

MANISTEE CITY COUNCIL

MEETING AGENDA

TUESDAY, OCTOBER 15, 2013 – 7:00 P.M. – COUNCIL CHAMBERS

I. Call to Order.

- a.) PLEDGE OF ALLEGIANCE.
- b.) ROLL CALL.

II. Public Hearings.

III. Citizen Comments on Agenda Related Items.

IV. Consent Agenda. All agenda items marked with an asterisk (*) are on the consent agenda and considered by the City Manager to be routine matters. Prior to approval of the Consent Agenda, any member of Council may have an item from the Consent Agenda removed and taken up during the regular portion of the meeting. Consent agenda items include:

- V. Approval of Minutes.
- VI. a.) Approval of Payroll.
b.) Monthly Bills.
- XI. b.) Notification Regarding Next Work Session.

At this time Council could take action to approve the Consent Agenda as presented.

***V. Approval of Minutes.** Approval of the minutes of the October 1, 2013 regular meeting and the October 8, 2013 work session as attached.

VI. Financial Report.

*a.) APPROVAL OF PAYROLL.

*b.) MONTHLY BILLS.

VII. Unfinished Business.

VIII. New Business.

a.) PRESENTATION BY DAVID E. WILSON, CPA AND FINANCE DIRECTOR ED BRADFORD ON THE JUNE 30, 2013 AUDIT.

b.) CONSIDERATION OF PURCHASING A 2014 INTERNATIONAL WORKSTAR SALT/BLADE TRUCK.

The City of Manistee Department of Public Works has solicited bids to replace the oldest snow plow in the fleet. The proposed truck is a salt/blade truck and will be the public work's first response to ice and snow conditions. The proposed truck has an underbody scraper blade along with a paraglide wing blade. The box is stainless steel and is designed specifically for sand and salt applications.

This purchase was approved in the original 2013-2014 Motor Pool Budget approved by City Council in May of 2013; and was maintained as a priority in the revised 2013-2014 Motor Pool Budget as presented to City Council at their October 8, 2013 work session.

At this time Council could take action to approve the purchase of the 2014 International WorkStar 7400 from Wieland Sales in the amount of \$154,479.00; and further authorize entering into an installment purchase agreement with West Shore Bank.

IX. Notices, Communications, Announcements.

a.) A REPORT FROM THE ALLIANCE FOR ECONOMIC SUCCESS AND THE NON-MOTORIZED TRANSPORTATION COMMITTEE.

A regular part of each Council meeting is a report from a cooperating agency, organization or department.

At this time Ms. Kathy Adair-Morin will report on the activities of the Alliance for Economic Success and respond to any questions the Council may have regarding their activities.

At this time Ms. Christa Johnson will report on the activities of the Non-Motorized Transportation Committee and respond to any questions the Council may have regarding their activities.

No action is required on this item.

*b.) NOTIFICATION REGARDING NEXT WORK SESSION.

There is no work session in November. A Council work session has been scheduled for Tuesday, December 10, 2013 at 7 p.m. A discussion will be conducted on the Street Asset Management Plan, project updates and such business as may come before the Council. No action is required on this item.

X. Concerns and Comments.

- a.) CITIZEN COMMENT. This is an opportunity for citizens to comment on municipal services, activities or areas of City involvement. Citizens in attendance shall be recognized by the Mayor for comments (limited to five minutes). Letters submitted to Council will not be publicly read.
- b.) OFFICIALS AND STAFF.
- c.) COUNCILMEMBERS.

XI. Adjourn.

MDD:cl

COUNCIL AGENDA ATTACHMENTS:

Council Meeting Minutes – October 1, 2013
Council Work Session Minutes – October 8, 2013
Monthly Bills
Audit Presentation
Purchase of Salt/Blade Truck

PROCEEDINGS OF THE MANISTEE CITY COUNCIL – October 1, 2013

A regular meeting of the Manistee City Council was called to order by her honor, Mayor Colleen Kenny on Tuesday, October 1, 2013 at 7:00 p.m. in the City Hall Council Chambers, 70 Maple Street, followed by the Pledge of Allegiance.

PRESENT: Colleen Kenny, Edward Cote, Robert Hornkohl, Robert Goodspeed, Catherine Zaring, and Eric Gustad.

ABSENT: Beth Adams.

ALSO PRESENT: City Manager – Mitch Deisch, City Attorney – George Saylor, City Clerk – Michelle Wright, and DPW Director – Jeff Mikula.

CITIZEN COMMENTS ON AGENDA RELATED ITEMS.

None received.

CONSENT AGENDA.

- Minutes - September 16, 2013 - Regular Meeting
- Payroll - Sept. 2 – Sept. 15, 2013 - \$ 117,800.52
- Cash Balances - August 2013
- Notification Regarding Next Work Session – October 8, 2013
A discussion will be conducted on the Surplus Property Policy, DDA Tree and Sign Proposals, Motor Pool Update, Project Updates; and such business as may come before the Council.
- Consideration of Northfire Dance Company Bottle Drive.
The Northfire Dance Company has requested authorization to conduct a bottle drive on Saturday, October 12, 2013 from 10 a.m. to 4 p.m. to solicit bottles that they can cash in. The proceeds from this event will be used for competition travel and other team expenses.
- Consideration of Annual Boos, Brews & Brats Event.
The Manistee Main Street Downtown Development Authority has requested authorization to conduct their annual Boos, Brews & Brats event on Saturday, October 26, 2013 from noon until 11 p.m. on River Street in front of the marina building. This is the fourth year of this popular attraction and features a beer tent, entertainment, a 2 mile Zombie race and a pet parade.

MOTION by Hornkohl, second by Cote to approve the Consent Agenda as presented.

With a roll call vote this motion passed unanimously.

PROCEEDINGS OF THE MANISTEE CITY COUNCIL – October 1, 2013

AYES: Kenny, Cote, Hornkohl, Goodspeed, Zaring, and Gustad
NAYS: None

CONSIDERATION OF AN ENGINEER OF RECORD AGREEMENT WITH THE SPICER GROUP.

At their meeting of August 20, 2013 Council took action to approve the recommendation of the EOR Interview Team and selected the Spicer Group as the City of Manistee's Engineer of Record; and further authorized the City Manager and City Attorney to negotiate an Engineer of Record Agreement. Staff and the City Attorney have completed negotiations and recommend the attached agreement.

MOTION by Hornkohl, second by Zaring to approve an Engineer of Record Agreement with the Spicer Group for a period of five years; and further authorize the Mayor and City Clerk to execute the agreement.

With a roll call vote this motion passed unanimously.

AYES: Kenny, Hornkohl, Goodspeed, Zaring, and Gustad
NAYS: Cote

CONSIDERATION OF APPLICATIONS TO BOARDS AND COMMISSIONS.

The City Clerk has taken action to advertise vacancies on the Downtown Development Authority, Harbor Commission, Non-Motorized Transportation Committee, Planning Commission and the Zoning Board of Appeals.

All appointments by the Mayor are subject to the Council's approval, unless otherwise specified by statute or ordinance. Nominations for Council appointments do not require a second. After a member of Council nominates an individual for appointment, Council shall vote on the nomination. A majority vote in favor of placement of the nominee is required for appointment.

The following applications have been received (*Incumbent):

Downtown Development Authority – Two vacancies, four-year terms ending 07/01/17; Mayoral appointment.

Rachel L. Estabrook, 4 Brookharbor North
John L. Smith, 315 Condon Road

Mayor Kenny appointed Rachel L. Estabrook – 4 Brookharbor North, to the Downtown Development Authority for a four year term ending 07/01/17. MOTION by Goodspeed, second by Cote to support the Mayor's appointment. Brief discussion was held regarding the number of *at large members* allowed on the board.

With a roll call vote this motion passed unanimously.

PROCEEDINGS OF THE MANISTEE CITY COUNCIL – October 1, 2013

AYES: Kenny, Cote, Hornkohl, Goodspeed, Zaring, and Gustad
NAYS: None

Mayor Kenny appointed John L. Smith – 315 Condon Road, to the Downtown Development Authority for a four year term ending 07/01/17. MOTION by Goodspeed, second by Cote to support the Mayor's appointment.

With a roll call vote this motion passed unanimously.

AYES: Kenny, Cote, Hornkohl, Goodspeed, Zaring, and Gustad
NAYS: None

Harbor Commission – Two vacancies, three-year terms ending 10/31/16; Council appointment.

Alexander F. Zaccanelli, 457 Fourth Street*
Tyler Cook, 373 Second Street*

MOTION by Hornkohl, second by Cote to nominate Alexander F. Zaccanelli – 457 Fourth Street, to the Harbor Commission for a three year term ending 10/31/16.

With a roll call vote this motion passed unanimously.

AYES: Kenny, Cote, Hornkohl, Goodspeed, Zaring, and Gustad
NAYS: None

MOTION by Goodspeed, second by Hornkohl to nominate Tyler Cook – 373 Second Street, to the Harbor Commission for a three year term ending 10/31/16.

With a roll call vote this motion passed unanimously.

AYES: Kenny, Cote, Hornkohl, Goodspeed, Zaring, and Gustad
NAYS: None

Non-Motorized Transportation Committee – Two unexpired terms ending 03/31/14 and 03/31/15; Mayoral appointment.

None received.

Planning Commission – Three vacancies, three-year terms ending 10/31/16; Mayoral appointment.

Mark W. Wittlief, 363 Tenth Street*
Marlene McBride, 217 River Street*
David J. Crockett, 260 Third Avenue*

Mayor Kenny appointed Mark W. Wittlief – 363 Tenth Street, to the Planning Commission for a three

PROCEEDINGS OF THE MANISTEE CITY COUNCIL – October 1, 2013

year term ending 10/31/16. MOTION by Hornkohl, second by Goodspeed to support the Mayor's appointment.

With a roll call vote this motion passed unanimously.

AYES: Kenny, Cote, Hornkohl, Goodspeed, Zaring, and Gustad

NAYS: None

Mayor Kenny appointed Marlene McBride – 217 River Street, to the Planning Commission for a three year term ending 10/31/16. MOTION by Hornkohl, second by Goodspeed to support the Mayor's appointment.

With a roll call vote this motion passed unanimously.

AYES: Kenny, Cote, Hornkohl, Goodspeed, Zaring, and Gustad

NAYS: None

Mayor Kenny appointed David J. Crockett – 260 Third Avenue, to the Planning Commission for a three year term ending 10/31/16. MOTION by Cote, second by Goodspeed to support the Mayor's appointment.

With a roll call vote this motion passed unanimously.

AYES: Kenny, Cote, Hornkohl, Goodspeed, Zaring, and Gustad

NAYS: None

Zoning Board of Appeals – Alternate member, one unexpired term ending 05/31/15; Mayoral appointment.

None received.

A REPORT FROM THE PLANNING & ZONING OFFICE AND THE BUILDING INSPECTOR'S OFFICE.

Ms. Denise Blakeslee reported on the activities of the Planning and Zoning Office and responded to any questions the Council had regarding their activities.

Mr. Mark Niesen reported on the activities of the Building Inspector's Office and responded to any questions the Council had regarding their activities.

CITIZEN COMMENT.

Paint the Town Pink spokespersons talked about their 6th annual event coming up on Thursday, October 3rd at 4:00 p.m. They thanked the City and all involved in supporting their cause.

OFFICIALS AND STAFF.

None received.

COUNCILMEMBERS.

Kenny thanked Nancy and Julie for their leadership in the Paint the Town Pink event.

ADJOURN.

MOTION to adjourn was made by Zaring, second by Goodspeed. Meeting adjourned at 7:45 p.m.

Michelle Wright MMC / CPFA, MiCPT
City Clerk/Deputy Treasurer

DRAFT

**MANISTEE CITY COUNCIL
WORK SESSION
MINUTES OF OCTOBER 8, 2013**

The Manistee City Council met in a work session on Tuesday, October 8, 2012 at 7 p.m. in the Council Chambers, City Hall, 70 Maple Street, Manistee, Michigan 49660.

MEMBERS PRESENT: Colleen Kenny, Eric Gustad, Bob Hornkohl, Catherine Zaring, Ed Cote

MEMBERS ABSENT: Beth Adams, Robert Goodspeed

OTHERS PRESENT: Department Directors, Media and Public

DDA Trees / Sign Proposal. City Manager Mitch Deisch reviewed the Placemaking grants written and received by the MSDDA for downtown planter trees and downtown directional sign. All Council agreed that trees would be beneficial to the downtown. Staff will work with the DDA to develop a proposal of how / where trees could be located downtown. The Ordinance will change after the proposal is presented. Travis Alden presented information on the new DDA entrance sign to replace the current sign at US-31 and River Street. Several comments about the sign were made to the DDA. Signs were presented to City Council as information.

Motor Pool Update. Finance Director Ed Bradford and DPW Director Jeff Mikula provided an update on the City's Motor Pool fund. Reviewed a presentation that has revised the 2013-2014 Motor Pool Budget. Explained reasons for making the changes, inclusion of DPW staff, and enhanced process. Revisions to the 2013-2014 budget will result in a two-year \$70,000 positive variance to the Motor Pool Fund balance. Staff will present Motor Pool spreadsheet to Council.

Surplus Property Policy. City Manager Mitch Deisch reviewed his draft surplus property policy. Numerous questions were asked by Council about the policy. Council supported the Surplus Property Policy to be included in the General Policies.

Adjourned at 8:25 p.m.

Respectfully submitted,

Mitchell D. Deisch, City Manager

MDD:cl

INVOICE APPROVAL LIST BY FUND REPORT

09/12/13

Date: 09/12/2013

Time: 12:49 pm

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Invoice Date	Amount
Fund: 101 GENERAL FUND							
Dept: 000							
101-000-636.000	Charge for Servic COMBINED INSURANCE	Incident #12-3604	Refund BLS Payment -	38699	08/20/2013	08/20/2013	74.76
							74.76
Total Dept. 000:							74.76
Dept: 100 GENERAL							
101-100-855.000	Utilities - Cell Ph AT&T MOBILITY	837869502X08282013	Monthly Service	38679	09/27/2013	08/28/2013	1,581.20
							1,581.20
101-100-925.001	Electric - Street L CONSUMERS ENERGY		Electric Usage	38701	09/25/2013	08/31/2013	10,710.39
							10,710.39
101-100-960.000	Bank Charges						
	BANK OF NEW YORK MELLO	252-1730169	Paying Agent Fee	38681	09/02/2013	09/02/2013	300.00
	BANK OF NEW YORK MELLO	252-1730172	Paying Agent Fee	38681	09/02/2013	09/02/2013	150.00
	BANK OF NEW YORK MELLO	252-1730711	Redemption Notice Fee	38681	09/05/2013	09/05/2013	40.00
							490.00
101-100-992.007	2010 Cap Imp Pr BANK OF NEW YORK MELLON	MESLONSTECTY10CI - Aug 13	TAS 675675 Princ + Int	38682	08/21/2013	08/21/2013	215,000.00
							215,000.00
101-100-997.007	2010 Cap Imp In BANK OF NEW YORK MELLON	MESLONSTECTY10CI - Aug 13	TAS 675675 Princ + Int	38682	08/21/2013	08/21/2013	106,142.50
							106,142.50
101-100-999.000	Transfers Out CITY OF MANISTEE COMMOI		Ramsdell Theatre Oper.Transfer	38694	09/01/2013	09/01/2013	3,916.67
							3,916.67
Total Dept. GENERAL:							337,840.76
Dept: 172 MANAGER							
101-172-712.012	Costs - HRA Pay CIC BENEFIT CONSULTING C	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	6.95
							6.95
101-172-860.000	Travel & Training NORTHERN MICHIGAN IAAP		Registration - C. Lokovich	38742	09/06/2013	09/06/2013	65.00
							65.00
101-172-957.000	Motor Pool CITY OF MANISTEE COMMOI		Equipment Rental - Motor Pool	38694	09/01/2013	09/01/2013	750.00
							750.00
Total Dept. MANAGER:							821.95
Dept: 215 CLERK							
101-215-712.012	Costs - HRA Pay CIC BENEFIT CONSULTING C	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	6.95
							6.95
101-215-728.000	SUPPLIES - Ope CIC BENEFIT CONSULTING C	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	5.25
	JACKPINE BUSINESS CENTE	358971-0	Letter Opener, Date Stamps,	38721	09/29/2013	08/30/2013	63.44
							68.69
101-215-740.000	Election Expense						

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Invoice Date	Amount
	JACKPINE BUSINESS CENTE	358971-0	Letter Opener, Date Stamps,	38721	09/29/2013	08/30/2013	32.51
							32.51
101-215-801.000	Professional Ser CIC BENEFIT CONSULTING C	Sept 13	COBRA Administration	38692	10/05/2013	09/05/2013	42.75
							42.75
101-215-900.000	Printing & Publis MANISTEE COUNTY REGIST		Record Encroachment Easement	38729	10/12/2013	09/12/2013	32.00
	MANISTEE COUNTY REGIST		Record Easement -	38729	10/12/2013	09/12/2013	23.00
							55.00
						Total Dept. CLERK:	205.90
Dept: 253 FINANCE / TREASURE							
101-253-712.012	Costs - HRA Pay CIC BENEFIT CONSULTING C	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	6.95
							6.95
101-253-728.000	SUPPLIES - Ope CIC BENEFIT CONSULTING C	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	10.50
	JACKPINE BUSINESS CENTE	359584-0	Name Labels, Toner	38721	10/10/2013	09/10/2013	3.49
							13.99
101-253-801.000	Professional Ser GABRIDGE & COMPANY PLC	7318465	Audit - Professional Services	38711	09/15/2013	08/31/2013	9,500.00
							9,500.00
						Total Dept. FINANCE / TREASURER:	9,520.94
Dept: 257 ASSESSOR							
101-257-712.012	Costs - HRA Pay CIC BENEFIT CONSULTING C	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	6.95
							6.95
101-257-728.000	SUPPLIES - Ope CIC BENEFIT CONSULTING C	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	5.25
							5.25
						Total Dept. ASSESSOR:	12.20
Dept: 265 MUNICIPAL BUILDING:							
101-265-728.000	SUPPLIES - Ope FASTENAL COMPANY	MIMAN99467	Coffee Cups, Clorox	38710	09/14/2013	08/15/2013	76.67
	FASTENAL COMPANY	MIMAN99686	Kleenex, Paper Towel, Hand	38710	09/28/2013	08/29/2013	334.20
	JACKPINE BUSINESS CENTE	357879-0	BP Bags, Highlighter	38721	09/13/2013	08/14/2013	15.57
	PURE WATER WORKS	243939	Purified Water	38752	10/04/2013	09/04/2013	28.00
							454.44
101-265-850.000	Phone AT&T	2013 - 231R0130609	Monthly Service	38678	10/01/2013	09/01/2013	45.86
	POWERNET GLOBAL COMM	30099992	Monthly Service	38750	09/22/2013	09/02/2013	180.25
							226.11
101-265-920.000	Gas DTE ENERGY		Gas Usage - 70 Maple Street	38705	10/03/2013	09/03/2013	143.95
							143.95
101-265-920.336	Gas - Fire Dept DTE ENERGY		Gas Usage - 281 1st Street	38705	10/03/2013	09/03/2013	38.03
							38.03
101-265-920.441	Gas - DPW DTE ENERGY		Gas Usage - 280 Washington St	38705	10/04/2013	09/04/2013	60.48

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Invoice Date	Amount
							60.48
101-265-922.000	Water CITY OF MANISTEE WATER		Water Usage	38698	08/30/2013	08/30/2013	283.68
							283.68
101-265-922.336	Water - Fire CITY OF MANISTEE WATER		Water Usage	38698	08/30/2013	08/30/2013	77.66
							77.66
101-265-922.441	Water - DPW CITY OF MANISTEE WATER		Water Usage	38698	08/30/2013	08/30/2013	395.22
							395.22
101-265-922.446	Water - Bridge CITY OF MANISTEE WATER		Water Usage	38698	08/30/2013	08/30/2013	53.93
							53.93
101-265-925.000	Electric CONSUMERS ENERGY		Electric Usage	38701	09/25/2013	08/31/2013	2,314.51
							2,314.51
101-265-925.336	Electric - Fire CONSUMERS ENERGY		Electric Usage	38701	09/25/2013	08/31/2013	323.25
							323.25
101-265-925.441	Electric - DPW CONSUMERS ENERGY		Electric Usage	38701	09/25/2013	08/31/2013	705.28
							705.28
101-265-925.446	Electric - Bridge CONSUMERS ENERGY		Electric Usage	38701	09/25/2013	08/31/2013	156.21
							156.21
							Total Dept. MUNICIPAL BUILDINGS: 5,232.75
Dept: 290 BOARDS & COMMISSIONS							
101-290-887.000	Planning Commi PIONEER GROUP/THE// PLANNING & ZONING CENTE	#41100167 - 08/31/13 2014	Advertisements Subscription	38748 38749	09/20/2013 09/27/2013	08/31/2013 08/28/2013	57.10 350.00
							407.10
							tal Dept. BOARDS & COMMISSIONS: 407.10
Dept: 301 POLICE							
101-301-712.012	Costs - HRA Pay CIC BENEFIT CONSULTING C	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	62.55
							62.55
101-301-715.000	Uniform & Cleani MANISTEE CLEANING SOLU SNYDER SHOE CORP	August 2013 14597	Uniform Cleaning Shoes - Shands	38727 38756	08/31/2013 08/02/2013	08/31/2013 07/03/2013	138.25 145.00
							283.25
101-301-728.000	SUPPLIES - Ope AERKO INTERNATIONAL MIC CIC BENEFIT CONSULTING C HOKANSON CAMERA & OFFI JACKPINE BUSINESS CENTE JACKPINE BUSINESS CENTE JACKPINE BUSINESS CENTE NYE UNIFORM COMPANY OLESON'S FOOD STORES	034-13 8005 74052 358625-0 958799-0 359328-0 432815 #0196 - 09/04/13	Freeze +P 2 oz Unit 2K3 Flex/HRA Admin - Sept 13 PF216134 Envelopes, DVD+R Binder Clips, Lgl Pad Tape Cartridge Cuff Key Dish Drainer, Board, Paper	38676 38692 38718 38721 38721 38721 38744 38745	05/22/2013 10/09/2013 08/22/2013 09/25/2013 09/26/2013 10/09/2013 09/28/2013 10/04/2013	04/22/2013 09/09/2013 07/23/2013 08/26/2013 08/27/2013 09/09/2013 08/29/2013 09/04/2013	142.00 5.25 4.95 36.10 9.75 17.99 17.90 37.75

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							271.69
101-301-770.000	Vehicle Gas BLARNEY CASTLE FLEET PR	BC177 - 09/06/13	Monthly Fuel Usage	38684	09/20/2013	09/06/2013	1,299.36
							1,299.36
101-301-860.000	Travel & Training MSFA MEMORIAL & EDUCATI SPARTA FIRE DEPARTMENT	281	MI Weekend Own Transportation PPA Training - Jefferies, Cook	38738 38757	08/21/2013 09/10/2013	08/21/2013 09/10/2013	290.00 100.00
							390.00
101-301-930.000	Repairs & Mainte L-3 COMMUNICATIONS MOBI MANISTEE FORD-MERCURY MANISTEE TIRE SERVICE	0202746-IN 132229 17955	Transmitter Battery, Service Multi Point Inspection Goodyear Wrangler Tires+Instal	38724 38731 38733	09/21/2013 09/28/2013 10/06/2013	08/22/2013 08/29/2013 09/06/2013	173.95 82.00 564.00
							819.95
101-301-957.000	Motor Pool CITY OF MANISTEE COMMOI		Equipment Rental - Motor Pool	38694	09/01/2013	09/01/2013	2,583.33
							2,583.33
							Total Dept. POLICE: 5,710.13
Dept: 336 FIRE							
101-336-712.012	Costs - HRA Pay CIC BENEFIT CONSULTING C	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	55.60
							55.60
101-336-715.000	Uniform & Cleani SNYDER SHOE CORP SNYDER SHOE CORP	14623 14692	Boots - Peddie Boots - Henderson	38756 38756	08/07/2013 08/17/2013	07/08/2013 07/18/2013	130.90 79.00
							209.90
101-336-728.000	SUPPLIES - Ope ACE HARDWARE/MANISTEE ACE HARDWARE/MANISTEE CIC BENEFIT CONSULTING C DOUGLASS SAFETY SYSTEM FASTENAL COMPANY FASTENAL COMPANY HARBOR STEEL & SUPPLY C OLESON'S FOOD STORES WAHR HARDWARE, INC. WAHR HARDWARE, INC. WAHR HARDWARE, INC.	115783 115914 8005 32358 MIMAN99604 MIMAN99908 04182900 #6544 - 09/04/13 7909 8251 9416	Bulb-Flur/Credit, Stain Cover, Bulb-Fluor Flex/HRA Admin - Sept 13 Jugs of Smoke Machine Truck Wash, Germicidal Cleaner Wypall, Battery Tubing, Struct Channel Kitty Litter Freight Freight 65W Indoor Spot	38675 38675 38692 38703 38710 38710 38716 38745 38764 38764 38764	10/02/2013 10/06/2013 10/09/2013 06/07/2013 09/20/2013 10/03/2013 09/18/2013 10/04/2013 08/14/2013 08/23/2013 09/22/2013	09/02/2013 09/06/2013 09/09/2013 05/08/2013 08/21/2013 09/03/2013 08/19/2013 09/04/2013 07/15/2013 07/24/2013 08/23/2013	-6.99 32.97 15.75 596.23 326.95 60.61 69.00 3.79 13.71 11.61 3.79
							1,127.42
101-336-732.000	SUPPLIES - Mec MOORE MEDICAL CORP. MOORE MEDICAL CORP. MOORE MEDICAL CORP. MOORE MEDICAL CORP. PROGRESSIVE MEDICAL INT WEST SHORE MEDICAL CEN	978093711 978094701 978640691 822088871 0420627	PVC Nasal Airway, Airway Berma Backboard Sodium Chloride Alaris Admin Set BVM, Medstorm - Adult & Pediat EMS Drug Box Replacements	38737 38737 38737 38737 38751 38766	08/14/2013 08/14/2013 09/22/2013 09/25/2013 08/14/2013 08/17/2013	07/15/2013 07/15/2013 08/23/2013 08/26/2013 07/15/2013 07/18/2013	553.20 130.50 84.00 350.00 107.18 450.00
							1,674.88
101-336-770.000	Vehicle Gas BLARNEY CASTLE FLEET PR	BC177 - 09/06/13	Monthly Fuel Usage	38684	09/20/2013	09/06/2013	645.21
							645.21
101-336-801.000	Professional Ser ACCUMED BILLING INC	August 2013	AccuMed Fees	38674	09/03/2013	09/03/2013	931.61
							931.61

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101-336-831.000	Contractual Repa HAZARD CONTROL TECHNC	7430	Fire Suppression Agent	38717	09/28/2013	08/29/2013	500.00
							500.00
101-336-860.000	Travel & Training MSFA MEMORIAL & EDUCATI SPARTA FIRE DEPARTMENT	281	MI Weekend Own Transportation PPA Training - Jefferies, Cook	38738 38757	08/21/2013 09/10/2013	08/21/2013 09/10/2013	320.00 100.00
							420.00
101-336-900.000	Printing & Publis PIONEER GROUP/THE//	#41100167 - 08/31/13	Advertisements	38748	09/20/2013	08/31/2013	151.30
							151.30
101-336-930.000	Repairs & Mainte GRAND TRAVERSE RUBBER MANISTEE TIRE SERVICE WAHR HARDWARE, INC. WAHR HARDWARE, INC. WAHR HARDWARE, INC. WAHR HARDWARE, INC.	520368 14605 9415 9533 9605 9746	2 1/2 M/F Plated Iron Shank Lower Ball Joint, Labor, Align Korky Flapper Tank Ball, Brush Roller cover, Kover-Stain, Cement Anchor Bolts	38714 38733 38764 38764 38764 38764	09/29/2013 09/23/2013 09/22/2013 09/26/2013 09/28/2013 10/03/2013	08/30/2013 08/24/2013 08/23/2013 08/27/2013 08/29/2013 09/03/2013	77.75 178.28 5.65 52.76 11.24 2.76
							328.44
101-336-957.000	Motor Pool CITY OF MANISTEE COMMOI		Equipment Rental - Motor Pool	38694	09/01/2013	09/01/2013	2,250.00
							2,250.00
101-336-985.000	Lease Purchase BLI RENTALS LLC	2	Fire Dept Garage Rental	38686	09/15/2013	09/01/2013	198.74
							198.74
						Total Dept. FIRE:	8,493.10
Dept: 441 PUBLIC WORKS							
101-441-712.012	Costs - HRA Pay CIC BENEFIT CONSULTING C	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	69.50
							69.50
101-441-715.000	Uniform & Cleani MODEL COVERALL SERVICE MODEL COVERALL SERVICE MODEL COVERALL SERVICE MODEL COVERALL SERVICE	0367409 0369061 0370740 0372422	Uniform Cleaning - DPW Uniform Cleaning - DPW Uniform Cleaning - DPW Uniform Cleaning - DPW	38735 38735 38735 38735	09/04/2013 09/11/2013 09/18/2013 09/25/2013	08/05/2013 08/12/2013 08/19/2013 08/26/2013	28.01 28.01 28.01 28.01
							112.04
101-441-728.000	SUPPLIES - Ope CIC BENEFIT CONSULTING C FASTENAL COMPANY LAKE WELDING SUPPLY CO. WAHR HARDWARE, INC. WAHR HARDWARE, INC.	8005 MIMAN99841 00893068 9512 9558	Flex/HRA Admin - Sept 13 Wipers Safety Glasses, Gloves Hi Viz Leather Palm Kink Reflective Letters, Cord	38692 38710 38725 38764 38764	10/09/2013 09/29/2013 09/06/2013 09/26/2013 09/27/2013	09/09/2013 08/30/2013 08/07/2013 08/27/2013 08/28/2013	10.50 57.53 5.92 25.18 59.20
							158.33
101-441-770.000	Vehicle Gas BLARNEY CASTLE FLEET PR BLARNEY CASTLE FLEET PR	BC177 - 09/06/13 BC177 - 09/06/13	Monthly Fuel Usage Monthly Fuel Usage	38684 38684	09/20/2013 09/20/2013	09/06/2013 09/06/2013	4,255.49 307.29
							4,562.78
101-441-930.000	Repairs & Mainte BELL EQUIPMENT COMPANY GRAND RENTAL STATION GRAND RENTAL STATION LAKE WELDING SUPPLY CO. MANISTEE TIRE SERVICE	125990 1-526587 4172 00897771 17849	Rubber Chain, Chainsaw Sharp Off Chainsaw, Sharp On, Wire AR, ED, FG, O2 Sway Bar Link, Labor - Escape	38683 38713 38713 38725 38733	09/25/2013 09/27/2013 09/29/2013 09/30/2013 10/03/2013	08/26/2013 08/28/2013 08/30/2013 08/31/2013 09/03/2013	53.04 85.50 39.40 43.15 136.97

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	NAPA AUTO PARTS	168155	Core Deposit	38739	07/24/2013	07/24/2013	-92.31
	NAPA AUTO PARTS	168232	Oil Filter	38739	07/25/2013	07/25/2013	8.12
	PARKDALE BLOCK & BUILDING	21633	Diamond Dust, Gravel Mix	38747	09/15/2013	08/16/2013	20.30
	WAHR HARDWARE, INC.	9229	Bolt, Lumber Crayon, Magnet	38764	09/18/2013	08/19/2013	35.38
	WAHR HARDWARE, INC.	9245	Barb, Locknut, Union	38764	09/19/2013	08/20/2013	14.93
	WAHR HARDWARE, INC.	9482	Clamp	38764	09/25/2013	08/26/2013	4.12
							348.60
101-441-957.000	Motor Pool						
	CITY OF MANISTEE COMMUNICATIONS		Equipment Rental - Motor Pool	38694	09/01/2013	09/01/2013	6,000.00
							6,000.00
							Total Dept. PUBLIC WORKS: 11,251.25
Dept: 748 COMMUNITY DEVELOPMENT							
101-748-712.012	Costs - HRA Pay						
	CIC BENEFIT CONSULTING COMPANY	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	13.90
							13.90
101-748-728.000	SUPPLIES - Operating						
	CIC BENEFIT CONSULTING COMPANY	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	5.25
	JACKPINE BUSINESS CENTER	357922-0	Belt, Toner	38721	09/14/2013	08/15/2013	132.90
							138.15
							COMMUNITY DEVELOPMENT OFFICE: 152.05
Dept: 751 PARKS & RECREATION							
101-751-712.012	Costs - HRA Pay						
	CIC BENEFIT CONSULTING COMPANY	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	13.90
							13.90
101-751-728.000	SUPPLIES - Operating						
	FASTENAL COMPANY	MIMAN99649	Crazy Clean	38710	09/22/2013	08/23/2013	9.54
	FASTENAL COMPANY	MIMAN99677	Can Liners, Stainless Cleaner	38710	09/25/2013	08/26/2013	83.71
	FASTENAL COMPANY	MIMAN99807	Paper Towel, Screw Pin Anchor	38710	09/28/2013	08/29/2013	88.52
	FASTENAL COMPANY	MIMAN99781	Foam Hand Wash, Bath Tissue	38710	09/28/2013	08/29/2013	265.13
	FASTENAL COMPANY	MIMAN99919	Paper Towel	38710	10/04/2013	09/04/2013	354.08
	MODEL FIRST AID, SAFETY & SECURITY	00000105389	Cabinet Supplies	38736	08/22/2013	08/22/2013	12.90
	WAHR HARDWARE, INC.	9274	Waffle Dish Cloth	38764	09/20/2013	08/21/2013	1.80
	WAHR HARDWARE, INC.	9372	Pine Sol, Bathroom Cleaner	38764	09/22/2013	08/23/2013	42.73
	WAHR HARDWARE, INC.	9464	Hook/Loop A/P Glove, Bags	38764	09/25/2013	08/26/2013	27.35
							885.76
101-751-770.000	Vehicle Gas						
	BLARNEY CASTLE FLEET PROGRAM	BC177 - 09/06/13	Monthly Fuel Usage	38684	09/20/2013	09/06/2013	760.59
							760.59
101-751-831.000	Contractual Repairs						
	THOMPSON LANDSCAPE/JANITORY	22358	Lawn Maintenance - Aug 2013	38761	08/30/2013	08/30/2013	1,147.00
							1,147.00
101-751-920.000	Gas						
	DTE ENERGY		Gas Usage - 580 Maple Street	38705	10/04/2013	09/04/2013	28.33
							28.33
101-751-922.000	Water						
	CITY OF MANISTEE WATER DEPARTMENT		Water Usage	38698	08/30/2013	08/30/2013	3,975.56
							3,975.56
101-751-925.000	Electric						
	CONSUMERS ENERGY		Electric Usage	38701	09/25/2013	08/31/2013	2,320.14
							2,320.14
101-751-930.000	Repairs & Maintenance						

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	ACE HARDWARE/MANISTEE	114610	Fork Bedding/Manure	38675	08/30/2013	07/31/2013	81.98
	AUTO VALUE \ BTB PARTS S	256-827771	25 Inch Spring	38680	09/27/2013	08/28/2013	8.09
	AUTO VALUE \ BTB PARTS S	256-828483	Super Blue Belt	38680	10/04/2013	09/04/2013	18.99
	ELMER'S CRANE & DOZER, I	373464	Concrete, Stealth Fiber	38707	09/13/2013	08/20/2013	445.22
	ELMER'S CRANE & DOZER, I	373740	Concrete, Stealth Fiber	38707	09/15/2013	08/22/2013	445.22
	ELMER'S CRANE & DOZER, I	374037	Concrete, Stealth Fiber	38707	09/19/2013	08/26/2013	330.91
	FASTENAL COMPANY	MIMAN99643	Vertical Cap. Flate Eye-	38710	09/21/2013	08/22/2013	183.94
	FASTENAL COMPANY	MIMAN99646	Flap Disc	38710	09/21/2013	08/22/2013	8.63
	FASTENAL COMPANY	MIMAN99711	Extruded U Nut	38710	09/26/2013	08/27/2013	16.54
	FASTENAL COMPANY	MIMAN99807	Paper Towel, Screw Pin Anchor	38710	09/28/2013	08/29/2013	5.50
	GRAND RENTAL STATION	1-526521	Bull Floats	38713	09/27/2013	08/28/2013	15.90
	GRAND RENTAL STATION	1-526670	Bull Floats	38713	10/03/2013	09/03/2013	19.08
	LEROY'S LOCKSHOP	12237	Fish Station - Pick Lock,	38726	09/23/2013	08/24/2013	110.00
	OLSON LUMBER COMPANY	102949	Deck Screws	38746	09/26/2013	08/27/2013	19.56
	OLSON LUMBER COMPANY	102956	Treated	38746	09/27/2013	08/28/2013	12.45
	OLSON LUMBER COMPANY	102971	Treated	38746	09/29/2013	08/30/2013	9.58
	PARKDALE BLOCK & BUILDIN	21606	Filtercloth	38747	08/31/2013	08/01/2013	500.00
	WAHR HARDWARE, INC.	9260	Bolts, Drill Bit 1/4	38764	09/19/2013	08/20/2013	5.27
	WAHR HARDWARE, INC.	9362	Eye Bolt	38764	09/21/2013	08/22/2013	2.69
	WAHR HARDWARE, INC.	9566	Roundup	38764	09/27/2013	08/28/2013	4.31
	WAHR HARDWARE, INC.	9612	Bolts	38764	09/28/2013	08/29/2013	2.88
	WAHR HARDWARE, INC.	9608	Handle, Metal Thread	38764	09/28/2013	08/29/2013	3.84
	WAHR HARDWARE, INC.	9646	C-Clamp Deep	38764	09/29/2013	08/30/2013	31.00
	WAHR HARDWARE, INC.	9759	Hex Die	38764	10/04/2013	09/04/2013	4.69
	WAHR HARDWARE, INC.	9806	Duc Tape, Adaptor, Blade	38764	10/05/2013	09/05/2013	19.35
	WAHR HARDWARE, INC.	9819	Kitchen Faucet	38764	10/05/2013	09/05/2013	41.84
	WAHR HARDWARE, INC.	9841	Toilet Conn Credit, Fauc Conne	38764	10/05/2013	09/05/2013	-0.34
	WAHR HARDWARE, INC.	9824	Kitchen Faucet Credit	38764	10/05/2013	09/05/2013	-2.25
							2,344.87
101-751-957.000	Motor Pool						
	CITY OF MANISTEE COMMOI		Equipment Rental - Motor Pool	38694	09/01/2013	09/01/2013	3,000.00
							3,000.00
101-751-970.000	Capital Outlay						
	GRAND RENTAL STATION	1-525798	Generator	38713	08/25/2013	07/26/2013	999.99
	GRAND RENTAL STATION	1-525808	Power Washer	38713	08/25/2013	07/26/2013	899.99
							1,899.98
							Total Dept. PARKS & RECREATION: 16,376.13
							tal Fund GENERAL FUND: 396,099.02
Fund: 202 MAJOR STREET FUND							
Dept: 000							
202-000-936.000	Preservation Stre						
	CITY OF MANISTEE GENERA		Major & Local Street Reimburse	38695	09/01/2013	09/01/2013	9,083.34
							9,083.34
202-000-938.000	Winter Maintenan						
	CITY OF MANISTEE GENERA		Major & Local Street Reimburse	38695	09/01/2013	09/01/2013	8,083.33
							8,083.33
							Total Dept. 000: 17,166.67
							id MAJOR STREET FUND: 17,166.67
Fund: 203 LOCAL STREET FUND							
Dept: 000							
203-000-936.000	Preservation Stre						
	CITY OF MANISTEE GENERA		Major & Local Street Reimburse	38695	09/01/2013	09/01/2013	3,916.67

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							3,916.67
203-000-938.000	Winter Maintena CITY OF MANISTEE GENERA		Major & Local Street Reimburse	38695	09/01/2013	09/01/2013	2,833.33
							2,833.33
203-000-999.000	Transfers Out CITY OF MANISTEE GENERA		Transfer funds for 2010 Cap	38696	09/11/2013	09/11/2013	60,920.73
							60,920.73
							Total Dept. 000: 67,670.73
							rd LOCAL STREET FUND: 67,670.73
Fund: 226 CITY REFUSE FUND							
Dept: 000							
226-000-799.000	Miscellaneous Ex PIONEER GROUP/THE//	#41100167 - 08/31/13	Advertisements	38748	09/20/2013	08/31/2013	149.55
							149.55
226-000-829.002	Yard Waste City CITY OF MANISTEE GENERA		Reimburse for Yard Waste	38695	09/01/2013	09/01/2013	1,750.00
							1,750.00
							Total Dept. 000: 1,899.55
							Fund CITY REFUSE FUND: 1,899.55
Fund: 243 BROWNFIELD REDEVI							
Dept: 000							
243-000-801.000	Professional Ser EFTAXIADIS CONSULTING IN	CMBRA-1308	CMBRA Technical Services	38706	10/06/2013	09/06/2013	191.25
							191.25
							Total Dept. 000: 191.25
							EDEVELOPMENT AUTHO: 191.25
Fund: 249 BUILDING INSPECTOF							
Dept: 000							
249-000-728.000	SUPPLIES - Ope STATE OF MICHIGAN		Building Official Registration	38759	09/10/2013	09/10/2013	150.00
							150.00
							Total Dept. 000: 150.00
							rd BUILDING INSPECTOR: 150.00
Fund: 251 EPA GRANT - PETROL							
Dept: 000							
251-000-810.000	Prof Services - E EFTAXIADIS CONSULTING IN	CMBRA-1308P	Env Consulting, Program Mgmt	38706	10/06/2013	09/06/2013	361.25
	NTH CONSULTANTS, LTD	590888	Professional Service - Phase	38743	10/04/2013	09/04/2013	636.71
	NTH CONSULTANTS, LTD	590887	Professional Service - Phase	38743	10/04/2013	09/04/2013	645.80
							1,643.76
							Total Dept. 000: 1,643.76
							RA GRANT - PETROLEUM: 1,643.76
Fund: 252 EPA GRANT - HAZARC							

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Dept: 000							
252-000-810.000	Prof Services - E						
	EFTAXIADIS CONSULTING IN	CMBRA-1308H	Env Consulting - USEPA Hazard	38706	10/06/2013	09/06/2013	1,742.50
	ENVIRONMENTAL DATA RES	3671493	Sanborn Map, Topo Map, Aerial	38708	08/30/2013	08/30/2013	325.00
	NTH CONSULTANTS, LTD	590890	Baseline Environmental Assess	38743	10/04/2013	09/04/2013	1,200.00
	NTH CONSULTANTS, LTD	590889	Professional Service - Phase	38743	10/04/2013	09/04/2013	5,168.05
							8,435.55
							Total Dept. 000: 8,435.55
							'A GRANT - HAZARDOUS: 8,435.55
Fund: 290 PEG COMMISSION							
Dept: 000							
290-000-801.000	Professional Ser						
	BROWN/KEITH R//PHD		MPA Operations - Sept 2013	38688	09/01/2013	09/01/2013	3,000.00
							3,000.00
							Total Dept. 000: 3,000.00
							Fund PEG COMMISSION: 3,000.00
Fund: 296 RAMSDELL THEATRE							
Dept: 000							
296-000-728.000	SUPPLIES - Ope						
	BROWN/CORY A//	HECKMAN WEDDING	Ramsdell - Cleaning	38687	09/05/2013	09/05/2013	30.00
	CDW GOVERNMENT	FK21134	MS OEM WIN PRO, MS OFFICE	38689	09/25/2013	08/26/2013	342.87
	DALKE/TAMMIE//	HECKMAN WEDDING	Ramsdell - Site Manager	38702	09/07/2013	09/07/2013	90.00
	JACKPINE BUSINESS CENTE	359004-0	15ft Cat5, Cable, Wastebaskets	38721	09/28/2013	08/29/2013	29.36
	JACKPINE BUSINESS CENTE	359629-0	Pen, Lgl Pad, Hang Folder,	38721	10/10/2013	09/10/2013	21.84
	SCHUBACH/KERRY//	ORSHAL WEDDING	Ramsdell - Site Manager	38755	08/17/2013	08/17/2013	80.00
	SCHUBACH/KERRY//	PURGIEL WEDDING	Ramsdell - Site Manager	38755	08/24/2013	08/24/2013	100.00
	SCHUBACH/KERRY//	WEDDING/PAINTER RECEPT	Ramsdell - Site Manager	38755	09/07/2013	09/07/2013	80.00
	WAHR HARDWARE, INC.	9307	Key	38764	09/20/2013	08/21/2013	2.19
	WAHR HARDWARE, INC.	9484	Felt Pad, Key	38764	09/25/2013	08/26/2013	12.46
	WAHR HARDWARE, INC.	9602	Keys	38764	09/28/2013	08/29/2013	6.57
							795.29
296-000-801.000	Professional Ser						
	JURCEVIC/SHELLY ANNETTE		Ramsdell - Lessons	38722	09/02/2013	09/02/2013	160.00
							160.00
296-000-831.000	Contractual Repa						
	SCHINDLER ELEVATOR COR	8103544620	Inspection Services - Ramsdell	38754	10/01/2013	09/01/2013	483.72
	TOP LINE ELECTRIC LLC	4549	Ramsdell Marquee Lights	38762	08/26/2013	08/26/2013	712.60
							1,196.32
296-000-922.000	Water						
	CITY OF MANISTEE WATER		Water Usage	38698	08/30/2013	08/30/2013	17.00
							17.00
296-000-925.000	Electric						
	CONSUMERS ENERGY		Electric Usage	38701	09/25/2013	08/31/2013	1,393.61
							1,393.61
296-000-930.000	Repairs & Mainte						
	ACE HARDWARE/MANISTEE	115111	Rstp Oil Enam, Ryl Int Sat Ltx	38675	09/12/2013	08/13/2013	79.46
	ACE HARDWARE/MANISTEE	115307	Deadlatch Triple Option, Faste	38675	09/17/2013	08/18/2013	14.09
	ACE HARDWARE/MANISTEE	115338	Stain Minwax, Cup Cstr	38675	09/18/2013	08/19/2013	16.07
	ACE HARDWARE/MANISTEE	115379	Sanddisc	38675	09/19/2013	08/20/2013	7.99
	ACE HARDWARE/MANISTEE	115378	Contractor Shims	38675	09/19/2013	08/20/2013	3.99
	ACE HARDWARE/MANISTEE	742569	Saturn Lockset, Keys	38675	09/21/2013	08/22/2013	220.06

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	GLASS SPECIALTIES, INC.	15426	Glass	38712	09/12/2013	08/13/2013	60.00
	OLSON LUMBER COMPANY	102880	Oak	38746	09/15/2013	08/16/2013	129.80
							531.46
							Total Dept. 000: 4,093.68
							nd RAMSDELL THEATRE: 4,093.68
Fund: 430 CAPITAL IMPROVEME							
Dept: 000							
430-000-999.000	Transfers Out						
	CITY OF MANISTEE GENERA		Transfer funds for 2010 Cap	38696	09/11/2013	09/11/2013	54,369.43
							54,369.43
							Total Dept. 000: 54,369.43
							AL IMPROVEMENT FUND: 54,369.43
Fund: 490 RENAISSANCE PARK							
Dept: 000							
490-000-992.002	Renaissance Par						
	STATE OF MICHIGAN - MEDC		MSC 970011-EDIG Loan Pmt (4)	38760	10/01/2013	09/01/2013	1,871.96
							1,871.96
							Total Dept. 000: 1,871.96
							nd RENAISSANCE PARK: 1,871.96
Fund: 508 BOAT RAMP FUND							
Dept: 000							
508-000-728.000	SUPPLIES - Ope						
	JACKPINE BUSINESS CENTE	358994-0	Therm Paper	38721	09/28/2013	08/29/2013	7.97
							7.97
508-000-820.000	Administration						
	CITY OF MANISTEE GENERA		Administration - Boat Ramps	38695	09/01/2012	09/01/2013	4,750.00
							4,750.00
508-000-922.000	Water						
	CITY OF MANISTEE WATER :		Water Usage	38698	08/30/2013	08/30/2013	115.04
							115.04
508-000-925.000	Electric						
	CONSUMERS ENERGY		Electric Usage	38701	09/25/2013	08/31/2013	171.14
							171.14
							Total Dept. 000: 5,044.15
							Fund BOAT RAMP FUND: 5,044.15
Fund: 573 WATER & SEWER UTIL							
Dept: 100 GENERAL							
573-100-999.000	Transfers Out						
	CITY OF MANISTEE GENERA		Transfer funds for 2010 Cap	38696	09/11/2013	09/11/2013	205,852.34
							205,852.34
							Total Dept. GENERAL: 205,852.34
Dept: 541 ADMINISTRATION							
573-541-712.012	Costs - HRA Pay						
	CIC BENEFIT CONSULTING C	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	13.90

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							13.90
573-541-728.000	SUPPLIES - Ope						
	ACE HARDWARE/MANISTEE	115604	Roller, Paint Pail Liner,	38675	09/26/2013	08/27/2013	13.77
	ACE HARDWARE/MANISTEE	115727	Floor Tile White	38675	09/29/2013	08/30/2013	67.05
	CIC BENEFIT CONSULTING C	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	5.25
	JACKPINE BUSINESS CENTE	359584-0	Name Labels, Toner	38721	10/10/2013	09/10/2013	167.97
	TRAVERSE REPRODUCTION	14400	Canon Media Spindle	38763	08/14/2013	08/14/2013	152.00
	WAHR HARDWARE, INC.	9485	Paint	38764	09/25/2013	08/26/2013	22.99
							429.03
573-541-820.000	Administration						
	CITY OF MANISTEE GENERA		Administration - Water	38695	09/01/2013	09/01/2013	19,741.67
							19,741.67
							Total Dept. ADMINISTRATION: 20,184.60
Dept: 542 WATER OPERATION							
573-542-712.012	Costs - HRA Pay						
	CIC BENEFIT CONSULTING C	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	13.90
							13.90
573-542-715.000	Uniform & Cleani						
	SNYDER SHOE CORP	14588	Safety Boots - Hiller	38756	08/01/2013	07/02/2013	160.00
							160.00
573-542-728.000	SUPPLIES - Ope						
	MODEL FIRST AID, SAFETY &	00000105389	Cabinet Supplies	38736	08/22/2013	08/22/2013	55.30
							55.30
573-542-745.000	Chemicals						
	HACH COMPANY	8428866	Fluoride, Phosver, Chlorine	38715	09/08/2013	08/09/2013	1,258.89
							1,258.89
573-542-770.000	Vehicle Gas						
	BLARNEY CASTLE FLEET PR	BC177 - 09/06/13	Monthly Fuel Usage	38684	09/20/2013	09/06/2013	940.21
							940.21
573-542-925.000	Electric						
	CONSUMERS ENERGY		Electric Usage	38701	09/25/2013	08/31/2013	142.88
							142.88
573-542-930.000	Repairs & Mainte						
	ETNA SUPPLY COMPANY	S100763114.001	Crbd Tip H-Saw	38709	09/19/2013	08/20/2013	62.20
							62.20
573-542-957.000	Motor Pool						
	CITY OF MANISTEE COMMOI		Equipment Rental - Motor Pool	38694	09/01/2013	09/01/2013	2,916.67
							2,916.67
							Total Dept. WATER OPERATION: 5,550.05
Dept: 543 SEWER - WWTP							
573-543-712.012	Costs - HRA Pay						
	CIC BENEFIT CONSULTING C	8005	Flex/HRA Admin - Sept 13	38692	10/09/2013	09/09/2013	20.85
							20.85
573-543-715.000	Uniform & Cleani						
	MODEL COVERALL SERVICE	0372419	Uniform Cleaning - WWTP	38735	09/25/2013	08/26/2013	36.80
							36.80
573-543-728.000	SUPPLIES - Ope						
	COMMUNICRAFT LTD.	28222	Shipping - WWTP	38700	09/02/2013	08/23/2013	18.96
	FASTENAL COMPANY	MIMAN99728	General Utility Gloves	38710	09/26/2013	08/27/2013	11.78

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Dept. Water & Sewer Bond & Interest:							240.75
WATER & SEWER UTILITY:							247,924.13
Fund: 594 MARINA FUND							
Dept: 000							
594-000-728.000	SUPPLIES - Ope						
	ACE HARDWARE/MANISTEE	115543	Shwrhead Fixd Mount Chrm	38675	09/24/2013	08/25/2013	19.99
	CHARTER COMMUNICATIONS	209 0099730 - Sept 13	Monthly Service - Marina	38690	08/18/2013	08/18/2013	63.63
	FASTENAL COMPANY	MIMAN99603	Bathroom Tissue, Paper Towel	38710	09/20/2013	08/21/2013	80.32
	FASTENAL COMPANY	MIMAN99638	Toilet Brush, Simple Green	38710	09/21/2013	08/22/2013	34.39
	FASTENAL COMPANY	MIMAN99715	Styrofoam Drink Cup	38710	09/26/2013	08/27/2013	18.85
	HOME CITY ICE COMPANY/T	1946133269	Bagged Ice	38719	08/22/2013	08/22/2013	75.00
	HOME CITY ICE COMPANY/T	1997132099	Bagged & Blocks	38719	09/02/2013	09/02/2013	81.40
	OLESON'S FOOD STORES	#0269 - 08/20/13	Coffee	38745	09/19/2013	08/20/2013	16.98
	OLESON'S FOOD STORES	#5820 - 09/02/13	Coffee, Spoons, Sugar, Creamer	38745	10/02/2013	09/02/2013	27.43
	SPORTS INK SCREEN PRINT	3653	Red Hooded Sweatshirts	38758	08/23/2013	08/23/2013	163.40
							581.39
594-000-730.000	SUPPLIES - Fue						
	BLARNEY CASTLE OIL CO.	0491551-IN	Gasoline - NL Prem	38685	09/19/2013	08/20/2013	6,042.79
	BLARNEY CASTLE OIL CO.	0492257-IN	Gasoline - NL Prem	38685	09/22/2013	08/23/2013	2,176.69
	BLARNEY CASTLE OIL CO.	0492258-IN	Diesel #2 - Dyed ULS	38685	09/22/2013	08/23/2013	1,585.79
	BLARNEY CASTLE OIL CO.	0493751-IN	Gasoline - NL Prem	38685	09/28/2013	08/29/2013	5,848.18
							15,653.45
594-000-892.500	Marketing						
	MANISTEE COUNTY CONVEI		2014 Visitors Guide Advertise-	38728	09/21/2013	08/22/2013	790.00
							790.00
594-000-920.000	Gas						
	DTE ENERGY		Gas Usage - 460 River Street	38705	10/03/2013	09/03/2013	72.93
							72.93
594-000-922.000	Water						
	CITY OF MANISTEE WATER		Water Usage	38698	08/30/2013	08/30/2013	674.60
							674.60
594-000-925.000	Electric						
	CONSUMERS ENERGY		Electric Usage	38701	09/25/2013	08/31/2013	1,827.32
							1,827.32
594-000-930.000	Repairs & Mainte						
	ROHR GASOLINE EQUIPMEN	57059	Install New 3/4 x 50' Hose	38753	09/25/2013	08/26/2013	582.74
							582.74
Total Dept. 000:							20,182.43
Total Fund MARINA FUND:							20,182.43
Fund: 661 MOTOR POOL FUND							
Dept: 000							
661-000-978.002	MANAGER - Car						
	MANISTEE FORD-MERCURY		2013 Ford Edge - balance	38731	07/31/2013	07/01/2013	1,000.00
							1,000.00
Total Dept. 000:							1,000.00
Fund MOTOR POOL FUND:							1,000.00
Fund: 703 CURRENT TAX COLLE							
Dept: 000							

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703-000-215.000	Due DDA DOWNTOWN DEVELOPMEN		Summer Tax Distribution	38704	10/11/2013	09/11/2013	25,787.93
							25,787.93
703-000-221.000	Due City CITY OF MANISTEE		Summer Tax Distribution - Ops	38693	09/11/2013	09/11/2013	202,976.14
							202,976.14
703-000-221.001	Due Refuse CITY OF MANISTEE COMMOI		Summer Tax Distribution - Refu	38694	09/11/2013	09/11/2013	13,398.35
							13,398.35
703-000-221.002	Due City Admin CITY OF MANISTEE		Summer Tax Distribution - Admi	38693	09/11/2013	09/11/2013	4,462.52
							4,462.52
703-000-221.003	Due City Pen\Int CITY OF MANISTEE		Summer Tax Distribution - pena	38693	09/11/2013	09/11/2013	411.71
							411.71
703-000-221.004	Due Water Delin CITY OF MANISTEE WATER :		Summer Tax Distribution - DlqW	38697	09/11/2013	09/11/2013	556.13
							556.13
703-000-221.005	Due Refuse Delir CITY OF MANISTEE COMMOI		Summer Tax Distribution - DlqR	38694	09/11/2013	09/11/2013	205.92
							205.92
703-000-221.006	Due General Deli CITY OF MANISTEE		Summer Tax Distribution - Weed	38693	09/11/2013	09/11/2013	500.00
							500.00
703-000-222.000	Due County MANISTEE COUNTY TREASL		Summer Tax Distribution - Ops	38730	09/11/2013	09/11/2013	63,952.65
							63,952.65
703-000-228.000	Due State of Micl MANISTEE COUNTY TREASL		Summer Tax Distribution - SET	38730	09/11/2013	09/11/2013	75,489.49
							75,489.49
703-000-234.000	Due to Intermedi MANISTEE INTERMEDIATE S		Summer Tax Distribution	38732	10/11/2013	09/11/2013	28,937.34
							28,937.34
703-000-235.000	Due Community WEST SHORE COMMUNITY (Summer Tax Distribution	38765	10/11/2013	09/11/2013	35,937.19
							35,937.19
						Total Dept. 000:	452,615.37
						RENT TAX COLLECTION:	452,615.37
						Grand Total:	1,283,357.68

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Recap by Fund

Fund #	Fund Name	Amount To Pay	Amount To Relieve
101	GENERAL FUND	396,099.02	0.00
202	MAJOR STREET FUND	17,166.67	0.00
203	LOCAL STREET FUND	67,670.73	0.00
226	CITY REFUSE FUND	1,899.55	0.00
243	BROWNFIELD REDEVELOPMENT AUTH	191.25	0.00
249	BUILDING INSPECTOR	150.00	0.00
251	EPA GRANT - PETROLEUM	1,643.76	0.00
252	EPA GRANT - HAZARDOUS	8,435.55	0.00
290	PEG COMMISSION	3,000.00	0.00
296	RAMSDELL THEATRE	4,093.68	0.00
430	CAPITAL IMPROVEMENT FUND	54,369.43	0.00
490	RENAISSANCE PARK	1,871.96	0.00
508	BOAT RAMP FUND	5,044.15	0.00
573	WATER & SEWER UTILITY	247,924.13	0.00
594	MARINA FUND	20,182.43	0.00
661	MOTOR POOL FUND	1,000.00	0.00
703	CURRENT TAX COLLECTION	452,615.37	0.00
Grand Total:		1,283,357.68	0.00

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Invoice Date	Amount
Fund: 101 GENERAL FUND							
Dept: 172 MANAGER							
101-172-728.000	SUPPLIES - Ope						
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	18.87
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	30.00
							48.87
Total Dept. MANAGER:							48.87
Dept: 215 CLERK							
101-215-860.000	Travel & Training						
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	260.00
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	325.00
							585.00
Total Dept. CLERK:							585.00
Dept: 253 FINANCE / TREASURE							
101-253-728.000	SUPPLIES - Ope						
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	31.79
							31.79
Total Dept. FINANCE / TREASURER:							31.79
Dept: 257 ASSESSOR							
101-257-801.000	Professional Ser						
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	19.86
							19.86
Total Dept. ASSESSOR:							19.86
Dept: 301 POLICE							
101-301-728.000	SUPPLIES - Ope						
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	106.57
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	129.60
							236.17
101-301-860.000	Travel & Training						
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	120.00
							120.00
Total Dept. POLICE:							356.17
Dept: 336 FIRE							
101-336-728.000	SUPPLIES - Ope						
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	25.40
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	11.63
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	48.51
							85.54
101-336-860.000	Travel & Training						
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	325.00
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	42.00
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	40.25
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	48.00
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	45.00
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	20.00
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	51.70
							571.95
101-336-930.000	Repairs & Mainte						
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	431.99

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Invoice Date	Amount
							<u>431.99</u>
						Total Dept. FIRE:	1,089.48
Dept: 441 PUBLIC WORKS							
101-441-728.000	SUPPLIES - Ope						
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	24.52
							<u>24.52</u>
						Total Dept. PUBLIC WORKS:	24.52
						tal Fund GENERAL FUND:	2,155.69
Fund: 275 GRANT MANAGEMEN							
Dept: 901 LOCAL REVENUE SHA							
275-901-965.060	2013 Cycle 1 Fir						
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	1,074.00
							<u>1,074.00</u>
						LOCAL REVENUE SHARING GRANTS:	1,074.00
						NT MANAGEMENT FUND:	1,074.00
Fund: 296 RAMSDELL THEATRE							
Dept: 000							
296-000-728.000	SUPPLIES - Ope						
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	70.00
							<u>70.00</u>
296-000-930.000	Repairs & Mainte						
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	808.84
							<u>808.84</u>
						Total Dept. 000:	878.84
						nd RAMSDELL THEATRE:	878.84
Fund: 573 WATER & SEWER UTIL							
Dept: 541 ADMINISTRATION							
573-541-860.000	Travel & Training						
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	384.00
							<u>384.00</u>
						Total Dept. ADMINISTRATION:	384.00
Dept: 542 WATER OPERATION							
573-542-728.000	SUPPLIES - Ope						
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	24.52
							<u>24.52</u>
						Total Dept. WATER OPERATION:	24.52
Dept: 543 SEWER - WWTP							
573-543-728.000	SUPPLIES - Ope						
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	74.19
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	24.52
							<u>98.71</u>
						Total Dept. SEWER - WWTP:	98.71
Dept: 544 SEWER COLLECTION							
573-544-728.000	SUPPLIES - Ope						

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Invoice Date	Amount
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	133.54
	PNC BANK	Aug 2013	Credit Card Charges	0	09/24/2013	08/30/2013	24.52
							158.06
							158.06
							665.29
							Grand Total: 4,773.82

Recap by Fund

Fund #	Fund Name	Amount To Pay	Amount To Relieve
101	GENERAL FUND	2,155.69	0.00
275	GRANT MANAGEMENT FUND	1,074.00	0.00
296	RAMSDELL THEATRE	878.84	0.00
573	WATER & SEWER UTILITY	665.29	0.00
Grand Total:		4,773.82	0.00

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Fund: 101 GENERAL FUND							
Dept: 100 GENERAL							
101-100-801.000	Professional Ser I.T. RIGHT INC	20135480	Remote Backup	38794	09/03/2013	09/03/2013	1,000.00
							1,000.00
101-100-901.000	Postage EASYPERMIT POSTAGE#000-9090-0723-7170 - Sep 13		Postage	38786	09/08/2013	09/08/2013	2,150.39
							2,150.39
Total Dept. GENERAL:							3,150.39
Dept: 101 LEGISLATIVE							
101-101-728.000	SUPPLIES - Ope VAAS/STACEY K//	18263	Plant - J. Gavlinski	38833	09/22/2013	09/22/2013	49.95
							49.95
101-101-860.000	Travel & Training NORTHWEST MICHIGAN CO		Registration - C. Zaring	38816	09/16/2013	09/16/2013	55.00
							55.00
Total Dept. LEGISLATIVE:							104.95
Dept: 172 MANAGER							
101-172-831.000	Contractual Repa KOPY SALES INC.	89094	Cost Per Copy - Manager	38800	09/13/2013	09/03/2013	42.01
							42.01
Total Dept. MANAGER:							42.01
Dept: 215 CLERK							
101-215-728.000	SUPPLIES - Ope JACKPINE BUSINESS CENTE	359735-0	Add Rolls, Labels	38797	10/12/2013	09/12/2013	11.49
							11.49
101-215-831.000	Contractual Repa KOPY SALES INC.	89093	Cost Per Copy - Finance/Clerk	38800	09/13/2013	09/03/2013	30.00
							30.00
101-215-900.000	Printing & Publis MANISTEE COUNTY REGIST MANISTEE COUNTY REGIST MANISTEE COUNTY REGIST		Record - Lease Agreement Record - Amend Agreement to Record - Special Use Permit	38767 38767 38803	10/19/2013 10/19/2013 10/25/2013	09/19/2013 09/19/2013 09/25/2013	35.00 23.00 29.00
							87.00
101-215-985.000	Lease Purchase PITNEY BOWES	4488375-SP13	Mailing Machine Lease	38821	10/13/2013	09/13/2013	735.00
							735.00
Total Dept. CLERK:							863.49
Dept: 253 FINANCE / TREASURE							
101-253-728.000	SUPPLIES - Ope JACKPINE BUSINESS CENTE JACKPINE BUSINESS CENTE OLESON'S FOOD STORES	359735-0 359992-0 #5535 - 09/23/13	Add Rolls, Labels Ballpt Refill Crackers, Cheese, Card	38797 38797 38818	10/12/2013 10/16/2013 10/23/2013	09/12/2013 09/16/2013 09/23/2013	12.94 5.99 15.26
							34.19
101-253-870.000	Memberships & I MICHIGAN GOVERNMENT FI	2013-2014	Membership - H. Pefley	38806	09/23/2013	09/23/2013	105.00
							105.00
101-253-985.000	Lease Purchase						

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	US BANK EQUIPMENT FINAN	236832804	Kyocera Copier - Treasurer	38831	09/16/2013	09/16/2013	125.90
							125.90
Total Dept. FINANCE / TREASURER:							265.09
Dept: 265 MUNICIPAL BUILDINGS:							
101-265-831.000	Contractual Repa						
	CUSTOM SHEET METAL & HF	0000060790	Server Room - Temp Cooling Un	38783	10/10/2013	09/10/2013	139.00
							139.00
101-265-850.000	Phone						
	AT&T	2013 - 231398067909	Monthly Service	38772	10/13/2013	09/13/2013	146.42
	AT&T	2013 - 231723351909	Monthly Service	38772	10/13/2013	09/13/2013	89.68
	AT&T	2013 - 231723180309	Monthly Service	38772	10/13/2013	09/13/2013	157.12
	AT&T	2013 - 231723149609	Monthly Service	38772	10/13/2013	09/13/2013	611.80
							1,005.02
Total Dept. MUNICIPAL BUILDINGS:							1,144.02
Dept: 266 ATTORNEY							
101-266-802.000	Professional Ser						
	MIKA MEYERS BECKETT & Jc	573219	Professional Services	38808	09/11/2013	09/11/2013	4,050.00
							4,050.00
Total Dept. ATTORNEY:							4,050.00
Dept: 301 POLICE							
101-301-715.000	Uniform & Cleani						
	CHIEF SUPPLY \ LAW ENFOF	278889	Flashlight Holder	0	08/21/2013	07/22/2013	23.18
							23.18
101-301-728.000	SUPPLIES - Ope						
	CMP DISTRIBUTORS, INC.	38325	Streamlight	38779	10/09/2013	09/09/2013	243.00
	SIRCHIE FINGERPRINT	0135755-IN	Hinge Lifter Trans	38825	10/10/2013	09/10/2013	61.61
							304.61
101-301-831.000	Contractual Repa						
	KOPY SALES INC.	89091	Cost Per Copy - Police	38800	09/13/2013	09/03/2013	30.16
							30.16
101-301-930.000	Repairs & Mainte						
	MANISTEE FORD INC	132385	Rear Axle Clutches, Multi Pnt	38804	10/11/2013	09/11/2013	591.48
	MANISTEE TIRE SERVICE	17436	R&L Sway Bar Links, Labor	38805	09/18/2013	08/19/2013	136.97
	MANISTEE TIRE SERVICE	17955	Goodyear Wrangler Tires+Instal	38805	10/06/2013	09/06/2013	564.00
							1,292.45
Total Dept. POLICE:							1,650.40
Dept: 336 FIRE							
101-336-715.000	Uniform & Cleani						
	CHIEF SUPPLY \ LAW ENFOF	016218	CREDIT - Flashlight Holder	0	09/04/2013	08/05/2013	-23.18
	NYE UNIFORM COMPANY	428248	Shirt - H. Darling	38817	08/17/2013	07/18/2013	45.85
	NYE UNIFORM COMPANY	433036	EMT Pant, Belt - Henderson	38817	10/07/2013	09/07/2013	153.66
	NYE UNIFORM COMPANY	433041	EMT Pant - Cameron	38817	10/07/2013	09/07/2013	115.00
	NYE UNIFORM COMPANY	433042	EMT Pant - Peddie	38817	10/07/2013	09/07/2013	115.00
							406.33
101-336-728.000	SUPPLIES - Ope						
	FASTENAL COMPANY	MIMAN99716	Bleach	38789	09/27/2013	08/28/2013	10.72
	FASTENAL COMPANY	MIMAN100400	Batteries	38789	10/12/2013	09/12/2013	29.29
	NORTHERN FIRE & SAFETY	257156	Fire Ext Insp - Fire	38815	09/12/2013	09/12/2013	117.00
	OLESON'S FOOD STORES	#9791 - 09/13/13	Bacon, Crm Chees, Eggs, Bread,	38818	10/13/2013	09/13/2013	45.41
	VAAS/STACEY K//	18200	Fresh Arrangement - Dunlap	38833	09/09/2013	09/09/2013	100.00

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							302.42
101-336-732.000	SUPPLIES - Mec						
	DASH MEDICAL GLOVES INC	INV0815706	Nitrile Exam Gloves	38784	10/05/2013	09/05/2013	64.90
	MOORE MEDICAL CORP.	822227321	Sharps, Padlock Seal, Contour	38812	10/05/2013	09/05/2013	284.11
							349.01
101-336-801.000	Professional Ser						
	ABONMARCHE CONSULTAN'	107339	Fire Station Door Opening	38768	09/20/2013	08/21/2013	2,500.00
							2,500.00
101-336-831.000	Contractual Repa						
	KOPY SALES INC.	89096	Cost Per Copy - Fire	38800	09/13/2013	09/03/2013	14.18
							14.18
101-336-874.000	Retire. Costs - Bl						
	JANOWIAK/DANIEL J//		In Lieu of Blue Cross Insuranc	38798	09/25/2013	09/25/2013	250.00
	MODJESKI/MARK A//		In Lieu of Blue Cross Insuranc	38811	09/25/2013	09/25/2013	250.00
	SCRIMGER/SID//		In Lieu of Blue Cross Insuranc	38824	09/25/2013	09/25/2013	250.00
	SMITH/TIMM H//		In Lieu of Blue Cross Insuranc	38827	09/25/2013	09/25/2013	250.00
	TABACZKA/JERRY J//		In Lieu of Blue Cross Insuranc	38829	09/25/2013	09/25/2013	250.00
							1,250.00
101-336-930.000	Repairs & Mainte						
	AUTO VALUE \ BTB PARTS S'	256-829405	Straight Hose, Screw Clamp, Sk	38773	10/13/2013	09/13/2013	10.53
	AUTO VALUE \ BTB PARTS S'	256-829400	Peak Fleet A/F	38773	10/13/2013	09/13/2013	12.99
	AUTO VALUE \ BTB PARTS S'	256-829584	Teflon Tape, Safety Valve	38773	10/16/2013	09/16/2013	15.68
	CADILLAC PLUMBING-HEATI	654168	Black Nip	38776	09/20/2013	08/21/2013	30.48
	OLSON LUMBER COMPANY	102809	OSB, Const, Treated, Drywall	38819	09/01/2013	08/02/2013	145.71
	OLSON LUMBER COMPANY	102870	Const, Tapcons, Tapcon Bit	38819	09/14/2013	08/15/2013	17.27
	WAHR HARDWARE, INC.	9974	Ferrules, Cable Tie-Out	38834	10/09/2013	09/09/2013	8.69
							241.35
							Total Dept. FIRE: 5,063.29
Dept: 441 PUBLIC WORKS							
101-441-715.000	Uniform & Cleani						
	MODEL COVERALL SERVICE	0374093	Uniform Cleaning - DPW	38810	10/02/2013	09/02/2013	29.26
	MODEL COVERALL SERVICE	0375795	Uniform Cleaning - DPW	38810	10/09/2013	09/09/2013	29.26
							58.52
101-441-728.000	SUPPLIES - Ope						
	ABSOLUTE SAFETY, INC.	DPW310713	Safety Meeting	38769	08/30/2013	07/31/2013	117.90
	FASTENAL COMPANY	MIMAN99767	Simple Green, Cable Ties	38789	09/27/2013	08/28/2013	19.48
	LAKE WELDING SUPPLY CO.	00900890	Gloves	38801	10/10/2013	09/10/2013	19.67
							157.05
101-441-930.000	Repairs & Mainte						
	ACE HARDWARE & HOME CI	K15929	Steel Angl Slot, Fasteners	38770	10/06/2013	09/06/2013	18.83
	ACE HARDWARE & HOME CI	116294	Fasteners	38770	10/16/2013	09/16/2013	4.43
	AUTO VALUE \ BTB PARTS S'	256-825089	Oil Filter, Tire & Trim Shine	38773	09/01/2013	08/02/2013	17.15
	AUTO VALUE \ BTB PARTS S'	256-827172	Thumb Cntrl	38773	09/21/2013	08/22/2013	38.99
	AUTO VALUE \ BTB PARTS S'	256-828362	Thrust Start FI, Start Fluid	38773	10/03/2013	09/03/2013	6.18
	AUTO VALUE \ BTB PARTS S'	256-829097	Emery Cloth	38773	10/10/2013	09/10/2013	7.69
	AUTO VALUE \ BTB PARTS S'	256-829349	Circuit Tester, Safety Chuck	38773	10/13/2013	09/13/2013	65.88
	AUTO VALUE \ BTB PARTS S'	256-830148	Spark Plug	38773	10/23/2013	09/23/2013	1.99
	BELL EQUIPMENT COMPANY	0095850	Scraper-Dirt Shoe NP	38774	09/29/2013	08/30/2013	53.04
	BLARNEY CASTLE OIL CO.	0495752	Ursa Super Plus, Motor Oil,	38775	10/10/2013	09/10/2013	2,550.01
	FASTENAL COMPANY	MIMAN99916	SS Band Hose Clamp	38789	10/04/2013	09/04/2013	3.80
	FASTENAL COMPANY	MIMAN100550	Fender Washer	38789	10/20/2013	09/20/2013	12.40
	GRAND RENTAL STATION	4216	Spark Plug, Msc Shop Materials	38792	10/21/2013	09/21/2013	38.14
	LAKE WELDING SUPPLY CO.	00900935	Oxygen	38801	10/10/2013	09/10/2013	45.44

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	MANISTEE TIRE SERVICE	17849	Sway Bar Link, Labor - Escape	38805	10/03/2013	09/03/2013	136.97
	MANISTEE TIRE SERVICE	18013	Tube, Install	38805	10/09/2013	09/09/2013	12.50
	NAPA AUTO PARTS	170617	Chamber, Brake Shoe Kit,	38813	09/11/2013	09/11/2013	1,039.76
	WAHR HARDWARE, INC.	9640	Extn Pole	38834	09/29/2013	08/30/2013	22.04
	WAHR HARDWARE, INC.	9639	Reflective Letters	38834	09/29/2013	08/30/2013	6.96
	WAHR HARDWARE, INC.	10066	Mach Scr	38834	10/11/2013	09/11/2013	4.04
							4,086.24
							Total Dept. PUBLIC WORKS: 4,301.81
Dept: 748 COMMUNITY DEVELOP							
101-748-728.000	SUPPLIES - Oper						
	JACKPINE BUSINESS CENTE	359740-0	Ink Cartridges	38797	10/12/2013	09/12/2013	631.17
	JACKPINE BUSINESS CENTE	359740-1	Index	38797	10/13/2013	09/13/2013	28.56
							659.73
101-748-831.000	Contractual Repa						
	KOPY SALES INC.	89090	Cost Per Copy - Comm Dev	38800	09/13/2013	09/03/2013	32.42
							32.42
							COMMUNITY DEVELOPMENT OFFICE: 692.15
Dept: 751 PARKS & RECREATIO							
101-751-728.000	SUPPLIES - Oper						
	FASTENAL COMPANY	MIMAN99995	Can Liner	38789	10/10/2013	09/10/2013	225.60
	FASTENAL COMPANY	MIMAN100368	Bath Tissue	38789	10/11/2013	09/11/2013	127.25
	FASTENAL COMPANY	MIMAN100462	Paper Towel, Crazy Clean	38789	10/17/2013	09/17/2013	108.00
	INTELLIGENT PRODUCTS IN	165198A	Mutt Mitts	38795	10/12/2013	09/12/2013	312.88
	WAHR HARDWARE, INC.	10161	Key	38834	10/13/2013	09/13/2013	4.38
							778.11
101-751-831.000	Contractual Repa						
	PERSONAL PLUMBING INC	130913-3	First St Bathroom - Gasket,	38820	09/13/2013	09/13/2013	102.68
							102.68
101-751-930.000	Repairs & Mainte						
	ACE HARDWARE & HOME CI	116163	Pool Algae Guard	38770	10/12/2013	09/12/2013	41.96
	AUTO VALUE \ BTB PARTS S	256-829207	Super Blue Belt	38773	10/11/2013	09/11/2013	0.70
	AUTO VALUE \ BTB PARTS S	256-829857	3/4 Impact Skt	38773	10/19/2013	09/19/2013	11.38
	ELMER'S CRANE & DOZER, I	374197	Concrete - Sands Park	38787	09/21/2013	08/28/2013	466.13
	ELMER'S CRANE & DOZER, I	374657	Concrete - Sands Park	38787	09/27/2013	09/03/2013	466.13
	ELMER'S CRANE & DOZER, I	375072	Concrete - 1st & Cherry	38787	09/30/2013	09/06/2013	499.31
	FASTENAL COMPANY	MIMAN100481	Barricade Tape	38789	10/17/2013	09/17/2013	14.01
	FREEMAN CREEK EQUIPMEI	17451	Ex Mark Mower Supplies	38791	09/09/2013	09/09/2013	120.52
	GRAND RENTAL STATION	526243	GT 1-Line Head	38792	09/13/2013	08/14/2013	113.20
	GRAND RENTAL STATION	526574	Bull Floats	38792	09/27/2013	08/28/2013	19.08
	GRAND RENTAL STATION	1-526781	Swivel Yellow Deck Hanger	38792	10/06/2013	09/06/2013	45.10
	GRAND RENTAL STATION	1-526774	Bull Float	38792	10/06/2013	09/06/2013	25.44
	GRAND RENTAL STATION	1-526886	Belt, Blade	38792	10/11/2013	09/11/2013	306.87
	GRAND RENTAL STATION	1-526932	Bull Floats	38792	10/13/2013	09/13/2013	22.00
	OLSON LUMBER COMPANY	103068	Treated	38819	10/11/2013	09/11/2013	66.87
	OLSON LUMBER COMPANY	103079	Stakes	38819	10/12/2013	09/12/2013	7.20
	OLSON LUMBER COMPANY	103140	Stakes	38819	10/20/2013	09/20/2013	7.20
	STRAIGHT FENCE		Sands Park Fence Repair;	38828	08/28/2013	08/28/2013	1,980.00
	WAHR HARDWARE, INC.	10058	Tape Measure, Wreck Bar, Scr	38834	10/11/2013	09/11/2013	49.77
	WAHR HARDWARE, INC.	10130	Structo-Cast Line Level	38834	10/12/2013	09/12/2013	1.78
	WAHR HARDWARE, INC.	10287	Wreck Bars	38834	10/17/2013	09/17/2013	26.96
	WAHR HARDWARE, INC.	10325	Seat-Enl, Battery	38834	10/18/2013	09/18/2013	27.78
							4,319.39
							Total Dept. PARKS & RECREATION: 5,200.18
Dept: 801 APPROPRIATIONS							

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101-801-896.000	PEG Studio CITY OF MANISTEE COMMOI		Appropriation - PEG Commission	38778	09/30/2013	09/30/2013	19,125.00
							19,125.00
							Total Dept. APPROPRIATIONS: 19,125.00
							tal Fund GENERAL FUND: 45,652.78
Fund: 202 MAJOR STREET FUND							
Dept: 000							
202-000-936.000	Preservation Stre ABONMARCHE CONSULTAN	106703	Kosciusko Resurfacing	38768	06/21/2013	05/22/2013	6,500.00
							6,500.00
							Total Dept. 000: 6,500.00
							id MAJOR STREET FUND: 6,500.00
Fund: 226 CITY REFUSE FUND							
Dept: 000							
226-000-826.000	Refuse Contract ALLIED WASTE SERVICES #:	0239-001841115	Residential, Recycle, Yard Was	38771	09/30/2013	08/31/2013	28,244.08
							28,244.08
226-000-829.001	Yard Waste Cont ALLIED WASTE SERVICES #:	0239-001841115	Residential, Recycle, Yard Was	38771	09/30/2013	08/31/2013	3,755.00
							3,755.00
							Total Dept. 000: 31,999.08
							Fund CITY REFUSE FUND: 31,999.08
Fund: 249 BUILDING INSPECTOR							
Dept: 000							
249-000-728.000	SUPPLIES - Ope JACKPINE BUSINESS CENTE	358514-0	Lam Pouch	38797	09/28/2013	08/29/2013	109.98
							109.98
							Total Dept. 000: 109.98
							id BUILDING INSPECTOR: 109.98
Fund: 251 EPA GRANT - PETROL							
Dept: 000							
251-000-810.000	Prof Services - E NORTHERN ANALYTICAL SEI	2013-77	Asbestos Building Inspection	38814	06/06/2013	05/22/2013	900.00
	NORTHERN ANALYTICAL SEI	2013-78	Asbestos Building Inspection -	38814	06/06/2013	05/22/2013	900.00
							1,800.00
							Total Dept. 000: 1,800.00
							EPA GRANT - PETROLEUM: 1,800.00
Fund: 252 EPA GRANT - HAZARD							
Dept: 000							
252-000-810.000	Prof Services - E ENVIRONMENTAL DATA RES	3674175	Radius Map, Sanborn Map, Topo,	38788	07/26/2013	07/26/2013	325.00
	NORTHERN ANALYTICAL SEI	2013-139	Asbestos Survey -	38814	09/27/2013	09/12/2013	4,700.00
							5,025.00

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Total Dept. 000: 5,025.00

'A GRANT - HAZARDOUS: 5,025.00

Fund: 275 GRANT MANAGEMEN

Dept: 902 OTHER GRANTS

275-902-979.005 First Str Beach H

ABONMARCHE CONSULTAN	106919	First Street Beach House	38768	07/25/2013	06/25/2013	6,600.90
ABONMARCHE CONSULTAN	107338	First Street Beach House	38768	09/20/2013	08/21/2013	3,717.70

10,318.60

Total Dept. OTHER GRANTS: 10,318.60

NT MANAGEMENT FUND: 10,318.60

Fund: 290 PEG COMMISSION

Dept: 000

290-000-728.000 SUPPLIES - Ope

JACKPINE BUSINESS CENTE	359412-0	CAT5E In-Line Coupler, 28# 99	38797	10/05/2013	09/05/2013	13.46
JACKPINE BUSINESS CENTE	360244-0	Firewire	38797	10/19/2013	09/19/2013	24.36

37.82

Total Dept. 000: 37.82

Fund PEG COMMISSION: 37.82

Fund: 296 RAMSDELL THEATRE

Dept: 000

296-000-728.000 SUPPLIES - Ope

JACKPINE BUSINESS CENTE	359958-0	Signs	38797	10/19/2013	09/19/2013	26.65
OLESON'S FOOD STORES	#3969 - 09/11/13	Crackers, Cutlery, Cookies, Ju	38818	10/11/2013	09/11/2013	47.21
OLESON'S FOOD STORES	#9471 - 09/11/13	Meat, Shrimp & Veg Trays	38818	10/11/2013	09/11/2013	159.97

233.83

296-000-753.000 Ramsdell - Perfo

COPY SHOP INC/THE//	21315293	Ramsdell Posters	38781	09/06/2013	09/06/2013	29.50
KOPY SALES INC.	89093	Cost Per Copy - Finance/Clerk	38800	09/13/2013	09/03/2013	55.28
MABUS/JOEL//		Ramsdell Performance	38802	09/25/2013	09/25/2013	400.00

484.78

296-000-850.000 Phone

AT&T	2013 - 231398075409	Monthly Service	38772	10/13/2013	09/13/2013	47.39
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47.39

296-000-892.500 Marketing

SMITH/LISA//	2013-185	Ramsdell Artwork - Joel Mabus	38826	09/18/2013	09/18/2013	50.00
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50.00

296-000-920.000 Gas

DTE ENERGY		Gas Usage - 101 Maple St	38785	10/06/2013	09/06/2013	149.06
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149.06

Total Dept. 000: 965.06

nd RAMSDELL THEATRE: 965.06

Fund: 508 BOAT RAMP FUND

Dept: 000

508-000-850.000 Phone

AT&T	2013 - 231398258509	Monthly Service	38772	10/13/2013	09/13/2013	22.60
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							22.60
508-000-930.000	Repairs & Mainte						
	ACE HARDWARE & HOME CI	115387	Fasteners	38770	09/19/2013	08/20/2013	2.10
	FASTENAL COMPANY	MIMAN99966	Cold Rolled Steel Round Stock	38789	10/06/2013	09/06/2013	7.39
	WAHR HARDWARE, INC.	9870	Glove PVC 18"	38834	10/06/2013	09/06/2013	11.98
							21.47
							Total Dept. 000: 44.07
							Fund BOAT RAMP FUND: 44.07
Fund: 573 WATER & SEWER UTIL							
Dept: 541 ADMINISTRATION							
573-541-728.000	SUPPLIES - Ope						
	JACKPINE BUSINESS CENTE	357469-0	Dsk Orgnzs, Pens	38797	09/04/2013	08/05/2013	61.98
	MISS DIG SYSTEM, INC.	355226	Monthly Service Charge, Orders	38809	09/30/2013	08/31/2013	138.65
							200.63
573-541-831.000	Contractual Repa						
	KOPY SALES INC.	89095	Cost Per Copy - Garage	38800	09/13/2013	09/03/2013	30.53
							30.53
573-541-900.000	Printing & Publis						
	PRINTING SYSTEMS, INC.	81750	Utility Bills	38822	10/12/2013	09/12/2013	746.05
							746.05
							Total Dept. ADMINISTRATION: 977.21
Dept: 542 WATER OPERATION							
573-542-750.000	Meters						
	MICHIGAN METER TECHNOL	89836	5/8" x 3/4" ECoder R900i Gal	38807	09/29/2013	08/30/2013	3,249.18
							3,249.18
573-542-824.000	Lab Testing						
	KENT COUNTY HEALTH DEP.	EH083113-3921	Water Samples	38799	10/05/2013	09/05/2013	336.00
	WAHR HARDWARE, INC.	7366	Shipping	38834	07/31/2013	07/01/2013	9.94
	WAHR HARDWARE, INC.	7575	Shipping	38834	08/07/2013	07/08/2013	9.51
	WAHR HARDWARE, INC.	7908	Shipping	38834	08/14/2013	07/15/2013	9.88
							365.33
573-542-831.000	Contractual Repa						
	TOP LINE ELECTRIC LLC	4590	Well 6 Control Power Issues	38830	09/09/2013	09/09/2013	50.90
							50.90
573-542-925.000	Electric						
	CONSUMERS ENERGY		Electric Usage	38780	10/06/2013	09/11/2013	2,161.36
	CONSUMERS ENERGY		Electric Usage	38780	10/06/2013	09/11/2013	4,428.29
							6,589.65
573-542-930.000	Repairs & Mainte						
	GRAND RENTAL STATION	1-526937	Bar Oil	38792	10/13/2013	09/13/2013	8.99
	J.O. GALLOUP COMPANY	S101879561.001	Replacement Shaft Kit, Seal Ki	38796	10/09/2013	09/09/2013	189.80
	WAHR HARDWARE, INC.	10264	Cleanout Tee	38834	10/17/2013	09/17/2013	56.08
	WINDEMULLER ELECTRIC, II	147532	Well 10 Parts Replacement	38835	09/30/2013	08/31/2013	405.89
							660.76
							Total Dept. WATER OPERATION: 10,915.82
Dept: 543 SEWER - WWTP							
573-543-715.000	Uniform & Cleani						

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	MODEL COVERALL SERVICE	0374090	Uniform Cleaning - WWTP	38810	10/02/2013	09/02/2013	38.36
	MODEL COVERALL SERVICE	0375791	Uniform Cleaning - WWTP	38810	10/09/2013	09/09/2013	38.36
	MODEL COVERALL SERVICE	0377474	Uniform Cleaning - WWTP	38810	10/16/2013	09/16/2013	38.36
							115.08
573-543-728.000	SUPPLIES - Ope						
	ACE HARDWARE & HOME CI	116526	Filter, Sponge, Cleanr, Elect	38770	10/21/2013	09/21/2013	53.89
	ALLIED WASTE SERVICES #:	0239-001836047	2 Yd Front Load - 53 9th St	38771	09/30/2013	08/31/2013	147.54
	CSX TRANSPORTATION INC.	8255094	Annual Pipeline Sewer Crossing	38782	09/05/2013	08/06/2013	169.84
	RADIO SHACK CORPORATIC	017446	Lithium	38823	10/16/2013	09/16/2013	5.99
	RADIO SHACK CORPORATIC	017512	Fuses	38823	10/20/2013	09/20/2013	6.98
							384.24
573-543-801.000	Professional Ser						
	FISHBECK, THOMPSON, CAF	291989	WWTP O&M Manl Update	38790	10/09/2013	09/09/2013	2,798.50
							2,798.50
573-543-824.000	Lab Testing						
	HILL/DOUGLAS F//	497	Microscopic Examination	38793	08/29/2013	08/29/2013	100.00
							100.00
573-543-920.000	Gas						
	DTE ENERGY		Gas Usage - 15 9th Street	38785	10/17/2013	09/17/2013	768.65
							768.65
573-543-925.000	Electric						
	CONSUMERS ENERGY		Electric Usage	38780	10/06/2013	09/11/2013	10,069.68
							10,069.68
573-543-930.000	Repairs & Mainte						
	AUTO VALUE \ BTB PARTS S	256-828916	Aerovantage Blad	38773	10/09/2013	09/09/2013	15.98
	AUTO VALUE \ BTB PARTS S	256-829027	Oil, Carwash	38773	10/10/2013	09/10/2013	41.17
	J.O. GALLOUP COMPANY	S101921150.001	Repair Clamp	38796	10/12/2013	09/12/2013	27.70
	NAPA AUTO PARTS	170202	Alternator, Core Deposit	38813	09/03/2013	09/03/2013	161.12
	NAPA AUTO PARTS	170389	Caliper Kit - Rear	38813	09/06/2013	09/06/2013	9.61
	NAPA AUTO PARTS	170469	Core Deposit	38813	09/09/2013	09/09/2013	-39.38
	USA BLUE BOOK	143847	Test Ball Plug	38832	10/05/2013	09/05/2013	156.66
	WAHR HARDWARE, INC.	9763	Trimmer Line, Roundup	38834	10/04/2013	09/04/2013	51.28
	WAHR HARDWARE, INC.	10277	Dowel	38834	10/17/2013	09/17/2013	1.43
							425.57
							Total Dept. SEWER - WWTP: 14,661.72
Dept: 544 SEWER COLLECTION							
573-544-715.000	Uniform & Cleani						
	MODEL COVERALL SERVICE	0374091	Uniform Cleaning - Str Sewers	38810	10/02/2013	09/02/2013	18.40
	MODEL COVERALL SERVICE	0375793	Uniform Cleaning - Str Sewers	38810	10/09/2013	09/09/2013	18.40
							36.80
573-544-930.000	Repairs & Mainte						
	WAHR HARDWARE, INC.	9826	Hack Blad, Toilet Conn, Hachsw	38834	10/05/2013	09/05/2013	19.70
							19.70
							st. SEWER COLLECTION (STREETS): 56.50
							WATER & SEWER UTILITY: 26,611.25

Fund: 594 MARINA FUND

Dept: 000

594-000-728.000	SUPPLIES - Ope						
	ACE HARDWARE & HOME CI	114726	Screwdriver Bit Set, Batteries	38770	09/02/2013	08/03/2013	47.92
	CHARTER COMMUNICATIONS	209 0099730 - Oct 13	Monthly Service - Marina	38777	09/18/2013	09/18/2013	63.63
	WAHR HARDWARE, INC.	9947	Batteries	38834	10/09/2013	09/09/2013	31.98

INVOICE APPROVAL LIST BY FUND REPORT

09/26/13

Date: 09/26/2013

Time: 10:48 am

City of Manistee

qqqq

Page: 9

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Invoice Date	Amount
							143.53
594-000-730.000	SUPPLIES - Fue						
	BLARNEY CASTLE OIL CO.	0494617-IN	Gasoline - NL Prem	38775	10/04/2013	09/04/2013	5,486.39
	BLARNEY CASTLE OIL CO.	0495128-IN	Gasoline - NL Prem	38775	10/06/2013	09/06/2013	1,394.87
							6,881.26
594-000-930.000	Repairs & Mainte						
	FASTENAL COMPANY	MIMAN100426	Magnetic Tip Screwdriver	38789	10/13/2013	09/13/2013	3.79
							3.79
							Total Dept. 000: 7,028.58
							total Fund MARINA FUND: 7,028.58
							Grand Total: 136,092.22

Recap by Fund

Fund #	Fund Name	Amount To Pay	Amount To Relieve
101	GENERAL FUND	45,652.78	0.00
202	MAJOR STREET FUND	6,500.00	0.00
226	CITY REFUSE FUND	31,999.08	0.00
249	BUILDING INSPECTOR	109.98	0.00
251	EPA GRANT - PETROLEUM	1,800.00	0.00
252	EPA GRANT - HAZARDOUS	5,025.00	0.00
275	GRANT MANAGEMENT FUND	10,318.60	0.00
290	PEG COMMISSION	37.82	0.00
296	RAMSDELL THEATRE	965.06	0.00
508	BOAT RAMP FUND	44.07	0.00
573	WATER & SEWER UTILITY	26,611.25	0.00
594	MARINA FUND	7,028.58	0.00
Grand Total:		136,092.22	0.00



Treasurer's Office

Memo to: Mitch Deisch, City Manager

From: Ed Bradford, Finance Director

A handwritten signature in blue ink, appearing to be "EB", is written next to the name Ed Bradford.

Re: June 30, 2013 Audit

Date: October 9, 2013

This City's June 30, 2013 audit has been finalized. Our auditors, Gabridge and Co., and I will be presenting the report at the October 15, 2013 City Council meeting.

The City once again received a clean audit opinion:

"In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Manistee, Michigan, as of June 30, 2013, 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."

In addition, the City was subject to a single audit for Federal expenditures because we had over \$500,000 in Federal funds expended. This too came back with no findings:

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City's compliance with those requirements. In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2013.

This memo will briefly discuss the financial performance of the City for the last fiscal year for the most important funds. Summary revenue and expenditure reports are included with this memo, in addition to the audit report.

General Fund

The general fund had \$5,722,494 in revenue which was 100.4% of the budgeted amount of \$5,701,594. The \$21,000 in revenue above budget was due to positive and negative fluctuations in many different line items. For example, refunds, reimbursement, EVIP and franchise fees were higher than budgeted; while fines and forfeits, tax penalties/interest and transport fees were less than budgeted.

The general fund had \$5,775,442 in expenses which was 99.1% of amended budget of \$5,826,592 (original budget \$5,701,594). In general, departmental expenses came in within amended budgetary amounts.

The net impact on the general fund was a reduction in fund balance of \$53,399 to \$1,121,904. This equates to 0.9% of total operating expenses. Keep in mind that the adopted budget included a \$25,000 contribution from fund balance to cover non-recurring legal and appraisal fees relating to tax appeals. In addition, \$70,000 was transferred to the street funds to support the First Street reconstruction project. Without that transfer, the general fund would have been in the black.

It is important to note that since the end of fiscal year 2008, the City has grown the general fund balance from \$724,428 to \$1,121,904, an increase of \$397,476 or 55%. This is in spite of an eroding tax base and state revenue sharing reductions. General fund employees are down 12% over this time period and 16% from their peak in 2004.

Water and Sewer

The Water and Sewer Utility had \$3,792,175 in revenue which was 95.7% of the budgeted amount of \$3,963,724. The \$172,000 in revenue below budget was due to both positive and negative fluctuations in a few different line items. New services, rental income, reimbursements and refunds were higher than budgeted; while water and sewer sales were less than budgeted (almost entirely due to the Oaks reduction in usage).

The Water and Sewer Utility had \$2,017,302 in operating expenses (excludes debt service, transfers, depreciation and capitalized items) which was 91.8% of the budgeted amount of \$2,196,987. The Water & Sewer Utility worked hard to reduce costs and/or defer maintenance and projects to help deal with the revenue shortfall from the loss flows.

Boat Launch

The Boat Launch had \$28,874 in revenue which was 82.4% of budgeted revenue of \$35,025. The reduction is due to fewer launches, probably because of poorer fishing and the economy.

The Boat Launch had \$19,015 in operating expenses (excludes principal repayment, depreciation and capitalized items) which was 90.3% of budgeted expenses of \$21,048

Marina

The Marina had \$247,631 in revenue which was 92.0% of the budgeted amount of \$269,100. The \$21,000 in revenue below budget was due primarily to less dockage and to a lesser degree, fuel sales. These numbers are highly weather and the state of the economy dependent.

The Marina had \$230,320 in operating expenses (excludes principal repayment, depreciation and capitalized items) which was 97.8% of the amended budgeted amount of \$235,317. Savings in operating supplies, water and general repairs were offset by higher than anticipated contractual repairs and professional services.

Ramsdell Theatre

The Ramsdell had \$382,173 in revenue which was 104.3% of the budgeted amount of \$366,468. Excluding transfers in for debt service, operations and capital items, revenue was \$92,323 or 118.9% of the budgeted amount of \$77,650. The \$15,000 in operating revenue above budget was due primarily to more rentals and more performance revenue.

The Ramsdell had \$109,550 in operating expenses (excludes debt service, depreciation and capitalized items) which was 89.1% of the amended budgeted amount of \$122,900. Savings versus budget were realized in wages, operating supplies, gas and electricity.

Major Street Fund

The Major Street Fund had \$891,195 in revenue which was 167.4% of the budgeted amount of \$532,500. The large variance was the result of transfers in from the general, street improvement and capital improvement funds to support the First Street reconstruction project. We also had higher than anticipated Act 51 revenue, charge for services and MDOT snow removal funds.

The Major Street fund had \$779,583 in expenses which was 94.5% of the amended budgeted amount of \$824,650. A positive variance was realized in street maintenance and transfers out to the Local Street fund.

Ending fund balance was \$213,888.

Local Street Fund

The Local Street Fund had \$221,924 in revenue which was 98.4% of the budgeted amount of \$225,537. The variance was the result of higher Act 51 revenue and MDOT snow removal funds coupled with no transfers in from the Major Street fund.

The Local Street fund had \$209,574 in expenses which was 96.1% of the budgeted amount of \$217,987. A positive variance was realized in traffic services.

Ending fund balance was \$52,459.

Refuse Fund

The Refuse fund had \$407,947 in revenue which was 101.9% of the budgeted amount of \$400,400. The variance was the result of higher charge for service revenue.

The Refuse fund had \$446,407 in expenses which was 103.0% of the amended budgeted amount of \$433,277. Higher expenses were recorded for refuse contract fees, yard bags and yard waste fees.

Ending fund balance was \$169,462.

Capital Improvement Fund

The Capital Improvement fund had \$365,620 in revenue which was 100.0% of the budgeted amount of \$365,748.

The Capital Improvement fund had \$439,941 in expenses which was 93.4% of the amended budgeted amount of \$471,183.

Ending fund balance was \$83,370.

Oil & Gas Fund

The Oil & Gas fund had \$1,049,282 in revenue which was 167.9% of the budgeted amount of \$625,000. Most of this was caused by an increase in unrealized gains on investments as the markets had a very positive year.

The Oil & Gas fund had \$412,455 in expenses which was 99.2% of the amended budgeted amount of \$415,748.

Ending fund balance was \$9,385,398.

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Revenues							
Dept: 000							
402.000 Real & Personal Property Tax	2,924,037.00	2,924,037.00	2,969,465.35	0.00	0.00	-45,428.35	101.6
411.000 Delinq Real Property Tax	220,381.00	220,381.00	183,896.88	183,751.17	0.00	36,484.12	83.4
420.000 Delinq Personal Property Tax	8,148.00	8,148.00	2,985.08	1,759.71	0.00	5,162.92	36.6
445.000 Tax Penalties & Interest	37,380.00	37,380.00	14,365.77	520.80	0.00	23,014.23	38.4
447.000 Tax Administration Fee	97,901.00	97,901.00	95,064.35	6,524.11	0.00	2,836.65	97.1
450.000 Business Registration	1,500.00	1,500.00	1,275.00	75.00	0.00	225.00	85.0
485.000 Permits	7,500.00	7,500.00	9,223.60	675.00	0.00	-1,723.60	123.0
490.000 Franchise Fees	88,000.00	88,000.00	98,164.26	49,889.78	0.00	-10,164.26	111.6
539.000 State Grant Revenue	14,500.00	14,500.00	17,842.58	0.00	0.00	-3,342.58	123.1
539.001 Spotlight Grant Revenue	2,700.00	2,700.00	0.00	0.00	0.00	2,700.00	0.0
539.002 Crim Just Training Grant	0.00	0.00	2,182.80	1,058.76	0.00	-2,182.80	0.0
574.000 State Share Liquor Tax	8,300.00	8,300.00	8,344.05	0.00	0.00	-44.05	100.5
575.000 State Shared Revenue	592,229.00	592,229.00	454,545.00	147,182.00	0.00	137,684.00	76.8
575.001 State EVIP	0.00	0.00	153,075.00	51,021.00	0.00	-153,075.00	0.0
626.000 Charge for Service	25,000.00	25,000.00	38,695.43	6,571.07	0.00	-13,695.43	154.8
627.000 Charge for Serv - Bldg. Insp.	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00	100.0
628.000 Charge for Service - Boat Ramp	9,487.00	9,487.00	9,500.00	0.00	0.00	-13.00	100.1
629.000 Charge for Serv - Inspections	11,000.00	11,000.00	8,190.00	190.00	0.00	2,810.00	74.5
630.000 Charge for Services-Local St.	80,000.00	80,000.00	77,000.04	6,416.67	0.00	2,999.96	96.3
631.000 Charge for Services-Major St.	202,000.00	202,000.00	201,999.96	16,833.33	0.00	0.04	100.0
632.000 Charge For Service - Marina	13,982.00	13,982.00	14,000.00	0.00	0.00	-18.00	100.1
634.000 Charge for Services - Refuse	64,955.00	64,955.00	41,750.04	1,666.67	0.00	23,204.96	64.3
635.000 Charge for Service - W&S	276,706.00	276,706.00	276,999.96	23,083.33	0.00	-293.96	100.1
636.000 Charge for Service-Transport	145,000.00	145,000.00	99,040.95	9,941.86	0.00	45,959.05	68.3
640.000 Payment in Lieu of Taxes	169,125.00	169,125.00	192,815.56	58,520.36	0.00	-23,690.56	114.0
642.000 Sales	2,200.00	2,200.00	10,036.93	97.50	0.00	-7,836.93	456.2
655.000 Fines & Forfeits	40,000.00	40,000.00	22,766.45	908.00	0.00	17,233.55	56.9
664.000 Interest Income	2,806.00	2,806.00	2,584.22	26.28	0.00	221.78	92.1
667.000 Rental Income	4,500.00	4,500.00	4,600.00	0.00	0.00	-100.00	102.2
668.000 Riverfront Lease Income	24,122.00	24,122.00	20,844.00	0.00	0.00	3,278.00	86.4
671.000 Other Revenue	1,000.00	1,000.00	36.00	0.00	0.00	964.00	3.6
674.000 Contributions\Donations	1,000.00	1,000.00	15,370.00	300.00	0.00	-14,370.00	1537.0
676.000 Reimbursement	133,750.00	133,750.00	175,452.11	10,322.18	0.00	-41,702.11	131.2
687.000 Refunds	23,000.00	23,000.00	63,943.00	41,000.00	0.00	-40,943.00	278.0
688.000 Refunds - W.C. Premium	10,000.00	10,000.00	692.00	0.00	0.00	9,308.00	6.9
695.000 Insurance Settlement	0.00	0.00	1,361.22	0.00	0.00	-1,361.22	0.0
699.000 Transfers In	449,385.00	449,385.00	424,386.77	0.00	0.00	24,998.23	94.4
Dept: 000	5,701,594.00	5,701,594.00	5,722,494.36	618,334.58	0.00	-20,900.36	100.4

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Revenues							
Revenues	5,701,594.00	5,701,594.00	5,722,494.36	618,334.58	0.00	-20,900.36	100.4
Expenditures							
Dept: 100 GENERAL							
728.000 SUPPLIES - Operating	0.00	0.00	120.94	0.00	0.00	-120.94	0.0
801.000 Professional Services	53,000.00	53,000.00	30,895.19	0.00	0.00	22,104.81	58.3
822.000 Insurance	79,000.00	79,000.00	77,237.84	-6,449.08	0.00	1,762.16	97.8
855.000 Utilities - Cell Phones	13,200.00	13,200.00	15,545.38	1,509.01	0.00	-2,345.38	117.8
859.000 Utilities - Data\Internet	6,500.00	6,500.00	2,773.74	0.00	0.00	3,726.26	42.7
901.000 Postage	25,000.00	25,000.00	25,605.38	794.12	0.00	-605.38	102.4
925.001 Electric - Street Lights	138,000.00	138,000.00	125,405.65	10,326.27	0.00	12,594.35	90.9
940.000 Rent	1,800.00	1,800.00	1,688.04	0.00	0.00	111.96	93.8
959.000 Bad Debt	500.00	500.00	0.00	0.00	0.00	500.00	0.0
960.000 Bank Charges	1,000.00	1,000.00	4,993.73	0.00	0.00	-3,993.73	499.4
964.000 Refunds	0.00	0.00	88.26	0.00	0.00	-88.26	0.0
989.000 Computer Hardware & Software	6,000.00	6,000.00	11,916.60	0.00	0.00	-5,916.60	198.6
992.002 Renaissance Park - Principal	5,616.00	5,616.00	0.00	0.00	0.00	5,616.00	0.0
992.005 2003 Cap Imp Principal	115,000.00	115,000.00	115,000.00	0.00	0.00	0.00	100.0
992.006 2010 DDA Refunding - Principal	105,000.00	105,000.00	105,000.00	0.00	0.00	0.00	100.0
992.007 2010 Cap Imp Principal	210,000.00	210,000.00	210,000.00	0.00	0.00	0.00	100.0
997.005 2003 Cap Imp Int	91,238.00	91,238.00	91,237.50	0.00	0.00	0.50	100.0
997.006 2010 DDA Refunding - Interest	28,350.00	28,350.00	28,350.00	0.00	0.00	0.00	100.0
997.007 2010 Cap Imp Interest	214,385.00	214,385.00	214,385.00	0.00	0.00	0.00	100.0
999.000 Transfers Out	60,000.00	130,000.00	161,283.00	101,000.00	0.00	-31,283.00	124.1
GENERAL	1,153,589.00	1,223,589.00	1,221,526.25	107,180.32	0.00	2,062.75	99.8

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 101 LEGISLATIVE							
702.000 Salaries	27,052.00	27,052.00	26,742.78	2,254.35	0.00	309.22	98.9
712.001 Costs - Social Security	1,677.00	1,677.00	1,657.82	139.75	0.00	19.18	98.9
712.002 Costs - Medicare	392.00	392.00	388.02	32.71	0.00	3.98	99.0
712.009 Costs - Workers Compensation	69.00	69.00	53.40	0.00	0.00	15.60	77.4
728.000 SUPPLIES - Operating	10,865.00	10,865.00	9,333.16	-2,501.62	0.00	1,531.84	85.9
860.000 Travel & Training	6,250.00	6,250.00	3,869.12	-108.21	0.00	2,380.88	61.9
LEGISLATIVE	46,305.00	46,305.00	42,044.30	-183.02	0.00	4,260.70	90.8

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 172 MANAGER							
702.000 Salaries	139,848.00	139,848.00	139,913.10	13,459.61	0.00	-65.10	100.0
712.001 Costs - Social Security	9,880.00	9,880.00	9,796.26	1,016.51	0.00	83.74	99.2
712.002 Costs - Medicare	2,311.00	2,311.00	2,291.05	237.72	0.00	19.95	99.1
712.005 Costs - MERS Contribution	15,045.00	15,045.00	15,006.13	1,618.44	0.00	38.87	99.7
712.006 Costs - In Lieu of BC/BS	4,454.00	4,454.00	4,194.15	175.07	0.00	259.85	94.2
712.007 Costs - SUTA	716.00	716.00	499.70	0.00	0.00	216.30	69.8
712.009 Costs - Workers Compensation	577.00	577.00	604.62	14.99	0.00	-27.62	104.8
712.010 Costs - Blue Cross Insurance	9,305.00	9,305.00	9,023.52	0.00	0.00	281.48	97.0
712.011 Costs - Life Insurance	447.00	447.00	501.60	0.00	0.00	-54.60	112.2
712.012 Costs - HRA Payments/Fees	2,343.00	2,343.00	218.08	6.95	0.00	2,124.92	9.3
728.000 SUPPLIES - Operating	4,300.00	4,300.00	2,202.36	492.74	0.00	2,097.64	51.2
735.000 Periodicals & Publications	150.00	150.00	151.25	0.00	0.00	-1.25	100.8
801.000 Professional Services	500.00	500.00	0.00	0.00	0.00	500.00	0.0
831.000 Contractual Repairs & Maint.	1,200.00	1,200.00	576.45	9.90	0.00	623.55	48.0
860.000 Travel & Training	3,300.00	3,300.00	2,123.42	149.00	0.00	1,176.58	64.3
870.000 Memberships & Dues	1,180.00	1,180.00	243.00	-838.00	0.00	937.00	20.6
957.000 Motor Pool	9,250.00	9,250.00	9,249.96	770.83	0.00	0.04	100.0
985.000 Lease Purchase	2,220.00	2,220.00	1,919.24	184.95	0.00	300.76	86.5
MANAGER	207,026.00	207,026.00	198,513.89	17,298.71	0.00	8,512.11	95.9

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 215 CLERK							
702.000 Salaries	104,945.00	104,945.00	105,046.01	10,192.73	0.00	-101.01	100.1
704.000 Overtime	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
706.000 Part-Time	14,000.00	14,000.00	13,280.50	235.00	0.00	719.50	94.9
712.001 Costs - Social Security	7,882.00	7,882.00	6,823.92	521.84	0.00	1,058.08	86.6
712.002 Costs - Medicare	1,843.00	1,843.00	1,595.72	122.04	0.00	247.28	86.6
712.005 Costs - MERS Contribution	6,679.00	6,679.00	6,559.02	504.54	0.00	119.98	98.2
712.007 Costs - SUTA	716.00	716.00	499.69	0.00	0.00	216.31	69.8
712.009 Costs - Workers Compensation	496.00	496.00	453.33	0.00	0.00	42.67	91.4
712.010 Costs - Blue Cross Insurance	9,305.00	9,305.00	9,023.52	0.00	0.00	281.48	97.0
712.011 Costs - Life Insurance	329.00	329.00	242.88	0.00	0.00	86.12	73.8
712.012 Costs - HRA Payments/Fees	2,343.00	2,343.00	463.56	26.95	0.00	1,879.44	19.8
728.000 SUPPLIES - Operating	3,600.00	3,600.00	3,239.30	1,083.23	0.00	360.70	90.0
740.000 Election Expense	10,643.00	10,643.00	7,669.45	3.84	0.00	2,973.55	72.1
801.000 Professional Services	3,100.00	3,100.00	508.25	42.75	0.00	2,591.75	16.4
831.000 Contractual Repairs & Maint.	7,500.00	7,500.00	7,078.12	20.31	0.00	421.88	94.4
860.000 Travel & Training	5,200.00	5,200.00	4,352.09	0.00	0.00	847.91	83.7
870.000 Memberships & Dues	480.00	480.00	440.00	0.00	0.00	40.00	91.7
900.000 Printing & Publishing	5,600.00	5,600.00	5,660.95	1,457.25	0.00	-60.95	101.1
985.000 Lease Purchase	3,000.00	3,000.00	2,940.00	735.00	0.00	60.00	98.0
CLERK	188,661.00	188,661.00	175,876.31	14,945.48	0.00	12,784.69	93.2

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 253 FINANCE / TREASURER							
702.000 Salaries	113,214.00	113,214.00	113,676.70	10,992.51	0.00	-462.70	100.4
704.000 Overtime	500.00	500.00	0.00	0.00	0.00	500.00	0.0
712.001 Costs - Social Security	7,707.00	7,707.00	7,386.95	564.70	0.00	320.05	95.8
712.002 Costs - Medicare	1,802.00	1,802.00	1,727.51	132.06	0.00	74.49	95.9
712.004 Costs - ICMA Contribution	8,035.00	8,035.00	8,035.56	618.12	0.00	-0.56	100.0
712.005 Costs - MERS Contribution	2,560.00	2,560.00	2,535.00	195.00	0.00	25.00	99.0
712.007 Costs - SUTA	716.00	716.00	499.69	0.00	0.00	216.31	69.8
712.009 Costs - Workers Compensation	469.00	469.00	492.61	0.00	0.00	-23.61	105.0
712.010 Costs - Blue Cross Insurance	11,280.00	11,280.00	10,928.58	0.00	0.00	351.42	96.9
712.011 Costs - Life Insurance	368.00	368.00	242.88	0.00	0.00	125.12	66.0
712.012 Costs - HRA Payments/Fees	2,877.00	2,877.00	1,525.14	6.95	0.00	1,351.86	53.0
728.000 SUPPLIES - Operating	3,800.00	3,800.00	4,216.69	144.64	0.00	-416.69	111.0
735.000 Periodicals & Publications	1,200.00	1,200.00	1,220.20	0.00	0.00	-20.20	101.7
801.000 Professional Services	31,700.00	31,700.00	27,737.50	0.00	0.00	3,962.50	87.5
831.000 Contractual Repairs & Maint.	8,000.00	8,000.00	7,033.94	-6,491.37	0.00	966.06	87.9
860.000 Travel & Training	3,500.00	3,500.00	4,306.84	0.00	0.00	-806.84	123.1
870.000 Memberships & Dues	430.00	430.00	660.00	0.00	0.00	-230.00	153.5
900.000 Printing & Publishing	1,000.00	1,000.00	446.70	0.00	0.00	553.30	44.7
970.000 Capital Outlay	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
985.000 Lease Purchase	1,600.00	1,600.00	1,512.69	125.90	0.00	87.31	94.5
FINANCE / TREASURER	201,758.00	201,758.00	194,185.18	6,288.51	0.00	7,572.82	96.2

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 257 ASSESSOR							
702.000 Salaries	66,920.00	66,920.00	66,938.11	6,452.64	0.00	-18.11	100.0
706.000 Part-Time	2,756.00	2,756.00	3,965.30	20.00	0.00	-1,209.30	143.9
712.001 Costs - Social Security	4,888.00	4,888.00	4,566.16	348.09	0.00	321.84	93.4
712.002 Costs - Medicare	1,143.00	1,143.00	1,067.91	81.41	0.00	75.09	93.4
712.004 Costs - ICMA Contribution	7,361.00	7,361.00	7,361.12	566.24	0.00	-0.12	100.0
712.007 Costs - SUTA	462.00	462.00	363.13	6.70	0.00	98.87	78.6
712.009 Costs - Workers Compensation	726.00	726.00	745.61	0.00	0.00	-19.61	102.7
712.010 Costs - Blue Cross Insurance	11,280.00	11,280.00	10,928.58	0.00	0.00	351.42	96.9
712.011 Costs - Life Insurance	265.00	265.00	153.12	0.00	0.00	111.88	57.8
712.012 Costs - HRA Payments/Fees	2,877.00	2,877.00	1,928.00	6.95	0.00	949.00	67.0
728.000 SUPPLIES - Operating	2,050.00	2,050.00	1,932.02	66.47	0.00	117.98	94.2
735.000 Periodicals & Publications	1,070.00	1,070.00	980.40	0.00	0.00	89.60	91.6
801.000 Professional Services	7,100.00	7,100.00	6,543.33	1,377.08	0.00	556.67	92.2
831.000 Contractual Repairs & Maint.	2,040.00	2,040.00	1,432.91	-322.50	0.00	607.09	70.2
860.000 Travel & Training	1,635.00	1,635.00	1,053.77	0.00	0.00	581.23	64.5
865.000 Vehicle Allowance	1,800.00	1,800.00	1,800.00	150.00	0.00	0.00	100.0
870.000 Memberships & Dues	560.00	560.00	543.75	0.00	0.00	16.25	97.1
970.000 Capital Outlay	100.00	100.00	100.00	0.00	0.00	0.00	100.0
ASSESSOR	115,033.00	115,033.00	112,403.22	8,753.08	0.00	2,629.78	97.7

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 265 MUNICIPAL BUILDINGS							
728.000 SUPPLIES - Operating	6,000.00	6,000.00	6,029.22	723.28	0.00	-29.22	100.5
801.000 Professional Services	5,000.00	5,000.00	173.25	0.00	0.00	4,826.75	3.5
831.000 Contractual Repairs & Maint.	5,500.00	5,500.00	19,017.50	464.69	0.00	-13,517.50	345.8
850.000 Phone	19,000.00	19,000.00	6,851.64	605.21	0.00	12,148.36	36.1
920.000 Gas	6,700.00	6,700.00	5,320.39	251.28	0.00	1,379.61	79.4
920.336 Gas - Fire Dept	4,700.00	4,700.00	3,728.39	154.67	0.00	971.61	79.3
920.441 Gas - DPW	22,000.00	22,000.00	19,360.42	344.84	0.00	2,639.58	88.0
920.446 Gas - Bridge	1,400.00	1,400.00	1,361.29	68.70	0.00	38.71	97.2
922.000 Water	2,700.00	2,700.00	2,671.45	301.31	0.00	28.55	98.9
922.336 Water - Fire	850.00	850.00	1,181.16	98.81	0.00	-331.16	139.0
922.441 Water - DPW	2,500.00	2,500.00	3,641.58	365.24	0.00	-1,141.58	145.7
922.446 Water - Bridge	700.00	700.00	1,736.46	69.05	0.00	-1,036.46	248.1
925.000 Electric	20,000.00	20,000.00	20,200.15	2,214.52	0.00	-200.15	101.0
925.336 Electric - Fire	3,700.00	3,700.00	4,290.37	346.52	0.00	-590.37	116.0
925.441 Electric - DPW	13,500.00	13,500.00	12,556.80	0.00	0.00	943.20	93.0
925.446 Electric - Bridge	2,700.00	2,700.00	4,231.19	969.47	0.00	-1,531.19	156.7
930.000 Repairs & Maintenance	8,000.00	8,000.00	3,140.62	667.01	0.00	4,859.38	39.3
970.000 Capital Outlay	3,000.00	3,000.00	2,191.25	0.00	0.00	808.75	73.0
MUNICIPAL BUILDINGS	127,950.00	127,950.00	117,683.13	7,644.60	0.00	10,266.87	92.0

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 266 ATTORNEY							
802.000 Professional Services - GWSH	49,600.00	49,600.00	48,750.00	8,100.00	0.00	850.00	98.3
803.000 Prof Serv - Atty (tax/labor)	55,400.00	55,400.00	54,815.00	15,843.12	0.00	585.00	98.9
ATTORNEY	105,000.00	105,000.00	103,565.00	23,943.12	0.00	1,435.00	98.6

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 285 CITY ENGINEER							
801.000 Professional Services	36,000.00	36,000.00	36,500.00	3,000.00	0.00	-500.00	101.4
CITY ENGINEER	36,000.00	36,000.00	36,500.00	3,000.00	0.00	-500.00	101.4

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 290 BOARDS & COMMISSIONS							
712.001 Costs - Social Security	100.00	100.00	83.08	0.00	0.00	16.92	83.1
712.002 Costs - Medicare	25.00	25.00	19.43	0.00	0.00	5.57	77.7
712.009 Costs - Workers Compensation	5.00	5.00	5.63	0.00	0.00	-0.63	112.6
881.000 Board of Review	2,000.00	2,000.00	1,725.12	0.00	0.00	274.88	86.3
883.000 Harbor Commission	250.00	250.00	337.68	0.00	0.00	-87.68	135.1
884.000 Historic District Commission	750.00	750.00	564.25	150.00	0.00	185.75	75.2
885.000 Non-Motorized Transportation	750.00	750.00	571.98	0.00	0.00	178.02	76.3
886.000 Parks & Beautification Comm	850.00	850.00	297.00	0.00	0.00	553.00	34.9
887.000 Planning Commission	5,600.00	5,600.00	2,978.61	581.66	0.00	2,621.39	53.2
888.000 Tree Commission	350.00	350.00	245.00	245.00	0.00	105.00	70.0
889.000 Zoning Board of Appeals	1,000.00	1,000.00	889.30	0.00	0.00	110.70	88.9
BOARDS & COMMISSIONS	11,680.00	11,680.00	7,717.08	976.66	0.00	3,962.92	66.1

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 301 POLICE							
702.000 Salaries	582,684.00	582,684.00	575,383.41	56,845.10	0.00	7,300.59	98.7
704.000 Overtime	15,000.00	15,000.00	28,354.26	371.30	0.00	-13,354.26	189.0
706.000 Part-Time	25,000.00	25,000.00	11,963.50	1,246.00	0.00	13,036.50	47.9
708.000 Holiday/Vacation/Sick Sellback	14,000.00	14,000.00	19,160.65	0.00	0.00	-5,160.65	136.9
712.001 Costs - Social Security	2,114.00	2,114.00	728.04	61.75	0.00	1,385.96	34.4
712.002 Costs - Medicare	9,613.00	9,613.00	9,587.74	740.45	0.00	25.26	99.7
712.005 Costs - MERS Contribution	28,751.00	28,751.00	30,684.90	2,261.61	0.00	-1,933.90	106.7
712.006 Costs - In Lieu of BC/BS	8,908.00	8,908.00	9,464.74	0.00	0.00	-556.74	106.2
712.007 Costs - SUTA	5,042.00	5,042.00	3,197.72	26.19	0.00	1,844.28	63.4
712.009 Costs - Workers Compensation	13,957.00	13,957.00	14,544.36	0.00	0.00	-587.36	104.2
712.010 Costs - Blue Cross Insurance	99,758.00	99,758.00	95,642.77	0.00	0.00	4,115.23	95.9
712.011 Costs - Life Insurance	1,821.00	1,821.00	1,834.13	0.00	0.00	-13.13	100.7
712.012 Costs - HRA Payments/Fees	25,552.00	25,552.00	19,896.04	1,645.32	0.00	5,655.96	77.9
715.000 Uniform & Cleaning Allowance	7,400.00	7,400.00	5,795.20	740.11	0.00	1,604.80	78.3
728.000 SUPPLIES - Operating	12,500.00	12,500.00	16,227.41	5,493.27	0.00	-3,727.41	129.8
735.000 Periodicals & Publications	200.00	200.00	0.00	0.00	0.00	200.00	0.0
770.000 Vehicle Gas	20,500.00	20,500.00	19,000.24	1,656.24	0.00	1,499.76	92.7
801.000 Professional Services	4,500.00	4,500.00	3,332.00	-1,860.00	0.00	1,168.00	74.0
831.000 Contractual Repairs & Maint.	8,689.00	8,689.00	2,664.00	36.28	0.00	6,025.00	30.7
860.000 Travel & Training	6,500.00	6,500.00	7,589.31	755.21	0.00	-1,089.31	116.8
865.000 Vehicle Allowance	4,200.00	4,200.00	4,200.00	350.00	0.00	0.00	100.0
870.000 Memberships & Dues	500.00	500.00	525.00	50.00	0.00	-25.00	105.0
873.000 Education	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
900.000 Printing & Publishing	1,100.00	1,100.00	231.84	0.00	0.00	868.16	21.1
930.000 Repairs & Maintenance	9,000.00	9,000.00	5,075.04	383.42	0.00	3,924.96	56.4
957.000 Motor Pool	32,500.00	32,500.00	32,499.96	2,708.33	0.00	0.04	100.0
970.000 Capital Outlay	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
POLICE	943,789.00	943,789.00	917,582.26	73,510.58	0.00	26,206.74	97.2

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 336 FIRE							
702.000 Salaries	405,236.00	405,236.00	382,555.07	39,287.73	0.00	22,680.93	94.4
704.000 Overtime	35,000.00	35,000.00	27,700.77	1,353.48	0.00	7,299.23	79.1
706.000 Part-Time	5,000.00	5,000.00	5,302.50	0.00	0.00	-302.50	106.1
708.000 Holiday/Vacation/Sick Sellback	30,000.00	30,000.00	38,949.77	0.00	0.00	-8,949.77	129.8
712.001 Costs - Social Security	310.00	310.00	330.02	0.00	0.00	-20.02	106.5
712.002 Costs - Medicare	5,647.00	5,647.00	6,161.61	445.83	0.00	-514.61	109.1
712.005 Costs - MERS Contribution	56,864.00	56,864.00	57,660.12	4,216.50	0.00	-796.12	101.4
712.007 Costs - SUTA	3,572.00	3,572.00	2,826.12	0.00	0.00	745.88	79.1
712.009 Costs - Workers Compensation	15,152.00	15,152.00	16,493.75	0.00	0.00	-1,341.75	108.9
712.010 Costs - Blue Cross Insurance	88,478.00	88,478.00	82,525.70	0.00	0.00	5,952.30	93.3
712.011 Costs - Life Insurance	1,345.00	1,345.00	1,315.19	0.00	0.00	29.81	97.8
712.012 Costs - HRA Payments/Fees	22,675.00	36,175.00	36,703.07	4,206.86	0.00	-528.07	101.5
715.000 Uniform & Cleaning Allowance	5,400.00	5,400.00	6,171.29	140.00	0.00	-771.29	114.3
728.000 SUPPLIES - Operating	9,370.00	9,370.00	17,878.10	2,028.76	0.00	-8,508.10	190.8
732.000 SUPPLIES - Medical	0.00	4,000.00	5,436.14	2,672.38	0.00	-1,436.14	135.9
735.000 Periodicals & Publications	1,150.00	1,150.00	74.00	0.00	0.00	1,076.00	6.4
770.000 Vehicle Gas	6,500.00	6,500.00	8,809.40	632.73	0.00	-2,309.40	135.5
790.000 Fire Prevention	1,950.00	1,950.00	2,082.78	0.00	0.00	-132.78	106.8
801.000 Professional Services	7,500.00	11,000.00	10,524.06	803.51	0.00	475.94	95.7
831.000 Contractual Repairs & Maint.	3,900.00	3,900.00	2,919.81	14.75	0.00	980.19	74.9
860.000 Travel & Training	5,500.00	5,500.00	10,184.56	100.00	0.00	-4,684.56	185.2
870.000 Memberships & Dues	400.00	400.00	605.00	0.00	0.00	-205.00	151.3
873.000 Education	2,500.00	2,500.00	2,500.00	0.00	0.00	0.00	100.0
874.000 Retire. Costs - Blue Cross	15,000.00	15,000.00	16,750.00	0.00	0.00	-1,750.00	111.7
900.000 Printing & Publishing	800.00	800.00	428.95	0.00	0.00	371.05	53.6
930.000 Repairs & Maintenance	10,000.00	14,000.00	19,833.54	1,868.37	0.00	-5,833.54	141.7
942.000 Hydrant Rental	21,600.00	21,600.00	21,600.00	0.00	0.00	0.00	100.0
956.000 Mutual Aid	400.00	400.00	0.00	0.00	0.00	400.00	0.0
957.000 Motor Pool	27,700.00	27,700.00	27,699.96	2,308.33	0.00	0.04	100.0
970.000 Capital Outlay	5,900.00	5,900.00	6,203.46	0.00	0.00	-303.46	105.1
985.000 Lease Purchase	0.00	0.00	448.74	448.74	0.00	-448.74	0.0
FIRE	794,849.00	819,849.00	818,673.48	60,527.97	0.00	1,175.52	99.9

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 441 PUBLIC WORKS							
702.000 Salaries	481,250.00	481,250.00	474,251.69	37,989.46	0.00	6,998.31	98.5
704.000 Overtime	30,000.00	30,000.00	20,393.31	237.81	0.00	9,606.69	68.0
706.000 Part-Time	26,936.00	26,936.00	27,296.50	5,462.00	0.00	-360.50	101.3
708.000 Holiday/Vacation/Sick Sellback	10,000.00	10,000.00	11,629.68	771.12	0.00	-1,629.68	116.3
712.001 Costs - Social Security	34,845.00	34,845.00	32,469.87	2,135.52	0.00	2,375.13	93.2
712.002 Costs - Medicare	8,149.00	8,149.00	7,593.85	499.44	0.00	555.15	93.2
712.004 Costs - ICMA Contribution	2,807.00	2,807.00	2,832.92	185.06	0.00	-25.92	100.9
712.005 Costs - MERS Contribution	5,775.00	5,775.00	4,376.08	66.49	0.00	1,398.92	75.8
712.006 Costs - In Lieu of BC/BS	4,454.00	4,454.00	4,194.15	0.00	0.00	259.85	94.2
712.007 Costs - SUTA	4,955.00	4,955.00	3,672.83	114.84	0.00	1,282.17	74.1
712.009 Costs - Workers Compensation	27,855.00	27,855.00	30,056.48	0.00	0.00	-2,201.48	107.9
712.010 Costs - Blue Cross Insurance	81,214.00	81,214.00	77,765.52	0.00	0.00	3,448.48	95.8
712.011 Costs - Life Insurance	1,099.00	1,099.00	894.49	0.00	0.00	204.51	81.4
712.012 Costs - HRA Payments/Fees	21,108.00	21,108.00	29,077.42	5,484.14	0.00	-7,969.42	137.8
715.000 Uniform & Cleaning Allowance	4,700.00	4,700.00	5,934.59	757.68	0.00	-1,234.59	126.3
728.000 SUPPLIES - Operating	11,500.00	11,500.00	11,188.96	895.14	0.00	311.04	97.3
735.000 Periodicals & Publications	250.00	250.00	151.25	0.00	0.00	98.75	60.5
770.000 Vehicle Gas	74,000.00	74,000.00	83,209.85	4,605.72	0.00	-9,209.85	112.4
801.000 Professional Services	0.00	0.00	6,737.34	0.00	0.00	-6,737.34	0.0
831.000 Contractual Repairs & Maint.	10,000.00	10,000.00	11,081.29	43.20	0.00	-1,081.29	110.8
860.000 Travel & Training	3,500.00	3,500.00	757.08	0.00	0.00	2,742.92	21.6
870.000 Memberships & Dues	465.00	465.00	359.00	0.00	0.00	106.00	77.2
874.000 Retire. Costs - Blue Cross	0.00	0.00	750.00	0.00	0.00	-750.00	0.0
900.000 Printing & Publishing	300.00	300.00	183.66	0.00	0.00	116.34	61.2
930.000 Repairs & Maintenance	80,000.00	80,000.00	93,406.58	5,392.38	0.00	-13,406.58	116.8
955.000 Christmas Decorations	8,500.00	8,500.00	6,126.53	0.00	0.00	2,373.47	72.1
957.000 Motor Pool	74,000.00	74,000.00	74,000.04	6,166.67	0.00	-0.04	100.0
970.000 Capital Outlay	0.00	0.00	4,264.00	0.00	0.00	-4,264.00	0.0
PUBLIC WORKS	1,007,662.00	1,007,662.00	1,024,654.96	70,806.67	0.00	-16,992.96	101.7

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 748 COMMUNITY DEVELOPMENT OFFICE							
702.000 Salaries	170,530.00	170,530.00	175,606.95	19,809.00	0.00	-5,076.95	103.0
704.000 Overtime	750.00	750.00	0.00	0.00	0.00	750.00	0.0
706.000 Part-Time	25,990.00	25,990.00	20,670.00	0.00	0.00	5,320.00	79.5
708.000 Holiday/Vacation/Sick Sellback	0.00	0.00	390.00	0.00	0.00	-390.00	0.0
712.001 Costs - Social Security	13,399.00	13,399.00	12,781.59	1,024.36	0.00	617.41	95.4
712.002 Costs - Medicare	3,134.00	3,134.00	2,989.18	239.58	0.00	144.82	95.4
712.005 Costs - MERS Contribution	10,791.00	10,791.00	11,076.90	1,006.65	0.00	-285.90	102.6
712.006 Costs - In Lieu of BC/BS	4,454.00	4,454.00	4,194.15	0.00	0.00	259.85	94.2
712.007 Costs - SUTA	1,791.00	1,791.00	1,281.18	69.82	0.00	509.82	71.5
712.009 Costs - Workers Compensation	1,985.00	1,985.00	2,062.68	0.00	0.00	-77.68	103.9
712.010 Costs - Blue Cross Insurance	20,585.00	35,585.00	19,952.10	0.00	0.00	15,632.90	56.1
712.011 Costs - Life Insurance	423.00	423.00	318.12	0.00	0.00	104.88	75.2
712.012 Costs - HRA Payments/Fees	5,220.00	5,220.00	22,146.58	1,124.96	0.00	-16,926.58	424.3
728.000 SUPPLIES - Operating	3,410.00	3,410.00	1,898.84	382.86	0.00	1,511.16	55.7
735.000 Periodicals & Publications	250.00	250.00	214.25	0.00	0.00	35.75	85.7
831.000 Contractual Repairs & Maint.	1,000.00	1,000.00	1,121.97	22.58	0.00	-121.97	112.2
860.000 Travel & Training	2,200.00	2,200.00	1,805.83	525.84	0.00	394.17	82.1
865.000 Vehicle Allowance	3,800.00	3,800.00	3,600.00	300.00	0.00	200.00	94.7
870.000 Memberships & Dues	200.00	200.00	203.50	0.00	0.00	-3.50	101.8
900.000 Printing & Publishing	200.00	200.00	0.00	0.00	0.00	200.00	0.0
970.000 Capital Outlay	0.00	0.00	1,138.65	1,138.65	0.00	-1,138.65	0.0
COMMUNITY DEVELOPMENT OFFICE	270,112.00	285,112.00	283,452.47	25,644.30	0.00	1,659.53	99.4

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 751 PARKS & RECREATION							
702.000 Salaries	83,273.00	83,273.00	82,441.86	7,891.30	0.00	831.14	99.0
704.000 Overtime	6,667.00	6,667.00	10,558.42	2,888.24	0.00	-3,891.42	158.4
706.000 Part-Time	37,620.00	37,620.00	31,770.00	10,919.25	0.00	5,850.00	84.4
708.000 Holiday/Vacation/Sick Sellback	500.00	500.00	2,096.76	996.48	0.00	-1,596.76	419.4
712.001 Costs - Social Security	7,940.00	7,940.00	7,592.89	1,097.42	0.00	347.11	95.6
712.002 Costs - Medicare	1,857.00	1,857.00	1,775.81	256.68	0.00	81.19	95.6
712.007 Costs - SUTA	2,349.00	2,349.00	1,539.99	222.39	0.00	809.01	65.6
712.009 Costs - Workers Compensation	3,230.00	3,230.00	3,321.23	0.00	0.00	-91.23	102.8
712.010 Costs - Blue Cross Insurance	18,609.00	18,609.00	18,047.04	0.00	0.00	561.96	97.0
712.011 Costs - Life Insurance	158.00	158.00	158.40	0.00	0.00	-0.40	100.3
712.012 Costs - HRA Payments/Fees	4,685.00	4,685.00	12,207.53	2,416.77	0.00	-7,522.53	260.6
715.000 Uniform & Cleaning Allowance	920.00	920.00	2,372.65	922.00	0.00	-1,452.65	257.9
728.000 SUPPLIES - Operating	15,000.00	15,000.00	7,573.30	1,045.00	0.00	7,426.70	50.5
770.000 Vehicle Gas	6,500.00	6,500.00	5,465.71	1,346.18	0.00	1,034.29	84.1
801.000 Professional Services	4,000.00	4,000.00	3,628.27	2,228.27	0.00	371.73	90.7
831.000 Contractual Repairs & Maint.	67,000.00	82,000.00	83,260.03	1,400.93	0.00	-1,260.03	101.5
860.000 Travel & Training	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
870.000 Memberships & Dues	135.00	135.00	150.00	0.00	0.00	-15.00	111.1
900.000 Printing & Publishing	500.00	500.00	177.60	0.00	0.00	322.40	35.5
920.000 Gas	1,000.00	1,000.00	861.25	42.84	0.00	138.75	86.1
922.000 Water	5,000.00	5,000.00	12,077.23	1,536.36	0.00	-7,077.23	241.5
925.000 Electric	18,000.00	18,000.00	19,793.73	1,824.06	0.00	-1,793.73	110.0
930.000 Repairs & Maintenance	40,000.00	40,000.00	28,451.22	5,603.22	0.00	11,548.78	71.1
957.000 Motor Pool	37,000.00	37,000.00	36,999.96	3,083.33	0.00	0.04	100.0
970.000 Capital Outlay	0.00	0.00	20,509.17	6,236.55	0.00	-20,509.17	0.0
PARKS & RECREATION	362,943.00	377,943.00	392,830.05	51,957.27	0.00	-14,887.05	103.9

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 801 APPROPRIATIONS							
890.000 Alternatives for Area Youth	13,000.00	13,000.00	13,000.00	0.00	0.00	0.00	100.0
891.001 2-1-1	2,500.00	2,500.00	2,500.00	0.00	0.00	0.00	100.0
892.000 Alliance for Economic Success	46,235.00	46,235.00	46,235.00	0.00	0.00	0.00	100.0
893.000 Junior Baseball	3,500.00	3,500.00	3,500.00	0.00	0.00	0.00	100.0
894.000 Manistee Recreation Assoc.	28,500.00	28,500.00	28,500.00	0.00	0.00	0.00	100.0
895.000 Man. Co. Historical Museum	10,500.00	10,500.00	10,500.00	0.00	0.00	0.00	100.0
896.000 PEG Studio	24,000.00	24,000.00	24,000.00	0.00	0.00	0.00	100.0
899.000 Veteran's Memorial Day	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
APPROPRIATIONS	129,235.00	129,235.00	128,235.00	0.00	0.00	1,000.00	99.2

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

Original Bud. Amended Bud. YTD Actual CURR MTH Encumb. YTD UnencBal % Bud

Fund: 101 - GENERAL FUND

Expenditures

Expenditures	5,701,592.00	5,826,592.00	5,775,442.58	472,294.25	0.00	51,149.42	99.1
Grand Total Net Effect:	2.00	-124,998.00	-52,948.22	146,040.33	0.00	-72,049.78	

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 573 - WATER & SEWER UTILITY							
Revenues							
Dept: 000							
539.000 State Grant Revenue	204,300.00	204,300.00	158,228.59	25,618.70	0.00	46,071.41	77.4
608.000 Penalties	34,500.00	34,500.00	35,016.69	4,722.53	0.00	-516.69	101.5
610.000 Bond Debt	355,000.00	355,000.00	355,501.72	56,847.68	0.00	-501.72	100.1
612.000 New Service	2,500.00	2,500.00	14,437.50	2,000.00	0.00	-11,937.50	577.5
626.000 Charge for Service	1,000.00	1,000.00	225.00	0.00	0.00	775.00	22.5
648.000 Water Sales	1,028,233.00	1,028,233.00	967,270.30	174,644.11	0.00	60,962.70	94.1
649.000 Sewer Sales	1,846,892.00	1,846,892.00	1,632,376.08	248,671.31	0.00	214,515.92	88.4
650.000 Meter Sales	3,500.00	3,500.00	7,863.97	571.00	0.00	-4,363.97	224.7
664.000 Interest Income	3,000.00	3,000.00	8,466.01	6,023.12	0.00	-5,466.01	282.2
667.000 Rental Income	62,640.00	62,640.00	77,442.90	3,690.45	0.00	-14,802.90	123.6
669.000 Hydrant & Tunnel Rental	21,600.00	21,600.00	21,600.00	0.00	0.00	0.00	100.0
671.000 Other Revenue	3,500.00	3,500.00	5,648.79	1,697.00	0.00	-2,148.79	161.4
676.000 Reimbursement	0.00	0.00	32,418.98	0.00	0.00	-32,418.98	0.0
680.000 Capital Cost Recovery	31,511.00	31,511.00	31,790.94	5,040.56	0.00	-279.94	100.9
687.000 Refunds	0.00	0.00	10,994.05	9,000.00	0.00	-10,994.05	0.0
699.000 Transfers In	365,548.00	365,548.00	432,894.00	0.00	0.00	-67,346.00	118.4
Dept: 000	3,963,724.00	3,963,724.00	3,792,175.52	538,526.46	0.00	171,548.48	95.7

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 573 - WATER & SEWER UTILITY							
Revenues							
Revenues	3,963,724.00	3,963,724.00	3,792,175.52	538,526.46	0.00	171,548.48	95.7
Expenditures							
Dept: 100 GENERAL							
724.000 Accrued Absence Expense	0.00	0.00	2,749.37	2,749.37	0.00	-2,749.37	0.0
799.000 Miscellaneous Expense	0.00	0.00	1,184.00	0.00	0.00	-1,184.00	0.0
968.000 Depreciation	0.00	0.00	1,136,262.87	1,136,262.87	0.00	-1,136,262.87	0.0
999.000 Transfers Out	365,548.00	365,548.00	637,578.78	0.00	0.00	-272,030.78	174.4
GENERAL	365,548.00	365,548.00	1,777,775.02	1,139,012.24	0.00	-1,412,227.02	486.3

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 573 - WATER & SEWER UTILITY							
Expenditures							
Dept: 541 ADMINISTRATION							
702.000 Salaries	69,037.00	69,037.00	67,655.94	10,891.20	0.00	1,381.06	98.0
704.000 Overtime	1,200.00	1,200.00	950.15	126.69	0.00	249.85	79.2
712.001 Costs - Social Security	4,629.00	4,629.00	4,229.37	547.70	0.00	399.63	91.4
712.002 Costs - Medicare	1,083.00	1,083.00	989.07	128.09	0.00	93.93	91.3
712.005 Costs - MERS Contribution	4,429.00	4,429.00	4,192.99	546.80	0.00	236.01	94.7
712.007 Costs - SUTA	537.00	537.00	499.70	0.00	0.00	37.30	93.1
712.009 Costs - Workers Compensation	1,128.00	1,128.00	643.99	0.00	0.00	484.01	57.1
712.010 Costs - Blue Cross Insurance	14,945.00	14,945.00	13,438.50	0.00	0.00	1,506.50	89.9
712.011 Costs - Life Insurance	79.00	79.00	172.70	0.00	0.00	-93.70	218.6
712.012 Costs - HRA Payments/Fees	3,781.00	3,781.00	3,640.98	604.23	0.00	140.02	96.3
728.000 SUPPLIES - Operating	10,000.00	10,000.00	19,289.17	1,954.38	0.00	-9,289.17	192.9
735.000 Periodicals & Publications	500.00	500.00	151.25	0.00	0.00	348.75	30.3
801.000 Professional Services	500.00	500.00	69.75	0.00	0.00	430.25	14.0
820.000 Administration	277,000.00	277,000.00	276,999.96	23,083.33	0.00	0.04	100.0
831.000 Contractual Repairs & Maint.	4,300.00	4,300.00	1,882.85	34.54	0.00	2,417.15	43.8
850.000 Phone	19,000.00	19,000.00	4,761.87	565.56	0.00	14,238.13	25.1
860.000 Travel & Training	1,400.00	1,400.00	1,447.25	0.00	0.00	-47.25	103.4
870.000 Memberships & Dues	75.00	75.00	155.00	0.00	0.00	-80.00	206.7
900.000 Printing & Publishing	4,800.00	4,800.00	6,728.74	1,316.10	0.00	-1,928.74	140.2
960.000 Bank Charges	7,000.00	7,000.00	8,689.26	640.29	0.00	-1,689.26	124.1
970.000 Capital Outlay	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
ADMINISTRATION	426,423.00	426,423.00	416,588.49	40,438.91	0.00	9,834.51	97.7

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 573 - WATER & SEWER UTILITY							
Expenditures							
Dept: 542 WATER OPERATION							
702.000 Salaries	129,326.00	129,326.00	128,347.76	12,710.36	0.00	978.24	99.2
704.000 Overtime	6,000.00	6,000.00	21,760.33	1,949.63	0.00	-15,760.33	362.7
708.000 Holiday/Vacation/Sick Sellback	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.0
712.001 Costs - Social Security	8,485.00	8,485.00	9,075.91	706.86	0.00	-590.91	107.0
712.002 Costs - Medicare	1,984.00	1,984.00	2,122.56	165.32	0.00	-138.56	107.0
712.007 Costs - SUTA	1,074.00	1,074.00	749.57	0.00	0.00	324.43	69.8
712.009 Costs - Workers Compensation	4,379.00	4,379.00	5,118.69	0.00	0.00	-739.69	116.9
712.010 Costs - Blue Cross Insurance	29,890.00	29,890.00	28,975.62	0.00	0.00	914.38	96.9
712.011 Costs - Life Insurance	238.00	238.00	237.60	0.00	0.00	0.40	99.8
712.012 Costs - HRA Payments/Fees	7,562.00	7,562.00	6,858.79	53.90	0.00	703.21	90.7
715.000 Uniform & Cleaning Allowance	800.00	800.00	1,379.44	491.60	0.00	-579.44	172.4
728.000 SUPPLIES - Operating	3,000.00	3,000.00	3,082.87	30.00	0.00	-82.87	102.8
745.000 Chemicals	47,500.00	47,500.00	37,858.35	7,043.50	0.00	9,641.65	79.7
750.000 Meters	27,000.00	27,000.00	21,928.99	0.00	0.00	5,071.01	81.2
770.000 Vehicle Gas	6,500.00	6,500.00	8,817.02	862.25	0.00	-2,317.02	135.6
801.000 Professional Services	15,000.00	15,000.00	27,818.02	15,609.52	0.00	-12,818.02	185.5
822.000 Insurance	3,500.00	3,500.00	2,745.00	-229.17	0.00	755.00	78.4
824.000 Lab Testing	9,000.00	9,000.00	4,886.07	1,015.11	0.00	4,113.93	54.3
831.000 Contractual Repairs & Maint.	40,000.00	40,000.00	26,859.90	5,435.00	0.00	13,140.10	67.1
860.000 Travel & Training	2,500.00	2,500.00	1,482.96	350.00	0.00	1,017.04	59.3
870.000 Memberships & Dues	525.00	525.00	273.00	0.00	0.00	252.00	52.0
925.000 Electric	75,000.00	75,000.00	70,913.43	5,974.49	0.00	4,086.57	94.6
930.000 Repairs & Maintenance	70,000.00	70,000.00	57,551.34	18,610.83	0.00	12,448.66	82.2
957.000 Motor Pool	35,000.00	35,000.00	35,000.04	2,916.67	0.00	-0.04	100.0
970.000 Capital Outlay	50,000.00	50,000.00	-683.50	-50,795.25	0.00	50,683.50	-1.4
WATER OPERATION	576,263.00	576,263.00	503,159.76	22,900.62	0.00	73,103.24	87.3

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 573 - WATER & SEWER UTILITY							
Expenditures							
Dept: 543 SEWER - WWTP							
702.000 Salaries	170,379.00	170,379.00	171,681.39	16,469.03	0.00	-1,302.39	100.8
704.000 Overtime	7,000.00	7,000.00	21,027.21	1,623.42	0.00	-14,027.21	300.4
708.000 Holiday/Vacation/Sick Sellback	3,000.00	3,000.00	4,455.63	0.00	0.00	-1,455.63	148.5
712.001 Costs - Social Security	10,983.00	10,983.00	11,962.22	880.42	0.00	-979.22	108.9
712.002 Costs - Medicare	2,569.00	2,569.00	2,797.66	205.92	0.00	-228.66	108.9
712.007 Costs - SUTA	1,433.00	1,433.00	999.42	0.00	0.00	433.58	69.7
712.009 Costs - Workers Compensation	3,788.00	3,788.00	4,436.49	0.00	0.00	-648.49	117.1
712.010 Costs - Blue Cross Insurance	29,890.00	29,890.00	18,448.26	0.00	0.00	11,441.74	61.7
712.011 Costs - Life Insurance	317.00	317.00	316.80	0.00	0.00	0.20	99.9
712.012 Costs - HRA Payments/Fees	7,562.00	7,562.00	1,917.15	20.85	0.00	5,644.85	25.4
715.000 Uniform & Cleaning Allowance	3,000.00	3,000.00	2,995.15	387.20	0.00	4.85	99.8
728.000 SUPPLIES - Operating	30,000.00	30,000.00	28,262.81	5,958.35	0.00	1,737.19	94.2
745.000 Chemicals	31,000.00	31,000.00	34,088.96	5,550.45	0.00	-3,088.96	110.0
770.000 Vehicle Gas	8,400.00	8,400.00	6,709.47	419.52	0.00	1,690.53	79.9
801.000 Professional Services	16,500.00	16,500.00	14,430.51	-23,242.50	0.00	2,069.49	87.5
822.000 Insurance	29,000.00	29,000.00	19,221.67	-1,557.25	0.00	9,778.33	66.3
824.000 Lab Testing	12,000.00	12,000.00	9,874.45	855.00	0.00	2,125.55	82.3
831.000 Contractual Repairs & Maint.	68,000.00	68,000.00	41,721.47	31,479.65	0.00	26,278.53	61.4
860.000 Travel & Training	4,000.00	4,000.00	3,727.40	0.00	0.00	272.60	93.2
870.000 Memberships & Dues	450.00	450.00	232.00	0.00	0.00	218.00	51.6
920.000 Gas	21,000.00	21,000.00	19,400.37	948.08	0.00	1,599.63	92.4
925.000 Electric	115,000.00	115,000.00	116,905.86	10,790.21	0.00	-1,905.86	101.7
930.000 Repairs & Maintenance	100,000.00	100,000.00	53,171.18	5,844.89	0.00	46,828.82	53.2
957.000 Motor Pool	35,000.00	35,000.00	35,000.04	2,916.67	0.00	-0.04	100.0
970.000 Capital Outlay	45,000.00	45,000.00	-10,105.28	-19,389.00	0.00	55,105.28	-22.5
SEWER - WWTP	755,271.00	755,271.00	613,678.29	40,160.91	0.00	141,592.71	81.3

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 573 - WATER & SEWER UTILITY							
Expenditures							
Dept: 544 SEWER COLLECTION (STREETS)							
702.000 Salaries	80,196.00	80,196.00	83,519.23	8,480.68	0.00	-3,323.23	104.1
704.000 Overtime	3,500.00	3,500.00	11,747.69	1,424.29	0.00	-8,247.69	335.6
708.000 Holiday/Vacation/Sick Sellback	2,500.00	2,500.00	2,385.64	0.00	0.00	114.36	95.4
712.001 Costs - Social Security	5,397.00	5,397.00	5,810.68	473.67	0.00	-413.68	107.7
712.002 Costs - Medicare	1,262.00	1,262.00	1,358.96	110.78	0.00	-96.96	107.7
712.007 Costs - SUTA	716.00	716.00	499.70	0.00	0.00	216.30	69.8
712.009 Costs - Workers Compensation	2,646.00	2,646.00	3,168.57	0.00	0.00	-522.57	119.7
712.010 Costs - Blue Cross Insurance	22,560.00	22,560.00	21,857.16	0.00	0.00	702.84	96.9
712.011 Costs - Life Insurance	158.00	158.00	158.40	0.00	0.00	-0.40	100.3
712.012 Costs - HRA Payments/Fees	5,755.00	5,755.00	1,903.76	13.90	0.00	3,851.24	33.1
715.000 Uniform & Cleaning Allowance	1,390.00	1,390.00	1,315.28	215.20	0.00	74.72	94.6
728.000 SUPPLIES - Operating	3,000.00	3,000.00	156.62	0.00	0.00	2,843.38	5.2
745.000 Chemicals	8,000.00	8,000.00	4,988.00	0.00	0.00	3,012.00	62.4
801.000 Professional Services	239,500.00	239,500.00	288,571.28	12,378.20	0.00	-49,071.28	120.5
831.000 Contractual Repairs & Maint.	10,000.00	10,000.00	550.00	0.00	0.00	9,450.00	5.5
860.000 Travel & Training	1,000.00	1,000.00	920.70	0.00	0.00	79.30	92.1
870.000 Memberships & Dues	450.00	450.00	0.00	0.00	0.00	450.00	0.0
930.000 Repairs & Maintenance	16,000.00	16,000.00	19,965.33	320.73	0.00	-3,965.33	124.8
957.000 Motor Pool	35,000.00	35,000.00	35,000.04	2,916.67	0.00	-0.04	100.0
SEWER COLLECTION (STREETS)	439,030.00	439,030.00	483,877.04	26,334.12	0.00	-44,847.04	110.2

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 573 - WATER & SEWER UTILITY							
Expenditures							
Dept: 574 Water & Sewer Bond & Interest							
960.000 Bank Charges	1,000.00	1,000.00	490.75	0.00	0.00	509.25	49.1
962.000 Accrued Interest Expense	0.00	0.00	1,462.00	1,462.00	0.00	-1,462.00	0.0
995.003 1997 B SRF Bond Interest	3,488.00	3,488.00	3,487.50	0.00	0.00	0.50	100.0
995.005 1998 B SRF Bond Interest	22,388.00	22,388.00	22,387.50	0.00	0.00	0.50	100.0
995.007 1999 B SRF Bond Interest	27,813.00	27,813.00	27,812.50	0.00	0.00	0.50	100.0
995.008 2005 W/S Refunding Interest	193,851.00	193,851.00	193,851.25	0.00	0.00	-0.25	100.0
995.009 2006 SRF Bond Interest	34,812.00	34,812.00	34,811.88	0.00	0.00	0.12	100.0
995.010 2010 SRF Bond Interest	16,625.00	16,625.00	15,454.62	0.00	0.00	1,170.38	93.0
995.011 2010 DWRP Bond Interest	10,875.00	10,875.00	10,870.68	0.00	0.00	4.32	100.0
995.012 2010 Capital Imp Bond Interest	137,428.00	137,428.00	0.00	0.00	0.00	137,428.00	0.0
995.013 2011 SRF Bond Interest	32,875.00	32,875.00	31,758.24	0.00	0.00	1,116.76	96.6
995.014 2011 DWRP Bond Interest	12,875.00	12,875.00	10,737.68	0.00	0.00	2,137.32	83.4
Water & Sewer Bond & Interest	494,030.00	494,030.00	353,124.60	1,462.00	0.00	140,905.40	71.5

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 573 - WATER & SEWER UTILITY							
Expenditures							
Expenditures	3,056,565.00	3,056,565.00	4,148,203.20	1,270,308.80	0.00	-1,091,638.20	135.7
Grand Total Net Effect:	907,159.00	907,159.00	-356,027.68	-731,782.34	0.00	1,263,186.68	

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 508 - BOAT RAMP FUND							
Revenues							
Dept: 000							
642.000 Sales	35,000.00	35,000.00	28,862.00	2,420.00	0.00	6,138.00	82.5
664.000 Interest Income	25.00	25.00	12.16	0.21	0.00	12.84	48.6
Dept: 000	35,025.00	35,025.00	28,874.16	2,420.21	0.00	6,150.84	82.4
Revenues	35,025.00	35,025.00	28,874.16	2,420.21	0.00	6,150.84	82.4
Expenditures							
Dept: 000							
728.000 SUPPLIES - Operating	3,000.00	3,000.00	490.44	49.34	0.00	2,509.56	16.3
801.000 Professional Services	500.00	500.00	1,500.00	0.00	0.00	-1,000.00	300.0
820.000 Administration	9,500.00	9,500.00	9,500.00	0.00	0.00	0.00	100.0
850.000 Phone	250.00	250.00	235.57	26.22	0.00	14.43	94.2
892.500 Marketing	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
922.000 Water	1,000.00	1,000.00	609.33	15.69	0.00	390.67	60.9
925.000 Electric	1,400.00	1,400.00	2,376.67	163.89	0.00	-976.67	169.8
930.000 Repairs & Maintenance	2,000.00	2,000.00	2,274.89	0.00	0.00	-274.89	113.7
960.000 Bank Charges	500.00	500.00	417.29	31.93	0.00	82.71	83.5
968.000 Depreciation	0.00	0.00	24,475.28	24,475.28	0.00	-24,475.28	0.0
998.003 Interest - Internal Loan	1,898.00	1,898.00	1,898.00	0.00	0.00	0.00	100.0
Dept: 000	21,048.00	21,048.00	43,777.47	24,762.35	0.00	-22,729.47	208.0
Expenditures	21,048.00	21,048.00	43,777.47	24,762.35	0.00	-22,729.47	208.0
Grand Total Net Effect:	13,977.00	13,977.00	-14,903.31	-22,342.14	0.00	28,880.31	

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 594 - MARINA FUND							
Revenues							
Dept: 000							
642.000 Sales	4,000.00	4,000.00	3,657.90	401.50	0.00	342.10	91.4
645.000 Charge for Sales - Fuel	130,000.00	130,000.00	126,846.14	15,261.30	0.00	3,153.86	97.6
646.000 Charge for Sales - Dockage	95,000.00	95,000.00	76,510.05	8,427.80	0.00	18,489.95	80.5
664.000 Interest Income	100.00	100.00	38.96	0.51	0.00	61.04	39.0
667.000 Rental Income	0.00	0.00	520.00	320.00	0.00	-520.00	0.0
671.000 Other Revenue	0.00	0.00	58.50	0.00	0.00	-58.50	0.0
699.000 Transfers In	40,000.00	40,000.00	40,000.00	0.00	0.00	0.00	100.0
Dept: 000	269,100.00	269,100.00	247,631.55	24,411.11	0.00	21,468.45	92.0
Revenues	269,100.00	269,100.00	247,631.55	24,411.11	0.00	21,468.45	92.0
Expenditures							
Dept: 000							
702.000 Salaries	26,000.00	26,000.00	23,899.15	5,106.14	0.00	2,100.85	91.9
704.000 Overtime	500.00	500.00	593.63	0.00	0.00	-93.63	118.7
706.000 Part-Time	0.00	0.00	1,618.63	1,618.63	0.00	-1,618.63	0.0
712.001 Costs - Social Security	1,643.00	1,643.00	1,594.99	316.57	0.00	48.01	97.1
712.002 Costs - Medicare	384.00	384.00	373.02	74.04	0.00	10.98	97.1
712.007 Costs - SUTA	999.00	999.00	888.10	134.29	0.00	110.90	88.9
712.009 Costs - Workers Compensation	872.00	872.00	944.58	0.00	0.00	-72.58	108.3
728.000 SUPPLIES - Operating	12,000.00	12,000.00	6,398.94	1,319.39	0.00	5,601.06	53.3
730.000 SUPPLIES - Fuel	110,500.00	110,500.00	111,302.02	14,538.55	0.00	-802.02	100.7
801.000 Professional Services	1,000.00	1,000.00	2,297.70	1,938.00	0.00	-1,297.70	229.8
820.000 Administration	14,000.00	14,000.00	14,000.00	0.00	0.00	0.00	100.0
822.000 Insurance	750.00	750.00	1,490.10	700.52	0.00	-740.10	198.7
831.000 Contractual Repairs & Maint.	1,000.00	1,000.00	3,889.17	330.50	0.00	-2,889.17	388.9
892.500 Marketing	4,000.00	4,000.00	1,746.71	73.96	0.00	2,253.29	43.7
920.000 Gas	2,000.00	2,000.00	1,386.94	72.03	0.00	613.06	69.3
922.000 Water	5,000.00	5,000.00	3,721.53	1,548.90	0.00	1,278.47	74.4
925.000 Electric	14,000.00	14,000.00	14,824.40	1,204.41	0.00	-824.40	105.9
930.000 Repairs & Maintenance	4,000.00	4,000.00	2,268.00	1,207.81	0.00	1,732.00	56.7
958.000 Sales Tax	4,000.00	4,000.00	4,666.27	611.43	0.00	-666.27	116.7
960.000 Bank Charges	9,000.00	9,000.00	8,925.90	1,304.81	0.00	74.10	99.2
962.000 Accrued Interest Expense	0.00	0.00	-224.00	-224.00	0.00	224.00	0.0
968.000 Depreciation	0.00	0.00	67,695.84	67,695.84	0.00	-67,695.84	0.0
970.000 Capital Outlay	0.00	6,000.00	6,045.70	-0.02	0.00	-45.70	100.8
998.001 Marina Bldg - Interest	11,662.00	11,662.00	11,660.84	24.55	0.00	1.16	100.0
998.003 Interest - Internal Loan	6,007.00	6,007.00	6,007.00	6,007.00	0.00	0.00	100.0
Dept: 000	229,317.00	235,317.00	298,015.16	105,603.35	0.00	-62,698.16	126.6
Expenditures	229,317.00	235,317.00	298,015.16	105,603.35	0.00	-62,698.16	126.6
Grand Total Net Effect:	39,783.00	33,783.00	-50,383.61	-81,192.24	0.00	84,166.61	

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 296 - RAMSDELL THEATRE							
Revenues							
Dept: 000							
642.000 Sales	500.00	500.00	0.00	0.00	0.00	500.00	0.0
651.000 Sales - Concessions	9,000.00	9,000.00	1,748.00	0.00	0.00	7,252.00	19.4
652.000 Sale - Movies	12,500.00	12,500.00	276.00	0.00	0.00	12,224.00	2.2
653.000 Sales - Performances	0.00	0.00	24,726.56	0.00	0.00	-24,726.56	0.0
664.000 Interest Income	50.00	50.00	42.30	3.63	0.00	7.70	84.6
667.000 Rental Income	23,000.00	23,000.00	25,184.95	410.00	0.00	-2,184.95	109.5
667.001 Rental Income - Ballroom	24,000.00	24,000.00	26,672.50	2,720.00	0.00	-2,672.50	111.1
667.002 Rental Income - Theatre	3,500.00	3,500.00	7,130.00	150.00	0.00	-3,630.00	203.7
667.003 Rental Income - Hardy Hall	2,000.00	2,000.00	3,644.01	380.00	0.00	-1,644.01	182.2
667.004 Rental Income - Studio	100.00	100.00	285.00	0.00	0.00	-185.00	285.0
671.000 Other Revenue	500.00	500.00	2,239.92	0.00	0.00	-1,739.92	448.0
674.000 Contributions/Donations	2,500.00	2,500.00	374.00	0.00	0.00	2,126.00	15.0
699.000 Transfers In	288,830.00	288,830.00	289,850.05	0.00	0.00	-1,020.05	100.4
Dept: 000	366,480.00	366,480.00	382,173.29	3,663.63	0.00	-15,693.29	104.3
Revenues	366,480.00	366,480.00	382,173.29	3,663.63	0.00	-15,693.29	104.3
Expenditures							
Dept: 000							
702.000 Salaries	23,270.00	23,270.00	17,749.38	881.50	0.00	5,520.62	76.3
706.000 Part-Time	0.00	0.00	210.00	210.00	0.00	-210.00	0.0
708.000 Holiday/Vacation/Sick Sellback	0.00	0.00	350.00	0.00	0.00	-350.00	0.0
712.001 Costs - Social Security	1,443.00	1,443.00	1,155.72	54.65	0.00	287.28	80.1
712.002 Costs - Medicare	337.00	337.00	270.37	12.79	0.00	66.63	80.2
712.007 Costs - SUTA	358.00	358.00	607.11	23.18	0.00	-249.11	169.6
712.009 Costs - Workers Compensation	742.00	742.00	354.20	0.00	0.00	387.80	47.7
724.000 Accrued Absence Expense	0.00	0.00	561.00	561.00	0.00	-561.00	0.0
728.000 SUPPLIES - Operating	14,000.00	14,000.00	10,020.20	2,199.58	0.00	3,979.80	71.6
751.000 Ramsdell - Concession Expense	5,750.00	5,750.00	2,295.32	108.14	0.00	3,454.68	39.9
752.000 Ramsdell - Movie Expense	7,500.00	7,500.00	385.00	0.00	0.00	7,115.00	5.1
753.000 Ramsdell - Performance Expense	3,000.00	3,000.00	17,161.22	0.00	0.00	-14,161.22	572.0
801.000 Professional Services	5,500.00	5,500.00	7,655.22	690.00	0.00	-2,155.22	139.2
822.000 Insurance	1,600.00	1,600.00	1,810.92	-153.08	0.00	-210.92	113.2
831.000 Contractual Repairs & Maint.	6,500.00	6,500.00	7,960.89	1,080.18	0.00	-1,460.89	122.5
850.000 Phone	540.00	540.00	478.59	49.93	0.00	61.41	88.6
870.000 Memberships & Dues	460.00	460.00	485.00	0.00	0.00	-25.00	105.4
892.500 Marketing	5,000.00	5,000.00	2,387.93	25.00	0.00	2,612.07	47.8
900.000 Printing & Publishing	500.00	500.00	464.73	183.30	0.00	35.27	92.9
920.000 Gas	17,000.00	17,000.00	13,022.64	342.57	0.00	3,977.36	76.6
922.000 Water	400.00	400.00	257.40	17.00	0.00	142.60	64.4
925.000 Electric	21,000.00	21,000.00	12,615.33	1,188.14	0.00	8,384.67	60.1
930.000 Repairs & Maintenance	8,000.00	8,000.00	4,831.78	412.10	0.00	3,168.22	60.4
962.000 Accrued Interest Expense	0.00	0.00	-1,809.00	-1,809.00	0.00	1,809.00	0.0
968.000 Depreciation	0.00	0.00	68,911.59	68,911.59	0.00	-68,911.59	0.0
970.000 Capital Outlay	55,000.00	85,000.00	8,269.97	-69,436.72	0.00	76,730.03	9.7
998.000 Ramsdell Theatre Roof - Int	10,733.00	10,733.00	10,720.22	0.00	0.00	12.78	99.9
998.002 Ramsdell Theatre HVAC - Intere	43,870.00	43,870.00	43,903.96	55.00	0.00	-33.96	100.1
Dept: 000	232,503.00	262,503.00	233,086.69	5,606.85	0.00	29,416.31	88.8
Expenditures	232,503.00	262,503.00	233,086.69	5,606.85	0.00	29,416.31	88.8
Grand Total Net Effect:	133,977.00	103,977.00	149,086.60	-1,943.22	0.00	-45,109.60	

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 202 - MAJOR STREET FUND							
Revenues							
Dept: 000							
576.000 Act 51 Revenue	345,000.00	345,000.00	367,030.69	90,768.97	0.00	-22,030.69	106.4
626.000 Charge for Service	182,000.00	182,000.00	207,422.19	38,026.43	0.00	-25,422.19	114.0
641.000 Snow Removal	0.00	0.00	31,832.93	0.00	0.00	-31,832.93	0.0
664.000 Interest Income	500.00	500.00	86.45	15.01	0.00	413.55	17.3
676.000 Reimbursement	0.00	0.00	27,985.52	0.00	0.00	-27,985.52	0.0
699.000 Transfers In	5,000.00	5,000.00	256,838.20	170,000.00	0.00	-251,838.20	5136.8
Dept: 000	532,500.00	532,500.00	891,195.98	298,810.41	0.00	-358,695.98	167.4
Revenues	532,500.00	532,500.00	891,195.98	298,810.41	0.00	-358,695.98	167.4
Expenditures							
Dept: 000							
799.000 Miscellaneous Expense	500.00	500.00	13.22	13.22	0.00	486.78	2.6
935.000 Traffic Services	10,000.00	10,000.00	6,026.41	0.00	0.00	3,973.59	60.3
936.000 Preservation Streets	144,500.00	444,500.00	276,676.55	20,220.15	0.00	167,823.45	62.2
937.000 Routine Maintenance Bridges	5,000.00	5,000.00	128,090.68	40,226.86	0.00	-123,090.68	2561.8
938.000 Winter Maintenance Streets	122,000.00	122,000.00	145,808.13	8,083.33	0.00	-23,808.13	119.5
960.000 Bank Charges	0.00	0.00	300.00	0.00	0.00	-300.00	0.0
992.003 Bond Principal (1999 MDOT)	125,000.00	125,000.00	125,000.00	0.00	0.00	0.00	100.0
997.003 Bond Interest (1999 MDOT)	17,163.00	17,163.00	17,162.50	0.00	0.00	0.50	100.0
999.000 Transfers Out	100,487.00	100,487.00	80,505.83	43,018.60	0.00	19,981.17	80.1
Dept: 000	524,650.00	824,650.00	779,583.32	111,562.16	0.00	45,066.68	94.5
Expenditures	524,650.00	824,650.00	779,583.32	111,562.16	0.00	45,066.68	94.5
Grand Total Net Effect:	7,850.00	-292,150.00	111,612.66	187,248.25	0.00	-403,762.66	

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 203 - LOCAL STREET FUND							
Revenues							
Dept: 000							
576.000 Act 51 Revenue	120,000.00	120,000.00	131,609.87	32,548.17	0.00	-11,609.87	109.7
641.000 Snow Removal	0.00	0.00	9,788.06	0.00	0.00	-9,788.06	0.0
664.000 Interest Income	50.00	50.00	20.28	4.13	0.00	29.72	40.6
699.000 Transfers In	105,487.00	105,487.00	80,505.83	43,018.60	0.00	24,981.17	76.3
Dept: 000	225,537.00	225,537.00	221,924.04	75,570.90	0.00	3,612.96	98.4
Revenues	225,537.00	225,537.00	221,924.04	75,570.90	0.00	3,612.96	98.4
Expenditures							
Dept: 000							
799.000 Miscellaneous Expense	1,000.00	1,000.00	13.22	13.22	0.00	986.78	1.3
935.000 Traffic Services	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.0
936.000 Preservation Streets	74,500.00	74,500.00	51,327.50	4,537.50	0.00	23,172.50	68.9
938.000 Winter Maintenance Streets	57,000.00	57,000.00	77,727.45	2,666.67	0.00	-20,727.45	136.4
999.000 Transfers Out	80,487.00	80,487.00	80,505.83	0.00	0.00	-18.83	100.0
Dept: 000	217,987.00	217,987.00	209,574.00	7,217.39	0.00	8,413.00	96.1
Expenditures	217,987.00	217,987.00	209,574.00	7,217.39	0.00	8,413.00	96.1
Grand Total Net Effect:	7,550.00	7,550.00	12,350.04	68,353.51	0.00	-4,800.04	

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 226 - CITY REFUSE FUND							
Revenues							
Dept: 000							
402.000 Real & Personal Property Tax	197,000.00	197,000.00	197,645.08	0.00	0.00	-645.08	100.3
411.000 Delinq Real Property Tax	10,250.00	10,250.00	11,957.80	11,957.80	0.00	-1,707.80	116.7
420.000 Delinq Personal Property Tax	200.00	200.00	234.23	144.93	0.00	-34.23	117.1
626.000 Charge for Service	180,000.00	180,000.00	184,696.89	15,664.48	0.00	-4,696.89	102.6
643.000 Yard Bags	12,000.00	12,000.00	12,273.00	1,716.00	0.00	-273.00	102.3
644.000 Trash Bags	700.00	700.00	969.00	44.00	0.00	-269.00	138.4
664.000 Interest Income	250.00	250.00	171.92	7.22	0.00	78.08	68.8
Dept: 000	400,400.00	400,400.00	407,947.92	29,534.43	0.00	-7,547.92	101.9
Revenues	400,400.00	400,400.00	407,947.92	29,534.43	0.00	-7,547.92	101.9
Expenditures							
Dept: 000							
755.000 Yard Bags	15,000.00	15,000.00	23,623.10	5,836.80	0.00	-8,623.10	157.5
799.000 Miscellaneous Expense	5,000.00	5,000.00	2,339.03	303.60	0.00	2,660.97	46.8
820.000 Administration	29,000.00	29,000.00	29,000.00	7,250.00	0.00	0.00	100.0
826.000 Refuse Contract Fees	275,000.00	295,000.00	316,423.03	58,057.89	0.00	-21,423.03	107.3
827.000 Municipal Refuse Fees	28,000.00	28,000.00	21,594.68	2,192.55	0.00	6,405.32	77.1
829.000 Trash Haul City	16,000.00	16,000.00	0.00	0.00	0.00	16,000.00	0.0
829.001 Yard Waste Contract Fees	25,277.00	25,277.00	33,427.00	7,222.00	0.00	-8,150.00	132.2
829.002 Yard Waste City	20,000.00	20,000.00	20,000.04	1,666.67	0.00	-0.04	100.0
Dept: 000	413,277.00	433,277.00	446,406.88	82,529.51	0.00	-13,129.88	103.0
Expenditures	413,277.00	433,277.00	446,406.88	82,529.51	0.00	-13,129.88	103.0
Grand Total Net Effect:	-12,877.00	-32,877.00	-38,458.96	-52,995.08	0.00	5,581.96	

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 430 - CAPITAL IMPROVEMENT FUND							
Revenues							
Dept: 000							
664.000 Interest Income	200.00	200.00	72.09	3.53	0.00	127.91	36.0
699.000 Transfers In	365,548.00	365,548.00	365,548.00	0.00	0.00	0.00	100.0
Dept: 000	365,748.00	365,748.00	365,620.09	3.53	0.00	127.91	100.0
Revenues	365,748.00	365,748.00	365,620.09	3.53	0.00	127.91	100.0
Expenditures							
Dept: 000							
970.000 Capital Outlay	80,500.00	80,500.00	40,000.00	0.00	0.00	40,500.00	49.7
979.002 Ramsdell HVAC Const- FY 11/12	0.00	0.00	11,020.13	0.00	0.00	-11,020.13	0.0
979.003 Ramsdell - Roof Note	69,880.00	69,880.00	69,879.92	0.00	0.00	0.08	100.0
979.004 Ramsdell - HVAC Note- FY 11/12	108,950.00	108,950.00	108,950.00	0.00	0.00	0.00	100.0
979.007 Parks Wayfind Sign - FY 11/12	0.00	0.00	8,602.71	0.00	0.00	-8,602.71	0.0
979.009 Playground Equipment- FY 11/12	0.00	0.00	9,639.89	0.00	0.00	-9,639.89	0.0
979.019 Marina Bldg Note Support	40,000.00	40,000.00	0.00	-32,386.42	0.00	40,000.00	0.0
979.020 First St \ Maple St Bridge Bnd	71,853.00	71,853.00	0.00	0.00	0.00	71,853.00	0.0
999.000 Transfers Out	0.00	100,000.00	191,848.39	32,386.42	0.00	-91,848.39	191.8
Dept: 000	371,183.00	471,183.00	439,941.04	0.00	0.00	31,241.96	93.4
Expenditures	371,183.00	471,183.00	439,941.04	0.00	0.00	31,241.96	93.4
Grand Total Net Effect:	-5,435.00	-105,435.00	-74,320.95	3.53	0.00	-31,114.05	

REVENUE/EXPENDITURE REPORT

City of Manistee

For the Period: 7/1/2012 to 6/30/2013

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 245 - OIL & GAS FUND							
Revenues							
Dept: 000							
664.000 Interest Income	275,000.00	275,000.00	236,925.02	64,043.96	0.00	38,074.98	86.2
665.001 Unrealized Gain\Loss on Investm	250,000.00	250,000.00	716,280.88	-43,962.10	0.00	-466,280.88	286.5
666.000 Oil Royalties	100,000.00	100,000.00	96,075.81	7,407.54	0.00	3,924.19	96.1
Dept: 000	625,000.00	625,000.00	1,049,281.71	27,489.40	0.00	-424,281.71	167.9
Revenues	625,000.00	625,000.00	1,049,281.71	27,489.40	0.00	-424,281.71	167.9
Expenditures							
Dept: 000							
728.000 SUPPLIES - Operating	200.00	200.00	0.00	0.00	0.00	200.00	0.0
801.000 Professional Services	47,000.00	50,000.00	46,906.84	12,173.96	0.00	3,093.16	93.8
999.000 Transfers Out	365,548.00	365,548.00	365,548.00	0.00	0.00	0.00	100.0
Dept: 000	412,748.00	415,748.00	412,454.84	12,173.96	0.00	3,293.16	99.2
Expenditures	412,748.00	415,748.00	412,454.84	12,173.96	0.00	3,293.16	99.2
Grand Total Net Effect:	212,252.00	209,252.00	636,826.87	15,315.44	0.00	-427,574.87	

CITY OF MANISTEE, MICHIGAN

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Fiscal Year Ended June 30, 2013

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INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Manistee
PO Box 358
Manistee, MI 49660

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Manistee, Michigan, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Manistee, Michigan, as of June 30, 2013, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress and budgetary comparison information as listed 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 of Manistee, Michigan's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to

prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards 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 October 4, 2013, on our consideration of the City of Manistee, Michigan'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 City of Manistee, Michigan's internal control over financial reporting and compliance.



Gabridge & Company, PLC
Interlochen, Michigan
October 4, 2013

Management's Discussion and Analysis

The management of the *City of Manistee, Michigan* (the "City"), presents readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2013. This analysis is intended to assist the reader in focusing on significant financial issues and to provide a general overview of the City's financial activity.

Financial Highlights

- The assets of the City (primary government) exceeded its liabilities at the close of the most recent fiscal year by \$35,887,370 (net position). Of this amount, \$4,247,577 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$766,617 or 2.18%.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$11,129,866, an increase of \$97,564 or 0.88% from the prior year.
- At the end of the current fiscal year, the total General Fund balance was \$1,121,904 and unassigned fund balance was \$1,002,732 or 16.61% of total General Fund expenditures and transfers out.
- The City's total governmental activities long-term debt decreased by \$358,401.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise 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 themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the City's assets and liabilities, with the difference between the two 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 is improving or deteriorating.

The *Statement of Activities* presents information showing how the City's net position changed during the most 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 (for example, earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*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 include legislative, general government, public safety, public works, and recreation and culture. The business-type activities of the City include water and sewer, marina and boat ramp operations.

The government-wide financial statements include not only the City (known as the primary government), but also legally separate entities - the Downtown Development Authority, Manistee Housing Commission, Brownfield Development Authority and the Friends of the Ramsdell; which are *discretely presented component units* of the City. Financial information for these *component units* are reported separately from the financial information presented for the primary government.

The government-wide financial statements can be found on pages 15 – 16 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, 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 can be divided into three categories: governmental funds, proprietary funds, and fiduciary 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. Such information may be useful in evaluating a government's near-term financing requirements.

Because 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 balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains 22 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General and Oil & Gas Funds, both of which

are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City adopts an annual appropriated budget for general and special revenue funds. Budgetary comparison statements or schedules have been provided for the General Fund herein to demonstrate compliance with those budgets.

The basic governmental fund financial statements can be found on pages 17 - 20 of this report.

Proprietary Funds are also maintained by the City. There are 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 uses enterprise funds to account for its water and sewer, marina and boat ramp operations. *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses an internal service fund to account for its motor pool. Because these services benefit general, major and local streets, and water and sewer fund functions, the services have been allocated between the governmental and business-type activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The City maintains four individual proprietary funds. Information is presented separately in the proprietary fund balance sheet and in the proprietary fund statement of revenues, expenses and changes in net position for the Water and Sewer Fund and the Ramsdell Theatre Fund, which are considered to be major funds of the City. Data from the other proprietary funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major proprietary funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 21 - 24 of this report and in the business-type activities in the government-wide financial statements.

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's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statement can be found on page 27 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. They should be read thoroughly as part of any review of the City's financial statements. The notes to the financial statements can be found on pages 28 - 53 of this report.

Other Information. The combining statements referred to earlier in connection with nonmajor

governmental funds and component units are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 57 - 64 of this report.

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, assets exceeded liabilities by \$35,887,370 at the close of the most recent fiscal year.

City of Manistee Net Position as of June 30, 2013 and June 30, 2012

	Governmental Activities		Business-type Activities		Total Primary Government	
	2013	2012	2013	2012	2013	2012
ASSETS						
<i>Current Assets</i>						
Cash & Cash Equivalents	\$ 2,530,000	\$ 3,557,625	\$ 284,315	\$ 84,284	\$ 2,814,315	\$ 3,641,909
Investments	8,405,502	7,507,676	488,613	488,052	8,894,115	7,995,728
Receivables (Net)	551,582	460,469	573,475	552,588	1,125,057	1,013,057
Due from Agency Funds	248,046	209,672	15,092	6,857	263,138	216,529
Prepaid Expenditures	64,797	58,801	12,166	13,124	76,963	71,925
Inventory	-	-	17,736	16,324	17,736	16,324
Total Current Assets	11,799,927	11,794,243	1,391,397	1,161,229	13,191,324	12,955,472
<i>Noncurrent Assets</i>						
Restricted Cash	271,273	-	464,294	487,802	735,567	487,802
Capital Assets, net	21,978,052	21,680,896	23,581,516	24,655,578	45,559,568	46,336,474
Other Noncurrent Assets	23,117	-	-	-	23,117	-
Total Assets	34,072,369	33,475,139	25,437,207	26,304,609	59,509,576	59,779,748
LIABILITIES						
<i>Current Liabilities</i>						
Accounts Payable	617,452	125,927	168,307	65,906	785,759	191,833
Accrued Liabilities	2,890	6,973	-	3,586	2,890	10,559
Unearned Revenue	8,752	100,800	-	-	8,752	100,800
Security Deposits	63,085	109,794	35,080	35,580	98,165	145,374
Accrued Payroll & Related Liabilities	47,717	42,111	12,545	9,093	60,262	51,204
Accrued Interest Payable	75,183	94,111	79,197	79,768	154,380	173,879
Current Portion of Long-term Debt	653,312	602,036	1,165,449	1,129,909	1,818,761	1,731,945
Internal Balances	(414,995)	16,777	414,995	(16,777)	-	-
Total Current Liabilities	1,053,396	1,098,529	1,875,573	1,307,065	2,928,969	2,405,594
<i>Noncurrent Liabilities</i>						
Accrued Absences	245,234	258,013	62,234	58,923	307,468	316,936
Long-term Debt	8,401,174	8,810,851	11,911,621	13,075,736	20,312,795	21,886,587
Unfunded OPEB	72,974	49,878	-	-	72,974	49,878
Total Liabilities	9,772,778	10,217,271	13,849,428	14,441,724	23,622,206	24,658,995
NET POSITION						
Net Investment in Capital Assets	12,946,683	12,268,009	10,504,446	10,374,640	23,451,129	22,642,649
Restricted	7,724,370	7,746,289	464,294	517,250	8,188,664	8,263,539
Unrestricted	3,628,538	3,243,570	619,039	970,995	4,247,577	4,214,565
Total Net Position	\$ 24,299,591	\$ 23,257,868	\$ 11,587,779	\$ 11,862,885	\$ 35,887,370	\$ 35,120,753

The largest portion of the City's net position (65%) reflects its investment in capital assets (e.g., land, buildings, vehicles, equipment and infrastructure); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City'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.

A portion of the City's net position \$8,188,664 (23%) represents resources that are subject to external restrictions on how they may be used both for the City as a whole, as well as for its separate governmental and business-type activities. The balance in *restricted net position* reflects the charter-protected Oil & Gas Fund, the City's Bond Debt reserve, as well as other external restrictions. The remaining balance of *unrestricted net position* \$4,247,577 (12%) may be used to meet the City's ongoing obligations to citizens and creditors.

Financial Analysis of the City's Funds

The following table illustrates and summarizes the changes in net position for the City and was derived from the government-wide statement of activities:

City of Manistee Change in Net Position for Fiscal Year Ended June 30, 2013 and June 30, 2012

	Governmental Activities		Business-type Activities		Total Government	
	2013	2012	2013	2012	2013	2012
Revenue						
Program Revenues						
Charges for Services	\$ 2,221,286	\$ 1,720,046	\$ 3,437,279	\$ 3,390,973	\$ 5,658,565	\$ 5,111,019
Operating Grants & Contributions	1,078,794	885,863	374	5,917	1,079,168	891,780
Capital Grants & Contributions	532,459	203,386	158,229	18,841	690,688	222,227
Total Program Revenues	3,832,539	2,809,295	3,595,882	3,415,731	7,428,421	6,225,026
General Revenues						
Tax Revenues	3,475,614	3,616,510	-	-	3,475,614	3,616,510
State Revenue Sharing	607,620	588,250	-	-	607,620	588,250
Interest on Investments	957,146	301,753	8,557	8,593	965,703	310,346
Other	260,724	214,387	82,490	147,127	343,214	361,514
Total General Revenues	5,301,104	4,720,900	91,047	155,720	5,392,151	4,876,620
Total Revenues	9,133,643	7,530,195	3,686,929	3,571,451	12,820,572	11,101,646
Expenses						
General Government	1,505,445	1,529,846	-	-	1,505,445	1,529,846
Public Works	2,987,961	2,266,873	-	-	2,987,961	2,266,873
Public Safety	1,794,609	1,765,209	-	-	1,794,609	1,765,209
Community & Economic Development	613,454	272,484	-	-	613,454	272,484
Recreation & Culture	551,531	510,779	-	-	551,531	510,779
Interest	338,613	370,869	-	-	338,613	370,869
Other	175,142	172,307	-	-	175,142	172,307
Water & Sewer	-	-	3,509,442	3,084,940	3,509,442	3,084,940
Marina, Boat Ramp, and Ramsdell	-	-	577,758	543,667	577,758	543,667
Total Expenses	7,966,755	6,888,367	4,087,200	3,628,607	12,053,955	10,516,974
Transfers In (Out)	(125,165)	966,807	125,165	(966,807)	-	-
Increase / Decrease in Net Position	1,041,723	1,608,635	(275,106)	(1,023,963)	766,617	584,672
Beginning Net Position	23,432,601	21,823,966	12,212,725	13,236,688	35,645,326	35,060,654
Prior Period Adjustment (See Note 11)	(174,733)	-	(349,840)	-	(524,573)	-
Adjusted Beginning Net Position	23,257,868	21,823,966	11,862,885	13,236,688	35,120,753	35,060,654
Ending Net Position	\$ 24,299,591	\$ 23,432,601	\$ 11,587,779	\$ 12,212,725	\$ 35,887,370	\$ 35,645,326

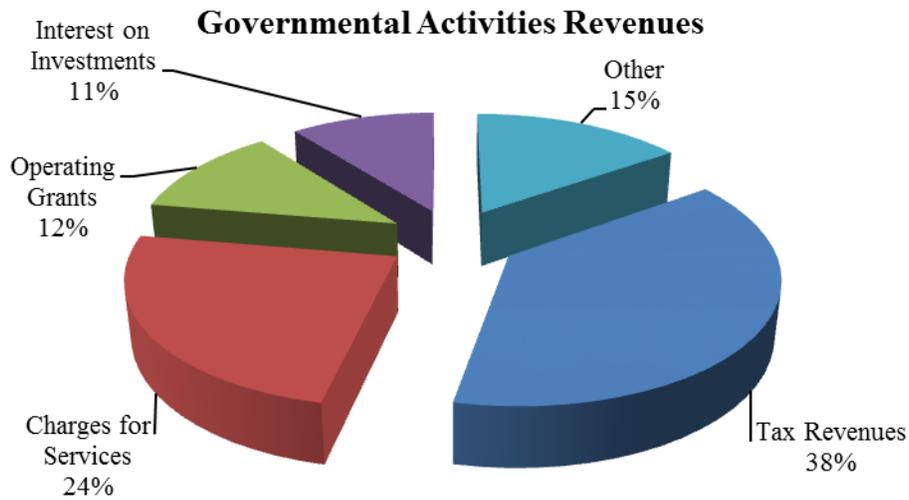
Governmental Activities Governmental activities increased the City’s net position by \$1,041,723, or 4.48%. Key elements of this performance are as follows:

- Strong return on City investments in the Oil & Gas fund.
- Continued discipline on the spending side of the ledger.

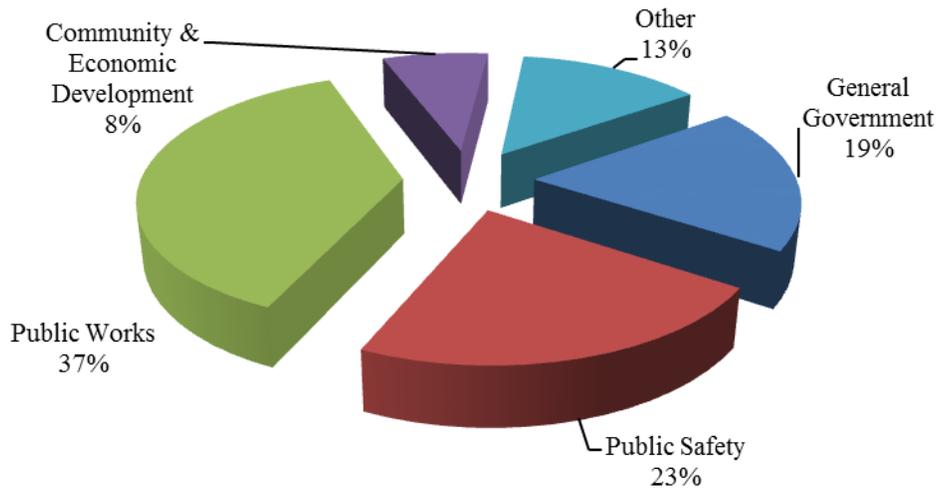
Business-type Activities Business-type activities decreased the City’s net position by \$275,106 or 2.32%. Key elements of this performance are as follows:

- Non-cash depreciation expense of \$1,297,346.
- Reduced revenue from the Water & Sewer Utility’s biggest customer.

The following charts depict the breakdown of government activity revenues and expenses.



Governmental Activities Expenses



Financial Analysis of the Government’s Funds

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

Governmental Funds. The focus of the City’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City’s financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a City’s net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City’s governmental funds reported combined ending fund balances of \$11,129,866, an increase of \$97,564, or 0.88%, in comparison with the prior year.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, the total fund balance of the General Fund was \$1,121,904, and it had a balance of \$1,002,732 that was unassigned. As a measure of the General Fund’s liquidity, it may be useful to compare unassigned fund balance to total fund expenditures, including transfers out.

The Oil & Gas fund has a total fund balance of \$9,385,398, which increased by \$636,825 during the year. This increase is due to changes in the investment profile. The City Charter prevents the principal of this fund to be spent without a vote of the people.

Proprietary Funds. The City’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of Water and Sewer, Municipal Marina, Boat Ramp and Ramsdell Theatre Funds at the end of the year amounted to \$619,039, restricted assets amounted to \$464,294 and capital assets net of related debt amounted to \$10,504,446. The Water and Sewer Fund had a decrease in net position for the year of \$356,027, while the Municipal Marina, Boat Ramp and Ramsdell Theatre had an increase of \$80,921.

General Fund Budgetary Highlights

During the year, General Fund expenditures exceeded revenues by \$53,399 or .9%. This was primarily due to transferring \$70,000 to the Major Street Fund to support the First Street reconstruction. Absent this transfer, the General Fund would have been in surplus. Further detail on budgetary highlights is found in the required supplemental information section of the audit report.

Capital Asset and Debt Administration

Capital Assets The City's investment in capital assets for its governmental and business-type activities as of June 30, 2013, amounted to \$45,559,568 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, park facilities, roads, highways, bridges and construction in progress. The total net decrease in the City's investment in capital assets (after depreciation) for the current fiscal year was \$776,906. Major capital asset events during the current fiscal year included the following:

- Various system improvements in the Water and Sewer Fund
- Purchase of equipment in the Motor Pool, including a Vactor
- Rietz Park ball field improvements and SCBA gear for the fire department
- Kosciusko Street resurfacing and Maple Street Bridge improvements

The following table summarizes the capital assets for the City as of year end:

City of Manistee Capital Assets as of June 30, 2013

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total Primary Government</u>
Land	\$ 4,715,697	\$ 60,207	\$ 4,775,904
Construction in Process	444,107	97,936	542,043
Land Improvements	5,289,361	417,502	5,706,863
Infrastructure	10,314,537	35,083,575	45,398,112
Buildings & Structure	6,035,999	3,897,900	9,933,899
Vehicles	2,369,306	-	2,369,306
Furniture & Equipment	2,448,177	1,011,442	3,459,619
Subtotal	<u>31,617,184</u>	<u>40,568,562</u>	<u>72,185,746</u>
Accumulated Depreciation	<u>9,639,132</u>	<u>16,987,046</u>	<u>26,626,178</u>
Net Capital Assets	<u>\$ 21,978,052</u>	<u>\$ 23,581,516</u>	<u>\$ 45,559,568</u>

Additional information on the City's capital assets can be found in Notes to the Financial Statements section of this report.

Long-term Debt. At the end of the current fiscal year, the City had total bonded debt and lease payables of \$22,131,556. Of this amount, \$10,715,000 comprises debt backed by the full faith and credit of the government. The remainder of the City’s debt represents capital leases, loans and bonds secured solely by specified revenue sources (i.e., revenue bonds).

The following table summarizes the City’s outstanding debt as of the end of the year:

**City of Manistee
Outstanding Debt as of June 30, 2013**

	Governmental Activities	Business-type Activities	Total
General Obligation Bonds	\$ 8,735,000	\$ 1,980,000	\$ 10,715,000
Notes Payable	268,942	1,720,397	1,989,338
MEDC Loan	50,544	-	50,544
Revenue Bonds	-	9,376,674	9,376,674
Total	\$ 9,054,486	\$ 13,077,071	\$ 22,131,556

The City’s total debt (excluding compensated absences) decreased by \$1,486,976.

The City has a “AA” rating from Standard & Poor’s for its Michigan Transportation Fund Bonds, and a low investment grade rating indicator on its Water & Sewer debt.

State statutes limit the amount of general obligation debt a government entity may issue to 10% of its State Equalized Value. As of June 30, 2013, the City was well under its debt limitation.

Additional information on the City’s long-term debt can be found in the Notes to the Financial Statements section of this report.

Economic Factors and Next Year’s Budgets and Rates

The City of Manistee continues to weather the ongoing sluggish national and state economic recovery thru sound budgeting, strategic planning and increased operational efficiencies. Although state-shared revenue has decreased by nearly 50% from its peak, it appears to have now stabilized and is increasing slightly. Property values continue to decline (albeit less sharply than in other areas of the state) and are expected to flatten over the next few years.

In spite of these challenges, Manistee continues to be able to provide a wide range of services. Reduced revenues and rising costs have been addressed primarily by reducing headcount and aggressively pursuing healthcare reforms. Although this has adversely impacted employees, it has allowed the City to maintain adequate financial reserves. In addition, the pension and retiree healthcare issues that plague many communities across the nation do not exist in Manistee. City pension funds are well-funded and our OPEB is sharply limited because of a hard cap placed on

this benefit many years ago. However, challenges still exist, primarily in the expected loss of revenue from personal property tax reforms implemented by the State.

Requests for Information

This discussion and analysis is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

City of Manistee
Attn: Finance Director
70 Maple Street
Manistee, Michigan 49660 or;

via email at ebradford@manisteemi.gov or;

by visiting our website www.manisteemi.gov

City of Manistee
Statement of Net Position
June 30, 2013

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
<i>Current Assets</i>				
Cash & Cash Equivalents	\$ 2,530,000	\$ 284,315	\$ 2,814,315	\$ 642,721
Investments	8,405,502	488,613	8,894,115	--
Receivables	530,404	573,475	1,103,879	103,437
Due from Other Governments	21,178	--	21,178	28,038
Due from Agency Funds	248,046	15,092	263,138	--
Prepaid Expenditures	64,797	12,166	76,963	--
Inventory	--	17,736	17,736	--
Total Current Assets	11,799,927	1,391,397	13,191,324	774,196
<i>Noncurrent Assets</i>				
Restricted Cash	271,273	464,294	735,567	57,605
Other Assets	23,117	--	23,117	16,597
Capital Assets, net	21,978,052	23,581,516	45,559,568	3,838,549
Receivables - Noncurrent	--	--	--	253,460
Total Assets	34,072,369	25,437,207	59,509,576	4,940,407
LIABILITIES				
<i>Current Liabilities</i>				
Accounts Payable	617,452	168,307	785,759	25,545
Accrued Liabilities	2,890	--	2,890	36,274
Unearned Revenue	8,752	--	8,752	3,670
Due to Other Governments	--	--	--	40,811
Security Deposits	63,085	35,080	98,165	57,605
Accrued Payroll & Related Liabilities	47,717	12,545	60,262	28,802
Accrued Interest Payable	75,183	79,197	154,380	--
Current Portion of Long-term Debt	653,312	1,165,449	1,818,761	12,399
Internal Balances	(414,995)	414,995	--	--
Total Current Liabilities	1,053,396	1,875,573	2,928,969	205,106
<i>Noncurrent Liabilities</i>				
Accrued Absences	245,234	62,234	307,468	11,068
Long-term Debt less Current Portion	8,401,174	11,911,621	20,312,795	1,695,753
Unfunded OPEB	72,974	--	72,974	--
Total Liabilities	9,772,778	13,849,428	23,622,206	1,911,927
NET POSITION				
Net Investment in Capital Assets	12,946,683	10,504,446	23,451,129	2,130,397
<i>Restricted for:</i>				
Oil & Gas	7,280,344	--	7,280,344	--
Debt Service Reserve Requirements	--	464,294	464,294	--
Major & Local Streets	266,348	--	266,348	--
City Refuse	169,463	--	169,463	--
Brownfield Redevelopment	8,215	--	8,215	--
<i>Unrestricted</i>	3,628,538	619,039	4,247,577	898,083
Total Net Position	\$ 24,299,591	\$ 11,587,779	\$ 35,887,370	\$ 3,028,480

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Manistee
Statement of Activities
For the Year Ended June 30, 2013**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary Government								
Governmental Activities:								
General Government	\$ 1,505,445	\$ 434,282	\$ 136,604	\$ --	\$ (934,559)	\$ --	\$ (934,559)	\$ --
Public Safety	1,794,609	61,721	10,527	400,909	(1,321,452)	--	(1,321,452)	--
Public Works	2,987,961	1,725,283	928,663	--	(334,015)	--	(334,015)	--
Community & Economic Development	613,454	--	--	--	(613,454)	--	(613,454)	--
Recreation & Culture	551,531	--	3,000	131,550	(416,981)	--	(416,981)	--
Interest	338,613	--	--	--	(338,613)	--	(338,613)	--
Other	175,142	--	--	--	(175,142)	--	(175,142)	--
<i>Total Governmental Activities</i>	<u>7,966,755</u>	<u>2,221,286</u>	<u>1,078,794</u>	<u>532,459</u>	<u>(4,134,216)</u>	<u>--</u>	<u>(4,134,216)</u>	<u>--</u>
Business-type Activities:								
Boat Ramp	43,777	28,863	--	--	--	(14,914)	(14,914)	--
Marina	296,605	207,594	--	--	--	(89,011)	(89,011)	--
Ramsdell Theatre	237,376	91,907	374	--	--	(145,095)	(145,095)	--
Water & Sewer	3,509,442	3,191,405	--	158,229	--	(159,808)	(159,808)	--
<i>Total Business-type Activities</i>	<u>4,087,200</u>	<u>3,519,769</u>	<u>374</u>	<u>158,229</u>	<u>--</u>	<u>(408,828)</u>	<u>(408,828)</u>	<u>--</u>
<i>Total Primary Government</i>	<u>\$ 12,053,955</u>	<u>\$ 5,741,055</u>	<u>\$ 1,079,168</u>	<u>\$ 690,688</u>	<u>\$ (4,134,216)</u>	<u>\$ (408,828)</u>	<u>\$ (4,543,044)</u>	<u>--</u>
Component Units								
Component Units	\$ 1,847,103	\$ 781,770	\$ 511,758	\$ 33,445	--	--	--	(520,130)
<i>Total Component Units</i>	<u>\$ 1,847,103</u>	<u>\$ 781,770</u>	<u>\$ 511,758</u>	<u>\$ 33,445</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(520,130)</u>
General Purpose Revenues and Transfers:								
Revenues								
Tax Revenues					3,475,614	--	3,475,614	316,167
State Revenue Sharing					607,620	--	607,620	--
Other Revenue					260,724	--	260,724	4,001
Interest on Investments					957,146	8,557	965,703	3,296
Transfers					(125,165)	125,165	--	--
<i>Total General Revenues and Transfers</i>					<u>5,175,939</u>	<u>133,722</u>	<u>5,309,661</u>	<u>323,464</u>
<i>Change in Net Position</i>					1,041,723	(275,106)	766,617	(196,666)
<i>Net Position at Beginning of Period</i>					23,432,601	12,212,725	35,645,326	3,225,146
<i>Less Prior Period Adjustment (See Note 11)</i>					(174,733)	(349,840)	(524,573)	--
<i>Net Position at Beginning of Period - Adjusted</i>					23,257,868	11,862,885	35,120,753	3,225,146
<i>Net Position at End of Period</i>					<u>\$ 24,299,591</u>	<u>\$ 11,587,779</u>	<u>\$ 35,887,370</u>	<u>\$ 3,028,480</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Manistee
Balance Sheet
Governmental Funds
June 30, 2013**

	<u>General</u>	<u>Permanent Oil & Gas</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash & Cash Equivalents	\$ 652,704	\$ 612,291	\$ 775,035	\$ 2,040,030
Investments	57,144	8,348,358	--	8,405,502
Receivables	219,725	31,729	278,950	530,404
Due from Other Governments	--	--	21,178	21,178
Due from Agency Funds	235,114	--	12,932	248,046
Prepaid Expenditures	62,070	--	--	62,070
Due from Other Funds	105,975	393,020	101,000	599,995
Total Assets	\$ 1,332,732	\$ 9,385,398	\$ 1,189,095	\$ 11,907,225
LIABILITIES				
Accounts Payable	\$ 65,026	\$ --	\$ 404,889	\$ 469,915
Accrued Liabilities	--	--	2,890	2,890
Unearned Revenue	--	--	8,752	8,752
Security Deposits	63,085	--	--	63,085
Accrued Payroll & Related Liabilities	47,717	--	--	47,717
Due to Other Funds	35,000	--	150,000	185,000
Total Liabilities	210,828	--	566,531	777,359
FUND BALANCE				
Nonspendable	62,070	7,280,344	--	7,342,414
Restricted	--	--	444,026	444,026
Committed	57,102	--	130,113	187,215
Assigned	--	2,105,054	48,425	2,153,479
Unassigned	1,002,732	--	--	1,002,732
Total Fund Balance	1,121,904	9,385,398	622,564	11,129,866
Total Liabilities and Fund Balance	\$ 1,332,732	\$ 9,385,398	\$ 1,189,095	\$ 11,907,225

The Notes to the Financial Statements are an integral part of these Financial Statements

City of Manistee
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2013

Total Fund Balance - Governmental Funds	\$	11,129,866
Net Position of internal service funds that are treated as proprietary in the fund level statements are treated as governmental in the entity-wide statements		1,837,959
General government capital assets of \$27,750,130, net of accumulated depreciation of \$7,256,694, are not financial resources, and accordingly are not reported in the funds		20,493,436
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, the interest expenditure is reported when due		(72,448)
Long-term liabilities, excluding long-term obligations of \$260,355 from the Internal Service Fund listed above, are not due and payable in the current period and therefore are not reported in the funds		(8,771,014)
Compensated absences are not due in and payable in the current period, and therefore, are not reported in the funds		(245,234)
Other post employment benefits are not due in and payable in the current period, and therefore, are not reported in the funds		(72,974)
Total Net Position - Governmental Funds	\$	<u>24,299,591</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

City of Manistee
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2013

	<u>General</u>	<u>Permanent Oil & Gas</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues				
Tax Revenues	\$ 3,265,777	\$ --	\$ 209,837	\$ 3,475,614
Licenses & Permits	108,663	--	--	108,663
State Revenue Sharing	615,964	--	530,474	1,146,438
State & Local Grants & Contributions	35,396	--	546,567	581,963
Federal Grants	--	--	522,605	522,605
Charges for Services	787,213	--	442,670	1,229,883
Fines & Forfeits	22,766	--	--	22,766
Refunds & Reimbursements	175,452	--	37,126	212,578
Rental Income	25,444	--	--	25,444
Other Revenue	258,853	96,075	1,872	356,800
Interest on Investments	2,134	953,205	1,394	956,733
Total Revenues	<u>5,297,662</u>	<u>1,049,280</u>	<u>2,292,545</u>	<u>8,639,487</u>
Expenditures				
General Government	1,284,199	--	43,454	1,327,653
Public Safety	1,736,257	--	12,655	1,748,912
Public Works	1,020,392	--	1,543,339	2,563,731
Community & Economic Development	283,454	--	330,000	613,454
Recreation & Culture	372,659	--	27,829	400,488
Capital Outlay	20,137	--	648,758	668,895
Debt Service - Principal	431,064	--	132,488	563,552
Debt Service - Interest	337,768	--	17,163	354,931
Other	128,235	46,907	--	175,142
Total Expenditures	<u>5,614,165</u>	<u>46,907</u>	<u>2,755,686</u>	<u>8,416,758</u>
Excess of Revenues Over (Under) Expenditures	<u>(316,503)</u>	<u>1,002,373</u>	<u>(463,141)</u>	<u>222,729</u>
Other Financing Sources (Uses)				
Proceeds from Refunded Bonds	2,200,000	--	--	2,200,000
Transfers from Other Funds	424,387	--	804,175	1,228,562
Payment to Advance Refund Bonds	(2,200,000)	--	--	(2,200,000)
Transfers to Other Funds	(161,283)	(365,548)	(826,896)	(1,353,727)
Net Other Financing Sources (Uses)	<u>263,104</u>	<u>(365,548)</u>	<u>(22,721)</u>	<u>(125,165)</u>
Net Change in Fund Balance	(53,399)	636,825	(485,862)	97,564
Fund Balance at Beginning of Period	<u>1,175,303</u>	<u>8,748,573</u>	<u>1,108,426</u>	<u>11,032,302</u>
Fund Balance at End of Period	<u>\$ 1,121,904</u>	<u>\$ 9,385,398</u>	<u>\$ 622,564</u>	<u>\$ 11,129,866</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

City of Manistee
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended June 30, 2013

Total Net Change in Fund Balances - Governmental Funds	\$	97,564
Changes in net position of internal service funds that are treated as enterprise fund changes in net position in the fund level statements are treated as governmental fund changes in net position in the entity-wide statements		490,821
Governmental funds report capital outlay as expenditures; however, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount by which depreciation expense of \$788,445 exceeds capital outlay expenditures of \$668,895		(119,550)
Repayment of bond principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the Statement of Net Position		563,552
Decrease in accrued interest expense		19,653
Decrease in compensated absences		12,779
Increase in Other Post Employment Benefits		(23,096)
Changes in Net Position - Governmental Funds	\$	<u>1,041,723</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Manistee
Statement of Net Position
Proprietary Funds
June 30, 2013**

	Business-type Activities - Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Ramsdell Theatre	Water & Sewer	Other Enterprise Funds		Internal Service Funds
ASSETS					
<i>Current Assets</i>					
Cash & Cash Equivalents	\$ 86,308	\$ 191,474	\$ 6,533	\$ 284,315	\$ 489,970
Investments	--	488,613	--	488,613	--
Receivables	3,979	545,418	24,078	573,475	--
Due from Agency Funds	--	15,092	--	15,092	--
Prepaid Expenditures	157	10,947	1,062	12,166	2,727
Inventory	--	--	17,736	17,736	--
Total Current Assets	90,444	1,251,544	49,409	1,391,397	492,697
<i>Noncurrent Assets</i>					
Restricted Cash	--	464,294	--	464,294	271,273
Capital Assets, net	2,070,440	19,886,555	1,624,521	23,581,516	1,484,616
Total Assets	2,160,884	21,602,393	1,673,930	25,437,207	2,248,586
LIABILITIES					
<i>Current Liabilities</i>					
Accounts Payable	3,191	155,389	9,727	168,307	147,537
Security Deposits	4,680	30,400	--	35,080	--
Accrued Payroll & Related Liabilities	210	10,716	1,619	12,545	--
Accrued Interest Payable	20,048	55,486	3,663	79,197	2,735
Current Portion of Long-term Debt	129,053	1,015,000	21,396	1,165,449	36,416
Due to Other Funds	--	21,975	393,020	414,995	--
Total Current Liabilities	157,182	1,288,966	429,425	1,875,573	186,688
<i>Noncurrent Liabilities</i>					
Accrued Absences	1,681	60,553	--	62,234	--
Long-term Debt less Current Portion	1,252,143	10,341,674	317,804	11,911,621	223,939
Total Liabilities	1,411,006	11,691,193	747,229	13,849,428	410,627
NET POSITION					
Net Investment in Capital Assets	689,244	8,529,881	1,285,321	10,504,446	1,224,261
<i>Restricted for:</i>					
Debt Service Reserve Requirements	--	464,294	--	464,294	--
<i>Unrestricted</i>	60,634	917,025	(358,620)	619,039	613,698
Total Net Position	\$ 749,878	\$ 9,911,200	\$ 926,701	\$ 11,587,779	\$ 1,837,959

The Notes to the Financial Statements are an integral part of these Financial Statements

City of Manistee
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2013

	Business-type Activities - Enterprise Funds				Governmental
	Ramsdell Theatre	Water & Sewer	Other Enterprise Funds	Total Enterprise Funds	Activities Internal Service Funds
Operating Revenues					
Charges for Services	\$ 89,667	\$ 2,756,233	\$ 235,877	\$ 3,081,777	\$ 556,435
Refunds & Reimbursements	--	43,413	--	43,413	--
Other Revenue	2,240	36,257	580	39,077	--
Total Operating Revenues	91,907	2,835,903	236,457	3,164,267	556,435
Operating Expenses					
Water Operations	--	922,989	--	922,989	--
Sewer WWTP	--	613,676	--	613,676	--
Sewer Collections	--	483,878	--	483,878	--
Boat Ramp	--	--	17,404	17,404	--
Marina	--	--	211,465	211,465	--
Ramsdell Theatre Operations	115,649	--	--	115,649	--
Motor Pool Operations	--	--	--	--	41,945
Depreciation & Amortization	68,912	1,136,263	92,171	1,297,346	175,190
Total Operating Expenses	184,561	3,156,806	321,040	3,662,407	217,135
Operating Income (Loss)	(92,654)	(320,903)	(84,583)	(498,140)	339,300
Non-Operating Revenues (Expenses)					
Grants & Contributions	374	158,229	--	158,603	--
Interest on Investments	42	8,466	49	8,557	413
Gain on Disposal	--	--	--	--	154,443
Bond Interest & Fees	--	355,502	--	355,502	--
Interest Expense	(52,815)	(352,636)	(19,342)	(424,793)	(3,335)
Net Non-Operating Revenues (Expenses)	(52,399)	169,561	(19,293)	97,869	151,521
Income Before Contributions and Transfers	(145,053)	(151,342)	(103,876)	(400,271)	490,821
Transfers from Other Funds	289,850	432,894	40,000	762,744	--
Transfers to Other Funds	--	(637,579)	--	(637,579)	--
Change In Net Position	144,797	(356,027)	(63,876)	(275,106)	490,821
<i>Net Position at Beginning of Period</i>	605,081	10,617,067	990,577	12,212,725	1,347,138
<i>Less Prior Period Adjustment (See Notes)</i>	--	(349,840)	--	(349,840)	--
<i>Net Position at Beginning of Period - Adjusted</i>	605,081	10,267,227	990,577	11,862,885	1,347,138
Net Position at End of Period	\$ 749,878	\$ 9,911,200	\$ 926,701	\$ 11,587,779	\$ 1,837,959

The Notes to the Financial Statements are an integral part of these Financial Statements

City of Manistee
Statement of Cash Flows
Enterprise Funds
For the Year Ended June 30, 2013

	Business-type Activities				Governmental
	Enterprise Funds				
	Ramsdell		Other		Internal Service
	Theatre	Water & Sewer	Enterprise	Total	Fund
Cash Flows from Operating Activities					
Receipts from Customers	\$ 92,345	\$ 2,808,764	\$ 234,268	\$ 3,135,377	\$ 556,435
Payments to Suppliers	(115,112)	(1,224,412)	(224,570)	(1,564,094)	97,001
Payments to Employees	(331)	(666,718)	(29,526)	(696,575)	-
Total Cash Flows from Operating Activities	(23,098)	917,634	(19,828)	874,708	653,436
Cash Flows from Non-capital Financing Activities					
Transfers from (to) Other Funds	289,850	(204,685)	40,000	125,165	-
(Increase) Decrease in Due from Other Funds	53,362	461,613	2,000	516,975	-
(Decrease) Increase in Due to Other Funds	(21,725)	(50,840)	(12,638)	(85,203)	-
Total Cash Flows from Non-capital Financing Activities	321,487	206,088	29,362	556,937	-
Cash Flows from Capital and Related Financing Activities					
Proceeds from Debt Issuance	-	-	-	-	271,273
Receipts from Other Agencies	374	158,229	-	158,603	-
Collection of Customer Assessments	-	355,502	-	355,502	-
Purchase of Capital Assets	(66,131)	(157,154)	-	(223,285)	(437,453)
Principal Paid on Capital Debt	(124,206)	(983,643)	(20,726)	(1,128,575)	(89,239)
Interest Paid on Capital Debt	(54,624)	(351,174)	(19,565)	(425,363)	(2,610)
Total Cash Flows from Capital and Related Financing Activities	(244,587)	(978,240)	(40,291)	(1,263,118)	(258,029)
Cash Flows from Investing Activities					
Interest on Investments	42	8,466	49	8,557	413
Total Cash Flows from Investing Activities	42	8,466	49	8,557	413
Net Increase (Decrease) in Cash & Cash Equivalents	53,844	153,948	(30,708)	177,084	395,820
Cash & Cash Equivalents - Beginning of Year	32,464	990,433	37,241	1,060,138	365,423
Cash & Cash Equivalents - End of Year	\$ 86,308	\$ 1,144,381	\$ 6,533	\$ 1,237,222	\$ 761,243

The Notes to the Financial Statements are an integral part of these Financial Statements

City of Manistee
Statement of Cash Flows
Enterprise Funds
For the Year Ended June 30, 2013

	Business-type Activities				Governmental
	Enterprise Funds				
	Ramsdell		Other		Internal Service
	Theatre	Water & Sewer	Enterprise	Total	Funds
	_____	_____	Funds	_____	_____
Reconciliation of Operating Income (Loss) to					
Net Cash Provided (Used) by Operating Activities					
Operating Income (Loss)	\$ (92,654)	\$ (320,903)	\$ (84,583)	\$ (498,140)	\$ 339,300
Adjustments to Reconcile Operating Income to Net Cash					
Provided (Used) by Operating Activities					
Depreciation & Amortization Expense	68,912	1,136,263	92,171	1,297,346	175,190
Changes in Assets & Liabilities					
Receivables	(1,994)	(27,139)	(2,189)	(31,322)	-
Inventory	-	-	(1,412)	(1,412)	-
Prepaid Expenses	14	1,647	(703)	958	110
Accounts Payable	2,394	121,620	(23,499)	100,515	138,836
Compensated Absences	561	2,750	-	3,311	-
Accrued Payroll	(331)	3,396	387	3,452	-
Net Cash Provided by Operating Activities	\$ (23,098)	\$ 917,634	\$ (19,828)	\$ 874,708	\$ 653,436

The Notes to the Financial Statements are an integral part of these Financial Statements

City of Manistee
Combining Statement of Net Position
Component Units
June 30, 2013

	Downtown Development Authority	Housing Commission	Friends of the Ramsdell	Total Component Units
ASSETS				
<i>Current Assets</i>				
Cash & Cash Equivalents	\$ 130,467	\$ 510,738	\$ 1,516	\$ 642,721
Receivables	96,770	6,667	--	103,437
Due from Other Governments	28,038	--	--	28,038
Total Current Assets	255,275	517,405	1,516	774,196
<i>Noncurrent Assets</i>				
Restricted Cash	--	57,605	--	57,605
Other Assets	--	16,597	--	16,597
Capital Assets, net	--	3,838,549	--	3,838,549
Receivables - Noncurrent	253,460	--	--	253,460
Total Assets	508,735	4,430,156	1,516	4,940,407
LIABILITIES				
<i>Current Liabilities</i>				
Accounts Payable	10,812	14,733	--	25,545
Accrued Liabilities	12,700	23,574	--	36,274
Unearned Revenue	--	3,670	--	3,670
Due to Other Governments	--	40,811	--	40,811
Security Deposits	--	57,605	--	57,605
Accrued Payroll & Related Liabilities	1,294	27,508	--	28,802
Current Portion of Long-term Debt	--	12,399	--	12,399
Total Current Liabilities	24,806	180,300	--	205,106
<i>Noncurrent Liabilities</i>				
Accrued Absences	--	11,068	--	11,068
Long-term Debt less Current Portion	--	1,695,753	--	1,695,753
Total Liabilities	24,806	1,887,121	--	1,911,927
NET POSITION				
Net Investment in Capital Assets	--	2,130,397	--	2,130,397
<i>Unrestricted</i>	483,929	412,638	1,516	898,083
Total Net Position	\$ 483,929	\$ 2,543,035	\$ 1,516	\$ 3,028,480

The Notes to the Financial Statements are an integral part of these Financial Statements

City of Manistee
Combining Statement of Activities
Component Units
For the Year Ended June 30, 2013

	Downtown Development Authority	Housing Commission	Friends of the Ramsdell	Total Component Units
Expenses				
Health & Welfare	\$ --	\$ 1,340,830	\$ --	\$ 1,340,830
Community & Economic Development	419,137	--	--	419,137
Recreation & Culture	--	--	9,516	9,516
Interest Expense	--	77,620	--	77,620
Total Expenses	419,137	1,418,450	9,516	1,847,103
Program Revenues				
Charges for services	60,772	720,998	--	781,770
Operating grants and contributions	--	503,092	8,666	511,758
Capital grants and contributions	--	33,445	--	33,445
Total Program Revenues	60,772	1,257,535	8,666	1,326,973
Net Program Revenues (Expenses)	(358,365)	(160,915)	(850)	(520,130)
General Revenue				
Tax Revenues	316,167	--	--	316,167
Interest on Investments	1,873	1,422	1	3,296
Gain on Disposal	--	4,001	--	4,001
Total General Revenues	318,040	5,423	1	323,464
Change in Net Position	(40,325)	(155,492)	(849)	(196,666)
<i>Net Position at Beginning of Period</i>	524,254	2,698,527	2,365	3,225,146
Net Position at End of Period	\$ 483,929	\$ 2,543,035	\$ 1,516	\$ 3,028,480

The Notes to the Financial Statements are an integral part of these Financial Statements

City of Manistee
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2013

	Agency		
	Delinquent Tax	Payroll Clearing	Current Tax Collection
ASSETS			
Cash & Cash Equivalents	\$ 8,160	\$ 62,249	\$ 238,152
Due from Other Funds	--	976	--
<i>Total Assets</i>	8,160	63,225	238,152
LIABILITIES			
Due to Other Agencies	8,160	54,000	238,152
Accrued Payroll & Related Liabilities	--	9,225	--
<i>Total Liabilities</i>	8,160	63,225	238,152
NET POSITION			
Held in Trust	\$ --	\$ --	\$ --

The Notes to the Financial Statements are an integral part of these Financial Statements

City of Manistee

Notes to the Financial Statements

Note 1 – Summary of Significant Accounting Policies

The financial statements of the City of Manistee, Michigan (government) have been prepared in conformity with the U.S. generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting principles are described below.

Reporting entity

The City of Manistee (the "City") is directed by a City Council elected by the community at large. This legislative body appoints a City Manager to administer the affairs of the City. The City provides the following services as authorized by its charter: public safety (police and fire), highways and streets, parks and recreation, public improvements, planning and zoning and general administrative services. The City has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14 and Statement No. 39, regarding the definition of the reporting entity.

Discretely Presented Component Units

Friends of the Ramsdell

In accordance with GASB Statement No. 39, the financial statements of the Friends of the Ramsdell are included as a discretely presented component unit in the financial statements of the City. A complete financial statement of the Friends of the Ramsdell is included within these financial statements.

The Friends of the Ramsdell financial statements are prepared in accordance with the accounting standards established by the Financial Accounting Standards Board and accordingly, a reporting model different from that of the City is used. The Friends of the Ramsdell financial statements included within reflect both models.

Manistee City Housing Commission

The Mayor, with approval of the City Council, appoints the members of the governing board of the Commission. The Commission's fiscal year end is December 31, 2012. A complete financial statement of the Housing Commission can be obtained from the Executive Director, City of Manistee Housing Commission, Century Terrace, Manistee, Michigan 49660.

City of Manistee

Notes to the Financial Statements

Downtown Development Authority (“DDA”)

The Mayor, with approval of the City Council, appoints the members of the governing board of the DDA. The City also has the ability to significantly influence the operations of the DDA. A complete financial statement of the DDA can be obtained from the City Finance Director, City of Manistee, 70 Maple Street, P0 Box 358, Manistee, Michigan 49660-0358.

Blended Component Units

Brownfield Redevelopment Authority

The Mayor with approval of the City Council appoints the members of the governing board of the Brownfield Redevelopment Authority. The Brownfield Redevelopment Authority is reported as a blended component unit as a part of the City of Manistee statements.

Government-wide Fund Financial Statements

The government-wide financial statements (e.g., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part the effect of interfund activity has been removed from these statements. *Governmental activities*, 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. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

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

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

City of Manistee

Notes to the Financial Statements

Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting* as are the proprietary fund and fiduciary fund financial statements, except for agency funds, which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, state-shared revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's water and sewer function, cost of building rent and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* 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 the Water and Sewer Enterprise Fund and of the government's Motor Pool Internal Service Fund are charges to customers for sales and services. The enterprise fund also recognizes as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the city's policy to use restricted resources first, and then use unrestricted resources as they are needed.

City of Manistee

Notes to the Financial Statements

The City reports the following major governmental funds:

General Fund

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

Oil & Gas Fund

The *Oil & Gas Fund* accounts for the use of money derived from oil and gas royalties, which was endowed in a permanent fund. The income from the endowment was pledged to subsidize the water and sewer operations. The City is starting to phase out the subsidy so the water and sewer operations will become self-sufficient, and interest from this fund can be used for capital improvements.

The government reports the following major proprietary funds:

Water and Sewer Fund

The *Water and Sewer Fund* is the City's major proprietary fund. It accounts for the activities of the City's water distribution, sewage disposal and treatment system.

Ramsdell Theatre Fund

The *Ramsdell Theatre Fund* is also a major proprietary fund. It accounts for the activities of the Ramsdell Theatre.

Additionally, the City reports the following fund types:

Internal Service Fund

The *internal service fund* accounts for fleet and equipment management to other departments or agencies of the City, or to other governments, on a cost reimbursement basis.

Agency Funds

The *agency funds* account for assets held for other governments in an agency capacity, including tax collections.

Non-major Special Revenue Fund

The *non-major special revenue funds* account for those areas where separate reporting is required or desired.

City of Manistee

Notes to the Financial Statements

Nonmajor Enterprise Fund

The *nonmajor enterprise funds* account for the operations of the Boat Ramp and Marina Funds.

Non-major Capital Projects Fund

The *non-major capital projects fund* accounts for resources for the Capital Improvement and Renaissance Park Funds.

Assets, Liabilities and Net Position of Equity

Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are stated at fair market value.

Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year and all other outstanding balances between funds are referred to as "due to/from other funds" (i.e., the current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Property Taxes

The City's property taxes are levied each July 1 on the taxable valuation of property located in the City as of the preceding December 31, the lien date. Property taxes are payable without penalty and interest through August 20; as of March 1 of the succeeding year, unpaid real property taxes are sold to and collected by Manistee County.

Assessed values as established annually by the City, and subject to acceptance by the County, are equalized by the state at an estimated 50% of current market value. Real and personal property in the City for the 2012 levy were assessed and equalized at \$217,101,200 (not including properties subject to Industrial Facilities Tax Exemption), representing 50% of estimated current market value.

The government's general operating tax rate for fiscal year 2013 was 17.30 mills, with an additional 1.15 mills levied for the City Refuse Fund.

City of Manistee

Notes to the Financial Statements

Property taxes for the DDA are derived from a tax increment financing agreement between the DDA and other related taxing districts. Under this arrangement, the DDA receives those property taxes levied on the increment of current taxable valuations (determined as of the preceding December 31, the lien date) over base year assessed valuations on certain property located in the City, which are within the DDA district. Property taxes are recognized in the fiscal year in which they are levied.

Restricted Assets

Cash and investments of the Water and Sewer Fund are restricted by bond debt requirements in the amount of \$464,294.

Inventories and Prepaid Items

Inventory (if held) by the enterprise funds is valued at cost on the first-in, first-out basis. Inventory of expendable supplies in other funds have not been recorded and the amount of any such inventories is not considered material. The cost value of such inventories has been treated as an expenditure at the time of purchase.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities, if any, is included as part of the capitalized value of the assets constructed. No such interest expense was incurred during the current fiscal year.

City of Manistee

Notes to the Financial Statements

Capital assets of the primary government and component units are depreciated using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Useful Life</u>
Buildings	40 - 50 Years
Public domain infrastructure	50 Years
System infrastructure	50 Years
Vehicles	3 - 20 Years
Equipment	5 - 10 Years

Capital assets of the Housing Commission with a cost to acquire or construct of \$600 or more are capitalized and depreciated over their useful lives. Depreciation is provided on a straight-line basis using the following estimated useful lives:

<u>Description</u>	<u>Useful Life</u>
Buildings - dwellings	40 Years
Buildings - nondwellings	20 Years
Equipment - dwellings	7 Years
Equipment - nondwellings	5 - 7 Years
Building improvements	5 - 40 Years

Compensated Absences (Vacation, Personal, and Sick Leave)

Vacation and sick days for the City's salaried and some hourly employees are determined by the City's personnel policies, and the remaining City's hourly employees are determined by the union agreement between the City and the employees' union. The liability for these amounts will be included in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

The Housing Commission allows permanent employees to accumulate the following compensated absences:

- Vacation leave with pay granted annually shall be used within eighteen months after qualifying for the same. Vacation leave not used shall be forfeited.
- Each employee shall be granted one day for each month of employment for sick leave, not to exceed twelve days per year. Employees may accumulate up to 180 sick leave days.

City of Manistee

Notes to the Financial Statements

- Each employee who has two or more years of service shall be granted three days per year for personal business not to be deducted from sick leave. Employees with less than two years of service shall be granted one day off per year for personal business not to be deducted from sick leave.

Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are recorded as deferred inflows or outflows and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as period expenses.

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

Fund equity

In the fund financial statements fund balance is presented in five possible categories, each of which identifies the extent to which the City is bound to honor constraints on the specific purpose for which the amounts can be spent:

Nonspendable – amounts which cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained directly.

Restricted – amounts that have constraints placed on their use by an external party or constitutional provisions or enabling legislation (e.g., grants, contributions, specific fee mandates).

Committed – amounts that are committed for specific purposes by the Council, as the City's highest level of decision-making authority, pursuant to constraints imposed by formal actions taken, such as a majority vote or resolution. These committed amounts cannot be used for any other purpose unless the Council removes or changes the specific use through the same type of formal action taken to establish the commitment.

Assigned – amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed.

City of Manistee

Notes to the Financial Statements

Unassigned – amounts that are available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

Designations of fund balance represent tentative management plans that are subject to change. It is the City's policy to first use restricted resources when both restricted and unrestricted net position or fund balances are available. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first (when appropriate), followed in order by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

Current Vulnerability due to Certain Concentrations

The Housing Commission operates in a heavily regulated environment. The operations of the Housing Commission are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules and regulations are subject to change by an act of Congress or administrative changes mandated by HUD. Such changes may occur with little notice and inadequate funding to pay for the related cost, including the additional administrative burden to comply with a change.

Note 2 - Stewardship, Compliance and Accountability

Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general and special revenue funds. All annual appropriations lapse at fiscal year end.

Not later than May 15th of each year, the Council shall by resolution adopt a budget for the next fiscal year, shall appropriate the money needed for municipal purposes during the next fiscal year of the City and shall provide for a levy of the amount necessary to be raised by taxes upon real and personal property for municipal purposes subject to limitations.

The budget document presents information by fund, department, and line items. The legal level of budgetary control adopted by the City Council is the department level, which is the level at which expenditures may not legally exceed appropriations. A City Council resolution may approve transfers of appropriations between departments.

City of Manistee

Notes to the Financial Statements

Excess of Expenditures Over Appropriations

For the year ended June 30, 2013, the excess of expenditures over appropriations were as follows:

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
	Original	Final	Actual	Final to Actual
Public Works	\$ 1,007,663	\$ 1,007,663	\$ 1,024,656	\$ (16,993)
Recreation and Culture	362,943	377,943	392,830	(14,887)

Note 3 - Deposits and investments

Michigan Compiled Laws, Section 129.91 authorizes the local government unit to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations, which have an office in Michigan. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; United States government or federal agency obligations; repurchase Agreements; bankers acceptance of United States banks; commercial paper rated within the two highest classifications which mature not more than 270 days after the date of purchase; obligations of the state of Michigan or its political subdivisions which are rated as investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan.

The City Council has designated six banks for the deposit of City funds. The investment policy adopted by the Council in accordance with Public Act 20 of 1943 has authorized all allowable investments except repurchase agreements.

The City's deposit and investment policy is in accordance with statutory authority.

Cash and cash equivalents, investments and restricted assets are reported in the financial statements as follows:

	Governmental Activities	Business-type Activities	Total Primary Government
Cash and Cash Equivalents	\$ 2,530,000	\$ 284,315	\$ 2,814,315
Restricted Cash and Cash Equivalents	-	464,294	464,294
Total	\$ 2,530,000	\$ 748,609	\$ 3,278,609

City of Manistee

Notes to the Financial Statements

As of year end, the City had the following investments:

<u>Investment</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Organization</u>
Fixed Income			
Certificate of Deposit	\$ 307,030		
Corporate Bonds	207,062	AA+	Standard & Poors
Corporate Bonds	75,906	AA	Standard & Poors
Corporate Bonds	157,756	A+	Standard & Poors
Corporate Bonds	455,737	A	Standard & Poors
Corporate Bonds	694,835	A-	Standard & Poors
Corporate Bonds	84,848	A--	Standard & Poors
Corporate Bonds	364,090	BBB+	Standard & Poors
Corporate Bonds	259,998	BBB	Standard & Poors
Corporate Bonds	66,621	BBB-	Standard & Poors
Equities	5,292,832		
Cash & Money Market	160,448		
Other Assets	381,644		
Total	<u>\$ 8,508,806</u>		

Investment and deposit risk

Interest Rate Risk - State law limits the allowable investments and the maturities of some of the allowable investments as identified above. The City's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from decreasing interest rates.

Credit Risk - State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools. The City's investment policy does not have specific limits in excess of state law on investment credit risk.

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned. State law does not require and the City does not have a policy for deposit custodial credit risk.

City of Manistee

Notes to the Financial Statements

The following schedule summarizes the bank balance and carrying amount at year end:

	Bank Balance	Fiduciary Accounts	Carrying Amount Primary Government
Amount Insured by the FDIC	\$ 928,271	\$ -	\$ 928,271
Amount Uninsured and Uncollateralized	2,742,245	308,561	2,350,338
	\$ 3,670,516	\$ 308,561	\$ 3,278,609

Concentration of Credit Risk. State law limits allowable investments but does not limit concentration of credit risk as identified on the previous page. The City's investment policy also does not have specific limits in concentration of credit risk. None of the investments held by the City exceeds five percent of the City's total investments.

Note 4 – Receivables

Receivables as of year end for the government's individual major funds and non-major in aggregate, including the applicable allowances for uncollectible accounts are as follows:

	General Fund	Oil & Gas	Non-major Funds	Water & Sewer	Other Enterprise Funds	Total
Receivables						
Trade	\$ 25,517	\$ -	\$ 25,272	\$ 308,938	\$ 28,057	\$ 387,784
Taxes	4,296	-	2,136	9,539	-	15,971
Accrued/Unbilled	90,700	-	122,202	226,941	-	439,843
Accrued Interest	-	31,729	-	-	-	31,729
Special Assessment	-	-	8,752	-	-	8,752
Due from State Government	99,212	-	120,588	-	-	219,800
Total Receivables	\$ 219,725	\$ 31,729	\$ 278,950	\$ 545,418	\$ 28,057	\$ 1,103,879

City of Manistee

Notes to the Financial Statements

Note 5 - Capital assets

Primary Government

Capital assets recorded in the governmental activities of the primary government includes all sidewalk and streetscape improvements since the fiscal year ended June 30, 1997, streetlight improvements since the fiscal year ended June 30, 2003 and street improvements since the implementation of GASB 34.

Capital assets activity in the governmental and business-type activities was as follows:

Governmental Activities	June 30, 2012	Additions	Reductions	Transfers from Construction in Process	June 30, 2013
Capital assets not being depreciated					
Land	\$ 4,715,697	\$ -	\$ -	\$ -	\$ 4,715,697
Construction in Process	109,783	395,379	-	(61,055)	444,107
Capital assets being depreciated					
Land Improvements	5,211,229	78,132	-	-	5,289,361
Infrastructure	10,181,737	71,744	-	61,055	10,314,536
Buildings & Structure	6,035,999	-	-	-	6,035,999
Vehicles	-	-	-	-	-
Furniture & Equipment	826,789	123,641	-	-	950,430
Total capital assets, being depreciated	<u>22,255,754</u>	<u>273,517</u>	<u>-</u>	<u>61,055</u>	<u>22,590,326</u>
Less accumulated depreciation					
Land Improvements	1,716,848	119,018	-	-	1,835,866
Infrastructure	1,680,714	413,505	-	-	2,094,219
Buildings & Structure	2,540,387	180,573	-	-	2,720,960
Furniture & Equipment	530,299	75,349	-	-	605,648
Total accumulated depreciation	<u>6,468,248</u>	<u>788,445</u>	<u>-</u>	<u>-</u>	<u>7,256,693</u>
Internal Service Assets, net	1,067,911	416,704	-	-	1,484,615
Total capital assets being depreciated - Net	<u>\$ 21,680,897</u>	<u>\$ 297,155</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,978,052</u>
Internal Service Fund	<u>June 30, 2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Transfers</u>	<u>June 30, 2013</u>
Capital assets being depreciated					
Vehicles	\$ 2,514,852	\$ -	\$ 145,546	\$ -	\$ 2,369,306
Equipment	1,068,398	591,894	162,545	-	1,497,747
Total capital assets being depreciated	<u>3,583,250</u>	<u>591,894</u>	<u>(308,091)</u>	<u>-</u>	<u>3,867,053</u>
Total accumulated depreciation	<u>2,515,339</u>	<u>175,190</u>	<u>308,091</u>	<u>-</u>	<u>2,382,438</u>
Internal Service Activity - Net	<u>\$ 1,067,911</u>	<u>\$ 416,704</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,484,615</u>

City of Manistee

Notes to the Financial Statements

Business-type Activities	June 30, 2012	Additions	Reductions	Transfers	June 30, 2013
Capital assets not being depreciated					
Land	\$ 60,207	\$ -	\$ -	\$ -	\$ 60,207
Construction in Process	97,936	-	-	-	97,936
Capital assets being depreciated					
Land Improvements	417,502	-	-	-	417,502
Building & Structure	3,832,953	70,420	-	-	3,903,373
Infrastructure	35,007,679	75,895	-	-	35,083,574
Equipment	954,001	57,441	-	-	1,011,442
Total capital assets, being depreciated	<u>40,212,135</u>	<u>203,756</u>	<u>-</u>	<u>-</u>	<u>40,415,891</u>
Less accumulated depreciation					
Land Improvements	57,633	21,843	-	-	79,476
Building & Structure	453,618	133,528	-	-	587,146
Infrastructure	14,726,045	1,087,091	-	-	15,813,136
Equipment	453,588	59,172	-	-	512,760
Total accumulated depreciation	<u>15,690,884</u>	<u>1,301,634</u>	<u>-</u>	<u>-</u>	<u>16,992,518</u>
Business-type Activities Capital Assets - Net	<u>\$ 24,679,394</u>	<u>\$ (1,097,878)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,581,516</u>

Depreciation was charged as follows:

Governmental Activities:

General Government	\$ 167,475
Public Safety	45,697
Public Works	424,230
Recreation & Culture	151,043
Total Governmental Activities	<u>\$ 788,445</u>

Business-type Activities:

Water & Sewer	\$ 1,136,262
Boat Ramp	24,475
Marina	67,696
Ramsdell Theater	73,201
Total Business-type Activities	<u>\$ 1,301,634</u>

City of Manistee

Notes to the Financial Statements

Discretely Presented component units

Capital asset activity in the Housing Commission component unit was as follows:

Housing Commission	January 1, 2012	Additions	Reductions	Transfers	December 31, 2012
Capital assets not being depreciated					
Land	\$ 360,272	\$ -	\$ -	\$ -	\$ 360,272
Capital assets being depreciated					
Leasehold Improvements	85,905	-	-	-	85,905
Buildings & Structure	9,738,875	21,336	-	-	9,760,211
Furniture & Equipment	705,695	22,228	25,300	-	702,623
Total capital assets, being depreciated	10,530,475	43,564	25,300	-	10,548,739
Total accumulated depreciation	6,731,065	364,697	25,300	-	7,070,462
Housing Commission Capital Assets - Net	<u>\$ 4,159,682</u>	<u>\$ (321,133)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,838,549</u>

Note 6 - Interfund receivables, payables and transfers

The composition of interfund balances is as follows as of June 30, 2013:

		Due to Other Funds			
		General Fund	Local Streets	Water & Sewer	Brownfield Redevelopment
Due from Other Funds	General Fund	\$ 4,000	\$ 50,000	\$ 21,975	\$ 30,000
	Brownfield Redevelopment	30,000	-	-	-
	Peg Commission	1,000	-	-	-
		<u>\$ 35,000</u>	<u>\$ 50,000</u>	<u>\$ 21,975</u>	<u>\$ 30,000</u>
		Street Improvement	Boat Ramp	Marina	Total
	General Fund	\$ -	\$ -	\$ -	\$ 105,975
	Brownfield Redevelopment	-	-	-	30,000
	Major Street	70,000	-	-	70,000
	Peg Commission	-	-	-	1,000
	Oil & Gas	-	118,538	274,482	393,020
	<u>\$ 70,000</u>	<u>\$ 118,538</u>	<u>\$ 274,482</u>	<u>\$ 599,995</u>	

Interfund balances represent; 1) short-term borrowings between funds for cash flow purposes, 2) to act as an intermediate term loan to finance capital purchases, and 3) to transfer expenses to funds where they should have been recorded.

City of Manistee

Notes to the Financial Statements

The composition of interfund transfers is as follows:

		Transfer to Other Funds				
		Capital Improvement	Water & Sewer	Brownfield Redevelopment	General Fund	Street Improvement
Transfer from Other Funds	General Fund	\$ 71,848	\$ 272,031	\$ 2	\$ -	\$ -
	Brownfield Redevelopment	-	-	-	30,283	-
	PEG Commission	-	-	-	1,000	-
	Street Improvement	-	-	-	70,000	-
	Ramsdell Theatre	229,850	-	-	60,000	-
	Major Street	80,000	-	-	-	170,000
	Water & Sewer Fund	-	-	-	-	-
	Local Street	-	-	-	-	-
	Marina	40,000	-	-	-	-
	Capital Improvement	-	365,548	-	-	-
		\$ 421,698	\$ 637,579	\$ 2	\$ 161,283	\$ 170,000

		Transfer to Other Funds				
		2010 Capital Improvement	Major Street	Local Street	Oil & Gas	Total
Transfer from Other Funds	General Fund	\$ -	\$ -	\$ 80,506	\$ -	\$ 424,387
	Brownfield Redevelopment	-	-	-	-	30,283
	PEG Commission	-	-	-	-	1,000
	Street Improvement	-	-	-	-	70,000
	Ramsdell Theatre	-	-	-	-	289,850
	Major Street	6,838	-	-	-	256,838
	Water & Sewer Fund	67,346	-	-	365,548	432,894
	Local Street	-	80,506	-	-	80,506
	Marina	-	-	-	-	40,000
	Capital Improvement	-	-	-	-	365,548
		\$ 74,184	\$ 80,506	\$ 80,506	\$ 365,548	\$ 1,991,306

Transfers are used to; 1) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, 2) transfer amounts to debt service funds to make bond payments, and 3) to transfer interest revenue from the Oil & Gas Fund to the Capital Improvement Fund via the Water and Sewer Fund.

Note 7 - Long-term debt

General obligation debt - The City issues general obligation bonds to provide funds for the acquisition and construction of major capital projects. These are direct obligations of the City and the City has pledged the full faith and credit. The City obtains notes payable to provide funds for the acquisition of other capital assets, mostly vehicles and other related equipment.

City of Manistee

Notes to the Financial Statements

Included in the governmental activities general obligation debt is a Michigan Economic Development Corporation (MEDC) Loan which was granted by the MEDC to assist in the funding of the construction of the City of Manistee Renaissance Park.

During fiscal 2007, the MEDC adopted a new policy regarding industrial parks which indicated that no interest would be charged on the repayment of loans given to local municipalities to finance the construction of industrial parks. Thus, no accrued interest has been recorded for this loan in the accompanying statement of Net Position at June 30, 2013.

The business-type activities have both revenue and general obligation bonds. The revenue bonds principal and interest are to be paid from the net revenues from the respective water supply system and sewer supply system. The general obligation bonds have the City's limited tax obligation.

During fiscal 2006, the City issued \$6,285,000 of Water and Sewer Revenue Refunding Bonds, Series 2005. The proceeds were used to refund and decrease portions of the 1997A revenue bond issue, the 1998A revenue bond issue and the 1999A revenue bond issue maturing at varying amounts through 2028 in the amount of \$5,920,000.

The DDA bond payable is also a general obligation of the City. The component unit's payable was issued by the component unit on behalf of the primary government. The DDA refinanced the outstanding bond payable during the fiscal year ended June 30, 2012 retiring \$1,040,000 and reissuing \$1,075,000 in general obligation bonds.

The City refunded the 2003 Capital Improvement Bond with 2013 Refunding Bonds (limited tax general obligation). \$2,100,000 was refunded retiring \$2,075,000 leaving a loss on bond refunding of \$25,000. The loss will be amortized straight-line over the life of the bond. The net present value of the reduced bond obligation to the City is \$221,150 over the life of the 2013 Refunding Bond. The average annual cash flow savings that the City will receive over the life of the bond is \$22,774.

During the year ended December 31, 2008, the Housing Commission obtained one note payable from MSHDA. The three mortgages are forgivable mortgages secured by property and buildings. If the properties mortgaged are continuously used in the Domestic Violence program, the mortgages are forgivable over the 40 year term; 25% for each 10 years that the houses stay in the program. The Commission is required by the loan agreement to deposit money each year into a reserve account to cover maintenance and repairs for the homes over the term of the loans. The amount deposited in the reserve account as of December 31, 2012 was \$56,322.

City of Manistee

Notes to the Financial Statements

Following is a summary of bonds and notes payable of the City for the year ending June 30, 2013:

<u>Purpose</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/2013 Amount</u>
Governmental Activities			
Government Funds			
2003 General Obligation Bond	2024	3.50%	125,000
2010 DDA Limited Tax General Obligation Bond	2020	2.00-4.00%	860,000
1999 Michigan Transportation Fund Limited Tax General Obligation Bond	2015	4.40-5.20%	270,000
2010 Tax General Obligation	2031	2.00-4.65%	5,380,000
2013 General Obligation Refunding Bond	2024	2.00-2.50%	2,100,000
Michigan Economic Development Corporation Loan	2022	0.00%	50,544
Note payable - Manager's office copier	2017	4.25%	6,111
Note payable - Clerk's copier	2017	4.25%	4,338
Internal Service Funds			
Note payable - Vactor Truck	2018	2.50%	244,531
Note Payable - Bucket Truck	2014	3.50%	13,962
			<u>\$ 9,054,486</u>
Business-type Activities			
1997 General Obligation Rev Bonds	2017	2.25%	125,000
1998 General Obligation Bonds	2019	2.25%	925,000
1999 General Obligation Bonds	2021	2.50%	1,055,000
2005 Water & Sewer Refunding Bonds	2028	3.25-4.25%	4,575,000
2006 SRF Water & Sewer Bonds	2027	1.63%	2,012,270
2010 SRF Water & Sewer Bonds	2031	2.50%	606,075
2010 DWRF Water & Sewer	2031	2.50%	425,000
2011 DWRF Water & Sewer Bonds	2031	2.50%	412,555
2011 SRF Water & Sewer Bonds	2031	2.50%	1,220,774
Marina Debt - Installment Purchase	2026	3.24%	339,201
Ramsdell Theater Roof - Inst. Purchase	2017	3.99%	227,943
Ramsdell Theater HVAC - Inst. Purch.	2027	3.64%	1,153,252
			<u>\$ 13,077,070</u>

City of Manistee

Notes to the Financial Statements

Annual debt service requirements to maturity for governmental activities and business-type activities are as follows:

	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2014	653,312	302,194	955,506	1,165,449	380,695	1,546,144
2015	660,086	281,638	941,724	1,211,156	346,794	1,557,950
2016	545,850	264,596	810,446	1,247,075	303,156	1,550,231
2017	558,134	249,605	807,739	1,254,283	264,042	1,518,325
2018	719,640	234,273	953,913	1,252,285	225,313	1,477,598
2019-2023	2,772,464	887,651	3,660,115	4,241,564	631,875	4,873,439
2024-2028	1,945,000	466,942	2,411,942	2,174,183	225,213	2,399,396
2029-2031	1,200,000	84,675	1,284,675	531,075	36,343	567,418
Totals:	<u>\$ 9,054,486</u>	<u>\$ 2,771,574</u>	<u>\$ 11,826,060</u>	<u>\$ 13,077,070</u>	<u>\$ 2,413,431</u>	<u>\$ 15,490,501</u>

Changes in long-term liabilities were as follows:

Primary Government

	June 30, 2012	Additions	Reductions	June 30, 2013	Due Within One Year
Governmental activities					
General Obligation Bonds	\$ 9,265,000	\$ 2,100,000	\$ (2,630,000)	\$ 8,735,000	610,000
Notes Payable	92,196	271,235	(94,020)	269,411	37,696
MEDC Loan	55,691	-	(5,616)	50,075	5,616
Compensated absences	258,013	-	(12,779)	245,234	-
	<u>\$ 9,670,900</u>	<u>\$ 2,371,235</u>	<u>\$ (2,742,415)</u>	<u>\$ 9,299,720</u>	<u>\$ 653,312</u>
Business-type activities					
General Obligation Bonds	\$ 2,390,000	\$ -	(285,000)	\$ 2,105,000	295,000
Revenue Bonds	5,020,000	-	(445,000)	4,575,000	470,000
Notes Payable	1,505,402	-	(124,207)	1,381,195	129,053
Installment Purchase	359,926	-	(20,725)	339,201	21,396
DWRF & SRF Bonds	4,925,360	-	(248,686)	4,676,674	250,000
Compensated absences	58,923	3,311	-	62,234	-
	<u>\$ 14,259,611</u>	<u>\$ 3,311</u>	<u>\$ (1,123,618)</u>	<u>\$ 13,139,304</u>	<u>\$ 1,165,449</u>

For the governmental activities, compensated absences are generally liquidated by the General Fund.

City of Manistee

Notes to the Financial Statements

Changes in long-term liabilities for the Housing Commission were as follows:

<u>Component Unit</u>	<u>January 1, 2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>December 31, 2012</u>	<u>Due Within One Year</u>
Housing Commission					
Notes Payable	\$ 1,716,809	-	(8,657)	\$ 1,708,152	\$ 12,399
Compensated absences	32,012	-	(10,392)	21,620	10,552
	<u>\$ 1,748,821</u>	<u>\$ -</u>	<u>\$ (19,049)</u>	<u>\$ 1,729,772</u>	<u>\$ 22,951</u>

Note 8 - Risk management

The City is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries (workers compensation), as well as medical benefits provided to employees. During the year ended June 30, 2013, the City carried insurance through various commercial carriers, to cover all risks of loss. The City has had no settled claims resulting from these risks that exceeded its commercial coverage in any of the past three fiscal years.

Note 9 – Employee Retirement Systems

Defined Benefit Pension Plan

The City's defined benefit pension plan provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The City participates in the Municipal Employees Retirement System of Michigan (MERS), an agent multiple-employer plan administered by the MERS Retirement Board. Act No. 427 of the Public Acts of 1984, as amended, establishes and amends the benefit provisions of the participants in MERS. The Municipal Employees Retirement System of Michigan issues a publicly available financial report that includes financial statements and required supplementary information for MERS. That report may be obtained by writing to the Municipal Employees Retirement System of Michigan, 447 N. Canal Road, Lansing, MI 48917 or by calling (800) 767-6377.

City of Manistee

Notes to the Financial Statements

Funding Policy

The City is required to contribute at actuarially determined rates; the current rates are as follows:

<u>Division</u>	<u>Percentage of Payroll</u>	
	<u>2012</u> <u>Valuation</u>	<u>2011</u> <u>Valuation</u>
Non-Union	7.79%	7.29%
POAM	10.82%	10.28%
IAFF	20.30%	18.13%
USWA	0.00%	0.00%
USWA - New hires (after 7/1)	4.54%	0.00%
COAM	3.96%	2.79%

General, Supervisory, USWA, POAM, IAFF and COAM employees are required to contribute 4%. The contribution requirements of the City are established and may be amended by the MERS Retirement Board. The contribution requirements of plan members are established and may be amended by the City depending on the MERS contribution program adopted by the City.

Annual Pension Cost

For the year ended June 30, 2013, the City's annual pension cost of \$132,091 for MERS was equal to the City's required and actual contributions. The required contribution was determined as part of the initial actuarial valuation using the entry age actuarial cost method. The actuarial assumption included; (a) a rate of return on the investment of present and future assets of 8.0%, (b) additional projected salary increases of 0.0% to 8.40% per year, depending on age, attributable to seniority/merit, and (c) projected salary increases of 4.5% per year, compounded annually, attributable to inflation. The actuarial value of MERS assets was determined on the basis of a valuation method that assumes the fund earns the expected rate of return and includes an adjustment to reflect fair value. The City's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period at initial valuation was 30 years.

City of Manistee

Notes to the Financial Statements

Fiscal Year Ending	Annual Pension Cost	Percentage of APC Contributed	Net Pension Obligation
6/30/2008	\$ 77,319	100%	-
6/30/2009	89,201	100%	-
6/30/2010	108,357	100%	-
6/30/2011	193,182	100%	-
6/30/2012	132,091	100%	-

**City of Manistee
Required Supplementary Information
MERS Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Funding Progress (Unaudited)**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	(Overfunded) Unfunded AAL (UAAL) (b-a)	Funded Ratio Total	Covered Payroll (c)	UAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2008	\$ 14,550,907	\$ 14,248,609	\$ (302,298)	102%	\$ 2,674,474	0%
12/31/2009	14,554,867	13,932,527	(622,640)	104%	2,659,384	0%
12/31/2010	14,693,334	14,152,755	(540,579)	104%	2,381,687	0%
12/31/2011	14,810,043	14,760,715	(49,328)	100%	2,247,138	0%
12/31/2012	14,861,958	15,112,485	250,527	98%	2,377,589	11%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Housing Commission

The Housing Commission participates in a defined benefit pension plan and provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The Commission participates in the Municipal Employees' Retirement System of

City of Manistee

Notes to the Financial Statements

Michigan (MERS), an agent multiple-employer plan administered by the MERS Retirement Board, Act No. 427 of the Public Acts of 1984, as amended, establishes and amends the benefit provisions of the participants in MERS. Statistical information concerning the plan can be obtained from MERS, which is contained in their annual actuarial valuation. The Commission is not required to contribute to the plan. The Commission's eligible employees are required to contribute 6% of annual covered payroll to participate in the plan. The contribution requirements of the Commission are established and may be amended by the MERS Retirement Board. The contribution requirements of plan members are established and amended by the Commission's Board depending on the MERS contribution program adopted by the Commission.

Note 10 – Post-employment Health Care Benefits

Plan Description

In the fiscal year ending June 30, 2010, the City adopted the provision of Governmental Accounting Standards Board Statement No. 45, Accounting and Financial Reporting by Employers for Postretirement Benefits Other Than Pension Plans on a prospective basis. The new rules will cause the government-wide financial statements to recognize the cost of providing retiree health care coverage over the working life of the employee, rather than at the time the health care premiums are paid. In addition to the pension benefits described in Note 9, the City provides a post retirement health insurance premium contribution of up to 50% of the premium, or a maximum of \$250 per month, from normal retirement until age 65 or eligibility for Medicare.

Funding Policy

There are no required contributions by plan participants. The required contribution is based on pay-as-you-go financing requirements. The City paid \$17,500 in health insurance premiums for 8 participants for the year ended June 30, 2013. The benefit is funded by assets in the City's General Fund and Water and Sewer Fund depending on what department the employee was employed.

City of Manistee

Notes to the Financial Statements

Annual OPEB Cost

The City's annual other post employment benefit (OPEB) cost (expense) is calculated based on the actual required contribution of the employer. The City is not pre-funding their obligation, choosing to meet the requirements on a pay-as-you-go basis.

Annual Required Contribution	\$ 36,606
Interest on Net OPEB Obligation	3,990
Annual OPEB Cost (Expense)	<u>40,596</u>
Less: Contributions Made	<u>17,500</u>
Increase in OPEB Obligation	23,096
Net OPEB Obligation - Beginning	49,878
Net OPEB Obligation - Ending	<u>\$ 72,974</u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 are as follows:

	Fiscal Year Ended June 30,		
	2013	2012	2011
Annual OPEB Cost (Expense)	\$ 40,596	\$ 38,311	\$ 42,799
Percentage of OPEB Cost Contributed	43%	42%	45%
Net OPEB Obligation	\$ 72,974	\$ 49,878	\$ 27,567

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the personnel policy currently in place. In the June 30, 2013, actuarial valuation, the alternative valuation method was used. The actuarial assumptions include: (a) a rate of return on investments of 4.50%; (b) projected healthcare benefit increases of 0.0%. The City's unfunded actuarial accrued liability will be amortized over 30 years in level dollar amounts. There are no assets as the City is funding OPEB on a "pay-as-you-go" basis.

City of Manistee

Notes to the Financial Statements

Note 11 – Prior Period Adjustment

Restatements were made to beginning equity at July 1, 2012, as follows:

- The Net Position of governmental activities was decreased by \$174,733 to follow newly issued standard GASB 65 “Items previously reported as assets and liabilities” which does not allow deferring and amortizing the issuance costs associated with bond refundings.
- The Net Position of business-type activities was decreased by \$349,840 to follow newly issued standard GASB 65 “Items previously reported as assets and liabilities” which does not allow deferring and amortizing the issuance costs associated with bond refundings.

Note 12 – Fund Balances – Governmental Funds

The City has adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB 54 establishes 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. Detailed information on fund balances of governmental funds is listed on the following page:

City of Manistee

Notes to the Financial Statements

	<u>General Fund</u>	<u>Oil & Gas Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Nonspendable:				
Prepays	\$ 62,070	\$ -	\$ -	\$ 62,070
Endowment	-	7,280,344	-	7,280,344
Total Nonspendable	<u>62,070</u>	<u>7,280,344</u>	<u>-</u>	<u>7,342,414</u>
Restricted for:				
Brownfield Redevelopment	-	-	8,215	8,215
Major & Local Streets	-	-	266,348	266,348
City Refuse	-	-	169,463	169,463
Total Restricted	<u>-</u>	<u>-</u>	<u>444,026</u>	<u>444,026</u>
Committed for:				
Riverwalk Maintenance	57,102	-	-	57,102
Capital Improvements	-	-	130,113	130,113
Total Committed	<u>57,102</u>	<u>-</u>	<u>130,113</u>	<u>187,215</u>
Assigned for:				
Street Improvements	-	-	23,075	23,075
Building Inspections	-	-	16,736	16,736
Peg Commission	-	-	1,901	1,901
Capital Improvements	-	2,105,054	6,713	2,111,767
Total Assigned	<u>-</u>	<u>2,105,054</u>	<u>48,425</u>	<u>2,153,479</u>
Unassigned	<u>1,002,732</u>	<u>-</u>	<u>-</u>	<u>1,002,732</u>
Total Fund Balances - Governmental Funds	<u>\$ 1,121,904</u>	<u>\$ 9,385,398</u>	<u>\$ 622,564</u>	<u>\$ 11,129,866</u>

REQUIRED SUPPLEMENTARY INFORMATION

City of Manistee
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended June 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable) Final to Actual
Revenues				
Tax Revenues	\$ 3,287,848	\$ 3,287,848	\$ 3,265,782	\$ (22,066)
PILT	169,125	169,125	192,816	23,691
State Shared Revenues	617,729	617,729	635,990	18,261
Inter-fund Revenue	657,130	657,130	631,250	(25,880)
Sales, Fees & Fines	232,200	232,200	189,228	(42,972)
Other Revenue	288,178	288,178	382,596	94,418
Total Revenues	<u>5,252,210</u>	<u>5,252,210</u>	<u>5,297,662</u>	<u>45,452</u>
Other Financing Sources				
Transfers from Other Funds	424,385	424,385	424,387	2
Total Revenues and Other Financing Sources	<u>5,676,595</u>	<u>5,676,595</u>	<u>5,722,049</u>	<u>45,454</u>
Expenditures				
General Government				
Legislative	46,306	46,305	42,044	4,261
Manager	207,026	207,025	198,513	8,512
Clerk	188,661	188,661	175,877	12,784
Finance/Treasurer	201,760	201,760	194,189	7,571
Assessor	115,034	115,034	112,403	2,631
Municipal Buildings	127,950	127,950	117,681	10,269
Attorney	105,000	105,000	103,565	1,435
City Engineer	36,000	36,000	36,500	(500)
Boards & Comissions	11,680	11,680	7,717	3,963
Other Administrative Expenses	1,153,589	1,223,589	1,221,527	2,062
Total General Government	<u>2,193,006</u>	<u>2,263,004</u>	<u>2,210,016</u>	<u>52,988</u>

City of Manistee
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund (Continued)
For the Year Ended June 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable) Final to Actual
Expenditures				
Public Safety				
Police	943,790	943,790	917,582	26,208
Fire	794,849	819,849	818,675	1,174
<i>Total Public Safety</i>	<u>1,738,639</u>	<u>1,763,639</u>	<u>1,736,257</u>	<u>27,382</u>
Public Works	1,007,663	1,007,663	1,024,656	(16,993)
Community Development	270,112	285,112	283,454	1,658
Parks & Recreation	362,943	377,943	392,830	(14,887)
Appropriations	<u>129,235</u>	<u>129,235</u>	<u>128,235</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>5,701,598</u>	<u>5,826,596</u>	<u>5,775,448</u>	<u>51,148</u>
Other Financing Uses				
<i>Total Expenditures and Other Financing Uses</i>	<u>5,701,598</u>	<u>5,826,596</u>	<u>5,775,448</u>	<u>51,148</u>
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	<u>(25,003)</u>	<u>(150,001)</u>	<u>(53,399)</u>	<u>96,602</u>
<i>Net Change in Fund Balance</i>	<u>(25,003)</u>	<u>(150,001)</u>	<u>(53,399)</u>	<u>96,602</u>
<i>Fund Balance at Beginning of Period</i>	1,175,303	1,175,303	1,175,303	--
<i>Fund Balance at End of Period</i>	<u>\$ 1,150,300</u>	<u>\$ 1,025,302</u>	<u>\$ 1,121,904</u>	<u>\$ 96,602</u>

City of Manistee
Required Supplementary Information
MERS Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Funding Progress (Unaudited)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	(Overfunded) Unfunded AAL (UAAL) (b-a)	Funded Ratio Total	Covered Payroll (c)	UAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2010	\$ 14,693,334	\$ 14,152,755	\$ (540,579)	104%	\$ 2,381,687	0%
12/31/2011	14,810,043	14,760,715	(49,328)	100%	2,247,138	0%
12/31/2012	14,861,958	15,112,485	250,527	98%	2,377,589	11%

OTHER SUPPLEMENTARY INFORMATION

**City of Manistee
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013**

	Special Revenue						Brownfield Redevelopment Authority
	City Refuse	EPA Grant - Hazardous	EPA Grant - Petroleum	Local Street	Major Street	Peg Commission	
ASSETS							
Cash & Cash Equivalents	\$ 173,634	\$ --	\$ --	\$ 81,469	\$ 96,802	\$ --	\$ 8,215
Receivables	24,276	2,890	--	21,791	98,797	1,452	--
Due from Other Governments	--	--	21,178	--	--	--	--
Due from Agency Funds	12,723	--	--	--	--	--	--
Due from Other Funds	--	--	--	--	70,000	1,000	30,000
Total Assets	\$ 210,633	\$ 2,890	\$ 21,178	\$ 103,260	\$ 265,599	\$ 2,452	\$ 38,215
LIABILITIES							
Accounts Payable	\$ 41,170	\$ --	\$ 21,178	\$ 801	\$ 51,710	\$ 551	\$ --
Accrued Liabilities	--	2,890	--	--	--	--	--
Unearned Revenue	--	--	--	--	--	--	--
Due to Other Funds	--	--	--	50,000	--	--	30,000
Total Liabilities	41,170	2,890	21,178	50,801	51,710	551	30,000
FUND BALANCE							
Restricted	169,463	--	--	52,459	213,889	--	8,215
Committed	--	--	--	--	--	--	--
Assigned	--	--	--	--	--	1,901	--
Unassigned	--	--	--	--	--	--	--
Total Fund Balance	169,463	--	--	52,459	213,889	1,901	8,215
Total Liabilities and Fund Balance	\$ 210,633	\$ 2,890	\$ 21,178	\$ 103,260	\$ 265,599	\$ 2,452	\$ 38,215

**City of Manistee
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013**

	Capital Projects						Total Nonmajor Governmental Funds
	Building Inspector	Street Improvement	Grant Management Fund	Capital Improvement	Renaissance Park	2010 Capital Improvements	
ASSETS							
Cash & Cash Equivalents	\$ 16,736	\$ 92,624	\$ 215,472	\$ 83,370	\$ 6,713	\$ --	\$ 775,035
Receivables	--	8,994	120,750	--	--	--	278,950
Due from Other Governments	--	--	--	--	--	--	21,178
Due from Agency Funds	--	209	--	--	--	--	12,932
Due from Other Funds	--	--	--	--	--	--	101,000
Total Assets	\$ 16,736	\$ 101,827	\$ 336,222	\$ 83,370	\$ 6,713	\$ --	\$ 1,189,095
LIABILITIES							
Accounts Payable	\$ --	\$ --	\$ 289,479	\$ --	\$ --	\$ --	\$ 404,889
Accrued Liabilities	--	--	--	--	--	--	2,890
Unearned Revenue	--	8,752	--	--	--	--	8,752
Due to Other Funds	--	70,000	--	--	--	--	150,000
Total Liabilities	--	78,752	289,479	--	--	--	566,531
FUND BALANCE							
Restricted	--	--	--	--	--	--	444,026
Committed	--	--	46,743	83,370	--	--	130,113
Assigned	16,736	23,075	--	--	6,713	--	48,425
Unassigned	--	--	--	--	--	--	--
Total Fund Balance	16,736	23,075	46,743	83,370	6,713	--	622,564
Total Liabilities and Fund Balance	\$ 16,736	\$ 101,827	\$ 336,222	\$ 83,370	\$ 6,713	\$ --	\$ 1,189,095

City of Manistee
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2013

	Special Revenue						Brownfield Redevelopment Authority
	City Refuse	EPA Grant - Hazardous	EPA Grant - Petroleum	Local Street	Major Street	Peg Commission	
Revenues							
Tax Revenues	\$ 209,837	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
State Revenue Sharing	--	--	--	131,610	398,864	--	--
State & Local Grants & Contributions	--	1	--	9,788	--	39,942	260,841
Federal Grants	--	66,678	89,714	--	--	--	--
Charges for Services	197,940	--	--	--	207,422	--	--
Refunds & Reimbursements	--	--	--	--	27,986	--	9,140
Other Revenue	--	--	--	--	--	--	--
Interest on Investments	172	--	--	20	86	5	63
Total Revenues	<u>407,949</u>	<u>66,679</u>	<u>89,714</u>	<u>141,418</u>	<u>634,358</u>	<u>39,947</u>	<u>270,044</u>
Expenditures							
General Government	--	--	--	--	--	43,454	--
Public Safety	--	--	--	--	--	--	--
Public Works	446,407	66,679	89,714	123,528	422,368	--	368,684
Community & Economic Development	--	--	--	--	--	--	--
Recreation & Culture	--	--	--	--	--	--	--
Capital Outlay	--	--	--	5,540	134,546	--	--
Debt Service - Principal	--	--	--	--	125,000	--	--
Debt Service - Interest	--	--	--	--	17,163	--	--
Total Expenditures	<u>446,407</u>	<u>66,679</u>	<u>89,714</u>	<u>129,068</u>	<u>699,077</u>	<u>43,454</u>	<u>368,684</u>
Excess of Revenues Over (Under) Expenditures	<u>(38,458)</u>	<u>--</u>	<u>--</u>	<u>12,350</u>	<u>(64,719)</u>	<u>(3,507)</u>	<u>(98,640)</u>
Other Financing Sources (Uses)							
Transfers from Other Funds	--	--	--	80,506	256,838	1,000	30,283
Transfers to Other Funds	--	--	--	(80,506)	(80,506)	--	(2)
Net Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>176,332</u>	<u>1,000</u>	<u>30,281</u>
Net Change in Fund Balance	<u>(38,458)</u>	<u>--</u>	<u>--</u>	<u>12,350</u>	<u>111,613</u>	<u>(2,507)</u>	<u>(68,359)</u>
Fund Balance at Beginning of Period	<u>207,921</u>	<u>--</u>	<u>--</u>	<u>40,109</u>	<u>102,276</u>	<u>4,408</u>	<u>76,574</u>
Fund Balance at End of Period	<u>\$ 169,463</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 52,459</u>	<u>\$ 213,889</u>	<u>\$ 1,901</u>	<u>\$ 8,215</u>

City of Manistee
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2013

	Capital Projects						Total Nonmajor Governmental Funds
	Building Inspector	Street Improvement	Grant Management Fund	Capital Improvement	Renaissance Park	2010 Capital Improvements	
Revenues							
Tax Revenues	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 209,837
State Revenue Sharing	--	--	--	--	--	--	530,474
State & Local Grants & Contributions	--	3,000	232,995	--	--	--	546,567
Federal Grants	--	--	366,213	--	--	--	522,605
Charges for Services	11,541	25,767	--	--	--	--	442,670
Refunds & Reimbursements	--	--	--	--	--	--	37,126
Other Revenue	--	--	--	--	1,872	--	1,872
Interest on Investments	15	944	--	71	10	8	1,394
Total Revenues	<u>11,556</u>	<u>29,711</u>	<u>599,208</u>	<u>71</u>	<u>1,882</u>	<u>8</u>	<u>2,292,545</u>
Expenditures							
General Government	--	--	--	--	--	--	43,454
Public Safety	12,655	--	--	--	--	--	12,655
Public Works	--	20,959	--	--	--	5,000	1,543,339
Community & Economic Development	--	--	330,000	--	--	--	330,000
Recreation & Culture	--	--	22,356	5,473	--	--	27,829
Capital Outlay	--	--	495,902	12,770	--	--	648,758
Debt Service - Principal	--	--	--	--	7,488	--	132,488
Debt Service - Interest	--	--	--	--	--	--	17,163
Total Expenditures	<u>12,655</u>	<u>20,959</u>	<u>848,258</u>	<u>18,243</u>	<u>7,488</u>	<u>5,000</u>	<u>2,755,686</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,099)</u>	<u>8,752</u>	<u>(249,050)</u>	<u>(18,172)</u>	<u>(5,606)</u>	<u>(4,992)</u>	<u>(463,141)</u>
Other Financing Sources (Uses)							
Transfers from Other Funds	--	70,000	--	365,548	--	--	804,175
Transfers to Other Funds	--	(170,000)	--	(421,698)	--	(74,184)	(826,896)
Net Other Financing Sources (Uses)	<u>--</u>	<u>(100,000)</u>	<u>--</u>	<u>(56,150)</u>	<u>--</u>	<u>(74,184)</u>	<u>(22,721)</u>
Net Change in Fund Balance	(1,099)	(91,248)	(249,050)	(74,322)	(5,606)	(79,176)	(485,862)
<i>Fund Balance at Beginning of Period</i>	17,835	114,323	295,793	157,692	12,319	79,176	1,108,426
Fund Balance at End of Period	<u>\$ 16,736</u>	<u>\$ 23,075</u>	<u>\$ 46,743</u>	<u>\$ 83,370</u>	<u>\$ 6,713</u>	<u>\$ --</u>	<u>\$ 622,564</u>

City of Manistee
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2013

	Enterprise		Total Enterprise Funds
	Boat Ramp	Marina	
ASSETS			
<i>Current Assets</i>			
Cash & Cash Equivalents	\$ 5,956	\$ 577	\$ 6,533
Receivables	--	24,078	24,078
Prepaid Expenditures	--	1,062	1,062
Inventory	--	17,736	17,736
Total Current Assets	5,956	43,453	49,409
<i>Noncurrent Assets</i>			
Capital Assets, net	358,858	1,265,663	1,624,521
Total Assets	364,814	1,309,116	1,673,930
LIABILITIES			
<i>Current Liabilities</i>			
Accounts Payable	224	9,503	9,727
Accrued Payroll & Related Liabilities	--	1,619	1,619
Accrued Interest Payable	--	3,663	3,663
Current Portion of Long-term Debt	--	21,396	21,396
Due to Other Funds	118,538	274,482	393,020
Total Current Liabilities	118,762	310,663	429,425
<i>Noncurrent Liabilities</i>			
Long-term Debt less Current Portion	--	317,804	317,804
Total Liabilities	118,762	628,467	747,229
NET POSITION			
Net Investment in Capital Assets	358,858	926,463	1,285,321
<i>Unrestricted</i>	(112,806)	(245,814)	(358,620)
Total Net Position	\$ 246,052	\$ 680,649	\$ 926,701

City of Manistee
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
For the Year Ended June 30, 2013

	Enterprise		Total Enterprise Funds
	Boat Ramp	Marina	
Operating Revenues			
Charges for Services	\$ 28,863	\$ 207,014	\$ 235,877
Other Revenue	--	580	580
<i>Total Operating Revenues</i>	28,863	207,594	236,457
Operating Expenses			
Boat Ramp	17,404	--	17,404
Marina	--	211,465	211,465
Depreciation & Amortization	24,475	67,696	92,171
<i>Total Operating Expenses</i>	41,879	279,161	321,040
<i>Operating Income (Loss)</i>	(13,016)	(71,567)	(84,583)
Non-Operating Revenues (Expenses)			
Interest on Investments	10	39	49
Interest Expense	(1,898)	(17,444)	(19,342)
<i>Net Non-Operating Revenues (Expenses)</i>	(1,888)	(17,405)	(19,293)
Transfers	(14,904)	(88,972)	(103,876)
Transfers from Other Funds	--	40,000	40,000
Transfers to Other Funds	--	--	--
<i>Change In Net Position</i>	(14,904)	(48,972)	(63,876)
<i>Net Position at Beginning of Period</i>	260,956	729,621	990,577
<i>Net Position at End of Period</i>	\$ 246,052	\$ 680,649	\$ 926,701

**City of Manistee
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2013**

	Business-type Activities Enterprise Funds		Total Nonmajor Enterprise Funds
	Boat Ramp	Marina	
Cash Flows from Operating Activities			
Receipts from Customers	\$ 28,878	\$ 205,390	\$ 234,268
Payments to Suppliers	(17,389)	(207,181)	(224,570)
Payments to Employees	-	(29,526)	(29,526)
Total Cash Flows from Operating Activities	11,489	(31,317)	(19,828)
Cash Flows from Non-capital Financing Activities			
Transfers from (to) Other Funds	-	40,000	40,000
(Increase) Decrease in Due from Other Funds	-	2,000	2,000
(Decrease) Increase in Due to Other Funds	(12,638)	-	(12,638)
Total Cash Flows from Non-capital Financing Activities	(12,638)	42,000	29,362
Cash Flows from Capital and Related Financing Activities			
Principal Paid on Capital Debt	-	(20,726)	(20,726)
Interest Paid on Capital Debt	(1,897)	(17,668)	(19,565)
Total Cash Flows from Capital and Related Financing Activities	(1,897)	(38,394)	(40,291)
Cash Flows from Investing Activities			
Interest on Investments	10	39	49
Total Cash Flows from Investing Activities	10	39	49
Net Increase (Decrease) in Cash & Cash Equivalents	(3,036)	(27,672)	(30,708)
Cash & Cash Equivalents - Beginning of Year	8,992	28,249	37,241
Cash & Cash Equivalents - End of Year	\$ 5,956	\$ 577	\$ 6,533

**City of Manistee
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2013**

	Business-type Activities Enterprise Funds		Total Nonmajor Enterprise Funds
	Boat Ramp	Marina	
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	\$ (13,016)	\$ (71,567)	\$ (84,583)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities			
Depreciation and Amortization Expense	24,475	67,696	92,171
Changes in Assets & Liabilities			
Receivables	15	(2,204)	(2,189)
Inventory	-	(1,412)	(1,412)
Prepaid Expenses	-	(703)	(703)
Accounts Payable	15	(23,514)	(23,499)
Accrued Payroll	-	387	387
Net Cash Provided by Operating Activities	\$ 11,489	\$ (31,317)	\$ (19,828)

SINGLE AUDIT ACT COMPLIANCE

INDEPENDENT AUDITORS' 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

October 4, 2013

To the City Council
City of Manistee, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Manistee, Michigan, as of and for the year ended June 30, 2013, which collectively comprise the City's basic financial statements and have issued our report thereon dated October 4, 2013. 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 of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the City of Manistee (the "City") as of and for the year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing our 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 over financial reporting.

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 misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, that results in more than a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended solely for the information and use of management, the City Council, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Best regards,

A handwritten signature in cursive script that reads "Gabridge & Company". The signature is written in dark ink and is positioned above the printed name of the company.

Gabridge & Company, PLC
Grand Rapids, MI
October 4, 2013

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133

To the City Council
City of Manistee, Michigan

Compliance

We have audited the compliance of the City of Manistee (the "City") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2013. The City's major federal programs are identified in the Summary of Auditors Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express as opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2013.

Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of the laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on a major federal

program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purposes of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify and deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the City Council, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Gabridge & Company".

Gabridge & Company, PLC
Grand Rapids, MI
October 4, 2013

City of Manistee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Agency / Pass-Through Grantor / Program Title	Grant Number	CFDA Number	Federal Expenditures
U.S. Department of Housing and Urban Development Passed Through Michigan Strategic Fund Michigan Community Development Block Grant	MSC 212017-CSB	14.228	\$ 330,000
Federal Emergency Management Agency Assistance to Firefighters Grant	EMW-2012-FO-06977	97.044	36,213
Environmental Protection Agency Brownfield Assessment Grant - Hazardous	BD-00E44201-0	66.818	66,678
Brownfield Assessment Grant - Petroleum	402D79EBP	66.818	89,714
Total Environmental Protection Agency			<u>156,392</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 522,605</u>

City of Manistee

Notes to the Schedule of Expenditures of Federal Awards

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Note 1 – Basis of Presentation

The Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal grant activity of the City under programs of the federal government for the year ended June 30, 2013. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Reconciliation of Basic Financial Statements

Federal expenditures of \$522,605 from the June 30, 2013 Schedule of Expenditures of Federal Awards reconcile to the federal grant revenues, a component of grant revenue in the June 30, 2013 financial statements.

**City of Manistee
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013**

SECTION I - SUMMARY OF AUDITORS RESULTS

Financial Statements

Type of auditors' report issued	Unqualified
Internal controls over financial reporting	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance for major programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, section 510(a)?	No

Identification of Major Programs

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Gran
Dollar threshold used to distinguish between Type A and B programs?	\$300,000
Auditee qualified as a low-risk auditee?	No

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARDS AND QUESTIONED COSTS

No matters were reported

SECTION IV - SUMMARY OF PRIOR AUDIT FINDINGS

No matters were reported

October 4, 2013

To the City Council
City of Manistee, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Manistee for the year ended June 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), 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 July 8, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility Under Auditing Standards Generally Accepted in the United States of America and OMB Circular A-133

As stated in our engagement letter dated July 8, 2013 our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, for which 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. Also, in accordance with OMB Circular A-133, we examined, on a test basis, evidence about the City's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* applicable to each of its major federal programs for the purpose of expressing an opinion on the City's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination of the City's compliance with those requirements.

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 of Manistee are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2013. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in 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 City of Manistee's financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management's estimate of the accrued compensated absences and the related pay rates as of June 30, 2013.
- Management's assumptions used to calculate the actuarial report and the net present value of post employment benefits, including health and pension benefits.

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 trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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 October 4, 2013.

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 governmental unit’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 governmental unit’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of management, the governing body, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.



Gabridge & Company, PLC
Grand Rapids, MI
October 4, 2013

MEMO TO: Mitch Deisch, City Manager *M Deisch*
FROM: Jeffrey W. Mikula, Public Works Director *JW Mikula*
DATE: October 7, 2013
SUBJECT: Sander/Blade Truck



DPW Director's Office
231-723-7132

The City of Manistee Department of Public Works maintains a fleet of ten plow trucks. Each is equipped with an under body Scraper and front wing attachment. Three of these trucks are used to salt and sand the roadways. It has been recommended by Truck vendors, our mechanic and others in the industry to plan replacing these trucks every 16-18 years. While updating the motor pool data for all of our equipment, it was noted that two of the Sander/Salt trucks are 18 years old and the third is 21 years old.

We had a long standing policy of utilizing the oldest trucks in the fleet to sand and salt the streets. Unfortunately these trucks are aged and their maintenance costs and downtime are substantial. For the majority of this past winter, at least one truck and many times two trucks were out of service for repairs. Since these trucks are usually our first response to ice and snow conditions, we feel it is better practice to replace these units with new trucks.

The proposed truck has an underbody scraper blade along with a paraglide wing blade. The paraglide wing will allow us to blade additional lane widths and bench snow banks while utilizing less equipment. The box is stainless steel and is designed specifically for sand and salt applications.

We have bid out this truck to the known vendors in northern Michigan and received two very competitive prices.

Grand Traverse Diesel, Western Star	\$160,567.00
Wieland Sales, International Work Star	\$153,015.00
(Additional items to make the truck equal to the Western Star)	<u>\$1,464.00</u> \$ 154,479.00

We are seeking approval to purchase the International Work Star. This purchase is consistent with the revised Motor Pool schedule.

Delivery would be expected in January, 2014.

This truck would be financed as indicated in Ed Bradford's memo.



Finance\Treasurer's Office

m Deisch

Memo to: Mitch Deisch, City Manager

From: Edward Bradford, CFO *EB*

Re: Plow Truck Financing

Date: October, 8, 2013

Mitch,

The 2013-2014 motor pool budget includes funds for a plow truck. The budget anticipated the cost of the plow truck to be \$160,000, and that it would be paid for out of motor pool cash reserves.

As discussed at the recent Council work session (and as part of the ambulance purchase discussion last month), the revised motor pool plan calls for this unit to be financed instead of purchased with cash. Public Works Director Jeff Mikula has bid the truck and recommended a 2014 International Workstar 7400 from Wieland Sales in the amount of \$154,479.

If Council approves the purchase of the plow truck, then they also need to approve the financing of the purchase. I solicited financing bids for this purchase from local banks. The responses received were:

West Shore Bank	1.33%
Huntington Bank	1.88% + \$1,000 Fee
Shelby State Bank	2.0%
West Michigan Bank & Trust	2.33%

West Shore Bank is the recommended bid at 1.33% for a 4 year installment purchase agreement. The attached resolution authorizes the City Manager and/or Finance Director to enter into an installment purchase agreement on the terms and conditions presented and execute all needed documents.

CITY OF MANISTEE
CITY COUNCIL RESOLUTION

WHEREAS, City Staff has recommended the purchase of the following property:

2014 International Workstar 7400

for the sum of **\$154,479**;

WHEREAS, the City Council has determined that the best and most appropriate method of financing this purchase would be through an Installment Purchase Agreement under which the City of Manistee would act as “BUYER”, Wieland Sales, Inc. would act as “SELLER”, and West Shore Bank would act as “ASSIGNEE”;

WHEREAS, it is determined that the useful life of the property being purchased exceeds the proposed length of the installment purchase agreement.

NOW, THEREFORE, IT IS HEREBY RESOLVED, that the City of Manistee purchase this property and finance the purchase by entering into an Installment Purchase Agreement in accordance with Michigan Public Act 99 of 1933 (MCL 123.721 *et seq.*), which Agreement shall provide for a purchase price of **\$154,479** interest of **1.33%** per annum on the unpaid balance and amortization of the payments over **four** years.

The Installment Purchase Agreement shall include the City of Manistee as “Buyer”, Wieland Sales, Inc. as “Seller” and West Shore Bank as “Assignee”; and the City Manager and/or Finance Director is authorized and directed to execute the Installment Purchase Agreement and any accompanying documents to consummate the purchase and financing.

IT IS FURTHER RESOLVED that the Installment Purchase Contract involves property that is being acquired for a public purpose, the installment payment term will not exceed fifteen (15) years and the installment payment term will not exceed the useful life of the property.

Dated: October 15, 2013.

_____, Mayor

Attest:

Michelle Wright, Clerk



September 5, 2013

City of Manistee, DPW
Attn: Jeffrey Mikula, Director of Public Works
PO Box 358
70 Maple Street
Manistee, MI 49660

Bid for new 2013 or 2014 dump truck cab and chassis with specified equipment

Enclosed please accept Wieland Sales Bid for the 2014 cab & chassis with specified equipment. Wieland is an International Truck Dealership with locations in Clare, Bay City / Auburn and Saginaw, MI.

We are bidding the International WorkStar 7400 SBA at 39,000 g.v.w.r., along with equipment provided by Truck & Trailer Boyne Falls. However, we will honor any equipment supplier you might choose.

Please note that with the MaxxForce engine we are quoting, there is no need for DEF fluid, tank, and extra equipment required. Our MaxxForce 9 engine meets the EPA requirements.

Benefits:

1. MaxxForce 9, with 330 HP and 950 lb-ft Torque, information enclosed
2. International's On-Command Parts and Service online system to support your ownership experience
This system is free for first 2 years, but if buying a new truck over the next couple of years would be free for that time period.
3. Our S/A WorkStar 7400 SBA has the features your drivers want and is best in class, with driver vision and comfort a key element.

I appreciated your allowing us the opportunity to bid and meet your needs. Pricing is on the bid sheet attached.

Regards,

Kirby Spicer
Team Wieland
Cell # 989-326-0977

430 Midland Road
Bay City, Michigan 48706
(989) 662-4455
Fax: (989) 662-2226

800 Industrial Drive
Clare, Michigan 48617
(989) 386-2600
Fax: (989) 386-2635

3165 Wolf Road
Saginaw, Michigan 48601
(989) 755-7907
Fax: (989) 755-7906

Jeff Mikula

From: Kirby Spicer <kirby@wielandtrucks.com>
Sent: Wednesday, September 25, 2013 1:35 PM
To: Jeff Mikula
Subject: 2014 International WorkStar

Based on our conversation, below is a list of options that we could consider along with the additional price adjustments. The price adjustments would be added to the bid amount.

Description:	Add to bid price
1. Tilting & Telescoping Steering Wheel	\$175.20
2. Locking Differential, rear axle	\$458.40
3. Ergonomic Center Panel	\$00.00
4. Non-polished Alum. Wheels – Front	\$247.20
5. <u>Non-polished Alum Wheels – Rear</u>	<u>\$583.20</u>
<u>Total</u>	<u>\$1,464.00</u>

If you decided to go with the following items:

1. Polished Alum Wheels – Front	\$292.00
2. Polished Alum Wheels –Rear	\$675.20
3. Or, if you wanted Polished Outer	
4. On rear and steel inner	\$185.60
5. Air Conditioning	\$658.40

Our finance person is getting some rates for you to look at. Hopefully, I should have these in the next day or so.

Jeff, anything else please let me know.

Thank for allowing us the opportunity to bid and to work with you.

Kirby Spicer

"Team Wieland"

Wieland International & Idealease

Bay City / Saginaw / Clare

Phone: 989-662-4455

Cell: 989--326-0977

