITY COMMISSION \_\_\_\_\_  
1<sup>st</sup> & 3<sup>rd</sup> Thursdays ~ 7pm

PLANNING COMMISSION \_\_\_\_\_  
2<sup>nd</sup> Monday ~ 7pm

ZONING BOARD OF APPEALS \_\_\_\_\_  
1<sup>st</sup> Wednesday ~ 7pm

T.I.F.A. \_\_\_\_\_  
3<sup>rd</sup> Tuesday ~ 4pm

BOARD OF REVIEW \_\_\_\_\_

HISTORICAL COMMISSION X \_\_\_\_\_  
3<sup>rd</sup> Tuesday ~ 6pm

*(Note: Members of the Planning Commission, T.I.F.A. Board, and Historical Commission are by Mayor Appointment, with City Commission Approval ~ Please also contact the Mayor of Marine City directly regarding appointments. Thank You.)*

Comment on your area of interest and your experience in the community.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Rebecca R. Lepley  
(Signature)

11-21-14  
(Date)

RETURN TO CITY CLERK'S OFFICE UPON COMPLETION

RECEIVED  
NOV 21 2014

City of Marine City

November 21, 2014

Dear Mayor Skotarczyk and City Commissioners,

I would like to present my name for consideration for membership on the Marine City Historical Commission.

I believe that this responsibility is compatible with my experience and knowledge.

I would do my very best to promote the forward progress of this commission.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Rebecca R. Lepley". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Rebecca R. Lepley  
539 N. William Street  
Marine City, Michigan 48039

810-765-1296



11-C

# Memo

To: Marine City Commissioners  
From: John M. Gabor, City Manager  
Date: 12-15-2014  
Re: Marine City Personnel Policy & Procedure Update

---

The following change to the Marine City Personnel Policies and Procedures is required due to a change in our life insurance coverage. Because we no longer have 10 or more full time employees our life insurance carrier has moved us to a different policy group. This group has a maximum policy limit of \$50,000 per employee. Personnel Policy 8.4 has been updated to reflect this change.

If you have any questions please call me at your convenience.

John M Gabor  
City Manager – Marine City

PERSONNEL POLICIES AND PROCEDURES  
CITY OF MARINE CITY



Revised: 11-14-2012  
Created: 2-7-1991

- e. Upon the death of a retiree, the retiree's spouse remains eligible for retiree medical if receiving a survivor spouse benefit. Dependent children continue to receive retiree medical if their surviving parent is receiving a survivor pension and retiree medical.
- f. Dependent children are defined the same way as in the active employee medical plan.
- g. If eligible for Medicare, the retiree medical program coordinates with Medicare. A retiree and the retiree's spouse, who are Medicare eligible, must participate in both Medicare Parts A and B.
- h. Retirees eligible to receive substantially equivalent or better medical benefits from another employer or spouse's employer, at substantially equivalent or less cost to the retiree, may not participate in the City's medical plan until eligibility for coverage with the other employer ends. Upon termination of eligibility for coverage with the other employer, retiree must notify the City of Marine City of loss of such coverage within thirty (30) days, in order to insure re-instatement in the City of Marine City Retiree Medical Plan effective the first day following the last day of the loss of the other coverage.

8.3 For employees recalled from layoff or hired after January 1, 2008, there will be a 100% contribution requirement for both pre and post Medicare insurance by the employee. The employee will contribute \$1,500 on an annual basis (pro-rated with each bi-weekly pay) to a retiree health savings plan as established by the City. The City will match the employee contribution to the established retiree health savings plan dollar for dollar, up to \$1,500.

8.4 Life Insurance

City Service – Regular fulltime employees are provided with \$1,000 of life insurance coverage per \$1,000 of salary to a maximum of \$50,000 with the premiums paid by the City. Minimum coverage amount \$35,000.

For other provisions relating to Life Insurance see specific union or personal contract.

8.5 Disability/Salary Continuation

- a. WORKMEN'S COMPENSATION (ON-THE JOB INJURY) - The employee shall be covered by the applicable Workmen's Compensation laws and the employer further agrees that the employee being eligible for Workmen's Compensation will receive in addition to Workmen's Compensation income, an amount to be paid by the employer sufficient to make up the difference between Workmen's Compensation and the regular weekly income based on forty (40) hours, for a period of one year. In cases of permanent disability, disability Social Security and Retirement shall be counted as part of the employer's supplement.

PERSONNEL POLICIES AND PROCEDURES  
CITY OF MARINE CITY



Revised: 11-14-2012  
Created: 2-7-1991

- e. Upon the death of a retiree, the retiree's spouse remains eligible for retiree medical if receiving a survivor spouse benefit. Dependent children continue to receive retiree medical if their surviving parent is receiving a survivor pension and retiree medical.
- f. Dependent children are defined the same way as in the active employee medical plan.
- g. If eligible for Medicare, the retiree medical program coordinates with Medicare. A retiree and the retiree's spouse, who are Medicare eligible, must participate in both Medicare Parts A and B.
- h. Retirees eligible to receive substantially equivalent or better medical benefits from another employer or spouse's employer, at substantially equivalent or less cost to the retiree, may not participate in the City's medical plan until eligibility for coverage with the other employer ends. Upon termination of eligibility for coverage with the other employer, retiree must notify the City of Marine City of loss of such coverage within thirty (30) days, in order to insure re-instatement in the City of Marine City Retiree Medical Plan effective the first day following the last day of the loss of the other coverage.

8.3 For employees recalled from layoff or hired after January 1, 2008, there will be a 100% contribution requirement for both pre and post Medicare insurance by the employee. The employee will contribute \$1,500 on an annual basis (pro-rated with each bi-weekly pay) to a retiree health savings plan as established by the City. The City will match the employee contribution to the established retiree health savings plan dollar for dollar, up to \$1,500.

8.4 Life Insurance  
City Service – Regular fulltime employees are provided with \$1,000 life insurance per \$1,000 salary with the premiums paid by the City. Minimum coverage \$35,000

For other provisions relating to Life Insurance see specific union or personal contract.

8.5 Disability/Salary Continuation

- a. WORKMEN'S COMPENSATION (ON-THE JOB INJURY) - The employee shall be covered by the applicable Workmen's Compensation laws and the employer further agrees that the employee being eligible for Workmen's Compensation will receive in addition to Workmen's Compensation income, an amount to be paid by the employer sufficient to make up the difference between Workmen's Compensation and the regular weekly income based on forty (40) hours, for a period of one year. In cases of permanent disability, disability Social Security and Retirement shall be counted as part of the employer's supplement.

# Memo

**To:** Mayor and City Commission  
**From:** Mary Ellen McDonald, CPFAMiCPT  
Finance Director/Treasurer  
**Date:** 12/12/2014  
**Re:** Total Disbursements Including Payroll

---

Listed below is the breakdown by list for total Expenditures including Payroll

Total Expenditures including Payroll	\$337,449.43
List of Disbursements Including Payroll (11/21/14-12/12/14)	\$156,938.40
Meeting Encumbrances	\$180,511.03
TOTAL	\$337,449.43

Thank you

**MEETING DATE 12/18/14**

**LOCAL STREET FUND**

Opening Balance	\$108,607.74			
Collections/Interest/Serv Chg	\$6,417.09	\$6,417.09	\$0.00	\$0.00
	\$115,024.83			
Disbursements/Payroll	-\$1,623.33	-\$894.09	-\$729.24	
Fund Transfer	\$0.00			
	\$113,401.50			
Encumbrances	-\$1,010.80			
Closing Balance	\$112,390.70			

**MAJOR STREET FUND**

Opening Balance	\$161,045.79			
Collections/Interest/Serv Chg	\$15,575.78	\$15,575.78	\$0.00	\$0.00
	\$176,621.57			
Disbursements/Payroll	-\$785.88	-\$370.30	-\$415.58	
Fund Transfer	\$0.00			
	\$175,835.69			
Encumbrances	-\$716.95			
Closing Balance	\$175,118.74			

**GENERAL FUND**

Opening Balance	\$1,526,511.19			
Collections/Interest/Serv. Chg	\$128,887.54	\$128,887.54	\$0.00	\$0.00
	\$1,655,398.73			
Disbursements/Payroll/ACH	-\$58,350.67	-\$16,875.98	-\$41,474.69	\$0.00
Fund Transfer	-\$18,000.00			
	\$1,579,048.06			
Encumbrances	-\$78,059.34			
Closing Balance	\$1,500,988.72			

**WATER/SEWER FUND**

Opening Balance	\$116,090.27			
Collections/Interest/PointPayFee	\$121,315.97	\$121,315.97	\$0.00	\$0.00
	\$237,406.24			
Disbursements/Payroll	-\$17,528.54	-\$9,294.10	-\$8,234.44	
Fund Transfer	\$0.00			
	\$219,877.70			
Encumbrances	-\$93,754.08			
Closing Balance	\$126,123.62			

**CEMETERY FUND**

Opening Balance	\$46,138.01			
Collections/Interest	\$3,275.00	\$3,275.00	\$0.00	
	\$49,413.01			
Disbursements/Payroll	-\$936.80	-\$85.00	-\$851.80	
Fund Transfer	\$0.00			
	\$48,476.21			
Encumbrances	-\$238.23			
Closing Balance	\$48,237.98			

**TIFA #1 FUND**

Opening Balance	\$47,411.57		
Collections/Interest	\$0.00	\$0.00	\$0.00
	\$47,411.57		
Disbursements/Payroll	\$0.00	\$0.00	\$0.00
Fund Transfer	-\$10,600.00		
	\$36,811.57		
Encumbrances	-\$843.40		
Closing Balance	\$35,968.17		

**TIFA #2 FUND**

Opening Balance	\$354,298.73		
Collections/Interest	\$0.00	\$0.00	\$0.00
	\$354,298.73		
Disbursements/Payroll	\$0.00	\$0.00	\$0.00
Fund Transfer	-\$30,000.00		
	\$324,298.73		
Encumbrances	-\$1,843.40		
Closing Balance	\$322,455.33		

**TIFA #3 FUND**

Opening Balance	\$772,771.57		
Collections/Interest	\$0.00	\$0.00	\$0.00
	\$772,771.57		
Disbursements/Payroll	\$0.00	\$0.00	\$0.00
Fund Transfer	-\$65,400.00		
	\$707,371.57		
Encumbrances	-\$1,843.40		
Closing Balance	\$705,528.17		

**DRUG FORFEITURE FUND**

Opening Balance	\$12,050.98		
Collections	\$0.00	\$0.00	
	\$12,050.98		
Disbursements	\$0.00	\$0.00	
	\$12,050.98		
Encumbrances	\$0.00		
Closing Balance	\$12,050.98		

**TAX ACCOUNT FUND**

Opening Balance	\$14,289.55			
Collections/Interest/Misc. Chgs	\$61,819.88	\$61,819.88	\$0.00	\$0.00
	\$76,109.43			
Disbursements	-\$18,579.67	-\$18,579.67		
	\$57,529.76			
Encumbrances	-\$2,201.43			
Closing Balance	\$55,328.33			

**MARINE CITY RETIREMENT FUND**

Opening Balance	\$136,498.02			
Collections/Interest/Account Fee	\$17,490.72	\$17,490.72	\$0.00	\$0.00
	\$153,988.74			
Disbursements/Payroll	-\$38,619.64	\$0.00	-\$38,619.64	
	\$115,369.10			
Encumbrances	\$0.00			
Closing Balance	\$115,369.10			

**MARINE CITY RETIREE HEALTH INSURANCE TRUST FUND**

Opening Balance	\$52,641.27			
Collections/Interest/Acct Fees	\$20,513.87	\$20,513.87	\$0.00	\$0.00
	\$73,155.14			
Disbursements/ACH	-\$20,513.87	-\$20,513.87		
Transfers	\$0.00	\$0.00	\$0.00	
	\$52,641.27			
Encumbrances	\$0.00			
Closing Balance	\$52,641.27			

**SPECIAL ASSESSMENT FUND**

Opening Balance	\$31,821.66			
Collections/Interest/Serv. Chgs	\$2.98	\$2.98	\$0.00	\$0.00
	\$31,824.64			
Disbursements	\$0.00	\$0.00	\$0.00	
Closing Balance	\$31,824.64			

**L.R. MILLER MEMORIAL LIBRARY FUND**

Opening Balance	\$3,352.92			
Collections/Interest	\$0.00	\$0.00	\$0.00	
	\$3,352.92			
Encumbrances	\$0.00			
Closing Balance	\$3,352.92			

**LIST OF DISBURSEMENT**  
**Disbursement 11/21/14-12/12/14**

Disbursements 11/21/14	\$34,828.41
Disbursements 12/1/14	\$9,798.87
Disbursements 12/5/14	\$21,985.73
Retiree Payroll-December 2014	\$38,619.64
Longevity/Vacation Payout 12/1/14	\$3,414.17
P/E 11/26/14/Comp Hrs & Sick Payout	\$48,291.58
<b>TOTAL</b>	<b>\$156,938.40</b>

PAID  
 DISBURSEMENTS 11/21/14

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
B015	BLUE CROSS-BLUE SHIELD OF MICH	11/01/2014	STATEMENT	FTB	MTHLY HEALTH INS PREMIUM-007006050-0001	
81331	PO BOX 674416	11/21/2014		N		11,214.52
11/12/2014	DETROIT MI, 48267-4416	/ /	0.0000	Y		0.00
		11/28/2014		N		11,214.52

PD CK# 8200 11/21/2014

GL NUMBER	DESCRIPTION	AMOUNT
736-000.000-716.000	MTHLY HEALTH INS PREMIUM-007006050-0001	11,214.52

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
B015	BLUE CROSS-BLUE SHIELD OF MICH	11/01/2014	STATEMENT	FTB	MTHLY HEALTH INS PREMIUM-007006050-0000	
81332	PO BOX 674416	11/21/2014		N		7,553.74
11/12/2014	DETROIT MI, 48267-4416	/ /	0.0000	Y		0.00
		11/28/2014		N		7,553.74

PD CK# 8201 11/21/2014

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-716.000	MTHLY HEALTH INS PREMIUM-007006050-0000	906.35
592-543.000-716.000	MTHLY HEALTH INS PREMIUM-007006050-0000	194.22
592-547.000-716.000	MTHLY HEALTH INS PREMIUM-007006050-0000	194.22
101-215.000-716.000	MTHLY HEALTH INS PREMIUM-007006050-0000	411.50
592-543.000-716.000	MTHLY HEALTH INS PREMIUM-007006050-0000	51.44
592-547.000-716.000	MTHLY HEALTH INS PREMIUM-007006050-0000	51.44
101-253.000-716.000	MTHLY HEALTH INS PREMIUM-007006050-0000	546.41
592-543.000-716.000	MTHLY HEALTH INS PREMIUM-007006050-0000	273.20
592-547.000-716.000	MTHLY HEALTH INS PREMIUM-007006050-0000	273.20
101-301.000-716.000	MTHLY HEALTH INS PREMIUM-007006050-0000	2,010.75
101-441.000-716.000	MTHLY HEALTH INS PREMIUM-007006050-0000	1,584.61
202-450.000-716.000	MTHLY HEALTH INS PREMIUM-007006050-0000	264.10
203-450.000-716.000	MTHLY HEALTH INS PREMIUM-007006050-0000	396.15
592-543.000-716.000	MTHLY HEALTH INS PREMIUM-007006050-0000	79.23
592-547.000-716.000	MTHLY HEALTH INS PREMIUM-007006050-0000	316.92
		<u>7,553.74</u>

VENDOR TOTAL: 18,768.26

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
2252	COMCAST	11/07/2014	STATEMENT	FTB	HIGH-SPEED INTERNET/PHONE-CITY OFFICES	
31333	PO BOX 3005	11/21/2014		N		359.56
11/07/2014	SOUTHEASTERN PA, 19398-3005	/ /	0.0000	N		0.00
		11/28/2014		N		359.56

PD CK# 8202 11/21/2014  
 \* (11/19/14-12/18/14)

GL NUMBER	DESCRIPTION	AMOUNT
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PAID  
 DISBURSEMENTS 11/21/14

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

101-172.000-853.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES					51.37
101-209.000-853.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES					51.37
101-215.000-853.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES					51.37
101-253.000-853.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES					51.37
101-371.000-853.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES					51.36
101-751.000-853.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES					51.36
592-543.000-853.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES					25.68
592-547.000-853.000	HIGH-SPEED INTERNET/PHONE-CITY OFFICES					25.68
						359.56

DISBURSEMENTS

C252	COMCAST	11/07/2014	STATEMENT	FTB	HIGH-SPEED INTERNET/PHONE-PD	
81334	PO BOX 3005	11/21/2014		N		256.61
11/07/2014	SOUTHEASTERN PA, 19398-3005	/ /	0.0000	N		0.00
		11/28/2014		N		256.61

PD CK# 8202 11/21/2014  
 \*(11/20/14-12/19/14)

NOVEMBER 21, 2014

3L NUMBER	DESCRIPTION	AMOUNT
101-301.000-853.000	HIGH-SPEED INTERNET/PHONE-PD	256.61

C252	COMCAST	11/07/2014	STATEMENT	FTB	HIGH-SPEED INTERNET/PHONE-WW	
31335	PO BOX 3005	11/21/2014		N		109.56
11/07/2014	SOUTHEASTERN PA, 19398-3005	/ /	0.0000	N		0.00
		11/28/2014		N		109.56

PD CK# 8202 11/21/2014  
 \*(11/21/14-12/20/14)

3L NUMBER	DESCRIPTION	AMOUNT
592-549.000-853.000	HIGH-SPEED INTERNET/PHONE-WW	109.56

VENDOR TOTAL: 725.73

0008	DTE ENERGY	09/15/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-8003330	
31336	PO BOX 740786	11/21/2014		N		12.43
11/12/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/05/2014		N		12.43

PD CK# 8203 11/21/2014  
 \*6370 KING RD ( WATER TOWER)

3L NUMBER	DESCRIPTION	AMOUNT
592-546.000-921.000	MONTHLY ELECTRIC FEE-8003330	12.43

0008	DTE ENERGY	10/14/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-8003330	
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PAID  
 DISBURSEMENTS 11/21/14

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
81337	PO BOX 740786	11/21/2014		N		11.49
11/12/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/05/2014		N		11.49

PD CK# 8203 11/21/2014  
 \*6370 KING RD ( WATER TOWER)

GL NUMBER	DESCRIPTION	AMOUNT
592-546.000-921.000	MONTHLY ELECTRIC FEE-8003330	11.49

D008	DTE ENERGY	11/12/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-8003330	
81338	PO BOX 740786	11/21/2014		N		11.62
11/12/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/05/2014		N		11.62

PD CK# 8203 11/21/2014  
 \*6370 KING RD ( WATER TOWER)

GL NUMBER	DESCRIPTION	AMOUNT
592-546.000-921.000	MONTHLY ELECTRIC FEE-8003330	11.62

D008	DTE ENERGY	11/12/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-5681826	
31339	PO BOX 740786	11/21/2014		N		35.79
11/12/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/05/2014		N		35.79

PD CK# 8203 11/21/2014  
 \*6370 KING RD (PARKS)

GL NUMBER	DESCRIPTION	AMOUNT
101-756.000-921.000	MONTHLY ELECTRIC FEE-5681826	35.79

D008	DTE ENERGY	11/12/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-3727802	
31352	PO BOX 740786	11/21/2014		N		54.74
11/12/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/05/2014		N		54.74

PD CK# 8203 11/21/2014  
 \*6370 KING RD ( WATER TOWER)

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-921.000	MONTHLY ELECTRIC FEE-3727802	54.74

VENDOR TOTAL: 126.07

3039	EAST CHINA SCHOOL DISTRICT	11/21/2014	STATEMENT	FTB	2014 SUMMER TAX 11/1/14-11/15/14	
31340	1585 MEISNER ROAD	11/21/2014		N		2,849.40
	ATTN: BUSINESS OFFICE					

PAID  
 DISBURSEMENTS 11/21/14

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
11/21/2014	EAST CHINA MI, 48054-4143	/ /	0.0000	N		0.00
		11/25/2014		N		2,849.40

PD CK# 8204 11/21/2014

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-208.000	2014 SUMMER TAX 11/1/14-11/15/14	1,837.07
703-000.000-208.000	2014 SUMMER TAX 11/1/14-11/15/14	55.28
703-000.000-208.100	2014 SUMMER TAX 11/1/14-11/15/14	824.48
703-000.000-208.100	2014 SUMMER TAX 11/1/14-11/15/14	24.44
703-000.000-208.101	2014 SUMMER TAX 11/1/14-11/15/14	105.00
703-000.000-208.101	2014 SUMMER TAX 11/1/14-11/15/14	3.13
		<u>2,849.40</u>

VENDOR TOTAL: 2,849.40

M017	MARINE CITY GENERAL FUND	11/21/2014	STATEMENT	FTB	2014 SUMMER TAX 11/1/14-11/15/14
31341	303 SOUTH WATER ST	11/21/2014		N	6,518.36
11/21/2014	MARINE CITY MI, 48039	/ /	0.0000	N	0.00
		11/25/2014		N	6,518.36

PD CK# 8205 11/21/2014

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-206.000	2014 SUMMER TAX 11/1/14-11/15/14	4,430.04
703-000.000-206.000	2014 SUMMER TAX 11/1/14-11/15/14	131.36
703-000.000-206.110	2014 SUMMER TAX 11/1/14-11/15/14	500.10
703-000.000-206.500	2014 SUMMER TAX 11/1/14-11/15/14	1,414.19
703-000.000-206.500	2014 SUMMER TAX 11/1/14-11/15/14	42.67
		<u>6,518.36</u>

VENDOR TOTAL: 6,518.36

3012	SEMCO ENERGY GAS CO	11/05/2014	STATEMENT	FTB	MONTHLY GAS SERVICE CHARGE-311709
31342	PO BOX 740812	11/21/2014		N	71.08
11/05/2014	CINCINNATI OH, 45274-0812	/ /	0.0000	N	0.00
		12/03/2014		N	71.08

PD CK# 8206 11/21/2014  
 300 S PARKER ST

GL NUMBER	DESCRIPTION	AMOUNT
101-790.000-923.000	MONTHLY GAS SERVICE CHARGE-311709	71.08

3012	SEMCO ENERGY GAS CO	11/05/2014	STATEMENT	FTB	MONTHLY GAS SERVICE CHARGE-219921
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PAID  
 DISBURSEMENTS 11/21/14

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
81343	PO BOX 740812	11/21/2014		N		241.97
11/05/2014	CINCINNATI OH, 45274-0812	/ /	0.0000	N		0.00
		12/03/2014		N		241.97

PD CK# 8206 11/21/2014  
 \*231 S WATER ST

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-923.000	MONTHLY GAS SERVICE CHARGE-219921	241.97
S012	SEMCO ENERGY GAS CO	11/05/2014
81344	PO BOX 740812	11/21/2014
11/05/2014	CINCINNATI OH, 45274-0812	/ /
		12/03/2014

PD CK# 8206 11/21/2014  
 \*229 S WATER ST (GENERATOR)

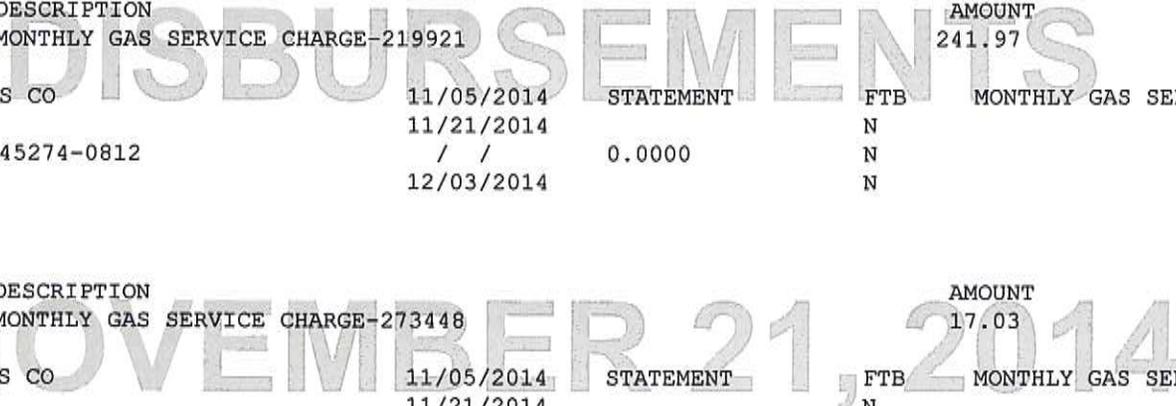
GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-923.000	MONTHLY GAS SERVICE CHARGE-273448	17.03
S012	SEMCO ENERGY GAS CO	11/05/2014
81345	PO BOX 740812	11/21/2014
11/05/2014	CINCINNATI OH, 45274-0812	/ /
		12/03/2014

PD CK# 8206 11/21/2014  
 \*405 S MAIN ST

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-923.000	MONTHLY GAS SERVICE CHARGE-169102	85.74
S012	SEMCO ENERGY GAS CO	11/05/2014
81346	PO BOX 740812	11/21/2014
11/05/2014	CINCINNATI OH, 45274-0812	/ /
		12/03/2014

PD CK# 8206 11/21/2014  
 \*1696 S PARKER ST

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-923.000	MONTHLY GAS SERVICE CHARGE-315021	481.62
S012	SEMCO ENERGY GAS CO	11/05/2014
31347	PO BOX 740812	11/21/2014
11/05/2014	CINCINNATI OH, 45274-0812	/ /
		12/03/2014



PAID  
 DISBURSEMENTS 11/21/14

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

PD CK# 8206 11/21/2014  
 \*514 S PARKER ST

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-923.000	MONTHLY GAS SERVICE CHARGE-326160	146.28

S012	SEMCO ENERGY GAS CO	11/05/2014	STATEMENT	FTB	MONTHLY GAS SERVICE CHARGE-295016	
81348	PO BOX 740812	11/21/2014		N		19.76
11/05/2014	CINCINNATI OH, 45274-0812	/ /	0.0000	N		0.00
		12/03/2014		N		19.76

PD CK# 8206 11/21/2014  
 \*375 S PARKER ST

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-923.000	MONTHLY GAS SERVICE CHARGE-295016	19.76

S012	SEMCO ENERGY GAS CO	11/05/2014	STATEMENT	FTB	MONTHLY GAS SERVICE CHARGE-123325C	
81349	PO BOX 740812	11/21/2014		N		207.74
11/05/2014	CINCINNATI OH, 45274-0812	/ /	0.0000	N		0.00
		12/03/2014		N		207.74

PD CK# 8206 11/21/2014  
 \*304 S BELLE RIVER AVE

GL NUMBER	DESCRIPTION	AMOUNT
592-546.000-923.000	MONTHLY GAS SERVICE CHARGE-123325C	207.74

S012	SEMCO ENERGY GAS CO	11/05/2014	STATEMENT	FTB	MONTHLY GAS SERVICE CHARGE-25982	
31350	PO BOX 740812	11/21/2014		N		69.24
11/05/2014	CINCINNATI OH, 45274-0812	/ /	0.0000	N		0.00
		12/03/2014		N		69.24

PD CK# 8206 11/21/2014  
 \*303 S WATER ST

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-923.000	MONTHLY GAS SERVICE CHARGE-25982	69.24

VENDOR TOTAL: 1,340.46

3204	ST CLAIR COUNTY TREASURER	11/21/2014	STATEMENT	FTB	2014 SUMMER TAX 11/1/14-11/15/14	
31351	200 GRAND RIVER AVE, SUITE 101	11/21/2014		N		4,500.13
11/21/2014	PORT HURON MI, 48060	/ /	0.0000	N		0.00
		11/25/2014		N		4,500.13

PD CK# 8207 11/21/2014

PAID  
 DISBURSEMENTS 11/21/14

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

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-207.000	2014 SUMMER TAX 11/1/14-11/15/14	496.03
703-000.000-207.000	2014 SUMMER TAX 11/1/14-11/15/14	14.70
703-000.000-207.100	2014 SUMMER TAX 11/1/14-11/15/14	1,398.59
703-000.000-207.100	2014 SUMMER TAX 11/1/14-11/15/14	41.46
703-000.000-207.300	2014 SUMMER TAX 11/1/14-11/15/14	606.87
703-000.000-207.300	2014 SUMMER TAX 11/1/14-11/15/14	18.00
703-000.000-207.400	2014 SUMMER TAX 11/1/14-11/15/14	50.85
703-000.000-207.400	2014 SUMMER TAX 11/1/14-11/15/14	1.51
703-000.000-207.500	2014 SUMMER TAX 11/1/14-11/15/14	242.72
703-000.000-207.500	2014 SUMMER TAX 11/1/14-11/15/14	7.19
703-000.000-207.900	2014 SUMMER TAX 11/1/14-11/15/14	1,575.51
703-000.000-207.900	2014 SUMMER TAX 11/1/14-11/15/14	46.70
		4,500.13

VENDOR TOTAL: 4,500.13

TOTAL - ALL VENDORS: 34,828.41

FUND TOTALS:	
Fund 101 - GENERAL FUND	6,452.32
Fund 202 - MAJOR STREET FUND	264.10
Fund 203 - LOCAL STREET FUND	396.15
Fund 592 - WATER/SEWER FUND	2,633.43
Fund 703 - TAX ACCOUNT FUND	13,867.89
Fund 736 - RETIREE HEALTH INS TRUST FUND	11,214.52

NOVEMBER 21, 2014

JOURNALIZED

PAID

DISBURSEMENTS 12/1/14

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
3170	BLUE CARE NETWORK	12/01/2014	143110013550	FTB	MONTHLY RETIREE HEALTH INSURANCE-12/14	
31372	PO BOX 33608	12/01/2014		N		6,827.17
11/07/2014	DETROIT MI, 48232-5608	/ /	0.0000	N		0.00
		12/01/2014		N		6,827.17

PD CK# 8208 12/01/2014

3L NUMBER	DESCRIPTION	AMOUNT
736-000.000-716.000	MONTHLY RETIREE HEALTH INSURANCE-12/14	6,827.17

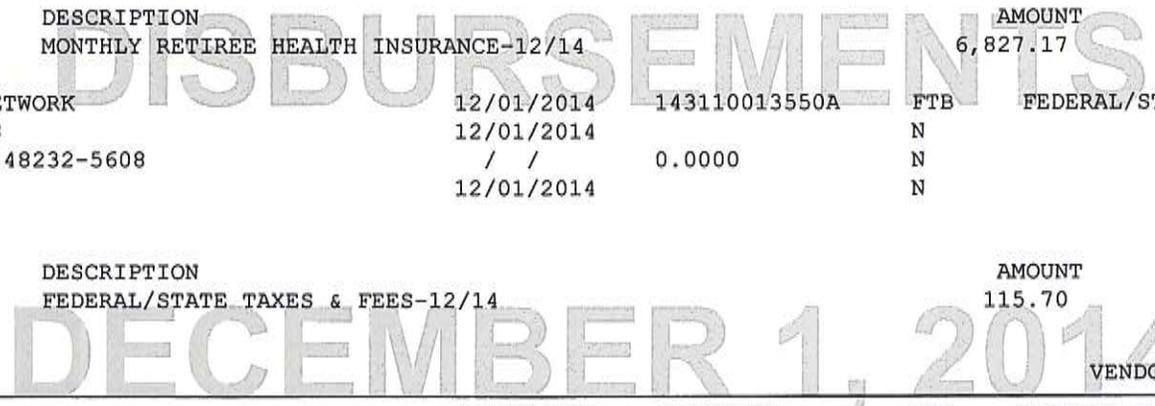
Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
3170	BLUE CARE NETWORK	12/01/2014	143110013550A	FTB	FEDERAL/STATE TAXES & FEES-12/14	
31373	PO BOX 33608	12/01/2014		N		115.70
11/07/2014	DETROIT MI, 48232-5608	/ /	0.0000	N		0.00
		12/01/2014		N		115.70

PD CK# 8208 12/01/2014

3L NUMBER	DESCRIPTION	AMOUNT
736-000.000-716.000	FEDERAL/STATE TAXES & FEES-12/14	115.70

					VENDOR TOTAL:	6,942.87
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Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
0008	DTE ENERGY	11/17/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-2255823	
31374	PO BOX 740786	12/01/2014		N		45.27
11/17/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/09/2014		N		45.27

PD CK# 8209 12/01/2014  
 \*477 S WATER ST

3L NUMBER	DESCRIPTION	AMOUNT
001-756.000-921.000	MONTHLY ELECTRIC FEE-2255823	45.27

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
0008	DTE ENERGY	10/20/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-9938979	
31375	PO BOX 740786	12/01/2014		N		18.38
11/17/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/09/2014		N		18.38

PD CK# 8209 12/01/2014  
 \*444 PLEASANT ST

3L NUMBER	DESCRIPTION	AMOUNT
009-000.000-921.000	MONTHLY ELECTRIC FEE-9938979	18.38

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
0008	DTE ENERGY	11/17/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-9938979	
31376	PO BOX 740786	12/01/2014		N		18.27
11/17/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/09/2014		N		18.27

PAID  
 DISBURSEMENTS 12/1/14

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

PD CK# 8209 12/01/2014  
 \*444 PLEASANT ST

GL NUMBER	DESCRIPTION	AMOUNT				
209-000.000-921.000	MONTHLY ELECTRIC FEE-9938979	18.27				
D008	DTE ENERGY	11/17/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-2006080	
81377	PO BOX 740786	12/01/2014		N		51.22
11/17/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/09/2014		N		51.22

PD CK# 8209 12/01/2014  
 \*405 S MAIN ST

GL NUMBER	DESCRIPTION	AMOUNT				
101-265.000-921.000	MONTHLY ELECTRIC FEE-2006080	51.22				
D008	DTE ENERGY	11/17/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-8819866	
81378	PO BOX 740786	12/01/2014		N		66.42
11/17/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/09/2014		N		66.42

PD CK# 8209 12/01/2014  
 \*300 BROADWAY ST

GL NUMBER	DESCRIPTION	AMOUNT				
101-265.000-921.000	MONTHLY ELECTRIC FEE-8819866	66.42				
D008	DTE ENERGY	11/17/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-3775155	
81379	PO BOX 740786	12/01/2014		N		60.82
11/17/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/09/2014		N		60.82

PD CK# 8209 12/01/2014  
 \*(BRIDGE NAVIGATION LIGHTS)

GL NUMBER	DESCRIPTION	AMOUNT				
202-453.000-921.000	MONTHLY ELECTRIC FEE-3775155	60.82				
D008	DTE ENERGY	10/17/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-9977346	
81380	PO BOX 740786	12/01/2014		N		18.80
11/17/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/09/2014		N		18.80

PD CK# 8209 12/01/2014  
 \*401 S WATER ST

GL NUMBER	DESCRIPTION	AMOUNT
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PAID  
 DISBURSEMENTS 12/1/14

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

101-756.000-921.000	MONTHLY ELECTRIC FEE-9977346					18.80
D008	DTE ENERGY	11/17/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-9977346	
81381	PO BOX 740786	12/01/2014		N		12.62
11/17/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/09/2014		N		12.62

PD CK# 8209 12/01/2014  
 \*401 S WATER ST

GL NUMBER	DESCRIPTION	AMOUNT
101-756.000-921.000	MONTHLY ELECTRIC FEE-9977346	12.62

D008	DTE ENERGY	11/17/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-4593814	
81382	PO BOX 740786	12/01/2014		N		31.23
11/17/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/09/2014		N		31.23

PD CK# 8209 12/01/2014  
 \*200 N WATER ST

GL NUMBER	DESCRIPTION	AMOUNT
101-756.000-921.000	MONTHLY ELECTRIC FEE-4593814	31.23

D008	DTE ENERGY	11/17/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-3590050	
81383	PO BOX 740786	12/01/2014		N		237.16
11/17/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/09/2014		N		237.16

PD CK# 8209 12/01/2014  
 \*303 S WATER ST

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-921.000	MONTHLY ELECTRIC FEE-3590050	237.16

D008	DTE ENERGY	11/17/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-8029962	
81384	PO BOX 740786	12/01/2014		N		69.02
11/17/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/09/2014		N		69.02

PD CK# 8209 12/01/2014  
 \*303 S WATER ST

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-921.000	MONTHLY ELECTRIC FEE-8029962	69.02

D008	DTE ENERGY	11/17/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-9412881	
31385	PO BOX 740786	12/01/2014		N		1,945.94

DISBURSEMENTS  
 DISBURSEMENTS  
 DECEMBER 1, 2014

PAID  
 DISBURSEMENTS 12/1/14

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
11/17/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/09/2014		N		1,945.94

PD CK# 8209 12/01/2014  
 \*231 S WATER ST

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-921.000	MONTHLY ELECTRIC FEE-9412881	1,945.94

D008	DTE ENERGY	10/17/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-9861333	24.22
81386	PO BOX 740786	12/01/2014		N		24.22
11/17/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/09/2014		N		24.22

PD CK# 8209 12/01/2014  
 \*100 BROADWAY ST (CLOCK/XMAS LIGHTS/IRRIGATION-PARKS)

GL NUMBER	DESCRIPTION	AMOUNT
101-756.000-921.000	MONTHLY ELECTRIC FEE-9861333	24.22

D008	DTE ENERGY	11/17/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-9861333	23.76
81387	PO BOX 740786	12/01/2014		N		23.76
11/17/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/09/2014		N		23.76

PD CK# 8209 12/01/2014  
 \*100 BROADWAY ST (CLOCK/XMAS LIGHTS/IRRIGATION-PARKS)

GL NUMBER	DESCRIPTION	AMOUNT
101-756.000-921.000	MONTHLY ELECTRIC FEE-9861333	23.76

D008	DTE ENERGY	10/20/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-9427111	12.08
81388	PO BOX 740786	12/01/2014		N		12.08
11/17/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/09/2014		N		12.08

PD CK# 8209 12/01/2014  
 \*424 PLEASANT ST

GL NUMBER	DESCRIPTION	AMOUNT
209-000.000-921.000	MONTHLY ELECTRIC FEE-9427111	12.08

D008	DTE ENERGY	11/17/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-9427111	36.27
81389	PO BOX 740786	12/01/2014		N		36.27
11/17/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/09/2014		N		36.27

PD CK# 8209 12/01/2014  
 \*424 PLEASANT ST

PAID  
 DISBURSEMENTS 12/1/14

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

GL NUMBER	DESCRIPTION	AMOUNT
209-000.000-921.000	MONTHLY ELECTRIC FEE-9427111	36.27

VENDOR TOTAL: 2,671.48

S288	THE STANDARD	12/01/2014	STATEMENT	FTB	MONTHLY LIFE INSURANCE PREMIUM-12/14	
81390	PO BOX 5676	12/01/2014		N		184.52
11/17/2014	PORTLAND OR, 97228-5676	/ /	0.0000	N		0.00
		12/01/2014		N		184.52

PD CK# 8210 12/01/2014

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-717.000	MONTHLY LIFE INSURANCE PREMIUM-12/14	32.98
101-253.000-717.000	MONTHLY LIFE INSURANCE PREMIUM-12/14	9.82
101-172.000-717.000	MONTHLY LIFE INSURANCE PREMIUM-12/14	17.61
101-215.000-717.000	MONTHLY LIFE INSURANCE PREMIUM-12/14	20.65
202-450.000-717.000	MONTHLY LIFE INSURANCE PREMIUM-12/14	5.50
203-450.000-717.000	MONTHLY LIFE INSURANCE PREMIUM-12/14	8.25
592-543.000-717.000	MONTHLY LIFE INSURANCE PREMIUM-12/14	17.87
592-547.000-717.000	MONTHLY LIFE INSURANCE PREMIUM-12/14	12.92
101-301.000-717.000	MONTHLY LIFE INSURANCE PREMIUM-12/14	58.92
		<u>184.52</u>

VENDOR TOTAL: 184.52

TOTAL - ALL VENDORS: 9,798.87

FUND TOTALS:	
Fund 101 - GENERAL FUND	719.70
Fund 202 - MAJOR STREET FUND	66.32
Fund 203 - LOCAL STREET FUND	8.25
Fund 209 - CEMETERY FUND	85.00
Fund 592 - WATER/SEWER FUND	1,976.73
Fund 736 - RETIREE HEALTH INS TRUST FUND	6,942.87

12/12/2014 03:04 PM  
 User: McDonald  
 DB: Marine City

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY  
 EXP CHECK RUN DATES 12/05/2014 - 12/05/2014  
 JOURNALIZED

PAID  
 DISBURSEMENTS 12/5/14

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
C252	COMCAST	12/01/2014	STATEMENT	FTB	PHONE SERVICE-KING RD PUMP STATION	
81399	PO BOX 7500	12/05/2014		N		50.91
11/14/2014	SOUTHEASTERN PA, 19398-7500	/ /	0.0000	N		0.00
		12/09/2014		N		50.91

PD CK# 8251 12/05/2014  
 \*12/1/14-12/30/14

GL NUMBER	DESCRIPTION	AMOUNT
592-546.000-853.000	PHONE SERVICE-KING RD PUMP STATION	50.91

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
C252	COMCAST	12/01/2014	STATEMENT	FTB	HIGH-SPEED INTERNET/PHONE-MUSEUM	
81400	PO BOX 7500	12/05/2014		N		75.00
11/21/2014	SOUTHEASTERN PA, 19398-7500	/ /	0.0000	N		0.00
		12/15/2014		N		75.00

PD CK# 8251 12/05/2014  
 \*12/6/14-1/5/15

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-853.000	HIGH-SPEED INTERNET/PHONE-MUSEUM	75.00

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
C252	COMCAST	12/01/2014	STATEMENT	FTB	MONTHLY PHONE SERVICE-LIBRARY	
81401	PO BOX 7500	12/05/2014		N		115.12
11/21/2014	SOUTHEASTERN PA, 19398-7500	/ /	0.0000	N		0.00
		12/15/2014		N		115.12

PD CK# 8251 12/05/2014  
 \*12/7/14-1/6/15

GL NUMBER	DESCRIPTION	AMOUNT
101-790.000-853.000	MONTHLY PHONE SERVICE-LIBRARY	115.12

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
C252	COMCAST	12/01/2014	STATEMENT	FTB	PHONE SERVICE-S BELLE RIVER PUMP STATION	
81402	PO BOX 7500	12/05/2014		N		50.91
11/14/2014	SOUTHEASTERN PA, 19398-7500	/ /	0.0000	N		0.00
		12/09/2014		N		50.91

PD CK# 8251 12/05/2014  
 \*12/1/14-12/30/14

GL NUMBER	DESCRIPTION	AMOUNT
592-546.000-853.000	PHONE SERVICE-S BELLE RIVER PUMP STATION	50.91

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
C252	COMCAST	12/01/2014	STATEMENT	FTB	HIGH-SPEED INTERNET/PHONE-DPW	
81403	PO BOX 7500	12/05/2014		N		152.05
11/28/2014	SOUTHEASTERN PA, 19398-7500	/ /	0.0000	N		0.00
		12/22/2014		N		152.05

PAID  
 DISBURSEMENTS 12/5/14

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

PD CK# 8251 12/05/2014  
 \*12/12/14-1/11/15

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-853.000	HIGH-SPEED INTERNET/PHONE-DPW	152.05
C252	COMCAST	12/01/2014
81404	PO BOX 7500	12/05/2014
11/28/2014	SOUTHEASTERN PA, 19398-7500	/ / 0.0000
		12/22/2014

PD CK# 8251 12/05/2014  
 \*12/14/14-1/13/15

GL NUMBER	DESCRIPTION	AMOUNT
101-756.000-853.000	MONTHLY PHONE SERVICE-LITTLE LEAGUE PARK	50.91
C252	COMCAST	12/01/2014
81405	PO BOX 7500	12/05/2014
11/21/2014	SOUTHEASTERN PA, 19398-7500	/ / 0.0000
		12/15/2014

PD CK# 8251 12/05/2014  
 \*12/4/14-1/3/15

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-853.000	HIGH-SPEED INTERNET/PHONE-WWTP	152.05

VENDOR TOTAL: 646.95

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
0007	DTE ENERGY	11/10/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE (WWTP)	
31406	PO BOX 630795	12/05/2014		N		4,275.19
11/19/2014	CINCINNATI OH, 45263-0795	/ /	0.0000	N		0.00
		12/10/2014		N		4,275.19

PD CK# 8252 12/05/2014  
 \*10/14/14-11/10/14

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-921.000	MONTHLY ELECTRIC FEE (WWTP)	4,275.19

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
0007	DTE ENERGY	10/31/2014	STATEMENT	FTB	MONTHLY STREET LIGHTING FEE-10/14	
31407	PO BOX 630795	12/05/2014		N		7,282.44
11/20/2014	CINCINNATI OH, 45263-0795	/ /	0.0000	N		0.00
		12/11/2014		N		7,282.44

PD CK# 8252 12/05/2014  
 \*10/1/14-10/31/14

PAID  
 DISBURSEMENTS 12/5/14

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

SL NUMBER	DESCRIPTION	AMOUNT
101-448.000-926.000	MONTHLY STREET LIGHTING FEE-10/14	7,282.44

VENDOR TOTAL: 11,557.63

0008	DTE ENERGY	11/19/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-8822648	
31408	PO BOX 740786	12/05/2014		N		413.00
11/19/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/11/2014		N		413.00
PD CK# 8253 12/05/2014						
*514 S. PARKER STREET						

SL NUMBER	DESCRIPTION	AMOUNT
101-441.000-921.000	MONTHLY ELECTRIC FEE-8822648	413.00

0008	DTE ENERGY	11/19/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-9429628	
31409	PO BOX 740786	12/05/2014		N		478.44
11/19/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/11/2014		N		478.44
PD CK# 8253 12/05/2014						
*300 S PARKER ST						

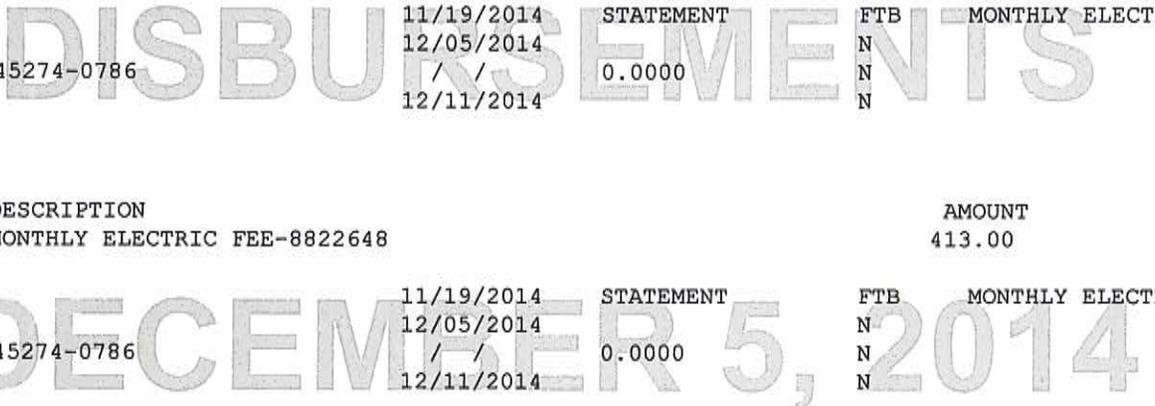
SL NUMBER	DESCRIPTION	AMOUNT
101-790.000-921.000	MONTHLY ELECTRIC FEE-9429628	478.44

0008	DTE ENERGY	11/19/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-4296595	
31410	PO BOX 740786	12/05/2014		N		11.47
11/19/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/11/2014		N		11.47
PD CK# 8253 12/05/2014						
*300 S PARKER ST						

SL NUMBER	DESCRIPTION	AMOUNT
101-790.000-921.000	MONTHLY ELECTRIC FEE-4296595	11.47

0008	DTE ENERGY	11/19/2014	STATEMENT	FTB	MONTHLY ELECTRIC FEE-9859028	
11411	PO BOX 740786	12/05/2014		N		318.95
11/19/2014	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00
		12/16/2014		N		318.95
PD CK# 8253 12/05/2014						
*375 S PARKER ST						

SL NUMBER	DESCRIPTION	AMOUNT
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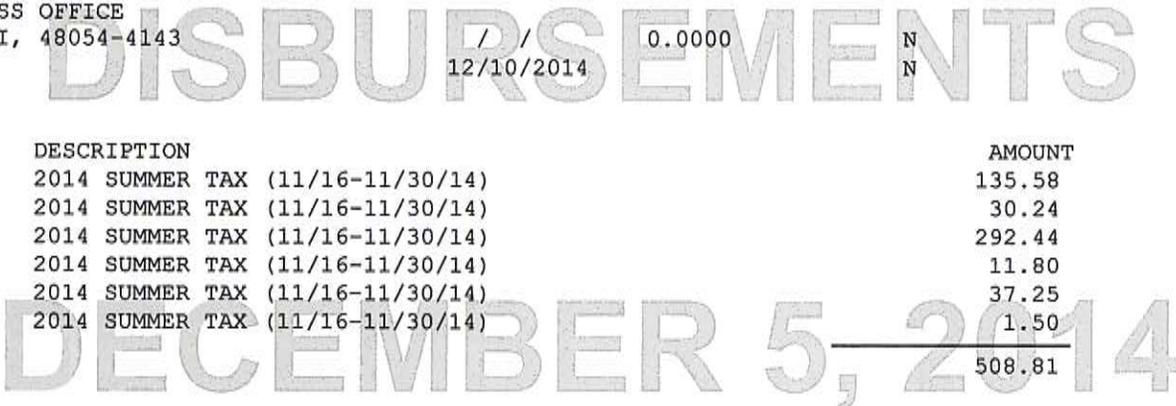


PAID  
 DISBURSEMENTS 12/5/14

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
101-301.000-921.000	MONTHLY ELECTRIC FEE-9859028					318.95

VENDOR TOTAL: 1,221.86

E039	EAST CHINA SCHOOL DISTRICT	12/05/2014	STATEMENT	FTB	2014 SUMMER TAX (11/16-11/30/14)	
81412	1585 MEISNER ROAD	12/05/2014		N		508.81
12/05/2014	ATTN: BUSINESS OFFICE	/ /	0.0000	N		0.00
	EAST CHINA MI, 48054-4143	12/10/2014		N		508.81
PD CK# 8254 12/05/2014						



GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-208.000	2014 SUMMER TAX (11/16-11/30/14)	135.58
703-000.000-208.000	2014 SUMMER TAX (11/16-11/30/14)	30.24
703-000.000-208.100	2014 SUMMER TAX (11/16-11/30/14)	292.44
703-000.000-208.100	2014 SUMMER TAX (11/16-11/30/14)	11.80
703-000.000-208.101	2014 SUMMER TAX (11/16-11/30/14)	37.25
703-000.000-208.101	2014 SUMMER TAX (11/16-11/30/14)	1.50
		508.81

VENDOR TOTAL: 508.81

4017	MARINE CITY GENERAL FUND	12/05/2014	STATEMENT	FTB	2014 SUMMER TAX (11/16-11/30/14)	
31413	303 SOUTH WATER ST	12/05/2014		N		2,587.24
12/05/2014	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/10/2014		N		2,587.24
PD CK# 8255 12/05/2014						

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-206.000	2014 SUMMER TAX (11/16-11/30/14)	1,571.21
703-000.000-206.000	2014 SUMMER TAX (11/16-11/30/14)	63.38
703-000.000-206.110	2014 SUMMER TAX (11/16-11/30/14)	241.40
703-000.000-206.500	2014 SUMMER TAX (11/16-11/30/14)	689.97
703-000.000-206.500	2014 SUMMER TAX (11/16-11/30/14)	21.28
		2,587.24

VENDOR TOTAL: 2,587.24

4336	MC SPECIAL ASSESSMENT FUND	12/05/2014	STATEMENT	FTB	2014 SUMMER TAX (11/16-11/30/14)	
31414	303 SOUTH WATER ST	12/05/2014		N		2.98
12/05/2014	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/10/2014		N		2.98

PAID  
 DISBURSEMENTS 12/5/14

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

PD CK# 8256 12/05/2014

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-206.190	2014 SUMMER TAX (11/16-11/30/14)	1.53
703-000.000-206.190	2014 SUMMER TAX (11/16-11/30/14)	1.45
		<u>2.98</u>

DISBURSEMENTS

VENDOR TOTAL: 2.98

R131	RANDY STEPHENS	12/03/2014	STATEMENT	FTB	REIMBURSE-SIDEWALK REPLACEMENT	
81415	569 S. ELIZABETH STREET	12/05/2014		N		429.87
12/03/2014	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/05/2014		N		<u>429.87</u>

PD CK# 8257 12/05/2014

\*REPLACES LOST CHECK #8046 ISSUED 10/16/14  
 SIDEWALK REPLACEMENT-569 S. ELIZABETH STREET

GL NUMBER	DESCRIPTION	AMOUNT
203-443.000-740.000	REIMBURSE-SIDEWALK REPLACEMENT	429.87

DECEMBER 5, 2014

VENDOR TOTAL: 429.87

S204	ST CLAIR COUNTY TREASURER	12/05/2014	STATEMENT	FTB	2014 SUMMER TAX (11/16-11/30/14)	
81416	200 GRAND RIVER AVE, SUITE 101	12/05/2014		N		1,612.75
12/05/2014	PORT HURON MI, 48060	/ /	0.0000	N		0.00
		12/10/2014		N		<u>1,612.75</u>

PD CK# 8258 12/05/2014

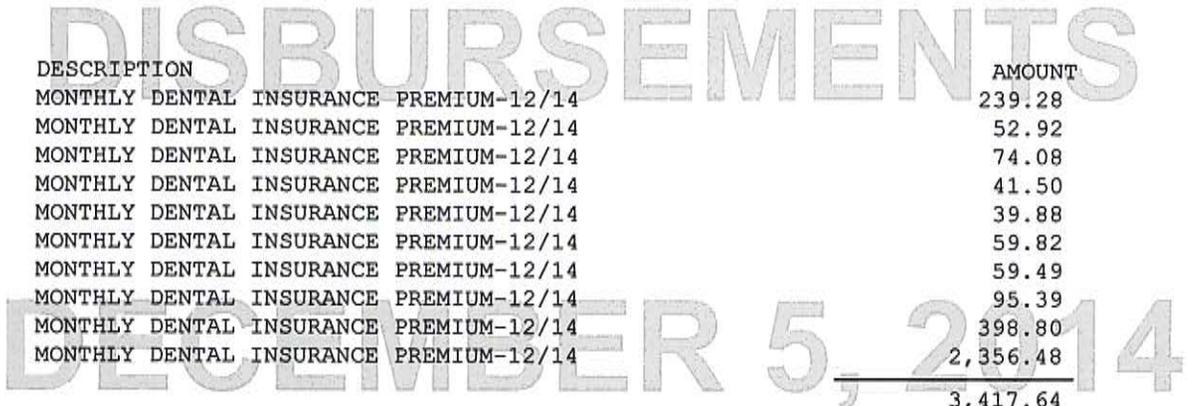
GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-207.000	2014 SUMMER TAX (11/16-11/30/14)	175.92
703-000.000-207.000	2014 SUMMER TAX (11/16-11/30/14)	7.09
703-000.000-207.100	2014 SUMMER TAX (11/16-11/30/14)	496.06
703-000.000-207.100	2014 SUMMER TAX (11/16-11/30/14)	20.05
703-000.000-207.300	2014 SUMMER TAX (11/16-11/30/14)	215.26
703-000.000-207.300	2014 SUMMER TAX (11/16-11/30/14)	8.67
703-000.000-207.400	2014 SUMMER TAX (11/16-11/30/14)	18.04
703-000.000-207.400	2014 SUMMER TAX (11/16-11/30/14)	0.72
703-000.000-207.500	2014 SUMMER TAX (11/16-11/30/14)	86.10
703-000.000-207.500	2014 SUMMER TAX (11/16-11/30/14)	3.48
703-000.000-207.900	2014 SUMMER TAX (11/16-11/30/14)	558.81
703-000.000-207.900	2014 SUMMER TAX (11/16-11/30/14)	22.55

1,612.75

PAID  
 DISBURSEMENTS 12/5/14

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
VENDOR TOTAL:						1,612.75
S290	STANDARD INSURANCE CO	12/01/2014	STATEMENT	FTB	MTHLY DENTAL INSURANCE PREMIUM-12/14	
81417	PO BOX 82588	12/05/2014		N		3,417.64
12/01/2014	LINCOLN NE, 68501-2588	/ /	0.0000	N		0.00
		12/05/2014		N		3,417.64

PD CK# 8259 12/05/2014



GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-716.000	MONTHLY DENTAL INSURANCE PREMIUM-12/14	239.28
101-253.000-716.000	MONTHLY DENTAL INSURANCE PREMIUM-12/14	52.92
101-172.000-716.000	MONTHLY DENTAL INSURANCE PREMIUM-12/14	74.08
101-215.000-716.000	MONTHLY DENTAL INSURANCE PREMIUM-12/14	41.50
202-450.000-716.000	MONTHLY DENTAL INSURANCE PREMIUM-12/14	39.88
203-450.000-716.000	MONTHLY DENTAL INSURANCE PREMIUM-12/14	59.82
592-543.000-716.000	MONTHLY DENTAL INSURANCE PREMIUM-12/14	59.49
592-547.000-716.000	MONTHLY DENTAL INSURANCE PREMIUM-12/14	95.39
101-301.000-716.000	MONTHLY DENTAL INSURANCE PREMIUM-12/14	398.80
736-000.000-716.000	MONTHLY DENTAL INSURANCE PREMIUM-12/14	2,356.48
VENDOR TOTAL:		3,417.64
TOTAL - ALL VENDORS:		21,985.73

FUND TOTALS:

Fund 101 - GENERAL FUND	9,703.96
Fund 202 - MAJOR STREET FUND	39.88
Fund 203 - LOCAL STREET FUND	489.69
Fund 592 - WATER/SEWER FUND	4,683.94
Fund 703 - TAX ACCOUNT FUND	4,711.78
Fund 736 - RETIREE HEALTH INS TRUST FUND	2,356.48

MEETING ENCUMBRANCES 12/18/14

Vendor Code Ref # Invoice Date Invoice Notes	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
A039 81485 12/10/2014	ADELE KLAASSEN 620 N MARY ST MARINE CITY MI, 48039	12/10/2014 12/18/2014 / / 12/18/2014	STATEMENT PO 0.0000	FTB N N Y	DECEMBER 2014 BOARD OF REVIEW FEE	15.00 0.00 15.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-209.000-704.000	DECEMBER 2014 BOARD OF REVIEW FEE	15.00

VENDOR TOTAL: 15.00

Vendor Code Ref # Invoice Date	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
F015 81486 11/30/2014	AIRGAS USA LLC PO BOX 802576 CHICAGO IL, 60680-2576	11/30/2014 12/18/2014 / / 12/30/2014	9923639484A 000004031 0.0000	FTB N N N	ACETYLENE/ARGON	24.13 0.00 24.13

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-740.000	ACETYLENE/ARGON	24.13	24.13

Vendor Code Ref # Invoice Date	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
F015 81487 11/30/2014	AIRGAS USA LLC PO BOX 802576 CHICAGO IL, 60680-2576	11/30/2014 12/18/2014 / / 12/30/2014	9923639484B 000004273 0.0000	FTB N N N	ACETYLENE/ARGON	10.57 0.00 10.57

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-740.000	ACETYLENE/ARGON	10.57	10.57

VENDOR TOTAL: 34.70

Vendor Code Ref # Invoice Date	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
A180 81418 11/19/2014	ALEXANDER CHEMICAL CORPORATION 16932 COLLECTIONS CENTER DRIVE CHICAGO IL, 60693	11/19/2014 12/18/2014 / / 12/19/2014	SLS10025894 000004056 0.0000	FTB N N N	HYPOCHLORITE SOLUTION-WWTP	1,221.08 0.00 1,221.08

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-545.000-754.000	HYPOCHLORITE SOLUTION-WWTP	1,221.08	1,221.08

VENDOR TOTAL: 1,221.08

Vendor Code Ref # Invoice Date	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
A012 81490 10/28/2014	AMERICAN WATER WORKS ASSN P.O. BOX 972997 DALLAS TX, 75397-2997	11/20/2014 12/18/2014 / / 12/31/2014	STATEMENT PO 0.0000	FTB N N N	MEMBERSHIP RENEWAL-M ITRICH (2/1/15-1/31/16)	295.00 0.00 295.00

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-803.000	MEMBERSHIP RENEWAL-M ITRICH	147.50	147.50
592-548.000-803.000	MEMBERSHIP RENEWAL-M ITRICH	147.50	147.50

295.00

JOURNALIZED  
 OPEN  
 MEETING ENCUMBRANCES 12/18/14

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

VENDOR TOTAL: 295.00

M186	ANDREW MARKEL	12/10/2014	STATEMENT	FTB	DECEMBER 2014 BOARD OF REVIEW FEE	
81488	324 WARD STREET	12/18/2014		N		15.00
12/10/2014	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/18/2014		Y		15.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-209.000-704.000	DECEMBER 2014 BOARD OF REVIEW FEE	15.00

VENDOR TOTAL: 15.00

A020	ARROWHEAD PUBLIC SAFETY EQUIPMENT	11/20/2014	MC0086	FTB	REPAIR POLICE RADIO SPEAKER	
81489	3529 W GENESEE RD	12/18/2014	000004269	N		140.00
11/20/2014	LAPEER MI, 48446	/ /	0.0000	N		0.00
		12/20/2014		N		140.00

Open

\*(CHIEFS CAR)

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-301.000-851.000	REPAIR POLICE RADIO SPEAKER	140.00	140.00

VENDOR TOTAL: 140.00

B001	BADGER METER INC	11/13/2014	1022112	FTB	CONNECT SOFTWARE RENEWAL	
81491	PO BOX 88223	12/18/2014	000004280	N		989.04
11/13/2014	MILWAUKEE WI, 53288-0223	/ /	0.0000	N		0.00
		12/18/2014		N		989.04

Open

\*(12/6/14-12/5/15) (CONNECT S/N #1227)

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-543.000-802.000	CONNECT SOFTWARE RENEWAL	494.52	494.52
592-547.000-802.000	CONNECT SOFTWARE RENEWAL	494.52	494.52

989.04

VENDOR TOTAL: 989.04

M002	BILL MACDONALD FORD INC	12/02/2014	10573	FTB	THE WORKS/MULTI POINT INSPECTION	
81492	1200 CARNEY DR	12/18/2014	000004274	N		51.99
12/02/2014	PO BOX 496	/ /	0.0000	N		0.00
	ST CLAIR MI, 48079	01/01/2015		N		51.99

Open

\*(2006 FORD EXPEDITION)

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-863.000	THE WORKS/MULTI POINT INSPECTION	51.99	51.99

VENDOR TOTAL: 51.99

B131	BLUE WATER FUEL MANAGEMENT	11/30/2014	1433401	FTB	MONTHLY FUEL PURCHASES-11/14	
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OPEN  
 MEETING ENCUMBRANCES 12/18/14

Vendor Code Ref # Invoice Date Invoice Notes	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
81419	36065 WATER ST PO BOX 430	12/18/2014		N		1,547.87
11/30/2014	RICHMOND MI, 48062-0430	/ / 12/18/2014	0.0000	N N		0.00 1,547.87
Open						
GL NUMBER 101-301.000-741.000	DESCRIPTION MONTHLY FUEL PURCHASES-11/14				AMOUNT 1,547.87	

VENDOR TOTAL: 1,547.87

C072 81420 10/20/2014	CARQUEST AUTO PARTS PO BOX 404875 ATLANTA GA, 30384-4875	11/20/2014 12/18/2014 / / 12/18/2014	5880-225409 000004041 0.0000	FTB N N N	OIL DIP STICK/OIL FILTER	18.66 0.00 18.66
Open						
GL NUMBER 101-441.000-863.000	DESCRIPTION OIL DIP STICK/OIL FILTER				AMOUNT 18.66	AMT RELIEVED 18.66

C072 81493 11/20/2014	CARQUEST AUTO PARTS PO BOX 404875 ATLANTA GA, 30384-4875	11/20/2014 12/18/2014 / / 12/20/2014	5880-227324 000004276 0.0000	FTB N N N	MARKER KIT-SNOW PLOWS	11.55 0.00 11.55
Open						
GL NUMBER 202-455.000-781.000 203-455.000-781.000	DESCRIPTION MARKER KIT-SNOW PLOWS MARKER KIT-SNOW PLOWS				AMOUNT 3.70 7.85	AMT RELIEVED 3.70 7.85

11.55

C072 81494 11/26/2014	CARQUEST AUTO PARTS PO BOX 404875 ATLANTA GA, 30384-4875	11/26/2014 12/18/2014 / / 12/26/2014	5880-227649 000004272 0.0000	FTB N N N	WRENCH SETS	119.01 0.00 119.01
Open						
GL NUMBER 101-441.000-740.000	DESCRIPTION WRENCH SETS				AMOUNT 119.01	AMT RELIEVED 119.01

VENDOR TOTAL: 149.22

C122 81495 11/21/2014	CONTRACTORS CLOTHING CO 29350 JOHN R ROAD PO BOX 71721 MADISON HEIGHTS MI, 48071	11/21/2014 12/18/2014 / / 12/21/2014	7287228 000004271 0.0000	FTB N N N	SAFETY BOOTS-P HUPCIK	184.50 0.00 184.50
Open						
GL NUMBER 101-441.000-744.000	DESCRIPTION SAFETY BOOTS-P HUPCIK				AMOUNT 184.50	AMT RELIEVED 184.50

C122	CONTRACTORS CLOTHING CO	11/24/2014	7287230	FTB	INSULATED COVERALLS	
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MEETING ENCUMBRANCES 12/18/14

Vendor Code Ref # Invoice Date Invoice Notes	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
81421	29350 JOHN R ROAD PO BOX 71721 MADISON HEIGHTS MI, 48071	12/18/2014 / / 12/24/2014	000004033 0.0000	N N N		870.17 0.00 870.17

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-744.000	INSULATED COVERALLS	870.17	870.17

VENDOR TOTAL: 1,054.67

C105 81496 11/20/2014	CONTRACTORS CONNECTION INC 2644 AUBURN ROAD SHELBY TOWNSHIP MI, 48317	11/20/2014 12/18/2014 / / 12/20/2014	7081760 000004267 0.0000	FTB N N N	SALT ICE MELT	119.40 0.00 119.40
Open						
*(SIDEWALKS-CITY BLDGS)						

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-265.000-740.000	SALE ICE MELT	119.40	119.40

VENDOR TOTAL: 119.40

C002 81497 11/13/2014	DORNBOS SIGN INC 619 W HARRIS CHARLOTTE MI, 48813-1466	11/13/2014 12/18/2014 / / 12/18/2014	INV18245 000004279 0.0000	FTB N N N	STREET NAME SIGN'S/STREET SIGN POST	170.20 0.00 170.20
Open						
*(STREET NAMES-S WATER/BROADWAY) (SUPPLIES FOR SIGNS BEING PAID BY TIFA FUNDS)						

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
250-000.000-740.000	STREET NAME SIGNS/STREET SIGN POSTS	56.73	56.73
251-000.000-740.000	STREET NAME SIGNS/STREET SIGN POSTS	56.73	56.73
252-000.000-740.000	STREET NAME SIGNS/STREET SIGN POSTS	56.74	56.74

170.20

C002 81498 11/13/2014	DORNBOS SIGN INC 619 W HARRIS CHARLOTTE MI, 48813-1466	11/13/2014 12/18/2014 / / 12/18/2014	INV18246 000004278 0.0000	FTB N N N	CUSTOM SIGNS	2,360.00 0.00 2,360.00
Open						
*(TIFA BOARD APPROVAL) (SUPPLIES FOR SIGNS BEING PAID BY TIFA FUNDS)						

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
250-000.000-740.000	CUSTOM SIGNS	786.67	786.67
251-000.000-740.000	CUSTOM SIGNS	786.67	786.67
252-000.000-740.000	CUSTOM SIGNS	786.66	786.66

2,360.00

VENDOR TOTAL: 2,530.20

D050 81422	DYCK SECURITY SERVICES 2425 MINNIE STREET	12/01/2014 12/18/2014	A32492 000004015	FTB N	MONITORING SERVICES-LITTLE LEAGUE PARK	23.33
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MEETING ENCUMBRANCES 12/18/14

Vendor Code Ref # Invoice Date Invoice Notes	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
12/01/2014	PORT HURON MI, 48060-4733	/ / 12/31/2014	0.0000	N N		0.00 23.33

Open  
 \*(12/1/14-12/31/14)

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-756.000-802.000	MONITORING SERVICES-LITTLE LEAGUE PARK	23.33	23.33
VENDOR TOTAL:			23.33

E039 81451 12/09/2014	EAST CHINA SCHOOL DISTRICT 1585 MEISNER ROAD ATTN: BUSINESS OFFICE EAST CHINA MI, 48054-4143	12/09/2014 12/18/2014 / / 12/18/2014	STATEMENT 0.0000	FTB N N	DELQ PERS PROP TAX COLLECTIONS-11/14	361.05 0.00 361.05
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Open

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-210.000	DELQ PERS PROP TAX COLLECTIONS-11/14	188.40
703-000.000-210.000	DELQ PERS PROP TAX COLLECTIONS-11/14	52.30
703-000.000-210.100	DELQ PERS PROP TAX COLLECTIONS-11/14	81.64
703-000.000-210.100	DELQ PERS PROP TAX COLLECTIONS-11/14	22.66
703-000.000-210.200	DELQ PERS PROP TAX COLLECTIONS-11/14	12.56
703-000.000-210.200	DELQ PERS PROP TAX COLLECTIONS-11/14	3.49
VENDOR TOTAL:		361.05

E086 81499 11/30/2014	EMTERRA ENVIRONMENTAL USA CORP 1606 E WEBSTER ROAD FLINT MI, 48505	11/30/2014 12/18/2014 / / 12/30/2014	106115 000004290 0.0000	FTB N N N	RO DUMPSTER-STREET SWEEPING DEBRIS	474.75 0.00 474.75
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Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
202-454.000-802.000	RO DUMPSTER-STREET SWEEPING DEBRIS	189.90	189.90
203-454.000-802.000	RO DUMPSTER-STREET SWEEPING DEBRIS	284.85	284.85
VENDOR TOTAL:		474.75	474.75

E086 81423 12/01/2014	EMTERRA ENVIRONMENTAL USA CORP 1606 E WEBSTER ROAD FLINT MI, 48505	12/01/2014 12/18/2014 / / 12/31/2014	106239 0.0000	FTB N N N	MONTHLY REFUSE COLLECTION/MISC-12/14	21,644.67 0.00 21,644.67
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-526.000-802.000	MONTHLY REFUSE COLLECTION FEE-12/14	21,573.75
101-526.000-802.000	MONTHLY MICHIGAN LANDFILL FEE-12/14	70.92
VENDOR TOTAL:		21,644.67

VENDOR TOTAL:		22,119.42
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E005	ENVIRONMENTAL CONSULTING & TECH INC	11/17/2014	144257	FTB	PROFESSIONAL SERVICES THRU 10/31/14
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OPEN  
 MEETING ENCUMBRANCES 12/18/14

Vendor Code Ref # Invoice Date Invoice Notes	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
81424	3701 NORTHWEST 98TH STREET	12/18/2014		N		969.77
11/17/2014	GAINESVILLE FL, 32606	/ /	0.0000	N		0.00
		12/18/2014		N		969.77

Open  
 \*(WATER MONITORING SERVICES)

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-802.400	PROFESSIONAL SERVICES THRU 10/31/14	969.77

VENDOR TOTAL: 969.77

E007 81500	ETNA SUPPLY COMPANY PO BOX 897 529 - 32ND STREET SE	11/04/2014 12/18/2014	S101249600.001 000004281	FTB N	6X4 DI MJ RES LESS/ACC/BOTTOM SECTION	185.50
11/04/2014	GRAND RAPIDS MI, 49548-2392	/ /	0.0000	N		0.00
		12/18/2014		N		185.50

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-548.000-931.000	6X4 DI MJ RES LESS/ACC/BOTTOM SECTION	185.50	185.50

E007 81502	ETNA SUPPLY COMPANY PO BOX 897 529 - 32ND STREET SE	11/05/2014 12/18/2014	S101249600.003 000004282	FTB N	TOP SECTION W/LID	337.50
11/05/2014	GRAND RAPIDS MI, 49548-2392	/ /	0.0000	N		0.00
		12/18/2014		N		337.50

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-548.000-931.000	TOP SECTION W/LID	337.50	337.50

E007 81503	ETNA SUPPLY COMPANY PO BOX 897 529 - 32ND STREET SE	11/05/2014 12/18/2014	S101249600.004 000004292	FTB N	TOP SECTIONS W/LIDS	112.50
11/05/2014	GRAND RAPIDS MI, 49548-2392	/ /	0.0000	N		0.00
		12/18/2014		N		112.50

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-548.000-931.000	TOP SECTIONS W/LIDS	112.50	112.50

E007 81504	ETNA SUPPLY COMPANY PO BOX 897 529 - 32ND STREET SE	11/05/2014 12/18/2014	S101249600.005 000004283	FTB N	6X4 DI MJ RED PEXPE LESS/ACC	160.00
11/05/2014	GRAND RAPIDS MI, 49548-2392	/ /	0.0000	N		0.00
		12/18/2014		N		160.00

Open  
 \*(HYDRANTS)

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-548.000-931.000	6X4 DI MJ RED PEXPE LESS/ACC	160.00	160.00

E007 81501	ETNA SUPPLY COMPANY PO BOX 897 529 - 32ND STREET SE	11/04/2014 12/18/2014	S101255219.001	FTB N	CREDIT TO INVOICE S101249600.001	(148.00)
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MEETING ENCUMBRANCES 12/18/14

Vendor Code Ref # Invoice Date Invoice Notes	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
11/04/2014	GRAND RAPIDS MI, 49548-2392	/ / 12/18/2014	0.0000	N N		0.00 (148.00)

Open

GL NUMBER	DESCRIPTION	AMOUNT
592-548.000-931.000	CREDIT TO INVOICE S101249600.001	(148.00)

VENDOR TOTAL: 647.50

V024 81425 11/04/2014	FLAGSHIP-VISA 3910 LAPEER RD PORT HURON MI, 48060-2402	11/04/2014 12/18/2014 / / 12/27/2014	STATEMENT 0.0000	FTB N N N	GAN TIMES HERALD-DIGITAL ACCESS	9.00 0.00 9.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-730.000	GAN TIMES HERALD-DIGITAL ACCESS	9.00

V024 81426 12/02/2014	FLAGSHIP-VISA 3910 LAPEER RD PORT HURON MI, 48060-2402	12/02/2014 12/18/2014 / / 12/27/2014	STATEMENT 0.0000	FTB N N N	GAN TIMES HERALD-DIGITAL ACCESS	9.00 0.00 9.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-172.000-730.000	GAN TIMES HERALD-DIGITAL ACCESS	9.00

V024 81427 11/03/2014	FLAGSHIP-VISA 3910 LAPEER RD PORT HURON MI, 48060-2402	11/03/2014 12/18/2014 / / 12/27/2014	STATEMENT 0.0000	FTB N N N	VG'S-MEAL EXPENSE	39.91 0.00 39.91
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Open

\*(ELECTION-11/4/14)

GL NUMBER	DESCRIPTION	AMOUNT
101-215.000-869.000	VG'S-MEAL EXPENSE	39.91

V024 81428 11/04/2014	FLAGSHIP-VISA 3910 LAPEER RD PORT HURON MI, 48060-2402	11/04/2014 12/18/2014 / / 12/27/2014	STATEMENT 0.0000	FTB N N N	HUNGRY HOWIE'S-MEAL EXPENSE	44.33 0.00 44.33
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Open

\*(ELECTION-11/4/14)

GL NUMBER	DESCRIPTION	AMOUNT
101-215.000-869.000	HUNGRY HOWIE'S-MEAL EXPENSE	44.33

V024 81429 11/04/2014	FLAGSHIP-VISA 3910 LAPEER RD PORT HURON MI, 48060-2402	11/04/2014 12/18/2014 / / 12/27/2014	STATEMENT 0.0000	FTB N N N	ROASTED WITH PERKS-MEAL EXPENSE	131.24 0.00 131.24
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Open

\*(ELECTION-11/4/14)

GL NUMBER	DESCRIPTION	AMOUNT
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MEETING ENCUMBRANCES 12/18/14

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

101-215.000-869.000	ROASTED WITH PERKS-MEAL EXPENSE				131.24	
V024	FLAGSHIP-VISA	12/02/2014	STATEMENT	FTB	FINANCE CHARGES-DPW	
81430	3910 LAPEER RD	12/18/2014		N		1.28
12/02/2014	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		12/27/2014		N		1.28

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-805.000	FINANCE CHARGES-DPW	1.28

V024	FLAGSHIP-VISA	11/12/2014	STATEMENT	FTB	AMAZON.COM-TABLETOP ELECTRONIC SCOREBOARD	
81450	3910 LAPEER RD	12/18/2014		N		368.99
11/12/2014	PORT HURON MI, 48060-2402	/ /	0.0000	N		0.00
		12/27/2014		N		368.99

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751.000-740.000-BASKETBALL	AMAZON.COM-TABLETOP ELECT SCOREBOARD	368.99

VENDOR TOTAL: 603.75

F180	FONDRIEST ENVIRONMENTAL, INC.	12/01/2014	43451	FTB	SITE INTERROGATION/WEB DATA CENTER PKG	
81505	2091 EXCHANGE COURT	12/18/2014	000004286	N		1,950.00
11/26/2014	FAIRBORN OH, 45324	/ /	0.0000	N		0.00
		12/26/2014		N		1,950.00

Open

\*(WATER MONITORING SERVICES) (12/1/14-12/1/15)

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-549.000-802.400	WATER MONITORING SERVICES	1,950.00	1,950.00

VENDOR TOTAL: 1,950.00

B017	FOSTER BLUE WATER OIL LLC	11/24/2014	1432803554	FTB	FUEL	
81432	36065 WATER ST	12/18/2014	000004027	N		1,478.30
11/24/2014	PO BOX 430	/ /	0.0000	N		0.00
	RICHMOND MI, 48062-0430	12/24/2014		N		1,478.30

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-751.000	FUEL	1,478.30	1,478.30

B017	FOSTER BLUE WATER OIL LLC	11/25/2014	924676	FTB	OIL	
81431	36065 WATER ST	12/18/2014	000004027	N		474.78
11/25/2014	PO BOX 430	/ /	0.0000	N		0.00
	RICHMOND MI, 48062-0430	12/25/2014		N		474.78

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-545.000-781.000	OIL	474.78	474.78

MEETING ENCUMBRANCES 12/18/14

Vendor Code Ref # Invoice Date Invoice Notes	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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VENDOR TOTAL: 1,953.08

F004 81433 11/21/2014	FRIENDS OF CITY HALL PO BOX 283 MARINE CITY MI, 48039	11/21/2014 12/18/2014 / / 12/21/2014	STATEMENT PO 0.0000	FTB N N N	COMMUNITY PROMOTION	2,000.00 0.00 2,000.00
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Open  
 \*(TIFA BOARD APPROVAL 9/16/14)

GL NUMBER	DESCRIPTION	AMOUNT
251-000.000-880.000	COMMUNITY PROMOTION	1,000.00
252-000.000-880.000	COMMUNITY PROMOTION	1,000.00
		2,000.00

VENDOR TOTAL: 2,000.00

H001 81506 11/20/2014	HACH COMPANY 2207 COLLECTIONS DRIVE CHICAGO IL, 60693	11/20/2014 12/18/2014 / / 12/20/2014	9128348 000004285 0.0000	FTB N N N	TURB SENSOR ASSEMBLY-WW	1,542.39 0.00 1,542.39
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Open  
 \*(WATER MONITORING SERVICES)

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-549.000-802.400	TURB SENSOR ASSEMBLY-WW	1,542.39	1,542.39

H001 81507 11/26/2014	HACH COMPANY 2207 COLLECTIONS DRIVE CHICAGO IL, 60693	11/26/2014 12/18/2014 / / 12/26/2014	9136075 000004293 0.0000	FTB N N N	REPAIR INSTRUMENT-WW	751.79 0.00 751.79
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Open  
 \*(TETRA TECH MAINTENANCE ACCOUNT)

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-549.000-781.000	REPAIR INSTRUMENT-WW	751.79	751.79

VENDOR TOTAL: 2,294.18

K004 81434 12/03/2014	KANE, CLEMONS, JOACHIM & DOWNEY 721 ST CLAIR RIVER DR PO BOX 333 ALGONAC MI, 48001	11/30/2014 12/18/2014 / / 12/30/2014	2178 0.0000	FTB N N Y	MONTHLY LEGAL FEES-11/14	1,730.63 0.00 1,730.63
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-210.000-801.000	MONTHLY LEGAL FEES-11/14	1,730.63

VENDOR TOTAL: 1,730.63

K076 81508 11/23/2014	KCA SERVICES 2530 PALMS ROAD COLUMBUS MI, 48063	11/23/2014 12/18/2014 / / 12/23/2014	234A 000004044 0.0000	FTB N N Y	TREE REMOVAL/GRD STUMP-234 DEGURSE	200.00 0.00 200.00
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MEETING

ENCUMBRANCES

DECEMBER 18, 2014



OPEN  
 MEETING ENCUMBRANCES 12/18/14

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

Open		12/18/2014		N		15.16
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GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-265.000-740.000	LIGHT BULBS	15.16	15.16

L006	LUMBERJACK BLDG CENTERS INC	11/05/2014	1411-219559	FTB	LIGHT BULBS	
81437	PO BOX 385	12/18/2014	000004258	N		6.63
11/05/2014	ALGONAC MI, 48001	/ /	0.0000	N		0.00
Open		12/18/2014		N		6.63

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-301.000-740.000	LIGHT BULBS	6.63	6.63

L006	LUMBERJACK BLDG CENTERS INC	11/05/2014	1411-219649	FTB	CLOSET POLE/SHELVES/SUPPORTS	
81438	PO BOX 385	12/18/2014	000004258	N		20.15
11/05/2014	ALGONAC MI, 48001	/ /	0.0000	N		0.00
Open		12/18/2014		N		20.15

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-301.000-740.000	CLOSET POLE/SHELVES/SUPPORTS	20.15	20.15

L006	LUMBERJACK BLDG CENTERS INC	11/06/2014	1411-220736	FTB	SOLAR SEAL/PUTTY KNIFE	
81439	PO BOX 385	12/18/2014	000004022	N		12.70
11/06/2014	ALGONAC MI, 48001	/ /	0.0000	N		0.00
Open		12/18/2014		N		12.70

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-265.000-931.000	SOLAR SEAL/PUTTY KNIFE	12.70	12.70

L006	LUMBERJACK BLDG CENTERS INC	11/06/2014	1411-221251	FTB	MISC HARDWARE/DRILL BITS	
81440	PO BOX 385	12/18/2014	000004022	N		15.81
11/06/2014	ALGONAC MI, 48001	/ /	0.0000	N		0.00
Open		12/18/2014		N		15.81

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-756.000-740.000	MISC HARDWARE/DRILL BITS	15.81	15.81

L006	LUMBERJACK BLDG CENTERS INC	11/07/2014	1411-221849	FTB	CAULK GUN	
81441	PO BOX 385	12/18/2014	000004022	N		9.49
11/07/2014	ALGONAC MI, 48001	/ /	0.0000	N		0.00
Open		12/18/2014		N		9.49

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-265.000-931.000	CAULK GUN	9.49	9.49

L006	LUMBERJACK BLDG CENTERS INC	11/13/2014	1411-231639	FTB	FRONT PLUGS/SCREWDRIVER SET	
81442	PO BOX 385	12/18/2014	000004258	N		13.00
11/13/2014	ALGONAC MI, 48001	/ /	0.0000	N		0.00
Open		12/18/2014		N		13.00

MEETING  
 ENCUMBRANCES  
 DECEMBER 18, 2014

OPEN  
 MEETING ENCUMBRANCES 12/18/14

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

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-265.000-740.000	FRONT PLUGS/SCREWDRIVER SET	13.00	13.00

L006	LUMBERJACK BLDG CENTERS INC	11/14/2014	1411-232579	FTB	LIGHT BULBS/MISC	21.22
81443	PO BOX 385	12/18/2014	000004258	N		0.00
11/14/2014	ALGONAC MI, 48001	/ /	0.0000	N		21.22
		12/18/2014		N		

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-265.000-740.000	LIGHT BULBS/MISC	21.22	21.22

L006	LUMBERJACK BLDG CENTERS INC	11/14/2014	1411-232588	FTB	ROLLERS	8.92
81444	PO BOX 385	12/18/2014	000004022	N		0.00
11/14/2014	ALGONAC MI, 48001	/ /	0.0000	N		8.92
		12/18/2014		N		

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-863.000	ROLLERS	8.92	8.92

L006	LUMBERJACK BLDG CENTERS INC	11/14/2014	1411-232627	FTB	FRONT PLUGS	10.52
81445	PO BOX 385	12/18/2014	000004258	N		0.00
11/14/2014	ALGONAC MI, 48001	/ /	0.0000	N		10.52
		12/18/2014		N		

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-265.000-740.000	FRONT PLUGS	10.52	10.52

L006	LUMBERJACK BLDG CENTERS INC	11/21/2014	1411-242317	FTB	CHIP BRUSH/PAINT	34.17
81446	PO BOX 385	12/18/2014	000004022	N		0.00
11/21/2014	ALGONAC MI, 48001	/ /	0.0000	N		34.17
		12/21/2014		N		

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-863.000	CHIP BRUSH/PAINT	34.17	34.17

L006	LUMBERJACK BLDG CENTERS INC	11/21/2014	1411-243007	FTB	MISC HARDWARE-2004 CHEVY	5.00
81483	PO BOX 385	12/18/2014	000004277	N		0.00
11/21/2014	ALGONAC MI, 48001	/ /	0.0000	N		5.00
		12/21/2014		N		

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
202-455.000-781.000	MISC HARDWARE-2004 CHEVY	1.60	1.60
203-455.000-781.000	MISC HARDWARE-2004 CHEVY	3.40	3.40
		<u>5.00</u>	

L006	LUMBERJACK BLDG CENTERS INC	11/24/2014	1411-247118	FTB	REFLECTOR BULBS/FLOODLIGHT	20.88
81484	PO BOX 385	12/18/2014	000004287	N		0.00
11/24/2014	ALGONAC MI, 48001	/ /	0.0000	N		20.88
		12/24/2014		N		

MEETING ENCUMBRANCES 12/18/14

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

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED			
101-265.000-740.000	REFLECTOR BULBS/FLOODLIGHT	20.88	20.88			
L006	LUMBERJACK BLDG CENTERS INC	11/26/2014	1411-249370	FTB	MINI ROLLERS	
81447	PO BOX 385	12/18/2014	000004022	N		4.46
11/26/2014	ALGONAC MI, 48001	/ /	0.0000	N		0.00
		12/26/2014		N		4.46

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED			
101-441.000-863.000	MINI ROLLERS	4.46	4.46			
L006	LUMBERJACK BLDG CENTERS INC	11/26/2014	1411-249620	FTB	LIGHT BULB	
81448	PO BOX 385	12/18/2014	000004022	N		10.44
11/26/2014	ALGONAC MI, 48001	/ /	0.0000	N		0.00
		12/26/2014		N		10.44

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED			
101-441.000-740.000	LIGHT BULB	10.44	10.44			
L006	LUMBERJACK BLDG CENTERS INC	11/26/2014	1411-249657	FTB	KEYS/PADLOCK	
81449	PO BOX 385	12/18/2014	000004022	N		17.06
11/26/2014	ALGONAC MI, 48001	/ /	0.0000	N		0.00
		12/26/2014		N		17.06

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-931.000	KEYS/PADLOCK	17.06	17.06

VENDOR TOTAL: 235.84

M017	MARINE CITY GENERAL FUND	12/09/2014	STATEMENT	FTB	DELQ PERS PROP TAX COLLECTIONS-11/14	
81452	303 SOUTH WATER ST	12/18/2014		N		736.16
12/09/2014	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/18/2014		N		736.16

Open

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-211.000	DELQ PERS PROP TAX COLLECTIONS-11/14	529.73
703-000.000-211.000	DELQ PERS PROP TAX COLLECTIONS-11/14	147.07
703-000.000-206.110	DELQ PERS PROP TAX COLLECTIONS-11/14	59.36
		<u>736.16</u>

VENDOR TOTAL: 736.16

M087	MARINE CITY PETTY CASH ACCOUNT	11/13/2014	STATEMENT	FTB	REIMBURSE PETTY CASH ACCOUNT	
81510	303 S WATER STREET	12/18/2014		N		0.57
11/13/2014	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/18/2014		N		0.57

Open

\*(FORWARDING POSTAGE DUE-PR CHECK)

OPEN  
 MEETING ENCUMBRANCES 12/18/14

Vendor Code Ref # Invoice Date Invoice Notes	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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GL NUMBER	DESCRIPTION	AMOUNT
101-253.000-728.000	REIMBURSE PETTY CASH ACCOUNT	0.57
M087 81511 11/17/2014	MARINE CITY PETTY CASH ACCOUNT 303 S WATER STREET MARINE CITY MI, 48039	11/17/2014 12/18/2014 / / 12/18/2014
	STATEMENT	FTB
		REIMBURSE PETTY CASH ACCOUNT
		N
	0.0000	N
		N
		0.57
		0.00
		0.57

Open  
 \*(FORWARDING POSTAGE DUE-WATER BILL)

GL NUMBER	DESCRIPTION	AMOUNT
592-543.000-728.000	REIMBURSE PETTY CASH ACCOUNT	0.29
592-547.000-728.000	REIMBURSE PETTY CASH ACCOUNT	0.28
		0.57

M087 81512 12/05/2014	MARINE CITY PETTY CASH ACCOUNT 303 S WATER STREET MARINE CITY MI, 48039	12/05/2014 12/18/2014 / / 12/18/2014	STATEMENT	FTB	REIMBURSE PETTY CASH ACCOUNT	
			0.0000	N		7.41
				N		0.00
				N		7.41

Open  
 \*(FORWARDING POSTAGE DUE-TAX BILLS)

GL NUMBER	DESCRIPTION	AMOUNT
101-253.000-728.000	REIMBURSE PETTY CASH ACCOUNT	7.41
M087 81513 12/09/2014	MARINE CITY PETTY CASH ACCOUNT 303 S WATER STREET MARINE CITY MI, 48039	12/09/2014 12/18/2014 / / 12/18/2014
	STATEMENT	FTB
		REIMBURSE PETTY CASH ACCOUNT
		N
	0.0000	N
		N
		2.85
		0.00
		2.85

Open  
 \*(FORWARDING POSTAGE DUE-TAX BILLS)

GL NUMBER	DESCRIPTION	AMOUNT
101-253.000-728.000	REIMBURSE PETTY CASH ACCOUNT	2.85
		11.40

M025 81453 12/09/2014	MARINE CITY WATER & SEWER FUND 303 SOUTH WATER ST MARINE CITY MI, 48039	12/09/2014 12/18/2014 / / 12/18/2014	STATEMENT	FTB	DELQ PERS PROP TAX COLLECTIONS-11/14	
			0.0000	N		63.24
				Y		0.00
				N		63.24

Open

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-211.800	DELQ PERS PROP TAX COLLECTIONS-11/14	47.15
703-000.000-211.800	DELQ PERS PROP TAX COLLECTIONS-11/14	14.75
703-000.000-211.800	DELQ PERS PROP TAX COLLECTIONS-11/14	0.96
703-000.000-211.800	DELQ PERS PROP TAX COLLECTIONS-11/14	0.38
		63.24

M025 81454 12/09/2014	MARINE CITY WATER & SEWER FUND 303 SOUTH WATER ST MARINE CITY MI, 48039	12/09/2014 12/18/2014 / / 12/18/2014	STATEMENT	FTB	DELQ PERS PROP TAX COLLECTIONS-9/14	
			0.0000	N		3.38
				Y		0.00

OPEN  
 MEETING ENCUMBRANCES 12/18/14

Vendor Code Ref # Invoice Date Invoice Notes	Vendor name Address City/State/Zip	Post Date CK Run Date Disc. Date Due Date	Invoice PO Disc. %	Bank Hold Sep CK 1099	Invoice Description	Gross Amount Discount Net Amount
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Open		12/18/2014		N		3.38
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GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-211.800	DELQ PERS PROP TAX COLLECTIONS-9/14	2.71
703-000.000-211.800	DELQ PERS PROP TAX COLLECTIONS-9/14	0.67
		<u>3.38</u>

VENDOR TOTAL: 66.62

M377 81514 12/05/2014	MARK R SCHWARTZ 9821 SPRINGBORN CASCO MI, 48064	12/05/2014 12/18/2014 / / 12/18/2014	STATEMENT 0.0000	FTB N N N	REIMBURSE-TRAINING/LODGING/MILEAGE	280.73 0.00 280.73
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-371.000-959.000	REIMBURSE-TRAINING (RECI MEETING)	12.50
101-371.000-959.000	REIMBURSE-TRAINING (IAEI MEETING)	87.50
101-371.000-868.000	REIMBURSE-LODGING	109.89
101-371.000-870.000	REIMBURSE-MILEAGE	70.84
		<u>280.73</u>

VENDOR TOTAL: 280.73

M402 81515 12/10/2014	MARY J WESELOH 165 S WATER STREET APT 303 MARINE CITY MI, 48039	12/10/2014 12/18/2014 / / 12/18/2014	STATEMENT 0.0000	FTB N N Y	DECEMBER 2014 BOARD OF REVIEW FEE	15.00 0.00 15.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-209.000-704.000	DECEMBER 2014 BOARD OF REVIEW FEE	15.00

VENDOR TOTAL: 15.00

M033 81455 12/03/2014	MICHIGAN STATE UNIVERSITY MSU ANR EVENTS SERV/CIT PLAN ST CL JUSTIN MORRILL HALL OF AGRICULTURE EAST LANSING MI, 48824	12/03/2014 12/18/2014 / / 12/18/2014	STATEMENT 0.0000	FTB N N N	MICHIGAN CITITZEN PLANNER PROGRAM-B LEPLEY	295.00 0.00 295.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-721.000-959.000	MICHI CITIZEN PLANNER PROGRAM-B LEPLEY	295.00

VENDOR TOTAL: 295.00

N084 81456 12/04/2014	NICKEL & SAPH INC PO BOX 46907 MOUNT CLEMENS MI, 48046-6907	12/04/2014 12/18/2014 / / 12/31/2014	16281 0.0000	FTB N N N	2ND INSTALL ON COMMERCIAL PKG	54,543.50 0.00 54,543.50
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Open

OPEN  
 MEETING ENCUMBRANCES 12/18/14

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

GL NUMBER	DESCRIPTION	AMOUNT
101-851.000-912.000	2ND INSTALL ON COMMERCIAL PKG	29,453.50
592-543.000-912.000	2ND INSTALL ON COMMERCIAL PKG	10,908.70
592-547.000-912.000	2ND INSTALL ON COMMERCIAL PKG	14,181.30
		<u>54,543.50</u>

VENDOR TOTAL: 54,543.50

0029	ON DUTY GEAR LLC	11/24/2014	12205	FTB	POLO-K COVERDILL	
81457	309 HURON AVE	12/18/2014	000004096	N		50.31
11/24/2014	PORT HURON MI, 48060	/ /	0.0000	N		0.00
		12/24/2014		N		50.31

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-301.000-744.000	POLO-K COVERDILL	50.31	50.31

VENDOR TOTAL: 50.31

P158	PM TECHNOLOGIES	10/31/2014	0000077583	FTB	SERVICE CALL-WW	
81516	29395 WALL STREET	12/18/2014	000004284	N		627.10
11/18/2014	WIXOM MI, 48393	/ /	0.0000	N		0.00
		12/18/2014		N		627.10

Open

\*(TETRA TECH MAINTENANCE ACCOUNT-WATER PLANT)

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-549.000-781.000	SERVICE CALL-WW	627.10	627.10

VENDOR TOTAL: 627.10

P154	PRIME OFFICE INNOVATIONS	12/05/2014	025546	FTB	COPIER/FAX MAINTENANCE AGREEMENT/USAGE	
81458	15776 LEONE DRIVE	12/18/2014		N		618.96
12/05/2014	MACOMB MI, 48042	/ /	0.0000	N		0.00
		12/18/2014		N		618.96

Open

\*(12/7/14-3/7/15)

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-943.000	COPIER/FAX MAINTENANCE AGREEMENT/USAGE	618.96

VENDOR TOTAL: 618.96

Q003	QQUEST SOFTWARE SYSTEMS	12/04/2014	EBB0990115	FTB	12 MONTH EXTENDED SERVICE AGREEMENT	
81517	PO BOX 860	12/18/2014	000004263	N		405.00
12/04/2014	SANDY UT, 84091	/ /	0.0000	N		0.00
		12/31/2014		N		405.00

Open

\*(1/25/15-1/25/16) TIME FORCE ONLINE TIME SHEET PROGRAM

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-253.000-802.000	12 MONTH EXTENDED ONLINE SERV AGREEMENT	202.50	202.50
592-543.000-802.000	12 MONTH EXTENDED ONLINE SERV AGREEMENT	101.25	101.25

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY  
 EXP CHECK RUN DATES 12/18/2014 - 12/18/2014  
 JOURNALIZED  
 OPEN  
 MEETING ENCUMBRANCES 12/18/14

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
592-547.000-802.000	12 MONTH EXTENDED ONLINE SERV AGREEMENT				101.25	101.25
					405.00	405.00

VENDOR TOTAL: 405.00

R012	RAYMOND JAMES & ASSOCIATES	11/30/2014	STATEMENT	FTB	EMPLOYER RET HEALTH INSURANCE CONT-11/14	
81459	691 N SQUIRREL RD SUITE 222	12/18/2014		N		5,999.27
12/10/2014	AUBURN HILLS MI, 48326	/ /	0.0000	Y		0.00
		12/18/2014		N		5,999.27

Open

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-722.000	EMPLOYER RET HEALTH INSURANCE CONT-11/14	1,979.43
592-549.000-722.000	EMPLOYER RET HEALTH INSURANCE CONT-11/14	4,019.84
		5,999.27

R012	RAYMOND JAMES & ASSOCIATES	11/30/2014	STATEMENT	FTB	EMPLOYER RET HEALTH INSURANCE CONT-11/14	
81460	691 N SQUIRREL RD SUITE 222	12/18/2014		N		14,514.60
12/10/2014	AUBURN HILLS MI, 48326	/ /	0.0000	Y		0.00
		12/18/2014		N		14,514.60

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-851.000-722.000	EMPLOYER RET HEALTH INSURANCE CONT-11/14	11,362.95
202-450.000-722.000	EMPLOYER RET HEALTH INSURANCE CONT-11/14	476.47
203-450.000-722.000	EMPLOYER RET HEALTH INSURANCE CONT-11/14	714.70
209-000.000-722.000	EMPLOYER RET HEALTH INSURANCE CONT-11/14	238.23
592-543.000-722.000	EMPLOYER RET HEALTH INSURANCE CONT-11/14	646.71
592-547.000-722.000	EMPLOYER RET HEALTH INSURANCE CONT-11/14	1,075.54
		14,514.60

VENDOR TOTAL: 20,513.87

S021	ST CLAIR CO ROAD COMMISSION	10/31/2014	510266	FTB	TRAFFIC SIGNAL MAINTENANCE-KING/PLANK	
81461	21 AIRPORT ROAD	12/18/2014		N		2.30
12/04/2014	ST CLAIR MI, 48079-1404	/ /	0.0000	Y		0.00
		12/31/2014		N		2.30

Open

GL NUMBER	DESCRIPTION	AMOUNT
202-456.000-802.000	TRAFFIC SIGNAL MAINTENANCE-KING/PLANK	2.30

S021	ST CLAIR CO ROAD COMMISSION	11/30/2014	901518	FTB	PROPERTY TAX ADJUSTMENTS-11/14	
81462	21 AIRPORT ROAD	12/18/2014		N		12.92
12/04/2014	ST CLAIR MI, 48079-1404	/ /	0.0000	Y		0.00
		01/03/2015		N		12.92

Open

\*(11/1/14-11/30/14) (02-012-3011-000)

GL NUMBER	DESCRIPTION	AMOUNT
101-895.000-962.000	PROPERTY TAX ADJUSTMENTS-11/14	12.92

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY  
 EXP CHECK RUN DATES 12/18/2014 - 12/18/2014  
 JOURNALIZED  
 OPEN

MEETING ENCUMBRANCES 12/18/14

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

VENDOR TOTAL: 15.22

S204	ST CLAIR COUNTY TREASURER	12/09/2014	STATEMENT	FTB	DELQ PERS PROP TAX COLLECTIONS-11/14	
81463	200 GRAND RIVER AVE, SUITE 101	12/18/2014		N		795.39
12/09/2014	PORT HURON MI, 48060	/ /	0.0000	Y		0.00
		12/18/2014		N		795.39

Open

GL NUMBER	DESCRIPTION	AMOUNT
703-000.000-209.000	DELQ PERS PROP TAX COLLECTIONS-11/14	59.30
703-000.000-209.000	DELQ PERS PROP TAX COLLECTIONS-11/14	16.46
703-000.000-209.100	DELQ PERS PROP TAX COLLECTIONS-11/14	167.24
703-000.000-209.100	DELQ PERS PROP TAX COLLECTIONS-11/14	46.43
703-000.000-209.200	DELQ PERS PROP TAX COLLECTIONS-11/14	12.29
703-000.000-209.200	DELQ PERS PROP TAX COLLECTIONS-11/14	3.46
703-000.000-209.300	DELQ PERS PROP TAX COLLECTIONS-11/14	72.55
703-000.000-209.300	DELQ PERS PROP TAX COLLECTIONS-11/14	20.15
703-000.000-209.400	DELQ PERS PROP TAX COLLECTIONS-11/14	6.07
703-000.000-209.400	DELQ PERS PROP TAX COLLECTIONS-11/14	1.68
703-000.000-209.500	DELQ PERS PROP TAX COLLECTIONS-11/14	29.02
703-000.000-209.500	DELQ PERS PROP TAX COLLECTIONS-11/14	8.07
703-000.000-209.600	DELQ PERS PROP TAX COLLECTIONS-11/14	27.91
703-000.000-209.600	DELQ PERS PROP TAX COLLECTIONS-11/14	7.14
703-000.000-209.700	DELQ PERS PROP TAX COLLECTIONS-11/14	30.73
703-000.000-209.700	DELQ PERS PROP TAX COLLECTIONS-11/14	8.73
703-000.000-209.800	DELQ PERS PROP TAX COLLECTIONS-11/14	21.73
703-000.000-209.800	DELQ PERS PROP TAX COLLECTIONS-11/14	6.17
703-000.000-209.900	DELQ PERS PROP TAX COLLECTIONS-11/14	188.40
703-000.000-209.900	DELQ PERS PROP TAX COLLECTIONS-11/14	52.30
703-000.000-209.910	DELQ PERS PROP TAX COLLECTIONS-11/14	3.14
703-000.000-209.910	DELQ PERS PROP TAX COLLECTIONS-11/14	0.69
703-000.000-209.920	DELQ PERS PROP TAX COLLECTIONS-11/14	4.97
703-000.000-209.920	DELQ PERS PROP TAX COLLECTIONS-11/14	0.76

795.39

S204	ST CLAIR COUNTY TREASURER	11/30/2014	STATEMENT	FTB	PROPERTY TAX ADJUSTMENTS	
81464	200 GRAND RIVER AVE, SUITE 101	12/18/2014		N		872.21
12/01/2014	PORT HURON MI, 48060	/ /	0.0000	Y		0.00
		12/31/2014		N		872.21

Open

\*(74-02-012-3011-000) (MICHIGAN TAX TRIBUNAL CHANGE)

GL NUMBER	DESCRIPTION	AMOUNT
101-895.000-962.000	PROPERTY TAX ADJUSTMENTS	872.21

VENDOR TOTAL: 1,667.60

S284	ST CLAIR COUNTY TREASURER	11/01/2014	945	FTB	SCCNET SERVICE-NOVEMBER 2014	
81518	ST CLAIR CO INFO TECHNOLOGY	12/18/2014	000004270	N		150.00
12/02/2014	200 GRAND RIVER AVE, SUITE 201	/ /	0.0000	N		0.00
	PORT HURON MI, 48060	12/31/2014		N		150.00

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
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JOURNALIZED  
 OPEN

MEETING ENCUMBRANCES 12/18/14

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

101-301.000-853.000	SCCNET SERVICE-NOVEMBER 2014				150.00	150.00
VENDOR TOTAL:						150.00

S016	STANDARD OFFICE SUPPLY	12/04/2014	0151970-001	FTB	LEGAL SIZE BINDER	
81519	928 MILITARY STREET	12/18/2014	000004266	N		28.85
12/04/2014	PORT HURON MI, 48060-5481	/ /	0.0000	N		0.00
		01/03/2015		N		28.85

Open  
 \*(2015 CITY COMMISSION MINUTES BOOK)

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-215.000-740.000	LEGAL SIZE BINDER	28.85	28.85

S016	STANDARD OFFICE SUPPLY	12/04/2014	0152006-001	FTB	DRUM KIT/CALENDARS/FOLDERS/MISC	
81465	928 MILITARY STREET	12/18/2014	000004024	N		287.84
12/04/2014	PORT HURON MI, 48060-5481	/ /	0.0000	N		0.00
		01/03/2015		N		287.84

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-727.000	DRUM KIT/CALENDARS/FOLDERS/MISC	287.84	287.84

S016	STANDARD OFFICE SUPPLY	12/09/2014	0152049-001	FTB	RECEIPT BOOKS/BINDER	
81521	928 MILITARY STREET	12/18/2014	000004288	N		32.96
12/09/2014	PORT HURON MI, 48060-5481	/ /	0.0000	N		0.00
		01/08/2015		N		32.96

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-751.000-740.000	BINDER	1.49	1.49
101-751.000-740.000-CREATIVKID	RECEIPT BOOK	10.49	10.49
101-751.000-740.000-ZUMBA00000	RECEIPT BOOKS	20.98	20.98

32.96

VENDOR TOTAL:						349.65
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M034	STATE OF MICHIGAN	12/04/2014	STATEMENT	FTB	INFORMAL SETTLEMENT AGREEMENT FEE	
81522	MIOSHA	12/18/2014		N		1,320.00
12/04/2014	PO BOX 30645	/ /	0.0000	N		0.00
	LANSING MI, 48909-8145	12/18/2014		N		1,320.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-441.000-809.000	INFORMAL SETTLEMENT AGREEMENT FEE	1,320.00

VENDOR TOTAL:						1,320.00
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S006	STATE OF MICHIGAN-DEPT OF TRAN	09/30/2014	SE372345	FTB	SIGNAL ENERGY (7/1/14-9/30/14)	
81467	ATTN: FINANCE CASHIER	12/18/2014		N		42.98
11/24/2014	PO BOX 30648	/ /	0.0000	N		0.00
	LANSING MI, 48909	12/24/2014		N		42.98

OPEN  
 MEETING ENCUMBRANCES 12/18/14

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

Open

GL NUMBER	DESCRIPTION	AMOUNT
202-459.000-802.000	SIGNAL ENERGY (7/1/14-9/30/14)	42.98

VENDOR TOTAL: 42.98

S098	STATE OF MICH-MDEQ	12/01/2014	897128	FTB	NPDES ANNUAL PERMIT FEE-MI0020893	
81466	CASHIERS OFFICE-COMM	12/18/2014	000004060	N		5,500.00
	PO BOX 30657	/ /	0.0000	N		0.00
12/01/2014	LANSING MI, 48909-8157	12/31/2014		N		5,500.00

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-545.000-822.000	NPDES ANNUAL PERMIT FEE-MI0020893	5,500.00	5,500.00

VENDOR TOTAL: 5,500.00

S285	SYO COMPUTER SERVICES	12/01/2014	15063	FTB	CLOUD STORAGE-OFF SITE BACK-UP SYSTEM	
81468	PO BOX 182487	12/18/2014	000004020	N		125.00
12/01/2014	SHELBY TWP MI, 48318-2487	/ /	0.0000	N		0.00
		12/31/2014		N		125.00

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-265.000-781.000	CLOUD STORAGE-OFF SITE BACK-UP SYSTEM	125.00	125.00

S285	SYO COMPUTER SERVICES	11/20/2014	15067	FTB	MALWARE REMOVAL TOOL	
81523	PO BOX 182487	12/18/2014	000004268	N		10.00
12/04/2014	SHELBY TWP MI, 48318-2487	/ /	0.0000	N		0.00
		01/03/2015		N		10.00

Open

\*(FINANCE DIRECTOR/TREASURER PC)

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-265.000-781.000	MALWARE REMOVAL TOOL	10.00	10.00

VENDOR TOTAL: 135.00

M114	TETRA TECH INC	12/05/2014	50863506	FTB	CONTRACTUAL SERVICES-WWTP/WW	
81474	PO BOX 911967	12/18/2014	000004054	N		43,333.00
12/05/2014	DENVER CO, 80291-1967	/ /	0.0000	N		0.00
		01/04/2015		N		43,333.00

Open

\*(12/1/14-12/31/14)

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
592-545.000-802.000	CONTRACTUAL SERVICES-WWTP	16,466.50	16,466.50
592-549.000-802.000	CONTRACTUAL SERVICES-WW	26,866.50	26,866.50
		43,333.00	

M114	TETRA TECH INC	10/24/2014	50863506A	FTB	TREATMENT SUPPLY-WWTP	
81475	PO BOX 911967	12/18/2014		N		957.15

MEETING ENCUMBRANCES 12/18/14

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
Invoice Notes		Due Date		1099		
10/24/2014	DENVER CO, 80291-1967	/ /	0.0000	N		0.00
		12/18/2014		N		957.15

Open  
 \*(HAMLETT ENVIRONMENTAL)

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-754.000	TREATMENT SUPPLY-WWTP	957.15

M114	TETRA TECH INC	11/15/2014	50863506B	FTB	POSTAGE-WWTP	
81476	PO BOX 911967	12/18/2014		N		7.17
11/15/2014	DENVER CO, 80291-1967	/ /	0.0000	N		0.00
		12/18/2014		N		7.17

Open  
 \*(UPS)

GL NUMBER	DESCRIPTION	AMOUNT
592-545.000-728.000	POSTAGE-WWTP	7.17

M114	TETRA TECH INC	10/10/2014	50863506C	FTB	SPOT LIGHTS-WW	
81477	PO BOX 911967	12/18/2014		N		141.13
10/10/2014	DENVER CO, 80291-1967	/ /	0.0000	N		0.00
		12/18/2014		N		141.13

Open  
 \*(GRAINGER)

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-781.000	SPOT LIGHTS-WW	141.13

M114	TETRA TECH INC	10/10/2014	50863506D	FTB	FIELD SUPPLIES-WW	
81478	PO BOX 911967	12/18/2014		N		820.02
10/10/2014	DENVER CO, 80291-1967	/ /	0.0000	N		0.00
		12/18/2014		N		820.02

Open  
 \*(HACH COMPANY)

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-748.000	FIELD SUPPLIES-WW	820.02

M114	TETRA TECH INC	10/15/2014	50863506E	FTB	GLASS CLEANER/MISC CLEANER-WW	
81479	PO BOX 911967	12/18/2014		N		17.01
10/15/2014	DENVER CO, 80291-1967	/ /	0.0000	N		0.00
		12/18/2014		N		17.01

Open  
 \*(LUMBERJACK BLDG CENTER INC)

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-740.000	GLASS CLEANER/MISC CLEANER-WW	17.01

M114	TETRA TECH INC	10/27/2014	50863506F	FTB	PUNITY KNIVES/SUPER GLUE/MISC HARDWARE	
81480	PO BOX 911967	12/18/2014		N		9.30
10/27/2014	DENVER CO, 80291-1967	/ /	0.0000	N		0.00
		12/18/2014		N		9.30

Open  
 \*(LUMBERJACK BLDG CENTER INC)

MEETING

ENCUMBRANCES

DECEMBER 18, 2014

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF MARINE CITY  
 EXP CHECK RUN DATES 12/18/2014 - 12/18/2014  
 JOURNALIZED  
 OPEN  
 MEETING ENCUMBRANCES 12/18/14

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

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-740.000	PUTTY KNIVES/SUPER GLUE/MISC HARDWARE	9.30

M114	TETRA TECH INC	10/28/2014	50863506G	FTB	UTILITY PUMP-WW	
81481	PO BOX 911967	12/18/2014		N		74.19
10/28/2014	DENVER CO, 80291-1967	/ /	0.0000	N		0.00
		12/18/2014		N		74.19

Open  
 \*(LUMBERJACK BLDG CENTER INC)

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-781.000	UTILITY PUMP-WW	74.19

M114	TETRA TECH INC	10/13/2014	50863506H	FTB	BATTERIES/DISPENSERS-WW	
81482	PO BOX 911967	12/18/2014		N		559.57
10/13/2014	DENVER CO, 80291-1967	/ /	0.0000	N		0.00
		12/18/2014		N		559.57

Open  
 \*(USA BLUEBOOK)

GL NUMBER	DESCRIPTION	AMOUNT
592-549.000-748.000	BATTERIES/DISPENSERS-WW	559.57

VENDOR TOTAL: 45,918.54

T009	THE CLEANING CREW II LLC	11/30/2014	26164	FTB	CLEANING SERVICES-11/14	
81469	929 LIGHTHOUSE DRIVE	12/18/2014	000004065	N		900.00
11/30/2014	MARYSVILLE MI, 48040	/ /	0.0000	N		0.00
		12/30/2014		N		900.00

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-265.000-802.000	CLEANING SERVICES-CITY OFFICES	250.00	250.00
101-301.000-802.000	CLEANING SERVICES-POLICE DEPT	450.00	450.00
101-441.000-802.000	CLEANING SERVICES-DPW	200.00	200.00
		900.00	900.00

T009	THE CLEANING CREW II LLC	11/30/2014	26165	FTB	CLEANING SERVICES-LIBRARY-11/14	
81470	929 LIGHTHOUSE DRIVE	12/18/2014	000004085	N		480.00
11/30/2014	MARYSVILLE MI, 48040	/ /	0.0000	N		0.00
		12/30/2014		N		480.00

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-790.000-802.000	CLEANING SERVICES-LIBRARY-11/14	480.00	480.00

VENDOR TOTAL: 1,380.00

T035	THEUT REDI-MIX SUPPLY INC	10/29/2014	835460	FTB	MISC SUPPLIES-PARK BENCHES	
81525	1910 S PARKER STREET	12/18/2014	000004289	N		56.75
10/29/2014	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/18/2014		N		56.75

Open

OPEN  
 MEETING ENCUMBRANCES 12/18/14

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

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-756.000-740.000	MISC SUPPLIES-PARK BENCHES	56.75	56.75
T035	THEUT REDI-MIX SUPPLY INC	11/11/2014	837564
81524	1910 S PARKER STREET	12/18/2014	000004289
11/11/2014	MARINE CITY MI, 48039	/ /	0.0000
		12/18/2014	
			FTB
			N
			N
			N

Open

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-756.000-740.000	MISC SUPPLIES-PARK BENCHES	204.41	204.41

VENDOR TOTAL: 261.16

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
V006	VERIZON WIRELESS	11/23/2014	9736071197	FTB	(4) IN-CAR MODEMS	
81471	PO BOX 15062	12/18/2014		N		152.08
11/23/2014	ALBANY NY, 12212-5062	/ /	0.0000	N		0.00
		12/18/2014		N		152.08

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-301.000-853.000	(4) IN-CAR MODEMS	152.08

VENDOR TOTAL: 152.08

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
B024	VINEY'S VARSITY WEAR LLC	12/01/2014	STATEMENT	FTB	REVERSIBLE BASKETBALL JERSEYS	
81526	6732 SOUTH RIVER ROAD	12/18/2014	000004275	N		1,020.00
12/01/2014	MARINE CITY MI, 48039	/ /	0.0000	N		0.00
		12/31/2014		N		1,020.00

Open

\*(BOYS BASKETBALL GRADES 3-6)

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-751.000-740.000-BASKETBALL	REVERSIBLE BASKETBALL JERSEYS	1,020.00	1,020.00

VENDOR TOTAL: 1,020.00

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
W089	WELLS FARGO FINANCIAL LEASING	12/01/2014	5001725272	FTB	MONTHLY COPIER LEASE	
81472	PO BOX 6434	12/18/2014		N		278.82
11/29/2014	CAROL STREAM IL, 60197-6434	/ /	0.0000	N		0.00
		12/26/2014		N		278.82

Open

\*(11/26/14-12/25/14)

GL NUMBER	DESCRIPTION	AMOUNT
101-265.000-943.000	MONTHLY COPIER LEASE	278.82

VENDOR TOTAL: 278.82

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
2002	ZIMMER'S SALES & SERVICE	11/28/2014	88934	FTB	RELAY	
81473	6667 ST CLAIR HWY	12/18/2014	000004035	N		12.92
11/28/2014	CHINA MI, 48054	/ /	0.0000	N		0.00
		12/28/2014		N		12.92

Open

MEETING ENCUMBRANCES 12/18/14

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

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-441.000-781.000	RELAY	12.92	12.92
VENDOR TOTAL:			12.92
TOTAL - ALL VENDORS:			180,511.03

FUND TOTALS:	
Fund 101 - GENERAL FUND	78,059.34
Fund 202 - MAJOR STREET FUND	716.95
Fund 203 - LOCAL STREET FUND	1,010.80
Fund 209 - CEMETERY FUND	238.23
Fund 250 - TIFA 1	843.40
Fund 251 - TIFA 2	1,843.40
Fund 252 - TIFA 3	1,843.40
Fund 592 - WATER/SEWER FUND	93,754.08
Fund 703 - TAX ACCOUNT FUND	2,201.43

MEETING

ENCUMBRANCES

DECEMBER 18, 2014

# Memo

To: Mayor & City Commission

From: Mary Ellen McDonald, CPFAMiCPT  
Finance Director/Treasurer

Date 12/12/14

Re: **PRELIMINARY FINANCIAL STATEMENTS FOR NOVEMBER 2014**

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Please include the attached **Preliminary Financial Statements for November 2014** on the agenda of the next City Commission Meeting December 18, 2014. If you have any questions, please contact me.

Thank you

Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
101-000.000-001.001	CASH	1,570,560.88
101-000.000-001.005	CASH-HEALTH INSURANCE REIMB.	490.12
101-000.000-001.009	CASH-PD SPECIAL ACCOUNT	204.30
101-000.000-001.304	RAZZBERRY'S PAVING - POOL ACCT	1,788.01
101-000.000-001.701	POOL ACCOUNT-MARINERS LANDING	15,470.07
101-000.000-001.900	CASH-FLAGSHIP FED CREDIT UNION	6.97
101-000.000-004.000	PETTY CASH	250.00
101-000.000-004.100	PETTY CASH-CHECKING	1,000.00
101-000.000-004.301	PETTY CASH-POLICE DEPARTMENT	100.00
101-000.000-041.000	GRASS CUTTING RECEIVABLE	875.00
101-000.000-084.202	DUE FROM MAJOR STREET FUND	827.95
101-000.000-084.203	DUE FROM LOCAL STREET FUND	3,067.13
101-000.000-084.592	DUE FROM WATER FUND	1,479.99
101-000.000-084.703	DUE FROM TAX ACCOUNT FUND	242,285.79
101-000.000-084.704	DUE FROM PAYROLL CLEARING FUND	500.00
101-000.000-123.200	PREPAID POSTAGE	1,399.25
101-000.000-161.000	DEPOSIT-HSA/HRA-CHOICE STRATEGIES	1.00
<b>Total Assets</b>		<b>1,840,306.46</b>
*** Liabilities ***		
101-000.000-200.000	ACCOUNTS PAYABLE	55,511.31
101-000.000-200.100	ADDITIONAL ACCOUNTS PAYABLE	2,146.00
101-000.000-214.100	INSURANCE PREMIUM CO-PAY (PREPAYMENT)	75.00
101-000.000-214.202	DUE TO MAJOR ROAD FUND	2,720.00
101-000.000-214.203	DUE TO LOCAL ROAD FUND	4,080.00
101-000.000-223.000	D/T BLUE RIDGE DEV-PERF. BOND	10,000.00
<b>Total Liabilities</b>		<b>74,532.31</b>
*** Fund Balance ***		
101-000.000-339.000	DEFERRED REVENUE	215,745.55
101-000.000-353.001	DESIGNATED FUNDS-SALVAGE VEH. INSP.	26,193.80
101-000.000-353.002	DESIGNATED FUNDS-620 ALGER (SMALLEY)	8,129.00
101-000.000-353.016	DESIGNATED FUNDS-PARK SIGNS	97.88
101-000.000-353.024	DESIGNATED FUNDS-PARK IMPROVEMENTS	17,529.93
101-000.000-353.040	DESIGNATED FUNDS-OWI-MCPD	770.00
101-000.000-353.110	RESTRICTED FUNDS-ROAD TAX MILLAGE	40,291.43
101-000.000-390.000	FUND BALANCE	692,300.32
<b>Total Fund Balance</b>		<b>1,001,057.91</b>
<b>Beginning Fund Balance - 13-14</b>		<b>1,077,544.59</b>
<b>Net of Revenues VS Expenditures - 13-14</b>		<b>389.20</b>
<b>Fund Balance Adjustments - 13-14</b>		<b>29,794.16</b>
<b>*13-14 End FB/14-15 Beg FB</b>		<b>1,107,727.95</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>764,327.04</b>
<b>Fund Balance Adjustments</b>		<b>(106,280.84)</b>
<b>Ending Fund Balance</b>		<b>1,765,774.15</b>
<b>Total Liabilities And Fund Balance</b>		<b>1,840,306.46</b>

Fund 101 GENERAL FUND

GL Number	Description	Balance
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\* Year Not Closed

**PRELIMINARY  
FINANCIAL  
STATEMENTS  
NOVEMBER 2014**

Fund 202 MAJOR STREET FUND

GL Number	Description	Balance
*** Assets ***		
202-000.000-001.001	CASH	161,302.52
202-000.000-084.101	DUE FROM GENERAL FUND	2,720.00
Total Assets		<u>164,022.52</u>
*** Liabilities ***		
202-000.000-200.000	ACCOUNTS PAYABLE	777.77
202-000.000-214.101	DUE TO GENERAL FUND	827.95
Total Liabilities		<u>1,605.72</u>
*** Fund Balance ***		
202-000.000-390.000	FUND BALANCE	180,102.68
Total Fund Balance		<u>180,102.68</u>
Beginning Fund Balance - 13-14		<u>181,571.64</u>
Net of Revenues VS Expenditures - 13-14		(52,706.80)
Fund Balance Adjustments - 13-14		23,793.77
*13-14 End FB/14-15 Beg FB		152,658.61
Net of Revenues VS Expenditures - Current Year		35,020.92
Fund Balance Adjustments		(25,262.73)
Ending Fund Balance		162,416.80
Total Liabilities And Fund Balance		164,022.52

\* Year Not Closed

PRELIMINARY  
FINANCIAL  
STATEMENTS  
NOVEMBER 2014

Fund 203 LOCAL STREET FUND

GL Number	Description	Balance
<b>*** Assets ***</b>		
203-000.000-001.001	CASH	112,731.31
203-000.000-084.101	DUE FROM GENERAL FUND	4,080.00
<b>Total Assets</b>		<b>116,811.31</b>
<b>*** Liabilities ***</b>		
203-000.000-200.000	ACCOUNTS PAYABLE	4,578.44
203-000.000-214.101	DUE TO GENERAL FUND	3,067.13
<b>Total Liabilities</b>		<b>7,645.57</b>
<b>*** Fund Balance ***</b>		
203-000.000-390.000	FUND BALANCE	199,400.29
<b>Total Fund Balance</b>		<b>199,400.29</b>
<b>Beginning Fund Balance - 13-14</b>		<b>199,400.29</b>
<b>Net of Revenues VS Expenditures - 13-14</b>		<b>(46,653.73)</b>
<b>*13-14 End FB/14-15 Beg FB</b>		<b>152,746.56</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(43,580.82)</b>
<b>Ending Fund Balance</b>		<b>109,165.74</b>
<b>Total Liabilities And Fund Balance</b>		<b>116,811.31</b>

\* Year Not Closed

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Fund 209 CEMETERY FUND

GL Number	Description	Balance
*** Assets ***		
209-000.000-001.001	CASH	47,654.67
Total Assets		<u>47,654.67</u>
*** Liabilities ***		
209-000.000-200.000	ACCOUNTS PAYABLE	323.23
Total Liabilities		<u>323.23</u>
*** Fund Balance ***		
209-000.000-390.000	FUND BALANCE	46,595.05
Total Fund Balance		<u>46,595.05</u>
Beginning Fund Balance - 13-14		<u>46,595.05</u>
Net of Revenues VS Expenditures - 13-14		4,744.42
*13-14 End FB/14-15 Beg FB		51,339.47
Net of Revenues VS Expenditures - Current Year		(4,008.03)
Ending Fund Balance		47,331.44
Total Liabilities And Fund Balance		<u>47,654.67</u>

\* Year Not Closed

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Fund 250 TIFA 1

GL Number	Description	Balance
*** Assets ***		
250-000.000-001.001	CASH	47,496.64
<b>Total Assets</b>		<u>47,496.64</u>
*** Liabilities ***		
250-000.000-200.000	ACCOUNTS PAYABLE	928.47
<b>Total Liabilities</b>		<u>928.47</u>
*** Fund Balance ***		
250-000.000-353.027	DESIGNATED FUNDS-STREET SCAPE	10,000.00
250-000.000-390.000	Fund Balance	37,658.44
<b>Total Fund Balance</b>		<u>47,658.44</u>
<b>Beginning Fund Balance - 13-14</b>		<u>47,658.44</u>
<b>Net of Revenues VS Expenditures - 13-14</b>		(9,783.79)
<b>*13-14 End FB/14-15 Beg FB</b>		37,874.65
<b>Net of Revenues VS Expenditures - Current Year</b>		8,693.52
<b>Ending Fund Balance</b>		46,568.17
<b>Total Liabilities And Fund Balance</b>		47,496.64

\* Year Not Closed

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Fund 251 TIFA 2

GL Number	Description	Balance
*** Assets ***		
251-000.000-001.001	CASH	356,050.48
Total Assets		<u>356,050.48</u>
*** Liabilities ***		
251-000.000-200.000	ACCOUNTS PAYABLE	1,928.48
Total Liabilities		<u>1,928.48</u>
*** Fund Balance ***		
251-000.000-390.000	Fund Balance	358,332.20
Total Fund Balance		<u>358,332.20</u>
Beginning Fund Balance - 13-14		<u>358,332.20</u>
Net of Revenues VS Expenditures - 13-14		(17,872.80)
*13-14 End FB/14-15 Beg FB		340,459.40
Net of Revenues VS Expenditures - Current Year		13,662.60
Ending Fund Balance		<u>354,122.00</u>
Total Liabilities And Fund Balance		<u>356,050.48</u>

\* Year Not Closed

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Fund 252 TIFA 3

GL Number	Description	Balance
*** Assets ***		
252-000.000-001.001	CASH	776,189.98
<b>Total Assets</b>		<b>776,189.98</b>
*** Liabilities ***		
252-000.000-200.000	ACCOUNTS PAYABLE	1,928.48
<b>Total Liabilities</b>		<b>1,928.48</b>
*** Fund Balance ***		
252-000.000-353.025	DESIGNATED FUNDS-LAND ACQUISITION	152,725.21
252-000.000-390.000	Fund Balance	609,040.36
<b>Total Fund Balance</b>		<b>761,765.57</b>
Beginning Fund Balance - 13-14		761,765.57
Net of Revenues VS Expenditures - 13-14		(36,159.21)
*13-14 End FB/14-15 Beg FB		725,606.36
Net of Revenues VS Expenditures - Current Year		48,655.14
Ending Fund Balance		774,261.50
Total Liabilities And Fund Balance		776,189.98

\* Year Not Closed

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Fund 265 DRUG LAW ENFORCEMENT FUND

GL Number	Description	Balance
*** Assets ***		
265-000.000-001.001	CASH	12,050.98
265-000.000-001.007	CASH-PD DRUG ENFORCEMENT FUNDS	410.00
265-000.000-001.008	CASH-PD DRUG FORFEITURE UNJUDICATE FUND	100.00
<b>Total Assets</b>		<u>12,560.98</u>
*** Liabilities ***		
<b>Total Liabilities</b>		<u>0.00</u>
*** Fund Balance ***		
265-000.000-390.000	FUND BALANCE	10,766.98
<b>Total Fund Balance</b>		<u>10,766.98</u>
Beginning Fund Balance - 13-14		10,766.98
Net of Revenues VS Expenditures - 13-14		1,794.00
*13-14 End FB/14-15 Beg FB		12,560.98
Net of Revenues VS Expenditures - Current Year		0.00
Ending Fund Balance		12,560.98
Total Liabilities And Fund Balance		12,560.98

\* Year Not Closed

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Fund 272 MILLER MEMORIAL LIBRARY FUND

GL Number	Description	Balance
*** Assets ***		
272-000.000-001.001	CASH	3,352.92
Total Assets		<u>3,352.92</u>
*** Liabilities ***		
Total Liabilities		<u>0.00</u>
*** Fund Balance ***		
272-000.000-390.000	FUND BALANCE	3,351.40
Total Fund Balance		<u>3,351.40</u>
Beginning Fund Balance - 13-14		<u>3,351.40</u>
Net of Revenues VS Expenditures - 13-14		1.43
*13-14 End FB/14-15 Beg FB		3,352.83
Net of Revenues VS Expenditures - Current Year		0.09
Ending Fund Balance		3,352.92
Total Liabilities And Fund Balance		<u>3,352.92</u>

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Fund 308 DEBT FUND-ISSUE A

GL Number	Description	Balance
*** Assets ***		
	Total Assets	<u>0.00</u>
*** Liabilities ***		
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
308-000.000-390.000	Fund Balance	8,752.29
	Total Fund Balance	<u>8,752.29</u>
	Beginning Fund Balance - 13-14	<u>36,702.87</u>
	Net of Revenues VS Expenditures - 13-14	(8,752.29)
	Fund Balance Adjustments - 13-14	(27,950.58)
	*13-14 End FB/14-15 Beg FB	0.00
	Net of Revenues VS Expenditures - Current Year	0.00
	Fund Balance Adjustments	0.00
	Ending Fund Balance	0.00
	Total Liabilities And Fund Balance	0.00

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Fund 401 CAPITAL IMPROVEMENTS FUND

GL Number	Description	Balance
*** Assets ***		
401-000.000-001.001	CASH	44,855.31
<b>Total Assets</b>		<u>44,855.31</u>
*** Liabilities ***		
<b>Total Liabilities</b>		<u>0.00</u>
*** Fund Balance ***		
401-000.000-353.400	DESIGNATED FUNDS-GRANT SINKING FUNDS	32,129.25
401-000.000-390.000	FUND BALANCE	75,686.74
<b>Total Fund Balance</b>		<u>107,815.99</u>
Beginning Fund Balance - 13-14		107,815.99
Net of Revenues VS Expenditures - 13-14		(62,961.88)
Fund Balance Adjustments - 13-14		0.00
*13-14 End FB/14-15 Beg FB		44,854.11
Net of Revenues VS Expenditures - Current Year		1.20
Fund Balance Adjustments		0.00
Ending Fund Balance		44,855.31
Total Liabilities And Fund Balance		44,855.31

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Fund 592 WATER/SEWER FUND

GL Number	Description	Balance
<b>*** Assets ***</b>		
592-000.000-001.001	CASH	168,949.35
592-000.000-001.800	CASH-RESTRICTED	14,266.00
592-000.000-003.013	CERT OF DEP-WATER FMHA	74,472.03
592-000.000-040.000	ACCOUNTS RECEIVABLE	114,981.11
592-000.000-042.000	UNBILLED ACCOUNT RECEIVABLE	276,682.00
592-000.000-084.703	DUE FROM TAX ACCOUNT FUND	27,607.81
592-000.000-130.000	LAND	63,173.65
592-000.000-152.000	CAPITAL OUTLAY WATER PLANT	6,764,657.30
592-000.000-153.000	WATER SYSTEM/ACCUM DEP-FILTR.	(2,743,895.66)
592-000.000-154.000	CAPITAL OUTLAY SEWAGE PLANT	14,694,428.78
592-000.000-155.000	ACCUM DEPR SEWER TREATMENT	(11,223,020.70)
<b>Total Assets</b>		<b>8,232,301.67</b>
<b>*** Liabilities ***</b>		
592-000.000-200.000	ACCOUNTS PAYABLE	26,155.13
592-000.000-214.101	DUE TO GENERAL FUND	1,479.99
592-000.000-250.000	BONDS PAYABLE	2,200,000.00
592-000.000-251.000	ACCRUED INTEREST PAYABLE	11,775.00
<b>Total Liabilities</b>		<b>2,239,410.12</b>
<b>*** Fund Balance ***</b>		
592-000.000-301.000	RESERVE FOR CAPITAL EXPEND.	9,266.00
592-000.000-339.000	DEFERRED REVENUE	27,541.19
592-000.000-353.120	RESTRICTED FUNDS-WATER MONITORING	27,876.12
592-000.000-372.000	APPROP FOR BOND REDEMPTION	20,000.00
592-000.000-390.000	FUND BALANCE	6,126,326.30
592-000.000-395.000	RETAINED EARNINGS	(629,723.62)
<b>Total Fund Balance</b>		<b>5,581,285.99</b>
<b>Beginning Fund Balance - 13-14</b>		<b>5,553,744.80</b>
<b>Net of Revenues VS Expenditures - 13-14</b>		<b>215,542.10</b>
<b>Fund Balance Adjustments - 13-14</b>		<b>27,762.45</b>
<b>*13-14 End FB/14-15 Beg FB</b>		<b>5,797,049.35</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>196,063.46</b>
<b>Fund Balance Adjustments</b>		<b>(221.26)</b>
<b>Ending Fund Balance</b>		<b>5,992,891.55</b>
<b>Total Liabilities And Fund Balance</b>		<b>8,232,301.67</b>

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Fund 701 SPECIAL ASSESSMENT FUND

GL Number	Description	Balance
<b>*** Assets ***</b>		
701-000.000-001.001	CASH	31,821.66
701-000.000-045.050	S/A RECEIVABLE	3,936.12
701-000.000-084.703	DUE FROM TAX ACCOUNT FUND	49.71
<b>Total Assets</b>		<u>35,807.49</u>
<b>*** Liabilities ***</b>		
701-000.000-250.000	BONDS PAYABLE	36,000.00
701-000.000-251.000	ACCRUED INTEREST PAYABLE	850.00
<b>Total Liabilities</b>		<u>36,850.00</u>
<b>*** Fund Balance ***</b>		
701-000.000-390.000	Fund Balance	0.44
<b>Total Fund Balance</b>		<u>0.44</u>
<b>Beginning Fund Balance - 13-14</b>		<u>-0.44</u>
<b>Net of Revenues VS Expenditures - 13-14</b>		0.46
<b>*13-14 End FB/14-15 Beg FB</b>		0.90
<b>Net of Revenues VS Expenditures - Current Year</b>		(1,043.41)
<b>Ending Fund Balance</b>		(1,042.51)
<b>Total Liabilities And Fund Balance</b>		<u>35,807.49</u>

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Fund 703 TAX ACCOUNT FUND

GL Number	Description	Balance
*** Assets ***		
703-000.000-001.001	CASH	6,931.49
703-000.000-043.000	ACCOUNTS RECEIVABLE-REFUSE	23,869.89
703-000.000-045.000	S/A RECEIVABLE-FMHA PROJECT	46.73
703-000.000-046.000	ACCOUNTS RECEIVABLE-WEED CUT	846.95
703-000.000-047.000	DELINQUENT TAXES RECEIVABLES	1,141,632.06
<b>Total Assets</b>		<b>1,173,327.12</b>
*** Liabilities ***		
703-000.000-200.000	ACCOUNTS PAYABLE	242.21
703-000.000-205.500	DUE TO TAXPAYER-TAX ADVANCE	18.28
703-000.000-206.000	DUE TO CITY OPERATING	1,634.59
703-000.000-206.110	DUE TO GENERAL-PENALTY COLL.	300.76
703-000.000-206.190	DUE TO S/A-WTR/SEWER CONST	2.98
703-000.000-206.500	DUE TO GENERAL/REFUSE	711.25
703-000.000-207.000	DUE TO CO./COLLEGE CURRENT	183.01
703-000.000-207.100	DUE TO COUNTY/OPER.	516.11
703-000.000-207.300	DUE TO COUNTY/SPEC. ED.	223.93
703-000.000-207.400	DUE TO COUNTY/INT. SCH.	18.76
703-000.000-207.500	DUE TO COUNTY/VOC. ED.	89.58
703-000.000-207.900	DUE TO COUNTY/STATE ED.	581.36
703-000.000-208.000	DUE TO SCHOOL OPER.	165.82
703-000.000-208.100	DUE TO SCHOOL DEBT	304.24
703-000.000-208.101	DUE TO SCHOOL-SINKING FUND	38.75
703-000.000-209.000	DUE TO COLLEGE DELQ. PP	75.76
703-000.000-209.100	DUE TO COUNTY OPER/DELQ.PP	213.67
703-000.000-209.200	DUE TO COUNTY DRUG/DELQ. PP	15.75
703-000.000-209.300	DUE TO COUNTY SPEC. ED./DELQ.	92.70
703-000.000-209.400	DUE TO COUNTY/INT. SCH. DELQ.	7.75
703-000.000-209.500	DUE TO COUNTY VOC ED/DELQ.	37.09
703-000.000-209.600	DUE TO COUNTY SR. CITIZ./DELQ.	35.05
703-000.000-209.700	DUE TO COUNTY LIBRARY/DELQ	39.46
703-000.000-209.800	DUE TO COUNTY PARKS/DELQ.	27.90
703-000.000-209.900	DUE TO CO. STATE ED./DELQ.	240.70
703-000.000-209.910	DUE TO COUNTY VETERANS/DELQ	3.83
703-000.000-209.920	DUE TO COUNTY/COUNTY ROADS-DELQ	5.73
703-000.000-210.000	DUE TO SCHOOL OPER./DELQ.	240.70
703-000.000-210.100	DUE TO SCHOOL DEBT/DELQ.	104.30
703-000.000-210.200	DUE TO SCHOOL SINK FUND/DELQ.	16.05
703-000.000-211.000	DUE TO CITY OPER/DELQ	676.80
703-000.000-211.700	DUE TO OTHER UNITS-PEN/INT	543,626.54
703-000.000-211.800	DUE TO W/S-DEBT WWTP/DELQ	66.62
<b>Total Liabilities</b>		<b>550,558.03</b>
*** Fund Balance ***		
703-000.000-339.101	DEFERRED REVENUE-GENERAL FUND	238,962.39
703-000.000-339.207	DEFERRED REVENUE-COUNTY	209,100.18
703-000.000-339.208	DEFERRED REVENUE-SCHOOLS	147,118.60
703-000.000-339.592	DEFERRED REVENUE-WATER FUND	27,541.19
703-000.000-339.701	DEFERRED REVENUE-S/A FUND	46.73

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Fund 703 TAX ACCOUNT FUND

GL Number	Description	Balance
***	Fund Balance ***	
	Total Fund Balance	<u>622,769.09</u>
	Beginning Fund Balance - 13-14	<u>577,207.63</u>
	Net of Revenues VS Expenditures - 13-14	0.00
	Fund Balance Adjustments - 13-14	27,469.39
	*13-14 End FB/14-15 Beg FB	604,677.02
	Net of Revenues VS Expenditures - Current Year	0.00
	Fund Balance Adjustments	(225,070.30)
	Ending Fund Balance	622,769.09
	Total Liabilities And Fund Balance	1,173,327.12

\* Year Not Closed

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Fund 704 PAYROLL CLEARING FUND

GL Number	Description	Balance
*** Assets ***		
704-000.000-001.001	CASH	873.20
<b>Total Assets</b>		<b>873.20</b>
*** Liabilities ***		
704-000.000-214.101	DUE TO GENERAL FUND	500.00
704-000.000-228.004	DUE TO FLEXIBLE SPENDING	320.00
704-000.000-228.007	DUE TO AFLAC	53.20
<b>Total Liabilities</b>		<b>873.20</b>
<b>Beginning Fund Balance - 13-14</b>		<b>0.00</b>
<b>Net of Revenues VS Expenditures - 13-14</b>		<b>0.00</b>
<b>*13-14 End FB/14-15 Beg FB</b>		<b>0.00</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>0.00</b>
<b>Ending Fund Balance</b>		<b>0.00</b>
<b>Total Liabilities And Fund Balance</b>		<b>873.20</b>

\* Year Not Closed

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Fund 711 CEMETERY TRUST FUND

GL Number	Description	Balance
*** Assets ***		
711-000.000-001.601	POOL-PERPETAL CARE(FTB)	124,543.48
711-000.000-001.602	POOL-GUY MAUSOLEUM(FTB)	12,600.74
<b>Total Assets</b>		<b>137,144.22</b>
*** Liabilities ***		
<b>Total Liabilities</b>		<b>0.00</b>
*** Fund Balance ***		
711-000.000-386.000	RESERVE FOR GUY MAUSOLEUM	7,493.37
711-000.000-387.000	RESERVE FOR PERPETUAL CARE	88,200.51
711-000.000-390.000	Fund Balance	41,438.08
<b>Total Fund Balance</b>		<b>137,131.96</b>
<b>Beginning Fund Balance - 13-14</b>		<b>137,131.96</b>
<b>Net of Revenues VS Expenditures - 13-14</b>		<b>8.60</b>
<b>*13-14 End FB/14-15 Beg FB</b>		<b>137,140.56</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>3.66</b>
<b>Ending Fund Balance</b>		<b>137,144.22</b>
<b>Total Liabilities And Fund Balance</b>		<b>137,144.22</b>

\* Year Not Closed

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Fund 731 MARINE CITY RETIREMENT SYSTEM

GL Number	Description	Balance
*** Assets ***		
731-000.000-001.001	CASH	137,898.02
731-000.000-017.000	PENSION FUND TRUST ACCOUNT	5,272,410.39
<b>Total Assets</b>		<u>5,410,308.41</u>
*** Liabilities ***		
731-000.000-200.000	ACCOUNTS PAYABLE	1,400.00
<b>Total Liabilities</b>		<u>1,400.00</u>
*** Fund Balance ***		
731-000.000-390.000	FUND BALANCE	5,684,996.49
<b>Total Fund Balance</b>		<u>5,684,996.49</u>
Beginning Fund Balance - 13-14		5,684,996.49
Net of Revenues VS Expenditures - 13-14		329,165.37
*13-14 End FB/14-15 Beg FB		6,014,161.86
Net of Revenues VS Expenditures - Current Year		(605,253.45)
Ending Fund Balance		5,408,908.41
Total Liabilities And Fund Balance		5,410,308.41

\* Year Not Closed

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Fund 736 RETIREE HEALTH INS TRUST FUND

GL Number	Description	Balance
*** Assets ***		
736-000.000-001.001	CASH	41,426.75
736-000.000-003.014	RET HLTH INS TRUST INVESTMENTS	181,034.08
<b>Total Assets</b>		<u>222,460.83</u>
*** Liabilities ***		
<b>Total Liabilities</b>		<u>0.00</u>
*** Fund Balance ***		
736-000.000-390.000	Fund Balance	210,464.41
<b>Total Fund Balance</b>		<u>210,464.41</u>
Beginning Fund Balance - 13-14		<u>210,464.41</u>
Net of Revenues VS Expenditures - 13-14		8,710.07
*13-14 End FB/14-15 Beg FB		219,174.48
Net of Revenues VS Expenditures - Current Year		3,286.35
Ending Fund Balance		222,460.83
Total Liabilities And Fund Balance		222,460.83

\* Year Not Closed

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PERIOD ENDING 11/30/2014

PRELIMINARY FINANCIAL STATEMENTS-NOVEMBER 2014

GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	YTD BALANCE 11/30/2014	ACTIVITY FOR MONTH 11/30/2 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 101 - GENERAL FUND								
Revenues								
Dept 000.000								
101-000.000-402.000	CURRENT PROPERTY TAX	1,421,000.00	1,421,000.00	1,301,211.61	6,001.25	0.00	119,788.39	91.57
101-000.000-402.100	ST. CLAIR COUNTY ROAD TAX MIL	23,000.00	23,000.00	31.01	0.00	0.00	22,968.99	0.13
101-000.000-407.000	DELINQUENT PROP TAX	2,000.00	2,000.00	2,517.09	529.73	0.00	(517.09)	125.85
101-000.000-437.000	PROPERTY TAX-IFT	9,700.00	9,700.00	8,865.50	0.00	0.00	834.50	91.40
101-000.000-445.000	PENALTY & INTEREST-TAXES	25,000.00	25,000.00	10,786.79	1,206.62	0.00	14,213.21	43.15
101-000.000-451.000	LICENSES	3,100.00	3,100.00	1,070.00	20.00	0.00	2,030.00	34.52
101-000.000-452.000	CABLE TV FRANCHISE FEE	58,200.00	58,200.00	15,361.47	15,361.47	0.00	42,838.53	26.39
101-000.000-456.000	TRAILER PARK FEE	90.00	90.00	45.00	0.00	0.00	45.00	50.00
101-000.000-457.000	HAP GRANT-RECREATION DEPT	2,400.00	2,400.00	1,186.00	0.00	0.00	1,214.00	49.42
101-000.000-477.000	PERMITS	20,000.00	20,000.00	10,973.57	1,501.17	0.00	9,026.43	54.87
101-000.000-508.000	FED.GRANT-BULLET PROOF VESTS	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
101-000.000-509.100-REHAB -111	RENTAL REHAB-PHASE III	0.00	0.00	2,080.00	0.00	0.00	(2,080.00)	100.00
101-000.000-543.000	MICHIGAN JUSTICE TRAINING FUN	1,200.00	1,200.00	691.18	0.00	0.00	508.82	57.60
101-000.000-567.002	STONEGARDEN GRANT PROCEEDS	25,000.00	25,000.00	11,006.08	0.00	0.00	13,993.92	44.02
101-000.000-567.009	STATE GRANT-SAFETY BELT ZONE	0.00	0.00	1,066.54	0.00	0.00	(1,066.54)	100.00
101-000.000-567.104	COMMUNITY FOUNDATION GRANTS-S	180.00	180.00	0.00	0.00	0.00	180.00	0.00
101-000.000-574.000	SALES TAX & EVIP DISTRIBUTION	428,505.00	428,505.00	144,568.00	74,043.00	0.00	283,937.00	33.74
101-000.000-574.001	TELECOMMUNICATIONS ROW FUNDS	12,735.00	12,735.00	0.00	0.00	0.00	12,735.00	0.00
101-000.000-575.000	LIQUOR LICENSE	4,000.00	4,000.00	4,649.70	68.75	0.00	(649.70)	116.24
101-000.000-608.000	ZONING & VARIANCE FEE	700.00	700.00	551.55	251.55	0.00	148.45	78.79
101-000.000-610.000	SITE PLAN FEE	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-000.000-611.000	SEX OFFENDER REGISTRATION FEE	0.00	0.00	60.00	0.00	0.00	(60.00)	100.00
101-000.000-628.000-BASKETBALL	RECREATION	3,000.00	3,000.00	3,830.00	3,830.00	0.00	(830.00)	127.67
101-000.000-628.000-CHALSOCCKER	RECREATION	0.00	0.00	133.00	133.00	0.00	(133.00)	100.00
101-000.000-628.000-CHEER ALOT	RECREATION	350.00	350.00	0.00	0.00	0.00	350.00	0.00
101-000.000-628.000-COMPSWIM00	RECREATION	2,250.00	2,250.00	225.00	0.00	0.00	2,025.00	10.00
101-000.000-628.000-CPR COURSE	RECREATION	200.00	200.00	0.00	0.00	0.00	200.00	0.00
101-000.000-628.000-CREATIVKID	RECREATION	4,160.00	4,160.00	2,175.00	675.00	0.00	1,985.00	52.28
101-000.000-628.000-KIDDIEART0	RECREATION	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-000.000-628.000-LIFE GUARD	RECREATION	950.00	950.00	0.00	0.00	0.00	950.00	0.00
101-000.000-628.000-MIDDAY0000	RECREATION	520.00	520.00	470.00	138.00	0.00	50.00	90.38
101-000.000-628.000-MOM&TOTS00	RECREATION	200.00	200.00	0.00	0.00	0.00	200.00	0.00
101-000.000-628.000-POOLWINTER	RECREATION	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-000.000-628.000-SL-FALL000	RECREATION	1,320.00	1,320.00	1,285.00	0.00	0.00	35.00	97.35
101-000.000-628.000-SL-SPRING0	RECREATION	1,320.00	1,320.00	0.00	0.00	0.00	1,320.00	0.00
101-000.000-628.000-SLWINTER00	RECREATION	1,320.00	1,320.00	0.00	0.00	0.00	1,320.00	0.00
101-000.000-628.000-VOLLEYBALL	RECREATION	300.00	300.00	200.00	200.00	0.00	100.00	66.67
101-000.000-628.000-WT AEROBIC	RECREATION	440.00	440.00	0.00	0.00	0.00	440.00	0.00
101-000.000-628.000-ZUMBA00000	RECREATION	1,400.00	1,400.00	871.00	331.00	0.00	529.00	62.21
101-000.000-629.000	RECREATION MILLAGE	17,500.00	17,500.00	17,492.84	0.00	0.00	7.16	99.96
101-000.000-631.000	SALVAGE RECERTIFICATION FEES	50,000.00	50,000.00	48,230.00	3,730.00	0.00	1,770.00	96.46
101-000.000-640.000	REFUSE	285,100.00	285,100.00	278,905.44	0.00	0.00	6,194.56	97.83
101-000.000-641.000	CHARGE FOR SERVICES	106,000.00	106,000.00	1,183.50	0.00	0.00	104,816.50	1.12
101-000.000-641.200	CHARGE FOR SERVICES-SPECIAL E	2,000.00	2,000.00	2,031.78	0.00	0.00	(31.78)	101.59
101-000.000-650.000	MISCELLANEOUS REVENUE	10,000.00	10,000.00	8,403.57	2,071.38	0.00	1,596.43	84.04
101-000.000-650.300	MISC. REV.-LIBRARY EXP.	15,800.00	15,800.00	4,813.84	1,175.20	0.00	10,986.16	30.47
101-000.000-650.400	REPORT COPIES-PD	600.00	600.00	189.00	56.00	0.00	411.00	31.50
101-000.000-650.500	PBT TESTING-PD	400.00	400.00	201.00	120.00	0.00	199.00	50.25
101-000.000-650.600	FINGER PRINTING FEE-PD	300.00	300.00	166.50	0.00	0.00	133.50	55.50
101-000.000-650.700	DIGITAL VIDEO FEE-PD	150.00	150.00	0.00	0.00	0.00	150.00	0.00
101-000.000-652.000-PROPCLEAN0	PROPERTY CLEAN-UP	1,400.00	1,400.00	0.00	0.00	0.00	1,400.00	0.00
101-000.000-655.000	COURT FINES	6,000.00	6,000.00	2,595.78	601.26	0.00	3,404.22	43.26
101-000.000-655.001	MUNICIPAL CIVIL INFRACTION-PD	500.00	500.00	450.00	0.00	0.00	50.00	90.00
101-000.000-657.000	OWI FORFEITURE FEES	100.00	100.00	0.00	0.00	0.00	100.00	0.00

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GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	YTD BALANCE 11/30/2014 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/2 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
<b>Fund 101 - GENERAL FUND</b>								
<b>Revenues</b>								
101-000.000-665.000	INTEREST	550.00	550.00	19.93	0.00	0.00	530.07	3.62
101-000.000-667.000	RENT	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00	0.00
101-000.000-667.001	CELLULAR TOWER LEASE	9,100.00	9,100.00	9,100.00	0.00	0.00	0.00	100.00
101-000.000-667.003	HOMELAND SECURITY TOWER LEASE	24,850.00	24,850.00	8,250.62	2,086.67	0.00	16,599.38	33.20
101-000.000-673.001	SALE OF FIXED ASSETS	10,500.00	10,500.00	0.00	0.00	0.00	10,500.00	0.00
101-000.000-674.002	DONATIONS-PARK BENCHES	0.00	0.00	1,940.50	0.00	0.00	(1,940.50)	100.00
101-000.000-674.003	INSURANCE PREMIUM CONTRIBUTIO	18,000.00	18,000.00	7,025.00	1,400.00	0.00	10,975.00	39.03
101-000.000-678.000	POLICE RESERVE OFFICER FUNDS	700.00	700.00	300.00	0.00	0.00	400.00	42.86
<b>Total Dept 000.000</b>		<b>2,657,390.00</b>	<b>2,657,390.00</b>	<b>1,917,209.39</b>	<b>115,531.05</b>	<b>0.00</b>	<b>740,180.61</b>	<b>72.15</b>
<b>TOTAL Revenues</b>		<b>2,657,390.00</b>	<b>2,657,390.00</b>	<b>1,917,209.39</b>	<b>115,531.05</b>	<b>0.00</b>	<b>740,180.61</b>	<b>72.15</b>
<b>Expenditures</b>								
<b>Dept 101.000-CITY COMMISSION</b>								
101-101.000-704.000	OFFICIALS COMPENSATION	6,000.00	6,000.00	3,000.00	0.00	0.00	3,000.00	50.00
101-101.000-715.000	FICA-EMPLOYER	460.00	460.00	229.50	0.00	0.00	230.50	49.89
101-101.000-729.000	PRINTING	50.00	50.00	0.00	0.00	0.00	50.00	0.00
101-101.000-730.000	PUBLICATIONS	105.00	105.00	0.00	0.00	0.00	105.00	0.00
101-101.000-740.000	GENERAL SUPPLY	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-101.000-802.000	CONTRACTUAL SERV.	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-101.000-803.000	DUES/MEMBERSHIPS	4,025.00	4,025.00	4,062.00	0.00	0.00	(37.00)	100.92
101-101.000-868.000	LODGING	800.00	800.00	337.08	0.00	0.00	462.92	42.14
101-101.000-869.000	MEALS	150.00	150.00	0.00	0.00	0.00	150.00	0.00
101-101.000-870.000	TRAVEL EXPENSE	400.00	400.00	0.00	0.00	0.00	400.00	0.00
101-101.000-880.000	COMMUNITY PROMOTION	0.00	0.00	100.00	0.00	0.00	(100.00)	100.00
101-101.000-959.000	TRAINING/TUITION	1,000.00	1,000.00	369.00	0.00	0.00	631.00	36.90
<b>Total Dept 101.000-CITY COMMISSION</b>		<b>13,190.00</b>	<b>13,190.00</b>	<b>8,097.58</b>	<b>0.00</b>	<b>0.00</b>	<b>5,092.42</b>	<b>61.39</b>
<b>Dept 172.000-CITY MANAGER</b>								
101-172.000-702.000	WAGES-FULL TIME	49,870.00	49,870.00	17,915.05	3,693.82	0.00	31,954.95	35.92
101-172.000-715.000	FICA-EMPLOYER	3,825.00	3,825.00	1,269.96	261.43	0.00	2,555.04	33.20
101-172.000-716.000	HOSPITAL INSURANCE	10,550.00	10,550.00	4,839.59	980.43	0.00	5,710.41	45.87
101-172.000-717.000	LIFE INSURANCE	160.00	160.00	88.05	17.61	0.00	71.95	55.03
101-172.000-718.000	RETIREMENT	5,000.00	5,000.00	1,791.53	369.38	0.00	3,208.47	35.83
101-172.000-727.000	OFFICE SUPPLY	1,000.00	1,000.00	(301.61)	0.26	0.00	1,301.61	(30.16)
101-172.000-728.000	POSTAGE	50.00	50.00	38.15	0.48	0.00	11.85	76.30
101-172.000-729.000	PRINTING	75.00	75.00	0.00	0.00	0.00	75.00	0.00
101-172.000-730.000	PUBLICATIONS	0.00	0.00	45.00	9.00	0.00	(45.00)	100.00
101-172.000-740.000	GENERAL SUPPLY	100.00	100.00	7.00	0.00	0.00	93.00	7.00
101-172.000-753.000	FURNISHING/HOUSEHOLD	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-172.000-781.000	EQUIPMENT MAINTENANCE	200.00	200.00	0.00	0.00	0.00	200.00	0.00
101-172.000-803.000	DUES/MEMBERSHIPS/CERTIFICATIO	850.00	850.00	0.00	0.00	0.00	850.00	0.00
101-172.000-853.000	PHONE EXPENSE	1,400.00	1,400.00	458.56	91.37	0.00	941.44	32.75
101-172.000-868.000	LODGING	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-172.000-869.000	MEALS	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-172.000-870.000	TRAVEL EXPENSE	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-172.000-959.000	TRAINING/TUITION	550.00	550.00	0.00	0.00	0.00	550.00	0.00
101-172.000-970.000	CAPITAL OUTLAY	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
<b>Total Dept 172.000-CITY MANAGER</b>		<b>75,830.00</b>	<b>75,830.00</b>	<b>26,151.28</b>	<b>5,423.78</b>	<b>0.00</b>	<b>49,678.72</b>	<b>34.49</b>

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GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	YTD BALANCE 11/30/2014 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/2 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 101 - GENERAL FUND								
Expenditures								
Dept 209.000-ASSESSOR								
101-209.000-704.000	OFFICIALS COMPENSATION	800.00	800.00	45.00	0.00	0.00	755.00	5.63
101-209.000-727.000	OFFICE SUPPLY	200.00	200.00	43.36	0.26	0.00	156.64	21.68
101-209.000-728.000	POSTAGE	100.00	100.00	18.09	1.44	0.00	81.91	18.09
101-209.000-729.000	PRINTING	1,400.00	1,400.00	0.00	0.00	0.00	1,400.00	0.00
101-209.000-802.000	CONTRACTUAL SERV.	39,900.00	39,900.00	18,182.50	8,856.25	8,856.25	12,861.25	67.77
101-209.000-807.000	REGISTRATION FEES	50.00	50.00	0.00	0.00	0.00	50.00	0.00
101-209.000-853.000	PHONE EXPENSE	550.00	550.00	255.88	51.37	0.00	294.12	46.52
101-209.000-870.000	TRAVEL EXPENSE	50.00	50.00	0.00	0.00	0.00	50.00	0.00
101-209.000-901.000	ADVERTISING	70.00	70.00	0.00	0.00	0.00	70.00	0.00
101-209.000-959.000	TRAINING/TUITION	200.00	200.00	0.00	0.00	0.00	200.00	0.00
Total Dept 209.000-ASSESSOR		43,320.00	43,320.00	18,544.83	8,909.32	8,856.25	15,918.92	63.25
Dept 210.000-LEGAL & PROFESSIONAL								
101-210.000-801.000	PROFESSIONAL SERV.	50,000.00	50,000.00	22,650.14	1,730.63	0.00	27,349.86	45.30
Total Dept 210.000-LEGAL & PROFESSIONAL		50,000.00	50,000.00	22,650.14	1,730.63	0.00	27,349.86	45.30
Dept 215.000-CITY CLERK								
101-215.000-702.000	WAGES-FULL TIME	38,600.00	38,600.00	15,394.99	3,498.01	0.00	23,205.01	39.88
101-215.000-703.000	WAGES-PART TIME	2,875.00	2,875.00	2,013.44	767.24	0.00	861.56	70.03
101-215.000-704.000	OFFICIALS COMPENSATION	5,000.00	5,000.00	4,507.14	2,431.00	0.00	492.86	90.14
101-215.000-715.000	FICA-EMPLOYER	3,175.00	3,175.00	1,322.22	323.14	0.00	1,852.78	41.64
101-215.000-716.000	HOSPITAL INSURANCE	15,075.00	15,075.00	1,998.96	453.00	0.00	13,076.04	13.26
101-215.000-717.000	LIFE INSURANCE	150.00	150.00	103.25	20.65	0.00	46.75	68.83
101-215.000-718.000	RETIREMENT	1,910.00	1,910.00	748.97	173.30	0.00	1,161.03	39.21
101-215.000-727.000	OFFICE SUPPLY	1,300.00	1,300.00	113.56	0.25	0.00	1,186.44	8.74
101-215.000-728.000	POSTAGE	2,300.00	2,300.00	1,013.44	41.32	0.00	1,286.56	44.06
101-215.000-729.000	PRINTING	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-215.000-740.000	GENERAL SUPPLY	4,500.00	4,500.00	23.31	0.00	0.00	4,476.69	0.52
101-215.000-781.000	EQUIPMENT MAINTENANCE	400.00	400.00	0.00	0.00	0.00	400.00	0.00
101-215.000-802.000	CONTRACTUAL SERV.	2,000.00	2,000.00	1,240.20	0.00	0.00	759.80	62.01
101-215.000-803.000	DUES/MEMBERSHIPS/CERTIFICATIO	430.00	430.00	230.00	75.00	0.00	200.00	53.49
101-215.000-807.000	REGISTRATION FEES	75.00	75.00	0.00	0.00	0.00	75.00	0.00
101-215.000-853.000	PHONE EXPENSE	1,000.00	1,000.00	455.91	91.37	0.00	544.09	45.59
101-215.000-868.000	LODGING	900.00	900.00	0.00	0.00	0.00	900.00	0.00
101-215.000-869.000	MEALS	700.00	700.00	474.21	235.48	0.00	225.79	67.74
101-215.000-870.000	TRAVEL EXPENSE	600.00	600.00	29.68	0.00	0.00	570.32	4.95
101-215.000-901.000	ADVERTISING	3,000.00	3,000.00	170.80	0.00	0.00	2,829.20	5.69
101-215.000-959.000	TRAINING/TUITION	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
Total Dept 215.000-CITY CLERK		85,090.00	85,090.00	29,840.08	8,109.76	0.00	55,249.92	35.07
Dept 253.000-CITY TREASURER								
101-253.000-702.000	WAGES-FULL TIME	16,880.00	16,880.00	5,117.73	1,056.01	0.00	11,762.27	30.32
101-253.000-703.000	WAGES-PART TIME	19,600.00	19,600.00	8,208.71	1,649.98	0.00	11,391.29	41.88
101-253.000-715.000	FICA-EMPLOYER	2,800.00	2,800.00	994.61	201.64	0.00	1,805.39	35.52
101-253.000-716.000	HOSPITAL INSURANCE	7,550.00	7,550.00	2,951.95	599.33	0.00	4,598.05	39.10
101-253.000-717.000	LIFE INSURANCE	90.00	90.00	49.10	9.82	0.00	40.90	54.56
101-253.000-727.000	OFFICE SUPPLY	1,200.00	1,200.00	211.66	0.25	0.00	988.34	17.64

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GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	YTD BALANCE 11/30/2014 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/2 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
<b>Fund 101 - GENERAL FUND</b>								
<b>Expenditures</b>								
101-253.000-728.000	POSTAGE	1,100.00	1,100.00	421.78	104.40	0.00	678.22	38.34
101-253.000-729.000	PRINTING	900.00	900.00	565.59	0.00	0.00	334.41	62.84
101-253.000-730.000	PUBLICATIONS	50.00	50.00	54.99	0.00	0.00	(4.99)	109.98
101-253.000-802.000	CONTRACTUAL SERV.	4,775.00	4,775.00	1,750.00	0.00	0.00	3,025.00	36.65
101-253.000-803.000	DUES/MEMBERSHIPS/CERTIFICATIO	600.00	600.00	245.00	0.00	0.00	355.00	40.83
101-253.000-805.000	SERVICE CHARGES	2,375.00	2,375.00	1,174.42	0.00	0.00	1,200.58	49.45
101-253.000-853.000	PHONE EXPENSE	1,025.00	1,025.00	455.91	91.37	0.00	569.09	44.48
101-253.000-868.000	LODGING	1,100.00	1,100.00	661.50	0.00	0.00	438.50	60.14
101-253.000-869.000	MEALS	150.00	150.00	84.14	0.00	0.00	65.86	56.09
101-253.000-870.000	TRAVEL EXPENSE	600.00	600.00	121.97	0.00	0.00	478.03	20.33
101-253.000-959.000	TRAINING/TUITION	1,000.00	1,000.00	485.00	0.00	0.00	515.00	48.50
<b>Total Dept 253.000-CITY TREASURER</b>		<b>61,795.00</b>	<b>61,795.00</b>	<b>23,554.06</b>	<b>3,712.80</b>	<b>0.00</b>	<b>38,240.94</b>	<b>38.12</b>
<b>Dept 265.000-BUILDINGS/GROUNDS</b>								
101-265.000-702.000	WAGES-FULL TIME	6,500.00	6,500.00	697.34	128.00	0.00	5,802.66	10.73
101-265.000-703.000	WAGES-PART TIME	11,000.00	11,000.00	2,527.64	206.00	0.00	8,472.36	22.98
101-265.000-703.700	PART TIME-CLEANING	650.00	650.00	0.00	0.00	0.00	650.00	0.00
101-265.000-715.000	FICA-EMPLOYER	1,400.00	1,400.00	246.34	25.55	0.00	1,153.66	17.60
101-265.000-727.000	OFFICE SUPPLY	700.00	700.00	1,132.16	100.50	0.00	(432.16)	161.74
101-265.000-740.000	GENERAL SUPPLY	1,000.00	1,000.00	471.13	200.18	300.00	228.87	77.11
101-265.000-781.000	EQUIPMENT MAINTENANCE	18,000.00	18,000.00	8,582.83	1,250.00	7,930.00	1,487.17	91.74
101-265.000-802.000	CONTRACTUAL SERV.	63,400.00	63,400.00	17,660.65	600.00	3,033.51	42,705.84	32.64
101-265.000-853.000	PHONE EXPENSE	0.00	0.00	218.91	0.00	0.00	(218.91)	100.00
101-265.000-921.000	ELECTRIC	8,500.00	8,500.00	2,682.10	423.82	0.00	5,817.90	31.55
101-265.000-922.000	WATER/SEWER USAGE-CITY BUILDI	8,000.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00
101-265.000-923.000	NATURAL GAS	2,600.00	2,600.00	274.45	154.98	0.00	2,325.55	10.56
101-265.000-931.000	GENERAL REPAIRS	3,000.00	3,000.00	3,229.94	22.19	2,520.06	(2,750.00)	191.67
101-265.000-943.000	EQUIPMENT LEASE	9,300.00	9,300.00	3,605.82	278.82	5,076.00	618.18	93.35
101-265.000-970.000	CAPITAL OUTLAY	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00	0.00
<b>Total Dept 265.000-BUILDINGS/GROUNDS</b>		<b>138,550.00</b>	<b>138,550.00</b>	<b>41,329.31</b>	<b>3,390.04</b>	<b>18,859.57</b>	<b>78,361.12</b>	<b>43.44</b>
<b>Dept 281.000-WATER SHED COUNCIL</b>								
101-281.000-702.000	WAGES-FULL TIME	50.00	50.00	0.00	0.00	0.00	50.00	0.00
101-281.000-703.000	WAGES-PART TIME	550.00	550.00	168.00	0.00	0.00	382.00	30.55
101-281.000-715.000	FICA-EMPLOYER	50.00	50.00	12.84	0.00	0.00	37.16	25.68
101-281.000-801.000	PROFESSIONAL SERV.	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
101-281.000-822.000	PERMIT FEES	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
<b>Total Dept 281.000-WATER SHED COUNCIL</b>		<b>3,650.00</b>	<b>3,650.00</b>	<b>180.84</b>	<b>0.00</b>	<b>0.00</b>	<b>3,469.16</b>	<b>4.95</b>
<b>Dept 301.000-POLICE</b>								
101-301.000-702.000	WAGES-FULL TIME	190,000.00	190,000.00	68,199.32	13,880.92	0.00	121,800.68	35.89
101-301.000-703.000	WAGES-PART TIME	195,000.00	195,000.00	80,159.58	14,977.89	0.00	114,840.42	41.11
101-301.000-703.700	PART TIME-CLEANING	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
101-301.000-705.000	OVERTIME WAGES	20,000.00	20,000.00	8,100.15	1,342.72	0.00	11,899.85	40.50
101-301.000-708.000	LONGEVITY	1,300.00	1,300.00	1,300.00	0.00	0.00	0.00	100.00
101-301.000-715.000	FICA-EMPLOYER	31,250.00	31,250.00	12,158.25	2,298.97	0.00	19,091.75	38.91
101-301.000-716.000	HOSPITAL INSURANCE	44,025.00	44,025.00	11,681.95	2,409.55	0.00	32,343.05	26.53
101-301.000-717.000	LIFE INSURANCE	525.00	525.00	294.60	58.92	0.00	230.40	56.11
101-301.000-718.000	RETIREMENT	2,600.00	2,600.00	1,028.35	203.20	0.00	1,571.65	39.55

PERIOD ENDING 11/30/2014

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GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	YTD BALANCE 11/30/2014 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/2 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BGDGT USED
<b>Fund 101 - GENERAL FUND</b>								
<b>Expenditures</b>								
101-301.000-725.000	EMPLOYMENT SCREENING	400.00	400.00	319.00	0.00	0.00	81.00	79.75
101-301.000-727.000	OFFICE SUPPLY	2,000.00	2,000.00	2,112.70	46.97	423.78	(536.48)	126.82
101-301.000-728.000	POSTAGE	400.00	400.00	106.98	0.48	0.00	293.02	26.75
101-301.000-729.000	PRINTING	700.00	700.00	0.00	0.00	0.00	700.00	0.00
101-301.000-740.000	GENERAL SUPPLY	1,600.00	1,600.00	2,050.50	26.78	0.00	(450.50)	128.16
101-301.000-741.000	FUEL	30,000.00	30,000.00	9,382.09	1,547.87	0.00	20,617.91	31.27
101-301.000-742.000	FIREARM SUPPLIES	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
101-301.000-744.000	CLOTHING	8,000.00	8,000.00	8,014.50	403.96	2,447.71	(2,462.21)	130.78
101-301.000-753.000	FURNISHING/HOUSEHOLD	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
101-301.000-781.000	EQUIPMENT MAINTENANCE	2,000.00	2,000.00	1,201.84	0.00	85.00	713.16	64.34
101-301.000-802.000	CONTRACTUAL SERV.	5,000.00	5,000.00	4,003.50	450.00	3,200.00	(2,203.50)	144.07
101-301.000-802.300	SALVAGE VEHICLE INSPECTION FE	45,000.00	45,000.00	43,407.00	3,357.00	0.00	1,593.00	96.46
101-301.000-803.000	DUES/MEMBERSHIPS/CERTIFICATIO	400.00	400.00	1,734.75	0.00	215.00	(1,549.75)	487.44
101-301.000-804.000	WITNESS FEES	50.00	50.00	0.00	0.00	0.00	50.00	0.00
101-301.000-805.000	SERVICE CHARGES	25.00	25.00	0.00	0.00	0.00	25.00	0.00
101-301.000-807.000	REGISTRATION FEES	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-301.000-851.000	RADIO MAINTENANCE	2,000.00	2,000.00	140.00	140.00	0.00	1,860.00	7.00
101-301.000-853.000	PHONE EXPENSE	7,500.00	7,500.00	3,404.12	838.69	0.00	4,095.88	45.39
101-301.000-863.000	VEHICLE MAINTENANCE	11,000.00	11,000.00	3,723.75	0.00	2,596.00	4,680.25	57.45
101-301.000-868.000	LODGING	775.00	775.00	0.00	0.00	0.00	775.00	0.00
101-301.000-869.000	MEALS	415.00	415.00	0.00	0.00	0.00	415.00	0.00
101-301.000-870.000	TRAVEL EXPENSE	1,060.00	1,060.00	0.00	0.00	0.00	1,060.00	0.00
101-301.000-880.000	COMMUNITY PROMOTION	300.00	300.00	72.30	0.00	0.00	227.70	24.10
101-301.000-901.000	ADVERTISING	50.00	50.00	0.00	0.00	0.00	50.00	0.00
101-301.000-921.000	ELECTRIC	4,575.00	4,575.00	1,857.97	318.95	0.00	2,717.03	40.61
101-301.000-923.000	NATURAL GAS	650.00	650.00	94.64	19.76	0.00	555.36	14.56
101-301.000-933.000	BUILDING REPAIR	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-301.000-943.000	EQUIPMENT LEASE	16,175.00	16,175.00	15,328.22	0.00	0.00	846.78	94.76
101-301.000-957.000	MISCELLANEOUS EXPENSE	0.00	0.00	286.00	0.00	0.00	(286.00)	100.00
101-301.000-959.000	TRAINING/TUITION	3,000.00	3,000.00	2,595.16	0.00	0.00	404.84	86.51
101-301.000-970.000	CAPITAL OUTLAY	6,000.00	6,000.00	3,189.69	1,430.69	0.00	2,810.31	53.16
101-301.000-995.000	INTEREST EXPENSE	955.00	955.00	955.94	0.00	0.00	(0.94)	100.10
<b>Total Dept 301.000-POLICE</b>		<b>642,330.00</b>	<b>642,330.00</b>	<b>286,902.85</b>	<b>43,753.32</b>	<b>8,967.49</b>	<b>346,459.66</b>	<b>46.06</b>
<b>Dept 336.000-FIRE</b>								
101-336.000-802.000	CONTRACTUAL SERV.	234,600.00	234,600.00	117,299.00	0.00	117,299.00	2.00	100.00
<b>Total Dept 336.000-FIRE</b>		<b>234,600.00</b>	<b>234,600.00</b>	<b>117,299.00</b>	<b>0.00</b>	<b>117,299.00</b>	<b>2.00</b>	<b>100.00</b>
<b>Dept 371.000-INSPECTIONS</b>								
101-371.000-703.000-PROPCLEANO	WAGES-PART TIME	800.00	800.00	97.80	11.00	0.00	702.20	12.23
101-371.000-703.400	WAGES-PART TIME-BUILDING INSP	17,000.00	17,000.00	5,347.05	1,128.60	0.00	11,652.95	31.45
101-371.000-703.500	WAGES-PART TIME-CODE ENFORCER	0.00	0.00	2,412.00	740.00	0.00	(2,412.00)	100.00
101-371.000-715.000	FICA-EMPLOYER	1,300.00	1,300.00	593.56	142.95	0.00	706.44	45.66
101-371.000-715.000-PROPCLEANO	FICA-EMPLOYER	65.00	65.00	7.46	0.84	0.00	57.54	11.48
101-371.000-727.000	OFFICE SUPPLY	250.00	250.00	43.34	0.25	0.00	206.66	17.34
101-371.000-728.000	POSTAGE	250.00	250.00	31.98	3.93	0.00	218.02	12.79
101-371.000-729.000	PRINTING	250.00	250.00	209.50	0.00	0.00	40.50	83.80
101-371.000-730.000	PUBLICATIONS	500.00	500.00	385.25	385.25	0.00	114.75	77.05
101-371.000-740.000	GENERAL SUPPLY	50.00	50.00	1.89	0.00	0.00	48.11	3.78
101-371.000-802.000	CONTRACTUAL SERV.	10,000.00	10,000.00	3,765.77	957.01	0.00	6,234.23	37.66
101-371.000-803.000	DUES/MEMBERSHIPS/CERTIFICATIO	350.00	350.00	0.00	0.00	0.00	350.00	0.00

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GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	YTD BALANCE 11/30/2014 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/2 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
<b>Fund 101 - GENERAL FUND</b>								
<b>Expenditures</b>								
101-371.000-853.000	PHONE EXPENSE	1,025.00	1,025.00	455.87	91.36	0.00	569.13	44.48
101-371.000-863.000	VEHICLE MAINTENANCE	0.00	0.00	79.83	0.00	0.00	(79.83)	100.00
101-371.000-868.000	LODGING	200.00	200.00	0.00	0.00	0.00	200.00	0.00
101-371.000-870.000	TRAVEL EXPENSE	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-371.000-901.000	ADVERTISING	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-371.000-959.000	TRAINING/TUITION	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-371.000-964.000	REFUND/REBATE	0.00	0.00	21.00	0.00	0.00	(21.00)	100.00
<b>Total Dept 371.000-INSPECTIONS</b>		<b>32,740.00</b>	<b>32,740.00</b>	<b>13,452.30</b>	<b>3,461.19</b>	<b>0.00</b>	<b>19,287.70</b>	<b>41.09</b>
<b>Dept 441.000-GENERAL MAINTENANCE</b>								
101-441.000-702.000	WAGES-FULL TIME	108,650.00	108,650.00	27,855.60	3,200.29	0.00	80,794.40	25.64
101-441.000-703.000	WAGES-PART TIME	28,000.00	28,000.00	11,221.91	2,140.25	0.00	16,778.09	40.08
101-441.000-708.000	LONGEVITY	1,950.00	1,950.00	0.00	0.00	0.00	1,950.00	0.00
101-441.000-715.000	FICA-EMPLOYER	10,625.00	10,625.00	2,962.33	405.12	0.00	7,662.67	27.88
101-441.000-716.000	HOSPITAL INSURANCE	46,875.00	46,875.00	10,506.16	1,823.89	0.00	36,368.84	22.41
101-441.000-717.000	LIFE INSURANCE	540.00	540.00	176.74	32.98	0.00	363.26	32.73
101-441.000-718.000	RETIREMENT	3,665.00	3,665.00	0.00	0.00	0.00	3,665.00	0.00
101-441.000-725.000	EMPLOYMENT SCREENING	100.00	100.00	305.00	0.00	0.00	(205.00)	305.00
101-441.000-727.000	OFFICE SUPPLY	1,500.00	1,500.00	13.58	0.00	486.42	1,000.00	33.33
101-441.000-728.000	POSTAGE	50.00	50.00	1.44	0.00	0.00	48.56	2.88
101-441.000-730.000	PUBLICATIONS	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-441.000-740.000	GENERAL SUPPLY	3,500.00	3,500.00	953.99	164.15	2,530.80	15.21	99.57
101-441.000-744.000	CLOTHING	3,500.00	3,500.00	2,108.11	1,054.67	1,733.39	(341.50)	109.76
101-441.000-751.000	FUEL	30,000.00	30,000.00	9,406.30	5,124.51	18,593.70	2,000.00	93.33
101-441.000-780.000	CUSTODIAL SUPPLY	50.00	50.00	0.00	0.00	0.00	50.00	0.00
101-441.000-781.000	EQUIPMENT MAINTENANCE	9,000.00	9,000.00	1,824.31	12.92	870.63	6,305.06	29.94
101-441.000-802.000	CONTRACTUAL SERV.	1,000.00	1,000.00	3,277.47	200.00	2,266.10	(4,543.57)	554.36
101-441.000-803.000	DUES/MEMBERSHIPS/CERTIFICATIO	400.00	400.00	147.50	147.50	96.25	156.25	60.94
101-441.000-805.000	SERVICE CHARGES	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-441.000-807.000	REGISTRATION FEES	0.00	0.00	39.00	39.00	0.00	(39.00)	100.00
101-441.000-817.000	CDL CONSORTIUM FEE	280.00	280.00	210.00	210.00	0.00	70.00	75.00
101-441.000-853.000	PHONE EXPENSE	4,500.00	4,500.00	1,351.86	277.05	0.00	3,148.14	30.04
101-441.000-863.000	VEHICLE MAINTENANCE	20,000.00	20,000.00	3,249.55	57.78	4,776.31	11,974.14	40.13
101-441.000-869.000	MEALS	400.00	400.00	41.80	0.00	0.00	358.20	10.45
101-441.000-870.000	TRAVEL EXPENSE	200.00	200.00	0.00	0.00	0.00	200.00	0.00
101-441.000-901.000	ADVERTISING	100.00	100.00	45.20	0.00	0.00	54.80	45.20
101-441.000-921.000	ELECTRIC	8,000.00	8,000.00	1,952.89	413.00	0.00	6,047.11	24.41
101-441.000-923.000	NATURAL GAS	5,500.00	5,500.00	408.41	146.28	0.00	5,091.59	7.43
101-441.000-931.000	GENERAL REPAIRS	4,400.00	4,400.00	2,541.22	17.06	432.94	1,425.84	67.59
101-441.000-959.000	TRAINING/TUITION	800.00	800.00	0.00	0.00	0.00	800.00	0.00
<b>Total Dept 441.000-GENERAL MAINTENANCE</b>		<b>293,785.00</b>	<b>293,785.00</b>	<b>80,600.37</b>	<b>15,466.45</b>	<b>31,786.54</b>	<b>181,398.09</b>	<b>38.25</b>
<b>Dept 448.000-STREET LIGHTING</b>								
101-448.000-926.000	STREET LIGHTING	92,000.00	92,000.00	29,129.76	0.00	0.00	62,870.24	31.66
<b>Total Dept 448.000-STREET LIGHTING</b>		<b>92,000.00</b>	<b>92,000.00</b>	<b>29,129.76</b>	<b>0.00</b>	<b>0.00</b>	<b>62,870.24</b>	<b>31.66</b>
<b>Dept 526.000-REFUSE</b>								
101-526.000-802.000	CONTRACTUAL SERV.	285,100.00	285,100.00	108,223.35	21,644.67	0.00	176,876.65	37.96

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GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	YTD BALANCE 11/30/2014 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/2 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BGD USED
Fund 101 - GENERAL FUND								
Expenditures								
Total Dept 526.000-REFUSE		285,100.00	285,100.00	108,223.35	21,644.67	0.00	176,876.65	37.96
Dept 721.000-COMMUNITY & ECONOMIC DEV.								
101-721.000-801.000	PROFESSIONAL SERV.	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
101-721.000-901.000	ADVERTISING	350.00	350.00	224.40	0.00	0.00	125.60	64.11
101-721.000-959.000	TRAINING/TUITION	100.00	100.00	0.00	0.00	0.00	100.00	0.00
Total Dept 721.000-COMMUNITY & ECONOMIC DEV.		1,650.00	1,650.00	224.40	0.00	0.00	1,425.60	13.60
Dept 751.000-RECREATION								
101-751.000-703.000	WAGES-PART TIME	18,500.00	18,500.00	3,569.89	744.00	0.00	14,930.11	19.30
101-751.000-703.000-COMPSWIM00	WAGES-PART TIME	2,300.00	2,300.00	1,386.95	0.00	0.00	913.05	60.30
101-751.000-703.000-CPR COURSE	WAGES-PART TIME	1,700.00	1,700.00	0.00	0.00	0.00	1,700.00	0.00
101-751.000-703.000-CREATIVKID	WAGES-PART TIME	2,150.00	2,150.00	1,311.00	501.00	0.00	839.00	60.98
101-751.000-703.000-KIDDIEART0	WAGES-PART TIME	490.00	490.00	0.00	0.00	0.00	490.00	0.00
101-751.000-703.000-LIFE GUARD	WAGES-PART TIME	2,310.00	2,310.00	0.00	0.00	0.00	2,310.00	0.00
101-751.000-703.000-MIDDAY0000	WAGES-PART TIME	2,600.00	2,600.00	892.45	255.50	0.00	1,707.55	34.33
101-751.000-703.000-MOM&TOTS00	WAGES-PART TIME	480.00	480.00	0.00	0.00	0.00	480.00	0.00
101-751.000-703.000-POOLWINTER	WAGES-PART TIME	450.00	450.00	0.00	0.00	0.00	450.00	0.00
101-751.000-703.000-SL-FALL000	WAGES-PART TIME	1,100.00	1,100.00	1,002.50	295.75	0.00	97.50	91.14
101-751.000-703.000-SL-SPRING0	WAGES-PART TIME	1,100.00	1,100.00	0.00	0.00	0.00	1,100.00	0.00
101-751.000-703.000-SLWINTER00	WAGES-PART TIME	1,100.00	1,100.00	0.00	0.00	0.00	1,100.00	0.00
101-751.000-703.000-WT AEROBIC	WAGES-PART TIME	400.00	400.00	0.00	0.00	0.00	400.00	0.00
101-751.000-715.000	FICA-EMPLOYER	1,425.00	1,425.00	273.04	56.90	0.00	1,151.96	19.16
101-751.000-715.000-COMPSWIM00	FICA-EMPLOYER	180.00	180.00	106.14	0.00	0.00	73.86	58.97
101-751.000-715.000-CPR COURSE	FICA-EMPLOYER	130.00	130.00	0.00	0.00	0.00	130.00	0.00
101-751.000-715.000-CREATIVKID	FICA-EMPLOYER	165.00	165.00	100.28	38.32	0.00	64.72	60.78
101-751.000-715.000-KIDDIEART0	FICA-EMPLOYER	40.00	40.00	0.00	0.00	0.00	40.00	0.00
101-751.000-715.000-LIFE GUARD	FICA-EMPLOYER	180.00	180.00	0.00	0.00	0.00	180.00	0.00
101-751.000-715.000-MIDDAY0000	FICA-EMPLOYER	135.00	135.00	68.28	19.56	0.00	66.72	50.58
101-751.000-715.000-MOM&TOTS00	FICA-EMPLOYER	40.00	40.00	0.00	0.00	0.00	40.00	0.00
101-751.000-715.000-POOLWINTER	FICA-EMPLOYER	35.00	35.00	0.00	0.00	0.00	35.00	0.00
101-751.000-715.000-SL-FALL000	FICA-EMPLOYER	85.00	85.00	76.66	22.62	0.00	8.34	90.19
101-751.000-715.000-SL-SPRING0	FICA-EMPLOYER	85.00	85.00	0.00	0.00	0.00	85.00	0.00
101-751.000-715.000-SLWINTER00	FICA-EMPLOYER	85.00	85.00	0.00	0.00	0.00	85.00	0.00
101-751.000-715.000-WT AEROBIC	FICA-EMPLOYER	30.00	30.00	0.00	0.00	0.00	30.00	0.00
101-751.000-727.000	OFFICE SUPPLY	250.00	250.00	43.33	0.25	0.00	206.67	17.33
101-751.000-728.000	POSTAGE	325.00	325.00	13.11	0.96	0.00	311.89	4.03
101-751.000-729.000	PRINTING	340.00	340.00	0.00	0.00	0.00	340.00	0.00
101-751.000-740.000	GENERAL SUPPLY	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-751.000-740.000-BASKETBALL	GENERAL SUPPLY	900.00	900.00	719.04	719.04	0.00	180.96	79.89
101-751.000-740.000-CHEER AL0T	GENERAL SUPPLY	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-751.000-740.000-COMPSWIM00	GENERAL SUPPLY	300.00	300.00	132.20	0.00	0.00	167.80	44.07
101-751.000-740.000-CREATIVKID	GENERAL SUPPLY	280.00	280.00	170.29	0.00	0.00	109.71	60.82
101-751.000-740.000-KIDDIEART0	GENERAL SUPPLY	40.00	40.00	0.00	0.00	0.00	40.00	0.00
101-751.000-740.000-MOM&TOTS00	GENERAL SUPPLY	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-751.000-740.000-POOL-SPRNG	GENERAL SUPPLY	25.00	25.00	0.00	0.00	0.00	25.00	0.00
101-751.000-740.000-SL-FALL000	GENERAL SUPPLY	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-751.000-802.000-AMREDCROSS	CONTRACTUAL SERV.	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
101-751.000-802.000-BASKETBALL	CONTRACTUAL SERV.	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
101-751.000-802.000-COMPSWIM00	CONTRACTUAL SERV.	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-751.000-802.000-CREATIVKID	CONTRACTUAL SERV.	400.00	400.00	75.00	25.00	0.00	325.00	18.75
101-751.000-802.000-ECSDFACIL	CONTRACTUAL SERV.	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00

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GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	YTD BALANCE 11/30/2014 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/2 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BGD USED
<b>Fund 101 - GENERAL FUND</b>								
<b>Expenditures</b>								
101-751.000-802.000-FACILTY US	CONTRACTUAL SERV.	400.00	400.00	945.00	0.00	0.00	(545.00)	236.25
101-751.000-802.000-KIDDEARTO	CONTRACTUAL SERV.	50.00	50.00	0.00	0.00	0.00	50.00	0.00
101-751.000-802.000-LIFE GUARD	CONTRACTUAL SERV.	800.00	800.00	0.00	0.00	0.00	800.00	0.00
101-751.000-802.000-MOM&TOTS00	CONTRACTUAL SERV.	150.00	150.00	0.00	0.00	0.00	150.00	0.00
101-751.000-802.000-ZUMBA00000	CONTRACTUAL SERV.	1,150.00	1,150.00	378.00	0.00	0.00	772.00	32.87
101-751.000-803.000	DUES/MEMBERSHIPS/CERTIFICATIO	300.00	300.00	0.00	0.00	70.00	230.00	23.33
101-751.000-853.000	PHONE EXPENSE	1,375.00	1,375.00	455.87	91.36	0.00	919.13	33.15
101-751.000-868.000	LODGING	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-751.000-869.000	MEALS	30.00	30.00	0.00	0.00	0.00	30.00	0.00
101-751.000-869.000-BASKETBALL	MEALS	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-751.000-869.000-COMPSWIM00	MEALS	125.00	125.00	0.00	0.00	0.00	125.00	0.00
101-751.000-869.000-CREATIVKID	MEALS	30.00	30.00	0.00	0.00	0.00	30.00	0.00
101-751.000-870.000	TRAVEL EXPENSE	50.00	50.00	0.00	0.00	0.00	50.00	0.00
101-751.000-880.000	COMMUNITY PROMOTION	500.00	500.00	500.00	0.00	0.00	0.00	100.00
101-751.000-901.000	ADVERTISING	550.00	550.00	0.00	0.00	0.00	550.00	0.00
101-751.000-959.000	TRAINING/TUITION	390.00	390.00	0.00	0.00	0.00	390.00	0.00
<b>Total Dept 751.000-RECREATION</b>		<b>51,955.00</b>	<b>51,955.00</b>	<b>12,219.03</b>	<b>2,770.26</b>	<b>70.00</b>	<b>39,665.97</b>	<b>23.65</b>
<b>Dept 756.000-PARKS AND BEACH</b>								
101-756.000-702.000	WAGES-FULL TIME	15,000.00	15,000.00	2,345.93	144.00	0.00	12,654.07	15.64
101-756.000-703.000	WAGES-PART TIME	0.00	0.00	(64.80)	0.00	0.00	64.80	100.00
101-756.000-703.300	WAGES-PART TIME-GENERAL MAINT	17,000.00	17,000.00	7,112.80	978.00	0.00	9,887.20	41.84
101-756.000-715.000	FICA-EMPLOYER	1,150.00	1,150.00	716.82	85.85	0.00	433.18	62.33
101-756.000-729.000	PRINTING	20.00	20.00	0.00	0.00	0.00	20.00	0.00
101-756.000-740.000	GENERAL SUPPLY	7,000.00	7,000.00	3,681.06	220.22	1,536.79	1,782.15	74.54
101-756.000-781.000	EQUIPMENT MAINTENANCE	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
101-756.000-802.000	CONTRACTUAL SERV.	6,000.00	6,000.00	3,546.65	23.33	1,423.31	1,030.04	82.83
101-756.000-853.000	PHONE EXPENSE	0.00	0.00	248.51	50.91	0.00	(248.51)	100.00
101-756.000-921.000	ELECTRIC	3,500.00	3,500.00	1,208.07	148.67	0.00	2,291.93	34.52
101-756.000-931.000	GENERAL REPAIRS	3,000.00	3,000.00	50.27	0.00	1,099.73	1,850.00	38.33
101-756.000-970.000	CAPITAL OUTLAY	50,000.00	50,000.00	82,520.78	0.00	0.00	(32,520.78)	165.04
<b>Total Dept 756.000-PARKS AND BEACH</b>		<b>103,670.00</b>	<b>103,670.00</b>	<b>101,366.09</b>	<b>1,650.98</b>	<b>4,059.83</b>	<b>(1,755.92)</b>	<b>101.69</b>
<b>Dept 760.000-SAFETY PROGRAM</b>								
101-760.000-740.000	GENERAL SUPPLY	200.00	200.00	0.00	0.00	0.00	200.00	0.00
101-760.000-781.000	EQUIPMENT MAINTENANCE	300.00	300.00	0.00	0.00	0.00	300.00	0.00
<b>Total Dept 760.000-SAFETY PROGRAM</b>		<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>
<b>Dept 790.000-LIBRARY</b>								
101-790.000-740.000	GENERAL SUPPLY	100.00	100.00	56.03	0.00	0.00	43.97	56.03
101-790.000-802.000	CONTRACTUAL SERV.	7,200.00	7,200.00	3,024.18	560.00	3,624.18	551.64	92.34
101-790.000-853.000	PHONE EXPENSE	1,200.00	1,200.00	339.05	0.00	0.00	860.95	28.25
101-790.000-921.000	ELECTRIC	7,500.00	7,500.00	2,626.69	489.91	0.00	4,873.31	35.02
101-790.000-923.000	NATURAL GAS	1,100.00	1,100.00	165.31	71.08	0.00	934.69	15.03
101-790.000-931.000	GENERAL REPAIRS	2,000.00	2,000.00	110.79	0.00	210.79	1,678.42	16.08
<b>Total Dept 790.000-LIBRARY</b>		<b>19,100.00</b>	<b>19,100.00</b>	<b>6,322.05</b>	<b>1,120.99</b>	<b>3,834.97</b>	<b>8,942.98</b>	<b>53.18</b>

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Fund 101 - GENERAL FUND								
Expenditures								
Dept 851.000-INSURANCE/BENEFITS								
101-851.000-703.800	WAGES-SEPARATION AGREEMENTS	85,840.00	85,840.00	32,015.91	6,601.22	0.00	53,824.09	37.30
101-851.000-710.000	UNEMPLOYMENT	8,000.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00
101-851.000-715.000	FICA-EMPLOYER	6,575.00	6,575.00	2,449.20	504.98	0.00	4,125.80	37.25
101-851.000-716.000	HOSPITAL INSURANCE	130.00	130.00	0.00	0.00	0.00	130.00	0.00
101-851.000-718.000	RETIREMENT	143,000.00	143,000.00	59,575.00	11,915.00	0.00	83,425.00	41.66
101-851.000-720.000	WORKERS COMP	9,000.00	9,000.00	3,580.00	0.00	0.00	5,420.00	39.78
101-851.000-722.000	EMPLOYER RETIREE HLTH INS CON	79,400.00	79,400.00	57,144.17	11,362.95	0.00	22,255.83	71.97
101-851.000-805.000	SERVICE CHARGES	0.00	0.00	600.00	0.00	0.00	(600.00)	100.00
101-851.000-912.000	LIABILITY INSURANCE	97,000.00	97,000.00	58,068.10	1,495.70	0.00	38,931.90	59.86
Total Dept 851.000-INSURANCE/BENEFITS		428,945.00	428,945.00	213,432.38	31,879.85	0.00	215,512.62	49.76
Dept 895.000-SPECIAL PROJECTS								
101-895.000-702.000	WAGES-FULL TIME	0.00	0.00	350.88	350.88	0.00	(350.88)	100.00
101-895.000-703.000	WAGES-PART TIME	0.00	0.00	176.00	176.00	0.00	(176.00)	100.00
101-895.000-715.000	FICA-EMPLOYER	0.00	0.00	40.09	40.09	0.00	(40.09)	100.00
101-895.000-802.000	CONTRACTUAL SERV.	20,000.00	20,000.00	2,150.00	200.00	7,850.00	10,000.00	50.00
101-895.000-943.000	EQUIPMENT LEASE	0.00	0.00	664.80	0.00	0.00	(664.80)	100.00
101-895.000-951.000	HYDRANT RENTAL	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00
101-895.000-957.004-FACADE-III	FACADE PROGRAM-PHASE III	0.00	0.00	53.50	0.00	0.00	(53.50)	100.00
101-895.000-957.005-REHAB -111	RENTAL REHAB-PHASE III	0.00	0.00	2,242.25	0.00	0.00	(2,242.25)	100.00
101-895.000-962.000	PROPERTY TAX	10,000.00	10,000.00	885.13	885.13	0.00	9,114.87	8.85
101-895.000-999.000	CONTRIBUTION TO OTHER FUNDS	68,725.00	68,725.00	6,800.00	0.00	0.00	61,925.00	9.89
Total Dept 895.000-SPECIAL PROJECTS		108,725.00	108,725.00	13,362.65	1,652.10	7,850.00	87,512.35	19.51
TOTAL Expenditures		2,766,525.00	2,766,525.00	1,152,882.35	154,676.14	201,583.65	1,412,059.00	48.96
Fund 101 - GENERAL FUND:								
TOTAL REVENUES		2,657,390.00	2,657,390.00	1,917,209.39	115,531.05	0.00	740,180.61	72.15
TOTAL EXPENDITURES		2,766,525.00	2,766,525.00	1,152,882.35	154,676.14	201,583.65	1,412,059.00	48.96
NET OF REVENUES & EXPENDITURES		(109,135.00)	(109,135.00)	764,327.04	(39,145.09)	(201,583.65)	(671,878.39)	515.64

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<b>Fund 202 - MAJOR STREET FUND</b>								
<b>Revenues</b>								
Dept 000.000								
202-000.000-546.000	STATE WEIGHT & GAS TAX	190,000.00	190,000.00	52,059.10	16,539.61	0.00	137,940.90	27.40
202-000.000-547.000	STATE TRUNKLINE MAINTENANCE	6,000.00	6,000.00	26,013.38	0.00	0.00	(20,013.38)	433.56
202-000.000-665.000	INTEREST	100.00	100.00	4.02	0.00	0.00	95.98	4.02
202-000.000-699.000	CONT. FROM OTHER FUNDS	11,350.00	11,350.00	2,720.00	0.00	0.00	8,630.00	23.96
<b>Total Dept 000.000</b>		<b>207,450.00</b>	<b>207,450.00</b>	<b>80,796.50</b>	<b>16,539.61</b>	<b>0.00</b>	<b>126,653.50</b>	<b>38.95</b>
<b>TOTAL Revenues</b>		<b>207,450.00</b>	<b>207,450.00</b>	<b>80,796.50</b>	<b>16,539.61</b>	<b>0.00</b>	<b>126,653.50</b>	<b>38.95</b>
<b>Expenditures</b>								
Dept 443.000-NON MOTORIZED TRANSPORTATION								
202-443.000-702.000	WAGES-FULL TIME	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
202-443.000-703.000	WAGES-PART TIME	250.00	250.00	0.00	0.00	0.00	250.00	0.00
202-443.000-715.000	FICA-EMPLOYER	100.00	100.00	0.00	0.00	0.00	100.00	0.00
202-443.000-740.000	GENERAL SUPPLY	2,000.00	2,000.00	20.12	0.00	179.88	1,800.00	10.00
202-443.000-802.000	CONTRACTUAL SERV.	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	0.00
202-443.000-970.000	CAPITAL OUTLAY	15,000.00	15,000.00	13,936.08	0.00	0.00	1,063.92	92.91
<b>Total Dept 443.000-NON MOTORIZED TRANSPORTATION</b>		<b>21,850.00</b>	<b>21,850.00</b>	<b>13,956.20</b>	<b>0.00</b>	<b>179.88</b>	<b>7,713.92</b>	<b>64.70</b>
Dept 450.000-GENERAL ADMINISTRATION								
202-450.000-716.000	HOSPITAL INSURANCE	7,850.00	7,850.00	1,751.03	303.98	0.00	6,098.97	22.31
202-450.000-717.000	LIFE INSURANCE	100.00	100.00	29.46	5.50	0.00	70.54	29.46
202-450.000-718.000	RETIREMENT	6,250.00	6,250.00	2,604.15	520.83	0.00	3,645.85	41.67
202-450.000-722.000	EMPLOYER RETIREE HLTH INS CON	4,395.00	4,395.00	2,389.95	476.47	0.00	2,005.05	54.38
202-450.000-801.000	PROFESSIONAL SERV.	650.00	650.00	139.10	0.00	0.00	510.90	21.40
202-450.000-805.000	SERVICE CHARGES	0.00	0.00	9.04	0.00	0.00	(9.04)	100.00
202-450.000-946.000	EQUIPMENT LEASE	16,000.00	16,000.00	0.00	0.00	0.00	16,000.00	0.00
<b>Total Dept 450.000-GENERAL ADMINISTRATION</b>		<b>35,245.00</b>	<b>35,245.00</b>	<b>6,922.73</b>	<b>1,306.78</b>	<b>0.00</b>	<b>28,322.27</b>	<b>19.64</b>
Dept 451.000-DRAINS-STORM SEWERS								
202-451.000-702.000	WAGES-FULL TIME	1,000.00	1,000.00	64.00	0.00	0.00	936.00	6.40
202-451.000-703.000	WAGES-PART TIME	1,100.00	1,100.00	0.00	0.00	0.00	1,100.00	0.00
202-451.000-715.000	FICA-EMPLOYER	170.00	170.00	4.90	0.00	0.00	165.10	2.88
202-451.000-802.000	CONTRACTUAL SERV.	500.00	500.00	0.00	0.00	0.00	500.00	0.00
202-451.000-931.000	GENERAL REPAIRS	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
<b>Total Dept 451.000-DRAINS-STORM SEWERS</b>		<b>4,770.00</b>	<b>4,770.00</b>	<b>68.90</b>	<b>0.00</b>	<b>0.00</b>	<b>4,701.10</b>	<b>1.44</b>
Dept 452.000-ROUTINE MAINTENANCE								
202-452.000-702.000	WAGES-FULL TIME	4,000.00	4,000.00	135.16	0.00	0.00	3,864.84	3.38
202-452.000-703.000	WAGES-PART TIME	1,000.00	1,000.00	23.30	0.00	0.00	976.70	2.33
202-452.000-715.000	FICA-EMPLOYER	400.00	400.00	11.99	0.00	0.00	388.01	3.00
202-452.000-740.000	GENERAL SUPPLY	1,000.00	1,000.00	26.12	0.00	0.00	973.88	2.61
202-452.000-782.000	ROAD/STREET MATERIAL	2,500.00	2,500.00	2,720.00	0.00	800.00	(1,020.00)	140.80
202-452.000-801.000-SBRVRESURF	PROFESSIONAL SERV.	0.00	0.00	1,540.50	0.00	0.00	(1,540.50)	100.00
202-452.000-802.000	CONTRACTUAL SERV.	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
202-452.000-931.000	GENERAL REPAIRS	3,350.00	3,350.00	4,808.96	0.00	0.00	(1,458.96)	143.55

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Fund 202 - MAJOR STREET FUND								
Expenditures								
202-452.000-970.000	CAPITAL OUTLAY	23,000.00	23,000.00	0.00	0.00	0.00	23,000.00	0.00
Total Dept 452.000-ROUTINE MAINTENANCE		36,250.00	36,250.00	9,266.03	0.00	800.00	26,183.97	27.77
Dept 453.000-BRIDGE MAINTENANCE								
202-453.000-702.000	WAGES-FULL TIME	500.00	500.00	87.16	0.00	0.00	412.84	17.43
202-453.000-703.000	WAGES-PART TIME	700.00	700.00	192.30	22.00	0.00	507.70	27.47
202-453.000-715.000	FICA-EMPLOYER	100.00	100.00	21.17	1.68	0.00	78.83	21.17
202-453.000-740.000	GENERAL SUPPLY	300.00	300.00	140.80	0.00	0.00	159.20	46.93
202-453.000-801.000	PROFESSIONAL SERV.	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
202-453.000-801.000-LABUHN BRG	PROFESSIONAL SERV.	0.00	0.00	2,494.75	0.00	0.00	(2,494.75)	100.00
202-453.000-921.000	ELECTRIC	1,000.00	1,000.00	303.79	60.82	0.00	696.21	30.38
202-453.000-931.000	GENERAL REPAIRS	500.00	500.00	446.69	0.00	0.00	53.31	89.34
Total Dept 453.000-BRIDGE MAINTENANCE		4,600.00	4,600.00	3,686.66	84.50	0.00	913.34	80.14
Dept 454.000-STREET SWEEPING								
202-454.000-702.000	WAGES-FULL TIME	2,000.00	2,000.00	420.64	420.64	0.00	1,579.36	21.03
202-454.000-715.000	FICA-EMPLOYER	160.00	160.00	31.53	31.53	0.00	128.47	19.71
202-454.000-740.000	GENERAL SUPPLY	600.00	600.00	226.00	0.00	174.00	200.00	66.67
202-454.000-781.000	EQUIPMENT MAINTENANCE	300.00	300.00	1,697.87	0.00	0.00	(1,397.87)	565.96
202-454.000-802.000	CONTRACTUAL SERV.	2,500.00	2,500.00	443.40	189.90	1,020.00	1,036.60	58.54
202-454.000-807.000	REGISTRATION FEES	0.00	0.00	22.00	22.00	0.00	(22.00)	100.00
Total Dept 454.000-STREET SWEEPING		5,560.00	5,560.00	2,841.44	664.07	1,194.00	1,524.56	72.58
Dept 455.000-ICE AND SNOW CONTROL								
202-455.000-702.000	WAGES-FULL TIME	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
202-455.000-703.000	WAGES-PART TIME	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
202-455.000-715.000	FICA-EMPLOYER	540.00	540.00	0.00	0.00	0.00	540.00	0.00
202-455.000-781.000	EQUIPMENT MAINTENANCE	600.00	600.00	5.30	5.30	0.00	594.70	0.88
202-455.000-782.000	ROAD/STREET MATERIAL	8,300.00	8,300.00	7,860.79	0.00	0.00	439.21	94.71
Total Dept 455.000-ICE AND SNOW CONTROL		16,440.00	16,440.00	7,866.09	5.30	0.00	8,573.91	47.85
Dept 456.000-TRAFFIC SERVICE								
202-456.000-702.000	WAGES-FULL TIME	200.00	200.00	80.00	0.00	0.00	120.00	40.00
202-456.000-715.000	FICA-EMPLOYER	20.00	20.00	6.12	0.00	0.00	13.88	30.60
202-456.000-740.000	GENERAL SUPPLY	1,600.00	1,600.00	830.11	0.00	76.51	693.38	56.66
202-456.000-802.000	CONTRACTUAL SERV.	1,000.00	1,000.00	6.90	0.00	0.00	993.10	0.69
Total Dept 456.000-TRAFFIC SERVICE		2,820.00	2,820.00	923.13	0.00	76.51	1,820.36	35.45
Dept 457.000-SURFACE MAINTENANCE (M-29)								
202-457.000-702.000	WAGES-FULL TIME	100.00	100.00	0.00	0.00	0.00	100.00	0.00
202-457.000-715.000	FICA-EMPLOYER	10.00	10.00	0.00	0.00	0.00	10.00	0.00
202-457.000-740.000	GENERAL SUPPLY	200.00	200.00	0.00	0.00	0.00	200.00	0.00
Total Dept 457.000-SURFACE MAINTENANCE (M-29)		310.00	310.00	0.00	0.00	0.00	310.00	0.00

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Fund 202 - MAJOR STREET FUND								
Expenditures								
Dept 458.000-ROADSIDE MAINTENANCE (M-29)								
202-458.000-702.000	WAGES-FULL TIME	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
202-458.000-715.000	FICA-EMPLOYER	80.00	80.00	0.00	0.00	0.00	80.00	0.00
202-458.000-802.000	CONTRACTUAL SERV.	2,780.00	2,780.00	0.00	0.00	0.00	2,780.00	0.00
Total Dept 458.000-ROADSIDE MAINTENANCE (M-29)		3,860.00	3,860.00	0.00	0.00	0.00	3,860.00	0.00
Dept 459.000-TRAFFIC SIGNS (M-29)								
202-459.000-802.000	CONTRACTUAL SERV.	3,500.00	3,500.00	155.21	0.00	0.00	3,344.79	4.43
Total Dept 459.000-TRAFFIC SIGNS (M-29)		3,500.00	3,500.00	155.21	0.00	0.00	3,344.79	4.43
Dept 460.000-GENERAL MAINTENANCE (M-29)								
202-460.000-702.000	WAGES-FULL TIME	800.00	800.00	83.02	0.00	0.00	716.98	10.38
202-460.000-715.000	FICA-EMPLOYER	70.00	70.00	6.17	0.00	0.00	63.83	8.81
Total Dept 460.000-GENERAL MAINTENANCE (M-29)		870.00	870.00	89.19	0.00	0.00	780.81	10.25
Dept 461.000-ICE AND SNOW CONTROL (M-29)								
202-461.000-702.000	WAGES-FULL TIME	500.00	500.00	0.00	0.00	0.00	500.00	0.00
202-461.000-715.000	FICA-EMPLOYER	40.00	40.00	0.00	0.00	0.00	40.00	0.00
202-461.000-782.000	ROAD/STREET MATERIAL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00
Total Dept 461.000-ICE AND SNOW CONTROL (M-29)		3,040.00	3,040.00	0.00	0.00	0.00	3,040.00	0.00
TOTAL Expenditures		139,115.00	139,115.00	45,775.58	2,060.65	2,250.39	91,089.03	34.52
Fund 202 - MAJOR STREET FUND:								
TOTAL REVENUES		207,450.00	207,450.00	80,796.50	16,539.61	0.00	126,653.50	38.95
TOTAL EXPENDITURES		139,115.00	139,115.00	45,775.58	2,060.65	2,250.39	91,089.03	34.52
NET OF REVENUES & EXPENDITURES		68,335.00	68,335.00	35,020.92	14,478.96	(2,250.39)	35,564.47	47.96

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<b>Fund 203 - LOCAL STREET FUND</b>								
<b>Revenues</b>								
Dept 000.000								
203-000.000-546.000	STATE WEIGHT & GAS TAX	72,000.00	72,000.00	19,929.90	6,331.90	0.00	52,070.10	27.68
203-000.000-549.000	STATE FUNDS-ACT 252 ROAD FUND	0.00	0.00	6,044.70	6,044.70	0.00	(6,044.70)	100.00
203-000.000-665.000	INTEREST	135.00	135.00	5.40	0.00	0.00	129.60	4.00
203-000.000-699.000	CONT. FROM OTHER FUNDS	37,650.00	37,650.00	4,080.00	0.00	0.00	33,570.00	10.84
<b>Total Dept 000.000</b>		<b>109,785.00</b>	<b>109,785.00</b>	<b>30,060.00</b>	<b>12,376.60</b>	<b>0.00</b>	<b>79,725.00</b>	<b>27.38</b>
<b>TOTAL Revenues</b>		<b>109,785.00</b>	<b>109,785.00</b>	<b>30,060.00</b>	<b>12,376.60</b>	<b>0.00</b>	<b>79,725.00</b>	<b>27.38</b>
<b>Expenditures</b>								
Dept 443.000-NON MOTORIZED TRANSPORTATION								
203-443.000-702.000	WAGES-FULL TIME	2,000.00	2,000.00	1,412.66	878.96	0.00	587.34	70.63
203-443.000-703.000	WAGES-PART TIME	300.00	300.00	585.00	0.00	0.00	(285.00)	195.00
203-443.000-715.000	FICA-EMPLOYER	180.00	180.00	150.98	66.26	0.00	29.02	83.88
203-443.000-740.000	GENERAL SUPPLY	4,000.00	4,000.00	2,500.46	1,299.56	269.84	1,229.70	69.26
203-443.000-802.000	CONTRACTUAL SERV.	2,000.00	2,000.00	1,028.00	0.00	0.00	972.00	51.40
203-443.000-970.000	CAPITAL OUTLAY	15,000.00	15,000.00	13,936.08	0.00	0.00	1,063.92	92.91
<b>Total Dept 443.000-NON MOTORIZED TRANSPORTATION</b>		<b>23,480.00</b>	<b>23,480.00</b>	<b>19,613.18</b>	<b>2,244.78</b>	<b>269.84</b>	<b>3,596.98</b>	<b>84.68</b>
Dept 450.000-GENERAL ADMINISTRATION								
203-450.000-716.000	HOSPITAL INSURANCE	11,725.00	11,725.00	2,626.55	455.97	0.00	9,098.45	22.40
203-450.000-717.000	LIFE INSURANCE	135.00	135.00	44.17	8.25	0.00	90.83	32.72
203-450.000-718.000	RETIREMENT	11,425.00	11,425.00	4,760.40	952.08	0.00	6,664.60	41.67
203-450.000-722.000	EMPLOYER RETIREE HLTH INS CON	6,590.00	6,590.00	3,584.90	714.70	0.00	3,005.10	54.40
203-450.000-801.000	PROFESSIONAL SERV.	650.00	650.00	208.65	0.00	0.00	441.35	32.10
203-450.000-805.000	SERVICE CHARGES	0.00	0.00	13.02	0.00	0.00	(13.02)	100.00
203-450.000-946.000	EQUIPMENT LEASE	24,000.00	24,000.00	0.00	0.00	0.00	24,000.00	0.00
<b>Total Dept 450.000-GENERAL ADMINISTRATION</b>		<b>54,525.00</b>	<b>54,525.00</b>	<b>11,237.69</b>	<b>2,131.00</b>	<b>0.00</b>	<b>43,287.31</b>	<b>20.61</b>
Dept 451.000-DRAINS-STORM SEWERS								
203-451.000-702.000	WAGES-FULL TIME	3,000.00	3,000.00	661.76	16.00	0.00	2,338.24	22.06
203-451.000-703.000	WAGES-PART TIME	1,100.00	1,100.00	66.00	0.00	0.00	1,034.00	6.00
203-451.000-715.000	FICA-EMPLOYER	325.00	325.00	55.27	1.22	0.00	269.73	17.01
203-451.000-782.000	ROAD/STREET MATERIAL	1,350.00	1,350.00	0.00	0.00	0.00	1,350.00	0.00
203-451.000-802.000	CONTRACTUAL SERV.	2,000.00	2,000.00	2,268.08	2,268.08	0.00	(268.08)	113.40
203-451.000-931.000	GENERAL REPAIRS	2,000.00	2,000.00	41.56	0.00	0.00	1,958.44	2.08
<b>Total Dept 451.000-DRAINS-STORM SEWERS</b>		<b>9,775.00</b>	<b>9,775.00</b>	<b>3,092.67</b>	<b>2,285.30</b>	<b>0.00</b>	<b>6,682.33</b>	<b>31.64</b>
Dept 452.000-ROUTINE MAINTENANCE								
203-452.000-702.000	WAGES-FULL TIME	8,000.00	8,000.00	3,646.90	406.04	0.00	4,353.10	45.59
203-452.000-703.000	WAGES-PART TIME	3,000.00	3,000.00	813.74	230.00	0.00	2,186.26	27.12
203-452.000-715.000	FICA-EMPLOYER	850.00	850.00	336.85	48.28	0.00	513.15	39.63
203-452.000-729.000	PRINTING	50.00	50.00	0.00	0.00	0.00	50.00	0.00
203-452.000-740.000	GENERAL SUPPLY	650.00	650.00	0.00	0.00	0.00	650.00	0.00
203-452.000-782.000	ROAD/STREET MATERIAL	6,000.00	6,000.00	4,080.00	0.00	1,200.00	720.00	88.00
203-452.000-802.000	CONTRACTUAL SERV.	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00

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<b>Fund 203 - LOCAL STREET FUND</b>								
<b>Expenditures</b>								
203-452.000-931.000	GENERAL REPAIRS	6,650.00	6,650.00	12,440.04	0.00	0.00	(5,790.04)	187.07
203-452.000-970.000	CAPITAL OUTLAY	31,000.00	31,000.00	0.00	0.00	0.00	31,000.00	0.00
<b>Total Dept 452.000-ROUTINE MAINTENANCE</b>		<b>57,700.00</b>	<b>57,700.00</b>	<b>21,317.53</b>	<b>684.32</b>	<b>1,200.00</b>	<b>35,182.47</b>	<b>39.03</b>
<b>Dept 454.000-STREET SWEEPING</b>								
203-454.000-702.000	WAGES-FULL TIME	5,500.00	5,500.00	1,782.08	1,370.56	0.00	3,717.92	32.40
203-454.000-715.000	FICA-EMPLOYER	425.00	425.00	132.87	102.26	0.00	292.13	31.26
203-454.000-740.000	GENERAL SUPPLY	1,000.00	1,000.00	339.00	0.00	261.00	400.00	60.00
203-454.000-781.000	EQUIPMENT MAINTENANCE	550.00	550.00	3,455.47	0.00	0.00	(2,905.47)	628.27
203-454.000-802.000	CONTRACTUAL SERV.	3,500.00	3,500.00	665.10	284.85	1,530.00	1,304.90	62.72
203-454.000-807.000	REGISTRATION FEES	0.00	0.00	33.00	33.00	0.00	(33.00)	100.00
<b>Total Dept 454.000-STREET SWEEPING</b>		<b>10,975.00</b>	<b>10,975.00</b>	<b>6,407.52</b>	<b>1,790.67</b>	<b>1,791.00</b>	<b>2,776.48</b>	<b>74.70</b>
<b>Dept 455.000-ICE AND SNOW CONTROL</b>								
203-455.000-702.000	WAGES-FULL TIME	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	0.00
203-455.000-703.000	WAGES-PART TIME	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
203-455.000-715.000	FICA-EMPLOYER	775.00	775.00	0.00	0.00	0.00	775.00	0.00
203-455.000-781.000	EQUIPMENT MAINTENANCE	600.00	600.00	11.25	11.25	0.00	588.75	1.88
203-455.000-782.000	ROAD/STREET MATERIAL	10,000.00	10,000.00	11,791.19	0.00	0.00	(1,791.19)	117.91
<b>Total Dept 455.000-ICE AND SNOW CONTROL</b>		<b>21,375.00</b>	<b>21,375.00</b>	<b>11,802.44</b>	<b>11.25</b>	<b>0.00</b>	<b>9,572.56</b>	<b>55.22</b>
<b>Dept 456.000-TRAFFIC SERVICE</b>								
203-456.000-702.000	WAGES-FULL TIME	600.00	600.00	57.51	16.00	0.00	542.49	9.59
203-456.000-715.000	FICA-EMPLOYER	50.00	50.00	4.31	1.22	0.00	45.69	8.62
203-456.000-740.000	GENERAL SUPPLY	2,000.00	2,000.00	107.97	0.00	76.51	1,815.52	9.22
<b>Total Dept 456.000-TRAFFIC SERVICE</b>		<b>2,650.00</b>	<b>2,650.00</b>	<b>169.79</b>	<b>17.22</b>	<b>76.51</b>	<b>2,403.70</b>	<b>9.29</b>
<b>TOTAL Expenditures</b>		<b>180,480.00</b>	<b>180,480.00</b>	<b>73,640.82</b>	<b>9,164.54</b>	<b>3,337.35</b>	<b>103,501.83</b>	<b>42.65</b>
<b>Fund 203 - LOCAL STREET FUND:</b>								
<b>TOTAL REVENUES</b>		<b>109,785.00</b>	<b>109,785.00</b>	<b>30,060.00</b>	<b>12,376.60</b>	<b>0.00</b>	<b>79,725.00</b>	<b>27.38</b>
<b>TOTAL EXPENDITURES</b>		<b>180,480.00</b>	<b>180,480.00</b>	<b>73,640.82</b>	<b>9,164.54</b>	<b>3,337.35</b>	<b>103,501.83</b>	<b>42.65</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>		<b>(70,695.00)</b>	<b>(70,695.00)</b>	<b>(43,580.82)</b>	<b>3,212.06</b>	<b>(3,337.35)</b>	<b>(23,776.83)</b>	<b>66.37</b>

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Fund 209 - CEMETERY FUND								
Revenues								
Dept 000.000								
209-000.000-601.000	GRAVE OPENINGS	10,000.00	10,000.00	6,175.00	2,175.00	0.00	3,825.00	61.75
209-000.000-602.000	FOUNDATIONS	2,100.00	2,100.00	1,336.00	100.00	0.00	764.00	63.62
209-000.000-603.000	LOT SALES	2,000.00	2,000.00	925.00	125.00	0.00	1,075.00	46.25
209-000.000-665.000	INTEREST	20.00	20.00	1.40	0.00	0.00	18.60	7.00
209-000.000-699.000	CONT. FROM OTHER FUNDS	19,785.00	19,785.00	0.00	0.00	0.00	19,785.00	0.00
Total Dept 000.000		33,905.00	33,905.00	8,437.40	2,400.00	0.00	25,467.60	24.89
TOTAL Revenues		33,905.00	33,905.00	8,437.40	2,400.00	0.00	25,467.60	24.89
Expenditures								
Dept 000.000								
209-000.000-702.000	WAGES-FULL TIME	9,000.00	9,000.00	2,768.39	990.20	0.00	6,231.61	30.76
209-000.000-703.000	WAGES-PART TIME	10,000.00	10,000.00	3,872.28	307.00	0.00	6,127.72	38.72
209-000.000-715.000	FICA-EMPLOYER	1,475.00	1,475.00	503.76	97.34	0.00	971.24	34.15
209-000.000-718.000	RETIREMENT	4,100.00	4,100.00	1,708.30	341.66	0.00	2,391.70	41.67
209-000.000-722.000	EMPLOYER RETIREE HLTH INS CON	220.00	220.00	1,194.96	238.23	0.00	(974.96)	543.16
209-000.000-727.000	OFFICE SUPPLY	100.00	100.00	0.00	0.00	100.00	0.00	100.00
209-000.000-729.000	PRINTING	75.00	75.00	0.00	0.00	0.00	75.00	0.00
209-000.000-740.000	GENERAL SUPPLY	1,500.00	1,500.00	861.84	0.00	576.76	61.40	95.91
209-000.000-802.000	CONTRACTUAL SERV.	5,000.00	5,000.00	1,355.00	0.00	340.00	3,305.00	33.90
209-000.000-901.000	ADVERTISING	35.00	35.00	0.00	0.00	0.00	35.00	0.00
209-000.000-921.000	ELECTRIC	900.00	900.00	180.90	54.54	0.00	719.10	20.10
209-000.000-931.000	GENERAL REPAIRS	1,500.00	1,500.00	0.00	0.00	500.00	1,000.00	33.33
Total Dept 000.000		33,905.00	33,905.00	12,445.43	2,028.97	1,516.76	19,942.81	41.18
TOTAL Expenditures		33,905.00	33,905.00	12,445.43	2,028.97	1,516.76	19,942.81	41.18
Fund 209 - CEMETERY FUND:								
TOTAL REVENUES		33,905.00	33,905.00	8,437.40	2,400.00	0.00	25,467.60	24.89
TOTAL EXPENDITURES		33,905.00	33,905.00	12,445.43	2,028.97	1,516.76	19,942.81	41.18
NET OF REVENUES & EXPENDITURES		0.00	0.00	(4,008.03)	371.03	(1,516.76)	5,524.79	100.00

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Fund 250 - TIFA 1								
Revenues								
Dept 000.000								
250-000.000-402.000	CURRENT PROPERTY TAX	63,400.00	63,400.00	48,380.97	0.00	0.00	15,019.03	76.31
250-000.000-665.000	INTEREST	30.00	30.00	1.02	0.00	0.00	28.98	3.40
Total Dept 000.000		63,430.00	63,430.00	48,381.99	0.00	0.00	15,048.01	76.28
TOTAL Revenues		63,430.00	63,430.00	48,381.99	0.00	0.00	15,048.01	76.28
Expenditures								
Dept 000.000								
250-000.000-740.000	GENERAL SUPPLY	15,000.00	15,000.00	928.47	928.47	0.00	14,071.53	6.19
250-000.000-801.000	PROFESSIONAL SERV.	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
250-000.000-801.100	ADMINISTRATIVE SERVICES	10,600.00	10,600.00	0.00	0.00	0.00	10,600.00	0.00
250-000.000-802.000	CONTRACTUAL SERV.	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00
250-000.000-880.000	COMMUNITY PROMOTION	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
250-000.000-901.000	ADVERTISING	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
250-000.000-970.000	CAPITAL OUTLAY	4,000.00	4,000.00	3,200.00	0.00	0.00	800.00	80.00
250-000.000-970.000-FACADE-III	CAPITAL OUTLAY	0.00	0.00	1,500.00	0.00	0.00	(1,500.00)	100.00
250-000.000-991.000	PRINCIPAL PAYMENT	30,000.00	30,000.00	30,000.00	0.00	0.00	0.00	100.00
250-000.000-995.000	INTEREST EXPENSE	7,100.00	7,100.00	3,910.00	0.00	0.00	3,190.00	55.07
250-000.000-998.000	AGENT FEES	275.00	275.00	150.00	0.00	0.00	125.00	54.55
Total Dept 000.000		73,475.00	73,475.00	39,688.47	928.47	0.00	33,786.53	54.02
TOTAL Expenditures		73,475.00	73,475.00	39,688.47	928.47	0.00	33,786.53	54.02
Fund 250 - TIFA 1:								
TOTAL REVENUES		63,430.00	63,430.00	48,381.99	0.00	0.00	15,048.01	76.28
TOTAL EXPENDITURES		73,475.00	73,475.00	39,688.47	928.47	0.00	33,786.53	54.02
NET OF REVENUES & EXPENDITURES		(10,045.00)	(10,045.00)	8,693.52	(928.47)	0.00	(18,738.52)	86.55

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Fund 251 - TIFA 2								
Revenues								
Dept 000.000								
251-000.000-402.000	CURRENT PROPERTY TAX	32,775.00	32,775.00	26,415.37	0.00	0.00	6,359.63	80.60
251-000.000-665.000	INTEREST	175.00	175.00	9.06	0.00	0.00	165.94	5.18
Total Dept 000.000		<u>32,950.00</u>	<u>32,950.00</u>	<u>26,424.43</u>	<u>0.00</u>	<u>0.00</u>	<u>6,525.57</u>	<u>80.20</u>
TOTAL Revenues		<u>32,950.00</u>	<u>32,950.00</u>	<u>26,424.43</u>	<u>0.00</u>	<u>0.00</u>	<u>6,525.57</u>	<u>80.20</u>
Expenditures								
Dept 000.000								
251-000.000-740.000	GENERAL SUPPLY	15,000.00	15,000.00	928.48	928.48	0.00	14,071.52	6.19
251-000.000-801.000	PROFESSIONAL SERV.	10,000.00	10,000.00	8,333.35	1,666.67	0.00	1,666.65	83.33
251-000.000-801.100	ADMINISTRATIVE SERVICES	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00
251-000.000-880.000	COMMUNITY PROMOTION	5,000.00	5,000.00	3,500.00	1,000.00	0.00	1,500.00	70.00
251-000.000-901.000	ADVERTISING	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
251-000.000-970.000	CAPITAL OUTLAY	70,000.00	70,000.00	0.00	0.00	0.00	70,000.00	0.00
Total Dept 000.000		<u>131,000.00</u>	<u>131,000.00</u>	<u>12,761.83</u>	<u>3,595.15</u>	<u>0.00</u>	<u>118,238.17</u>	<u>9.74</u>
TOTAL Expenditures		<u>131,000.00</u>	<u>131,000.00</u>	<u>12,761.83</u>	<u>3,595.15</u>	<u>0.00</u>	<u>118,238.17</u>	<u>9.74</u>
Fund 251 - TIFA 2:								
TOTAL REVENUES		<u>32,950.00</u>	<u>32,950.00</u>	<u>26,424.43</u>	<u>0.00</u>	<u>0.00</u>	<u>6,525.57</u>	<u>80.20</u>
TOTAL EXPENDITURES		<u>131,000.00</u>	<u>131,000.00</u>	<u>12,761.83</u>	<u>3,595.15</u>	<u>0.00</u>	<u>118,238.17</u>	<u>9.74</u>
NET OF REVENUES & EXPENDITURES		<u>(98,050.00)</u>	<u>(98,050.00)</u>	<u>13,662.60</u>	<u>(3,595.15)</u>	<u>0.00</u>	<u>(111,712.60)</u>	<u>13.93</u>

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Fund 252 - TIFA 3								
Revenues								
Dept 000.000								
252-000.000-402.000	CURRENT PROPERTY TAX	80,975.00	80,975.00	69,730.96	0.00	0.00	11,244.04	86.11
252-000.000-665.000	INTEREST	325.00	325.00	19.31	0.00	0.00	305.69	5.94
Total Dept 000.000		81,300.00	81,300.00	69,750.27	0.00	0.00	11,549.73	85.79
TOTAL Revenues		81,300.00	81,300.00	69,750.27	0.00	0.00	11,549.73	85.79
Expenditures								
Dept 000.000								
252-000.000-740.000	GENERAL SUPPLY	20,000.00	20,000.00	928.48	928.48	0.00	19,071.52	4.64
252-000.000-801.000	PROFESSIONAL SERV.	19,000.00	19,000.00	16,666.65	3,333.33	0.00	2,333.35	87.72
252-000.000-801.100	ADMINISTRATIVE SERVICES	65,400.00	65,400.00	0.00	0.00	0.00	65,400.00	0.00
252-000.000-880.000	COMMUNITY PROMOTION	7,500.00	7,500.00	3,500.00	1,000.00	0.00	4,000.00	46.67
252-000.000-901.000	ADVERTISING	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
252-000.000-970.000	CAPITAL OUTLAY	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00
252-000.000-970.000-PHASE I-CH	CAPITAL OUTLAY	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00
Total Dept 000.000		192,900.00	192,900.00	21,095.13	5,261.81	0.00	171,804.87	10.94
TOTAL Expenditures		192,900.00	192,900.00	21,095.13	5,261.81	0.00	171,804.87	10.94
Fund 252 - TIFA 3:								
TOTAL REVENUES		81,300.00	81,300.00	69,750.27	0.00	0.00	11,549.73	85.79
TOTAL EXPENDITURES		192,900.00	192,900.00	21,095.13	5,261.81	0.00	171,804.87	10.94
NET OF REVENUES & EXPENDITURES		(111,600.00)	(111,600.00)	48,655.14	(5,261.81)	0.00	(160,255.14)	43.60

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Fund 265 - DRUG LAW ENFORCEMENT FUND								
Revenues								
Dept 000.000								
265-000.000-658.000	DRUG FORFEITURE FUNDS	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
Total Dept 000.000		<u>2,000.00</u>	<u>2,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>0.00</u>
TOTAL Revenues		<u>2,000.00</u>	<u>2,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>0.00</u>
Expenditures								
Dept 000.000								
265-000.000-958.000	DRUG ENFORCEMENT	100.00	100.00	0.00	0.00	0.00	100.00	0.00
265-000.000-970.000	CAPITAL OUTLAY	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
Total Dept 000.000		<u>3,100.00</u>	<u>3,100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,100.00</u>	<u>0.00</u>
TOTAL Expenditures		<u>3,100.00</u>	<u>3,100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,100.00</u>	<u>0.00</u>
Fund 265 - DRUG LAW ENFORCEMENT FUND:								
TOTAL REVENUES		2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
TOTAL EXPENDITURES		3,100.00	3,100.00	0.00	0.00	0.00	3,100.00	0.00
NET OF REVENUES & EXPENDITURES		(1,100.00)	(1,100.00)	0.00	0.00	0.00	(1,100.00)	0.00

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Fund 272 - MILLER MEMORIAL LIBRARY FUND								
Revenues								
Dept 000.000								
272-000.000-665.000	INTEREST	5.00	5.00	0.09	0.00	0.00	4.91	1.80
Total Dept 000.000		<u>5.00</u>	<u>5.00</u>	<u>0.09</u>	<u>0.00</u>	<u>0.00</u>	<u>4.91</u>	<u>1.80</u>
TOTAL Revenues		<u>5.00</u>	<u>5.00</u>	<u>0.09</u>	<u>0.00</u>	<u>0.00</u>	<u>4.91</u>	<u>1.80</u>
Fund 272 - MILLER MEMORIAL LIBRARY FUND:								
TOTAL REVENUES		<u>5.00</u>	<u>5.00</u>	<u>0.09</u>	<u>0.00</u>	<u>0.00</u>	<u>4.91</u>	<u>1.80</u>
TOTAL EXPENDITURES		<u>0.00</u>	<u>0.00</u>	<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>5.00</u>	<u>5.00</u>	<u>0.09</u>	<u>0.00</u>	<u>0.00</u>	<u>4.91</u>	<u>1.80</u>

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GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	YTD BALANCE 11/30/2014 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/2 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BGD USED
Fund 401 - CAPITAL IMPROVEMENTS FUND								
Revenues								
Dept 000.000								
401-000.000-665.000	INTEREST	40.00	40.00	1.20	0.00	0.00	38.80	3.00
Total Dept 000.000		<u>40.00</u>	<u>40.00</u>	<u>1.20</u>	<u>0.00</u>	<u>0.00</u>	<u>38.80</u>	<u>3.00</u>
TOTAL Revenues		<u>40.00</u>	<u>40.00</u>	<u>1.20</u>	<u>0.00</u>	<u>0.00</u>	<u>38.80</u>	<u>3.00</u>
Fund 401 - CAPITAL IMPROVEMENTS FUND:								
TOTAL REVENUES		40.00	40.00	1.20	0.00	0.00	38.80	3.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		<u>40.00</u>	<u>40.00</u>	<u>1.20</u>	<u>0.00</u>	<u>0.00</u>	<u>38.80</u>	<u>3.00</u>

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Fund 592 - WATER/SEWER FUND								
Revenues								
Dept 536.000-WASTEWATER DEPARTMENT REVENUES								
592-536.000-407.000	DELINQUENT PROP TAX	0.00	0.00	221.26	48.11	0.00	(221.26)	100.00
592-536.000-445.000	PENALTY & INTEREST-TAXES	0.00	0.00	56.71	15.13	0.00	(56.71)	100.00
592-536.000-477.000	PERMITS	0.00	0.00	1,000.00	0.00	0.00	(1,000.00)	100.00
592-536.000-642.000	METERED SALES	498,001.00	498,001.00	206,445.40	33,585.73	0.00	291,555.60	41.45
592-536.000-642.100	UNMETERED SALES-CITY BUILDING	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
592-536.000-643.000	DEBT SERVICE COLLECTION	26,115.00	26,115.00	11,381.35	1,815.62	0.00	14,733.65	43.58
592-536.000-644.000	SEWER CONTRACT	96,000.00	96,000.00	50,000.00	0.00	0.00	46,000.00	52.08
592-536.000-665.000	INTEREST	75.00	75.00	47.90	0.00	0.00	27.10	63.87
592-536.000-674.003	INSURANCE PREMIUM CONTRIBUTIO	1,800.00	1,800.00	750.00	150.00	0.00	1,050.00	41.67
Total Dept 536.000-WASTEWATER DEPARTMENT REVENUES		625,991.00	625,991.00	269,902.62	35,614.59	0.00	356,088.38	43.12
Dept 537.000-WATER DEPARTMENT REVENUES								
592-537.000-445.000	PENALTY & INTEREST-TAXES	150.00	150.00	0.33	0.00	0.00	149.67	0.22
592-537.000-477.000	PERMITS	0.00	0.00	1,200.00	0.00	0.00	(1,200.00)	100.00
592-537.000-612.000	DRINKING WATER MONITORING FEE	28,000.00	28,000.00	12,191.22	2,086.88	0.00	15,808.78	43.54
592-537.000-642.000	METERED SALES	961,693.00	961,693.00	403,173.75	44,648.17	0.00	558,519.25	41.92
592-537.000-642.100	UNMETERED SALES-CITY BUILDING	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
592-537.000-643.000	DEBT SERVICE COLLECTION	125,650.00	125,650.00	51,626.50	8,022.90	0.00	74,023.50	41.09
592-537.000-645.000	WATER METER SALES	500.00	500.00	140.00	0.00	0.00	360.00	28.00
592-537.000-650.000	MISCELLANEOUS REVENUE	500.00	500.00	0.00	0.00	0.00	500.00	0.00
592-537.000-665.000	INTEREST	125.00	125.00	47.89	0.00	0.00	77.11	38.31
592-537.000-667.004	HYDRANT RENT AND CITY USE	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00
592-537.000-674.003	INSURANCE PREMIUM CONTRIBUTIO	3,300.00	3,300.00	1,425.00	275.00	0.00	1,875.00	43.18
Total Dept 537.000-WATER DEPARTMENT REVENUES		1,133,918.00	1,133,918.00	469,804.69	55,032.95	0.00	664,113.31	41.43
TOTAL Revenues		1,759,909.00	1,759,909.00	739,707.31	90,647.54	0.00	1,020,201.69	42.03
Expenditures								
Dept 543.000-GENERAL ADMINISTRATIVE (WWTP)								
592-543.000-702.000	WAGES-FULL TIME	23,750.00	23,750.00	9,365.37	1,935.57	0.00	14,384.63	39.43
592-543.000-703.000	WAGES-PART TIME	23,225.00	23,225.00	6,835.54	1,393.82	0.00	16,389.46	29.43
592-543.000-715.000	FICA-EMPLOYER	3,600.00	3,600.00	1,201.98	246.61	0.00	2,398.02	33.39
592-543.000-716.000	HOSPITAL INSURANCE	9,925.00	9,925.00	3,288.31	657.58	0.00	6,636.69	33.13
592-543.000-717.000	LIFE INSURANCE	135.00	135.00	64.83	17.87	0.00	70.17	48.02
592-543.000-718.000	RETIREMENT	11,465.00	11,465.00	5,245.38	1,052.17	0.00	6,219.62	45.75
592-543.000-720.000	WORKERS COMP	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
592-543.000-722.000	EMPLOYER RETIREE HLTH INS CON	7,855.00	7,855.00	7,222.47	646.71	0.00	632.53	91.95
592-543.000-727.000	OFFICE SUPPLY	700.00	700.00	567.30	0.13	0.00	132.70	81.04
592-543.000-728.000	POSTAGE	3,500.00	3,500.00	743.53	132.05	0.00	2,756.47	21.24
592-543.000-729.000	PRINTING	550.00	550.00	408.58	0.00	0.00	141.42	74.29
592-543.000-801.000	PROFESSIONAL SERV.	5,200.00	5,200.00	0.00	0.00	0.00	5,200.00	0.00
592-543.000-802.000	CONTRACTUAL SERV.	8,795.00	8,795.00	3,275.52	494.52	0.00	5,519.48	37.24
592-543.000-805.000	SERVICE CHARGES	200.00	200.00	27.95	0.00	0.00	172.05	13.98
592-543.000-853.000	PHONE EXPENSE	300.00	300.00	127.94	25.68	0.00	172.06	42.65
592-543.000-912.000	LIABILITY INSURANCE	11,775.00	11,775.00	0.00	0.00	0.00	11,775.00	0.00
592-543.000-995.000	INTEREST EXPENSE	6,325.00	6,325.00	3,375.00	0.00	0.00	2,950.00	53.36
Total Dept 543.000-GENERAL ADMINISTRATIVE (WWTP)		118,300.00	118,300.00	41,749.70	6,602.71	0.00	76,550.30	35.29

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<b>Fund 592 - WATER/SEWER FUND</b>								
<b>Expenditures</b>								
<b>Dept 544.000-SYSTEM MAINTENANCE-WWTP</b>								
592-544.000-702.000	WAGES-FULL TIME	3,500.00	3,500.00	480.90	0.00	0.00	3,019.10	13.74
592-544.000-702.000-SAW GRANTO	WAGES-FULL TIME	0.00	0.00	1,029.82	484.62	0.00	(1,029.82)	100.00
592-544.000-703.000	WAGES-PART TIME	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
592-544.000-715.000	FICA-EMPLOYER	350.00	350.00	35.76	0.00	0.00	314.24	10.22
592-544.000-715.000-SAW GRANTO	FICA-EMPLOYER	0.00	0.00	77.55	36.49	0.00	(77.55)	100.00
592-544.000-728.000	POSTAGE	0.00	0.00	6.36	0.00	0.00	(6.36)	100.00
592-544.000-729.000	PRINTING	50.00	50.00	0.00	0.00	0.00	50.00	0.00
592-544.000-740.000	GENERAL SUPPLY	500.00	500.00	54.87	0.00	8.34	436.79	12.64
592-544.000-740.000-SAW GRANTO	GENERAL SUPPLY	0.00	0.00	8.34	0.00	0.00	(8.34)	100.00
592-544.000-781.000	EQUIPMENT MAINTENANCE	600.00	600.00	130.45	0.00	0.00	469.55	21.74
592-544.000-782.000	ROAD/STREET MATERIAL	2,000.00	2,000.00	0.00	0.00	1,000.00	1,000.00	50.00
592-544.000-803.000	DUES/MEMBERSHIPS	200.00	200.00	0.00	0.00	194.05	5.95	97.03
592-544.000-931.000	GENERAL REPAIRS	13,000.00	13,000.00	6.55	0.00	3,743.45	9,250.00	28.85
592-544.000-959.000	TRAINING/TUITION	0.00	0.00	137.50	0.00	0.00	(137.50)	100.00
<b>Total Dept 544.000-SYSTEM MAINTENANCE-WWTP</b>		<b>21,200.00</b>	<b>21,200.00</b>	<b>1,968.10</b>	<b>521.11</b>	<b>4,945.84</b>	<b>14,286.06</b>	<b>32.61</b>
<b>Dept 545.000-WASTEWATER TREATMENT PLANT</b>								
592-545.000-702.000	WAGES-FULL TIME	20,000.00	20,000.00	6,179.95	1,106.43	0.00	13,820.05	30.90
592-545.000-703.000	WAGES-PART TIME	1,500.00	1,500.00	730.44	44.00	0.00	769.56	48.70
592-545.000-715.000	FICA-EMPLOYER	1,650.00	1,650.00	522.41	86.73	0.00	1,127.59	31.66
592-545.000-718.000	RETIREMENT	1,850.00	1,850.00	0.00	0.00	0.00	1,850.00	0.00
592-545.000-722.000	EMPLOYER RETIREE HLTH INS CON	24,250.00	24,250.00	5,949.29	1,979.43	0.00	18,300.71	24.53
592-545.000-727.000	OFFICE SUPPLY	100.00	100.00	0.00	0.00	0.00	100.00	0.00
592-545.000-728.000	POSTAGE	150.00	150.00	8.15	7.17	0.00	141.85	5.43
592-545.000-740.000	GENERAL SUPPLY	3,000.00	3,000.00	652.49	0.00	846.63	1,500.88	49.97
592-545.000-741.000	FUEL	1,000.00	1,000.00	0.00	0.00	500.00	500.00	50.00
592-545.000-748.000	LAB SUPPLY	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
592-545.000-754.000	TREATMENT SUPPLY	11,000.00	11,000.00	9,138.45	1,221.08	4,507.51	(2,645.96)	124.05
592-545.000-781.000	EQUIPMENT MAINTENANCE	3,500.00	3,500.00	2,855.12	474.78	1,558.44	(913.56)	126.10
592-545.000-802.000	CONTRACTUAL SERV.	215,000.00	215,000.00	89,779.01	16,514.23	115,320.04	9,900.95	95.39
592-545.000-802.100	BIOSOLIDS REMOVAL	55,000.00	55,000.00	32,331.88	0.00	12,668.12	10,000.00	81.82
592-545.000-803.000	DUES/MEMBERSHIPS/CERTIFICATIO	100.00	100.00	0.00	0.00	96.25	3.75	96.25
592-545.000-819.000	LAND APPL. & GENERATION FEE	3,500.00	3,500.00	0.00	0.00	2,250.00	1,250.00	64.29
592-545.000-822.000	PERMIT FEES	6,250.00	6,250.00	0.00	0.00	5,500.00	750.00	88.00
592-545.000-853.000	PHONE EXPENSE	2,000.00	2,000.00	450.00	0.00	0.00	1,550.00	22.50
592-545.000-901.000	ADVERTISING	50.00	50.00	0.00	0.00	0.00	50.00	0.00
592-545.000-921.000	ELECTRIC	65,000.00	65,000.00	22,926.42	4,275.19	0.00	42,073.58	35.27
592-545.000-923.000	NATURAL GAS	6,500.00	6,500.00	1,318.59	481.62	0.00	5,181.41	20.29
592-545.000-931.000	GENERAL REPAIRS	8,000.00	8,000.00	1,846.40	0.00	200.00	5,953.60	25.58
592-545.000-933.000	BUILDING REPAIR	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
592-545.000-959.000	TRAINING/TUITION	100.00	100.00	0.00	0.00	0.00	100.00	0.00
<b>Total Dept 545.000-WASTEWATER TREATMENT PLANT</b>		<b>433,500.00</b>	<b>433,500.00</b>	<b>174,688.60</b>	<b>26,190.66</b>	<b>143,446.99</b>	<b>115,364.41</b>	<b>73.39</b>
<b>Dept 546.000-PUMP/LIFT STATION</b>								
592-546.000-702.000	WAGES-FULL TIME	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
592-546.000-703.000	WAGES-PART TIME	100.00	100.00	200.00	0.00	0.00	(100.00)	200.00
592-546.000-715.000	FICA-EMPLOYER	85.00	85.00	15.33	0.00	0.00	69.67	18.04
592-546.000-740.000	GENERAL SUPPLY	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
592-546.000-781.000	EQUIPMENT MAINTENANCE	1,500.00	1,500.00	1,165.98	0.00	55.00	279.02	81.40
592-546.000-802.000	CONTRACTUAL SERV.	1,500.00	1,500.00	1,271.44	0.00	0.00	228.56	84.76

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GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	YTD BALANCE 11/30/2014 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/2 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
<b>Fund 592 - WATER/SEWER FUND</b>								
<b>Expenditures</b>								
592-546.000-853.000	PHONE EXPENSE	925.00	925.00	395.12	0.00	0.00	529.88	42.72
592-546.000-921.000	ELECTRIC	10,500.00	10,500.00	3,746.83	693.19	0.00	6,753.17	35.68
592-546.000-923.000	NATURAL GAS	2,000.00	2,000.00	363.07	207.74	0.00	1,636.93	18.15
592-546.000-931.000	GENERAL REPAIRS	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00
<b>Total Dept 546.000-PUMP/LIFT STATION</b>		<b>21,110.00</b>	<b>21,110.00</b>	<b>7,157.77</b>	<b>900.93</b>	<b>55.00</b>	<b>13,897.23</b>	<b>34.17</b>
<b>Dept 547.000-GENERAL ADMINISTRATIVE (WW)</b>								
592-547.000-702.000	WAGES-FULL TIME	23,750.00	23,750.00	9,364.93	1,935.51	0.00	14,385.07	39.43
592-547.000-703.000	WAGES-PART TIME	23,225.00	23,225.00	6,835.24	1,393.71	0.00	16,389.76	29.43
592-547.000-715.000	FICA-EMPLOYER	3,600.00	3,600.00	1,201.75	246.57	0.00	2,398.25	33.38
592-547.000-716.000	HOSPITAL INSURANCE	16,950.00	16,950.00	4,864.22	931.17	0.00	12,085.78	28.70
592-547.000-717.000	LIFE INSURANCE	225.00	225.00	92.04	12.92	0.00	132.96	40.91
592-547.000-718.000	RETIREMENT	21,135.00	21,135.00	9,274.56	1,858.01	0.00	11,860.44	43.88
592-547.000-720.000	WORKERS COMP	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
592-547.000-722.000	EMPLOYER RETIREE HLTH INS CON	11,805.00	11,805.00	13,487.28	1,075.54	0.00	(1,682.28)	114.25
592-547.000-727.000	OFFICE SUPPLY	700.00	700.00	567.31	0.13	0.00	132.69	81.04
592-547.000-728.000	POSTAGE	3,500.00	3,500.00	743.55	132.04	0.00	2,756.45	21.24
592-547.000-729.000	PRINTING	550.00	550.00	408.58	0.00	0.00	141.42	74.29
592-547.000-801.000	PROFESSIONAL SERV.	4,100.00	4,100.00	0.00	0.00	0.00	4,100.00	0.00
592-547.000-802.000	CONTRACTUAL SERV.	2,895.00	2,895.00	1,745.52	494.52	0.00	1,149.48	60.29
592-547.000-805.000	SERVICE CHARGES	200.00	200.00	27.95	0.00	0.00	172.05	13.98
592-547.000-853.000	PHONE EXPENSE	325.00	325.00	127.94	25.68	0.00	197.06	39.37
592-547.000-912.000	LIABILITY INSURANCE	15,255.00	15,255.00	0.00	0.00	0.00	15,255.00	0.00
592-547.000-995.000	INTEREST EXPENSE	49,350.00	49,350.00	24,890.63	0.00	0.00	24,459.37	50.44
592-547.000-999.000	CONTRIBUTION TO OTHER FUNDS	1,655.00	1,655.00	0.00	0.00	0.00	1,655.00	0.00
<b>Total Dept 547.000-GENERAL ADMINISTRATIVE (WW)</b>		<b>181,220.00</b>	<b>181,220.00</b>	<b>73,631.50</b>	<b>8,105.80</b>	<b>0.00</b>	<b>107,588.50</b>	<b>40.63</b>
<b>Dept 548.000-SYSTEM MAINTENANCE-WW</b>								
592-548.000-702.000	WAGES-FULL TIME	33,000.00	33,000.00	4,568.26	316.64	0.00	28,431.74	13.84
592-548.000-703.000	WAGES-PART TIME	3,000.00	3,000.00	812.65	145.00	0.00	2,187.35	27.09
592-548.000-715.000	FICA-EMPLOYER	2,775.00	2,775.00	402.93	34.69	0.00	2,372.07	14.52
592-548.000-727.000	OFFICE SUPPLY	100.00	100.00	0.00	0.00	0.00	100.00	0.00
592-548.000-728.000	POSTAGE	25.00	25.00	6.36	0.00	0.00	18.64	25.44
592-548.000-729.000	PRINTING	25.00	25.00	0.00	0.00	0.00	25.00	0.00
592-548.000-740.000	GENERAL SUPPLY	500.00	500.00	28.90	0.00	0.00	471.10	5.78
592-548.000-781.000	EQUIPMENT MAINTENANCE	0.00	0.00	130.45	0.00	0.00	(130.45)	100.00
592-548.000-782.000	ROAD/STREET MATERIAL	4,000.00	4,000.00	0.00	0.00	1,000.00	3,000.00	25.00
592-548.000-802.000	CONTRACTUAL SERV.	31,500.00	31,500.00	33,883.08	0.00	0.00	(2,383.08)	107.57
592-548.000-803.000	DUES/MEMBERSHIPS	350.00	350.00	147.50	147.50	194.05	8.45	97.59
592-548.000-931.000	GENERAL REPAIRS	31,000.00	31,000.00	9,508.47	1,060.00	2,403.31	19,088.22	38.43
592-548.000-959.000	TRAINING/TUITION	500.00	500.00	247.50	0.00	0.00	252.50	49.50
<b>Total Dept 548.000-SYSTEM MAINTENANCE-WW</b>		<b>106,775.00</b>	<b>106,775.00</b>	<b>49,736.10</b>	<b>1,703.83</b>	<b>3,597.36</b>	<b>53,441.54</b>	<b>49.95</b>
<b>Dept 549.000-WATER PLANT</b>								
592-549.000-702.000	WAGES-FULL TIME	20,000.00	20,000.00	6,166.03	1,376.10	0.00	13,833.97	30.83
592-549.000-703.000	WAGES-PART TIME	2,000.00	2,000.00	74.54	0.00	0.00	1,925.46	3.73
592-549.000-715.000	FICA-EMPLOYER	1,700.00	1,700.00	470.66	103.55	0.00	1,229.34	27.69
592-549.000-718.000	RETIREMENT	1,850.00	1,850.00	0.00	0.00	0.00	1,850.00	0.00
592-549.000-722.000	EMPLOYER RETIREE HLTH INS CON	47,800.00	47,800.00	12,087.02	4,019.84	0.00	35,712.98	25.29

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GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	YTD BALANCE 11/30/2014 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/2 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
<b>Fund 592 - WATER/SEWER FUND</b>								
<b>Expenditures</b>								
592-549.000-727.000	OFFICE SUPPLY	1,200.00	1,200.00	541.64	0.00	0.00	658.36	45.14
592-549.000-740.000	GENERAL SUPPLY	3,000.00	3,000.00	72.86	0.00	0.00	2,927.14	2.43
592-549.000-748.000	LAB SUPPLY	9,000.00	9,000.00	2,356.17	0.00	0.00	6,643.83	26.18
592-549.000-754.000	TREATMENT SUPPLY	30,000.00	30,000.00	8,856.16	2,831.12	7,925.10	13,218.74	55.94
592-549.000-781.000	EQUIPMENT MAINTENANCE	10,000.00	10,000.00	9,517.41	1,216.79	3,259.00	(2,776.41)	127.76
592-549.000-802.000	CONTRACTUAL SERV.	360,000.00	360,000.00	136,945.41	27,319.95	188,078.68	34,975.91	90.28
592-549.000-802.400	WATER MONITORING SERVICES	12,000.00	12,000.00	2,720.16	2,512.16	0.00	9,279.84	22.67
592-549.000-820.000	PUBLIC SUPPLY FEE	1,500.00	1,500.00	1,227.99	0.00	0.00	272.01	81.87
592-549.000-853.000	PHONE EXPENSE	3,500.00	3,500.00	551.28	109.56	0.00	2,948.72	15.75
592-549.000-901.000	ADVERTISING	100.00	100.00	0.00	0.00	0.00	100.00	0.00
592-549.000-921.000	ELECTRIC	35,000.00	35,000.00	11,643.45	2,000.68	0.00	23,356.55	33.27
592-549.000-923.000	NATURAL GAS	5,500.00	5,500.00	493.94	259.00	0.00	5,006.06	8.98
592-549.000-931.000	GENERAL REPAIRS	2,000.00	2,000.00	987.36	0.00	0.00	1,012.64	49.37
592-549.000-933.000	BUILDING REPAIR	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
<b>Total Dept 549.000-WATER PLANT</b>		<b>548,150.00</b>	<b>548,150.00</b>	<b>194,712.08</b>	<b>41,748.75</b>	<b>199,262.78</b>	<b>154,175.14</b>	<b>71.87</b>
<b>TOTAL Expenditures</b>		<b>1,430,255.00</b>	<b>1,430,255.00</b>	<b>543,643.85</b>	<b>85,773.79</b>	<b>351,307.97</b>	<b>535,303.18</b>	<b>62.57</b>
<b>Fund 592 - WATER/SEWER FUND:</b>								
<b>TOTAL REVENUES</b>		<b>1,759,909.00</b>	<b>1,759,909.00</b>	<b>739,707.31</b>	<b>90,647.54</b>	<b>0.00</b>	<b>1,020,201.69</b>	<b>42.03</b>
<b>TOTAL EXPENDITURES</b>		<b>1,430,255.00</b>	<b>1,430,255.00</b>	<b>543,643.85</b>	<b>85,773.79</b>	<b>351,307.97</b>	<b>535,303.18</b>	<b>62.57</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>		<b>329,654.00</b>	<b>329,654.00</b>	<b>196,063.46</b>	<b>4,873.75</b>	<b>(351,307.97)</b>	<b>484,898.51</b>	<b>47.09</b>

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GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	YTD BALANCE 11/30/2014 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/2 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 701 - SPECIAL ASSESSMENT FUND								
Revenues								
Dept 000.000								
701-000.000-445.000	PENALTY & INTEREST-TAXES	5.00	5.00	1.45	1.45	0.00	3.55	29.00
701-000.000-668.000	INTEREST-S/A	335.00	335.00	0.00	0.00	0.00	335.00	0.00
701-000.000-699.000	CONT. FROM OTHER FUNDS	1,655.00	1,655.00	0.00	0.00	0.00	1,655.00	0.00
Total Dept 000.000		1,995.00	1,995.00	1.45	1.45	0.00	1,993.55	0.07
TOTAL Revenues		1,995.00	1,995.00	1.45	1.45	0.00	1,993.55	0.07
Expenditures								
Dept 000.000								
701-000.000-805.000	SERVICE CHARGES	70.00	70.00	19.86	0.00	0.00	50.14	28.37
701-000.000-995.000	INTEREST EXPENSE	1,925.00	1,925.00	1,025.00	0.00	0.00	900.00	53.25
Total Dept 000.000		1,995.00	1,995.00	1,044.86	0.00	0.00	950.14	52.37
TOTAL Expenditures		1,995.00	1,995.00	1,044.86	0.00	0.00	950.14	52.37
Fund 701 - SPECIAL ASSESSMENT FUND:								
TOTAL REVENUES		1,995.00	1,995.00	1.45	1.45	0.00	1,993.55	0.07
TOTAL EXPENDITURES		1,995.00	1,995.00	1,044.86	0.00	0.00	950.14	52.37
NET OF REVENUES & EXPENDITURES		0.00	0.00	(1,043.41)	1.45	0.00	1,043.41	100.00

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GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	YTD BALANCE 11/30/2014 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/2 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 711 - CEMETERY TRUST FUND								
Revenues								
Dept 000.000								
711-000.000-665.000	INTEREST	60.00	60.00	3.66	0.00	0.00	56.34	6.10
Total Dept 000.000		<u>60.00</u>	<u>60.00</u>	<u>3.66</u>	<u>0.00</u>	<u>0.00</u>	<u>56.34</u>	<u>6.10</u>
TOTAL Revenues		<u>60.00</u>	<u>60.00</u>	<u>3.66</u>	<u>0.00</u>	<u>0.00</u>	<u>56.34</u>	<u>6.10</u>
Expenditures								
Dept 000.000								
711-000.000-999.000	CONTRIBUTION TO OTHER FUNDS	60.00	60.00	0.00	0.00	0.00	60.00	0.00
Total Dept 000.000		<u>60.00</u>	<u>60.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60.00</u>	<u>0.00</u>
TOTAL Expenditures		<u>60.00</u>	<u>60.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60.00</u>	<u>0.00</u>
Fund 711 - CEMETERY TRUST FUND:								
TOTAL REVENUES		60.00	60.00	3.66	0.00	0.00	56.34	6.10
TOTAL EXPENDITURES		60.00	60.00	0.00	0.00	0.00	60.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	3.66	0.00	0.00	(3.66)	100.00

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GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	YTD BALANCE 11/30/2014 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/2 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BGD USED
Fund 731 - MARINE CITY RETIREMENT SYSTEM								
Revenues								
Dept 000.000								
731-000.000-650.100	UNREALIZED GAIN/LOSS	0.00	0.00	41,821.08	0.00	0.00	(41,821.08)	100.00
731-000.000-653.000	EMPLOYER RETIREMENT CONT.	0.00	0.00	82,231.15	16,446.23	0.00	(82,231.15)	100.00
731-000.000-654.000	EMPLOYEE RETIREMENT CONT.	0.00	0.00	6,922.92	1,197.37	0.00	(6,922.92)	100.00
731-000.000-665.000	INTEREST	0.00	0.00	23,725.78	0.00	0.00	(23,725.78)	100.00
Total Dept 000.000		0.00	0.00	154,700.93	17,643.60	0.00	(154,700.93)	100.00
TOTAL Revenues		0.00	0.00	154,700.93	17,643.60	0.00	(154,700.93)	100.00
Expenditures								
Dept 000.000								
731-000.000-801.000	PROFESSIONAL SERV.	0.00	0.00	7,655.00	1,400.00	0.00	(7,655.00)	100.00
731-000.000-808.000	PENSION TRUST FEE	0.00	0.00	10,270.18	0.00	0.00	(10,270.18)	100.00
731-000.000-955.000	RETIREMENT BENEFITS	0.00	0.00	193,098.20	38,619.64	0.00	(193,098.20)	100.00
731-000.000-964.000	REFUND/REBATE	0.00	0.00	548,931.00	548,931.00	0.00	(548,931.00)	100.00
Total Dept 000.000		0.00	0.00	759,954.38	588,950.64	0.00	(759,954.38)	100.00
TOTAL Expenditures		0.00	0.00	759,954.38	588,950.64	0.00	(759,954.38)	100.00
Fund 731 - MARINE CITY RETIREMENT SYSTEM:								
TOTAL REVENUES		0.00	0.00	154,700.93	17,643.60	0.00	(154,700.93)	100.00
TOTAL EXPENDITURES		0.00	0.00	759,954.38	588,950.64	0.00	(759,954.38)	100.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	(605,253.45)	(571,307.04)	0.00	605,253.45	100.00

PRELIMINARY  
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PERIOD ENDING 11/30/2014

PRELIMINARY FINANCIAL STATEMENTS-NOVEMBER 2014

GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	YTD BALANCE 11/30/2014 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/2 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 736 - RETIREE HEALTH INS TRUST FUND								
Revenues								
Dept 000.000								
736-000.000-650.100	UNREALIZED GAIN/LOSS	0.00	0.00	929.39	0.00	0.00	(929.39)	100.00
736-000.000-653.002	EMPLOYER RET HEALTH INS CONT	0.00	0.00	102,837.16	41,265.27	0.00	(102,837.16)	100.00
736-000.000-665.000	INTEREST	0.00	0.00	679.57	0.00	0.00	(679.57)	100.00
Total Dept 000.000		0.00	0.00	104,446.12	41,265.27	0.00	(104,446.12)	100.00
TOTAL Revenues		0.00	0.00	104,446.12	41,265.27	0.00	(104,446.12)	100.00
Expenditures								
Dept 000.000								
736-000.000-716.000	HOSPITAL INSURANCE	0.00	0.00	100,638.46	20,513.87	0.00	(100,638.46)	100.00
736-000.000-805.000	SERVICE CHARGES	0.00	0.00	521.31	0.00	0.00	(521.31)	100.00
Total Dept 000.000		0.00	0.00	101,159.77	20,513.87	0.00	(101,159.77)	100.00
TOTAL Expenditures		0.00	0.00	101,159.77	20,513.87	0.00	(101,159.77)	100.00
Fund 736 - RETIREE HEALTH INS TRUST FUND:								
TOTAL REVENUES		0.00	0.00	104,446.12	41,265.27	0.00	(104,446.12)	100.00
TOTAL EXPENDITURES		0.00	0.00	101,159.77	20,513.87	0.00	(101,159.77)	100.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	3,286.35	20,751.40	0.00	(3,286.35)	100.00
TOTAL REVENUES - ALL FUNDS								
TOTAL EXPENDITURES - ALL FUNDS								
NET OF REVENUES & EXPENDITURES								
		4,950,219.00	4,950,219.00	3,179,920.74	296,405.12	0.00	1,770,298.26	64.24
		4,952,810.00	4,952,810.00	2,764,092.47	872,954.03	559,996.12	1,628,721.41	55.81
		(2,591.00)	(2,591.00)	415,828.27	(576,548.91)	(559,996.12)	141,576.85	16,048.9

PRELIMINARY  
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NOVEMBER 2014