CITY MANAGER
D. Wayne O'Neal

CITY CLERK
Kelly Ann Dolland

City of Fraser

CENTENNIAL COMMUNITY

MAYOR PRO-TEM
Kathy Blanke

COUNCIL
Yvette Foster
Suzanne Kalka
Michael Lesich
Patrice M. Schornak
David Winowiecki

FRASER CITY COUNCIL – REGULAR MEETING
THURSDAY – JANUARY 11TH, @ 7:00PM
AGENDA

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. APPROVAL OF AGENDA
4. CITIZEN PARTICIPATION ON AGENDA ITEMS
5. CONSENT AGENDA
    a. Approval of Minutes of the Regular Council meeting of 12-14-2017.
    b. Approval of Bills for the month of December 2017 in the amount of $1,995,412.20.
    c. Receive and File Finance Revenue and Expenditure Report.
    d. Receive and File Historical Commission meeting Minutes of 11-6-2017.
    e. Receive and File Historical Commission meeting Minutes of 10-2-2017.
    f. Receive and File Park & Recreation Commission meeting Minutes of 10-3-2017.
6. REQUESTS FOR COUNCIL ACTION –
    a. Request Council Approve the Re-appointment of Mr. Donald Cook, Mr. Frank Farina and Mr. John Kiel to the Planning Commission term ending 12-31-2020.
    b. Request Council Approve the Re-appointment of Mr. Robert Logan to the Zoning Board of Appeals term ending 12-31-2020.
    c. Presentation from State Representative William Sowerby
    d. Presentation from AEW: Update City Council on Capital Improvement Projects Relating to City's Infrastructure
    e. Presentation from Stevens Kirinovic & Tucker P.C. (SK&T): 2016-2017 Audit – Receive and File
    f. Request Council Maintain Recreation / Senior Center Hours and Operations Thru 6-30-2018
    g. Request Council Approve the Annual MDOT Performance Resolution for Government Agencies regarding permits for work within road right-of-ways.
    h. Request Council set a Public Hearing for February 8th, 2018 for the Allocation of $7,107 of CDBG Funds to Macomb County Approved Service Providers
    i. Request Council Approval of Amendment No. 3 to the Great Lakes Water Authority Contract
    j. Request Council Approval to Update 2018 Poverty Guidelines for Taxpayer Consideration at the Board of Review
    k. Request Council Discuss or Action Related to Vacant Mayor Position and the Appointment to the Unexpired Term of Office Ending November 18, 2019

7. PENDING ITEMS OF UNFINSHED BUSINESS / REPORT OF THE CITY ADMINISTRATION

8. REPORT OF MAYOR AND CITY COUNCIL / NEW BUSINESS

9. CITIZEN PARTICIPATION

10. CLOSED SESSION REGARDING PENDING LITIGATION - HUDECHEK V FRASER

11. ADJOURNMENT

(Posted Friday, January 5th, 2018, @ 4:30pm)

THE CITY OF FRASER WILL PROVIDE NECESSARY REASONABLE AUXILIARY AIDS AND SERVICES TO INDIVIDUALS WITH DISABILITIES AT THE MEETING UPON FOUR DAYS NOTICE TO: RANDY WARUNEK, BUILDING DEPARTMENT (586) 293-3100 EXT 154 ~ IT IS THE POLICY OF THE CITY OF FRASER THAT NO PERSON, ON THE BASIS OF RACE, CREED, COLOR, RELIGION, NATIONAL ORIGIN, OR ANCESTRY, AGE, SEX, MARITAL STATUS, OR DISABILITY SHALL BE DISCRIMINATED AGAINST, EXCLUDED FROM PARTICIPATION, DENIED THE BENEFITS OF, OR OTHERWISE SUBJECTED TO DISCRIMINATION.

Honorable Mayor and Council January 5, 2018
Municipal Building
Fraser, MI 48226

Re: Manager's Report

Dear sirs and Misdames,

This report is for the City Council meeting of January 11, 2018. This report is meant to be an overview of the items that may appear on the regular agenda for council action. It is recommended that the entire packet be perused for all of the necessary information associated with the topics.

A. <u>REQUEST COUNCIL APPROVAL THE RE-APPOINTMENT OF MR. DONALD COOK, MR. FRANK FARINA AND MR. JOHN KIEL TO THE PLANNING COMMISSION TERM ENDING 12-31-20</u>

Proposed motion: to approve the re-appointments of Mr. Donald Cook, Mr. Frank Farina and Mr. John Kiel to the Planning Commission term ending 12-31-20.

B. <u>REQUEST COUNCIL APPROVAL THE RE-APPOINTMENT OF MR. ROBERT LOGAN TO THE ZONING BOARD OFAPPEALS TERM ENDING 12-31-20</u>

Proposed motion: to approve the re-appointments of Mr. Robert Logan to the Zoning Board of Appeals term ending 12-31-20.

C. <u>REQUEST COUNCIL APPROVAL THE APPOINTMENT OF MS. SANDY DECKER AND MR. BRIAN KRAUSE TO THE BOARD OF REVIEW COMMISSION TERM ENDING 12-31-19</u>

Proposed motion: to approve the appointments of Ms. Sandy Decker and Mr. Brian Krause to the Board of Review term ending 12-31-19.

D. <u>PRESENTATION FROM STATE REPRESENTITVE WILLIAM SOWERBY</u>

State representative William Sowerby will be presenting an update of actions from the State Legislature.

E. <u>PRESENTATION FROM AEW: UPDATE CITY COUNCIL ON CAPITAL IMPROVEMENT PROJECTS RELATING TO CITY'S INFRASTRUCTURE</u>

Council recently asked to be updated on what capital improvements were made to our infrastructure and what funding were used. AEW's Mike Vigneron and BJ will make a presentation on these projects and what grants, if any were used to offset costs. In addition, future capital needs will be reviewed and identify the corresponding funding source, if any.

F. <u>PRESENTATION FROM STEVENS KIRINOVIC & TUCKER, P.C. (SK&T): 2016-2017 AUDIT – RECEIVE AND FILE</u>

Finance Director Tim Sadowski and the city's Auditors SK&T will present the Independent Auditors Financial Report for the 2016-2017 Fiscal Year.

Proposed motion: To receive and file the 2016-1017 Audit Report.

G. <u>REQUEST COUNCIL MAINTAIN RECREATION/SENIOR CENTER HOURS OF OPERATIONS THUR 6-30-2018</u>

When the 2016-2017 budget resolution was prepared that called for the cessation of the Senior/Recreation Departments if the PA 33 milage was not approved, it was not known by me at the time that the Senior Activities Building could not be closed without dire consequences. With that said, I asked Recreation Director Christina Woods to prepare a report that outlines the cost of the Senior Activities Center and what it would cost to maintain operating the center for the remainder of the fiscal year that also reduces costs and increases revenues.

As I indicated in prior communications to you, closing down recreation and the senior center would save approximately $170,000 per year. Christina's analyst of her budget and operations indicate that the majority of revenues are brought in the last six months of the fiscal year which is the first six months of the calendar year. This means that the total cost for keeping these operations going through the end of the fiscal year is $6,159.00. The small difference can be found in the continuing costs for the building, union staff and van service and the elimination of the revenue stream. The cost of operation could be diminished even further by the increase in revenues and decreases in costs proposed by Christina.

This past week It came to my attention that the County had contacted the city approximately 18 months ago as it relates to advertisements' for recreation programs and the senior center. I did make contact with county officials as recently as the last workshop for the 2018 CDBG funds allocation and discussed the minimal amounts that would satisfy the covenants that the building always be used for senior center and what might happen if the building were closed. The recent email I sent you from Stephanie Burgess outlines our discussion and she is finding out information relative to what may be allowed as a minimum to maintain compliance with federal regulations. As I indicated at the last council meeting, I am not opposed to keeping the center open and would like to see it stay open, but we do have the adopted council resolution that would have to be changed. That is why there was a vote on this at the last meeting. Also, we have eliminated eight positions within the Public Safety Department and these are more critical to public safety and public welfare. We had a public policy decision on both eliminating public safety personnel and the elimination of this center.

As a restatement from the last meeting:

This is one of the items outlined in the 2017-2018 budget resolution. The saving from the closure of the building and programs nets the city less than $170,000 per year. Christina Woods highlighted the problems associated with this closing and the impact on the community. Again we tried to impress upon everyone that the failure of PA 33 would have cascading effects on the community.

The senior bus program is one of those programs that while may not be used by a majority of our residents, those that use it need it! Christina indicated that it would cost approximately $30,000 to operate the bus service for six months and that we receive approximately $15,000 in SMART credits for this program. An additional $15,000 would have to be allocated to maintain this service through the remainder of the fiscal year.

Proposed motion: to approve maintaining the Parks and Recreation/Senior Center Departments for the remainder of the 2017-2018 fiscal year.

H. REQUEST COUNCIL APPROVE THE ANNUAL MDOT PERFORMANCE RESOLUTION FOR GOVERNMENT AGENCIES REGARDING PERMITS FOR WORK WITHIN ROAD RIGHT-OF-WAYS

These annual permits are required per MDOT rules so as to insure compliance with all applicable regulations.

Proposed motion: to approve the Annual MDOT Performance Resolution for Government Agencies Regarding Permits for Work Within Road Right-Of-Ways.

I. REQUEST COUNCIL SET A PUBLIC HEARING FOR FEBRUARY 8, 2018 FOR THE ALLOWCATION OF $7,107 OF C.D.B.G. FUNDS TO MACOMB COUNTY APPROVED SERVICE PROVIDERS

City Council must set a public hearing for February 9, 2018 at 7:00 PM for the purpose of hearing input from interested individuals and pre-approved Service Providers that can receive C.D.B.G. Funds.

Proposed motion: to approve the February 9, 2018 date for the Public Hearing on the Allocation of C.D.B.G. Funds for the 2018.

J. REQUEST COUNCIL APPROVAL OF AMENDMENT NO. 3 TO THE GREAT LAKES WATER AUTJORITY CONTRACT

This is the formal contract extension between the Great Lakes Water Authority and the City of Fraser. The terms of the amendment were reviewed by staff, AEW and the City Attorney.

Proposed motion: to approve the Contract Amendment No. 3 with the Great Lakes Water Authority.

K. REQUEST COUNCIL APPROVAL TO UPDATE 2018 POVERTY GUIDELINES FOR TAXPAYER CONSIDERATION AT THE BOARD OF REVIEW

The guidelines are outlined in the communication from our assessor.

Proposed motion: to approve the 2018 poverty guidelines as presented by the city assessor.

L. REQUEST COUNCIL DISCUSS OR ACTION RELATED TO VACANT MAYOR POSITION AND THE APPOINTMENT TO THE UNEXPIRED TERM OF OFFICE ENDING NOVEMBER 18, 2019

City Council has the authority to appoint someone to the unexpired term of Mayor ending November 18, 2019. While there is litigation pending regarding the removal of the Mayor, it may take considerable time Having the courts hear any appeals that might be filed and/or whether or not the appeals will be overturned or reversed. Pending any outcome of these court proceeding and any ultimate decisions, it may be best to make this appointment.

I would defer to the city attorney any legal advice he may offer regarding this situation.

Fraser Activity Center

Fraser Parks & Recreation • Fraser Senior Center
34935 Hidden Pine Drive • Fraser, MI 48026
Office: (586) 296-8483 Fax: (586) 296-8493
FraserActivityCenter@MiCityofFraser.com • www.MiCityofFraser.com

M E M O R A N D U M

To: Wayne O'Neal, City Manager, City Council Members
From: Christina Woods, Recreation Director
Date: Wednesday, January 4, 2018
Subject: Recreation and Senior departments January – June 2018

I am recommending that the Activity Center, Senior Department and Recreation Department reopen. These are not only beneficial to the community, but after review of the most up to date information I believe it is in the city's best interest to keep this service open.

When the City Council voted at the December 2017 Council meeting to close down the Senior and Recreation departments but keep the van service intact, the City Manager and myself believed that by operating the Van Service out of the Activity Center building we would still be providing our service to Seniors as is required by the CDBG funding that has paid for the majority of the building. Since then the City of Fraser has been contacted by the County which disperses Federal HUD grants to our area in the form of the CDBG Funding. Communication from the County CDBG Administrator Stephanie Burgess has confirmed that our building must remain a Senior Center by offering senior programming or the City must repay CDBG funds. We are awaiting clarification from HUD and the County about if there is a daily requirement that must be met in order to satisfy that grant requirement.

For the Activity Center to be open and fulfilling its contractual duties, there must be a Senior department to organize and run the programming inside the building. But this department was doing the right things by becoming more efficient year after year, and the result of which has made the Senior and Recreation departments, Van Service, and the Activity Center building a symbiotic relationship - they are all intertwined.

The Activity Center was built with CDBG funding so that the city of Fraser could offer a facility for Seniors without using much if any tax dollars. The Senior department was housed there and ran the van service. A Senior department clerk ran the dispatch for the van in addition to planning, programming and overseeing Senior activities at the Center. At that time the Recreation office was at City Hall, but was moved over to the Senior Center to share staff and to consolidate management to one director. The two departments went from the equivalent of 5 full time programming/operations employees in 2006 to the current equivalent of 3 full time programming/operations employees. Even though these employees are split between the two departments, we function as a group. The two departments share the same supplies and phones and staff. What happens to one department happens to the other. You cannot only open recreation 3 days a week and keep the senior center open 5, or eliminate the Recreation and keep the Senior department because they share the same staff, building, and supplies.

The other important issue to note is that January – June are the most profitable for Recreation with the Spring and Summer programs. Last year between January and June (Fiscal Year 16-17) the Recreation department received 71% ($45,102.05) of total Recreation Revenues (recreation program fees) and 81% ($9,953) of total Pavilion Rental revenues. Most of the Recreation Revenue comes between January and June of the calendar year. Looking at this current fiscal year, if the senior and recreation departments close January 2018 – June 2018 we will miss out on $99,864.16 in anticipated revenue, and will still have $134,631.90 in obligated expenses for the Union Staff and Van Service. Should the 2 departments remain open there will be an expense of $252,314.46 to be offset with $111,522.91 in revenues for net of $140,971.55. Therefore, the difference between keeping the departments running and closing them (but keeping the van service) is only an additional $6,159.65 for January – June 2018.

Obligated expenses Jan-June 2018:	**$134,631.90**
Net Expense of keeping the Departments Jan-June 2018:	**$252,314.46 (expenses)**
	- $111,522.91 (revenues)
	= $140,971.55 Net
Difference between closing and keeping open:	**$6,159.65**

Outlined below are suggested eliminations and revenue generators that may help our net effect on the general fund. I believe the items outlined below are fair and we can function with these changes with the exception of the items referring to closing days. I do not believe that there is enough savings to justify closing down for one or more days. These day closures would significantly reduce our capacity to serve, but I have included these figures so you can get a view of the whole picture.

Recreation

Cuts

Elimination of Fridays will result in $4,394 in savings from part time employee (6.5 hours @ $13 x 52 weeks).

- Cons: Lose office availability for registrations and questions regarding programming.

Reduction in Seasonal Coach in office to 15 hours@ $13 x 50 weeks: -$8,575

- Cons: The departments are already stretched. Currently there is 1 FT Director, 1 FT Union Employee, 2 PT Union Employees who organize all the recreation, senior and special events. We brought in seasonal coaches to help run errands and tasks for recreation and senior departments at 29 hours a week.

Eliminating Metals/Trophies for kids- $2,000

- Pros: There is a social movement away from "participation trophies".
- Cons: There are a lot of parents who still expect that a trophy comes with participating in a program. A loss of value may be perceived if we do not offer them.

Cutting down on paid staff for programs and utilizing more volunteers. Maximum ratio of staff to volunteer would be 1:1. Could save a few hundred a program. The volunteer organizing aspect of the Recreation Software will be needed to help manage volunteers. Savings and feasibility unknown at this time.

- Pros: It is always a great thing to get community involved in programming. We can gain valuable insight because of diverse skills and abilities, and it fosters a connection to one's own community.
- Cons: Managing volunteers takes a considerable amount of time, and I cannot say if there are enough volunteers who want to help, are able to help, or are reliable enough to take the place of a paid staff member for programs or events.

Revenue

Increasing non-resident costs to be 30% above resident fee. Currently it is at 25%, resulting in about a 2.5% increase in revenues. (assuming that about half our participants are non-residents)

Increasing non-resident pavilion rentals by $5. We have about 120 rentals per year, possibly increasing by 30 with the addition of McKinley Park. If half are non-residents it will increase revenues by estimated $375.

Expenses

Recreation Software $8,900 for first year, $4,500 after that. Would eliminate the current $600/year subscription services for email marketing and automated voicemails and texts. This will also reduce at least 10 hours a week of staff time (value of $5408, 10 hours @ $13 x 52 weeks) This will be needed if we are reducing staffing, and will increase efficiency and reporting capabilities.

Senior

Cuts

Elimination of Fridays, stated above. Savings of $4,394 per year (eliminating part time clerical, 6.5 hours at $13 x 52 weeks)

- Cons: Lose ability to accept registrations and will have to cancel Bridge, Pickleball, Exercise these days. Also we are unable to offer van service on days that the office is closed, and even with re-arranging the 6 shifts over 4 days we lose ability to schedule appointments on Fridays.

Elimination of 1 shift of Van Service will result in about $4,550 in savings per year (1 van driver, 7 hours @ $13 x 52 weeks)

- Cons: Reduction in van ability for appointments.

Reduction of Mondays will result in a savings of $6,760 per year (2 part time clerical, 5 hours each @ $13 for 52 weeks).

- Cons: Lose ability to accept registrations and will have to cancel Pinochle, Reflexology, Volleyball, Pickleball, and Senior Coloring Hour.

Revenue

Eliminating Drop in fee, and adding a bi-yearly renewal fee. We would still have our senior membership fee of $25 resident, $35 non-resident, and we would also have a yearly renewal fee of $7 resident, $10 non-resident. This could bring in as much as $9,184 per year (1312 members x $7 resident rate) and would keep our records up to date on current members. This is something that is going against the previous policy of a one time "lifetime" membership so this will need to be explored entirely before it is implemented, and would be implemented along with the new fiscal year.

Increasing non-member costs to be 30% above member fee. Currently it is at approximately 25%.

By using the same policies for senior membership for van membership we could increase revenue by $3,750 every year (150 van members x $25). Currently, there is no membership fee for using the van service, only the payment needed per individual rides on the bus.

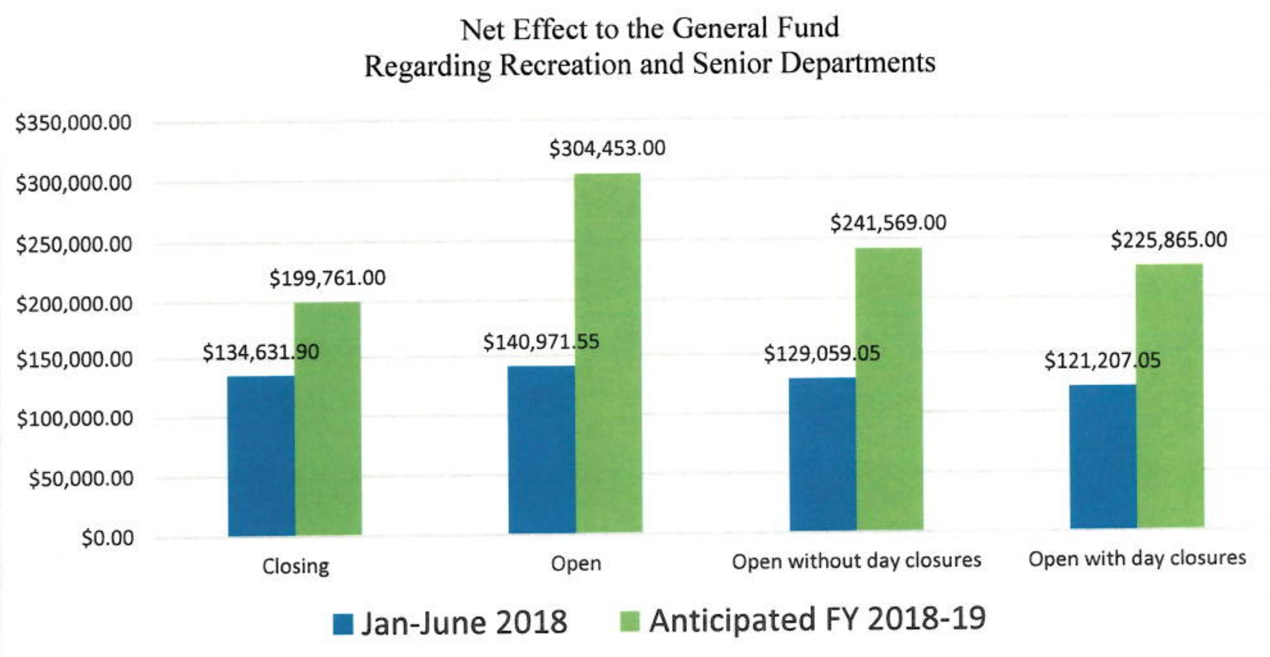
By increasing the fee for riding the bus we would see an increase of about $2,000 for a total of $3,500 for bus tickets for the year. Instead of charging $1 inside of Fraser and $2 up to 5 miles outside of Fraser, we would charge $2 inside Fraser, $3 up to 3 miles outside of Fraser and $5 up to 5 miles outside of Fraser. To use a taxi service round trip from the Activity Center to Oakridge would cost $12-$16 using Lyft and $18-$22 to get to 19 and Garfield.

Using CDBG Funding in the future for programming instead of capital improvements will offset approximately $37k in programming costs, however we would be deferring capital improvements that would then come from the general fund.

Expenses

We would utilize the same recreation system to keep track of memberships and registrations for events and programs. This would provide a needed time savings and efficiency, especially if we need to track current members for renewal fees and CDBG reporting if the City uses the funds for programming.

	Jan-June 2018	FY 2018-19
Elimination of Fridays*	$2,197.00	$4,394.00
Reduction in Seasonal Coach	$4,287.50	$8,575.00
Eliminating metals/trophies	$1,500.00	$2,000.00
Utilizing volunteers in place of staff	Unknown	Unknown
Raising nonresident/non-member fee from 25% above resident/member fee to 30%	Unknown	Unknown
Increasing non-resident pavilion fees by $5	$375.00	$375.00
Elimination of 1 of 6 shifts for the Van*	$2,275.00	$4,550.00
Elimination of Monday office Hours*	$3,380.00	$6,760.00
Adding a yearly senior membership renewal fee		$9,184.00
Adding a senior van membership fee	$3,750.00	$3,750.00
Increasing senior van fee per ride	$2,000.00	$2,000.00
Utilizing CDBG funding for programming		$37,000.00
* Savings total with day closures (I do not recommend implementing)	$19,764.50	$78,588.00
Net General Fund with changes, including day closures	$121,207.05	$225,865.00
Savings total without day closures	$11,912.50	$62,884.00
Net General Fund with changes, without the day closures	$129,059.05	$241,569.00



In Summary

This decision by council comes down to 3 things.

- First, adhearing to financial and contractual obligations such as the CDBG requirements and union employee obligations. These are things that limit the options available to help alleviate the dire situation that the city is in.
- Second is the resolve of council to keep such services as a benefit to the residents of the community. If there is the resolve to keep these services, then the council should move to keep the Recreation and Senior Services to retain what revenue we can for this fiscal year, and to minimize negative public perception of the department which would effect participation in programs and events for years to come.
- And third, if the Departments are kept open then council has the option of implementing cuts and revenue generators.

My staff and I are committed to serving the community the best we can with what we have. I await direction from the City Manager and Council as to the future of the departments.

Respectfully,

Christina Woods

Recreation Director

01/02/2018 REVENUE AND EXPENDITURE REPORT FOR CITY OF FRASER
PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017-18 AMENDED BUDGET	2017-18 July - Dec	2017-18 Jan-June	Obligated Costs Jan-June	Missing Revenue Jan-June
Fund 101 - GENERAL FUND						
Revenues						
Dept 000						
101-000-649.000	CHARGES FOR SERVICES - RECREATION	70,000.00	15,522.54	54,477.46		54,477.46
101-000-649.100	CHARGES FOR SERVICES - PARK RENTALS	11,000.00	1,375.00	9,625.00		9,625.00
101-000-649.150	CHARGES FOR SERVICES - CENTER RENTAL	17,000.00	5,087.00	11,913.00		11,913.00
101-000-649.200	CHARGES FOR SERVICES - CITY PICNIC	10,000.00	0.00	10,000.00		10,000.00
101-000-649.500	CHARGES FOR SERVICES - SENIOR CENTER	25,000.00	11,151.30	13,848.70		13,848.70
101-000-688.000	OTHER REVENUE - SMART PROGRAM	20,295.00	8,636.25	11,658.75		
Total Dept 000		153,295.00	41,772.09	111,522.91		99,864.16
Dept 691 - RECREATION						
101-691-702.000	WAGES - FULL TIME EMPLOYEES	31,000.00	14,290.93	16,709.07	16,709.07	
101-691-703.000	SALARIES	20,000.00	13,963.83	6,036.17		
101-691-703.700	SALARIES (RECREATION COMMISSION)	1,250.00	495.00	755.00	755.00	
101-691-704.000	WAGES - PART TIME EMPLOYEES	9,000.00	0.00	9,000.00		
101-691-705.000	VACATION PAY	12,000.00	4,978.13	7,021.87	7,021.87	
101-691-706.000	HOLIDAY PAY	8,700.00	1,428.00	7,272.00	7,272.00	
101-691-707.000	TEMPORARY EMPLOYEES	76,000.00	53,831.12	22,168.88		
101-691-709.000	FICA	8,829.00	5,215.05	3,613.95	3,613.95	
101-691-711.000	MEDICARE	2,071.00	1,222.48	848.52	848.52	
101-691-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	3,300.00	1,650.00	1,650.00		
101-691-713.000	OVERTIME	1,500.00	1,059.87	440.13		
101-691-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	4,500.00	2,250.04	2,249.96		
101-691-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	3,100.00	907.62	2,192.38	2,192.38	
101-691-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	310.00	101.87	208.13	208.13	
101-691-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	23,000.00	10,870.25	12,129.75	12,129.75	

101-691-718.050	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	0.00	0.00	0.00	
101-691-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	3,300.00	1,371.36	1,928.64	1,928.64
101-691-742.000	MATERIALS & SUPPLIES	25,000.00	4,134.71	20,865.29	
101-691-752.000	SUPPLIES	2,000.00	491.86	1,508.14	
101-691-801.950	PROFESSIONAL AND CONTRACTUAL SERVICES	21,000.00	14,517.90	6,482.10	
101-691-850.100	COMMUNICATIONS (CELL)	1,500.00	222.79	1,277.21	
101-691-851.000	MAIL OR POSTAGE	300.00	52.40	247.60	
101-691-911.000	CONFERENCES	1,000.00	0.00	1,000.00	
101-691-915.000	MEMBERSHIPS	400.00	45.00	355.00	
101-691-918.000	WATER	0.00	41.76	(41.76)	(41.76)
101-691-932.000	VEHICLE REPAIRS AND MAINTENANCE	19,042.00	9,520.98	9,521.02	
Total Dept 691 - RECREATION		278,102.00	142,662.95	135,439.05	
Dept 750 - SENIOR ACTIVITY CENTER					
101-750-702.000	WAGES - FULL TIME EMPLOYEES	26,300.00	4,163.40	22,136.60	22,136.60
101-750-703.000	SALARIES	23,000.00	9,782.34	13,217.66	
101-750-704.000	WAGES - PART TIME EMPLOYEES	32,100.00	14,694.21	17,405.79	17,405.79
101-750-704.500	WAGES - PART TIME EMPLOYEES	30,000.00	9,830.02	20,169.98	20,169.98
101-750-705.000	VACATION PAY	1,850.00	114.67	1,735.33	1,735.33
101-750-706.000	HOLIDAY PAY	0.00	128.16	(128.16)	(128.16)
101-750-709.000	FICA	7,047.00	2,424.08	4,622.92	4,622.92
101-750-711.000	MEDICARE	1,653.00	568.23	1,084.77	1,084.77
101-750-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	4,500.00	2,250.04	2,249.96	
101-750-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	2,300.00	321.85	1,978.15	1,978.15
101-750-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	230.00	45.60	184.40	184.40
101-750-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	3,300.00	1,343.48	1,956.52	1,956.52
101-750-718.050	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	0.00	0.00	0.00	0.00
101-750-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	1,003.00	752.25	250.75	250.75
101-750-752.000	SUPPLIES	2,000.00	518.53	1,481.47	
101-750-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	18,400.00	2,733.38	15,666.62	
101-750-801.950	PROFESSIONAL AND CONTRACTUAL SERVICES	5,000.00	2,971.00	2,029.00	
101-750-850.100	COMMUNICATIONS (CELL)	950.00	234.18	715.82	715.82
101-750-851.000	MAIL OR POSTAGE	250.00	13.65	236.35	
101-750-932.000	VEHICLE REPAIRS AND MAINTENANCE	19,763.00	9,881.52	9,881.48	9,881.48
Total Dept 750 - SENIOR ACTIVITY CENTER		179,646.00	62,770.59	116,875.41	

TOTAL EXPENDITURES	457,748.00	205,433.54	252,314.46	134,631.90	
Fund 101 - GENERAL FUND:					
TOTAL REVENUES	153,295.00	41,772.09	111,522.91	0.00	99,864.16
TOTAL EXPENDITURES	457,748.00	205,433.54	252,314.46	134,631.90	
NET OF REVENUES & EXPENDITURES	(304,453.00)	(163,661.45)	(140,791.55)	(134,631.90)	99,864.16

Michigan Department of Transportation

ANNUAL CONSTRUCTION PERMIT

For Operations within State Highway Right-of-Way

Issued To:
City of Fraser

33000 Garfield Rd
Fraser MI 48026

Permit Number: **99018-051441-17-122117**
Permit Type: **Annual Application**
Permit Fee:
Effective Date: Dec 21, 2017 **to** Dec 31, 2018
Bond Numbers:

THIS PERMIT IS VALID ONLY FOR THE FOLLOWING PROPOSED OPERATIONS IN THE TYPE OF RIGHT OF WAY AS NOTED:

1-TREE TRIMMING AND TREE REMOVAL - See Supplemental Specifications item # 8 in the Terms and Conditions. IN FREE ACCESS STATE TRUNKLINE RIGHT-OF-WAY

2-UNDERGROUND UTILITY OPERATIONS - PRIOR APPROVAL SHALL BE OBTAINED FROM THE UTILITIES/PERMITS ENGINEER FOR ANY MAINTENANCE OR CONSTRUCTION OPERATIONS WHICH REQUIRE CUTTING PAVEMENT OR BORING OPERATIONS. IN FREE ACCESS STATE TRUNKLINE RIGHT-OF-WAY

a. Installation of individual services from an existing facility to either side of the right of way. Services to the far right of way (crossing under the pavement) shall not exceed (3") diameter with this permit.

b. Installation of cathodic protection devices.

c. Installation of additional cable (electric or communication) in existing conduits.

d. Installation of carrier pipes in an existing casing or tunnel.

e. Adjustment/reconstruction of manholes.

f. Routine maintenance of all existing underground facilities. IN LIMITED ACCESS STATE TRUNKLINE RIGHT-OF-WAY

7-EMERGENCY OPERATIONS - See General Conditions item # 15 in the Terms and Conditions. IN FREE AND LIMITED ACCESS STATE TRUNKLINE RIGHT-OF-WAY

99018-051441-17-122117 Issued To:City of Fraser

This permit is incomplete without "General Conditions and Supplemental Specifications"

I certify that I accept the following:

1. I am the legal owner of this property or facility, the owner's authorized representative, or have statutory authority to work within state highway Right-of-Way.
2. Commencement of work set forth in the permit application constitutes acceptance of the permit as issued.
3. Failure to object, ***within ten (10) days*** to the permit as issued constitutes acceptance of the permit as issued.
4. If this permit is accepted by either of the above methods, I will comply with the provisions of the permit.
5. I agree that Advance Notice for Permitted Activities for shall be submitted **5 days prior** to the commencement of the proposed work.

   I agree that Advance Notice for Permitted Utility Tree Trimming and Tree Removal Activities shall be submitted **15 days prior** to the commencement of the proposed work for an annual permit.

CAUTION

Work shall NOT begin until the Advance Notice has been approved.

Failure to submit the advance notice may result in a Stop Work Order.

City of Fraser	**Gary Phillips** **MDOT**	December 21, 20' **Approved Date**
TSC Contact Info	**Macomb TSC**	**(586) 421-3920**

THE STANDARD ATTACHMENTS, ATTACHMENTS AND SPECIAL CONDITIONS MARKED BELOW ARE A PART OF THIS PERMIT.

STANDARD ATTACHMENTS:

1 Special Conditions for Cutting, Trimming, and/or Removal of Vegetation (2240)
2 Special Conditions for Horizontal Directional Drilling (HDD) (3703A)
3 General Conditions for Permit (General Conditions)
4 Utility Cuts, Trenches And Pavement Replacement Permit Attachment (PA-01)

ATTACHMENTS

1 MDOT-R-083C- Utility Trenches.pdf

SPECIAL CONDITIONS

1 All disturbed areas within the right of way shall be top-soiled, seeded and mulched to match existing areas per current MDOT standards and specifications.
2 Use MDOT approved traffic typicals as required
3 Submit an Advance Notice through the approved permit in CPS 5-21 days prior to the start of work.
4 Call the Macomb TSC at 586-421-3920 two business days prior to the start of work

PERFORMANCE RESOLUTION FOR GOVERNMENTAL AGENCIES

This Performance Resolution is required by the Michigan Department of Transportation for purposes of issuing to a municipal utility an "Individual Permit for Use of State Highway Right of Way", or an "Annual Application and Permit for Miscellaneous Operations within State Highway Right of Way".

RESOLVED WHEREAS, the ____
(city, village, township, etc.)

hereinafter referred to as the "GOVERNMENTAL AGENCY," periodically applies to the Michigan Department of Transportation, hereinafter referred to as the "DEPARTMENT," for permits, referred to as "PERMIT," to construct, operate, use and/or maintain utilities or other facilities, or to conduct other activities, on, over, and under State Highway Right of Way at various locations within and adjacent to its corporate limits;

NOW THEREFORE, in consideration of the DEPARTMENT granting such PERMIT, the GOVERNMENTAL AGENCY agrees that:

1. Each party to this Agreement shall remain responsible for any claims arising out of their own acts and/or omissions during the performance of this Agreement, as provided by law. This Agreement is not intended to increase either party's liability for, or immunity from, tort claims, nor shall it be interpreted, as giving either party hereto a right of indemnification, either by Agreement or at law, for claims arising out of the performance of this Agreement.

2. If any of the work performed for the GOVERNMENTAL AGENCY is performed by a contractor, the GOVERNEMENTAL AGENCY shall require its contractor to hold harmless, indemnify and defend in litigation, the State of Michigan, the DEPARTMENT and their agents and employee's, against any claims for damages to public or private property and for injuries to person arising out of the performance of the work, except for claims that result from the sole negligence or willful acts of the DEPARTMENT, until the contractor achieves final acceptance of the GOVERNMENTAL AGENCY. Failure of the GOVERNMENTAL AGENCY to require its contractor to indemnify the DEPARTMENT, as set forth above, shall be considered a breach of its duties to the DEPARTMENT.

3. Any work performed for the GOVERNMENTAL AGENCY by a contractor or subcontractor will be solely as a contractor for the GOVERNMENTAL AGENCY and not as a contractor or agent of the DEPARTMENT. The DEPARTMENT shall not be subject to any obligations or liabilities by vendors and contractors of the GOVERNMENTAL AGENCY, or their subcontractors or any other person not a party to the PERMIT without the DEPARTMENT'S specific prior written consent and notwithstanding the issuance of the PERMIT. Any claims by any contractor or subcontractor will be the sole responsibility of the GOVERNMENTAL AGENCY.

4. The GOVERNMENTAL AGENCY shall take no unlawful action or conduct, which arises either directly or indirectly out of its obligations, responsibilities, and duties under the PERMIT which results in claims being asserted against or judgment being imposed against the State of Michigan, the Michigan Transportation Commission, the DEPARTMENT, and all officers, agents and employees thereof and those contracting governmental bodies performing permit activities for the DEPARTMENT and all officers, agents, and employees thereof, pursuant to a maintenance contract. In the event that the same occurs, for the purposes of the PERMIT, it will be considered as a breach of the PERMIT thereby giving the State of Michigan, the DEPARTMENT, and/or the Michigan Transportation Commission a right to seek and obtain any necessary relief or remedy, including, but not by way of limitation, a judgment for money damages.

5. The GOVERNMENTAL AGENCY will, by its own volition and/or request by the DEPARTMENT, promptly restore and/or correct physical or operating damages to any State Highway Right of Way resulting from the installation construction, operation and/or maintenance of the GOVERNMENTAL AGENCY'S facilities according to a PERMIT issued by the DEPARTMENT.

6. With respect to any activities authorized by a PERMIT, when the GOVERNMENTAL AGENCY requires insurance on its own or its contractor's behalf it shall also require that such policy include as named insured the State of Michigan, the Transportation Commission, the DEPARTMENT, and all officers, agents, and employees thereof and those governmental bodies performing permit activities for the DEPARTMENT and all officers, agents, and employees thereof, pursuant to a maintenance contract.

7. The incorporation by the DEPARTMENT of this resolution as part of a PERMIT does not prevent the DEPARTMENT from requiring additional performance security or insurance before issuance of a PERMIT.

8. This resolution shall continue in force from this date until cancelled by the GOVERNMENTAL AGENCY or the DEPARTMENT with no less than thirty (30) days prior written notice provided to the other party. It will not be cancelled or otherwise terminated by the GOVERNMENTAL AGENCY with regard to any PERMIT which has already been issued or activity which has already been undertaken.

BE IT FURTHER RESOLVED, that the following position(s) are authorized to apply to the DEPARTMENT for the necessary permit to work within State Highway Right of Way on behalf of the GOVERNMENTAL AGENCY.

Title and/or Name: ______________________________

____

____

____

____

I HEREBY CERTIFY that the foregoing is a true copy of a resolution adopted by

the ______________________________
(Name of Board, etc)

of the ______________________________ of ______________________
(Name of GOVERNMENTAL AGENCY) (County)

at a ______________________ meeting held on the _______ day

of ______________ A.D. ____________.

Signed ______________________ Title ______________________

CITY MANAGER
D. Wayne O'Neal

CITY CLERK
Kelly Ann Dolland

City of Fraser

CENTENNIAL COMMUNITY

MAYOR PRO-TEM
Kathy Blanke

COUNCIL
Yvette Foster
Suzanne Kalka
Michael Lesich
Patrice M. Schornak
David Winowiecki

MEMORANDUM

TO: Honorable Mayor Pro-tem and Members of Council
D. Wayne O'Neal, City Manager
FROM: Kelly Dolland, City Clerk
DATE: January 2nd, 2018

RE: 2018 CDBG Programming

The city's Community Development Block Grant estimated allocation this year is $35,429.00 (less $1,750.00 for MCCSA Chore) with Public Service Funds of $7,107.00 available for projects.

All information and applications must be turned in to the County by February 16th, 2018. A Public Hearing notice will be published on February 8th, 2018. In order to submit our application by the County deadline, the Public Hearing and the allocation of funds must be acted upon at the February Council Meeting.

A copy of the Public Hearing notice and draft Resolution are included for your information, along with the Summary of 2018 Non-Profit Applications as provided by the County.

Please feel free to contact me prior to the meeting with any questions or for further clarification of the above information.

/kd

(3)

At this time, Macomb County does not have information on exact CDBG funding levels for the 2018 Program Year (PY). Community applications should be compiled using the figures shown in this chart. The County reserves the right to adjust funding allocations based on the actual amount of the 2018 PY CDBG grant.

2018 CDBG FUNDING ALLOCATION

COMMUNITY	2018 CDBG ALLOCATION (A)	*CHORE PROGRAM ALLOCATION (B)	**TOTAL AVAILABLE FOR ALL PROJECTS (C)	***PUBLIC SERVICE FUNDS REMAINING AFTER CHORE SET-ASIDE (D)
Armada Village	$10,000	$300	$9,700	$2,200
Armada Township	$10,000	$750	$9,250	$1,750
Bruce Township	$17,603	$500	$17,103	$3,901
Center Line	$28,722	$3,150	$25,572	$4,031
Chesterfield Township	$96,289	$2,750	$93,539	$21,322
Eastpointe	$139,523	$14,800	$124,723	$20,081
Fraser	$35,429	$1,750	$33,679	$7,107
Harrison Township	$76,326	$3,250	$73,076	$15,832
Lenox Township	$12,401	$2,000	$10,401	$1,100
Macomb Township	$144,368	$7,500	$136,868	$28,592
Memphis	$10,000	$300	$9,700	$2,200
Mount Clemens	$62,754	$3,500	$59,254	$12,189
New Baltimore	$22,220	$300	$21,920	$5,255
New Haven Village	$12,341	$750	$11,591	$2,335
Ray Township	$10,000	$300	$9,700	$2,200
Richmond	$17,944	$300	$17,644	$4,186
Richmond Township	$10,000	$300	$9,700	$2,200
Romeo Village	$10,000	$750	$9,250	$1,750
Shelby Township	$174,950	$7,000	$167,950	$36,738
Utica	$11,379	$300	$11,079	$2,545
Washington Township	$52,463	$3,800	$48,663	$9,316
	$964,712	$54,350	$910,362	$186,828

*Column (B) indicates the amount of funding allocated to the Macomb Community Action Chore Program for that community. Communities are no longer required to include the Chore Program set-aside funding in their public hearing.

** Column (C) indicates the amount of funding needing approval through the community's public hearing. For example, the City of Eastpointe's starting allocation is $139,523 (A). Chore funding of $14,800 (B) is then deducted from this amount leaving the City with $124,723 (C) to allocate to all projects including public services activities.

*** Column (D) - Communities have the option to fund public services. This column represents that maximum amount that a community may allocate to public services. Note that the Chore allocation shown in column (B) has already been deducted from the community's public service cap amount. The funding amount included in column (D) is included in column (C) "TOTAL AVAILABLE FOR ALL PROJECTS". For example, the City of Eastpointe has been allocated $124,723 (C) for all projects. Of that amount, up to $20,081 (D) could be awarded by the community to public services.

Final note: Notice that the total of column (B) and column (D) equals 25% of column (A)

AMENDMENT NO. 3 TO WATER SERVICE CONTRACT
BETWEEN
GREAT LAKES WATER AUTHORITY
AND
CITY OF FRASER

This Amendment Agreement No. 3 ("Amendment") is made between the Great Lakes Water Authority, a municipal authority and public body corporate ("GLWA"), and the City of Fraser, a municipal corporation ("Customer"). GLWA and Customer are collectively referred to as the "Parties".

Whereas, the GLWA leases, operates and maintains a public water supply system ("System") owned by the City of Detroit; and

Whereas, on January 13, 2009, the Parties entered into a Water Service Contract ("Contract") reflecting the terms and conditions governing the delivery and purchase of potable water, as subsequently amended; and

Whereas, Article 15 of the Contract permits the Parties to amend the Contract by mutual agreement; and

Whereas, it is the mutual desire of the Parties to enter into this Amendment to amend the Contract as set out in detail in the following sections; and

ACCORDINGLY, THE PARTIES AGREE AS FOLLOWS:

1. Exhibit A of the Contract is amended by deleting in its entirety the existing Second Amended Exhibit A and substituting the attached Third Amended Exhibit A in its place.

2. Exhibit B of the Contract is amended by deleting in its entirety the existing Second Amended Exhibit B and substituting the attached Third Amended Exhibit B in its place.

3. With the exception of the provisions of the Contract specifically contained in this Amendment, all other terms, conditions and covenants contained in the Contract shall remain in full force and effect and as set forth in the Contract.

4. This Amendment to the Contract shall be effective and binding upon the Parties when it is signed and acknowledged by the duly authorized representatives of both Parties, and is approved by Customer's governing body and the GLWA Board of Directors.

(*Signatures appear on next page*)

Accordingly, GLWA and Customer, by and through their duly authorized officers and representatives, have executed this Amendment.

City of Fraser:

By: ______________________________

Its: Mayor

By: ______________________________
D. Wayne O'Neal
Its: City Manager

APPROVED BY
FRASER CITY COUNCIL ON:

____
Date

Great Lakes Water Authority:

By: ______________________________
Sue F. McCormick
Chief Executive Officer

APPROVED BY
GLWA BOARD OF DIRECTORS ON:

____
Date

APPROVED AS TO FORM BY
GLWA GENERAL COUNSEL ON:

____
General Counsel Date

THIRD AMENDED EXHIBIT A

Customer's Water Distribution Points

This Exhibit contains the following information:

1. The corporate limits of Customer;

2. The agreed upon water Service Area of Customer which (a) may or may not be entirely within the corporate limits of Customer and (b) which may or may not include the entire area within the Customer's corporate limits;

3. The specific location of the Water Distribution Points, including any Board approved emergency connections;

4. The designation of appurtenances to be maintained by Customer and those to be maintained by the Board; and

5. A list of any closed meter locations.

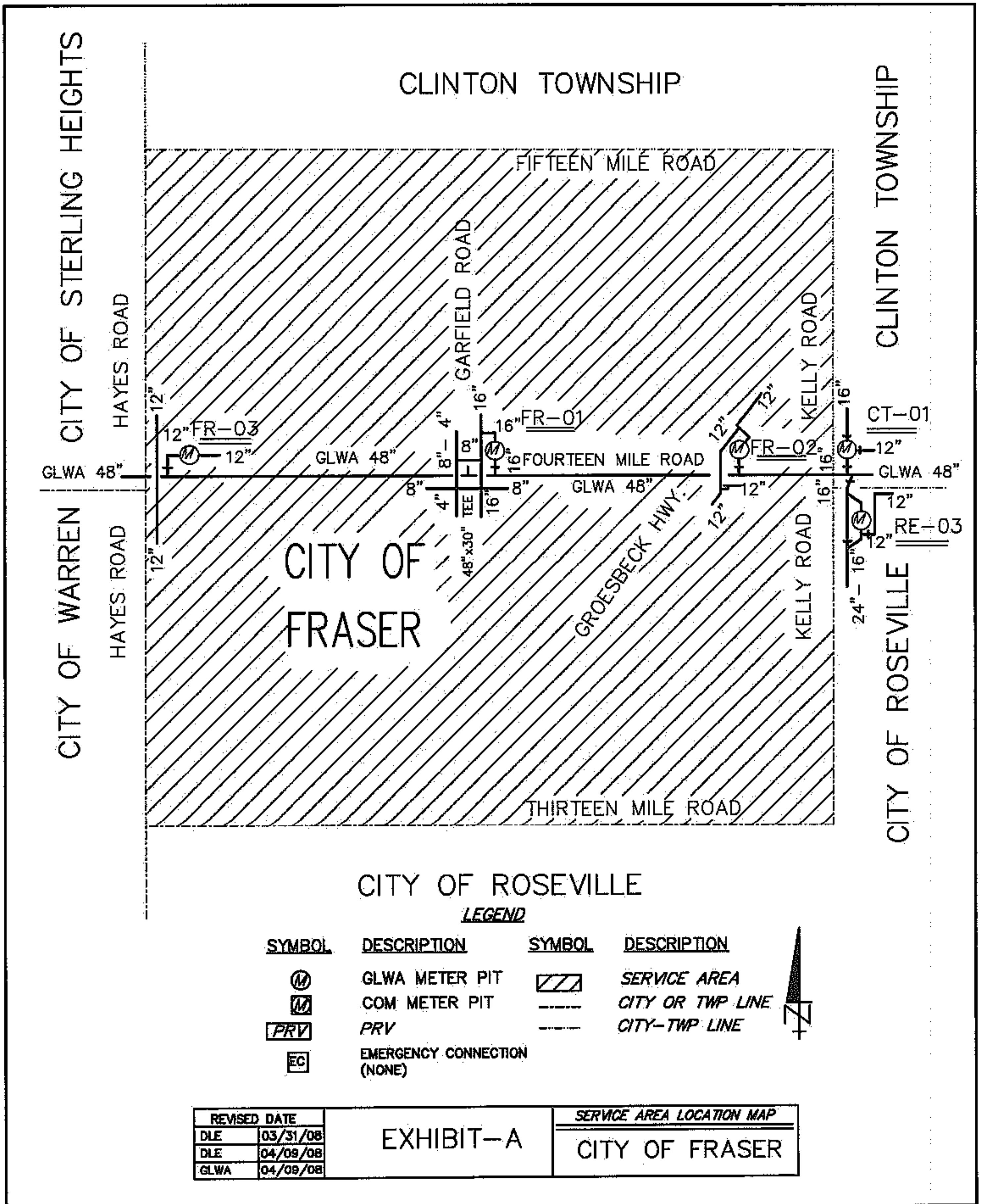

CLINTON TOWNSHIP
CITY OF STERLING HEIGHTS
CITY OF WARREN
HAYES ROAD
HAYES ROAD
FIFTEEN MILE ROAD
GARFIELD ROAD
KELLY ROAD
KELLY ROAD
CLINTON TOWNSHIP
CITY OF ROSEVILLE
FOURTEEN MILE ROAD
GROESBECK HWY.
THIRTEEN MILE ROAD
CITY OF FRASER
CITY OF ROSEVILLE
GLWA 48"
GLWA 48"
GLWA 48"
GLWA 48"
FR-03
FR-01
FR-02
CT-01
RE-03
12"
16"
8"
4"
TEE
48"x30"
24"-16"
LEGEND
SYMBOL
DESCRIPTION
GLWA METER PIT
COM METER PIT
PRV
EMERGENCY CONNECTION (NONE)
SERVICE AREA
CITY OR TWP LINE
CITY-TWP LINE
N
REVISED DATE
DLE 03/31/08
DLE 04/09/08
GLWA 04/09/08
EXHIBIT-A
SERVICE AREA LOCATION MAP
CITY OF FRASER

EXHIBIT A

City of Fraser Emergency Connections:

None.

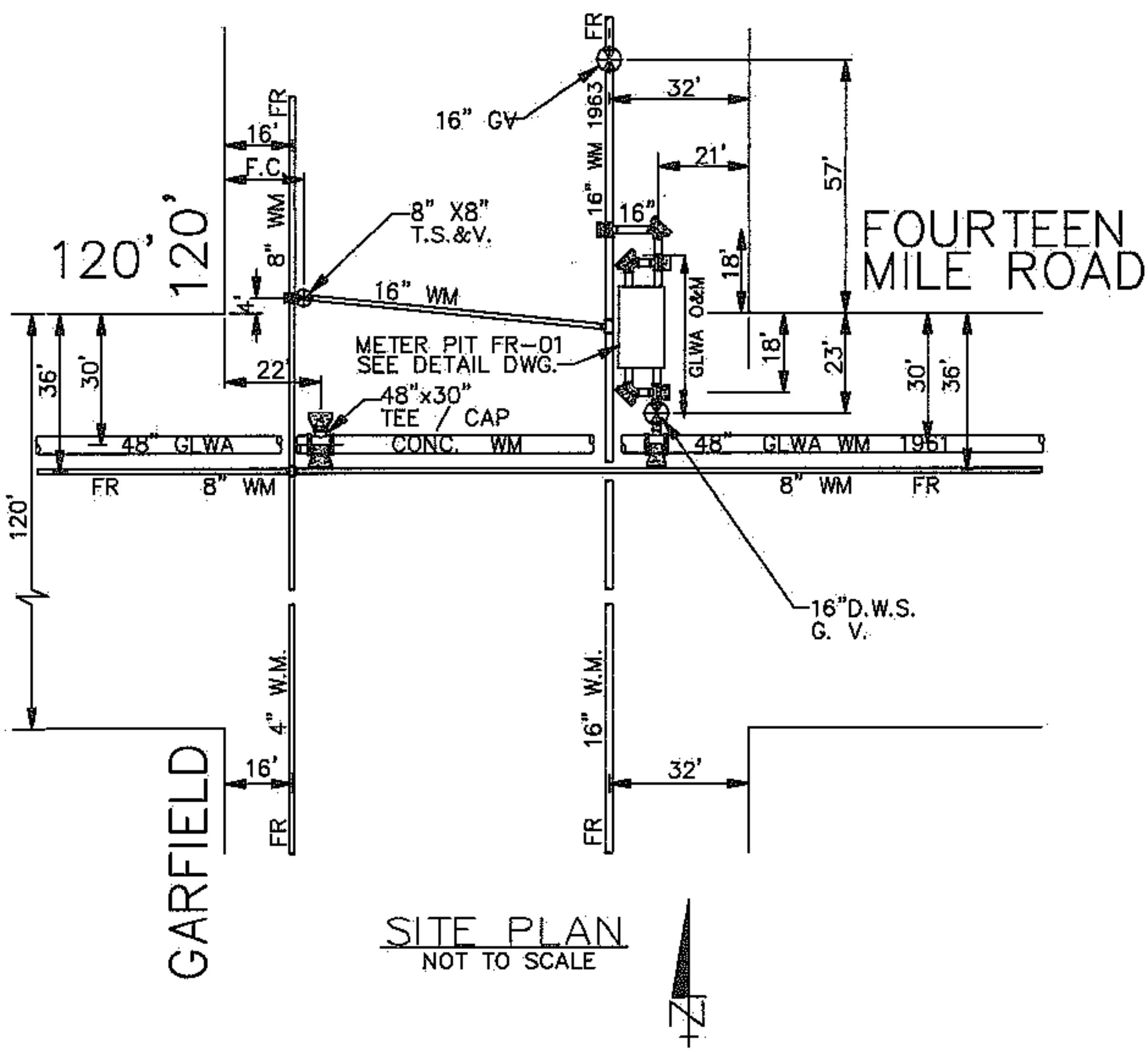
City of Fraser Water Customers Outside Municipal Limits:

16020 Thirteen Mile Road, Roseville
16380 Thirteen Mile Road, Roseville
16660 Thirteen Mile Road, Roseville
16711 Thirteen Mile Road, Roseville
16731 Thirteen Mile Road, Roseville
16735/37 Thirteen Mile Road, Roseville
16755/77 Thirteen Mile Road, Roseville
18660 Fifteen Mile Road, Sterling Heights

City of Fraser Master Meters Not In Service:

None.

EXHIBIT-A FR-01
FOURTEEN MILE ROAD & GARFIELD
CITY OF FRASER



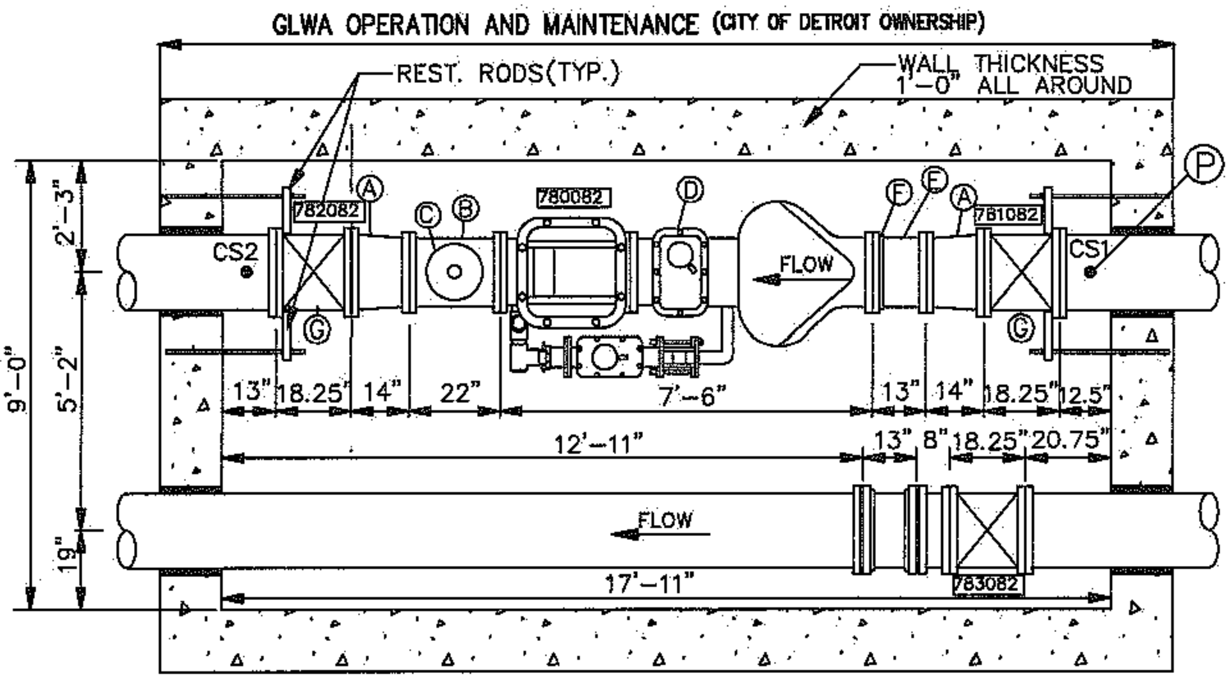
FR – CITY OF FRASER
OWNERSHIP & MAINTENANCE

GLWA – GREAT LAKES WATER AUTHORITY
OPERATION AND MAINTENANCE
(CITY OF DETROIT OWNERSHIP)

LOCATIONS SUBJECT TO VERIFICATION IN THE FIELD.

FR 01

EXHIBIT-A FR-01
FOURTEEN MILE ROAD & GARFIELD
CITY OF FRASER



METER PIT DETAIL

NO SCALE

TAG	QTY	DESCRIPTION	SIZE
A	2	12"x10" FLGD. CONCENTRIC REDUCERS D. I. 14" F—F	12"x10"
B	1	10"x4" FLGD. TEST TEE, D.I., 11" C–F	10"x4"
C	1	TEST TEE ASSEMBLY W/3"x9" COMPANION FLANGE	—
D	1	10"x2" FLGD. SENSUS FIRELINE METER, W5500, 90" F–F	10"x2"
E	1	10"x1' –1" F–PE, PIPE, D. I.	10"
F	1	10" 'MEGALUG' FLANGE ADAPTER	10"
G	2	GATE VALVE	12"

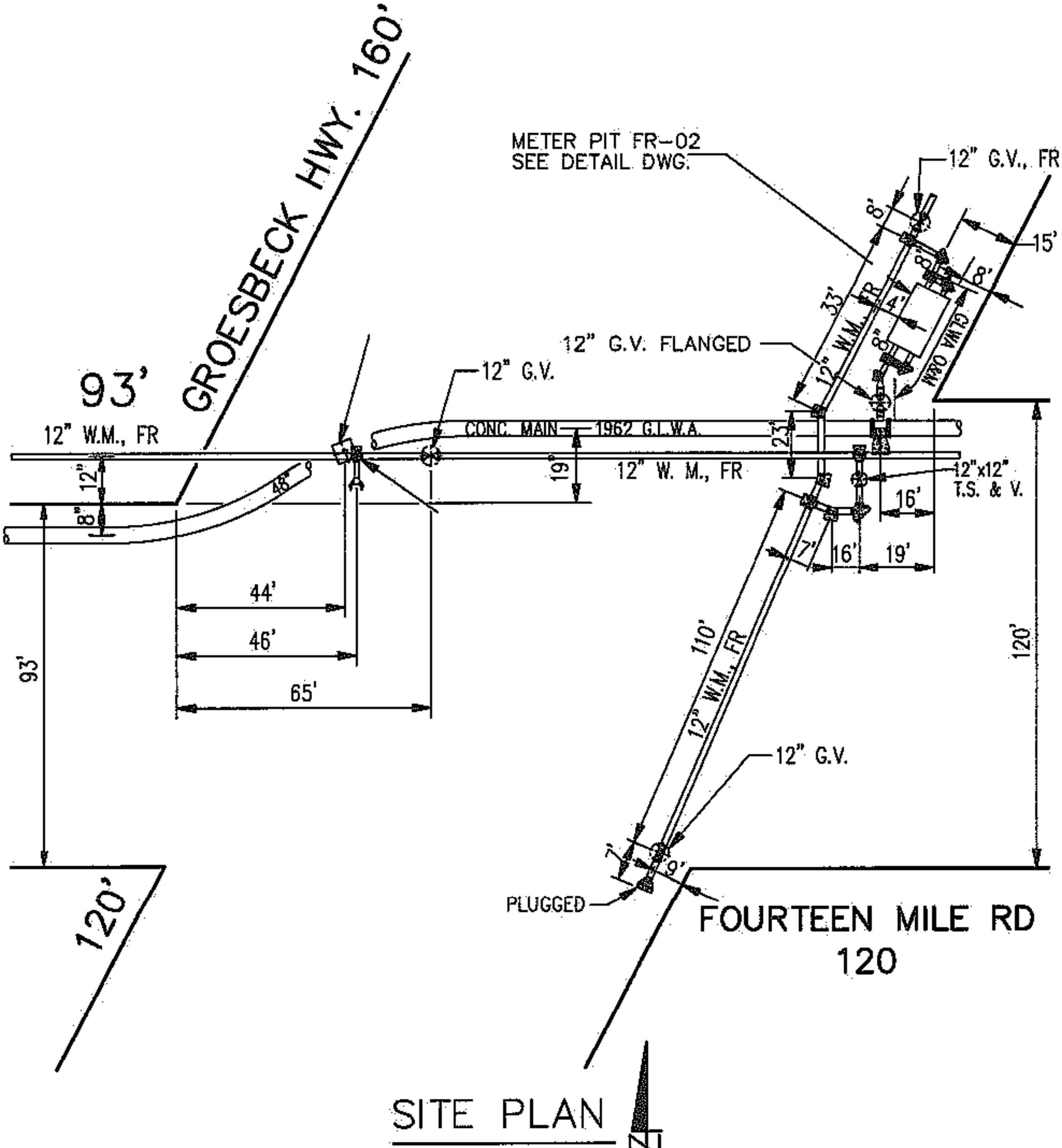
TYPICAL PRESSURE LOSS THRU METER	
METER TYPE	P.S.I. LOSS
VENTURI	1 TO 2
MAG	0
TURBINE	4 – 6

Ⓟ–UPSTREAM PRESSURE TRANSMITTER, G.L.W.A. OPERATION & MAINTENANCE (CITY OF DETROIT OWNERSHIP)

ADDRESS .... 16779 14 MILE ROAD
FEED TO .... CITY OF FRASER
FEED FROM .... 48" G.L.W.A. TRANS. MAIN
TYPE OF METER .... SENSUS TURBO
SIZE OF METER .... 10" X 2"
METER NUMBER .... 10")1565524 & 2")1565176
DATE METER SET .... 3 / 12 / 99
METER PIT CONST & SIZE .... 17'–11"x9'–0" REINF.CONC.
REMARKS .... UPDATED 11 /03
GATE BOOK E–1361

FR 01

EXHIBIT-A FR-02
FOURTEEN MILE ROAD & GROESBECK HWY.
CITY OF FRASER



SITE PLAN
NOT TO SCALE

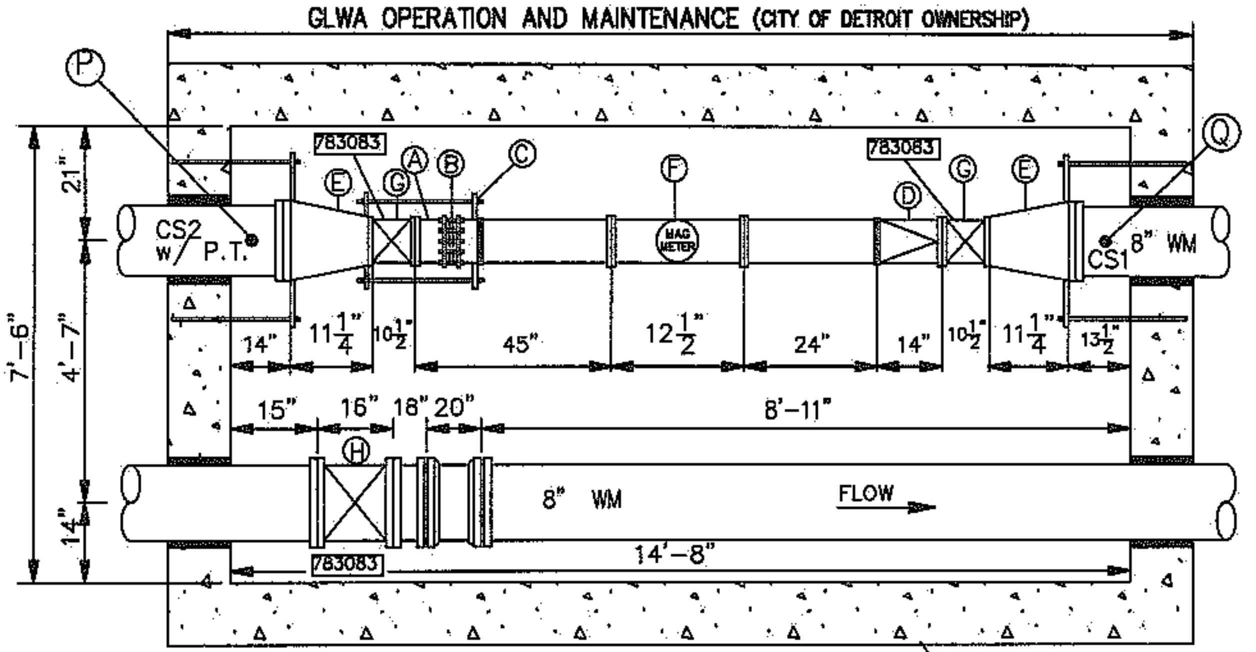
FR – CITY OF FRASER
OWNERSHIP & MAINTENANCE

GLWA – GREAT LAKES WATER AUTHORITY
OPERATION AND MAINTENANCE
(CITY OF DETROIT OWNERSHIP)

LOCATIONS SUBJECT TO VERIFICATION IN THE FIELD.

FR 02

EXHIBIT-A FR-02
FOURTEEN MILE ROAD & GROESBECK HWY.
CITY OF FRASER



METER PIT DETAIL

NOT TO SCALE

12" WALL ALL AROUND

LEGEND			
TAG	QTY	DESCRIPTION	SIZE
A	2	6"x10.25" F-PE PIPE, GADR, D.I.	6"
B	1	6" 'DRESSER STYLE' PIPE COUPLING	6"
C	LOT	COUPLING RESTRAINTS: (4) 32" LONG THRD.RODS, (8) EAR PLATES	.75"DIA.
D	1	16" CHECK VALVE	6"
E	2	8"X 6" REDUCER	8" X 6"
F	1	6" MAG METER	6"
G	2	6" GATE VALVE	6"
H	2	8" GATE VALVE	8"

TYPICAL PRESSURE LOSS THRU METER	
METER TYPE	P.S.I. LOSS
VENTURI	1 TO 2
MAG	0
TURBINE	4 – 6

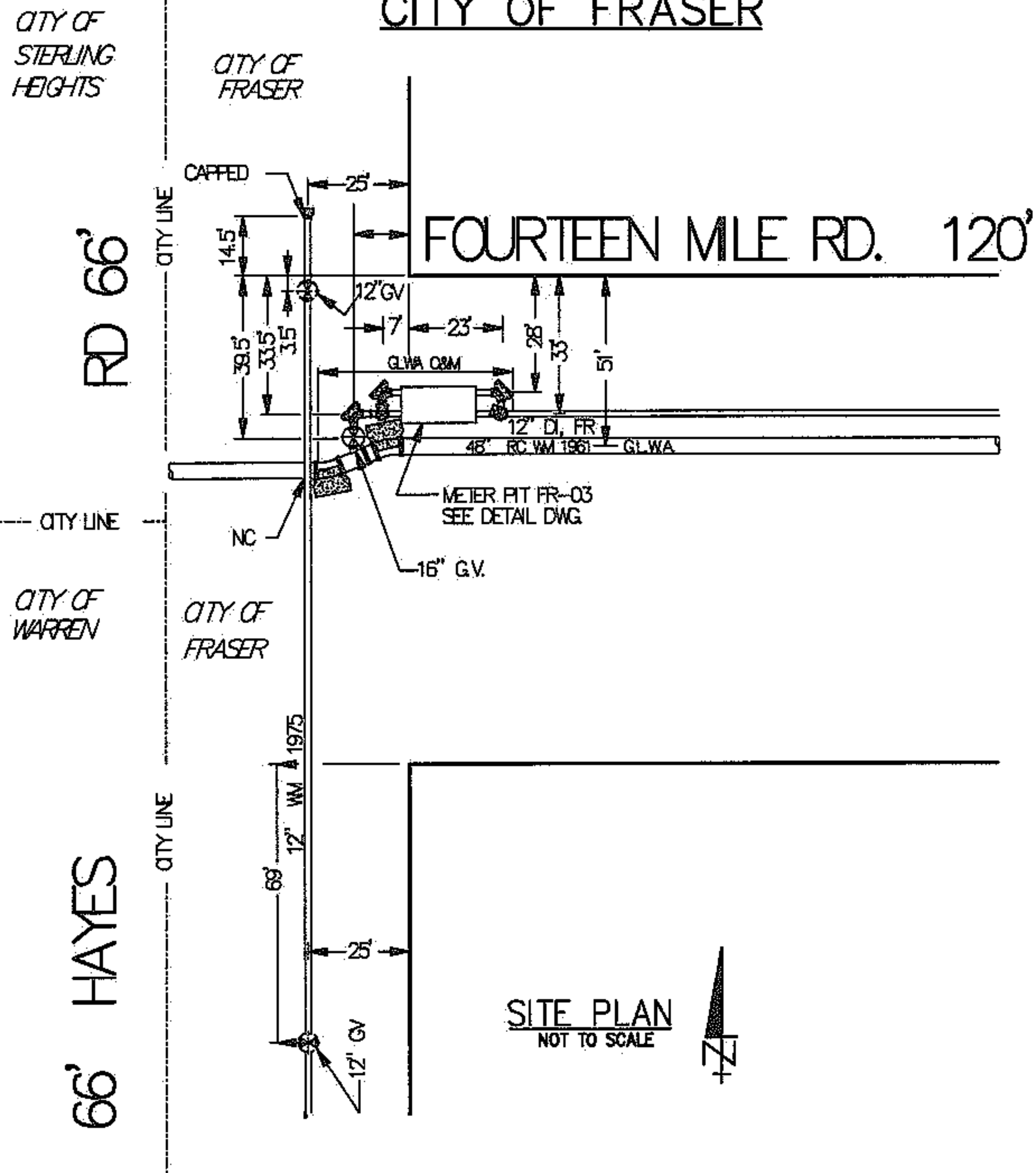
P—UPSTREAM PRESSURE TRANSMITTER, G.L.W.A. OPERATION & MAINTENANCE (CITY OF DETROIT OWNERSHIP)

Q—DOWNSTREAM PRESSURE TRANSMITTER, G.L.W.A. OPERATION & MAINTENANCE (CITY OF DETROIT OWNERSHIP)

ADDRESS ---------- 33080 GROESBECK
FEED TO ---------- CITY OF FRASER
FEED FROM ---------- 48" G.L.W.A. TRANS. MAIN
TYPE OF METER ---------- SIEMENS/MAG 5100W
SIZE OF METER ---------- DN150 6IN
METER NUMBER ---------- 584003U066
DATE METER SET ---------- 2/28/2017
METER PIT CONST & SIZE ---------- 17'-11"x9'-0", REINF.CONC.
REMARKS ---------- UPDATED 11 /03
GATE BOOK ---------- E-1364

FR 02

EXHIBIT-A FR-03
FOURTEEN MILE ROAD & HAYES
CITY OF FRASER



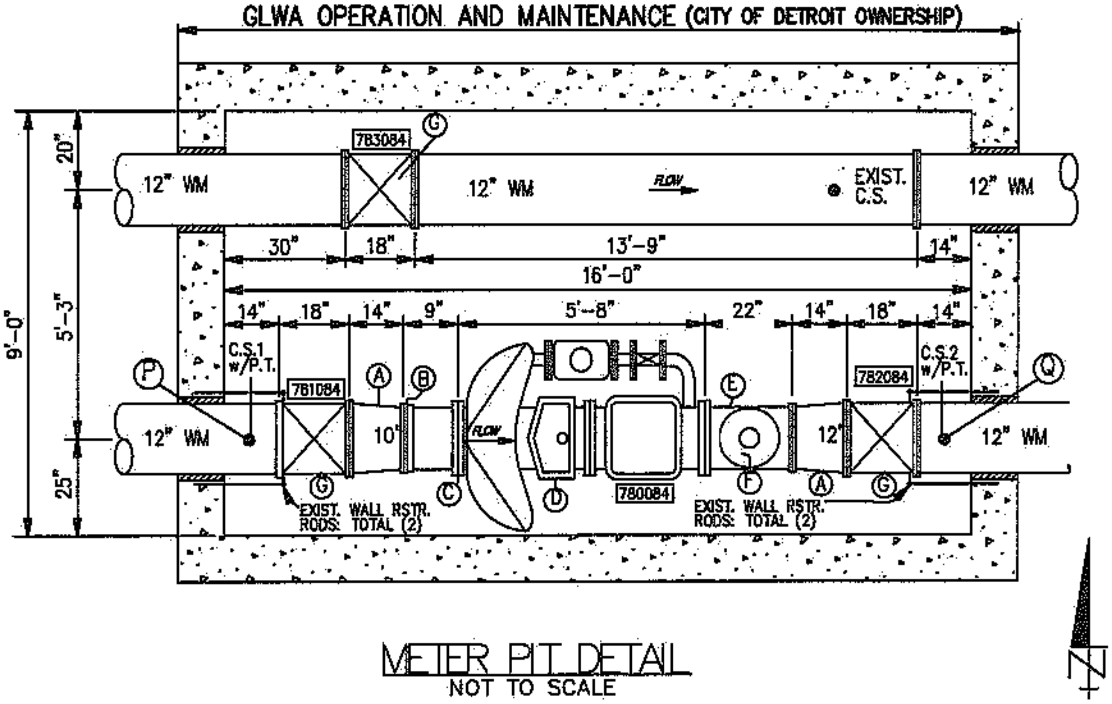
FR – CITY OF FRASER
OWNERSHIP & MAINTENANCE

GLWA – GREAT LAKES WATER AUTHORITY
OPERATION AND MAINTENANCE
(CITY OF DETROIT OWNERSHIP)

LOCATIONS SUBJECT TO VERIFICATION IN THE FIELD.

FR 03

EXHIBIT-A FR-03
FOURTEEN MILE ROAD & HAYES
CITY OF FRASER



METER PIT DETAIL
NOT TO SCALE

LEGEND			
TAG	QTY.	DESCRIPTION	SIZE
A	2	12"x10" FLGD. CONCENTRIC REDUCERS, D.I. 14" F-F	12"x10"
B	1	10" 'MEGALUG' FLANGE ADAPTER	10"
C	1	10"x9.5" F-PE PIPE, D.I.	10"
D	1	10"x2" FLGD. FIRELINE COMPACT METER, W5500, 68" F-F	10"x2"
E	1	10"x4" FLGD. TEST TEE. D.I., 11" C-F	10"x4"
F	1	TEST TEE ASSEMBLY w/3"x9" COMPANION FLANGE	–
G	3	GATE VALVE	12"

TYPICAL PRESSURE LOSS THRU METER	
METER TYPE	P.S.I. LOSS
VENTURI	1 TO 2
MAG	0
TURBINE	4 – 6

P–UPSTREAM PRESSURE TRANSMITTER, G.L.W.A. OPERATION & MAINTENANCE (CITY OF DETROIT OWNERSHIP)

Q–DOWNSTREAM PRESSURE TRANSMITTER, G.L.W.A. OPERATION & MAINTENANCE (CITY OF DETROIT OWNERSHIP)

ADDRESS ________ 15267 14 MILE ROAD
FEED TO ________ CITY OF FRASER
FEED FROM ________ 48" G.L.W.A. TRANS. MAIN
TYPE OF METER ________ SENSUS TURBO
SIZE OF METER ________ 10"x2"
METER NUMBER ________ 10")1563464 & 2")1563466
DATE METER SET ________ 6 / 6 / 1999
METER PIT CONST & SIZE ________ 17'-11" x 9'-0" REINF. CONCRETE
REMARKS ________ UPDATED 11 / 03
GATE BOOK ________ E-1354

FR 03

THIRD AMENDED EXHIBIT B

Projected Annual Volume and Minimum Annual Volume (Table 1)
Pressure Range and Maximum Flow Rate (Table 2)
Flow Split Assumptions (Table 3)
Addresses for Notice (Table 4)

Table 1 and Table 2 set forth the agreed upon Projected Annual Volumes, Minimum Annual Volumes, Pressure Ranges and Maximum Flow Rates for the term of this Contract provided that figures in bold type face are immediately enforceable pursuant to the terms of Section 5.07 and italicized figures are contained for planning purposes only but will become effective absent the negotiated replacements anticipated in Section 5.07.

The approximate rate of flow by individual meter set forth in Table 3 is the assumption upon which the Pressure Range commitments established in Table 2 have been devised. Should Customer deviate from these assumptions at any meter(s), the Board may be unable to meet the stated Pressure Range commitments in this Contract or in the contract of another customer of the Board and Section 5.08 of this Contract may be invoked.

THIRD AMENDED EXHIBIT B

Table 1
Projected Annual Volume and Minimum Annual Volume

Fiscal Year Ending June 30	Projected Annual Volume (Mcf)	Minimum Annual Volume (Mcf)
2009	**87,500**	**43,750**
2010	**87,650**	**43,825**
2011	**75,900**	**37,950**
2012	**75,900**	**37,950**
2013	**75,900**	**37,950**
2014	**73,000**	**36,500**
2015	**73,000**	**36,500**
2016	**73,000**	**36,500**
2017	**73,000**	**36,500**
2018	**73,000**	**36,500**
2019	**69,000**	**34,500**
2020	**69,000**	**34,500**
2021	**69,000**	**34,500**
2022	**69,000**	**34,500**
2023	**69,000**	**34,500**
2024	*69,000*	*34,500*
2025	*69,000*	*34,500*
2026	*69,000*	*34,500*
2027	*69,000*	*34,500*
2028	*69,000*	*34,500*
2029	*69,000*	*34,500*
2030	*69,000*	*34,500*
2031	*69,000*	*34,500*
2032	*69,000*	*34,500*
2033	*69,000*	*34,500*
2034	*69,000*	*34,500*
2035	*69,000*	*34,500*
2036	*69,000*	*34,500*
2037	*69,000*	*34,500*
2038	*69,000*	*34,500*

THIRD AMENDED EXHIBIT B

Table 2
Pressure Range and Maximum Flow Rate

Calendar Year	Pressure Range (psi) Meter FR-01		Pressure Range (psi) Meter FR-02		Pressure Range (psi) Meter FR-03		Maximum Flow Rate (mgd)	
	Min	Max	Min	Max	Min	Max	Max Day	Peak Hour
2008	**64**	**84**	**64**	**86**	**63**	**84**	**4.21**	**6.61**
2009	**64**	**84**	**64**	**86**	**63**	**84**	**4.21**	**6.61**
2010	**64**	**84**	**64**	**86**	**63**	**84**	**3.10**	**4.90**
2011	**64**	**84**	**64**	**86**	**63**	**84**	**3.10**	**4.90**
2012	**64**	**84**	**64**	**86**	**63**	**84**	**3.10**	**4.90**
2013	**64**	**84**	**64**	**86**	**63**	**84**	**3.10**	**4.90**
2014	**64**	**84**	**64**	**86**	**63**	**84**	**3.10**	**4.90**
2015	**64**	**84**	**64**	**86**	**63**	**84**	**3.10**	**4.90**
2016	**64**	**84**	**64**	**86**	**63**	**84**	**3.10**	**4.90**
2017	**64**	**84**	**64**	**86**	**63**	**84**	**3.10**	**4.90**
2018	**64**	**84**	**64**	**86**	**63**	**84**	**2.77**	**4.28**
2019	**64**	**84**	**64**	**86**	**63**	**84**	**2.77**	**4.28**
2020	**64**	**84**	**64**	**86**	**63**	**84**	**2.77**	**4.28**
2021	**64**	**84**	**64**	**86**	**63**	**84**	**2.77**	**4.28**
2022	**64**	**84**	**64**	**86**	**63**	**84**	**2.77**	**4.28**
2023	*64*	*84*	*64*	*86*	*63*	*84*	*2.77*	*4.28*
2024	*64*	*84*	*64*	*86*	*63*	*84*	*2.77*	*4.28*
2025	*64*	*84*	*64*	*86*	*63*	*84*	*2.77*	*4.28*
2026	*64*	*84*	*64*	*86*	*63*	*84*	*2.77*	*4.28*
2027	*64*	*84*	*64*	*86*	*63*	*84*	*2.77*	*4.28*
2028	*64*	*84*	*64*	*86*	*63*	*84*	*2.77*	*4.28*
2029	*64*	*84*	*64*	*86*	*63*	*84*	*2.77*	*4.28*
2030	*64*	*84*	*64*	*86*	*63*	*84*	*2.77*	*4.28*
2031	*64*	*84*	*64*	*86*	*63*	*84*	*2.77*	*4.28*
2032	*64*	*84*	*64*	*86*	*63*	*84*	*2.77*	*4.28*
2033	*64*	*84*	*64*	*86*	*63*	*84*	*2.77*	*4.28*
2034	*64*	*84*	*64*	*86*	*63*	*84*	*2.77*	*4.28*
2035	*64*	*84*	*64*	*86*	*63*	*84*	*2.77*	*4.28*
2036	*64*	*84*	*64*	*86*	*63*	*84*	*2.77*	*4.28*
2037	*64*	*84*	*64*	*86*	*63*	*84*	*2.77*	*4.28*

THIRD AMENDED EXHIBIT B

Table 3
Flow Split Assumptions

Meter	Assumed Flow Split (2018-2022)
FR-01	30 – 50 %
FR-02	0 – 20 %
FR-03	60 – 80 %

Table 4
Addresses for Notice

If to GLWA:	If to Customer:
General Counsel Great Lakes Water Authority 735 Randolph Street, Suite 1901 Detroit, Michigan 48226	City Manager City of Fraser 33000 Garfield Road Fraser, Michigan 48026 cc: Public Works Superintendent

City of Fraser
County of Macomb, State of Michigan

RESOLUTION

ALLOWING UPDATING OF THE POVERTY GUIDELINES FOR TAXPAYER CONSIDERATION AT THE BOARD OF REVIEW

The attached revised poverty guidelines are recommended by the Assessing Department to assure that exemption requests are properly documented to allow for accurate consideration by the board of review.

Date Adopted:______________________________

Signed by:________________________________

Kelly Dolland, City Clerk

Income Guidelines
Used in the Determination of Poverty Exemptions for 2018

MCL 211.7u, addressing poverty exemptions, was significantly altered by PA 390 of 1994 and was further amended by PA 620 of 2002.

Local governing bodies adopting local guidelines shall not set amounts lower than the federal poverty guideline updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons **shall not** be set lower than $20,420 which is the federal guideline shown on the chart below for a family of 3 persons for 2018 assessments.

Federal Poverty Guidelines **Household size (yourself and any occupants)**	**Poverty Guidelines**
1	$12,060
2	$16,240
3	$20,420
4	$24,600
5	$28,780
6	$32,960
7	$37,140
8	$41,320
For each additional person	$4,180

Meeting the income levels of the City policy does NOT guarantee the approval of a poverty exemption. Income, expense, and assets are reviewed by the Board of Review in the decision making process.

The income guidelines shall include the income of all persons living in the home or persons who contribute to the claimant's household.

Income includes:

- Money, wages, and salaries before any deductions.
- Net receipts from all self-employment (these are receipts from a person's own business, professional enterprise, or partnership, after deductions for allowable business operating expenses).
- Net receipts from self-employment (the same provisions as above for self-employment).
- Regular payments for social security, railroad retirement, unemployment, worker's compensation, veteran's payments, and public assistance.
- Alimony, child support, and military family allotments.
- Private pensions, governmental pensions, and regular insurance or annuity payments.
- College or university scholarships, grants, fellowships, and assistantships.
- Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.
- Tax Refunds, gifts, loans, lump-sum inheritances, one-time insurance payments or State and/or Federal non-cash benefits programs such a Medicare, Medicaid, food stamps, and school lunches.

Applicants may be eligible for consideration if they meet the following City of Fraser poverty guidelines:

Persons In Household *(yourself and dependents)*	Household Income	Board of Review Action
1	**$12,060**	
	$0-$6,030	Total tax exemption.
	$6,030-12,060	If box A or B on line 5 is checked on MI 1040CR, establish Taxable Value so that the total tax liability is 3.5% of household income after the maximum relief granted by the Michigan Homestead Tax Credit ($1,200).
	$12,060 and under	If box A or B on line 5 is *not* checked on MI 1040CR, try to establish net tax liability after Homestead Tax Credit within 5-10% of income depending on specifics of application.
	Over $12,060	Generally, no hardship relief will be granted.
2	**$16,240**	
	$0-$8,120	Total tax exemption.
	$8,120 - $16,240	If box A or B on line 5 is checked on MI 1040CR, establish Taxable Value so that the total tax liability is 3.5% of income after the maximum relief granted by the Michigan Homestead Tax Credit ($1,200).
	$8,120 - $16,240	If box A or B on line 5 is *not* checked on MI 1040CR, try to establish net tax liability after Homestead Tax Credit within 5-10% of income depending on specifics of application.
	Over $16,240	Generally, no hardship relief will be granted.

For each additional person/dependent over 2 in the household, add $4,180 to income levels to determine income qualifications.

Asset Guidelines
Used in the Determination of Poverty Exemptions for 2018

As required by PA 390 of 1994, all guidelines for poverty exemptions as established by the governing body of the local assessing unit SHALL also include an asset level test. The following asset test shall apply to all applications for poverty exemption.

- The applicant shall not have "liquid" assets (excluding the value of the principal residence subject to the exemption request) in excess of two (2) times the amount of the estimated tax obligation of the current assessment.

- The applicant shall not have total assets (excluding the value of the principal residence subject to the exemption request) in excess of ten (10) times the amount of the estimated tax obligation of the current assessment.

All asset information, as requested in the Application for Poverty Exemption, must be completed in total. The Board of Review may request additional information and verification of assets as determined necessary and <u>may reject</u> any application if the assets are not properly identified.

Liquid Assets may include but are not limited to:

- Bank accounts
- Stocks and Bonds
- IRAs and other investment accounts
- Pensions
- Money received from the sale of property such as stocks, bonds, a house or a car unless a person is in the specific business of selling such property

In addition, total assets may also include but are not limited to:

- A second home
- Excess or vacant land
- Rental property
- Extraordinary automobiles
- Recreational vehicles*
- Buildings other than the principal residence
- Equipment
- Other personal property of value
- The value of food or housing received in lieu of wages

* *Recreational vehicles may include snowmobiles, boats, camping trailers, travel trailers, motor home, jet ski, motorcycles, off road vehicles, or anything which may be considered a recreational vehicle.*

CHECK LIST
2018 POVERTY EXEMPTION ATTACHMENTS

(Please submit <u>copies</u> only – not originals)

THIS COMPLETED CHECK LIST MUST BE RETURNED
WITH THE POVERTY EXEMPTION APPLICATION

Note: Provide copies as proof for **all** occupants living in the home even if not contributing to the expenses.

_____ Mortgage Statement

_____ Second Mortgage or Equity Loan Statement

_____ 2017 Federal Income Tax Return (filed in 2018) *OR Poverty Exemption Affidavit if not required to file income tax returns*

_____ 2017 State Income Tax Return (filed in 2018) *OR Poverty Exemption Affidavit if not required to file income tax returns*

_____ 2017 Homestead or Senior Citizen Tax Credit (MI1040-CR)

_____ W-2 Statements from employer

_____ Social Security Statement

_____ Pension – 1099 statement

_____ Unemployment benefits statement

_____ Alimony payment statement

_____ Child support payment statement

_____ ADC/Welfare statement

_____ Savings Account(s) statement

_____ Checking Account(s) statement

_____ Certificates of Deposit, Stocks & Bond, etc – statements

_____ Unusual & Excessive Medical bills

B.O.R. Mar Jul Dec
Letter / Appt
Date:________________
Time: ________________
Petition #:____________

Parcel No.________________________

Name: ________________________

Address:________________________

Phone#________________________

CITY OF FRASER

MACOMB COUNTY

POVERTY EXEMPTION APPLICATION

TAX YEAR 2018

A. APPLICATION SUBMISSION

YOU *MUST COMPLETE THIS APPLICATION IN FULL* AND RETURN IT, ALONG WITH A COPY OF THE 2017 STATE AND FEDERAL INCOME TAX RETURNS FILED IN 2018 (OR AFFIDAVIT), WITH THE MICHIGAN PROPERTY HOMESTEAD TAX CREDIT FORM (MI-1040CR), FOR EACH PERSON RESIDING IN OR CONTRIBUTING TO THE HOMESTEAD, TO THE ASSESSING OFFICE BEFORE ADJOURNMENT OF BOARD OF REVIEW.

B. STATEMENT

I, ______________________________________ being the **owner and resident** of the property listed below, am applying for Tax Relief under Section 74 of the Michigan General Property Tax Act: (The *principal residence* of persons who, in the judgment of the Board of Review, by reason of poverty, are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation under this act. MCL Section 211.7u)

C. PROPERTY ADDRESS

Property address ______________________________ Parcel # ____________________

How Long Have You Lived at the Above Address? ________________________________

D. APPLICANT INFORMATION

APPLICANT: ________________________ **CO-OWNER:** ________________________

Date of Birth ________________________ Date of Birth ________________________

Phone Numbers: Home (____)____________ Home (____)____________

Work (____)____________ Work (____)____________

Cell (____)____________ Cell (____)____________

Other Contact Information:____
(Name) (Phone)

Current Marital Status **For How Long?**

☐ Married ☐ Divorced ☐ Widowed ☐ Separated ☐ Single ______________

Employment Status

Employed: ☐ Full-time ☐ Part-time Employer:__________

Date of Hire: __________ Occupation:__________

☐ Retired: Date Retired __________ Employer:__________

☐ Laid-off: Date last worked __________ Employer:__________

☐ Disabled: Date last worked __________ Employer:__________

Possible return date __________ Cause:__________

☐ Not working – How long __________ Reason: __________

Describe any disability or health problems: __________

____

Spouse or Co-Owner Status

Employed: ☐ Full-time ☐ Part-time Employer:__________

Date of Hire: __________ Occupation:__________

☐ Retired: Date Retired __________ Employer:__________

☐ Laid-off: Date last worked __________ Employer:__________

☐ Disabled: Date last worked __________ Employer:__________

Possible return date __________ Cause:__________

☐ Not working – How long __________ Reason: __________

Describe any disability or health problems: __________

____

Resident Information

List ***ALL people***, **not listed above,** living in your household (attach additional sheet if necessary)

	1	2	3	4	5
Full Name					
Age					
Relationship					
Dependant	Yes No	Yes No	Yes No	Yes No	Yes No
Occupation					
Annual Income					
Do they contribute to the household income?	Yes No	Yes No	Yes No	Yes No	Yes No
Amount of Contribution					

E. ADDITIONAL ASSISTANCE

Does **any other person** not listed above make a financial contribution to the household? If yes how much?

Person's Name: __________ Monthly Contribution __________

Type of Contribution: Monetary_______________ Other (explain) _______________________

F. PROPERTY

Are you and/or your spouse the sole owners of the property? Yes ☐ No ☐

If no, list all owners and their percentage of ownership: _______________________

____

____

When did you and/or your spouse purchase this homestead? ____________

Is the home paid in full? Yes ☐ No ☐ If no, number of years and dollar amount remaining on this Mortgage/Land Contract/EquityLoan/Refinance _______________

What is the monthly payment?__________ Includes taxes ☐ Taxes are separate ☐

Do you owe any delinquent mortgage payments? No ☐ Yes ☐ Amount $____________

Do you owe any delinquent taxes? Yes ☐ No ☐

If yes, please list the year(s) and amount(s) _______________________

Have any improvements, changes or additions been made to the property in the last two (2) years? No ☐ Yes ☐ If yes, please explain: _______________________

____

Are there any changes or additions that need to be made to the property? No ☐ Yes ☐ If yes, please explain: _______________________

G. OTHER REAL ESTATE HOLDINGS

Do you, your spouse, or any other person residing in the homestead have a financial interest in other real estate? If yes, please provide the following information concerning that financial interest.

Location-City & State	Tax I.D. Number of Property	Value of Property	Amount of Equity
		$	$
		$	$
		$	$

H. ASSET INFORMATION (MUST BE COMPLETED)

List all current assets in addition to the real estate noted previously?

Cash $____________

Checking Accounts $____________

Saving Accounts $____________

CDs, Money Markets $____________

Stocks/Bonds/Treasury Bills $____________

Insurance Policy (surrender-cash value) $____________

Retirement Accounts $____________

Personal Property (i.e. Jewelry, Coin Collection, Etc.) $____________

Other – (please explain) ____________ $____________

List **ALL** motor vehicles in household (whether or not paid in full) including cars, trucks, and recreational vehicles i.e.: boats, motorcycles, motor homes, travel trailers, jet skis, snow mobiles, ATV's, etc. Use additional pages if necessary.

	VEHICLES: YEAR/MAKE/MODEL	MILEAGE	DATE ACQUIRED	OWN OR LEASED	PURCHASE PRICE	BALANCE
1						
2						
3						
	RECREATIONAL VEHICLES: YEAR/MAKE/MODEL					
1						
2						

I. INCOME INFORMATION

List all sources of household income on a **MONTHLY** basis.

SOURCE	APPLICANT MONTHLY INCOME	SPOUSE/OTHER MONTHLY INCOME	OCCUPANT MONTHLY INCOME	OCCUPANT MONTHLY INCOME
Employment	$	$	$	$
Social Security	$	$	$	$
Pension-**From:**	$	$	$	$
Unemployment/Workers Compensation	$	$	$	$
General Assistance-**Type:**	$	$	$	$
Child Support/Alimony	$	$	$	$
Family Support/Gifts-**From:**	$	$	$	$
Interest (taxable & non-taxable); Dividends	$	$	$	$
Rental Income	$	$	$	$
Other Income (provide detail)	$	$	$	$
All Other Monetary Assistance - Source	$	$	$	$

Has your income significantly changed in the last year? Yes ☐ No ☐ If yes, please explain:

____

____

Have you or your spouse sold any interest in real estate in the last 2 years? Yes ☐ No ☐ If yes, please provide complete address, date sold and sale price: ______________________________

____

Do you receive Food Stamps or other Public Assistance? No ☐ Yes ☐ Amount $__________ per month. benefits received for:____

J. EXPENSE INFORMATION

Please list all sources of household expenses on a **MONTHLY** basis.

House Payment (principal & interest)	$
Association or Condo Fee	$
House Insurance	$
Auto Insurance	$
Car Payment 1st car	$
Car Payment 2nd car	$
Cell Phones	$
Child Care/Day Care	$
Special Assessments	$
Health Insurance (include prescription coverage)	$
Medical Bills (not covered by insurance)	$
Prescriptions (not covered by insurance)	$
Taxes on other property	$
Cable/Satellite/Internet/House Phone	$
Utilities: Gas	$
Electric	$
Water	$
Other, (please explain)______________ ______________________	$

Have your expenses significantly changed in the last year? Yes ☐ No ☐ If yes, please explain:

____

Do you anticipate any major changes in income for the coming year? Yes ☐ No ☐ If yes, please explain: ____

Do you receive assistance or are household expenses paid for by another party? Yes☐ No ☐

***If **Yes**, please provide a letter from the party including exactly what is paid, when and how much.

K. DEBT INFORMATION

Please list any outstanding loans, credit cards, and personal debts. Provide the most current statements for each account.

(attach additional sheet if necessary)

	TO WHOM	FOR WHAT PURPOSE	MONTHLY PMT	BALANCE
1				
2				
3				
4				
5				
6				

Do you expect to sell the homestead for which the tax relief is being sought in the next year? ________

L. APPLICANT CERTIFICATION

Please initial EACH applicable statement.

______I/We understand that the statements contained in this application are true to the best of my/our knowledge.

______ I/We also understand that this application will be *denied or revoked* if the information contained is found to be false or incomplete.

______I/We understand this application for exemption is for the tax year of 2018.

______I/We have received a copy of and understand the hardship guidelines.

______I/We certify that I/We did file a State or Federal Income Tax Return (1040 or MI 1040) and Michigan Homestead Property Tax Credit (MI1040-CR) for the tax year 2017 and included a copy with this application OR included the Poverty Exemption Affidavit.

______ I/We hereby authorize The City of Fraser Assessing Department to verify and or obtain information from any creditor, financial institution, government agency, insurance company or any other organization necessary for the purpose of this application of hardship for the tax year of 2018.

Applicant Signature: ______________________________ Date:__________

Spouse Signature: ______________________________ Date:__________

Name of Preparer if other than applicant: ______________________________
(Please Print)

Section 5.2. - Vacancies in office: Removal from office.

Any elective city office shall be declared vacant by the Council upon the occurrence of any of the following events before the expiration of the term of such office:

(a) For any reason specified by statute or by this charter as creating a vacancy in office;

(b) If no person is elected to, or qualifies for, the office at the election at which such office is to be filled;

(c) If the officer shall be found guilty by a competent tribunal of any act constituting misconduct in office under the provisions of this charter;

(d) If the officer shall absent himself continuously from the city for more than thirty consecutive days in any one year without the permission of the Council;

(e) In the case of any members of the Council, if such officer shall miss four consecutive regular meetings of the Council, or twenty-five per cent of such meetings in any fiscal year of the city, unless such absences shall be excused by the Council and the reason therefor entered in the proceedings of the Council at the time of each absence;

(f) If the officer is removed from office by the Council in accordance with the provisions hereinafter set forth.

The office of any member of any board or commission created by, or pursuant to, this charter shall be declared vacant by the Council:

(a) For any reason specified by statute or by this charter as creating a vacancy in office;

(b) If the officer shall be found guilty by a competent tribunal of any act constituting misconduct in office under the provisions of this charter;

(c) If such officer shall miss four consecutive regular meetings of such board or commission, or twenty-five per cent of such meetings in any fiscal year of the city, unless such absences shall be excused by such board or commission and the reason therefor entered in the proceedings of such board or commission at the time of each absence;

(d) If the officer is removed from office by the Council in accordance with the provisions hereinafter set forth.

Removals of officers by the Council shall be made for either of the following reasons: (1) for any reason specified by statute for removal of city officers by the governor, (2) for misconduct in office under the provisions of this charter. Such removals by the Council shall be made only after hearing of which such officer has been given notice by the Clerk at least ten days in advance, either personally or by delivering the same at his last known place of residence. Such notice shall include a copy of the charges against such officer. The hearing shall afford an opportunity to the officer, in person or by attorney, to be heard in his defense, to cross-examine witnesses and to present testimony. If such officer shall neglect to appear at such hearing and answer such charges, his failure to do so may be deemed cause for his removal. A majority vote of the members of the Council in office at the time, exclusive of any member whose removal is being considered, shall be required for any such removal.

State Law reference— Removal of officers by governor, MCL 168.327, MSA 6.1327.

Section 5.4. - Filling vacancies in elective and appointive offices.

(a) Vacancies in elective offices other than Justice of the Peace shall be filled by appointment by the Council, of a person possessing the qualifications for the office. Any person appointed to a vacancy in any such elective offices shall hold office until such vacancy is filled at the next regular city election. If three or more vacancies exist simultaneously in the positions of Mayor and Councilmen, the Clerk shall within 10 days thereafter call a special election to be held within 60 days to fill such vacancies for the unexpired terms of the officers whose offices have become vacant.

The provisions of this Section shall not apply to the filling of vacancies resulting from recall.

(b) Vacancies in appointive offices shall be filled in the manner provided for making the original appointment.

Editor's note— As for mention of the justice of the peace, the justice court was abolished by MCL 600.9921, MSA 27A.9921.

Section 3.16. - Recount.

A recount of the votes cast at any city election for any office or upon any proposition may be had in accordance with the general election laws of the state. Unless otherwise provided by statute the petition for a recount of the votes cast at any city election shall be filed with the Clerk within six days after the board of canvassers has made its official report of the result of the election at which such votes were cast, and any counter petition shall be filed within twenty-four hours thereafter.

State Law reference— Recounts, MCL 168.861 et seq., MSA 6.1861 et seq.

Section 3.17. - Recall.

Any elected official may be recalled from office by the electors of the city in the manner provided by statute. A vacancy created by the recall of any elected official shall be filled in the manner prescribed by Statute.

State constitutional law reference— Recall, Mich. Const. 1963, Art. II, § 8.

State Law reference— Recall, MCL 168.951 et seq., MSA 6.1951 et seq.

City of Fraser
CENTENNIAL COMMUNITY

MAYOR PRO-TEM
Kathy Blanke

COUNCIL
Yvette Foster
Suzanne Kalka
Michael Lesich
Patrice M. Schornak
David Winowiecki

CITY MANAGER
D. Wayne O'Neal

CITY CLERK
Kelly Ann Dolland

FRASER CITY COUNCIL – REGULAR MEETING
THURSDAY – JANUARY 11TH, @ 7:00PM
AGENDA

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. APPROVAL OF AGENDA

4. CITIZEN PARTICIPATION ON AGENDA ITEMS

5. CONSENT AGENDA

   a. Approval of Minutes of the Regular Council meeting of 12-14-2017.
   b. Approval of Bills for the month of December 2017 in the amount of $1,995,412.20.
   c. Receive and File Finance Revenue and Expenditure Report.
   d. Receive and File Historical Commission meeting Minutes of 11-6-2017.
   e. Receive and File Historical Commission meeting Minutes of 10-2-2017.
   f. Receive and File Park & Recreation Commission meeting Minutes of 10-3-2017.

6. REQUESTS FOR COUNCIL ACTION –

   a. Request Council Approve the Re-appointment of Mr. Donald Cook, Mr. Frank Farina and Mr. John Kiel to the Planning Commission term ending 12-31-2020.
   b. Request Council Approve the Re-appointment of Mr. Robert Logan to the Zoning Board of Appeals term ending 12-31-2020.
   c. Presentation from State Representative William Sowerby
   d. Presentation from AEW: Update City Council on Capital Improvement Projects Relating to City's Infrastructure
   e. Presentation from Stevens Kirinovic & Tucker P.C. (SK&T): 2016-2017 Audit – Receive and File
   f. Request Council Maintain Recreation / Senior Center Hours and Operations Thru 6-30-2018
   g. Request Council Approve the Annual MDOT Performance Resolution for Government Agencies regarding permits for work within road right-of-ways.
   h. Request Council set a Public Hearing for February 8th, 2018 for the Allocation of $7,107 of CDBG Funds to Macomb County Approved Service Providers
   i. Request Council Approval of Amendment No. 3 to the Great Lakes Water Authority Contract
   j. Request Council Approval to Update 2018 Poverty Guidelines for Taxpayer Consideration at the Board of Review
   k. Request Council Discuss or Action Related to Vacant Mayor Position and the Appointment to the Unexpired Term of Office Ending November 18, 2019

7. PENDING ITEMS OF UNFINSHED BUSINESS / REPORT OF THE CITY ADMINISTRATION

8. REPORT OF MAYOR AND CITY COUNCIL / NEW BUSINESS

9. CITIZEN PARTICIPATION

10. CLOSED SESSION REGARDING PENDING LITIGATION - HUDECHEK V FRASER

11. ADJOURNMENT

(Posted Friday, January 5th, 2018, @ 4:30pm)

THE CITY OF FRASER WILL PROVIDE NECESSARY REASONABLE AUXILIARY AIDS AND SERVICES TO INDIVIDUALS WITH DISABILITIES AT THE MEETING UPON FOUR DAYS NOTICE TO: RANDY WARUNEK, BUILDING DEPARTMENT (586) 293-3100 EXT 154 ~ IT IS THE POLICY OF THE CITY OF FRASER THAT NO PERSON, ON THE BASIS OF RACE, CREED, COLOR, RELIGION, NATIONAL ORIGIN, OR ANCESTRY, AGE, SEX, MARITAL STATUS, OR DISABILITY SHALL BE DISCRIMINATED AGAINST, EXCLUDED FROM PARTICIPATION, DENIED THE BENEFITS OF, OR OTHERWISE SUBJECTED TO DISCRIMINATION.

DRAFT

Minutes
Fraser City Council
December 14th, 2017 @ 7:00pm

A Regular meeting of the Fraser City Council was conducted on the above date at the City Municipal Building, located at 33000 Garfield Road, Fraser, County of Macomb, Michigan.

Present: Mayor Pro-tem Blanke, Council Members Foster, Kalka, Lesich, Schornak and Winowiecki
Absent:
Also Present: D. Wayne O'Neal, Manager
Kelly Dolland, City Clerk
Tim Tomlinson, City Attorney

1. **Call Meeting to Order** – Mayor Pro-tem Blanke called the regular meeting to order at 7:00pm

2. **Pledge of Allegiance**

3. **Approval of Agenda**

Member SCHORNAK moved, second by Member WINOWIECKI, TO AMEND AGENDA TO MOVE ITEM 6I TO 6A.

Motion carried 6-0

Member LESICH moved, second by Member KALKA, TO APPROVE AGENDA AS AMENDED.

Motion carried 6-0

4. **Citizen Participation:**

Resident Gary Laine spoke on topic.
Resident Deanna Reiner spoke on topic.
Resident Susan Wieland spoke on topic.

5. **Consent Agenda**

a. Approval of Minutes of the Regular Council Meeting of 11-09-2017.
b. Approval of Minutes of the Special Council Meeting of 11-20-2017.
c. Approval of Minutes of the Special Study Meeting of 12-05-2017.
d. Approval of Bills for the month of November 2017 in the amount of $1,178,457.47.
e. Receive and File Finance Revenue and Expenditure Report.
f. Receive and File the 10-3-2017 Recreation Commission Meeting minutes.
g. Approval of 2018 City Council Meeting Calendar.

Member Foster questioned specific line items of November 2017 bills.
Member Schornak spoke of financial services.
Member Lesich spoke of Wood Hill Group.
Member Winowiecki reiterate line items were budgeted in the November 2017 bills.

Member LESICH moved, second by Member WINOWIECKI, TO APPROVE CONSENT AGENDA AS PRESENTED.

Motion carried 5-1
Member Foster apposed

6. Requests for Council Action:

a. Finance Director Presentation of Current Financial Conditions and Outlook

Finance Director Tim Sadowski provided a 'Balancing the Budget' presentation.
Member Blanke questioned a Supplemental Winter Tax Bill ~ Mr. Sadowski was not familiar with the bill.
Conversation ensued
Member Foster spoke of over spending.
Member Lesich spoke on topic.
Mr. Sadowski stated the city can look forward to a MERS increase, health budget increase and the city must meet contractual obligations of union contracts. Mr. Sadowski stated he will prepare a budget that is feasible for 2018-2019.

b. AEW Presentation: Update City Council on Capital Improvement Projects Relating to City's Infrastructure

Presentation removed from agenda.

c. Request Council Grant City Manager Authorization to Establish Hours of Operation

City Manager Wayne O'Neal requested the authority to adjust City Hall hours of operation, open Monday – Thursday from 8am – 4:30pm, closed Fridays. Mr. O'Neal stated city administration has the authority to adjust hours.
Member Foster stated she would like the hours presented at the next regular meeting.

Public to be heard – None

Member WINOWIECKI moved, second by Member BLANKE, TO APPROVE REQUEST OF CITY MANAGER AUTHORIZATION TO ESTABLISH HOURS OF OPERATION.

Motion carried 5-1
Member Foster apposed

d. Request Council Approval of IT Department Reductions – Elimination of Granicus Costs

Mr. O'Neal spoke of the potential budgets cuts of the I.T. Department, Granicus is a program that allows us to view previous council and board meetings, the cost is $15,000 per year and would like to keep it active.
Member Lesich stated residents watch meetings via the internet, it's a great benefit, it's adds transparency.
Member Kalka asked of other providers - Ms. Kwiatkowski, IT Director stated a new system would require a new encoder which is very expensive.
Member Foster spoke of a $107,000 savings; consider a part-time Activity Director.

Member LESICH moved, second by Member WINOWIECKI, TO APPROVE THE REQUEST OF COUNCIL TO MAINTAIN GRANICUS FOR THE 2017/2018 BUDGET.

Motion carried 6-0

e. Request Council Approval of Public Safety Department Reductions

Public Safety Director George Rouhib spoke on topic.

Member Blanke spoke of Fraser Dispatch.
Director Rouhib stated eight officers will not be replaced, if Council choice is to maintain dispatch services, capital improvements will be necessary. If dispatch is eliminated, dispatch will never come back to the city, it is too expensive to start up again.
Member Blanke stated with eight less officers, Fraser Dispatch is very important.
Member Foster spoke of her projections for the department.
Member Kalka stated she is not ready to cut dispatch, they provide a life and death service.
Member Winowiecki is in favor of keeping Fraser Dispatch.
Member Schornak questioned the $130,000 capital improvement costs, how will it be funded? ~ Director Rouhib stated it would be scheduled out of gambling fund, if eliminated and started up at later date, the cost would be huge. Comtec is not an option the equipment is not compatible.
Member Lesich stated the elimination of Public Safety officers and the elimination of Fraser Dispatch is too much.
Public to be Heard:
Resident Jeanne Lynch spoke on topic
Resident Ray Wojciechowski spoke on topic
Business owner Robert Maxim spoke on topic
Fraser Dispatch Chuck Paul spoke on topic

Request to follow up pricing on Comtec, dispatch only.

Member BLANKE moved, second by Member WINOWIECKI, TO APPROVE THE REQUEST OF COUNCIL TO REMOVE EIGHT PUBLIC SAFETY OFFICERS AND PERSERVE FRASER DISPATCH AS IS.
Roll call vote:

Blanke	yes
Foster	no
Kalka	yes
Lesich	yes
Schornak	yes
Winowiecki	yes

Motion carried 5-1

f. Request Council Approval of Senior Apartment Rental Rates

City Manager Wayne O'Neal spoke of a rate increase of $70 for two bedrooms and $40 for one bedroom. The housing is running at a deficit.
Conversation ensued in regard to the lease and or sale of the senior housing.
Member Foster spoke on topic.
Member Winowiecki suggested no action at this time, there are many capital improvements concerns in regard to the building.
Member Schornak moved to postpone action, allow DPW Supervisor Mr. VanFleteren to review and present capital improvement projections ~ motion withdrawn.
Audience member Mr. Wojciechowski asked to participate in future discussions of the Fraser Senior Housing longevity.
Public to be heard:
Resident Amy Baranski spoke on topic
Resident Ray Wojciechowski spoke on topic

Member LESICH moved, second by Member SCHORNAK, TO APPROVE THE REQUEST OF COUNCIL TO INCREASE FRASER SENIOR HOUSING RENT $25 FOR BOTH ONE AND TWO BEDROOM UNITS.
Roll call vote:

Blanke	yes
Foster	no
Kalka	yes
Lesich	yes
Schornak	yes
Winowiecki	yes

Motion carried 5-1

g. Request Council Approval of Recreation / Senior Center Closure and Maintain Smart Bus Operation Thru 6-30-2018

Member Schornak stated she is not in favor of closing the Senior Center, spoke of hour reduction and elimination of part time employees.
Member Foster offered cost savings.
City Manager stated the department is fee driven.
Conversation ensued.

Member LESICH moved, second by Member KALKA, TO APPROVE THE REQUEST OF COUNCIL TO APPROVE THE CLOSURE OF RECREATION / SENIOR CENTER AS OF 12-22-2017.

Public to be Heard:
Resident Deanna Reiner
Resident Nancy Jolly
Resident Amy Baranski
Mr. Marty Prehn
Business owner Ken Immler
Member Foster spoke of costs.

Roll call Vote:

Blanke	yes
Foster	no
Kalka	yes
Lesich	yes
Schornak	no
Winowiecki	yes

Motion carried 4-2

Member LESICH moved, second by Member WINOWIECKI, TO APPROVE THE REQUEST OF COUNCIL NOT TO EXCEED THE ALLOCATION TO MAINTAIN SMART BUS OPERATION THRU 6-30-2018.

Motion carried 6-0

h. Request Council appoint a Member from Council to Election Commission

Member Kalka spoke on topic.

Member FOSTER moved, second by Member WINOWIECKI, TO APPROVE COUNCIL REQUEST TO APPOINT MEMBER SCHORNAK TO THE ELECTION COMMISSION.

Motion carried 6-0

i. Request Council Approve the Appointment of Ms. Sandy Decker and Mr. Brian Krause to the Board of Review Commission term ending 12-31-2019

Member Schornak moved, second by Member Blanke to Appoint Ms. Sandy Decker and Mr. Brian Krause to the Board of Review Commission term ending 12-31-2019

Motion carried 6-0

j. Request Council Discuss or Action Related to Vacant Mayor Position

City Manager Wayne O' Neal spoke of the direction of Macomb County Clerk's decision of the submitted recall of the removed Fraser Councilmember.
Attorney Tomlinson stated Council has the authority to appoint a citizen to council but in this situation does not have the authority to call for a special election for the position.
Conversation ensured.
Public to be Heard:
Resident Amy Baranski

Attorney Tim Tomlinson spoke on topic.
Member Foster spoke on topic.
City Manager Wayne O' Neal reference Ms. Baranski's concerns.
Member Kalka spoke on topic.
Member Winowiecki spoke on topic.

7. Pending Items of Unfinished Business / Report of the City Administration

City Manager Wayne O'Neal spoke of the financial difficulties the city faces.

8. Report of Mayor and City Council / New Business

Member Blanke	Thanked the residents
Member Foster	Stated she believes in what she said at this meeting and hopes to work some of her programs
Member Kalka	Thanked the residents and wished all a Merry Christmas and Happy Hanukah
Member Lesich	City Council made decisions at this meeting regarding the budget cuts that was presented in June 2017. Fraser Dispatch was saved for the time being. Merry Christmas
Member Schornak	Happy Holidays to all. Stated her donation check to the City of Fraser had been cashed
Member Winowiecki	Spoke of the decisions made at the meeting. Spoke of reduction cuts in IT Department, eight Public Safety positions eliminated, maintain Dispatch services, increase rent at Fraser Senior Housing, eliminated Senior Activity Center, but kept Smart Bus service. This was no surprise to anyone.

9. Citizen Participation

Resident Ray Wojciechowski spoke on topic
Business owner Robert Maxim spoke on topic
Business owner Ken Immler spoke on topic
Mr. Marty Prehn spoke

10. Adjournment

Member KALKA moved, second by Member WINOWIECKI, TO ADJOURN THE REGULAR COUNCIL MEETING OF DECEMBER 14, 2017 @ 10:57PM.

The motion carried unanimously,

Respectfully submitted,

____
Kelly Dolland, City Clerk

____
Kathy Blake, Mayor Pro-tem

City of Fraser
Check Disbursement Report
January 11, 2018

EXPENDITURES FOR APPROVAL

101 GENERAL FUND	$	291,332.64
202 MAJOR STREET FUND	$	16,975.87
203 LOCAL STREET FUND	$	4,486.76
210 AMBULANCE FUND	$	32,985.47
226 GARBAGE AND RUBBISH COLLECTION	$	61,436.32
238 LIBRARY	$	5,683.55
265 DRUG FORFEITURE	$	2,376.61
270 SENIOR HOUSING	$	8,090.47
402 2015 STREET BONDS CONSTRUCTION	$	64,924.10
592 WATER & SEWER FUND	$	1,243,231.10
645 MEDICAL SELF INSURANCE FUND	$	82,746.11
661 MOTOR POOL	$	12,939.02
701 TRUST AND AGENCY	$	21,944.66
703 SUMMER TAX COLLECTION FUND	$	146,259.52
VENDOR EXPENDITURES	**$**	**1,995,412.20**

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/01/2017	PNC	127055*	ABSOPURE WATER COMPANY	SUPPLIES	752.000	738	1.55
12/01/2017	PNC	127057	AMERICA'S FINEST	OPERATING SUPPLIES	746.000	301	246.00
12/01/2017	PNC	127058	ANGELA KAUFMAN	REFUND/CANCELLATION	649.000	000	60.00
12/01/2017	PNC	127059	ANNA HARGER	REFUND/CANCELLATION	649.000	000	120.00
12/01/2017	PNC	127060	ARIEL PHILLIPS	REFUND/CANCELLATION	649.000	000	60.00
12/01/2017	PNC	127063	BARBARA OVERLY	REFUND/CANCELLATION	649.000	000	70.00
12/01/2017	PNC	127065	BETH PALAZZOLO	REFUND/CANCELLATION	649.000	000	70.00
12/01/2017	PNC	127066	BLUE CROSS/BLUE SHIELD OF MICHIGAN	HEALTHCARE PAYMENTS	723.000	861	39,013.80
				HEALTHCARE PAYMENTS	723.000	861	12,115.35
				CHECK PNC 127066 TOTAL			51,129.15
12/01/2017	PNC	127067	BOBS SANITATION SERVICE, INC	MATERIALS & SUPPLIES	742.000	690	320.00
12/01/2017	PNC	127068	BONNIE O'CONNELL-RODDY	REFUND/CANCELLATION	649.000	000	65.00
12/01/2017	PNC	127069	C E & A PROFESSIONAL SERVICES, INC	MEDICAL PROVIDER SERVICES	843.000	441	283.77
12/01/2017	PNC	127070*#	C.O.P.S. HEALTH TRUST PLAN	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	301	161.50
				HEALTHCARE PAYMENTS	723.000	861	21.00
				CHECK PNC 127070 TOTAL			182.50
12/01/2017	PNC	127073*#	CINTAS CORPORATION #354	MATERIALS & SUPPLIES	742.000	265	265.31
				MATERIALS & SUPPLIES	742.000	266	72.25
				MATERIALS & SUPPLIES	742.000	268	55.74
				MATERIALS & SUPPLIES	742.000	269	580.87
				CHECK PNC 127073 TOTAL			974.17
12/01/2017	PNC	127075	COLMAN-WOLF SUPPLY CO.	MATERIALS & SUPPLIES	742.000	265	563.76
12/01/2017	PNC	127076*#	CONSUMERS ENERGY	NATURAL GAS	921.000	265	952.56
				NATURAL GAS	921.000	266	325.57
				NATURAL GAS	921.000	267	148.55
				NATURAL GAS	921.000	268	250.64
				NATURAL GAS	921.000	269	982.69
				CHECK PNC 127076 TOTAL			2,660.01
12/01/2017	PNC	127079	CRYSTAL LANGWORTHY	REFUND/CANCELLATION	649.000	000	20.00

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/01/2017	PNC	127080	CYNTHIA R. CZECH	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	250.00
12/01/2017	PNC	127082	DANA GAJEWSKI	REFUND/CANCELLATION	649.000	000	70.00
12/01/2017	PNC	127084	DAVID LATCHNEY	REFUND/CANCELLATION	649.000	000	70.00
12/01/2017	PNC	127085	DEBRA J KOPP	MAIL OR POSTAGE	851.000	209	17.00
				MAIL OR POSTAGE	851.000	209	14.40
				CHECK PNC 127085 TOTAL			31.40
12/01/2017	PNC	127086*#	DELTA DENTAL OF MICHIGAN	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	136	97.35
				HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	171	130.10
				HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	215	66.08
				HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	260	122.31
				HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	301	3,875.73
				HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	371	121.32
				HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	441	280.21
				HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	691	363.96
				RETIREE HEALTH CARE - OPEB	723.000	861	5,532.60
				CHECK PNC 127086 TOTAL			10,589.66
12/01/2017	PNC	127088	DENISE WOOTEN	REFUND/CANCELLATION	649.000	000	35.00
12/01/2017	PNC	127089	DIANE AMESSE	REFUND/CANCELLATION	649.000	000	70.00
12/01/2017	PNC	127090*#	DTE ENERGY COMPANY	ELECTRIC	920.000	265	4,733.38
				ELECTRIC	920.000	266	1,212.30
				ELECTRIC	920.000	267	182.36
				ELECTRIC	920.000	269	774.37
				ELECTRIC	920.000	448	227.34
				CHECK PNC 127090 TOTAL			7,129.75
12/01/2017	PNC	127092	ELECTION SOURCE	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	215	56.41
12/01/2017	PNC	127093	FRANCES VONDETT	REFUND/CANCELLATION	649.000	000	100.00
12/01/2017	PNC	127098*#	THE HARTFORD-PRIORITY ACCOUNTS	HEALTH/LIFE/DENTAL INS	718.000	136	59.55
				HEALTH/LIFE/DENTAL INS	718.000	171	60.46
				HEALTH/LIFE/DENTAL INS	718.000	215	52.87
				HEALTH/LIFE/DENTAL INS	718.000	260	134.16
				HEALTH/LIFE/DENTAL INS	718.000	301	1,630.69
				HEALTH/LIFE/DENTAL INS	718.000	371	48.39
				HEALTH/LIFE/DENTAL INS	718.000	441	78.72

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
				HEALTH/LIFE/DENTAL INS	718.000	691	83.92
				HEALTHCARE PAYMENTS	723.000	861	277.60
				CHECK PNC 127098 TOTAL			2,426.36
12/01/2017	PNC	127100	JAMES YOUNG	REFUND/CANCELLATION	649.150	000	225.00
12/01/2017	PNC	127101	JOHNSON THERMOL TEMP INC	OTHER REPAIRS AND MAINTENANCE	934.000	268	150.00
12/01/2017	PNC	127103	KEVIN EVANS	REFUND/CANCELLATION	649.000	000	60.00
12/01/2017	PNC	127104	KIM BEAVERS	REFUND/CANCELLATION	649.000	000	60.00
12/01/2017	PNC	127105	KIMBERLY FREY	REFUND/CANCELLATION	649.000	000	65.00
12/01/2017	PNC	127106	KIRK, HUTH, LANGE & BADALAMENTI	CITY ATTORNEY	801.800	210	3,985.00
12/01/2017	PNC	127107	LAURA HIBBERT	REC COLLECTIONS	649.000	000	70.00
12/01/2017	PNC	127109#	MACOMB COUNTY FINANCE DEPARTMENT	SUPPLIES	752.000	136	43.38
				SUPPLIES	752.000	171	43.20
				SUPPLIES	752.000	260	43.20
				SUPPLIES	752.000	301	151.20
				PROFESSIONAL AND CONTRACTUAL SERVICES	801.000	301	120.00
				COMMUNICIATIONS (VEHICLES)	850.500	301	128.38
				CHECK PNC 127109 TOTAL			529.36
12/01/2017	PNC	127111	MICHIGAN MUNICIPAL LEAGUE	PRINTING AND PUBLISHING	900.000	101	64.50
12/01/2017	PNC	127112	MISTY LAWRENCE	REFUND/CANCELLATION	649.000	000	70.00
12/01/2017	PNC	127113	NEKO MATHIS	REFUND/CANCELLATION	649.000	000	70.00
12/01/2017	PNC	127115#	OFFICE DEPOT	SUPPLIES	752.000	136	90.12
				SUPPLIES	752.000	209	66.08
				SUPPLIES	752.000	260	10.69
				CHECK PNC 127115 TOTAL			166.89
12/01/2017	PNC	127116	PATRECE BAILEY	REFUND/CANCELLATION	649.000	000	60.00
12/01/2017	PNC	127117	EASYPERMIT POSTAGE	MAIL OR POSTAGE	851.000	215	156.98
12/01/2017	PNC	127118	PNC	BANK SERVICE CHARGES	801.050	260	100.00
12/01/2017	PNC	127121	SARA MOSS	REFUND/CANCELLATION	649.000	000	55.00
12/01/2017	PNC	127122	CARIE SEIB	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00
12/01/2017	PNC	127123	JAMES SHIMKO	PLUMBING INSP.	703.200	371	266.00

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/01/2017	PNC	127124*#	SPEED CLEAN SERVICE	R&M SUP-CONSTRUCTION	934.000	265	375.00
12/01/2017	PNC	127126	STEPHANIE QUEEN	REFUND/CANCELLATION	649.000	000	60.00
12/01/2017	PNC	127128	SUPPLY DEN	MATERIALS & SUPPLIES	742.000	269	26.59
12/01/2017	PNC	127129	TANYA STEELE	REFUND/CANCELLATION	649.000	000	20.00
12/01/2017	PNC	127135	WINDER POLICE EQUIPMENT	OPERATING SUPPLIES	746.000	301	33.50
12/08/2017	PNC	127138	AMERICA'S FINEST	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	101	108.00
12/08/2017	PNC	127139	ARTHUR PETIT	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	35.00
12/08/2017	PNC	127140	ASSESSMENT	PROFESSIONAL SERVICES (ASSESSOR)	801.500	209	8,000.00
12/08/2017	PNC	127141	AUDREY KONIECZNY	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	35.00
12/08/2017	PNC	127142	BEA MOROSO	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	35.00
12/08/2017	PNC	127144	BILLIE MCPHERSON	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	25.00
12/08/2017	PNC	127146*#	CINTAS CORPORATION #354	MATERIALS & SUPPLIES	742.000	265	265.31
				MATERIALS & SUPPLIES	742.000	266	72.25
				MATERIALS & SUPPLIES	742.000	268	55.74
				MATERIALS & SUPPLIES	742.000	690	510.37
				CHECK PNC 127146 TOTAL			903.67
12/08/2017	PNC	127147	CLARA RAMSEY	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	25.00
12/08/2017	PNC	127148	CLINTON RIVER WATERSHED COUNCIL	MEMBERSHIPS	915.000	171	1,000.00
12/08/2017	PNC	127149	COLMAN-WOLF SUPPLY CO.	MATERIALS & SUPPLIES	742.000	265	116.28
12/08/2017	PNC	127152	DAVID HUTT	CHARGES FOR SERVICES - RECREATION			** VOIDED **
12/08/2017	PNC	127153	DIANNA HENNIG	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	35.00
12/08/2017	PNC	127154	DMACK HOLDING COMPANY	BUILDING INSPECTION AND PERMIT FEES	627.000	000	50.00
12/08/2017	PNC	127155	DOLORES ZECHMEISTER	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	35.00
12/08/2017	PNC	127156	DOROTHY MELLO	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	35.00
12/08/2017	PNC	127162*#	GREAT LAKES PEST CONTROL CO. INC	MATERIALS & SUPPLIES	742.000	266	50.00
				MATERIALS & SUPPLIES	742.000	268	50.00
				MATERIALS & SUPPLIES	742.000	269	50.00
				CHECK PNC 127162 TOTAL			150.00
12/08/2017	PNC	127163	HELENE HINDY	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	25.00

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/08/2017	PNC	127165	JJAM GROUP LLC	PROFESSIONAL AND CONTRACTUAL SERVICES	801.950	691	1,012.50
12/08/2017	PNC	127167	JOHN C. ELLIS	CASH IN LIEU OF BENEFITS (INS OPT OUT)	712.000	861	225.00
12/08/2017	PNC	127169	JOHN LODUCA	CHARGES FOR SERVICES - CENTER RENTAL	649.150	000	100.00
12/08/2017	PNC	127170	JOHN MARINE	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	35.00
12/08/2017	PNC	127171*	JOHNSON THERMOL TEMP INC	OTHER REPAIRS AND MAINTENANCE	934.000	265	522.50
12/08/2017	PNC	127172	JUDY BLOCK	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	45.00
12/08/2017	PNC	127173	KATHLEEN RATTEE	CHARGES FOR SERVICES - RECREATION	649.000	000	45.00
12/08/2017	PNC	127174	JOHN J. KENNEDY	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	75.00
12/08/2017	PNC	127175	MARK KING	CASH IN LIEU OF BENEFITS (INS OPT OUT)	712.000	861	225.00
12/08/2017	PNC	127176	KS STATE BANK	LEASED ASSETS	983.000	448	6,783.17
12/08/2017	PNC	127178*#	LEBRO PRODUCTS, LLC	MATERIALS & SUPPLIES	742.000	266	528.75
12/08/2017	PNC	127181	STATE OF MICHIGAN	MEMBERSHIPS	915.000	441	40.00
12/08/2017	PNC	127183	MACOMB COUNTY TREASURER	TAX TRIBUNAL ADJUST	963.000	899	2,314.63
12/08/2017	PNC	127184	MICHAEL MCPHERSON	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	25.00
12/08/2017	PNC	127185	MICHAEL OVERMAN	CHARGES FOR SERVICES - RECREATION	649.000	000	45.00
12/08/2017	PNC	127186	MILDRED DUDLEY	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	25.00
12/08/2017	PNC	127188	MORGAN MCDONALD	CHARGES FOR SERVICES - RECREATION	649.000	000	45.00
12/08/2017	PNC	127189	MRS. JILL WOLBER	CASH IN LIEU OF BENEFITS (INS OPT OUT)	712.000	861	225.00
12/08/2017	PNC	127191	NANCY SARGEANT	CHARGES FOR SERVICES - RECREATION	649.000	000	45.00
12/08/2017	PNC	127192	OFFICE DEPOT	SUPPLIES	752.000	260	506.64
12/08/2017	PNC	127195	PETER WROBLEWSKI	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	25.00
12/08/2017	PNC	127198	NICHOLAS SCHAEFER	SALARIES	703.000	371	1,177.00
12/08/2017	PNC	127199	SCOTT IWANICKI	CHARGES FOR SERVICES - RECREATION	649.000	000	45.00
12/08/2017	PNC	127200	SEAN BAKER	CHARGES FOR SERVICES - RECREATION	649.000	000	45.00
12/08/2017	PNC	127201	SHANNON MCCALLEY	CHARGES FOR SERVICES - RECREATION	649.000	000	45.00
12/08/2017	PNC	127202#	SHRED-IT USA	SUPPLIES	752.000	171	15.86
				SUPPLIES	752.000	209	15.88
				SUPPLIES	752.000	260	15.86

CHECK DISBURSEMENT REPORT FOR CITY OF FRASER
CHECK DATE FROM 12/01/2017 - 12/30/2017

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
				SUPPLIES	752.000	371	15.86
				CHECK PNC 127202 TOTAL			63.46
12/08/2017	PNC	127203	SONEQUIA SPEARS	CHARGES FOR SERVICES - CENTER RENTAL	649.150	000	137.50
12/08/2017	PNC	127206	STEVEN TRINER	CASH IN LIEU OF BENEFITS (INS OPT OUT)	712.000	861	225.00
12/08/2017	PNC	127207	SUPPLY DEN	MATERIALS & SUPPLIES	742.000	269	17.92
12/08/2017	PNC	127208	SUSAN GOLOWEYCO	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	25.00
12/08/2017	PNC	127209	SUSAN RENAWSK	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	25.00
12/08/2017	PNC	127212	TREVOR TAYLOR	CHARGES FOR SERVICES - RECREATION	649.000	000	45.00
12/08/2017	PNC	127213	UNITED STATES POSTAL SERVICE	MAIL OR POSTAGE	851.000	260	236.00
12/08/2017	PNC	127215	TIMOTHY WESTPHAL	CASH IN LIEU OF BENEFITS (INS OPT OUT)	712.000	861	225.00
12/08/2017	PNC	127216	YORK, DOLAN & TOMLINSON, P.C.	PROFESSIONAL SERVICES (LEGAL)	801.800	210	16,332.50
12/08/2017	PNC	127217	PETER J. MACERONI, P.C.	PROFESSIONAL SERVICES (LEGAL)	801.800	210	1,600.00
12/15/2017	PNC	127219	SHERMAN ABDO	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	225.00
12/15/2017	PNC	127221*#	AEW	ENGINEERING SERVICES	946.000	690	375.00
12/15/2017	PNC	127224	ALANNA DEYONKER	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	10.00
12/15/2017	PNC	127225	AMERICAN ASSOCIATION OF NOTARIES	MEMBERSHIPS	915.000	215	19.00
12/15/2017	PNC	127226	AMERIGAS-STERLING HEIGHTS	NATURAL GAS	921.000	265	767.19
12/15/2017	PNC	127227	ANGIE CALL	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	6.00
12/15/2017	PNC	127228	ARBOR PROFESSIONAL SOLUTIONS	PROFESSIONAL SERVICES (LEGAL)	801.800	210	8.00
12/15/2017	PNC	127229	AT&T	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	850.000	265	853.71
12/15/2017	PNC	127230	DONALD M. AUBREY	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	225.00
12/15/2017	PNC	127231	AUDREY KONIECZNY	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	6.00
12/15/2017	PNC	127232	BARB HUNTLEY	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	4.00
				CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	6.00
				CHECK PNC 127232 TOTAL			10.00
12/15/2017	PNC	127233	CAMILLA BARKOVIC	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	350.00
12/15/2017	PNC	127234	JOANNE L. BARR	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00
12/15/2017	PNC	127235	BETTY YOUNG	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	18.00

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/15/2017	PNC	127236	BLUE CROSS/BLUE SHIELD OF MICHIGAN	HEALTHCARE PAYMENTS	723.000	861	39,013.80
				HEALTHCARE PAYMENTS	723.000	861	12,115.54
				CHECK PNC 127236 TOTAL			51,129.34
12/15/2017	PNC	127238#	C & G NEWSPAPERS	PRINTING AND PUBLISHING	900.000	101	90.00
				PRINTING AND PUBLISHING	900.000	410	144.00
				CHECK PNC 127238 TOTAL			234.00
12/15/2017	PNC	127239	CANU TORRICE LAW PLLC	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00
12/15/2017	PNC	127240	CAROLYN ENDO	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	4.00
12/15/2017	PNC	127242	CHET NOWAK	PROFESSIONAL AND CONTRACTUAL SERVICES	801.950	750	144.00
12/15/2017	PNC	127243	CINTAS CORPORATION #354	MATERIALS & SUPPLIES	742.000	269	66.72
12/15/2017	PNC	127244	COMCAST	OTHER MISC COMMUNICATIONS (INTERNET)	852.000	265	89.87
12/15/2017	PNC	127245	JAMES P. CONRAD	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00
				INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00
				CHECK PNC 127245 TOTAL			350.00
12/15/2017	PNC	127248	LAW OFFICE OF NICKOLAS DANIELS	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00
12/15/2017	PNC	127249	DAVID HUTT	CHARGES FOR SERVICES - RECREATION	649.000	000	45.00
12/15/2017	PNC	127250	DEBORAH LANGLEY	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	31.00
12/15/2017	PNC	127251	DELORES BAXTER	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	6.00
12/15/2017	PNC	127252*#	DELTA DENTAL OF MICHIGAN	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	136	97.35
				HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	171	130.10
				HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	215	66.08
				HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	260	122.30
				HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	301	3,875.73
				HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	371	121.32
				HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	441	280.21
				HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	691	363.96
				RETIREE HEALTH CARE - OPEB	723.000	861	5,532.60
				CHECK PNC 127252 TOTAL			10,589.65
12/15/2017	PNC	127255	DIANNA HENNIG	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	6.00
12/15/2017	PNC	127257	DOROTHY FORTUNA	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	4.00

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/15/2017	PNC	127258	DTE ENERGY COMPANY	ELECTRIC (STREET LIGHTING)	920.100	448	21,876.89
12/15/2017	PNC	127259	ELAINE GORSKI	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	12.00
12/15/2017	PNC	127260	ELVA DIOVARDI	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	11.00
12/15/2017	PNC	127261	ERCC	MEMBERSHIPS	915.000	171	280.00
12/15/2017	PNC	127262	ERIC D. SHEPERD	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00
12/15/2017	PNC	127263	FEMMININEO ATTORNEYS PLLC	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00
12/15/2017	PNC	127264	FIRST CHOICE COFFEE SERVICES	MATERIALS & SUPPLIES	742.000	691	57.45
12/15/2017	PNC	127265	FISCHER, GARON, HOYUMPA, RANCILIO	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	225.00
12/15/2017	PNC	127267	ERIN FREERS-COLE	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00
12/15/2017	PNC	127268	GARTON & VOGT PC	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	75.00
12/15/2017	PNC	127269	GENE PIERCZCHALSKI	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	29.00
12/15/2017	PNC	127270	DONALD GILLAIN PC	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	225.00
12/15/2017	PNC	127271	HAKIM & MEHANNA PLLC	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00
12/15/2017	PNC	127272*#	THE HARTFORD-PRIORITY ACCOUNTS	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	136	59.55
				HEALTH/LIFE/DENTAL INS	718.000	171	60.46
				HEALTH/LIFE/DENTAL INS	718.000	215	52.87
				HEALTH/LIFE/DENTAL INS	718.000	260	134.16
				HEALTH/LIFE/DENTAL INS	718.000	301	1,581.14
				HEALTH/LIFE/DENTAL INS	718.000	371	48.39
				HEALTH/LIFE/DENTAL INS	718.000	441	78.72
				HEALTH/LIFE/DENTAL INS	718.000	691	83.92
				HEALTHCARE PAYMENTS	723.000	861	277.60
				CHECK PNC 127272 TOTAL			2,376.81
12/15/2017	PNC	127274	MICHAEL HENNIGAN	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	225.00
				INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	225.00
				CHECK PNC 127274 TOTAL			450.00
12/15/2017	PNC	127275	HEWLETT-PACKARD FINANCIAL SERVICES	LEASED ASSETS	983.000	258	336.54
				LEASED ASSETS	983.000	258	900.14
				CHECK PNC 127275 TOTAL			1,236.68
12/15/2017	PNC	127276	EDWARD R. HILL	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00
12/15/2017	PNC	127277	JULIE A HLYWA	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/15/2017	PNC	127278	SONYA HRYSHKO	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00
12/15/2017	PNC	127279	ANDREA C. IRONS	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00
12/15/2017	PNC	127280	JEAN GREINER	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	4.00
				CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	6.00
				CHECK PNC 127280 TOTAL			10.00
12/15/2017	PNC	127281	JEAN MORENCY	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	18.00
12/15/2017	PNC	127282	JIM WAGNER	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	7.00
12/15/2017	PNC	127283	JOAN NUNEZ	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	8.00
12/15/2017	PNC	127284	JOHN'S LUMBER	MATERIALS & SUPPLIES	742.000	690	189.55
12/15/2017	PNC	127285	KENEWELL PRINTING CORPORATION	SUPPLIES	752.000	136	229.50
12/15/2017	PNC	127286	MELISSA M. KING, P.C.	PROFESSIONAL SERVICES	801.700	136	1,200.00
12/15/2017	PNC	127287	DENNIS KOENDERS	MECHANICAL INSP.	703.100	371	2,891.00
12/15/2017	PNC	127288	R. TIMOTHY KOHLER	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	300.00
12/15/2017	PNC	127289	LINDA PARE	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	24.50
12/15/2017	PNC	127291	MACOMB COUNTY FINANCE DEPARTMENT	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	215	120.89
12/15/2017	PNC	127293	21ST CENTURY MEDIA - MICHIGAN	PRINTING AND PUBLISHING	900.000	101	234.54
				PRINTING AND PUBLISHING	900.000	101	595.60
				CHECK PNC 127293 TOTAL			830.14
12/15/2017	PNC	127294	MERCIE HONORE	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	6.00
12/15/2017	PNC	127295	MICHELLE STEMMER	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	8.00
12/15/2017	PNC	127296	MICHIGAN MUNICIPAL LEAGUE	PRINTING AND PUBLISHING	900.000	101	80.10
12/15/2017	PNC	127299	JACQUELINE G. NANNI	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	225.00
12/15/2017	PNC	127300	NINA SHERRAD	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	7.00
12/15/2017	PNC	127301	OFFICE DEPOT	SUPPLIES	752.000	371	71.74
12/15/2017	PNC	127302	OLIVIA BELLEVILLE	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	2.00
12/15/2017	PNC	127304	PITNEY BOWES GLOBAL FIN SRV, LLC	MAIL OR POSTAGE	851.000	258	792.00
12/15/2017	PNC	127305	PITNEY BOWES, INC.	SUPPLIES	752.000	260	220.98
12/15/2017	PNC	127306	PRINTING SYSTEMS, INC	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	215	1,740.52

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/15/2017	PNC	127307	RAY WOJCIECHOWSKI	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	4.00
12/15/2017	PNC	127308	THOMAS C. ROMBACH	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00
12/15/2017	PNC	127309	JAMES B. ROONEY	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	200.00
12/15/2017	PNC	127310	ROSE ALAMPI	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	7.00
12/15/2017	PNC	127311	ROSE FERRERI	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	9.00
12/15/2017	PNC	127313	ROYAL OAK NAME PLATE CO.	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	101	28.40
12/15/2017	PNC	127314	SHAWN A. MANSOUR	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	325.00
12/15/2017	PNC	127315	SHREDCORP	OPERATING SUPPLIES	746.000	301	63.00
12/15/2017	PNC	127316	SPEED CLEAN SERVICE	OTHER REPAIRS AND MAINTENANCE	934.000	268	125.43
12/15/2017	PNC	127318	SUPPLY DEN	OPERATING SUPPLIES	746.000	301	51.69
12/15/2017	PNC	127319	SUSANNE GOLOWEYCO	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	41.00
12/15/2017	PNC	127320	JANET SZPOND	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00
12/15/2017	PNC	127324*#	VERIZON	COMMUNICATIONS (CELL)	850.100	371	994.96
				COMMUNICATIONS (CELL)	850.100	441	1,658.37
				COMMUNICATIONS (CELL)	850.100	441	26.22
				COMMUNICATIONS (CELL)	850.100	691	50.27
				COMMUNICATIONS (CELL)	850.100	691	10.97
				COMMUNICATIONS (CELL)	850.100	750	58.63
				CHECK PNC 127324 TOTAL			2,799.42
12/15/2017	PNC	127326	VIRGINIA PIMENTAL	CHARGES FOR SERVICES - SENIOR CENTER	649.500	000	1.00
12/15/2017	PNC	127328	WHITLOCK BUSINESS SYSTEMS	PROFESSIONAL AND CONTRACTUAL SERVICES	801.000	260	1,532.39
				MAIL OR POSTAGE	851.000	260	2,225.21
				CHECK PNC 127328 TOTAL			3,757.60
12/15/2017	PNC	127329	THE WORKS CAR WASH & DETAIL, LLC	OPERATING SUPPLIES	746.000	301	44.50
12/15/2017	PNC	127330	THE ZALEWSKI LAW FIRM	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	175.00
12/15/2017	PNC	127331	ZEMKE LAW	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	75.00
12/18/2017	PNC	127332	DTE ENERGY COMPANY	CAPITAL OUTLAY	970.000	448	20,811.48
12/22/2017	PNC	127335	AMERICA'S FINEST	SUPPLIES	752.000	260	307.00
12/22/2017	PNC	127336	BANK'S VACUUM - SHELBY TWP	MATERIALS & SUPPLIES	742.000	265	262.78
				MATERIALS & SUPPLIES	742.000	265	49.00

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
				CHECK PNC 127336 TOTAL			311.78
12/22/2017	PNC	127343*#	C.O.P.S. HEALTH TRUST PLAN	HEALTH/LIFE/DENTAL INS	718.000	301	161.50
				HEALTHCARE PAYMENTS	723.000	861	21.00
				CHECK PNC 127343 TOTAL			182.50
12/22/2017	PNC	127348#	JASMIN CROMWELL	PROFESSIONAL AND CONTRACTUAL SERVICES	801.950	691	86.40
				PROFESSIONAL AND CONTRACTUAL SERVICES	801.950	750	432.00
				CHECK PNC 127348 TOTAL			518.40
12/22/2017	PNC	127357*#	CITY OF FRASER	WATER	918.000	265	26.26
				WATER	918.000	265	472.33
				WATER	918.000	266	224.53
				WATER	918.000	267	39.76
				WATER	918.000	268	183.03
				WATER	918.000	269	166.26
				WATER	918.000	691	41.76
				CHECK PNC 127357 TOTAL			1,153.93
12/22/2017	PNC	127358	STEVEN G. FREERS	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	125.00
12/22/2017	PNC	127360	JOHN'S LUMBER	MATERIALS & SUPPLIES			** VOIDED **
12/22/2017	PNC	127361*#	JOHNSON THERMOL TEMP INC	OTHER REPAIRS AND MAINTENANCE	934.000	265	225.00
				OTHER REPAIRS AND MAINTENANCE	934.000	266	847.52
				OTHER REPAIRS AND MAINTENANCE	934.000	268	430.80
				OTHER REPAIRS AND MAINTENANCE	934.000	269	355.68
				CHECK PNC 127361 TOTAL			1,859.00
12/22/2017	PNC	127362	KENT COMMUNICATIONS, INC.	MAIL OR POSTAGE	851.000	209	210.38
12/22/2017	PNC	127363	KIRK, HUTH, LANGE & BADALAMENTI	CITY ATTORNEY	801.800	210	2,570.00
12/22/2017	PNC	127368	MACOMB COUNTY FINANCE DEPARTMENT	PROFESSIONAL AND CONTRACTUAL SERVICES	801.000	301	230.00
12/22/2017	PNC	127369	MACOMB COUNTY HERITAGE ALLIANCE	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	746	30.00
12/22/2017	PNC	127373	MICHIGAN STATE POLICE	FEE (SEX OFFENDER REGISTRATION)	816.000	301	30.00
12/22/2017	PNC	127374	MICHIGAN ASSOC. OF MUNICIPAL	MEMBERSHIPS	915.000	215	60.00
12/22/2017	PNC	127375	MICHIGAN MUNICIPAL LEAGUE	PRINTING AND PUBLISHING	900.000	101	111.30

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
				PRINTING AND PUBLISHING	900.000	101	104.20
				CHECK PNC 127375 TOTAL			215.50
12/22/2017	PNC	127383	PAUL CONWAY SHIELDS, INC.	OPERATING SUPPLIES	746.000	301	1,679.30
12/22/2017	PNC	127384*#	AMERICAN EXPRESS	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	215	66.16
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	215	9.73
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	215	38.92
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	215	33.07
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	215	9.98
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	215	136.90
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	215	14.99
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	215	5.95
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	215	116.76
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	215	62.81
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	215	86.56
				SUPPLIES	752.000	258	54.97
				SUPPLIES	752.000	258	10.48
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	258	61.91
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	258	39.99
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	258	39.99
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	258	13.24
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	258	27.99
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	258	51.14
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	258	(39.99)
				SOFTWARE MAINTENANCE AGREEMENTS	933.000	258	377.14
				SOFTWARE MAINTENANCE AGREEMENTS	933.000	258	442.42
				MATERIALS & SUPPLIES	742.000	265	23.96
				MATERIALS & SUPPLIES	742.000	265	63.75
				MATERIALS & SUPPLIES	742.000	269	282.24
				MATERIALS & SUPPLIES	742.000	269	195.76
				MATERIALS & SUPPLIES	742.000	269	31.77
				MATERIALS & SUPPLIES	742.000	269	(11.08)
				OTHER REPAIRS AND MAINTENANCE	934.000	269	66.41
				SUPPLIES	752.000	301	31.79
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	371	56.93
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	371	95.50
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	371	194.17
				CONFERENCES	911.000	371	527.14
				MATERIALS & SUPPLIES	742.000	691	60.00
				MATERIALS & SUPPLIES	742.000	691	103.95
				MATERIALS & SUPPLIES	742.000	691	22.76
				MATERIALS & SUPPLIES	742.000	691	9.28

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
				MATERIALS & SUPPLIES	742.000	691	36.14
				MATERIALS & SUPPLIES	742.000	691	505.73
				MATERIALS & SUPPLIES	742.000	691	275.00
				SUPPLIES	752.000	691	30.00
				SUPPLIES	752.000	750	39.99
				SUPPLIES	752.000	750	76.51
				SUPPLIES	752.000	750	4.76
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	750	44.52
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	750	25.24
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	750	15.99
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	750	18.99
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	750	25.98
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	750	43.33
				CHECK PNC 127384 TOTAL			4,557.62
12/22/2017	PNC	127397*#	REINDEL TRUE VALUE	MATERIALS & SUPPLIES	742.000	265	241.82
				MATERIALS & SUPPLIES	742.000	268	58.28
				MATERIALS & SUPPLIES	742.000	269	31.31
				MATERIALS & SUPPLIES	742.000	690	29.75
				MATERIALS & SUPPLIES	742.000	691	14.49
				CHECK PNC 127397 TOTAL			375.65
12/22/2017	PNC	127400	SCOTT E. RABAUT	INDIGENT COURT APPOINTED ATTORNEY FEES	810.000	136	75.00
12/22/2017	PNC	127404*#	SPEED CLEAN SERVICE	OTHER REPAIRS AND MAINTENANCE	934.000	265	375.00
12/22/2017	PNC	127414	YASHEIKA DAVIS	CHARGES FOR SERVICES - RECREATION	649.000	000	10.00
12/22/2017	PNC	127415	YORK, DOLAN & TOMLINSON, P.C.	CITY ATTORNEY	801.800	210	8,005.00
				CITY ATTORNEY	801.800	210	8,000.00
				CHECK PNC 127415 TOTAL			16,005.00
				Total for fund 101 GENERAL FUND			291,332.64

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 202 MAJOR STREET FUND							
12/01/2017	PNC	127074	CLANCY EXCAVATING CO	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	463	1,160.88
12/01/2017	PNC	127086*#	DELTA DENTAL OF MICHIGAN	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	463	306.71
12/01/2017	PNC	127098*#	THE HARTFORD-PRIORITY ACCOUNTS	HEALTH/LIFE/DENTAL INS	718.000	463	109.99
12/01/2017	PNC	127108	MACOMB COUNTY DEPARTMENT OF ROADS	PRESERVATION - STREETS	870.000	463	1,160.91
				PRESERVATION - STREETS	870.000	463	11,945.75
				TRAFFIC SERVICES - STREETS	871.000	463	623.93
				ENGINEERING SERVICES	946.000	463	208.96
				CHECK PNC 127108 TOTAL			13,939.55
12/15/2017	PNC	127252*#	DELTA DENTAL OF MICHIGAN	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	463	306.71
12/15/2017	PNC	127256	DITTMAN TREE SERVICE, INC	PRESERVATION - STREETS	870.000	463	150.00
12/15/2017	PNC	127272*#	THE HARTFORD-PRIORITY ACCOUNTS	HEALTH/LIFE/DENTAL INS	718.000	463	109.99
12/22/2017	PNC	127345	CLANCY EXCAVATING CO	PRESERVATION - STREETS	870.000	463	662.04
12/22/2017	PNC	127372	STATE OF MICHIGAN	WINTER MAINTENANCE - STREETS	872.000	463	230.00
				Total for fund 202 MAJOR STREET FUND			16,975.87

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 203 LOCAL STREET FUND							
12/01/2017	PNC	127086*#	DELTA DENTAL OF MICHIGAN	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	463	185.39
12/01/2017	PNC	127098*#	THE HARTFORD-PRIORITY ACCOUNTS	HEALTH/LIFE/DENTAL INS	718.000	463	142.05
12/01/2017	PNC	127114	NEWMAN TRAFFIC SIGNS	TRAFFIC SERVICES - STREETS	871.000	463	374.72
12/08/2017	PNC	127145	CADILLAC ASPHALT, LLC	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	463	209.30
12/08/2017	PNC	127178*#	LEBRO PRODUCTS, LLC	WINTER MAINTENANCE - STREETS	872.000	463	748.75
12/15/2017	PNC	127252*#	DELTA DENTAL OF MICHIGAN	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	463	185.39
12/15/2017	PNC	127272*#	THE HARTFORD-PRIORITY ACCOUNTS	HEALTH/LIFE/DENTAL INS	718.000	463	142.05
12/15/2017	PNC	127297	MINI MIX, INC	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	463	594.00
12/22/2017	PNC	127344	CADILLAC ASPHALT, LLC	PRESERVATION - STREETS	870.000	463	844.10
12/22/2017	PNC	127365*#	LEBRO PRODUCTS, LLC	WINTER MAINTENANCE - STREETS	872.000	463	748.75
12/22/2017	PNC	127397*#	REINDEL TRUE VALUE	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	463	312.26
				Total for fund 203 LOCAL STREET FUND			4,486.76

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 210 AMBULANCE FUND							
12/01/2017	PNC	127070*#	C.O.P.S. HEALTH TRUST PLAN	HEALTH/LIFE/DENTAL INS	718.000	301	24.50
12/01/2017	PNC	127086*#	DELTA DENTAL OF MICHIGAN	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	301	586.32
12/01/2017	PNC	127098*#	THE HARTFORD-PRIORITY ACCOUNTS	HEALTH/LIFE/DENTAL INS	718.000	301	561.18
12/15/2017	PNC	127220	ACCUMED BILLING, INC	PROFESSIONAL SERVICES - ACCUMED	801.200	301	2,418.17
				PROFESSIONAL SERVICES (ACCUMED)	801.200	301	2,192.81
				CHECK PNC 127220 TOTAL			4,610.98
12/15/2017	PNC	127252*#	DELTA DENTAL OF MICHIGAN	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	301	586.32
12/15/2017	PNC	127272*#	THE HARTFORD-PRIORITY ACCOUNTS	HEALTH/LIFE/DENTAL INS	718.000	301	561.18
12/15/2017	PNC	127303	PHYSIO-CONTROL, INC	CAPITAL OUTLAY	970.000	301	25,375.76
12/15/2017	PNC	127317	SUNSHINE MEDICAL SUPPLY, INC	OPERATING SUPPLIES	746.000	301	179.95
12/15/2017	PNC	127324*#	VERIZON	COMMUNICATIONS (CELL)	850.100	301	7.08
				COMMUNICATIONS (CELL)	850.100	301	11.26
				CHECK PNC 127324 TOTAL			18.34
12/22/2017	PNC	127341	BOUND TREE MEDICAL	OPERATING SUPPLIES	746.000	301	267.93
12/22/2017	PNC	127343*#	C.O.P.S. HEALTH TRUST PLAN	HEALTH/LIFE/DENTAL INS	718.000	301	24.50
12/22/2017	PNC	127394	9YU-PRAXAIR DISTRIBUTION INC	OPERATING SUPPLIES	746.000	301	188.51
				Total for fund 210 AMBULANCE FUND			32,985.47

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 226 GARBAGE AND RUBBISH COLLECTION FUND							
12/01/2017	PNC	127095	GFL ENVIRONMENTAL USA	WASTE AND RUBBISH DISPOSAL	919.000	528	125.00
12/08/2017	PNC	127160	GFL ENVIRONMENTAL USA	WASTE AND RUBBISH DISPOSAL	919.000	528	43,716.31
				CURBSIDE RECYCLING	925.000	528	7,523.20
				COMPOSTING	926.000	528	9,927.67
				CHECK PNC 127160 TOTAL			61,167.18
12/22/2017	PNC	127376	MINDA, PATRICIA	RECYCLING	033.000	000	144.14
				Total for fund 226 GARBAGE AND RUBBISH COLLECTION			61,436.32

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 238 LIBRARY							
12/01/2017	PNC	127055*	ABSOPURE WATER COMPANY	SUPPLIES	752.000	738	8.00
12/01/2017	PNC	127086*#	DELTA DENTAL OF MICHIGAN	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	738	175.11
12/01/2017	PNC	127091	EBSCO	BOOKS & MATERIALS	744.000	738	2,250.43
12/01/2017	PNC	127098*#	THE HARTFORD-PRIORITY ACCOUNTS	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	738	100.16
12/01/2017	PNC	127102	KERR ALBERT OFFICE SUPPLY	SUPPLIES	752.000	738	197.00
12/01/2017	PNC	127131	UNIQUE MANAGEMENT SERVICES, INC	PROFESSIONAL AND CONTRACTUAL SERVICES	801.000	738	11.80
				PROFESSIONAL AND CONTRACTUAL SERVICES	801.000	738	17.90
				CHECK PNC 127131 TOTAL			29.70
12/08/2017	PNC	127136	ABSOPURE WATER COMPANY	SUPPLIES	752.000	738	27.80
12/08/2017	PNC	127137	GECCB/AMAZON	BOOKS & MATERIALS	744.000	738	321.14
				SUPPLIES	752.000	738	425.17
				CHECK PNC 127137 TOTAL			746.31
12/08/2017	PNC	127164	INGRAM LIBRARY SERVICES	BOOKS & MATERIALS	744.000	738	11.47
				BOOKS & MATERIALS	744.000	738	272.10
				BOOKS & MATERIALS	744.000	738	9.27
				BOOKS & MATERIALS	744.000	738	15.09
				BOOKS & MATERIALS	744.000	738	13.74
				BOOKS & MATERIALS	744.000	738	19.79
				BOOKS & MATERIALS	744.000	738	(15.40)
				CHECK PNC 127164 TOTAL			326.06
12/08/2017	PNC	127179	LIBRARY PETTY CASH	SUPPLIES			** VOIDED **
				PROGRAMMING			** VOIDED **
12/08/2017	PNC	127190	MT. CLEMENS LIBRARY	DUE TO OTHER LIBRARIES	214.225	000	10.00
12/08/2017	PNC	127211	TEAM FINANCIAL GROUP, INC	RENTALS	940.000	738	238.46
12/15/2017	PNC	127241	CASH	SUPPLIES	752.000	738	35.97
				PROGRAMMING	881.000	738	36.82
				CHECK PNC 127241 TOTAL			72.79

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 238 LIBRARY							
12/15/2017	PNC	127252*#	DELTA DENTAL OF MICHIGAN	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	738	175.11
12/15/2017	PNC	127272*#	THE HARTFORD-PRIORITY ACCOUNTS	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	738	100.16
12/22/2017	PNC	127333	ABSOPURE WATER COMPANY	SUPPLIES	752.000	738	1.55
				SUPPLIES	752.000	738	8.00
				CHECK PNC 127333 TOTAL			9.55
12/22/2017	PNC	127355	FOSTER SWIFT COLLINS & SMITH PC	PROFESSIONAL SERVICES	801.100	738	100.00
12/22/2017	PNC	127359	INGRAM LIBRARY SERVICES	BOOKS & MATERIALS	744.000	738	11.75
				BOOKS & MATERIALS	744.000	738	469.82
				BOOKS & MATERIALS	744.000	738	40.38
				BOOKS & MATERIALS	744.000	738	168.78
				BOOKS & MATERIALS	744.000	738	11.13
				BOOKS & MATERIALS	744.000	738	250.41
				CHECK PNC 127359 TOTAL			952.27
12/22/2017	PNC	127379	OFFICE DEPOT	SUPPLIES	752.000	738	119.99
12/22/2017	PNC	127411	UNIQUE MANAGEMENT SERVICES, INC	PROFESSIONAL SERVICES	801.100	738	8.85
				PROFESSIONAL SERVICES	801.100	738	35.80
				CHECK PNC 127411 TOTAL			44.65
				Total for fund 238 LIBRARY			5,683.55

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 265 DRUG FORFEITURE							
12/01/2017	PNC	127130	THOMSON REUTERS - WEST	OPERATING SUPPLIES	746.000	310	394.00
12/15/2017	PNC	127324*#	VERIZON	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	850.000	310	1,573.48
				COMMUNICATIONS (CELL)	850.100	310	15.13
				CHECK PNC 127324 TOTAL			1,588.61
12/22/2017	PNC	127407	THOMSON REUTERS - WEST	OPERATING SUPPLIES	746.000	310	394.00
				Total for fund 265 DRUG FORFEITURE			2,376.61

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 270 SENIOR HOUSING							
12/01/2017	PNC	127073*#	CINTAS CORPORATION #354	MATERIALS & SUPPLIES	742.000	265	56.56
12/01/2017	PNC	127076*#	CONSUMERS ENERGY	NATURAL GAS	921.000	265	259.41
12/01/2017	PNC	127090*#	DTE ENERGY COMPANY	ELECTRIC	920.000	265	753.50
12/01/2017	PNC	127096	GREAT LAKES PEST CONTROL CO. INC	MATERIALS & SUPPLIES	742.000	265	100.00
12/08/2017	PNC	127146*#	CINTAS CORPORATION #354	MATERIALS & SUPPLIES	742.000	265	56.56
12/08/2017	PNC	127162*#	GREAT LAKES PEST CONTROL CO. INC	MATERIALS & SUPPLIES	742.000	265	75.00
12/08/2017	PNC	127171*	JOHNSON THERMOL TEMP INC	OTHER REPAIRS AND MAINTENANCE	934.000	265	150.00
12/08/2017	PNC	127196	PRIMA WELDING & EXPERIMENTAL, INC	OTHER REPAIRS AND MAINTENANCE	934.000	265	143.00
12/08/2017	PNC	127204*#	SPEED CLEAN SERVICE	OTHER REPAIRS AND MAINTENANCE	934.000	265	99.00
12/15/2017	PNC	127218	ABC WAREHOUSE	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	265	463.00
12/15/2017	PNC	127324*#	VERIZON	COMMUNICATIONS (CELL)	850.100	265	50.27
12/22/2017	PNC	127357*#	CITY OF FRASER	WATER	918.000	265	2,942.83
12/22/2017	PNC	127361*#	JOHNSON THERMOL TEMP INC	OTHER REPAIRS AND MAINTENANCE	934.000	265	1,020.50
12/22/2017	PNC	127365*#	LEBRO PRODUCTS, LLC	MATERIALS & SUPPLIES	742.000	265	516.75
12/22/2017	PNC	127378	MR. RONALD ROOSE	DEF.REV.-RETENTION POND	291.000	000	585.00
12/22/2017	PNC	127384*#	AMERICAN EXPRESS	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	265	25.77
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	265	34.99
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	265	292.92
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	265	408.00
				CHECK PNC 127384 TOTAL			761.68
12/22/2017	PNC	127397*#	REINDEL TRUE VALUE	MATERIALS & SUPPLIES	742.000	265	57.41
				Total for fund 270 SENIOR HOUSING			8,090.47

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 402 2015 STREET BONDS CONSTRUCTION FUND							
12/01/2017	PNC	127119	PRO-LINE ASPHALT PAVING	STREET REHABILITATION	989.900	463	35,591.60
12/08/2017	PNC	127159	G2 CONSULTING GROUP, LLC	STREET REHABILITATION	989.900	463	1,349.00
12/15/2017	PNC	127221*#	AEW	ENGINEERING SERVICES	946.000	463	243.00
12/22/2017	PNC	127371	MATTIOLI CEMENT COMPANY	STREET REHABILITATION	989.900	463	27,740.50
				Total for fund 402 2015 STREET BONDS CONSTRUCTION			64,924.10

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 592 WATER AND SEWER FUND							
12/01/2017	PNC	127062	AUDIO SENTRY CORPORATION	R & M LIFT STATION	934.500	527	47.50
12/01/2017	PNC	127072	CHRISTIAN CONCRETE CUTTING INC.	OTHER REPAIRS AND MAINTENANCE	934.000	526	300.00
				OTHER REPAIRS AND MAINTENANCE	934.000	526	300.00
				CHECK PNC 127072 TOTAL			600.00
12/01/2017	PNC	127077	CONTRACTORS PIPE & SUPPLY CORP	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	526	176.49
12/01/2017	PNC	127081	DALE'S LANDSCAPING SUPPLY, INC	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	526	3,510.00
12/01/2017	PNC	127086*#	DELTA DENTAL OF MICHIGAN	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	526	516.26
				HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	527	178.12
				CHECK PNC 127086 TOTAL			694.38
12/01/2017	PNC	127090*#	DTE ENERGY COMPANY	ELECTRIC	920.000	527	238.33
12/01/2017	PNC	127097	GUNNERS METERS & PARTS, INC	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	526	1,252.50
12/01/2017	PNC	127098*#	THE HARTFORD-PRIORITY ACCOUNTS	HEALTH/LIFE/DENTAL INS	718.000	526	148.86
				HEALTH/LIFE/DENTAL INS	718.000	527	112.09
				CHECK PNC 127098 TOTAL			260.95
12/01/2017	PNC	127110	MACOMB COUNTY TREASURER	SEWAGE	917.000	527	7,923.60
12/01/2017	PNC	127133	WARREN PIPE & SUPPLY CO.	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	526	31.78
12/01/2017	PNC	127134#	WHITLOCK BUSINESS SYSTEMS	MAIL OR POSTAGE	851.000	526	846.79
				MAIL OR POSTAGE	851.000	526	1,013.04
				MAIL OR POSTAGE	851.000	527	1,013.04
				CHECK PNC 127134 TOTAL			2,872.87
12/08/2017	PNC	127150	CONTRACTORS PIPE & SUPPLY CORP	SUPPLIES	752.000	526	205.64
12/08/2017	PNC	127151	CULY CONTRACTING, INC.	GRAVITY FLOW SEWER PROJECT			** VOIDED **
12/08/2017	PNC	127180	LIQUIFORCE SERVICES	GRAVITY FLOW SEWER PROJECT	977.100	526	23,522.40
12/08/2017	PNC	127182	MACOMB COUNTY TREASURER	SEWAGE	917.000	527	64.87
12/08/2017	PNC	127187	MINI MIX, INC	SUPPLIES	752.000	526	1,430.00
12/08/2017	PNC	127193	PAMAR ENTERPRISES, INC.	CAPITAL OUTLAY (WATER SYSTEM)	972.000	526	524,773.76
12/08/2017	PNC	127204*#	SPEED CLEAN SERVICE	OTHER REPAIRS AND MAINTENANCE	934.000	526	2,670.75

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 592 WATER AND SEWER FUND							
12/08/2017	PNC	127210	TAPLIN GROUP, LLC	CAPITAL OUTLAY (WATER SYSTEM)	972.000	526	49,244.42
12/15/2017	PNC	127221*#	AEW	ENGINEERING SERVICES	946.000	526	2,670.00
				ENGINEERING SERVICES	946.000	526	22,582.50
				ENGINEERING SERVICES	946.000	526	434.00
				ENGINEERING SERVICES	946.000	526	2,375.00
				ENGINEERING SERVICES	946.000	527	374.50
				ENGINEERING SERVICES	946.000	527	14,282.50
				ENGINEERING SERVICES	946.000	527	7,871.60
				ENGINEERING SERVICES	946.000	527	895.80
				CHECK PNC 127221 TOTAL			51,485.90
12/15/2017	PNC	127246	CULY CONTRACTING, INC.	GRAVITY FLOW SEWER PROJECT	977.100	527	141,855.85
12/15/2017	PNC	127247	DALE'S LANDSCAPING SUPPLY, INC	SUPPLIES	752.000	526	780.00
				SUPPLIES	752.000	526	809.94
				SUPPLIES	752.000	526	1,170.00
				SUPPLIES	752.000	526	780.00
				CHECK PNC 127247 TOTAL			3,539.94
12/15/2017	PNC	127252*#	DELTA DENTAL OF MICHIGAN	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	526	516.26
				HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	527	178.12
				CHECK PNC 127252 TOTAL			694.38
12/15/2017	PNC	127254	GREAT LAKES WATER AUTHORITY	WATER (GREAT LAKES WATER AUTHORITY)	918.500	526	108,462.09
12/15/2017	PNC	127272*#	THE HARTFORD-PRIORITY ACCOUNTS	HEALTH/LIFE/DENTAL INS	718.000	526	148.86
				HEALTH/LIFE/DENTAL INS	718.000	527	112.09
				CHECK PNC 127272 TOTAL			260.95
12/15/2017	PNC	127292	MAIL PLUS	MAIL OR POSTAGE	851.000	527	12.80
12/15/2017	PNC	127298*#	MISS DIG SYSTEM, INC	OTHER REPAIRS AND MAINTENANCE			** VOIDED **
12/15/2017	PNC	127324*#	VERIZON	COMMUNICATIONS (CELL)	850.100	526	50.15
				COMMUNICATIONS (CELL)	850.100	526	31.27
				COMMUNICATIONS (CELL)	850.100	527	50.15
				COMMUNICATIONS (CELL)	850.100	527	31.27
				CHECK PNC 127324 TOTAL			162.84

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 592 WATER AND SEWER FUND							
12/22/2017	PNC	127346	CORE & MAIN LP	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	526	1,299.40
				OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	526	923.76
				CHECK PNC 127346 TOTAL			2,223.16
12/22/2017	PNC	127349	CULY CONTRACTING, INC.	CAPITAL OUTLAY (SEWER SYSTEM)	973.000	527	67,998.50
12/22/2017	PNC	127353	FERGUSON WATERWORKS	SUPPLIES	752.000	526	288.50
12/22/2017	PNC	127357*#	CITY OF FRASER	WATER	918.000	526	53.26
12/22/2017	PNC	127370	MACOMB COUNTY TREASURER	SEWAGE	917.000	527	213,452.60
12/22/2017	PNC	127377	MISS DIG SYSTEM, INC	OTHER REPAIRS AND MAINTENANCE	934.000	526	972.58
12/22/2017	PNC	127397*#	REINDEL TRUE VALUE	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	752.100	526	114.00
12/22/2017	PNC	127406	TAPLIN GROUP, LLC	CAPITAL OUTLAY (WATER SYSTEM)	972.000	526	32,133.51
				Total for fund 592 WATER AND SEWER FUND			1,243,231.10

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 645 MEDICAL SELF INSURANCE FUND							
12/12/2017	PNC	270(E)	BLUE CROSS BLUE SHIELD OF MICHIGAN	HEALTH INSURANCE CLAIMS	837.000	999	3,170.54
12/19/2017	PNC	271(E)	BLUE CROSS BLUE SHIELD OF MICHIGAN	HEALTH INSURANCE CLAIMS	837.000	999	44,497.52
12/26/2017	PNC	277(E)	BLUE CROSS BLUE SHIELD OF MICHIGAN	HEALTH INSURANCE CLAIMS	837.000	999	35,078.05
				Total for fund 645 MEDICAL SELF INSURANCE FUND			82,746.11

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 661 MOTOR POOL							
12/01/2017	PNC	127056	INTERSTATE BILLING SERVICES INC.	EQUIPMENT REPAIRS	931.000	249	161.46
12/01/2017	PNC	127064	BELL EQUIPMENT COMPANY	EQUIPMENT REPAIRS	931.000	249	108.65
12/01/2017	PNC	127078	CRUISERS	R & M PARTS-PS	932.000	249	71.04
12/01/2017	PNC	127086*#	DELTA DENTAL OF MICHIGAN	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	249	100.47
12/01/2017	PNC	127098*#	THE HARTFORD-PRIORITY ACCOUNTS	HEALTH/LIFE/DENTAL INS	718.000	249	45.60
12/01/2017	PNC	127120	ROY O'BRIEN, INC	EQUIPMENT REPAIRS	931.000	249	149.42
				VEHICLE REPAIRS AND MAINTENANCE	932.000	249	555.19
				CHECK PNC 127120 TOTAL			704.61
12/01/2017	PNC	127124*#	SPEED CLEAN SERVICE	VEHICLE REPAIRS AND MAINTENANCE	932.000	249	125.43
12/01/2017	PNC	127125	SPENCER OIL COMPANY	DIESEL FUEL	758.000	249	1,099.21
				GASOLINE	759.000	249	3,306.65
				CHECK PNC 127125 TOTAL			4,405.86
12/01/2017	PNC	127127	SUBURBAN FORD OF STERLING HEIGHTS	EQUIPMENT REPAIRS	931.000	249	110.04
12/01/2017	PNC	127132	UNITED LABORATORIES	EQUIPMENT REPAIRS	931.000	249	590.43
12/08/2017	PNC	127143	BELL EQUIPMENT COMPANY	EQUIPMENT REPAIRS	931.000	249	610.00
12/08/2017	PNC	127158	FISHER AUTO PARTS, INC	EQUIPMENT REPAIRS	931.000	249	393.90
				EQUIPMENT REPAIRS	931.000	249	(98.00)
				EQUIPMENT REPAIRS	931.000	249	(98.00)
				CHECK PNC 127158 TOTAL			197.90
12/08/2017	PNC	127161	GRAINGER	EQUIPMENT REPAIRS	931.000	249	75.65
12/08/2017	PNC	127197	ROY O'BRIEN, INC	VEHICLE REPAIRS AND MAINTENANCE	932.000	249	433.73
				VEHICLE REPAIRS AND MAINTENANCE	932.000	249	497.22
				CHECK PNC 127197 TOTAL			930.95
12/08/2017	PNC	127205	SPENCER OIL COMPANY	GASOLINE	759.000	249	20.25
				GASOLINE	759.000	249	19.47
				GASOLINE	759.000	249	35.05
				GASOLINE	759.000	249	25.64

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 661 MOTOR POOL							
				GASOLINE	759.000	249	36.38
				GASOLINE	759.000	249	25.61
				CHECK PNC 127205 TOTAL			162.40
12/08/2017	PNC	127214	WEINGARTZ	EQUIPMENT REPAIRS			** VOIDED **
				EQUIPMENT REPAIRS			** VOIDED **
12/15/2017	PNC	127223	AIRGAS USA, LLC	OTHER REPAIRS AND MAINTENANCE	934.000	249	71.02
12/15/2017	PNC	127237	BUFF WHELAN CHEVROLET INC	VEHICLE REPAIRS AND MAINTENANCE	932.000	249	753.55
12/15/2017	PNC	127252*#	DELTA DENTAL OF MICHIGAN	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	718.000	249	100.47
12/15/2017	PNC	127272*#	THE HARTFORD-PRIORITY ACCOUNTS	HEALTH/LIFE/DENTAL INS	718.000	249	45.60
12/15/2017	PNC	127322	TRUCK & TRAILER SPECIALTIES, INC.	VEHICLE REPAIRS AND MAINTENANCE	932.000	249	554.58
12/15/2017	PNC	127323	UNITED AUTO PARTS	VEHICLE REPAIRS AND MAINTENANCE	932.000	249	43.71
12/15/2017	PNC	127324*#	VERIZON	COMMUNICATIONS (CELL)	850.100	249	50.42
12/15/2017	PNC	127327	WEINGARTZ	EQUIPMENT REPAIRS	931.000	249	205.90
12/22/2017	PNC	127334	AIRGAS USA, LLC	VEHICLE REPAIRS AND MAINTENANCE	932.000	249	69.75
				OTHER REPAIRS AND MAINTENANCE	934.000	249	59.10
				OTHER REPAIRS AND MAINTENANCE	934.000	249	165.30
				CHECK PNC 127334 TOTAL			294.15
12/22/2017	PNC	127366	LESLIE TIRE SERVICE, INC.	VEHICLE REPAIRS AND MAINTENANCE	932.000	249	424.00
				VEHICLE REPAIRS AND MAINTENANCE	932.000	249	260.00
				CHECK PNC 127366 TOTAL			684.00
12/22/2017	PNC	127380	OSCAR W. LARSON CO.	GASOLINE	759.000	249	250.00
12/22/2017	PNC	127381	PALCO CAMPER	EQUIPMENT REPAIRS	931.000	249	43.98
12/22/2017	PNC	127384*#	AMERICAN EXPRESS	VEHICLE REPAIRS AND MAINTENANCE	932.000	249	87.78
				VEHICLE REPAIRS AND MAINTENANCE	932.000	249	72.00
				VEHICLE REPAIRS AND MAINTENANCE	932.000	249	121.76
				VEHICLE REPAIRS AND MAINTENANCE	932.000	249	(16.56)
				CHECK PNC 127384 TOTAL			264.98

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 661 MOTOR POOL							
12/22/2017	PNC	127397*#	REINDEL TRUE VALUE	EQUIPMENT REPAIRS	931.000	249	18.05
12/22/2017	PNC	127398	ROY O'BRIEN, INC	VEHICLE REPAIRS AND MAINTENANCE	932.000	249	314.75
12/22/2017	PNC	127404*#	SPEED CLEAN SERVICE	VEHICLE REPAIRS AND MAINTENANCE	932.000	249	308.23
12/22/2017	PNC	127405	SUBURBAN BOLT	OTHER REPAIRS AND MAINTENANCE	934.000	249	41.20
12/22/2017	PNC	127412	WEINGARTZ	OTHER REPAIRS AND MAINTENANCE	934.000	249	234.95
				OTHER REPAIRS AND MAINTENANCE	934.000	249	258.99
				CHECK PNC 127412 TOTAL			493.94
				Total for fund 661 MOTOR POOL			12,939.02

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 701 TRUST & AGENCY FUND							
12/01/2017	PNC	127061	ATEX BUILDERS	BUILDING BONDS	283.100	000	100.00
12/01/2017	PNC	127071	CAPS CONSULTING	BUILDING BONDS	283.100	000	100.00
12/01/2017	PNC	127083	DANIEL J AND JOANN BERLIN	BUILDING BONDS	283.100	000	100.00
12/01/2017	PNC	127094	FRASER HIGH SCHOOL	REC PROGRAM REVOLVING	243.000	000	140.00
12/08/2017	PNC	127157	FINESSE CUISINE CATERING, LTD.	REC PROGRAM REVOLVING	243.000	000	1,500.00
12/08/2017	PNC	127166	JOHN AND LINDA ZELMANSKI	BUILDING BONDS	283.100	000	100.00
12/08/2017	PNC	127168	JOHN FREDERICK STEPHENS	FIRE DEPOSITS PAYABLE	282.000	000	12,262.00
12/08/2017	PNC	127177	LBD HOME IMPROVEMENT	BUILDING BONDS	283.100	000	100.00
12/08/2017	PNC	127194	PATRICK RUSSELL	REC PROGRAM REVOLVING	243.000	000	200.00
12/15/2017	PNC	127266	FRANK VALENTI	SECURITY FEE - CI COSTS 1C	228.500	000	405.00
12/15/2017	PNC	127290	LINDEN CONSTRUCTION	BUILDING BONDS	283.100	000	100.00
12/15/2017	PNC	127298*#	MISS DIG SYSTEM, INC	REC PROGRAM REVOLVING			** VOIDED **
12/15/2017	PNC	127312	CITY OF ROSEVILLE	TECHNOLOGY FUND (DISTRICT COURT)	228.600	000	2,400.00
12/15/2017	PNC	127321	THOMSON REUTERS - WEST	TECHNOLOGY FUND (DISTRICT COURT)	228.600	000	130.51
12/22/2017	PNC	127340	BIG TOP PARTY RENTALS	REC PROGRAM REVOLVING	243.000	000	275.00
12/22/2017	PNC	127356	FOUNDATION SYSTEMS OF MICHIGAN	BUILDING BONDS	283.100	000	100.00
12/22/2017	PNC	127384*#	AMERICAN EXPRESS	PUBLIC SAFETY - COP PROGRAM	214.400	000	1,974.37
				PUBLIC SAFETY - COP PROGRAM	214.400	000	60.47
				PUBLIC SAFETY - COP PROGRAM	214.400	000	65.07
				PUBLIC SAFETY - COP PROGRAM	214.400	000	1,276.98
				REC PROGRAM REVOLVING	243.000	000	43.01
				REC PROGRAM REVOLVING	243.000	000	80.24
				REC PROGRAM REVOLVING	243.000	000	102.01
				REC PROGRAM REVOLVING	243.000	000	230.00
				CHECK PNC 127384 TOTAL			3,832.15
12/22/2017	PNC	127408	TUFF SHED	BUILDING BONDS	283.100	000	100.00
				Total for fund 701 TRUST & AGENCY FUND			21,944.66

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 703 SUMMER TAX COLLECTION FUND							
12/06/2017	PNC	266(E)	MACOMB COUNTY	DISB # 10	274.000	000	4,903.94
12/06/2017	PNC	267(E)	MACOMB COMMUNITY	DISB # 10	274.000	000	653.92
12/06/2017	PNC	268(E)	MACOMB INTERMEDIATE SCHOOL	DISB # 10	274.000	000	1,358.11
12/06/2017	PNC	269(E)	FRASER PUBLIC SCHOOLS	DISB # 10	274.000	000	8,919.31
12/15/2017	PNC	272(E)	CITY OF FRASER - PROPERTY TAXES	ALL UNDISTRIBUTED TAXES	274.000	000	8.88
12/15/2017	PNC	273(E)	CITY OF FRASER - PROPERTY TAXES	ALL UNDISTRIBUTED TAXES	274.000	000	1,435.27
12/15/2017	PNC	274(E)	MACOMB COUNTY	DISB # 11	274.000	000	888.67
12/15/2017	PNC	275(E)	MACOMB COUNTY	DISB # 11	274.000	000	100,508.82
12/22/2017	PNC	127337	BCP LIMITED LLC	ALL UNDISTRIBUTED TAXES	274.000	000	5,981.92
12/22/2017	PNC	127338	BENNETT. ROBERT L	ALL UNDISTRIBUTED TAXES	274.000	000	704.61
12/22/2017	PNC	127339	BENTLEY. VICTORIA	ALL UNDISTRIBUTED TAXES	274.000	000	1,056.44
12/22/2017	PNC	127342	BRUCK. FRANK J & LAURA A	ALL UNDISTRIBUTED TAXES	274.000	000	830.02
12/22/2017	PNC	127347	CORMICLE. WILLIAM	ALL UNDISTRIBUTED TAXES	274.000	000	1,124.36
12/22/2017	PNC	127350	DAVIDSON. VERNON E & LORETTA A	ALL UNDISTRIBUTED TAXES	274.000	000	709.39
12/22/2017	PNC	127351	DRAKE. TRACI M	ALL UNDISTRIBUTED TAXES	274.000	000	279.10
12/22/2017	PNC	127352	ESPINOZA. BYRON	ALL UNDISTRIBUTED TAXES	274.000	000	1,131.92
12/22/2017	PNC	127354	FLEMING. JOHN	ALL UNDISTRIBUTED TAXES	274.000	000	281.57
12/22/2017	PNC	127364	KUSMIERZ. LORI & WILLIAM	ALL UNDISTRIBUTED TAXES	274.000	000	786.64
12/22/2017	PNC	127367	LODEWYK. PAMELA ANN	ALL UNDISTRIBUTED TAXES	274.000	000	2,071.69
				ALL UNDISTRIBUTED TAXES	274.000	000	66.50
				CHECK PNC 127367 TOTAL			2,138.19
12/22/2017	PNC	127382	PARISI. GINO S	ALL UNDISTRIBUTED TAXES	274.000	000	740.24
12/22/2017	PNC	127395	PRZYBROWSKI. ANDREW & AGNIESZKA	ALL UNDISTRIBUTED TAXES	274.000	000	1,609.19
12/22/2017	PNC	127396	QUANDT. ADAM	ALL UNDISTRIBUTED TAXES	274.000	000	675.68
12/22/2017	PNC	127399	SCHMITZ. GEORGE, KATHY, & SUSAN	ALL UNDISTRIBUTED TAXES	274.000	000	692.79
12/22/2017	PNC	127401	SHOCK. JOSHUA	ALL UNDISTRIBUTED TAXES	274.000	000	1,023.79
12/22/2017	PNC	127402	SHOWDOWN SHOWROOM	ALL UNDISTRIBUTED TAXES	274.000	000	64.47
				ALL UNDISTRIBUTED TAXES	274.000	000	1.87
				CHECK PNC 127402 TOTAL			66.34

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 703 SUMMER TAX COLLECTION FUND							
12/22/2017	PNC	127403	SOPER. MYRLIE & CARTER. RONALD R	ALL UNDISTRIBUTED TAXES	274.000	000	947.20
12/22/2017	PNC	127409	TULL. DENEE & HUFF. KATHLEEN	ALL UNDISTRIBUTED TAXES	274.000	000	1,284.01
12/22/2017	PNC	127410	TYE. THOMAS D	ALL UNDISTRIBUTED TAXES	274.000	000	788.94
12/22/2017	PNC	127413	WILLIS. LORNE A	ALL UNDISTRIBUTED TAXES	274.000	000	797.87
12/22/2017	PNC	127416	ZANNI. ROBERT & SUSAN	ALL UNDISTRIBUTED TAXES	274.000	000	3,932.39
				Total for fund 703 SUMMER TAX COLLECTION FUND			146,259.52
			TOTAL - ALL FUNDS				1,995,412.20

'*'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE FUND
'#'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT

Fraser Historical Commission Meeting

November 6, 2017

Present: Marilynn Wright, Kathy Pirtle, Harry Hodgson, Betty Slominski, Jim Chamberlin, Elissa Zimmer and Curtis Rice, and Nancy Ehrke

Absent: Karen Hodges (excused) Debra Szpulak (excused)

Meeting was called to order at 7:01pm by Chairperson Marilynn Wright, followed by the Pledge to the Flag.

A motion was made by Betty Slominski and supported by Jim Chamberlin to approve the agenda as present. All in favor – approved.

A motion was made by Nancy Ehrke and supported by Betty Slominski to approve the minutes. All in favor – approved.

The Liaison Report was given by Elissa Zimmer - She questioned whether previous issues had been resolved. The Star still needs to be plugged in and tested. The light shining on the flag needs to be aimed correctly. Betty Slominski has been taking care of the rat poison. Elissa distributed the current budget/finance report.

Unfinished Business: Marilynn Wright reported on the Open House proceeds as follows:
Depot - $179.25, Museum - $$31.00, Gift Shop - $4.00, for a total of $214.25. The Fall Festival at Steffens Park was worked by Nancy Ehrke and Harry Hodgson, the proceeds were $52.00. Nancy Ehrke stated that the site location was a problem and needs to be changed for next year. The Fall Craft show at FHS was worked by Karen Hodges and Nancy Ehrke the proceeds were $106.50.

New Business: Marilynn Wright stated that the Saturday after Thanksgiving at Noon is designated to set up the Christmas Tree in the Museum, and other décor as needed. All Commissioners are expected to attend. Harry Hodgson said the house lighting issue has been resolved.

Marilynn Wright stated that the Volunteer Thank-you Potluck Dinner will be held on January 14th. She will bring a sign-up sheet for the potluck to next month's meeting.

Commissioners Reports: **Marilynn Wright** passed around a brochure regarding the Founders Tour of America **Betty Slominski** stated that in cleaning the barn, a dead rat was found, some radiators were put out for trash, she has since put down rat poison and cleaned up the rat droppings in the barn. **Kathy Pirtle, and Jim Chamberlin** had nothing to report. **Harry Hodgson** stated he would not be able to attend the decorating the Saturday after Thanksgiving as he will be busy at the Train Depot in Mount Clemens for the first Christmas train run. **Nancy Ehrke** mentioned the November E-Newsletter and complimented the Fraser High students for a job well done. We are fortunate to have them to produce our E-Newsletter. She also suggested that we look into having another fundraiser at Ram's Horn. After discussion, it was decided that we need a flyer made advertising our fundraiser in advance. Jim Chamberlin will take care of that. Nancy offered to call Ram's Horn and set up a date in March.

Motion by Betty Slominski to adjourn, support by Nancy Ehrke. The meeting was adjourned at 8:05pm.

Respectfully submitted by
Nancy Ehrke, Acting Secretary

Fraser Historical Commission

Minutes - Monday, October 2, 2017

Present: Marilynn Wright, Betty Slominski, Dori Guoin, Member-At-Large, Lorena McDowell, Liaison, Karen Hodges, Debra Szpulak, Kathy Pirtle, Curtis Rice, Jim Chamberlin, Nancy Ehrke **Absent:** Harry Hodgson, excused

1) **Call to order at** 7:04 pm by Marilynn
2) **Pledge to the Flag**
3) **Approve Agenda:** On a motion by Nancy, seconded by Betty; Motion carried;
4) **Approve Minutes:** On a motion by Nancy, seconded by Betty; Motion carried;
5) **Liaison Report:** Lorena passed out the August 2017 budget report; She reminded the Commissioners the budget report is still showing only $1500.00 (for Operating Expenses). Our correct total budget is $2100.00, which is Operating Expenses plus $600.00 for Capitol Expenses. The Capitol Expenses line item should show up on next months report. Lorena is actively working with the new city financial director to understand the best options for documenting our trust fund to comply with new financial reporting rules and regulations. Lorena will keep the Commissioners up to date on the progress of this task. We currently have two vacancies. Marilynn gave Lorena a new application form and she is expecting another application in the next week or so. Lorena reminded Marilynn to be sure to file applications per the required process. Elissa will be attending the November meeting, as Lorena will be on vacation. DPW requests? Jim - flagpole light needs to be repaired; Marilynn - star lights on side of museum not working - maybe a fuse?
6) **Unfinished Business:**
   a) Flea Market: Marilynn asked Lorena to be sure to secure website access for her employees so event updates can be posted. Marilynn asks this because she received some vendor complaints at our September Barn Sale that the website still showed information from June. Lorena stated she was aware of the issue and she believes it is being resolved; Net profit from the September Barn Sale: $1,921.99; All Commissioners agreed the sale was a great sucess!
   b) Fall Festival: Nancy is the contact and she will be working with Harry. Christina has not contacted Nancy with details. Our table will be next to the Library's table and Lorena added they will have someone at their table from 11 am to 4 pm.
   c) Gallery of Paintings: No additional contact from Vania - Non-issue
7) **New Business:**
   a) Christmas Resale: Nancy will go to Depot later this week to look at what needs to be done. Nancy thinks she will need 2 people to get bins down from top shelves in the Depot and 2 people to price items so she can display on tables; Nancy will send Email to all Commissioners with specific details once she goes to the depot on this Thursday or Friday to assess the situation.

b) Pack up Barn Sale: Betty has scheduled the Barn 'pack up' on October 18th at 9:30am; Loaders and trucks should arrive 10:30am-11:00am. Nancy has asked on FB for volunteers with pick-up trucks - she is awaiting a reply; Betty would like help cleaning the barn as this allows us to identify any early carpenter ant or rodent infestation and then we are able to have DPW treat the barn before any damages.

8) Commissioner Reports:

***Marilynn** - Reminded all Commissioners to lock the dead bolt when leaving the Depot; Passed around a letter she received from the PA33 Group thanking the

Commission for letting them have a table at our September Barn Sale; Passed around the Crocker House newsletter asking the Commissioners to give their attention to their upcoming events; There are several unopened 12 packs of pop from the Barn Sale. If any Commissioner would like one, please purchase from Marilynn for $3.00. The DPW had left a cone to cover a hole in the front grass of the museum. A Barn Sale customer stumbled on the hole and Marilynn called DPW and they fixed it the next day.
10/1 Open House Sales: Depot - $130.35; Museum - $13.00; Gift Shoppe - $22.00; 1/2 Off Barn Sale -$126.75; Total = $292.10.

***Betty -** 1st day of fall garden clean-up is next Monday at 1pm;

***Dori -** Nothing

***Karen -** Asked if Lorena can have the DPW inspect and clean the gutters on the barn and gift shoppe. Additionally, if they can let us know if they need any repairs or replacement to function properly. Suggestion to Commissioners that we consider having Company come out and look at drainage concern at barn where bricks are installed and to consider having exterior paint on house looked at for possible professional painting; Commissioners will discuss further at next meeting after gutter assessment from DPW is received;

***Debra -** Asked Marilynn if she could give the Historical Booklets to people who come to the Open House for tours. Marilynn explained the Booklets are $2.00, but we should be handing out the trifold pamphlets instead. Karen commented, she has seen the pamphlets in the file cabinet in the Barn. Karen and Debra will make sure the pamphlets are put our for our next Open House; Debra suggested, to save work and time, we have flat price tables at the next Barn Sale; Marilynn explained that idea has been tried in the past, but that the Commissioner working the Sale and the customers found it confusing; We can continue to search for ideas to streamline the process; Debra will be working with Jim on the set-up of the Edison Phonograph and she will coordinate with Karen to install the tacks for stairs in Museum. Debra mentioned a visitor to the museum at the Open House had commented on how they were not welcomed when they entered the gift shoppe; It was discussed among the Commissioners that maybe we can work with the Society President in the future to rotate this duty so there is more enthusiasm at Open Houses;

***Kathy -** Nothing

***Curtis -** Found cost of replacing the fire engine pedestal to be prohibitive; He is now working with epoxy to try and repair it; He will continue to work on this project and keep Marilynn informed as to his progress; Curtis and his wife donated a working mantel clock that had been passed down in his wife's family. Curtis has history on the clock and can provide details once display in Museum is decided;

***Jim -** Will work with Debra to try to get Edison Phonograph working and set up.

***Nancy -** Will let Betty know when she receives a reply on FB for volunteers to haul barn sale boxes. Nancy was contacted on FB by a lady who wanted to buy the antique rocker. Nancy met her before our meeting and she bought the rocker for $40.00! Nancy met Amanda Baumgartner at the Barn Sale. She lives in Roseville and would like to join the Historical Society; Nancy asked Julie to send her information;

9) Adjourned at 8:23pm on a motion by Nancy, seconded by Curtis; Motion Carried;

Next Open House with Christmas Resale: Sunday, November 5, 2017

Next Meeting: Monday, November 6, 2017

Respectfully submitted, Karen Hodges, Recording Secretary

Fraser Parks & Recreation Commission
Minutes of the Regular Meeting
Tuesday, October 3rd, 2017
Fraser Municipal Building

A regular meeting of the Fraser Parks and Recreation Commission was conducted on the above date at the Fraser Municipal Building, located at 33000 Garfield Road, Fraser, and County of Macomb, Michigan.

Present: Chairperson Sherry Stein, Secretary Sarah Kelley, Commissioners Tom Colwell, David Kubiak, Linda Stonebreaker, David Winowiecki

Absent: Vice Chairperson Laura Lesich

Also Present: Christina Woods, Recreation Director, Shannon McCalley Buddies Representative

1. **Call Meeting to Order**
   Chairperson Stein called meeting to order at 7:06 pm.

2. **Pledge of Allegiance**

3. **Approval of Agenda for October 3rd 2017**
   COMMISSIONER WINOWIECKI MOVED, SECONDED BY COMMISSIONER STONEBREAKER **TO APPROVE THE RECREATION COMMISSION REGLULAR MEETING AGENDA FOR OCTOBER 3RD 2017.**
   Motion carried unanimously.

4. **Approval of Minutes from September 5th 2017**
   COMMISSIONER WINOWIECKI MOVED, SECONDED BY COMMISSIONER KELLEY **TO APPROVE THE MINUTES OF THE RECREATION COMMISSION REGULAR MEETING OF SEPTEMBER 5TH 2017**
   Motion carried unanimously.

5. **Fraser Parks and Recreation and Senior Center Gratitude's**
   Director Woods thanked the following groups, business and organizations:
   Farmers Market Volunteers
   Fraser Firefighters for all their work for the open house and Fall Festival
   Fraser Optimist Club for sponsoring the Petting Zoo for Fall Festival
   Christian Financial for sponsoring the family photo area at the Fall Festival
   Dales Landscaping for donating rocks
   Fraser First Booster Club and Vania Apps for all the work in the park, face painting and rock painting at Fall Festival
   Fraser Goodfellows for volunteering to help with the Chili and Soup Cook Off
   Lions Club for the Hayride at Fall Festival and for organizing the Halloween Party
   American House Sterling Meadows for sponsoring the character artist at Fall Festival.
   Stephanie Toiletski from Jump Around for donating the Bounce House for Fall Festival.
   Fraser Soccer Club for running the Kids Sport area for Fall Fest
   Fraser Library and Historical Commission for joining us at Fall Fest
   Beth and Christine from the Traveling Think Tank for running the kids activity area.
   Fraser DPW for their help with Fall Festival

Roseville Post Office, Maxx Towing, Austin Diz for putting vehicles in the working car show at the Fall Festival.
Fraser Public Schools, St. John Lutheran and Arts Academy in the Woods for meeting with the Recreation Director about working together.
Ken Starring for holding the painting exhibit at the center.
Fraser Police and Officer Lisa Pettyes for successful Senior educational seminar.
Powerhouse Gym for offering a low cost exercise program for kids
David Winoweicki for the donation to the Special Events Fund
Marie Cilluffo for donating pizza and cupcakes for Buddies.
All the volunteers for the McKinley Park Build
Hanover Grove for their hard work at McKinley Park
Sue Bertolini for taking photos to document the progress at McKinley park

6. Old Business

A. Status of Youth and Senior Involvement in Recreation Commission

Director Woods stated that at this time this project is on hold while other time sensitive programming needs are ongoing.

B. Collaboration with Local Schools

Director Woods has collaborating with schools in the area. She has met with Local schools and waiting to hear back from their administrators on what teacher's involvement and input will be. More information to come as feedback comes in.

7. Updates on McKinley Barrier Free Park

Fraser First President Vania Apps shared that the progress with the park build with 75 to 100 volunteers. Vania shared fundraising results that included Ryan Buck's Art Gallery. Fundraising will continue to fulfill the vision of McKinley barrier free park.

8. Report from Buddies Representative

Buddies Representative Shannon McCalley shared upcoming Buddies Events.

9. Report on Senior Business

A. Upcoming Programming

Director Christina Woods shared what programs are upcoming. These include an educational series by Wayne State University, Public Safety Classes on Fire Safety, Trip to Canterbury Village, Stalls Auto Museum and Matter of Balance Classes. Director Woods also stated that due to the upcoming transition to a bi-monthly publication, the Activity Center is planning out further.

10. Report on Recreation Business

A. Upcoming Programming

Director Woods shared upcoming programs. These include a Friends and Family CPR Class, Tot Classes, Toddler Craft Class, Crazy Fit Kids, Adult Halloween Tournaments for Softball and Kickball, Adult League planning for Spring and Craft After Dark Ladies Night Out.

B. Farmers Market Updates

Director Woods shared meeting dates and that there is still a need for volunteers.

11. Reports on Special Events

Director Christina Woods shared what programs are upcoming.

A. Upcoming Fall Fest

This year's fall festival is going to be much larger than in the past. There are over 65 vendor/crafter/farmer and 13 chilis and soups. Other features will be the petting zoo sponsored by the Fraser optimist club, bounce house sponsored by Jump Around, hayride sponsored by Fraser Lions, face painting and rock painting by Fraser First Booster Club and Dales Landscaping, and more.

B. Upcoming Halloween Party

The Halloween party will be run by the Fraser Lions and the Recreation is assisting in distribution of tickets and sponsoring of the Magician.

C. Upcoming Christmas in Fraser

i. Recommendation for Honorees

Christina stated that all applications are in. She shared applicants received for honorees at the event. Director Woods recommended that the two groups be presented to the council at the next meeting to be voted on. All applicants to be mentioned in the Christmas in Fraser pamphlet.

COMMISSIONER WINOWIECKI MOVED, SECONDED BY COMMISSIONER COLWELL **TO RECOMMEND THE NAUGHTY KNITTERS/FFBC/PAM PITTS AS WELL AS THE POC FIREFIGHTERS BE RECOGNIZED AT THE UPCOMING CHRISTMAS IN FRASER.**

Motion carried unanimously.

The commission requests that all nominated be recognized in some way.

12. Report on Parks

Christina stated McKinley is coming along great. Fort Fraser is in need of being revamped. The Fort Fraser volunteer group and Recreation Department are awaiting the outcome of the upcoming millage to move forward.

13. Other New Business

A. Commission Seats Ending December 31st 2017

Director Woods stated that there are two seats opening up and we are taking applications at this time. Candidates will be interviewed at Decembers meeting.

COMMISSIONER STONEBREAKER MOVED, SECONDED BY COMMISSIONER KUBIAK **TO ACCEPT APPLICATIONS FOR TWO SEATS ON THE RECREATION COMMISSION TERM ENDING DECEMBER 31ST 2017, APPLICATION PROCESS TO CLOSE ON DECEMBER 5TH 2017 AND INTERVIEWS TO OCCUR AT THE DECEMBER MEETING.**

Motion carried unanimously.

14. Citizen Participation

NONE.

15. Report from Recreation Director

Recreation Director Woods stated that the recreation is looking into Liturgical Publications Incorporated. This company does a lot of church bulletins and have branched out to doing senior center bulletins. The company sells advertisement space to local businesses and then provides free bulletins to the organization. The Recreation, Senior Center and Library will all be in a pamphlet and Christina has been told it should be up and running in March of next year.

Director Woods is connecting with Recreation Authority of Roseville and Eastpointe to possibly intertwine Recreation Programs so that we would compete in sports with other cities.

Director Woods stated that the Senior Center will be receiving a CBDG Grant to be used for new carpet and paint. She is getting estimates now. The 15-mile interceptor collapse should be done by Thanksgiving. Christina is also asking for thoughts for a "Best Holiday Display" contest and would like to start with Christmas.

16. Commission members with concerns

Commissioner Stonebreaker inquired about the Landscaping company status for our parks. We are aiming to have this in place starting next year.

Commissioner Winowiecki stated how great it is to have our community come together whenever there is a need.

Commissioner Kelley inquired about fall fest. Do we have an anticipation of how many will attend? Also, who puts on the Halloween party at the Lions club.

Commissioner Cowell stated that the response of our community has been spectacular.

Chairperson Stein read a letter from Commissioner Stonebreaker. Commissioner Stonebreaker will not be seeking another term when her term is up in December. The commission thanks her for her dedication and support of recreation and senior programs and hopes to still see her around!

17. Adjournment

KELLY MOVED, SECONDEDED BY COMMISSIONER WINOWIECKI **TO ADJOURN THE RECREATION COMMISSION MEETING OF OCTOBER 3RD 2017 AT 8:04 PM.**

Motion carried unanimously.

Respectfully Submitted,

Sherry Stein
Parks & Recreation Commission
Chairperson

Laura Lesich
Parks & Recreation Commission
Vice Chair

Sarah Kelley
Parks & Recreation Commission
Secretary

Christina Woods
Parks & Recreation Director

City of Fraser

Building & Code Enforcement Department

MEMORANDUM

TO: City of Fraser Council Members
FROM: City of Fraser Planning Commission
RE: Recommendation from the Planning Commission

DATE: 12/21/2017

At the December 2017 Planning Commission meeting, the board voted to recommend to City Council the reappointment of members Donald Cook, Frank Farina and John Keil with terms ending 12/31/2020.

Cc: City Manager

APPLICATION FOR APPOINTMENT TO CITY BOARDS & COMMISSIONS

APPLICATION MAY BE SUBJECT TO PUBLIC VIEW

Ken Dow

City of Fraser
33000 Garfield Road
Fraser, Michigan

LAST NAME	FIRST NAME	MIDDLE INITIAL
Cook	Dow	C

ADDRESS (number & street)
31441 Grove

CITY	STATE	ZIP CODE	HOME PHONE	CELL PHONE
Fraser	MI	48026		[redacted]

NAME OF BOARD/COMMISSION APPLYING FOR
Planning

REASON FOR INTEREST IN THIS BOARD (please list activities & special qualifications)
Have enjoyed being on it so far.

EDUCATION (please list schools, diplomas, degrees, professional certificates, etc.)
Fraser High School

CURRENT EMPLOYMENT

COMPANY NAME	YOUR TITLE/POSITION
Dow Cook Construction	Owner

COMPANY ADDRESS (number & street)
31441 Grove

CITY	STATE	ZIP CODE	OFFICE PHONE	PAGER
Fraser	MI	48026		

PLEASE LIST YOUR RESPONSIBILITIES
Running all day to day projects, office and field.

PLEASE ATTACH YOUR RESUME TO THIS APPLICATION

Rev 5/2009

Received by ______________________ Date ______________

RECEIVED
CITY CLERK'S OFFICE
NOV 17 2017
INITIALS ___ TIME Key 12:45

APPLICATION FOR APPOINTMENT TO CITY BOARDS & COMMISSIONS

APPLICATION MAY BE SUBJECT TO PUBLIC VIEW

City of Fraser
33000 Garfield Road
Fraser, Michigan

LAST NAME	FIRST NAME	MIDDLE INITIAL
FARINA	FRANK	M

ADDRESS (number & street)

15485 RAMBLING DRIVE

CITY	STATE	ZIP CODE	HOME PHONE	CELL PHONE
FRASER	MI	48026		

NAME OF BOARD/COMMISSION APPLYING FOR

PLANNING COMMISSON LIASON TO ZBA

REASON FOR INTEREST IN THIS BOARD (please list activities & special qualifications)

I WISH TO HELP FRASER MOVING FORWARD AND CONTINUING TO BE A HEALTHY VIBRANT BALANCED CITY.

EDUCATION (please list schools, diplomas, degrees, professional certificates, etc.)

SEE ATTACHED RESUME

CURRENT EMPLOYMENT

COMPANY NAME	YOUR TITLE/POSITION
RETIRED GENERAL DYNAMICS	- SEE RESUME ATTACHED

COMPANY ADDRESS (number & street)

—

CITY	STATE	ZIP CODE	OFFICE PHONE	PAGER
—				

PLEASE LIST YOUR RESPONSIBILITIES

—

PLEASE ATTACH YOUR RESUME TO THIS APPLICATION

Rev 5/2009 Received by Key Date 11·17·17

APPLICATION FOR APPOINTMENT TO CITY BOARDS & COMMISSIONS

RECEIVED CITY CLERK'S OFFICE FEB 07 2017 TIME INITIALS

APPLICATION MAY BE SUBJECT TO PUBLIC VIEW

City of Fraser
33000 Garfield Road
Fraser, Michigan

LAST NAME	FIRST NAME	MIDDLE INITIAL
Keil	John	L

ADDRESS (number & street)
15750 Marcie

CITY	STATE	ZIP CODE	HOME PHONE	CELL PHONE
Fraser	MI	48026		

NAME OF BOARD/COMMISSION APPLYING FOR
Planning

REASON FOR INTEREST IN THIS BOARD (please list activities & special qualifications)
To help the community my family has lived in for many years be the best it can be. I've been in the trades since 1980. I have the following license's; Master Electrician, Mechanical Contractor, Boiler license type 2B and a Residential Builder.

EDUCATION (please list schools, diplomas, degrees, professional certificates, etc.)
See attached

CURRENT EMPLOYMENT

COMPANY NAME	YOUR TITLE/POSITION
Air Conditioning Engineers	General Manager

COMPANY ADDRESS (number & street)
5250 Auburn Rd

CITY	STATE	ZIP CODE	OFFICE PHONE	PAGER
Shelby Twp	Mi	48317		

PLEASE LIST YOUR RESPONSIBILITIES
Ongoing review of company performance, make adjustments to company operations as needed. Overall financial responsibility and annual budgeting and planning. Responsible for the smooth, efficient, and profitable operation of Air Conditioning Engineers

PLEASE ATTACH YOUR RESUME TO THIS APPLICATION

Rev 5/2009 Received by Ke Date 2·7·2017

City of Fraser

Building & Code Enforcement Department

MEMORANDUM

To: Honorable Mayor & City Council Members

From: Zoning Board of Appeals

Date: December 21st, 2017

RE: Recommendation of members to Council

At the December 2017 Zoning Board of Appeals meeting, the board voted to recommend to City Council the reappointment of member Bob Logan with a term ending on 12/31/2020.

Cc: City Manager

33000 Garfield • Fraser, Michigan 48026 • (586) 293-3100 option 2 • Fax: (586) 293-4717

City website: "www.micityoffraser.com" • Building Department email: "buildingdept@micityoffraser.com"

APPLICATION FOR APPOINTMENT TO CITY BOARDS & COMMISSIONS

APPLICATION MAY BE SUBJECT TO PUBLIC VIEW

City of Fraser
33000 Garfield Road
Fraser, Michigan

LAST NAME	FIRST NAME	MIDDLE INITIAL
LOGAN	ROBERT	G

ADDRESS (number & street)
15951 LUXEMBURG

CITY	STATE	ZIP CODE	HOME PHONE	CELL PHONE
FRASER	MICH	48026		

NAME OF BOARD/COMMISSION APPLYING FOR
ZBA

REASON FOR INTEREST IN THIS BOARD (please list activities & special qualifications)
AS A RESIDENT OF FRASER I HAVE AN INTERST IN HOW THE PROPERTY IN FRASER IS USED

EDUCATION (please list schools, diplomas, degrees, professional certificates, etc.)
LAKESHORE HIGH School
HIGH SCHOOL DIPLOMA

CURRENT EMPLOYMENT

COMPANY NAME	YOUR TITLE/POSITION
CONTRACT EMPLOYEE FOR CITY OF FRASER	NON-OWNER HOUSING INSPECTOR

COMPANY ADDRESS (number & street)
33000 GARFIELD

CITY	STATE	ZIP CODE	OFFICE PHONE	PAGER
FRASER	MICH	48026		

PLEASE LIST YOUR RESPONSIBILITIES
TO INSPECT NON-OWNER OCCUPIED HOUSING

PLEASE ATTACH YOUR RESUME TO THIS APPLICATION

Rev 5/2009 Received by Ken DM Date 11-30-17

City of Fraser

CENTENNIAL COMMUNITY

CITY MANAGER
D. Wayne O'Neal

CITY CLERK
Kelly Ann Dolland

MAYOR PRO-TEM
Kathy Blanke

COUNCIL
Yvette Foster
Suzanne Kalka
Michael Lesich
Patrice M. Schornak
David Winowiecki

Michigan State Representative William Sowerby 1-11-2018 Presentation

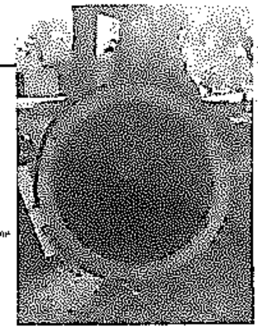
City of Fraser

2017 Infrastructure Update

Presented by:
Anderson, Eckstein and Westrick, Inc.
CIVIL ENGINEERS | SURVEYORS | ARCHITECTS

City Infrastructure Overview

- Includes:
  - ROADS
    - 5 Miles Major
    - 34.5 Miles Local
  - WATER MAIN
    - 70 Miles Main
    - 800 Hydrants
    - 650 Gate Valves
  - SANITARY SEWER
    - 60 Miles Sewer
    - 1400 Manholes
    - 3 Pump Stations
  - STORM SEWER
    - 40 Miles Sewer
    - 2300 Manholes and Catch Basins
    - 2 Pump Stations
    - 3 Retention Ponds



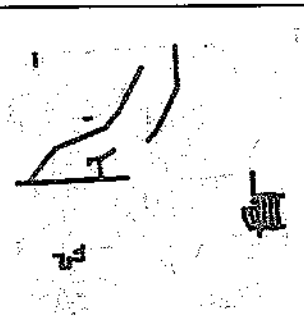
Road Program

Road Program – Original Proposed 3-Year Program

2015 2016 2017

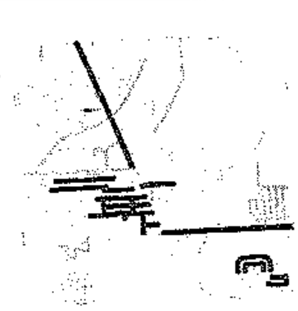
Road Program

- 2015 - $1,436,000



Road Program

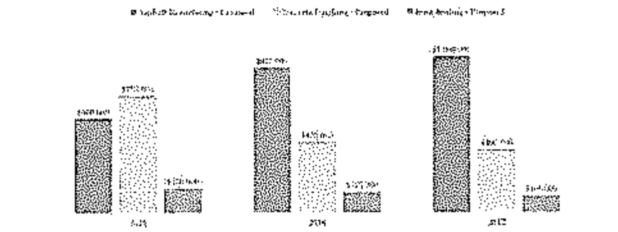
- 2015 - $1,436,000
- 2016 - $2,093,000



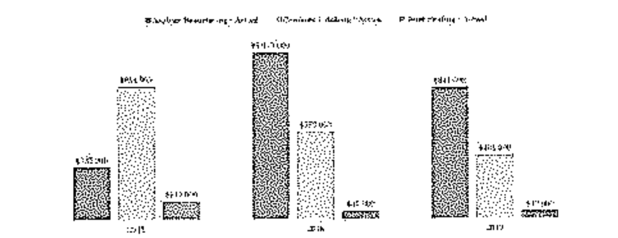
Road Program

- 2015 - $1,436,000
- 2016 - $2,093,000
- 2017 - $1,460,000

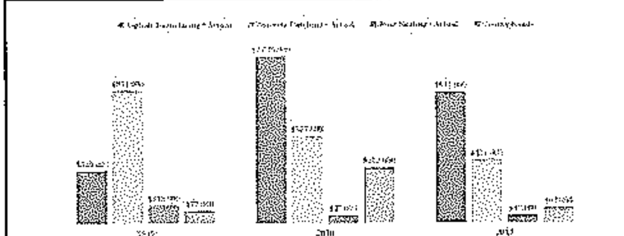
Road Program – Proposed Spending by Work Type



Road Program – Actual Spending by Work Type

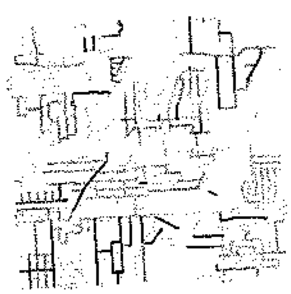


Road Program – Actual Spending by Work Type

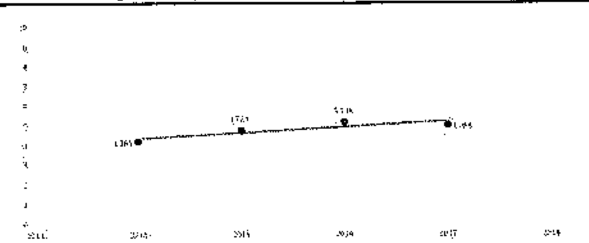


Road Program

- Avg. PASER Rating after 2017 Program: 4.088



Road Program – Average PASER Rating by Year



Road Program

- Future Priorities/Needs:
  - Matching Federal Aid for City and County Projects
  - Joint Sealing / Routine Maintenance
  - Renewing Road Bond and/or Passing a Road Millage
  - Joint Failures in NW Neighborhoods
  - Fruehauf Reconstruction – $1,600,000*
  - Industrial Streets – $5,000,000*

* [illegible]

Water Main Program

Water Main Program

Recently Completed Capital Projects

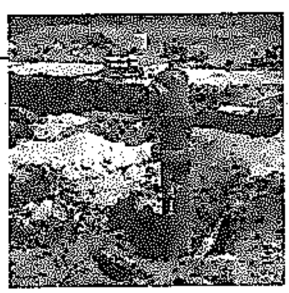
- 2001 – Groesbeck: Lamont to Masonic
- 2005 – Kendall: Fraser to Masonic
- 2006 – 13 Mile: Eveningside to Fall
  Kelly: Breezeway to Snow
- 2007 – Cyril: 13 Mile to Masonic
- 2008 – Rosemary: Fruehauf to Utica
  Newman: Lindon to Rosemary
- 2013 – Groesbeck: 13 Mile to 14 Mile
- 2017 – Rainbow: Eveningside to Slumber
  W/N/E/S Wind: Breezeway to Eveningside

Water Main Program

Recently Completed Capital Projects

- 2001 – Groesbeck: Lamont to Masonic
- 2005 – Kendall: Fraser to Masonic
- 2006 – 13 Mile: Eveningside to Fall
  Kelly: Breezeway to Snow
- 2007 – Cyril: 13 Mile to Masonic
- 2008 – Rosemary: Fruehauf to Utica
  Newman: Gordon to Rosemary
- 2013 – Groesbeck: 13 Mile to 14 Mile
- 2017 – Rainbow: Eveningside to Slumber
  W/N/E/S Wind: Breezeway to Eveningside

Water Main Program



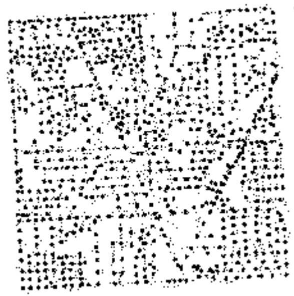
- Complete Asset Management Plan
  - Required by MDEQ by Jan 1, 2018

Water Main Program

- Complete Asset Management Plan
  - Required by MDEQ by Jan 1, 2018
- Routine Maintenance
  - GIS Updates

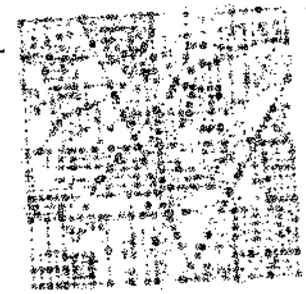
Water Main Program

- Complete Asset Management Plan
  - Required by MDEQ by Jan 1, 2018
- Routine Maintenance
  - GIS Updates
  - Regular Hydrant Inspection



Water Main Program

- Complete Asset Management Plan
  - Required by MDEQ by Jan 1, 2018
- Routine Maintenance
  - GIS Updates
  - Regular Hydrant Inspection
  - Valve Turning Program



Water Main Program

- Complete Asset Management Plan
  - Required by MDEQ by Jan 1, 2018
- Routine Maintenance
  - GIS Updates
  - Regular Hydrant Inspection
  - Valve Turning Program
  - Initiate program to replace inoperable components

Water Main Program

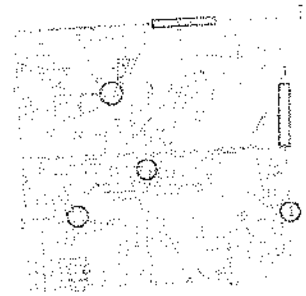
- Complete Asset Management Plan
  - Required by MDEQ by Jan 1, 2018
- Routine Maintenance
  - GIS Updates
  - Regular Hydrant Inspection
  - Valve Turning Program
  - Initiate program to replace inoperable components
- Hydrant Flow Tests
  - Test 1 quadrant of the City each fall
  - 10 tests performed each year
  - Conducted annually since 2001

Water Main Program

- Future Capital Needs Focus Areas

Water Main Program

- Future Capital Needs Focus Areas
  - Filling in gaps / completing loops

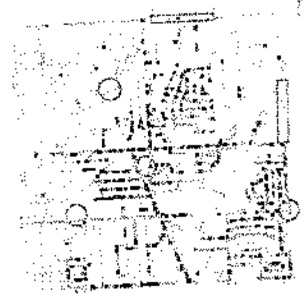


Water Main Program

- Future Capital Needs Focus Areas:
  - Filling in gaps / completing loops
  - Lines with significant break history

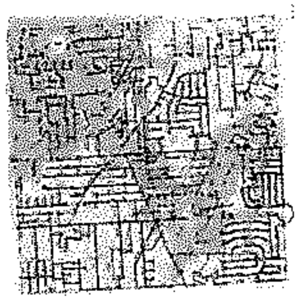
Water Main Program

- Future Capital Needs Focus Areas:
  - Filling in gaps / completing loops
  - Lines with significant break history
  - Undersized mains



Water Main Program

- Future Capital Needs Focus Areas:
  - Filling in gaps / completing loops
  - Lines with significant break history
  - Undersized mains
  - Areas with low flow



Water Main Program

- Proposed Capital Program

Water Main Program

- Proposed Capital Program
  - 2018

Water Main Program

- Proposed Capital Program
  - 2018
  - 2019

Water Main Program

- Proposed Capital Program
  - 2018
  - 2019
  - 2020

Water Main Program

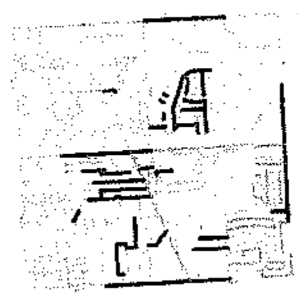
- Proposed Capital Program
  - 2018
  - 2019
  - 2020
  - 2021

Water Main Program

- Proposed Capital Program
  - 2018
  - 2019
  - 2020
  - 2021
  - 2022

Water Main Program

- Proposed Capital Program
  - 2018
  - 2019
  - 2020
  - 2021
  - 2022
  - 2023-2039

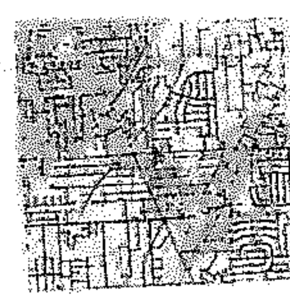


Water Main Program

- 20 Year Capital Improvement Program

Water Main Program

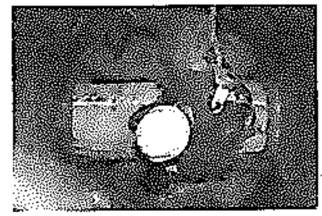
- 20 Year Capital Improvement Program
  - Address focus areas



Sanitary Sewer Program

Sanitary Sewer Program

- State Revolving Fund (SRF) Program
  - $3,230,000 Sewer Rehab Program
  - ~2.5% APR 20 year loan
- Rehab Work Completed in 2017
  - Full Length and Sectional Lining
    - $900,000
  - Manhole Rehabilitation
    - [illegible]
  - Open Cut Repairs
    - [illegible]



Sanitary SRF Program

- Sanitary Sewer System

Sanitary SRF Program

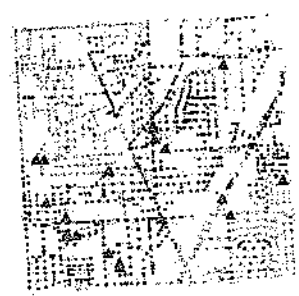
- Sanitary Sewer System
- Locations in SRF Program

Sanitary SRF Program

- Full Length CIPP Liners

Sanitary SRF Program

- Full Length CIPP Liners
- Sectional CIPP Liners

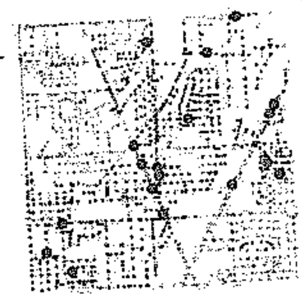


Sanitary SRF Program

- Full Length CIPP Liners
- Sectional CIPP Liners
- Manhole Rehabilitation

Sanitary SRF Program

- Full Length CIPP Liners
- Sectional CIPP Liners
- Manhole Rehabilitation
- Open Cut Repairs

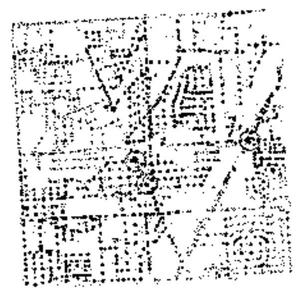


Sanitary SRF Program

- Full Length CIPP Liners
- Sectional CIPP Liners
- Manhole Rehabilitation
- Open Cut Repairs
- Investigate Possible Storm Connections

Sanitary SRF Program

- Full Length CIPP Liners
- Sectional CIPP Liners
- Manhole Rehabilitation
- Open Cut Repairs
- Investigate Possible Storm Connections
- Found Significant Sources of Storm water in Sanitary Sewer

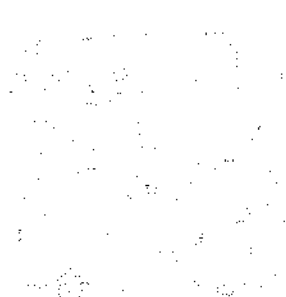


Sanitary Sewer Program

- Criteria for Determining Rehabilitation
  - PACP Scoring / Priority Rating
    - 1 / None – Failure unlikely in foreseeable future
    - 2 / Low – Pipe unlikely to fail for at least 20 years
    - 3 / Med – Pipe may fail in 10-20 years
    - 4 / High – Pipe will probably fail in 5-10 years
    - 5 / Critical – Pipe has failed or will likely fail within the next 5 years
- Latest CCTV assessment 2002 or 2012
- Est. $2.1M in repairs remaining that were not funded by SRF Loan (based on 2002 & 2012 CCTV data)

Sanitary Sewer Program

- Inspection and Rehabilitation



Sanitary Sewer Program

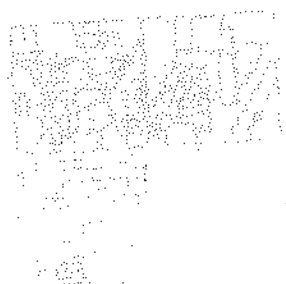
- Inspection and Rehabilitation
  - 2018-2019

Sanitary Sewer Program

- Inspection and Rehabilitation
  - 2018-2019
  - 2020-2021

Sanitary Sewer Program

- Inspection and Rehabilitation
  - 2018-2019
  - 2020-2021
  - 2022-2023



Sanitary Sewer Program

- Inspection and Rehabilitation
  - 2018-2019
  - 2020-2021
  - 2022-2023
  - 2024-2025

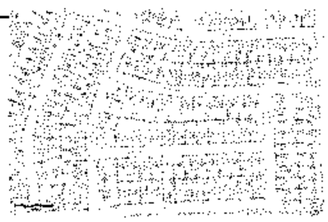
Sanitary Sewer Program

- Inspection and Rehabilitation
  - 2018-2019
  - 2020-2021
  - 2022-2023
  - 2024-2025
- Continue with cycle of investigation and rehabilitation

Storm Sewer Program

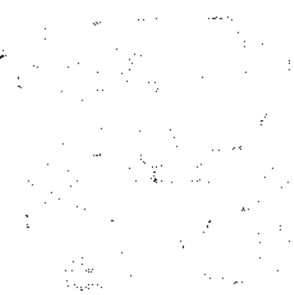
Storm Sewer Program

- SAW Grant (Nov 2015 - Nov 2018)
  - $1,000,000 State Grant
  - $100,000 Local Match
- Grant is to develop a storm water asset management plan, including:
  - Inventory of assets (GIS)
  - Manhole and catch basin condition assessment
  - Storm sewer condition assessment
  - Assess sewer condition and develop CIP based on available funds.



SAW Program

- Manhole and Catch Basin Condition Assessment



SAW Program

- Manhole and Catch Basin Condition Assessment
  - MHs/CBs in City

SAW Program

- Manhole and Catch Basin Condition Assessment
  - MHs/CBs in City
  - City Owned MHs/CBs

SAW Program

- Manhole and Catch Basin Condition Assessment
  - MHs/CBs in City
  - City Owned MHs/CBs
  - Inspected as part of SAW Grant

SAW Program

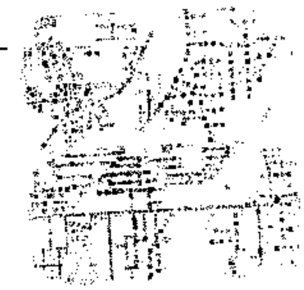
- Condition Assessment – MACP Rating
  - Red – 5 (Failed)
  - Orange – 4 (Poor)
  - Yellow – 3 (Fair)
  - Lt. Green – 2 (Good)
  - Dk. Green – 1 (Excellent)

SAW Program

- Structures Rated 5
  - Need Attention in next 5 years

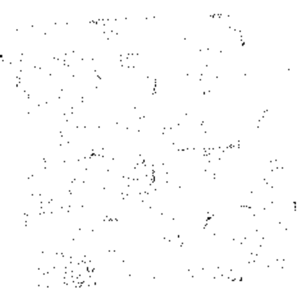
SAW Program

- Structures Rated 5
  - Need Attention in next 5 years
- Structures Rated 4
  - Need Attention in 5-10 years



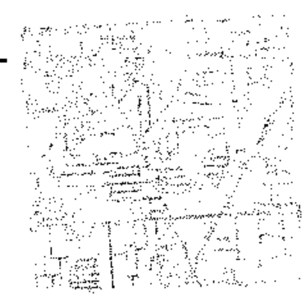
SAW Program

- Storm Sewer Condition Assessment



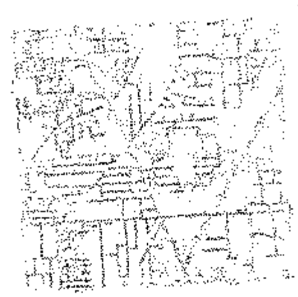
SAW Program

- Storm Sewer Condition Assessment
  - Storm Sewer in City



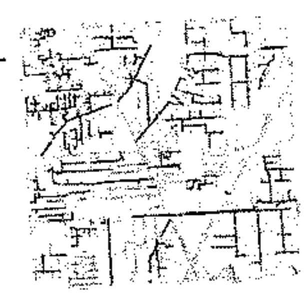
SAW Program

- Storm Sewer Condition Assessment
  - Storm Sewer in City
  - City Owned Storm Sewer



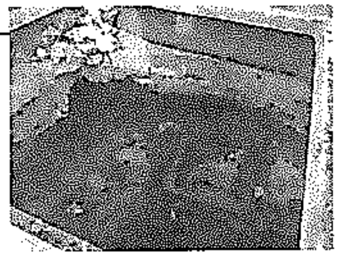
SAW Program

- Storm Sewer Condition Assessment
  - Storm Sewer in City
  - City Owned Storm Sewer
  - Storm Sewer in CCTV program



Storm Sewer Program

- SAW Grant will determine rehabilitation and maintenance needs for existing system
- Other capital needs include:
  - Construction of storm sewer for many of the older City neighborhoods
  - Continued separation of storm water from sanitary sewer (if/when connections are found)



County Drain System

County Drain System

- County Drains within City

County Drain System

- County Drains within City
  - Open and Enclosed Drains

County Drain System

- County Drains within City
  - Open and Enclosed Drains
  - Proposed Focus Areas

Thank You.

STEVENS KIRINOVIC & TUCKER P.C.

To the Honorable Mayor and
Members of the City Council
City of Fraser, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fraser, Michigan, (the City), for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 5, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note A to the financial statements. As described in Note Q to the financial statements, the City adopted Governmental Accounting Standards Board (GASB) Statement No. 77, *Tax Abatement Disclosures*, during the year ended June 30, 2017. Accordingly, the cumulative effects of the accounting changes are reported in the notes to the financial statements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements the proper period.

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

- Management's calculation of the percentages for current and noncurrent compensated absence liabilities is based on an estimate of the percentage of employees' use of compensated absences.

- Management's calculation of the net other post-employment benefits obligation and allocation between the governmental activities and business-type activities is based on actuarial studies which utilized certain actuarial assumptions.

- The calculation of the net pension liability is based on an actuarial study which utilized certain actuarial assumptions. The allocation of the net pension liability between governmental activities and business-type activities is based on the contributions made to fund the liability.

The most sensitive estimate affecting the financial statements of the governmental activities, business-type activities, Water and Sewer Fund, and aggregate remaining fund information was:

- Management's calculation of depreciation expense for the current period is based on an estimate of the useful lives of the capital assets.

The most sensitive estimate affecting the financial statements of the governmental activities, business-type activities, Water and Sewer Fund, and aggregate remaining fund information was:

- Management's calculation of depreciation expense for the current period is based on an estimate of the useful lives of the capital assets.

We evaluated the key factors and assumptions used to develop these accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. No material misstatements were detected as a result of audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 22, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

<u>Other Matters</u>

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison schedule, and pension and other post-employment benefit schedules, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on it.

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

Restriction on Use

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

Stevens Kirinovic & Tucker, P.C.

STEVENS, KIRINOVIC & TUCKER, P.C.
Certified Public Accountants

December 22, 2017

City of Fraser
Macomb County, Michigan

FINANCIAL STATEMENTS

June 30, 2017

City of Fraser

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June 30, 2017

STEVENS KIRINOVIC & TUCKER P.C.

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Fraser, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fraser, Michigan (the City), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fraser, Michigan, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Change in Accounting Principles

As discussed in Note Q to the financial statements, the City implemented GASB Statement No. 77, *Tax Abatement Disclosures*, during the year. The statement improves financial reporting through the disclosure of information about the nature and magnitude of tax abatements that are not consistently or comprehensively reported to the public. Our opinions are 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, budgetary comparison schedule, and the pension and other post-employment benefits schedules, as identified in the table of contents, 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's basic financial statements. The combining nonmajor fund financial statements, individual nonmajor special revenue fund budgetary comparison schedules, and combining internal service fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements, individual nonmajor special revenue fund budgetary comparison schedules, and combining internal service fund financial statements 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 nonmajor fund financial statements, individual nonmajor special revenue fund budgetary comparison schedules, and combining internal service fund financial statements 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 22, 2017, on our consideration of the 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's internal control over financial reporting and compliance.

Stevens Kirinovic & Tucker, P.C.

STEVENS, KIRINOVIC & TUCKER, P.C.
Certified Public Accountants

December 22, 2017

As management of the City of Fraser, Michigan (the City), we offer readers of the financial statements a narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2017.

Financial Highlights

- The liabilities of the City of Fraser exceeded its assets at the close of the recent fiscal year by $15,794,429. The City had a deficit in unrestricted net position of $47,888,260 at the end of the fiscal year.

- As of the close of the current fiscal year, the City of Fraser's governmental funds reported combined ending fund balances of $5,519,276, a decrease of $1,922,227 in comparison with the prior year.

- The City of Fraser's total long-term obligations increased by $885,045 during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Fraser's basic financial statements. The basic financial statements are comprised of three components: 1) Government-wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to the Financial Statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The Government-wide Financial Statements are designed to provide readers with a broad overview of the City of Fraser's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the City of Fraser's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between these items reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Fraser is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. This includes uncollected taxes and earned but unused leave time.

The Government-wide Financial Statements distinguish functions of the City of Fraser that are mainly supported by taxes and governmental activities from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Fraser include general government, public safety, public works, and recreation and culture. The business-type activities of the City of Fraser include the water and sewer system and senior citizen housing.

The Government-wide Financial Statements can be found on pages 1-2 of this report.

Fund Financial Statements

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

Governmental Funds

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

The focus of governmental funds is narrower than that of the Government-wide Financial Statements. It is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide Financial Statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance for the general fund and street construction fund. These funds are considered to be major. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of Combining Statements elsewhere in this report.

A budgetary comparison statement has been provided for the general fund to demonstrate compliance with the annual appropriated budget.

Proprietary Funds

The City of Fraser maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the Government-wide Financial Statements. The City of Fraser used enterprise funds to account for its water and sewer system and senior citizen housing. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City of Fraser's various functions. The City of Fraser uses internal service funds to account for its fleet of vehicles and healthcare.

Fiduciary Funds

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

Other Information

The notes provide additional information that is essential to fully understand the data provided in the Government-wide and Fund Financial Statements. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the changes in the City's net pension liability and schedule of employer contributions. This information can be found on pages 39-40.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Fraser, liabilities exceeded assets by $15,794,429 at the close of the recent fiscal year.

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

TABLE 1 (in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Assets						
Current Assets	$ 6,201	$ 5,171	$ 5,273	$ 4,855	$ 11,474	$ 10,026
Capital Assets, net	20,801	21,012	31,406	28,717	52,207	49,729
Total Assets	27,002	26,183	36,679	33,572	63,681	59,755
Deferred Outflows of Resources	5,747	6,977	430	574	6,177	7,551
Liabilities						
Current Liabilities	2,531	2,359	1,999	1,777	4,530	4,136
Non-current Liabilities	59,096	55,568	22,026	19,712	81,122	75,280
Total Liabilities	61,627	57,927	24,025	21,489	85,652	79,416
Net Position						
Net investment in capital assets	15,280	14,477	13,283	12,552	28,563	27,029
Restricted	3,445	1,448	86	86	3,531	1,534
Unrestricted (Deficit)	(47,603)	(40,692)	(285)	19	(47,888)	(40,673)
Total net position	**$ (28,878)**	**$ (24,767)**	**$ 13,084**	**$ 12,657**	**$ (15,794)**	**$ (12,110)**

Governmental Activities' net position decreased by $4,111,191 compared to the prior fiscal year's restated balance. As the City complies with recent changes to the accounting standards, recognition of the net pension liability has found its way to our statement of net position.

Reviewing the financial data within the Business-Type Activities, the City continues to make significant progress in improving net position over the past few years. The total net position has increased by $426,992, while the unrestricted portion of net position has decreased by approximately $119,109. Within the Water and Sewer Fund, the City is constantly reviewing its rate structure to ensure the system is covering current expenses and as well as preparing for future projects.

TABLE 2 (in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenue						
Program Revenue:						
Charges for Service	$ 3,543	$ 3,402	$ 8,777	$ 8,186	$ 12,320	$ 11,588
Operating Grants and Contribution	1,970	1,509	-	-	1,970	1,509
Capital Grants and Contributions	-	-	175	151	175	151
General Revenue:						
Property Taxes	11,158	10,844	-	-	11,158	10,844
State Shared Revenue	1,373	1,300	-	-	1,373	1,300
Unrestricted Investment Earnings	17	20	88	2	105	22
Transfers and Other Revenue	71	51	59	-	130	51
Total Revenue	18,132	17,126	9,099	8,339	27,231	25,465
Program Expenses						
General Government	3,705	3,283	-	-	3,705	3,283
Public Safety	12,348	11,459	-	-	12,348	11,459
Public Works	4,097	4,608	-	-	4,097	4,608
Health and Welfare	816	1,017	-	-	816	1,017
Recreation and Culture	1,222	1,917	-	-	1,222	1,917
Community and Economic Development	40	39	-	-	40	39
Interest on Long-term Debt	15	133	-	-	15	133
Water and Sewer	-	-	8,279	7,792	8,279	7,792
Senior Housing	-	-	393	375	393	375
Total Program Expenses	22,243	22,456	8,672	8,167	30,915	30,623
Change in Net Position	**$ (4,111)**	**$ (5,330)**	**$ 427**	**$ 172**	**$ (3,684)**	**$ (5,158)**

Business-type Activities

Capital assets for business-type activities increased by $2,689,524 compared to the prior year. The major change relates to continued work completed by the Macomb Interceptor Drainage District, which includes the repair of the 15 Mile Road sinkhole offset by depreciation expense and change in estimates related to construction.

For the sixth consecutive year, the Water and Sewer Fund ended the fiscal year with a positive cash balance. This has been the result of ensuring the utility rates reflect the true cost of the water and sewer system. The ultimate goal is to maintain a fund balance that will cover at least two months of expenses along with an adequate amount to maintain the City’s aging system through annual capital improvement projects.

Financial Analysis of the City of Fraser’s Funds

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

Governmental funds

As of the end of the current fiscal year, the City of Fraser’s governmental funds reported combined ending fund balances of $5,519,276. The unassigned general fund balance is $1,915,449. The Government Finance Officers Association recommends, at a minimum, that general purpose governments, regardless of size, maintain unrestricted fund balance in their General Fund of no less than two months of regular General Fund expenditures.

Proprietary funds

The City of Fraser's proprietary funds provide the same type of information found in the Government-wide Financial Statements, but in more detail. Total net position of the Water and Sewer Fund as of June 30, 2017, amount to $10,712,212, while the unrestricted portion of the net position at the end of the year amounted to a deficit of $305,811. Last year's unrestricted portion within the fund was a deficit of $354,525. The senior citizen housing complex ended with unrestricted net position totaling $27,717, down from $108,177 in the prior year.

General Fund Budgetary Highlights

City Council, City Administration, and Department Heads continue to work hard to operate within the budget and 2017 proved to be an overwhelmingly challenging year to accomplish that. Even as budgetary expenditures have increased over the past two years, the same level of service continues to be provided by the City. For 2017, the City's original budget was adopted as a balanced budgeted (revenues equal to expenditures); however, revenues experienced nearly a $275,000 shortfall and expenditures experienced $134,000 in excess of budget. The most significant revenue variances were noted for personal property small taxpayer exemption loss revenue, building permits revenue, and cable fee revenue. The most significant expenditure variance noted was retiree health insurance costs.

Capital Assets

The City of Fraser's net investment in capital assets for its governmental and business-type activities as of June 30, 2017 amounts to $51,029,851 (net of accumulated depreciation). The net investment in capital assets includes land, buildings and system improvements, vehicles, equipment, park facilities, intangible assets, and streets. A majority of the capital asset activity is associated with county initiated drainage district improvement projects. Further details regarding capital assets may be found in Note E.

Long-Term Debt

At the end of the current fiscal year, the City had total bonded debt outstanding of $22,382,162, backed by the full faith and credit of the government. Its purpose is attributable to both governmental ($4,995,000) and business-type activities ($17,387,162) at year end. In addition, the City has entered into various installment purchase agreements for equipment and has accrued liabilities for compensated absences. Further details regarding long-term debt may be found in Note F.

Economic Factors and Next Year's Budgets

The economy continues to be a prominent factor in the City of Fraser's financial condition and upcoming budgets. Property values sharply declined over the past few years, and the City's revenue garnered by property taxes has grown considerably smaller. The good news is that property values are starting to stabilize. The City is still projecting a slight increase in property values for the upcoming 2018-2019 budget cycle. Proposal A limits this increase to 2.1 percent in 2018, and with cost of goods and services increasing 1 to 2 percent, this dynamic presents a continuous challenge in the future.

Requests for Information

This financial report is intended to provide the City's citizens, taxpayers, customers, and investor with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have any questions about this report or need additional information, we invite you to contact the administration offices at city hall.

BASIC FINANCIAL STATEMENTS

City of Fraser

STATEMENT OF NET POSITION

June 30, 2017

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets			
Cash and cash equivalents	$ 4,799,081	$ 3,407,481	$ 8,206,562
Restricted cash and cash equivalents	8,097	86,363	94,460
Receivables	419,811	1,746,299	2,166,110
Due from other governmental units	536,803	90,596	627,399
Internal balances	57,907	(57,907)	-0-
Prepaids	379,197	-	379,197
Total current assets	6,200,896	5,272,832	11,473,728
Noncurrent assets			
Restricted cash and cash equivalents	1,177,969	-	1,177,969
Capital assets not being depreciated	7,390,626	3,366,772	10,757,398
Capital assets being depreciated, net	12,232,815	28,039,638	40,272,453
Total noncurrent assets	20,801,410	31,406,410	52,207,820
TOTAL ASSETS	27,002,306	36,679,242	63,681,548
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	5,746,761	430,117	6,176,878
LIABILITIES			
Current liabilities			
Accounts payable	532,152	585,228	1,117,380
Accrued liabilities	288,823	25,933	314,756
Due to other governmental units	2,233	-	2,233
Unearned revenue	59,136	19,260	78,396
Accrued interest payable	29,872	112,354	142,226
Current portion of compensated absences	144,731	13,324	158,055
Current portion of long-term debt	1,474,399	1,243,497	2,717,896
Total current liabilities	2,531,346	1,999,596	4,530,942
Noncurrent liabilities			
Net pension liability	26,863,743	2,144,643	29,008,386
Net other post-employment benefits obligation	27,420,965	2,976,084	30,397,049
Noncurrent portion of compensated absences	764,149	25,288	789,437
Noncurrent portion of long-term debt	4,047,093	16,879,948	20,927,041
Total noncurrent liabilities	59,095,950	22,025,963	81,121,913
TOTAL LIABILITIES	61,627,296	24,025,559	85,652,855
NET POSITION			
Net investment in capital assets	15,279,918	13,282,965	28,562,883
Restricted			
Streets and highways	1,569,629	-	1,569,629
Health and welfare	514,090	-	514,090
Public safety	1,034,460	-	1,034,460
Recreation and culture	113,440	-	113,440
Debt service	212,966	-	212,966
Capital replacement	-	86,363	86,363
Unrestricted	(47,602,732)	(285,528)	(47,888,260)
TOTAL NET POSITION	$ (28,878,229)	$ 13,083,800	$ (15,794,429)

See accompanying notes to financial statements.

City of Fraser

STATEMENT OF ACTIVITIES

Year Ended June 30, 2017

		Program Revenues			Net (Expense) Revenue and Changes in Net Position — Primary Government		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
General government	$ 3,704,673	$ 1,709,818	$ 134,756	$ -	$ (1,860,099)	$ -	$ (1,860,099)
Public safety	12,347,523	888,987	23,985	-	(11,434,551)	-	(11,434,551)
Public works	4,097,278	484,485	1,797,901	-	(1,814,892)	-	(1,814,892)
Health and welfare	816,002	352,429	-	-	(463,573)	-	(463,573)
Community and economic development	39,714	-	13,460	-	(26,254)	-	(26,254)
Recreation and culture	1,221,902	106,838	-	-	(1,115,064)	-	(1,115,064)
Interest on long-term debt	15,419	-	-	-	(15,419)	-	(15,419)
Total governmental activities	22,242,511	3,542,557	1,970,102	-0-	(16,729,852)	-0-	(16,729,852)
Business-type activities							
Water and Sewer	8,278,825	8,271,706	-	175,148	-	168,029	168,029
Senior Citizen Housing Complex	393,500	505,083	-	-	-	111,583	111,583
Total business-type activities	8,672,325	8,776,789	-0-	175,148	-0-	279,612	279,612
Total primary government	$ 30,914,836	$ 12,319,346	$ 1,970,102	$ 175,148	(16,729,852)	279,612	(16,450,240)
General revenues							
Property taxes					11,157,530	-	11,157,530
State shared revenues					1,373,085	-	1,373,085
Investment earnings					16,641	88,317	104,958
Miscellaneous					71,405	59,063	130,468
Total general revenues					12,618,661	147,380	12,766,041
Change in net position					(4,111,191)	426,992	(3,684,199)
Restated net position, beginning of the year					(24,767,038)	12,656,808	(12,110,230)
Net position, end of the year					$(28,878,229)	$ 13,083,800	$(15,794,429)

See accompanying notes to financial statements.

City of Fraser

Governmental Funds

BALANCE SHEET

June 30, 2017

	General Fund	Street Construction Fund	Nonmajor Governmental Funds	Total
ASSETS				
Cash and cash equivalents	$ 1,860,845	$ -	$ 2,355,819	$ 4,216,664
Restricted cash and cash equivalents	8,097	1,177,969	-	1,186,066
Receivables				
Accounts, net of allowance	82,310	-	-	82,310
Taxes	199,680	-	-	199,680
Special assessments	4,477	-	-	4,477
Due from other governmental units	327,261	-	209,542	536,803
Due from other funds	143,607	-	40,322	183,929
Prepaids	100,312	-	-	100,312
TOTAL ASSETS	$ 2,726,589	$ 1,177,969	$ 2,605,683	$ 6,510,241
LIABILITIES				
Accounts payable	$ 251,222	$ 234,436	$ 12,816	$ 498,474
Accrued liabilities	255,233	2,467	28,185	285,885
Due to other funds	40,322	-	-	40,322
Due to other governmental units	-	-	2,233	2,233
Unearned revenue	59,136	-	-	59,136
TOTAL LIABILITIES	605,913	236,903	43,234	886,050
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	104,915	-	-	104,915
FUND BALANCES				
Nonspendable				
Prepaids	100,312	-	-	100,312
Restricted				
Streets and highways	-	941,066	628,563	1,569,629
Health and welfare	-	-	514,090	514,090
Public safety	-	-	1,034,460	1,034,460
Recreation and culture	-	-	113,440	113,440
Debt service	-	-	242,838	242,838
Assigned				
Debt service	-	-	29,058	29,058
Unassigned	1,915,449	-	-	1,915,449
TOTAL FUND BALANCES	2,015,761	941,066	2,562,449	5,519,276
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 2,726,589	$ 1,177,969	$ 2,605,683	$ 6,510,241

See accompanying notes to financial statements.

City of Fraser

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

June 30, 2017

Total fund balances - governmental funds		$ 5,519,276
Amounts reported for the governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.		
The cost of capital assets is	$ 95,164,308	
Accumulated depreciation is	(75,868,383)	
Capital assets, net		19,295,925
Long-term receivables are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the funds.		104,915
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the government-wide statement of net position.		1,093,855
Governmental funds report actual pension expenditures for the fiscal year, whereas the governmental activities will recognize the net pension liability as of the measurement date. Pension contributions subsequent to the measurement date will be deferred in the statement of net position. In addition, resources related to changes of assumptions, differences between expected and actual experience, and differences between projected and actual pension plan investment earnings will be deferred over time in the government-wide financial statements. These amounts consist of:		
Deferred outflows of resources related to pensions		5,746,761
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet. Long-term liabilities at year-end consist of:		
Compensated absences	(907,093)	
Accrued interest payable	(29,872)	
Long-term obligations	(5,417,288)	
Net pension liability	(26,863,743)	
Net other post-employment benefits obligation	(27,420,965)	
		(60,638,961)
Net position of governmental activities		$ (28,878,229)

See accompanying notes to financial statements.

City of Fraser

Governmental Funds

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year Ended June 30, 2017

	General Fund	Street Construction Fund	Nonmajor Governmental Funds	Total
REVENUES				
Taxes	$ 9,753,472	$ -	$ 2,523,126	$ 12,276,598
Licenses and permits	485,544	-	-	485,544
Intergovernmental				
Federal	40,458	-	84,014	124,472
State	1,434,133	-	985,590	2,419,723
District Court and Violations Bureau	716,280	-	-	716,280
Charges for services	365,021	-	336,392	701,413
Fines and forfeitures	73,819	-	538,552	612,371
Interest and rents	165,539	-	5,315	170,854
Other	649,314	-	6,191	655,505
TOTAL REVENUES	13,683,580	-0-	4,479,180	18,162,760
EXPENDITURES				
Current				
General government	2,821,227	21,741	-	2,842,968
Public safety	7,083,018	-	577,800	7,660,818
Public works	1,710,296	-	636,335	2,346,631
Health and welfare	-	-	610,002	610,002
Community and economic development	29,688	-	-	29,688
Recreation and culture	476,168	-	364,946	841,114
Other	1,963,615	-	-	1,963,615
Capital outlay	348,688	2,215,633	78,655	2,642,976
Debt service	-	-	1,495,863	1,495,863
TOTAL EXPENDITURES	14,432,700	2,237,374	3,763,601	20,433,675
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(749,120)	(2,237,374)	715,579	(2,270,915)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	93,475	93,475
Transfers out	-	-	(93,475)	(93,475)
Lease and installment purchases	348,688	-	-	348,688
TOTAL OTHER FINANCING SOURCES (USES)	348,688	-0-	-0-	348,688
NET CHANGE IN FUND BALANCES	(400,432)	(2,237,374)	715,579	(1,922,227)
Fund balances, beginning of year	2,416,193	3,178,440	1,846,870	7,441,503
Fund balances, end of year	$ 2,015,761	$ 941,066	$ 2,562,449	$ 5,519,276

See accompanying notes to financial statements.

City of Fraser

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

Year Ended June 30, 2017

Net change in fund balances - total governmental funds		$ (1,922,227)
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:		
Capital outlay	$ 2,787,207	
Depreciation expense	(954,612)	
Excess of capital outlay over depreciation expense		1,832,595
An internal service fund is used by management to charge the costs of certain activities to individual funds. The net position of the internal service fund increased in the current period.		528,841
Revenue in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. In the current period, these amounts are:		
Change in unavailable revenue		(31,441)
Repayment of long-term debt and borrowing of long-term debt is reported as expenditures and other financing sources in governmental funds, but the repayment reduces long-term liabilities and the borrowings increase long-term liabilities in the statement of net position. In the current period, these amounts consist of:		
Debt principal retirement	1,466,463	
Lease and installment purchases	(348,688)	
		1,117,775
Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:		
(Increase) in net pension liability	(2,530,085)	
Decrease in accrued interest payable	13,981	
Decrease in compensated absences	45,684	
(Increase) in other post-employment benefits obligation	(2,676,070)	
(Decrease) in deferred outflows of resources related to pensions	(490,244)	
		(5,636,734)
Change in net position of governmental activities		$ (4,111,191)

See accompanying notes to financial statements.

City of Fraser

Proprietary Funds

STATEMENT OF NET POSITION

June 30, 2017

	Business-type Activities			Governmental Activities
		Nonmajor		
	Water and Sewer Fund	Senior Citizen Housing Complex Fund	Total Enterprise Funds	Internal Service Funds
ASSETS				
Current assets				
Cash and cash equivalents	$ 3,268,834	$ 138,647	$ 3,407,481	$ 582,417
Restricted cash and cash equivalents	86,363	-	86,363	-
Accounts receivable	-	575	575	133,344
Customer receivables	1,745,724	-	1,745,724	-
Due from other governmental units	90,596	-	90,596	-
Prepaid expenses	-	-	-	278,885
Total current assets	5,191,517	139,222	5,330,739	994,646
Noncurrent assets				
Capital assets not being depreciated	2,541,772	825,000	3,366,772	-
Capital assets being depreciated, net	26,075,696	1,963,942	28,039,638	327,516
Total noncurrent assets	28,617,468	2,788,942	31,406,410	327,516
TOTAL ASSETS	33,808,985	2,928,164	36,737,149	1,322,162
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pensions	430,117	-	430,117	-
LIABILITIES				
Current liabilities				
Accounts payable	496,597	88,631	585,228	33,678
Accrued liabilities	24,753	1,180	25,933	2,938
Due to other funds	57,907	-	57,907	85,700
Unearned revenue	-	19,260	19,260	-
Accrued interest payable	111,405	949	112,354	-
Current portion of compensated absences	13,324	-	13,324	1,787
Current portion of long-term debt	978,497	265,000	1,243,497	14,621
Total current liabilities	1,682,483	375,020	2,057,503	138,724
Noncurrent liabilities				
Net pension liability	2,144,643	-	2,144,643	-
Net other post-employment benefits obligation	2,976,084	-	2,976,084	-
Noncurrent portion of compensated absences	23,803	1,485	25,288	-
Noncurrent portion of long-term debt	16,619,948	260,000	16,879,948	89,583
Total noncurrent liabilities	21,764,478	261,485	22,025,963	89,583
TOTAL LIABILITIES	23,446,961	636,505	24,083,466	228,307
NET POSITION				
Net investment in capital assets	10,932,660	2,263,942	13,196,602	223,312
Restricted for capital replacement	86,363	-	86,363	-
Unrestricted	(226,882)	27,717	(199,165)	870,543
TOTAL NET POSITION	$ 10,792,141	$ 2,291,659	$ 13,083,800	$ 1,093,855

See accompanying notes to financial statements.

City of Fraser

Proprietary Funds

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Year Ended June 30, 2017

	Business-type Activities			Governmental Activities
		Nonmajor		
	Water and Sewer Fund	Senior Citizen Housing Complex Fund	Total Enterprise Funds	Internal Service Funds
OPERATING REVENUES				
Charges for services	$ 8,143,674	$ -	$ 8,143,674	$ 605,863
Interest and penalties	118,095	-	118,095	-
Rentals	-	505,083	505,083	918,133
Other	9,937	-	9,937	10,688
TOTAL OPERATING REVENUES	8,271,706	505,083	8,776,789	1,534,684
OPERATING EXPENSES				
Salaries	600,789	38,100	638,889	84,272
Fringe benefits	1,078,604	-	1,078,604	25,952
Administrative charges	320,000	50,000	370,000	-
Materials and supplies	139,029	9,922	148,951	-
Equipment rental	280,000	-	280,000	-
Repairs and maintenance	89,382	121,418	210,800	542,240
Cost of water	1,257,614	-	1,257,614	-
Cost of sewage disposal	2,622,145	-	2,622,145	-
Utilities	5,700	37,150	42,850	-
Postage	34,744	-	34,744	-
Claims paid	-	-	-0-	307,569
Miscellaneous	54,231	39,410	93,641	10,439
Depreciation	1,364,174	88,853	1,453,027	95,919
TOTAL OPERATING EXPENSES	7,846,412	384,853	8,231,265	1,066,391
OPERATING INCOME	425,294	120,230	545,524	468,293
NONOPERATING REVENUES (EXPENSES)				
Tap-in fees	27,430	-	27,430	-
Intergovernmental - State	147,718	-	147,718	-
Interest and other revenue	88,116	201	88,317	17,433
Rebates and refunds	-	-	-0-	43,115
Interest expense	(432,413)	(8,647)	(441,060)	-
Insurance recoveries	-	59,063	59,063	-
TOTAL NONOPERATING REVENUES (EXPENSES)	(169,149)	50,617	(118,532)	60,548
CHANGE IN NET POSITION	256,145	170,847	426,992	528,841
Restated net position, beginning of year	10,535,996	2,120,812	12,656,808	565,014
Net position, end of year	$ 10,792,141	$ 2,291,659	$ 13,083,800	$ 1,093,855

See accompanying notes to financial statements.

City of Fraser

Proprietary Funds

STATEMENT OF CASH FLOWS

Year Ended June 30, 2017

	Business-type Activities			Governmental Activities
	Water and Sewer Fund	Nonmajor Senior Citizen Housing Complex Fund	Total Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	$ 8,003,895	$ 524,323	$ 8,528,218	$ 1,399,730
Cash paid to suppliers	(5,192,516)	(217,466)	(5,409,982)	(1,092,536)
Cash paid to employees	(590,114)	(37,980)	(628,094)	(80,137)
NET CASH PROVIDED BY OPERATING ACTIVITIES	2,221,265	268,877	2,490,142	227,057
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Rebates and refunds	-	-	-0-	43,115
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital acquisitions	(1,775,386)	(90,160)	(1,865,546)	(45,013)
Capital grant	147,718	-	147,718	-
Tap-in fees	27,430	-	27,430	-
Payments on long-term borrowing	(927,628)	(250,000)	(1,177,628)	-
Proceeds from debt issuance	858,864	-	858,864	-
Interest and fees paid	(428,136)	(9,571)	(437,707)	-
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(2,097,138)	(349,731)	(2,446,869)	(45,013)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	88,116	201	88,317	17,433
Insurance recoveries	-	59,063	59,063	-
NET CASH PROVIDED BY INVESTING ACTIVITIES	88,116	59,264	147,380	17,433
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	212,243	(21,590)	190,653	242,592
Cash and cash equivalents, beginning of year	3,142,954	160,237	3,303,191	339,825
Cash and cash equivalents, end of year	$ 3,355,197	$ 138,647	$ 3,493,844	$ 582,417

See accompanying notes to financial statements.

City of Fraser

Proprietary Funds

STATEMENT OF CASH FLOWS - CONTINUED

Year Ended June 30, 2017

	Business-type Activities			Governmental Activities
	Water and Sewer Fund	Nonmajor Senior Citizen Housing Complex Fund	Total Enterprise Funds	Internal Service Funds
Reconciliation of operating income to net cash provided by operating activities				
Operating income	$ 425,294	$ 120,230	$ 545,524	$ 468,293
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation	1,364,174	88,853	1,453,027	95,919
Decrease (increase) in:				
Receivables	(182,344)	(20)	(182,364)	(126,219)
Due from other governmental units	(85,467)	-	(85,467)	-
Prepaids	1,788	116	1,904	(278,675)
Deferred outflows related to pensions	64,263	-	64,263	-
Increase (decrease) in:				
Accounts payable	79,380	40,318	119,698	4,589
Accrued liabilities	24,753	1,180	25,933	2,938
Due to other funds	38,624	-	38,624	59,015
Unearned revenue	-	19,260	19,260	-
Compensated absences	(14,078)	(1,060)	(15,138)	1,197
Net pension liability	77,539	-	77,539	-
Other post-employment benefits obligation	427,339	-	427,339	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 2,221,265	$ 268,877	$ 2,490,142	$ 227,057

Noncash Investing, Capital, and Financing Activities - During the year ended June 30, 2017, in the Water and Sewer Fund, various new and ongoing drainage district improvement projects were constructed and contributed to the City totaling $2,277,005, which was funded through assigned debt. The Oakland Macomb Interceptor Drainage District activity totaled $189,5279. The Macomb Interceptor Drainage District activity totaled $2,087,726, which includes the refunding of the 2010A MID in the amount of $3,038,328. In the Internal Service Funds, assets were purchased via capital lease totaling $104,204.

City of Fraser

Fiduciary Funds

STATEMENT OF ASSETS AND LIABILITIES

June 30, 2017

	Agency Fund
ASSETS	
Cash and cash equivalents	$ 1,177,466
Due from other governmental units	1,798
TOTAL ASSETS	$ 1,179,264
LIABILITIES	
Due to individuals and agencies	$ 1,179,264

See accompanying notes to financial statements.

NOTE A: DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Fraser, Michigan, (the City) is located in Macomb County, Michigan, and has a population of approximately 14,602. The City operates with a City Manager/Council form of government and provides services to its residents in many areas including general government, law enforcement, highways and streets, and utilities services.

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to city governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City's more significant accounting policies are described below:

1. Reporting Entity

As required by accounting principles generally accepted in the United States of America, these financial statements present the financial activities of the City of Fraser (primary government) and its component units, entities for which the government is considered to be financially accountable. The component units are legally separate from the City; however, they are not discretely presented because they are immaterial to the financial statements as a whole. Therefore, the component units are included in the fiduciary funds financial statements.

The inclusion of the activities of various agencies is based on the manifestation of oversight criteria, relying on such guidelines as the selection of the governing authority, the designation of management, the ability to exert significant influence on operations, and the accountability for fiscal matters. The accountability for fiscal matters considers the possession of the budgetary authority, the responsibility for surplus or deficit, the controlling of fiscal management, and the revenue characteristics, whether a levy or a charge. Consideration is also given to the scope of public service. The scope of public service considers whether the activity is for the benefit of the reporting entity and/or its residents and is within the geographic boundaries of the reporting entity and generally available to its citizens.

Based upon the application of these criteria, the financial statements of the City of Fraser, Michigan, contain all the funds controlled by the City Council.

2. Blended Component Units

The City of Fraser Building Authority is governed by a board that is appointed by the City's governing body. Although it is legally separate from the City, it is reported as part of the Senior Citizen Housing Complex Fund because its primary purpose is to finance and construct the City's senior citizen housing.

3. Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities (the government-wide financial statements) present information for the primary government as a whole. All nonfiduciary activities of the primary government are included (i.e., fiduciary fund activities are not included in the government-wide financial statements). For the most part, interfund activity has been eliminated in the preparation of these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

NOTE A: DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. Basis of Presentation - continued

GOVERNMENT-WIDE FINANCIAL STATEMENTS - CONTINUED

The statement of activities presents the direct functional expenses of the primary government and the program revenues that support them. Direct expenses are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues are associated with specific functions and include charges to recipients of goods or services and grants and contributions that are restricted to meeting the operational or capital requirements of that function. Revenues that are not required to be presented as program revenues are general revenues. This includes all taxes, interest, and unrestricted State revenue sharing payments and other general revenues and shows how governmental functions are either self-financing or supported by general revenues.

FUND FINANCIAL STATEMENTS

The fund financial statements present the City's individual major funds and aggregated nonmajor funds. 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 the major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

a. The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government except for those that are required to be accounted for in another fund.

b. The Street Construction Fund is used to account for the capital projects financed by the 2015 General Obligation Unlimited Tax Bonds.

The City reports the following major enterprise fund:

a. The Water and Sewer Fund is used to account for the operations required to provide water distribution, water treatment, sewage disposal, and sewage treatment systems for the general public, the costs (expenses, including depreciation) are financed or recovered primarily through user charges.

Additionally, the City reports two internal service funds: one to account for the management of motor pool services provided to other departments on a cost-reimbursement basis and one to account for health care costs and the payment of approved claims.

Agency funds are used to account for assets held by the City in trustee capacity. Agency funds are custodial in nature and do not involve the results of operations.

4. Measurement Focus

The government-wide and proprietary financial statements are presented using the economic resources measurement focus, similar to that used by business enterprises or not-for-profit organizations. Because another measurement focus is used in the governmental fund financial statements, reconciliations to the government-wide financial statements are provided that explain the differences in detail.

All governmental funds are presented using the current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

There is no measurement focus for the fiduciary agency fund since assets equal liabilities.

NOTE A: DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

5. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized when they become susceptible to accrual (when they become both "measurable" and "available to finance expenditures of the current period"). The length of time used for "available" for purposes of revenue recognition in the governmental fund financial statements is sixty (60) days. Revenues that are considered measurable but not available are recorded as receivables and unavailable revenue. Significant revenues susceptible to accrual are special assessments and certain intergovernmental revenues. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for interest on long-term debt which is recorded when due.

All proprietary and fiduciary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the costs of sales and services, administrative expenses, and other costs of running the activity. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. If/when both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

6. Budgets and Budgetary Accounting

The General and Special Revenue Fund budgets shown as required and other supplementary information were prepared on the modified accrual basis. The City prepares separate budgets for the General Fund and the Garbage Collection Fund. For financial statement purposes and in accordance with accounting principles generally accepted in the United States of America, the two funds are combined. Annual appropriated budgets are adopted for all required governmental fund types. The City employs the following procedures in establishing the budgetary data reflected in the financial statements:

a. The City requires the City Manager to submit an estimate of revenues and anticipated expenditures for the succeeding fiscal year on or before April 15 of each year. The City Manager is then authorized to assign and transfer budget amounts within each fund to the extent that the net total fund appropriation (which the City defines as gross authorized expenditures less related revenues that are specifically designated to fund those activities) is not exceeded. City Council approval is required for any budgetary changes that result in an increase to net appropriations.

b. A Public Hearing is conducted to obtain taxpayers' comments in May.

c. At the May Council meeting, the budget is legally enacted through passage of a resolution.

d. The budget is legally adopted at the activity level for the General Fund and total expenditure level for the Special Revenue Funds; however, they are maintained at the account level for control purposes.

e. The City does not employ encumbrance accounting as an extension of formal budgetary integration in the governmental funds. Appropriations unused at June 30 are not carried forward to the following fiscal year.

NOTE A: DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

6. Budgets and Budgetary Accounting - continued

   f. Budgeted amounts are reported as originally adopted or amended by the City Council during the year. Individual amendments were appropriately approved by the City Council as required.

7. Cash and Cash Equivalents

The City pools cash resources of various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balances in the pooled cash accounts are available to meet current operating requirements. Cash consists of checking, savings, and money market accounts. Cash equivalents consist of temporary investments in money market mutual funds and certificates of deposit with original maturities of ninety (90) days or less.

8. Restricted Cash and Cash Equivalents

The City's restricted cash and cash equivalents consist of unspent bond proceeds and amounts earmarked for debt service and capital purchases.

9. Due from Other Governmental Units

Due from other governmental units consists of amounts due from the State of Michigan or other governments for various payments and grants.

10. Receivables

Receivables consist of amounts due related from individuals and businesses related to charges for services, interest receivable, special assessments receivable, taxes levied that have not been collected, and other amounts owed to the City at year-end. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible.

11. Property Tax

The City of Fraser bills and collects its own property taxes and also taxes for other governmental units. The City's property tax revenue recognition policy and related tax calendar disclosures are highlighted in the following paragraph:

Property taxes are levied by the City of Fraser on July 1 on the taxable valuation of property located in the City as of the preceding December 31 and are due without penalty on August 31. The July 1 levy is composed of the City's millage, County's millage assessments, and school taxes. All real property taxes not paid to the City by March 1 are turned over to the Macomb County Treasurer for collection. The Macomb County Treasurer purchases the receivables of all taxing districts on any delinquent real and personal property taxes. Delinquent personal property taxes receivable are retained by the City for subsequent collection. City property tax revenues are recognized as revenues in the fiscal year levied.

The City is permitted by charter to levy taxes up to $20 per $1,000 of assessed valuation for general governmental services and additional amounts specifically designated for refuse services, ambulance services, city hall debt repayment, streets, and library services. For the year ended June 30, 2017, the City levied 18.4679 mills per $1,000 of assessed valuation for general governmental services, 1.3783 mills for refuse services, 0.9818 mills for ambulance services, 2.1500 for streets, 1.3000 mills for city hall debt repayment, and 1.0000 mills for library services. The total taxable value for the 2016 levy for property within the City was $441,691,156.

NOTE A: DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

12. Prepaids

Prepaid expenditures in the governmental funds, such as insurance premiums, which are expected to be written off within the next fiscal year, are included in fund balance. Reported prepaid expenditures are equally offset by nonspendable fund balance which indicates they do not constitute “available spendable resources” even though they are a component of fund balance.

13. Unearned Revenue

The City defers revenue recognition in connection with resources that have been received but not yet earned.

14. Compensated Absences

Certain City employees are granted vacation and sick leave in varying amounts and are permitted to accumulate these benefits. In the event of termination, an employee is paid for accumulated vacation and sick time. All employees with accumulated unused vacation and sick time pay at June 30, 2017, along with related payroll taxes, are recorded in the government-wide and proprietary fund financial statements.

15. Interfund Transactions

During the course of normal operations, the City has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

16. Capital Assets

Capital assets are recorded (net of accumulated depreciation, if applicable) in the government-wide financial statements under the governmental activities and business-type activities columns. Capital assets are those with an initial individual cost of $5,000 or more and an estimated useful life of more than one (1) year. Capital assets are not recorded in the governmental funds. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the government-wide financial statements. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their acquisition cost on the date received.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation is computed using the straight-line method over the following useful lives:

Land improvements	15 years
Buildings and improvements	20 - 50 years
Vehicles	5 - 20 years
Machinery and equipment	5 - 20 years
Library collection	7 years
County road improvements	5 - 20 years
Roads and sidewalks	20 - 30 years
Water and sewer distribution systems	25 - 30 years
Furniture and fixtures	5 - 15 years

NOTE A: DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

17. Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, the statement of net position and balance sheet will, when applicable, report a separate section for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance, respectively, that applies to a future period and so will be recognized as an outflow of resources (expenditure/expense) until that time. Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The City reports deferred outflows of resources on the statement of net position related to the City's net pension liability and represent changes in assumptions, differences between expected and actual experience, differences between projected and actual pension plan investment earnings, and contributions made subsequent to the measurement date. These amounts are deferred and recognized as an outflow of resources in the period to which they apply.

The City also reports deferred inflows of resources on the governmental funds balance sheet related to revenue that is unavailable to finance expenditures of the current period.

18. Long-term Liabilities

Long-term debt and other long-term obligations are recognized as a liability in the government-wide financial statements and proprietary fund types when incurred. The portion of those liabilities expected to be paid within the next year is a current liability with the remaining amounts shown as noncurrent.

Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated in a Debt Service Fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund.

19. Restrictions of Net Position

Restrictions of net position shown in the government-wide financial statements indicate that restrictions imposed by the funding sources or some other outside source which precludes their use for unrestricted purpose.

20. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those expected.

21. Comparative Data

Comparative data for the prior year has not been presented in the accompanying financial statements since their inclusion would make the statements unduly complex and difficult to read.

NOTE B: DEPOSITS

In accordance with Michigan Compiled Laws, the City is authorized to invest in the following investment vehicles:

a. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.

NOTE B: DEPOSITS - CONTINUED

b. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a State or nationally chartered bank or a State or Federally chartered savings and loan association, savings bank, or credit union whose deposits are insured by an agency of the United Sates government and which maintains a principal office or branch office located in this State under the laws of this State or the United States, but only if the bank, savings and loan association, savings bank or credit union is eligible to be a depository of surplus funds belonging to the State under Section 6 of 1855 PA 105, MCL 21.146.

c. Commercial paper rated at the time of purchase within the three (3) highest classifications established by not less than two (2) standard rating services and which matures not more than 270 days after the date of purchase.

d. The United States government or federal agency obligations repurchase agreements.

e. Bankers' acceptances of United States banks.

f. Mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan.

As of June 30, 2017, the carrying amounts and bank balances for each type of bank account are as follows:

Account Type	Carrying Amount	Bank Balance
PRIMARY GOVERNMENT		
Checking and savings	$ 9,476,441	$ 10,520,812
FIDUCIARY FUNDS		
Checking and savings	1,177,466	1,179,136
TOTAL REPORTING ENTITY	$ 10,653,907	$ 11,699,948

The primary government cash and cash equivalents caption on the basic financial statements included $2,550 of imprest cash.

Deposits

Deposits of the City are at federally insured banks located in the State of Michigan with all accounts maintained in the name of the City. As of June 30, 2017, the City accounts were insured by the FDIC for $1,598,964 and the amount of $10,100,984 was uninsured and uncollateralized.

Due to significantly higher cash flow at certain periods during the year, the amount the City held as cash and cash equivalents increased significantly. As a result, the amount of uninsured and uncollateralized cash and cash equivalents were substantially higher at these peak periods than at year-end.

Credit Risk

State law limits investments in certain types of investments to a prime or better rating issued by nationally recognized statistical rating organizations (NRSRO's). As of June 30, 2017, the City had no investments.

NOTE B: DEPOSITS - CONTINUED

Interest Rate Risk

The City will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

Structuring the investment portfolio with the objective of attaining a rate of return, throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow characteristics of the portfolio.

Concentration of Credit Risk

The City will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

Diversifying investments of the City's funds. The City shall diversity its investments by security type and by financial institution. With the exception of United States Treasury securities and authorized investment pools, no more than 50% of the City's total investment portfolio shall be invested in a single security type or with a single financial institution.

Custodial Credit Risk

The City will minimize custodial credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

Requiring that deposits and investments held by a third-party custodian be evidenced by a safekeeping receipt.

The cash and cash equivalents and investments referred to above have been reported in the cash and cash equivalents or investments captions on the basic financial statements, based upon criteria disclosed in Note A. The following summarizes the categorization of these amounts as of June 30, 2017:

	Primary Government	Fiduciary Funds	Reporting Entity
Cash and cash equivalents	$ 8,206,562	$ 1,177,466	$ 9,384,028
Restricted cash and cash equivalents	1,272,429	-	1,272,429
	$ 9,478,991	$ 1,177,466	$ 10,656,457

NOTE C: INTERFUND RECEIVABLES AND PAYABLES

The amount of interfund receivables and payables at June 30, 2017, are as follows:

Due to General Fund from:	
Internal service fund	$ 85,700
Water and Sewer Fund	57,907
	$ 143,607
Due to nonmajor governmental funds from:	
General Fund	$ 40,322

NOTE C: INTERFUND RECEIVABLES AND PAYABLES - CONTINUED

Amounts appearing as interfund payables and receivables arise from three types of transactions. One type of transaction is where a fund will pay for a good or service that at least a portion of the benefit belongs to another fund. A second type of transaction is where one fund provides a good or service to another fund. The third type of transaction is where one fund borrows cash from another fund. Balances at the end of the year are for transfers that have not cleared as of the balance sheet date.

NOTE D: INTERFUND TRANSFERS

Permanent reallocation of resources between funds of the reporting entity is classified as interfund transfers. For the purpose of the statement of activities, all interfund transfers between individual governmental funds have been eliminated. Transfers between the nonmajor governmental funds were to fund current year street and debt service activities.

Transfers to nonmajor governmental funds from:	
Nonmajor governmental funds	$ 93,475

NOTE E: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017, was as follows:

Primary Government

	Balance July 1, 2016	Additions/ Reclassifications	Deletions/ Reclassifications	Balance June 30, 2017
Governmental Activities				
Capital assets not being depreciated				
Land	$ 4,938,136	$ -	$ -	$ 4,938,136
Construction in progress	814,780	2,452,490	(814,780)	2,452,490
Capital assets not being depreciated	5,752,916	2,452,490	(814,780)	7,390,626
Capital assets being depreciated				
Land improvements	832,618	-	-	832,618
Roads and sidewalks	75,007,792	814,780	-	75,822,572
County road improvements	553,414	-	-	553,414
Buildings and improvements	6,612,685	138,631	-	6,751,316
Vehicles	4,068,537	52,636	(9,580)	4,111,593
Machinery and equipment	1,575,654	260,603	-	1,836,257
Library collection	297,005	32,064	-	329,069
Furniture and fixtures	263,665	-	-	263,665
Subtotal	89,211,370	1,298,714	(9,580)	90,500,504

NOTE E: CAPITAL ASSETS - CONTINUED

Primary Government - Continued

	Balance July 1, 2016	Additions/ Reclassifications	Deletions/ Reclassifications	Balance June 30, 2017
Governmental Activities - continued				
Less accumulated depreciation for:				
Land improvements	$ (152,608)	$ (36,257)	$ -	$ (188,865)
Roads and sidewalks	(69,477,049)	(515,017)	-	(69,992,066)
County road improvements	(232,790)	(18,447)	-	(251,237)
Buildings and improvements	(2,544,002)	(151,876)	-	(2,695,878)
Vehicles	(3,120,179)	(164,718)	9,580	(3,275,317)
Machinery and equipment	(1,234,697)	(131,461)	-	(1,366,158)
Library collection	(201,748)	(32,755)	-	(234,503)
Furniture and fixtures	(263,665)	-	-	(263,665)
Subtotal	(77,226,738)	(1,050,531)	9,580	(78,267,689)
Net capital assets being depreciated	11,984,632	248,183	-0-	12,232,815
Capital assets, net	$ 17,737,548	$ 2,700,673	$ (814,780)	$ 19,623,441

Depreciation expense was charged to the following governmental activities:

General government	$ 306,145
Public safety	171,646
Public works	377,275
Recreation and culture	99,546
Internal service fund	95,919
	$ 1,050,531

	Balance July 1, 2016	Additions/ Reclassifications	Deletions/ Reclassifications	Balance June 30, 2017
Business-type Activities				
Capital assets not being depreciated				
Land	$ 837,043	$ -	$ -	$ 837,043
Construction in progress	292,374	2,529,729	(292,374)	2,529,729
Capital assets not being depreciated	1,129,417	2,529,729	(292,374)	3,366,772
Capital assets being depreciated				
Water and sewer distribution systems	40,208,759	2,241,610	(426,574)	42,023,795
Machinery & equipment	103,362	-	-	103,362
Buildings and building improvements	3,911,052	90,160	-	4,001,212
Subtotal	44,223,173	2,331,770	(426,574)	46,128,369

NOTE E: CAPITAL ASSETS - CONTINUED

Primary Government - Continued

	Balance July 1, 2016	Additions/ Reclassifications	Deletions/ Reclassifications	Balance June 30, 2017
Business-type Activities - continued				
Less accumulated depreciation for:				
Water and sewer distribution systems	$(14,681,993)	$ (1,358,878)	$ -	$(16,040,871)
Machinery & equipment	(5,295)	(5,295)	-	(10,590)
Buildings and building improvements	(1,948,416)	(88,854)	-	(2,037,270)
Subtotal	(16,635,704)	(1,453,027)	-0-	(18,088,731)
Net capital assets being depreciated	27,587,469	878,743	(426,574)	28,039,638
Capital assets, net	$ 28,716,886	$ 3,408,472	$ (718,948)	$ 31,406,410

Depreciation expense was charged to the following business-type activities:

Water and Sewer	$ 1,364,174
Senior Citizen Housing Complex	88,853
	$ 1,453,027

NOTE F: LONG-TERM DEBT

The following is a summary of changes in long-term debt (including current portion) of the City for the year ended June 30, 2017:

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017	Amount Due in One Year
Governmental Activities					
2010 Refunding Bonds	$ 2,030,000	$ -	$ (500,000)	$ 1,530,000	$ 490,000
2015 General Obligation Unlimited Tax Bonds	4,305,000	-	(840,000)	3,465,000	845,000
2015 Bond premium	117,137	-	(23,427)	93,710	23,427
Lease purchase agreement - Aerial Platform Fire Truck	62,999	-	(62,999)	-0-	-
Installment purchase agreement - E911 phones	19,927	-	(17,034)	2,893	2,893
Lease purchase agreement - Office equipment - copiers	-	47,072	(5,845)	41,227	9,008
Installment purchase agreement - Office equipment - plotter	-	18,620	(1,729)	16,891	3,544
Installment purchase agreement - Telephone system	-	46,139	(2,638)	43,501	8,261
Installment purchase agreement - Toro Groundmaster 5900 Mower	-	104,204	-	104,204	14,621
Installment purchase agreement - E911 phones	-	236,857	(12,791)	224,066	77,645
Compensated absences	953,367	251,072	(295,559)	908,880	144,731
	7,488,430	703,964	(1,762,022)	6,430,372	1,619,130

NOTE F: LONG-TERM DEBT - CONTINUED

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017	Amount Due in One Year
Business-type Activities					
2012A Refunding Bonds	$ 1,000,000	$ -	$ (135,000)	$ 865,000	$ 135,000
2012B Refunding Bonds	775,000	-	(250,000)	525,000	265,000
2010B OMID Drainage District	123,285	-	(6,275)	117,010	6,507
2010A MID Drainage District	3,164,572	-	(3,164,572)	-0-	-
2010 North Gratiot Drainage District	29,372	-	(1,165)	28,207	1,197
2010A OMID Drainage District	481,638	-	(26,843)	454,795	27,423
2009 Clean Water Revolving Loan Fund	5,550,000	-	(335,000)	5,215,000	345,000
2011 OMID Drainage District	670,644	-	(29,959)	640,685	30,672
2011 MID Drainage District	1,198,069	-	(49,637)	1,148,432	54,150
2013A OMID Drainage District	1,524,118	-	(66,738)	1,457,380	68,080
2014A OMID Drainage District	223,411	-	(9,155)	214,256	9,316
2015 Public OMID Drainage District	275,602	189,279	(18,070)	446,811	18,617
2015 North Gratiot Interceptor Refunding	291,330	-	(12,003)	279,327	12,089
2015A MID CWRF Project	16,772	110,815	(6,431)	121,156	6,431
2016 Clean Water Revolving Fund Loan	-	732,620	-	732,620	-
2017A MID Drainage District Refunding	-	2,611,754	-	2,611,754	110,489
2017A MID Drainage District Sinkhole	-	2,529,729	-	2,529,729	46,917
Installment purchase agreement - Sewer vacuum equipment	225,000	-	(35,000)	190,000	35,000
Installment purchase agreement - Backhoe	36,000	-	(12,000)	24,000	12,000
Installment purchase agreement - Water meters	580,391	-	(58,108)	522,283	59,609
Compensated absences	53,750	11,528	(26,666)	38,612	13,324
	16,218,954	6,185,725	(4,242,622)	18,162,057	1,256,821
	$ 23,707,384	$ 6,889,689	$ (6,004,644)	$ 24,592,429	$ 2,875,951

The installment loans, installment purchase agreements, and compensated absence liabilities are normally liquidated by the General Fund. The installment purchase agreement for the Groundmaster mower is liquidated by the Motor Pool Fund.

Significant details regarding outstanding long-term debt (including current portion) are presented below:

Governmental Activities

General Obligation Bonds

$3,960,000 2010 General Obligation Unlimited Tax Refunding Bonds dated August 25, 2010, due in annual installments ranging from $490,000 to $530,000 through October 1, 2019, with interest ranging from 2.75 to 4.00 percent.	$ 1,530,000
$5,135,000 2015 General Obligation Limited Tax Refunding Bonds dated June 16, 2015, due in annual installments ranging from $845,000 to $880,000 through October 1, 2020, with interest ranging from 2.00 to 3.00 percent.	3,465,000
	$ 4,995,000

NOTE F: LONG-TERM DEBT - CONTINUED

Installment Loan and Lease Purchase Agreements

$129,049 Installment Purchase Agreement for Emergency 911 Telephone System dated September 20, 2012, due in monthly installments of $1,453, including interest of 3.287 percent through August 20, 2017.	$	2,893
$47,072 Installment Purchase Agreement for copiers dated November 2016, due in monthly installments ranging from $740 to $806, including interest of 3.237 percent through March 2020.		41,227
$18,620 Lease Purchase Agreement for a plotter dated January 5, 2017, due in monthly installments ranging from $289 to $336 through January 4, 2022, with interest of 3.24 percent.		16,891
$46,139 Installment Purchase Agreement for a telephone system dated February 1, 2017, due in monthly installments ranging from $668 to $896 through February 1, 2022, with interest of 6.415 percent.		43,501
$104,204 Installment Purchase Agreement for a Groundmaster mower dated March 15, 2017, due in an annual installments ranging from $13,557 to $16,375 through October 8, 2023, with interest of 3.85 percent.		104,204
$236,857 Installment Purchase Agreement for DTE Streetlight modernization dated May 20, 2017, due in monthly installments ranging from $6,412 to $6,772, including interest of 1.990 percent through April 20, 2020.		224,066
	$	432,782

Business-type Activities

General Obligation Bonds

$1,340,000 2012A General Obligation Limited Tax Refunding Bonds dated June 12, 2012, due in annual installments ranging from $130,000 to $165,000 through October 1, 2022, with interest of 2.0 percent.	$	865,000
$1,525,000 2012B General Obligation Building Authority Refunding Bonds dated September 20, 2012, due in annual installments ranging from $260,000 to $265,000 through November 1, 2018, with interest at 1.45 percent.		525,000
	$	1,390,000

Macomb County Water Disposal District

$155,701 2010B Oakland-Macomb Interceptor Drainage District Bonds dated April 1, 2010, due in annual installments ranging from $6,507 to $12,084 through April 1, 2030, with interest ranging from 4.35 to 5.90 percent.	$	117,010
$35,618 2010 North Gratiot Drainage District Bonds dated May 11, 2010, due in annual installments ranging from $1,197 to $2,047 through May 1, 2035, with interest ranging from 4.55 to 6.35 percent.		28,207

NOTE F: LONG-TERM DEBT - CONTINUED

Business-type Activities - Continued

Macomb County Water Disposal District - continued

$605,990 2010A Oakland-Macomb Interceptor Drainage District Bonds dated February 1, 2010, due in annual installments ranging from $27,422 to $37,996 through April 1, 2031, with interest of 2.50 percent.	$ 454,795
$728,420 2011 Oakland-Macomb Interceptor Drainage District Bonds dated January 1, 2012, due in annual installments ranging from $30,672 to $45,508 through October 1, 2033, with interest of 2.50 percent.	640,685
$1,389,850 2011 Macomb Interceptor Drainage District Bonds dated October 18, 2011, due in annual installments ranging from $54,150 to $112,813 through October 1, 2031, with interest of 5.00 percent.	1,148,432
$1,589,514 2013A Oakland-Macomb Interceptor Drainage District Bonds dated July 1, 2013, due in estimated annual installments ranging from $68,080 to $95,287 through October 1, 2034, with interest of 2.00 percent.	1,457,380
$232,405 2014A Oakland-Macomb Interceptor Drainage District Bonds dated October 1, 2014, due in annual installments ranging from $9,315 to $15,258 through October 1, 2034, with interest ranging from 2.00 to 3.125 percent.	214,256
$464,881 2015 Public Oakland-Macomb Interceptor Drainage District Bonds dated April 1, 2015, due in annual installments ranging from $18,617 to $29,295 through April 1, 2036, with interest of 2.50 percent.	446,811
$291,330 2015 North Gratiot Interceptor Refunding Drainage District Bonds dated July 1, 2015, due in annual installments ranging from $12,003 to $19,290 through November 1, 2033, with interest ranging from 3.50 to 5.00 percent.	279,327
$127,587 2015A MID CWRF Drainage District Bonds dated October 1, 2016, due in annual installments ranging from $6,431 to $9.314 through October 1, 2035, with interest of 2.50 percent. The full amount of $163,001 has yet to be drawn.	121,156
$2,611,754 2017A MID Drainage District Refunding Bonds dated April 19, 2017, due in annual installments ranging from $96,899 to $210,343 through May 1, 2035, with interest of 3.939 percent.	2,611,754
$2,529,729 2017A MID Drainage District Sinkhole Bonds dated April 19, 2017, due in annual installments ranging from $49,917 to $167,260 through May 1, 2042, with interest of 4.2078 percent.	2,529,729
	$ 10,049,542

NOTE F: LONG-TERM DEBT - CONTINUED

Business-type Activities - Continued

Revenue Bonds

$7,398,000 2009 Clean Water Revolving Loan Fund, dated April 17, 2009, due in annual installments ranging from $345,000 to $460,000 through October 1, 2029, with interest of 2.50 percent.	$ 5,215,000
$732,620 2016 Clean Water Revolving Loan Fund, dated September 29, 2016, due in annual installments ranging from $125,000 to $200,000 through October 1, 2029, with interest of 2.50 percent. The full amount of $3,230,000 has yet to be drawn.	732,620
	$ 5,947,620

Lease Purchase Agreements

$330,934 Lease Purchase Agreement for sewer vacuum equipment dated December 7, 2011, due in annual installments ranging from $35,000 to $45,000 through October 1, 2021, with interest of 2.97 percent.	$ 190,000
$76,164 Lease Purchase Agreement for a backhoe dated July 11, 2012, due in annual installments of $12,000 through October 1, 2018, with interest of 3.25 percent.	24,000
$637,036 Lease Purchase Agreement for water meters dated March 12, 2015, due in annual installments ranging from $59,609 to $71,259 through October 1, 2024, with interest of 2.49 percent.	522,283
	$ 736,283

Compensated Absences

Individual employees have vested rights upon termination of employment to receive payments for unused sick/vacation time. The dollar amounts of these vested rights including related payroll taxes, which have been recorded in the government-wide financial statements, amounted to $947,492 at June 30, 2017.

The annual requirements to pay the debt principal and interest outstanding for the bonds and installment and lease purchase agreements are as follows:

Year Ending	Governmental Activities		Business-type Activities	
June 30,	Principal	Interest	Principal	Interest
2018	$ 1,450,972	$ 125,748	$ 1,243,497	$ 545,550
2019	1,489,531	86,020	1,379,376	544,575
2020	1,514,074	45,878	1,155,685	509,466
2021	913,460	14,543	1,184,185	475,172
2022	27,601	2,034	1,217,948	439,722
2023-2027	32,144	1,868	5,166,852	1,688,377
2028-2032	-	-	4,244,085	890,298
2033-2037	-	-	1,771,468	336,095
2038-2042	-	-	760,349	117,755
	$ 5,427,782	$ 276,091	$ 18,123,445	$ 5,547,010

NOTE F: LONG-TERM DEBT - CONTINUED

Water and Sewer Obligations

The City of Fraser participates in the Oakland-Macomb Interceptor Drainage District (OMID) as well as the North Gratiot Interceptor Drainage District (NGID). These programs are financed by general obligation bonds issued by Macomb County where the City of Fraser is only responsible for a portion of these general obligation bonds. The City of Fraser has contracts with Macomb County for the cost of the construction of the water and sewer systems within its boundaries. The City of Fraser has pledged the full faith and credit of the City to the prompt payment of the City's share of the principal and interest payments on these contracts as they become due. From information received from Macomb County, the assets relating to those contracts have been recorded in the Water and Sewer Fund of the City to reflect the actual construction cost of the above-mentioned systems. The contract principal portion owed by the City of Fraser has been recorded in the Water and Sewer Fund.

Advance Refunding - Current

In April 2017, the Macomb Interceptor Drainage District issued Drain Refunding Bonds, Series 2017, in the amount of $66,305,000, of which $2,611,754 was allocated to the City. The debt refunded amounted to $77,135,000 of Macomb Interceptor Drainage District Drain Bonds, Series 2010A, maturing in years 2018 through 2035. The City's allocated share of the refunded bonds amounted to $3,038,328. The refunding was undertaken to reduce debt service payments over the next 18 years with net savings of $5,924,012 and to obtain an economic (present value) gain of $4,727,646. The City's allocated net savings is $233,346 and the City's economic gain resulting from the refunding is $186,222.

NOTE G: DEFINED BENEFIT PENSION PLAN

Plan Description

The City participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan's Legislature under Public Act 135 of 1945 and administered by a nine (9) member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing MERS website at www.mersofmich.com.

Summary of Significant Accounting Policies

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

NOTE G: DEFINED BENEFIT PENSION PLAN - CONTINUED

Benefits Provided

Benefits provided by the City's pension plan vary by division, as summarized in the following table:

	Police Deferred and Retired	Supervisor/ Management	Clerical/ Court	POLC	POAM	Dispatch	DPW
Open or closed to new hires	Closed	Open	Open	Open	Open	Open	Open
Benefit multiplier	Service x (1.00% times FAC<$4,200, plus 1.50% times FAC>$4,200)	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)	2.50% Multiplier (75% max)	2.50% Multiplier (no max)	2.75% Multiplier (80% max)
Normal retirement age	60	60	60	55	55	60	60
Vesting	10 years	6 years	6 years	10 years	10 years	6 years	6 years
Early retirement (unreduced)	-	Age 50/25 years of service; Age 55/10 years of service	Age 50/25 years of service; Age 55/15 years of service	Age 50/25 years of service	Age 50/25 years of service	Age 50/25 years of service; Age 55/10 years of service	Age 50/25 years of service; Age 55/10 years of service
Early retirement (reduced)	Age 50/25 years of service; Age 55/15 years of service	-	-	-	-	-	-
Final average compensation	5 years	5 years	5 years	3 years	3 years	5 years	5 years
COLA for future retirees	-	-	-	-	2% (non-compound)	-	-
Employee contributions	3% under $4,200; 5% over $4,200	7%	7%	7%	7%	7%	7%

At the December 31, 2016 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	105
Inactive employees entitled to but not yet receiving benefits	19
Active employees	66
Total employees covered by MERS	190

Contributions

Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer has also established contribution rates to be paid by its covered employees. Such contribution rates vary by division.

Net Pension Liability

The net pension liability reported at June 30, 2017, was determined using a measure of the total pension liability and the pension net position as of December 31, 2016. The total pension liability was determined by an annual actuarial valuation as of that date.

NOTE G: DEFINED BENEFIT PENSION PLAN - CONTINUED

Net Pension Liability - continued

Changes in the net pension liability during the measurement year were as follows:

Changes in Net Pension Liability	Increase (Decrease) Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2015	$ 53,366,998	$ 26,966,236	$ 26,400,762
Service cost	894,748	-	894,748
Interest on total pension liability	4,163,698	-	4,163,698
Changes in benefits	488,772	-	488,772
Difference between expected and actual experience	2,371,775	-	2,371,775
Employer contributions	-	2,039,477	(2,039,477)
Employee contributions	-	349,173	(349,173)
Net investment income	-	2,981,535	(2,981,535)
Benefit payments, including employee refunds	(3,536,304)	(3,536,304)	-0-
Administrative expense	-	(58,817)	58,817
Other changes	(2)	(1)	(1)
Net changes	4,382,687	1,775,063	2,607,624
Balances at December 31, 2016	$ 57,749,685	$ 28,741,299	$ 29,008,386

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2016, the City recognized pension expense of $5,301,846. The City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 2,326,346	$ -
Changes in assumptions	1,092,048	-
Net difference between projected and actual earnings on pension plan investments	1,668,794	-
Contributions subsequent to the measurement date*	1,089,690	-
Total	$ 6,176,878	$ -0-

* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending June 30, 2018.

NOTE G: DEFINED BENEFIT PENSION PLAN - CONTINUED

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

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

Year Ending June 30,	Pension Expense
2018	$ 2,154,026
2019	2,154,025
2020	953,636
2021	(174,499)

Actuarial Assumptions

The total pension liability in the December 31, 2016 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary increases: 3.75% in the long-term.

Investment rate of return: 7.75%, net of investment expenses, including inflation.

Although no specific price inflation assumptions are needed for the valuation, the 3.75% long-term wage inflation assumption would be consistent with a price inflation of 2.50%.

Mortality rates used were based on a blend of the RP-2014 Healthy Annuitant Mortality Tables, with rates multiplied by 105%; RP-2014 Employee Mortality Tables; RP-2014 Juvenile Mortality Tables all with a 50% male and 50% female blend. For disabled retires, the RP-2014 Disabled Retiree Mortality Table with a 50% male and 50% female blend is used to reflect the higher expected the mortality rates of disabled members.

The actuarial assumptions used in the December 31, 2016 valuation were based on the results of the most recent actuarial experience study covering the period from January 1, 2009 through December 31, 2013.

Discount Rate

The discount rate used to measure the total pension liability is 8.00%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers.

Projected Cash Flows

Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE G: DEFINED BENEFIT PENSION PLAN - CONTINUED

Projected Cash Flows - continued

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	55.50%	8.65%
Global Fixed Income	18.50%	3.76%
Real Assets	13.50%	9.72%
Diversifying Strategies	12.50%	7.50%

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

The following presents the net pension liability of the City, calculated using the discount rates of 8.00%, as well as what the City's net pension liability would be using a discount rate that is 1% lower (7.00%) or 1% higher (9.00%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability of the City	$ 35,444,862	$ 29,008,386	$ 23,559,616

NOTE H: OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The City provides certain retiree healthcare and dental benefits to all full-time employees and their spouses upon retirement in accordance with labor contracts. The following are the GASB Statement No. 45 required disclosures.

During the year ended June 30, 2017, 151 participants (which includes active employees, terminated employees not yet receiving benefits, and retired employees and beneficiaries currently receiving benefits) were eligible to receive benefits. Expenditures for post-employment benefits are recognized when claims are paid.

The plan is a single-employer defined benefit plan administered by the City. The benefits are provided under collective bargaining agreements. Administrative costs are paid by the City through employer contributions. The plan does not issue a separate stand-alone financial statement.

Funding Policy

The collective bargaining agreements do not require contributions from employees. The City has no obligation to make contributions in advance of when the premiums are due for payment (i.e., may be financed on a "pay-as-you-go" basis). The only current contributions being made are to pay the actual current premiums of the retirees. The amount of the annual required contribution is reflected in the schedule that follows.

NOTE H: OTHER POST-EMPLOYMENT BENEFITS - CONTINUED

Funding Progress

For the year ended June 30, 2017, the City has determined an estimated cost of providing post-employment benefits through an actuarial valuation as of June 30, 2015. The valuation computes an annual required contribution, which represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to cover the amortization of any unfunded actuarial liabilities from the past, over a period not to exceed thirty (30) years.

The City's computed contribution and actual funding is summarized as follows:

Annual required contribution (ARC)	$ 3,592,003
Interest on net OPEB obligation	1,228,214
Annual OPEB cost (expense)	4,820,217
Amounts contributed:	
Payments of current premiums	(1,716,808)
Increase in net OPEB obligation	3,103,409
OPEB obligation - beginning of year	27,293,640
OPEB obligation - end of year	$ 30,397,049

The annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

Year Ended June 30,	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
2015	$ 6,012,168	27.9%	$ 22,508,273
2016	6,141,816	22.1%	27,293,640
2017	4,820,217	35.6%	30,397,049

The funding progress of the plan as is as follows:

	Year Ended June 30,		
	2009	2012	2015
Actuarial value of assets	$ 677,886	$ 416,750	$ -
Actuarial accrued liability (AAL) (entry age)	58,822,957	68,263,560	39,098,867
Unfunded AAL (UAAL)	58,145,071	67,846,810	39,098,867
Funded ratio	1.2%	0.6%	0.0%
Annual covered payroll	$ 5,966,282	$ 4,955,687	$ 3,592,003
UAAL as a percentage of covered payroll	974.6%	1369.1%	1088.5%

This trend information was obtained from the most recently issued actuarial reports.

NOTE H: OTHER POST-EMPLOYMENT BENEFITS - CONTINUED

Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of potential occurrences of certain events in the future. Examples include assumption about future employment, mortality, healthcare costs trends, inflation, etc. Amounts determined regarding the funded status of the plan and the annual required contributions of the City are subject to continual revisions as actual results are compared with past expectations and new estimates and assumptions are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the City and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2015 actuarial valuation, the entry age normal cost method was used. The actuarial assumptions include a 4.50 percent per year rate of investment return (net of administrative expenses), which is the expected long-term investment returns on plan assets, and an annual healthcare cost trend rate of 9.0 percent initially, reduced by decrements to an ultimate 4.0 percent after ten (10) years. Both rates include a 4.0 percent inflation assumption. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The UAAL is being amortized as a level dollar on a closed basis. The remaining amortization period at June 30, 2017, was twenty-one (21) years.

NOTE I: RISK MANAGEMENT

The City participates in a pool, the Michigan Municipal League Workers' Compensation Fund, with other municipalities for workers' compensation losses. The pool is organized under Public Act 317 of 1969, as amended. In the event the pool's claims and expenses for a policy period exceed the total normal annual premiums for said years, all members of the specific pool's policy year may be subject to special assessments to make up the deficiency. The City has not been informed of any special assessments being required.

The City is exposed to various risks of loss for liability, property, inland marine, crime, automobile, law enforcement liability, public officials, excess liability, and employer liability for which the City carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three years.

NOTE J: DETAILS OF FUND BALANCE CLASSIFICATIONS

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The following are the five (5) classifications of fund balance under this standard.

Nonspendable - assets that are not available in a spendable form such as inventory, prepaid expenditures, and long-term receivables not expected to be converted to cash in the near term. It also includes funds that are legally or contractually required to be maintained intact such as the corpus of a permanent fund or foundation.

Restricted - amounts that are required by external parties to be used for a specific purpose. Constraints are externally imposed by creditors, grantors, contributors or laws, regulations or enabling legislation.

Committed - amounts constrained on use imposed by formal action of the government's highest level of decision making authority (i.e., Board, Council, etc.).

NOTE J: DETAILS OF FUND BALANCE CLASSIFICATIONS - CONTINUED

Assigned - amounts intended to be used for specific purposes. This is determined by the governing body, the budget or finance committee or a delegated municipality official.

Unassigned - all other resources; the remaining fund balance after nonspendable, restrictions, commitments, and assignments. This class only occurs in the General Fund, except for cases of negative fund balances. Negative fund balances are always reported as unassigned, no matter which fund the deficit occurs in.

Fund Balance Classification Policies and Procedures

The formal action that is required to be taken to establish a fund balance commitment is the adoption of a City ordinance.

For assigned fund balance, the City of Fraser has not approved a policy indicating who is authorized to assign amounts to a specific purpose, therefore the authority for assigning fund balance remains with City Council.

The City of Fraser has not formally adopted a policy that determines when both restricted and unrestricted fund balances are available which should be used first, therefore restricted resources will be used first, then unrestricted resources if they are needed.

NOTE K: CONSTRUCTION CODE ACTIVITY

In accordance with Michigan Public Act 245 of 1999, the City is required to maintain a separate accounting system that separately accumulates revenues and expenditures related to the building department function.

As required under provisions of the Act, the City adopted this accounting treatment effective January 1, 2000. The following is a summary of the activity for the year ended June 30, 2017:

Permits	$ 297,241
EXPENDITURES	
Salaries and fringe benefits	292,656
Supplies and other	34,992
TOTAL EXPENDITURES	327,648
EXCESS OF REVENUES (UNDER) EXPENDITURES	(30,407)
PRIOR CUMULATIVE EXCESS OF REVENUES (UNDER) EXPENDITURES	(747,914)
CUMULATIVE EXCESS OF REVENUES (UNDER) EXPENDITURES	$ (778,321)

NOTE L: CONTINGENT LIABILITIES

At times, the City has been named as a defendant in various lawsuits. Although the outcome of outstanding litigation is not presently determinable, in the opinion of the City and its attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

NOTE L: CONTINGENT LIABILITIES - CONTINUED

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

NOTE M: TAX ABATEMENTS

The City entered into property tax abatement agreements with local businesses under the Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Exemption) (IFT) PA 198 of 1974, as amended. The IFT on a new plant and non-industrial property, such as some high-tech personal property, is computed at 50% of the property tax bill for new property. For rehabilitation properties, the taxable values can be frozen.

There are no known provisions to recapture taxes, however the abatement may be eliminated if taxes are not paid timely. There have been no significant abatements made by other governmental units that reduce the City's tax revenues.

For the year ended June 30, 2017, the City's property tax revenues were reduced under these programs as follows:

	IFT
General Operating	$ 183,697
City Hall Debt	12,931
ALS	9,766
City Hall Street	21,386
Refuse	13,710
Library	9,947
	$ 251,437

NOTE N: RESTATEMENT OF BEGINNING NET POSITION

Beginning net position has been restated for governmental activities, business-type activities, and the Water and Sewer Fund due to the correction of an accounting error and change in allocation of net pension liability and deferred outflows of resources related to pensions.

	Governmental Activities	Business-type Activities	Water and Sewer Fund
Beginning net position	$(23,682,145)	$ 12,391,697	$ 10,270,885
Restatement for allocation of Deferred Outflows of Resources	161,930	(161,930)	(161,930)
Restatement for allocation of Net Pension Liability	(506,970)	506,970	506,970
Restatement for overstated Deferred Outflows of Resources in prior year	(739,853)	(79,929)	(79,929)
Restated beginning net position	$(24,767,038)	$ 12,656,808	$ 10,535,996

NOTE O: NONCANCELABLE OPERATING LEASES

The City leases certain vehicles under noncancelable operating leases. Total costs for such leases for the year ended June 30, 2017, was $98,281.

The future minimum lease payments as of June 30, 2017, are as follows:

Year Ending June 30,		
2018	$	94,333
2019		91,236
2020		68,374
2021		58,182
2022		2,810
	$	314,935

NOTE P: SUBSEQUENT EVENT

In July 2017, the City entered into an agreement to replace water mains in the amount of $985,947. Previously issued bond proceeds are anticipated to cover the costs of this project.

NOTE Q: CHANGE IN ACCOUNTING PRINCIPLES

GASB Statement No. 77, *Tax Abatement Disclosures*, was implemented during the year. This statement improves financial reporting through the disclosure of information about the nature and magnitude of tax abatements that are not consistently or comprehensively reported to the public at present.

NOTE R: UPCOMING ACCOUNTING PRONOUNCEMENTS

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The statement replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The statement requires governments providing other postemployment benefits (OPEB) to recognize their unfunded OPEB obligations as a liability for the first time, and to more comprehensibly and comparably measure the annual costs of OPEB benefits. 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 during the 2017-2018 fiscal year.

In March 2016, the GASB issued Statement No. 82, *Pension Issues - An Amendment of GASB Statements No. 67, No. 68, and No. 73*. The statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2019-2020 fiscal year.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. This statement improves financial reporting by establishing specific criteria for identifying activities that should be reported as fiduciary activities and will clarify whether and how business-type activities should report their fiduciary activities. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2019-2020 fiscal year.

NOTE R: UPCOMING ACCOUNTING PRONOUNCEMENTS - CONTINUED

In June 2017, the GASB issued Statement No. 87, *Leases*. This statement will increase the usefulness of government's financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2020-2021 fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

City of Fraser

General Fund

BUDGETARY COMPARISON SCHEDULE (NON-GAAP BASIS)

Year Ended June 30, 2017

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Property taxes	$ 9,237,061	$ 9,055,932	$ 9,103,658	$ 47,726
Licenses and permits				
Franchise fees	140,000	140,000	164,197	24,197
Other	190,000	190,000	321,347	131,347
Total license and permits	330,000	330,000	485,544	155,544
Intergovernmental				
Federal	157,050	148,350	40,458	(107,892)
State	1,422,285	1,422,285	1,434,133	11,848
District court and violations bureau	761,000	761,000	716,280	(44,720)
Total intergovernmental	2,340,335	2,331,635	2,190,871	(140,764)
Charges for services	393,300	393,300	255,536	(137,764)
Fines and forfeitures	96,000	81,000	73,819	(7,181)
Interest and rents	139,200	139,200	165,539	26,339
Other				
Library	11,500	-	-	-0-
Miscellaneous	656,060	653,060	649,314	(3,746)
Total other	667,560	653,060	649,314	(3,746)
TOTAL REVENUES	13,203,456	12,984,127	12,924,281	(59,846)
EXPENDITURES				
Current				
General government				
City council	90,108	128,408	135,504	(7,096)
City administration	193,161	288,878	292,912	(4,034)
City clerk	149,596	216,391	197,891	18,500
District court	698,451	655,311	579,703	75,608
Finance	499,538	574,878	525,762	49,116
Assessor	107,400	107,400	109,237	(1,837)
Information technology	268,836	358,986	331,042	27,944
Legal	96,000	96,000	99,265	(3,265)
Building and grounds	581,949	599,049	549,911	49,138
Total general government	2,685,039	3,025,301	2,821,227	204,074
Public safety	6,797,265	7,013,265	7,083,018	(69,753)

City of Fraser

General Fund

BUDGETARY COMPARISON SCHEDULE (NON-GAAP BASIS) - CONTINUED

Year Ended June 30, 2017

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive (Negative)
EXPENDITURES - CONTINUED				
Current - continued				
Public works				
Building inspections	$ 269,124	$ 358,086	$ 328,815	$ 29,271
Other	663,285	596,668	631,106	(34,438)
Total public works	932,409	954,754	959,921	(5,167)
Community and economic development				
Planning committee	25,841	25,841	29,688	(3,847)
Recreation and culture				
City parks and recreation	708,542	685,626	474,147	211,479
Historical commission	2,100	2,100	2,021	79
Library	385,760	-	-	-0-
Total recreation and culture	1,096,402	687,726	476,168	211,558
Other				
Insurance	220,000	220,000	210,103	9,897
Retiree health insurance contributions	1,300,000	1,300,000	1,695,436	(395,436)
Refunds and reimbursements	146,500	146,500	58,076	88,424
Total other	1,666,500	1,666,500	1,963,615	(297,115)
Capital outlay	-	-	348,688	(348,688)
TOTAL EXPENDITURES	13,203,456	13,373,387	13,682,325	(308,938)
EXCESS OF REVENUES (UNDER) EXPENDITURES	-0-	(389,260)	(758,044)	(368,784)
OTHER FINANCING SOURCES				
Lease and installment purchases	-	-	348,688	348,688
Net change in fund balance (budgetary basis)	$ -0-	$ (389,260)	(409,356)	$ (20,096)
Budgetary perspective differences			8,924	
Net change in fund balance (GAAP basis)			$ (400,432)	

City of Fraser

SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND RELATED RATIOS

Last Four Measurement Dates (Amounts determined as of 12/31 of each fiscal year)

(Ultimately ten measurement dates will be displayed)

	2016	2015	2014	2013
Total Pension Liability				
Service cost	$ 894,748	$ 859,087	$ 896,348	$ 931,721
Interest	4,163,698	3,768,012	3,636,330	4,169,985
Changes of benefit terms	488,772	(852)	-	-
Difference between expected and actual experience	2,371,775	1,095,026	-	-
Changes of assumptions	-	2,184,098	-	-
Benefit payments, including refunds of member contributions	(3,536,304)	(3,869,714)	(1,961,048)	(2,845,047)
Other	(2)	2,150,605	-	-
Net change in total pension liability	4,382,687	6,186,262	2,571,630	2,256,659
Total Pension Liability, beginning	53,366,998	47,180,736	44,609,106	53,081,473
Total Pension Liability, ending	$ 57,749,685	$ 53,366,998	$ 47,180,736	$ 55,338,132
Plan Fiduciary Net Position				
Contributions - employer	$ 2,039,477	$ 3,407,010	$ 878,683	$ 1,261,394
Contributions - employee	349,173	744,496	149,899	211,899
Net investment income (loss)	2,981,535	(425,297)	348,982	2,281,019
Benefit payments, including employee refunds	(3,536,304)	(3,869,714)	(1,961,048)	(2,845,047)
Administrative expenses	(58,817)	(60,463)	(19,181)	(49,193)
Other	(1)	-	-	1,633,520
Net change in plan fiduciary net position	1,775,063	(203,968)	(602,665)	2,493,592
Plan Fiduciary Net Position, beginning	26,966,236	27,170,204	27,772,869	24,741,607
Plan Fiduciary Net Position, ending	$ 28,741,299	$ 26,966,236	$ 27,170,204	$ 27,235,199
City's Net Pension Liability	$ 29,008,386	$ 26,400,762	$ 20,010,532	$ 28,102,933
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	50%	51%	58%	49%
Covered Employee Payroll	$ 5,053,190	$ 4,824,059	$ 5,019,636	$ 5,092,610
City's Net Pension Liability as a percentage of Covered Employee Payroll	574%	547%	399%	552%

Note: The City transitioned the pension plan from a single employer plan to an agent multiple-employer plan during the fiscal year ended June 30, 2015. As a part of that transition, the beginning total pension liability, plan fiduciary net position, and net pension liability were remeasured and restated.

City of Fraser

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Last Four Fiscal Years (Amounts determined as of 6/30 of each fiscal year)

(Ultimately ten fiscal years will be displayed)

	2017	2016	2015	2014
Actuarially determined contributions	$ 2,140,225	$ 2,010,203	$ 2,383,976	$ 1,923,228
Contributions in relation to the actuarially determined contribution	2,486,713	2,414,393	1,633,298	1,531,586
Contribution deficiency (excess)	$ (346,488)	$ (404,190)	$ 750,678	$ 391,642
Covered Employee Payroll	$ 5,478,174	$ 4,952,333	$ 5,019,636	$ 5,092,610
Contributions as a percentage of covered employee payroll	45%	49%	33%	30%

City of Fraser

Other Post-Employment Benefits

SCHEDULES OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS

Year Ended June 30, 2017

Schedule of Funding Progress

Actuarial Valuation Date June 30,	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Percentage of Covered Payroll [(b-a)/c]
2009	$ 677,886	$ 58,822,957	$ 58,145,071	1.2%	$ 5,966,282	974.6%
2012	416,750	68,263,560	67,846,810	0.6%	4,955,687	1369.1%
2015	-	39,098,867	39,098,867	0.0%	3,592,003	1088.5%

Schedule of Employer Contributions

Year Ended June 30,	Annual OPEB Cost	Annual Actual Contribution	Percent Contributed
2015	$ 6,012,168	$ 1,679,764	27.9%
2016	6,141,816	1,356,449	22.1%
2017	4,820,217	1,716,808	35.6%

The information presented above was determined as part of the actuarial valuation at the dates indicated. Additional information as of the date of the latest actuarial valuation, is as follows:

Valuation date	June 30, 2015
Actuarial cost method	Individual Entry Age
Amortization method	Level Dollar, Closed
Remaining amortization period	21
Asset valuation method	Market Value
Actuarial assumptions:	
Investment rate of return	4.50%
Projected salary increases	4.00%
Medical care cost trend rate	9.00% year 1 graded to 4.00% year 10

NOTE A: EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Michigan Public Act 621 of 1978, Sections 18 and 19, as amended, provides that a local governmental unit not incur expenditures in excess of the amounts appropriated.

The City's budgeted expenditures for the General Fund have been shown at the functional classification level. The approved budgets of the City have been adopted at the activity level for the General Fund and total expenditure level for the Special Revenue Funds.

During the year ended June 30, 2017, the City incurred expenditures in the General Fund in excess of the amounts appropriated as follows:

	Amounts Appropriated	Amounts Expended	Variance
General Fund			
Current			
General government			
City council	$ 128,408	$ 135,504	$ 7,096
City administration	288,878	292,912	4,034
Assessor	107,400	109,237	1,837
Legal	96,000	99,265	3,265
Public safety	7,013,265	7,083,018	69,753
Public works			
Other	596,668	631,106	34,438
Community and economic development			
Planning committee	25,841	29,688	3,847
Other			
Retiree health insurance contributions	1,300,000	1,695,436	395,436
Capital outlay	-	348,688	348,688

NOTE B: BUDGET RECONCILIATION

The actual amounts in the budgetary comparison schedules (non-GAAP budgetary basis) are presented on the same basis of accounting used in preparing the adopted budget. In addition, the City of Fraser budgets the activities of the Garbage Collection Fund separately from the General Fund. For financial statement purposes and the GAAP-basis basic financial statements, however, the activities of the Garbage Collection Fund are combined with the General Fund.

Net change in General Fund fund balance (budgetary basis)	$ (409,356)
Garbage Collection Fund	
Property taxes	649,814
Charges for services	109,485
Public works expenditures	(750,375)
Net change in General Fund fund balance (GAAP basis)	$ (400,432)

NOTE C: EMPLOYEE RETIREMENT PLAN

Changes of benefits terms: There were no changes in assumptions during fiscal year 2016.

Changes in assumptions: There were no changes in assumptions during fiscal year 2016.

OTHER SUPPLEMENTARY INFORMATION

City of Fraser

Nonmajor Governmental Funds

COMBINING BALANCE SHEET

June 30, 2017

	Special			
	Major Streets Fund	Local Streets Fund	Ambulance Fund	Library Fund
ASSETS				
Cash and cash equivalents	$ 253,833	$ 162,441	$ 527,868	$ 113,475
Due from other governmental units	128,606	55,864	-	11,637
Due from other funds	20,161	20,161	-	-
TOTAL ASSETS	$ 402,600	$ 238,466	$ 527,868	$ 125,112
LIABILITIES				
Accounts payable	$ 5,210	$ -	$ 3,687	$ 1,796
Accrued liabilities	7,293	-	10,091	9,876
Due to other governmental units	-	-	-	-
TOTAL LIABILITIES	12,503	-0-	13,778	11,672
FUND BALANCES				
Restricted				
Streets and highways	390,097	238,466	-	-
Health and welfare	-	-	514,090	-
Public safety	-	-	-	-
Recreation and culture	-	-	-	113,440
Debt service	-	-	-	-
Assigned				
Debt service	-	-	-	-
TOTAL FUND BALANCES	390,097	238,466	514,090	113,440
TOTAL LIABILITIES AND FUND BALANCES	$ 402,600	$ 238,466	$ 527,868	$ 125,112

Revenue		Debt Service Funds			
Gambling Forfeiture Fund	Drug Forfeiture Fund	General Obligation Fund	Special Assessment Fund	2015 General Obligation Fund	Total
$ 897,469	$ 126,604	$ 151,944	$ 31,291	$ 90,894	$ 2,355,819
3,999	9,436	-	-	-	209,542
-	-	-	-	-	40,322
$ 901,468	$ 136,040	$ 151,944	$ 31,291	$ 90,894	$ 2,605,683
$ -	$ 2,123	$ -	$ -	$ -	$ 12,816
-	925	-	-	-	28,185
-	-	-	2,233	-	2,233
-0-	3,048	-0-	2,233	-0-	43,234
-	-	-	-	-	628,563
-	-	-	-	-	514,090
901,468	132,992	-	-	-	1,034,460
-	-	-	-	-	113,440
-	-	151,944	-	90,894	242,838
-	-	-	29,058	-	29,058
901,468	132,992	151,944	29,058	90,894	2,562,449
$ 901,468	$ 136,040	$ 151,944	$ 31,291	$ 90,894	$ 2,605,683

City of Fraser

Nonmajor Governmental Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year Ended June 30, 2017

	Special			
	Major Streets Fund	Local Streets Fund	Ambulance Fund	Library Fund
REVENUES				
Taxes	$ -	$ -	$ 464,194	$ 428,848
Intergovernmental				
Federal	-	-	-	-
State	664,838	286,688	-	34,064
Charges for services	-	-	334,399	1,993
Fines and forfeitures	-	-	-	6,265
Interest	-	-	-	1,025
Other	-	-	-	6,191
TOTAL REVENUES	664,838	286,688	798,593	478,386
EXPENDITURES				
Current				
Public safety	-	-	-	-
Public works	360,518	275,817	-	-
Health and welfare	-	-	610,002	-
Recreation and culture	-	-	-	364,946
Capital outlay	2,735	-	-	-
Debt service	-	-	-	-
TOTAL EXPENDITURES	363,253	275,817	610,002	364,946
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	301,585	10,871	188,591	113,440
OTHER FINANCING SOURCES (USES)				
Transfers in	-	80,000	-	-
Transfers out	(93,475)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(93,475)	80,000	-0-	-0-
NET CHANGE IN FUND BALANCES	208,110	90,871	188,591	113,440
Fund balances, beginning of year	181,987	147,595	325,499	-
Fund balances, end of year	$ 390,097	$ 238,466	$ 514,090	$ 113,440

Revenue		Debt Service Funds			
Gambling Forfeiture Fund	Drug Forfeiture Fund	General Obligation Fund	Special Assessment Fund	2015 General Obligation Fund	Total
$ -	$ -	$ 614,740	$ -	$ 1,015,344	$ 2,523,126
84,014	-	-	-	-	84,014
-	-	-	-	-	985,590
-	-	-	-	-	336,392
339,959	192,328	-	-	-	538,552
4,180	110	-	-	-	5,315
-	-	-	-	-	6,191
428,153	192,438	614,740	-0-	1,015,344	4,479,180
368,661	209,139	-	-	-	577,800
-	-	-	-	-	636,335
-	-	-	-	-	610,002
-	-	-	-	-	364,946
23,284	52,636	-	-	-	78,655
-	-	557,938	-	937,925	1,495,863
391,945	261,775	557,938	-0-	937,925	3,763,601
36,208	(69,337)	56,802	-0-	77,419	715,579
-	-	-	-	13,475	93,475
-	-	-	-	-	(93,475)
-0-	-0-	-0-	-0-	13,475	-0-
36,208	(69,337)	56,802	-0-	90,894	715,579
865,260	202,329	95,142	29,058	-	1,846,870
$ 901,468	$ 132,992	$ 151,944	$ 29,058	$ 90,894	$ 2,562,449

City of Fraser

Nonmajor Special Revenue Funds

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL

Year Ended June 30, 2017

Major Streets Fund

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental - State	$ 666,329	$ 666,329	$ 664,838	$ (1,491)
EXPENDITURES				
Current				
Public works				
Salaries and fringe benefits	182,715	202,815	186,295	16,520
Materials and supplies	35,000	35,000	22,808	12,192
Repairs and maintenance	55,000	55,000	28,918	26,082
Equipment rental	90,000	90,000	90,000	-0-
Other	96,000	96,000	32,497	63,503
Capital outlay	55,000	55,000	2,735	52,265
TOTAL EXPENDITURES	513,715	533,815	363,253	170,562
EXCESS OF REVENUES OVER EXPENDITURES	152,614	132,514	301,585	169,071
OTHER FINANCING (USES)				
Transfers out	(80,000)	(93,475)	(93,475)	-0-
NET CHANGE IN FUND BALANCE	72,614	39,039	208,110	169,071
Fund balance, beginning of year	181,987	181,987	181,987	-0-
Fund balance, end of year	$ 254,601	$ 221,026	$ 390,097	$ 169,071

City of Fraser

Nonmajor Special Revenue Funds

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - CONTINUED

Year Ended June 30, 2017

Local Streets Fund

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental - State	$ 287,317	$ 287,317	$ 286,688	$ (629)
EXPENDITURES				
Current				
Public works				
Salaries and fringe benefits	128,888	164,670	136,284	28,386
Materials and supplies	35,000	33,238	34,850	(1,612)
Repairs and maintenance	55,000	55,000	19,654	35,346
Equipment rental	85,000	85,000	85,000	-0-
Other	24,000	24,000	29	23,971
TOTAL EXPENDITURES	327,888	361,908	275,817	86,091
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(40,571)	(74,591)	10,871	85,462
OTHER FINANCING SOURCES				
Transfers in	80,000	80,000	80,000	-0-
NET CHANGE IN FUND BALANCE	39,429	5,409	90,871	85,462
Fund balance, beginning of year	147,595	147,595	147,595	-0-
Fund balance, end of year	$ 187,024	$ 153,004	$ 238,466	$ 85,462

City of Fraser

Nonmajor Special Revenue Funds

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - CONTINUED

Year Ended June 30, 2017

Ambulance Fund

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 422,985	$ 463,638	$ 464,194	$ 556
Charges for services	310,000	310,000	334,399	24,399
TOTAL REVENUES	732,985	773,638	798,593	24,955
EXPENDITURES				
Current				
Health and welfare				
Salaries and fringe benefits	590,998	527,878	467,808	60,070
Materials and supplies	23,850	23,000	20,486	2,514
Equipment rental	38,250	38,250	38,250	-0-
Professional services	25,400	25,800	30,200	(4,400)
Other	53,000	53,450	53,258	192
TOTAL EXPENDITURES	731,498	668,378	610,002	58,376
NET CHANGE IN FUND BALANCE	1,487	105,260	188,591	83,331
Fund balance, beginning of year	325,499	325,499	325,499	-0-
Fund balance, end of year	$ 326,986	$ 430,759	$ 514,090	$ 83,331

City of Fraser

Nonmajor Special Revenue Funds

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET TO ACTUAL - CONTINUED

Year Ended June 30, 2017

Library Fund

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	$ -	$ 376,004	$ 428,848	$ 52,844
Intergovernmental	-	23,700	34,064	10,364
Charges for services	-	3,000	1,993	(1,007)
Fines and forfeitures	-	6,000	6,265	265
Interest	-	500	1,025	525
Other	-	5,000	6,191	1,191
TOTAL REVENUES	-0-	414,204	478,386	64,182
EXPENDITURES				
Current				
Recreation and culture				
Salaries and fringe benefits	-	265,960	266,224	(264)
Materials and supplies	-	39,100	38,287	813
Repairs and maintenance	-	5,450	3,801	1,649
Professional services	-	42,000	42,468	(468)
Other	-	13,750	10,677	3,073
Capital outlay	-	3,500	3,489	11
TOTAL EXPENDITURES	-0-	369,760	364,946	4,814
NET CHANGE IN FUND BALANCE	-0-	44,444	113,440	68,996
Fund balance, beginning of year	-	-	-	-0-
Fund balance, end of year	$ -0-	$ 44,444	$ 113,440	$ 68,996

City of Fraser

Nonmajor Special Revenue Funds

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET TO ACTUAL - CONTINUED

Year Ended June 30, 2017

Gambling Forfeiture Fund

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental - Federal	$ -	$ -	$ 84,014	$ 84,014
Fines and forfeitures	85,000	85,000	339,959	254,959
Interest	5,000	5,000	4,180	(820)
Other	7,500	7,500	-	(7,500)
TOTAL REVENUES	97,500	97,500	428,153	330,653
EXPENDITURES				
Current				
Public safety				
Salaries and fringe benefits	45,678	45,678	1,241	44,437
Materials and supplies	91,420	91,420	109,656	(18,236)
Professional services	30,000	167,923	170,558	(2,635)
Other	95,224	95,224	87,206	8,018
Capital outlay	128,000	128,000	23,284	104,716
TOTAL EXPENDITURES	390,322	528,245	391,945	136,300
NET CHANGE IN FUND BALANCE	(292,822)	(430,745)	36,208	466,953
Fund balance, beginning of year	865,260	865,260	865,260	-0-
Fund balance, end of year	$ 572,438	$ 434,515	$ 901,468	$ 466,953

City of Fraser

Nonmajor Special Revenue Funds

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET TO ACTUAL - CONTINUED

Year Ended June 30, 2017

Drug Forfeiture Fund

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	$ 22,000	$ 22,000	$ -	$ (22,000)
Fines and forfeitures	135,000	135,000	192,328	57,328
Interest	-	-	110	110
Other	10,000	10,000	-	(10,000)
TOTAL REVENUES	167,000	167,000	192,438	25,438
EXPENDITURES				
Current				
Public safety				
Salaries and fringe benefits	26,913	26,913	15,248	11,665
Materials and supplies	112,150	112,150	81,878	30,272
Repairs and maintenance	91,500	91,500	91,806	(306)
Professional services	50,000	50,000	15,207	34,793
Other	5,000	5,000	5,000	-0-
Capital outlay	-	55,000	52,636	2,364
TOTAL EXPENDITURES	285,563	340,563	261,775	78,788
NET CHANGE IN FUND BALANCE	(118,563)	(173,563)	(69,337)	104,226
Fund balance, beginning of year	202,329	202,329	202,329	-0-
Fund balance, end of year	$ 83,766	$ 28,766	$ 132,992	$ 104,226

City of Fraser

Internal Service Funds

COMBINING STATEMENT OF NET POSITION

June 30, 2017

	Motor Pool Fund	Health Care Fund	Total
ASSETS			
Current assets			
Cash and cash equivalents	$ 582,417	$ -	$ 582,417
Accounts receivable	3,918	129,426	133,344
Prepaid expenses	-	278,885	278,885
Total current assets	586,335	408,311	994,646
Noncurrent assets			
Capital assets being depreciated, net	327,516	-	327,516
TOTAL ASSETS	913,851	408,311	1,322,162
LIABILITIES			
Current liabilities			
Accounts payable	33,678	-	33,678
Accrued liabilities	2,938	-	2,938
Due to other funds	-	85,700	85,700
Current portion of compensated absences	1,787	-	1,787
Current portion of long-term debt	14,621	-	14,621
Total current liabilities	53,024	85,700	138,724
Noncurrent liabilities			
Noncurrent portion of long-term debt	89,583	-	89,583
TOTAL LIABILITIES	142,607	85,700	228,307
NET POSITION			
Investment in capital assets	223,312	-	223,312
Unrestricted	547,932	322,611	870,543
TOTAL NET POSITION	$ 771,244	$ 322,611	$ 1,093,855

City of Fraser

Internal Service Funds

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Year Ended June 30, 2017

	Motor Pool Fund	Health Care Fund	Total
OPERATING REVENUES			
Charges for services	$ -	$ 605,863	$ 605,863
Rentals	918,133	-	918,133
Other	10,688	-	10,688
TOTAL OPERATING REVENUES	928,821	605,863	1,534,684
OPERATING EXPENSES			
Salaries	84,272	-	84,272
Fringe benefits	25,952	-	25,952
Repairs and maintenance	542,240	-	542,240
Claims paid	-	307,569	307,569
Miscellaneous	5,373	5,066	10,439
Depreciation	95,919	-	95,919
TOTAL OPERATING EXPENSES	753,756	312,635	1,066,391
OPERATING INCOME	175,065	293,228	468,293
NONOPERATING REVENUES			
Interest and other revenue	17,433	-	17,433
Rebates and refunds	13,732	29,383	43,115
TOTAL NONOPERATING REVENUES	31,165	29,383	60,548
CHANGE IN NET POSITION	206,230	322,611	528,841
Net position, beginning of year	565,014	-	565,014
Net position, end of year	$ 771,244	$ 322,611	$ 1,093,855

City of Fraser

Internal Service Funds

COMBINING STATEMENT OF CASH FLOWS

Year Ended June 30, 2017

	Motor Pool Fund	Health Care Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from customers	$ 923,293	$ 476,437	$ 1,399,730
Cash paid to suppliers	(568,766)	(523,770)	(1,092,536)
Cash paid to employees	(80,137)	-	(80,137)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	274,390	(47,333)	227,057
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Rebates and refunds received	13,732	29,383	43,115
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	13,732	29,383	43,115
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital acquisitions	(45,013)	-	(45,013)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	17,433	-	17,433
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	260,542	(17,950)	242,592
Cash and cash equivalents, beginning of year	321,875	17,950	339,825
Cash and cash equivalents, end of year	$ 582,417	$ -0-	$ 582,417

City of Fraser

Internal Service Funds

COMBINING STATEMENT OF CASH FLOWS - CONTINUED

Year Ended June 30, 2017

	Motor Pool Fund	Health Care Fund	Total
Reconciliation of operating income to net cash provided (used) by operating activities			
Operating income	$ 175,065	$ 293,228	$ 468,293
Adjustments to reconcile operating income to net cash provided (used) by operating activities			
Depreciation	95,919	-	95,919
Decrease (increase) in:			
Receivables	3,207	(129,426)	(126,219)
Prepaids	210	(278,885)	(278,675)
Increase (decrease) in:			
Accounts payable	4,589	-	4,589
Accrued liabilities	2,938	-	2,938
Due to other funds	(8,735)	67,750	59,015
Compensated absences	1,197	-	1,197
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ 274,390	$ (47,333)	$ 227,057
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES			
Assets acquired via capital lease	$ 104,204	$ -	$ 104,204

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*

To the Honorable Mayor and
Members of the City Council
City of Fraser, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Fraser, Michigan (the City), as of and for the year ended June 30, 2017, 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 22, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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. We did identify certain deficiencies in internal control, described below as 2017-001 and 2017-002, that we consider to be significant deficiencies.

2017-001 APPROPRIATE REVIEW OF MATERIAL ADJUSTING JOURNAL ENTRIES

Condition: The City's Finance Director is directly responsible for the preparation and fair presentation of the City's financial statements, including assuring that all necessary adjusting journal entries are recorded appropriately and accurately. Currently, the City does not have a designated individual that possesses suitable skill, knowledge, and/or experience to provide an appropriate review of the Finance Director's work.

2017-001 APPROPRIATE REVIEW OF MATERIAL ADJUSTING JOURNAL ENTRIES - CONTINUED

Criteria: The City must assume all management responsibilities pertaining to the preparation and fair presentation of the financial statements by designating an individual who possesses suitable skill, knowledge, and/or experience to perform such functions. For sound internal control, an independent review of the necessary adjusting journal entries should be performed by the City's management that also possess suitable skill, knowledge, and/or experience.

Cause: The responsibility for the City's financial statements has been assigned to the City's Finance Director. However, a risk of material misstatement of the financial statements exists because there is not an independent review and approval of material adjusting journal entries.

Effect: The City's financial reports have the potential to contain material misstatements that remain undetected and uncorrected.

Recommendation: We recommend that the City consider hiring additional financial personnel with suitable skill, knowledge, and/or experience to provide an appropriate review of the Finance Director's work. As an alternative to hiring additional financial personnel, we recommend the City consider contracting with an accounting firm to provide such reviews on a periodic basis. The annual external audit of the financial statements should not be considered a substitute for sound internal control.

Corrective Action Response: The City will take the above recommendation into consideration during its annual budgeting process.

2017-002 PAYROLL EXPENSE ALLOCATION

Condition: We noted that certain costs related to payroll expenses were not allocated to various functions based on actual use or benefit. Specifically, the City did not have supporting documentation for the DPW director's payroll allocation to various functions.

Criteria: To the extent possible, all costs should be charged directly to the program benefited. When costs cannot be charged directly to a function, those costs should be allocated using a clearly documented basis. Often a reasonable basis for the allocation of costs is actual hours spent in providing services.

Cause: The City's allocation of the DPW director's wages to various functions lacks support.

Effect: Because of the encumbering task of tracking every hour spent on each program service, we believe it is appropriate to conduct time studies periodically and develop a reasonable basis for allocating certain costs, such as payroll or contracted services. The basis for such allocation should be documented thoroughly the use of time summary records and retained for audit purposes.

Recommendation: We recommend the City develop a reasonable estimation of actual use of resources and allocate the DPW director's wages to functions based on this estimate.

Corrective Action Response: The City will consider the above recommendation to develop a time study for the allocation of the DPW director's wages.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and grants, 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 an instance of noncompliance, described below as 2017-002, that is required to be reported.

2017-003 EXCESS OF EXPENDITURES OVER BUDGETED AMOUNTS

Condition: We noted that expenditures had exceeded the amounts appropriated in several functions in the General Fund.

2017-003 EXCESS OF EXPENDITURES OVER BUDGETED AMOUNTS - CONTINUED

Criteria: The Michigan Public Act 621 of 1978, as amended, provides that the City adopt formal budgets for all applicable General and Special Revenue Funds, and shall not incur expenditures in excess of the amounts appropriated. Also, the Public Act requires amendments to be performed prior to incurring additional expenditures. The City adopted the budget for the General Fund at the functional level and the Special Revenue funds at the fund level.

Cause: The City did not adequately monitor expenditures in relation to budgeted amounts in the over budget areas.

Effect: The City is not in compliance with Public Act 621 of 1978, as amended.

Recommendation: We recommend the City monitor expenditures against adopted budgets in all applicable funds and make appropriate budget amendments as needed.

Corrective Action Response: The City has implemented several changes, subsequent to June 30, 2017, that will assist in their ability to monitor expenditures against the adopted budget.

This communication is intended solely for the information and use of management, the Honorable Mayor and Members of the City Council of the City of Fraser, Michigan, others within the City, and applicable departments of the State of Michigan, and is not intended to be, and should not be, used by anyone other than these specified parties.

Stevens Kirinovic & Tucker, P.C.

STEVENS, KIRINOVIC & TUCKER, P.C.
Certified Public Accountants

December 22, 2017