CITY OF BURTON

BURTON CITY COUNCIL MEETING

APRIL 17, 2017

MINUTES

Council Chambers	Regular Meeting	7:00 PM

4303 S. CENTER ROAD
BURTON, MI 48519

This meeting was opened by President Steven Heffner at 7:30 PM.

A. INVOCATION LED BY: MR. HATFIELD

B. THE PLEDGE OF ALLEGIANCE IS LED BY: MR. HATFIELD

C. ROLL CALL

Attendee Name	Title	Status	Arrived
Tom Martinbianco	Councilman	Present	
Duane Haskins	Councilman	Present	
Steven Heffner	President	Present	
Steven Hatfield	Councilman	Present	
Christina Conley	Councilwoman	Present	
Dennis O'Keefe	Councilman	Present	
Vaughn Smith	Councilman	Present	

D. STAFF PRESENT

Paula Zelenko, Mayor
Bob Slattery, DPW Director
Tom Osterholzer, Police Chief
Rik Hayman, Chief of Staff
Sue Warren, HR Director
Racheal Boggs, Deputy Clerk

E. APPROVAL OF MINUTES

1. City Council - Regular Meeting - Apr 3, 2017 7:00 PM

RESULT:	**ACCEPTED [UNANIMOUS]**
MOVER:	Dennis O'Keefe, Councilman
SECONDER:	Christina Conley, Councilwoman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

F. ADMINISTRATIVE REPORTS

Mayor Zelenko stated she hopes everyone had a happy Easter and that The Easter Egg Hunt was successful this year.

Mayor Zelenko presented the agenda items:

The Investment Report and the Revenue and Expenditure Report are in your packet tonight.

Item #1 City Attorney Billing

Item #2 Contract for Rowe Construction Engineering for the Bristol Road Bridge
Item #3 Amendment to the Consumers Energy Contract upgrading 40 street lights to LED
Item #4 Contract with Ace Paving for milling and resurfacing on Maple Road.
Item #5 Contract with Andy's Roofing for the Police Department
Item #6 Agreement with the County Road Comission for pavement repair and chip seal on 2 sections of Maple Road

Section K Tabled Items: this is for the Council to choose an auditing firm. If the Council chooses to address this item tonight, it will need a motion to be moved from the table to the Council Action section of the agenda.

Mayor Zelenko stated as requested by Mr. Smith, the additional information on the auditing firms is included in your packet. As you requested, your banner of goals is posted in the Council Chambers and our new website is currently up and running. I am requesting a closed session tonight under the Open Meetings Act section 8A and 8C. The labor attorney is here for that. No action will be required from Council after that discussion.

1. Pooled Cash Investment Report for 04/03/17

2. Revenue and Expenditure Report March 2017

G. COMMITTEE REPORTS

Mr. Smith stated the Planning Commission met for a Master Plan Workshop on April 4, 2017. They set a list of priorities and they are: Blight and a systematic approach to handling it, increasing the money to be allocated for blight, attracting residents and businesses to Burton. The Planning Commission would like to know the opinions of the City Council members and they want to invite you to attend the meetings. The request for proposal with Rowe for the Master Plan did not include a marketing component however, there is a need for one. Please let me know your input so I can report back to the Planning Commission.

Mr. Hatfield stated the new website launched today. With any transition, there will be things that didn't transfer well. If you run into issues with it, please send them to me and I will compile a list to forward on.

Mrs. Conley stated the Easter Egg Hunt went well and she thanked the volunteers.

Mr. Haskins provided legislative updates: Regarding panhandling, there is a temporary procedure in place under the disorderly persons ordinance. I would like to schedule a Legislative Meeting May 1, 2017 at 6:00 p.m. before the Council Meeting to discuss this as well as a few of the other issues including minor in possession and delinquency of a minor.

Attorney Doyle stated there are a total of 8 issues to be addressed. There are 6 items that should only take a few minutes.

The Legislative Committee agreed to schedule a Legislative Meeting at 6:00 p.m. on Monday May 1, 2017.

H. AUDIENCE PARTICIPATION

The City Council received comments from the following people:

Patrick Neff of Burton regarding a church that was purchased next to his home that has turned into a recovery center. He is concerned about the safety of his family and the neighborhood.

I. COUNCIL DISCUSSION

Mr. Hatfield thanked the Police Department for their quick response to the missing child in Mallard Ponds over the weekend. The child was found. Great job to the entire department. I was not able to attend the meeting where the goals of the City Council were established. Most of these are not actual goals; they are not specific. The City Council goals need to be based on the vision of the community which is what the Master Plan is. I agree the city needs to market the city but the Master Plan is a visioning tool not a marketing tool. It is up to us to take the community's vision and make our goals to meet that vision. Legacy is a huge problem in the city and it is not even in our top six goals? It is number one for me. We are the only state in the country that has lost revenue sharing money for roads and we should be outraged; as a council we should be passing resolutions. People are leaving our city because the city doesn't have a vision. We are not giving residents what they want such as bike lanes, parks, trails, good schools, etc. We are giving .7 operating mills back to the residents which is about $20.00 per family instead of addressing the things they actually want including legacy cost. Last year was a complete mismanagement of the budget; that was fiscal irresponsibility.

Mr. Smith stated with the passing of the police millage, we came into some money. We have 103 employees in the budget and there were a substantial number of positions not filled. We went from 4.7 mills to 4.0 mills and I would rather give that back to the residents than irresponsibly spend it. It may only be $20.00 to the average resident but it's more than that for businesses.

Council discussion on census numbers and growth in Burton subdivisions.

Mr. Heffner asked if the proposed budget was based 4.7 MIlls or 4.0 Mills.

Mayor Zelenko stated she presented a proposed budget based on 4.707 Mills which is what we have historically levied.

Council discussion on truth and taxation, inflation and roll back.

Mr. Smith passed out an MLIVE article regarding Michigan municipalities and tax rates.

Council discussion on MLIVE article.

Mr. Haskins stated the line item budget helped him understand how money filtered into a certain line and the need to move it somewhere else. It helped put things into perspective. In order to meet the goals of the council, you have to control the spending. With a line item budget, you see what is coming and going and why there's a need for the transfer. Now that the line item budget is gone, we don't know where to make cuts. He asked Mr. Slattery about the report on the inspections from last month and a pothole on Bristol Road.

The administration will check into the report and get back with the council. Mr. Slattery will check on the pothole.

1. Motion to go into Executive Session under Section 8a and 8c of the Open Meetings Act for the purpose of labor negotiations.

   City Council went into closed session at 7:47 PM and returned at 8:42 PM.

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Tom Martinbianco, Councilman
SECONDER:	Vaughn Smith, Councilman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

J. COUNCIL ACTION

Mr. Haskins would like a traffic control order for stop signs on Judd Road at Barnes and at Columbine heading east and west due to numerous complaints of speeding. We also need to address a no trucks allowed sign in that area.

1. Motion to add to the agenda: Approve and authorize a Traffic Control Order to place stop signs on Judd Road at the corners of Columbine and Barnes.

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Duane Haskins, Councilman
SECONDER:	Christina Conley, Councilwoman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

2. Motion to add to the agenda: Approve and authorize to reduce 2017-2018 general operating proposed tax levy to 4.0 Mills.

RESULT:	**CARRIED [5 TO 2]**
MOVER:	Tom Martinbianco, Councilman
SECONDER:	Duane Haskins, Councilman
AYES:	Martinbianco, Haskins, Heffner, Conley, Smith
NAYS:	Hatfield, O'Keefe

3. Motion to add to agenda: Approve and authorize a resolution instituting a policy favoring the use of local businesses for services needed for property remediation by the Fire Department.

   Attorney Doyle stated she has been asked by Mr. Heffner to draft a policy favoring the use of local businesses for property remediation needed by the Fire Department. She read the drafted policy.

   Mr. Hatfield stated he feels we are exceeding our role because this is not a city wide policy; it is a departmental policy.

4. Motion to add to agenda: Approve and authorize a resolution instituting a policy favoring the use of local businesses for services needed throughout the City of Burton.

   Mr. Martinbianco would like to amend the policy to include the entire City of Burton.

   Council discussion on the policy, businesses located in the City of Burton and whose responsibility it is to enforce the use of local businesses.

   Attorney Doyle read another drafted policy.

Council discussed liabilities that may be associated with the policy and how you determine who will be on the list and how to get on the list of local businesses.

5. Motion to table the two previous motions regarding the policy.

   Mr. Martinbianco would like to send this to the Legislative Committee.

RESULT:	**TABLED [UNANIMOUS]**
MOVER:	Steven Hatfield, Councilman
SECONDER:	Tom Martinbianco, Councilman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

6. Approve and authorize the Attorney Billing (Amanda Doyle) 03/29/17 to 04/12/17in the amount $4,671.50.

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Duane Haskins, Councilman
SECONDER:	Dennis O'Keefe, Councilman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

7. Approve & authorize the Mayor & Clerk to sign contract with ROWE Professional Services Company, 540 S. Saginaw Street, Ste. 200, Flint, MI 48502, to provide Construction Engineering services for the Bristol Road over Thread Creek project (DPW project No. 16-007-P) in the amount of $57,445.

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Steven Hatfield, Councilman
SECONDER:	Tom Martinbianco, Councilman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

8. Approve and Authorize City Council to Amend the existing contract with Consumers Energy to upgrade the remaining forty (40) Mecury Vapor (MV) cobrahead street lights in various locations around the City to LED lights.

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Steven Hatfield, Councilman
SECONDER:	Christina Conley, Councilwoman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

9. Approve and authorize the Mayor and City Clerk to execute a contract with ACE Saginaw Paving Co. 115 S. Averill Ave., Flint, MI 48506, for the Milling and Resurfacing of Maple Road from Center Road to the south leg of Belsay Road, for the Not-to-Exceed fee of $178,349.95.

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Duane Haskins, Councilman
SECONDER:	Steven Hatfield, Councilman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

10. Approve and authorize the Mayor and Clerk to execute a contract with Andy's Roofing, 3140 Kleinpell Street, Burton, MI 48529, in the amount of $62,400.00 for the Re-Roofing of the Police Department Building.

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Dennis O'Keefe, Councilman
SECONDER:	Christina Conley, Councilwoman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

11. Approve and authorize the Mayor and City Clerk to enter into an agreement with the Genesee County Road Commission for the pavement repair and chip seal of Two sections of Maple Road, 1) from Dort Highway to Center Road for $70,795.72 and 2) from Belsay Road to Vassar Road for $65,700.50.

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Dennis O'Keefe, Councilman
SECONDER:	Tom Martinbianco, Councilman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

12. Approve and authorize a Traffic Control Order to place stop signs on Judd Road at the corners of Columbine and Barnes.

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Duane Haskins, Councilman
SECONDER:	Vaughn Smith, Councilman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

13. Approve and authorize to reduce 2017-2018 general operating proposed tax levy to 4.0 Mills.

RESULT:	**CARRIED [5 TO 2]**
MOVER:	Duane Haskins, Councilman
SECONDER:	Tom Martinbianco, Councilman
AYES:	Martinbianco, Haskins, Heffner, Conley, Smith
NAYS:	Hatfield, O'Keefe

K. TABLED ITEMS

Council discussion on audit firms.

1. Motion to call the question.

RESULT:	**CARRIED [5 TO 2]**
MOVER:	Tom Martinbianco, Councilman
SECONDER:	Dennis O'Keefe, Councilman
AYES:	Martinbianco, Haskins, Hatfield, O'Keefe, Smith
NAYS:	Heffner, Conley

2. Approve and authorize the Mayor and City Clerk to enter into a Professional Service Agreement with Plante Moran, 4444 W. Bristol Rd., Suite 360, Flint, MI 48507 for the purposes of auditing of the City's financial statements and the Federal A133 audit (also known as a single audit), Act 51 Compliance and F-65 preparation for the Fiscal Years ending 2017, 2018 and 2019 in the amount of $157,160.00.

RESULT:	**CARRIED [4 TO 3]**
MOVER:	Dennis O'Keefe, Councilman
SECONDER:	Vaughn Smith, Councilman
AYES:	Haskins, Hatfield, O'Keefe, Smith
NAYS:	Martinbianco, Heffner, Conley

Meeting was adjourned at 10:33 PM.

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CITY OF BURTON

BURTON CITY COUNCIL MEETING

APRIL 3, 2017

MINUTES

Council Chambers	Regular Meeting	7:00 PM

4303 S. CENTER ROAD
BURTON, MI 48519

This meeting was opened by President Steven Heffner at 7:11 PM.

A. INVOCATION LED BY: MR. O'KEEFE

B. THE PLEDGE OF ALLEGIANCE IS LED BY: MR. O"KEEFE

C. ROLL CALL

Attendee Name	Title	Status	Arrived
Tom Martinbianco	Councilman	Present	
Duane Haskins	Councilman	Excused	
Steven Heffner	President	Present	
Steven Hatfield	Councilman	Excused	
Christina Conley	Councilwoman	Excused	
Dennis O'Keefe	Councilman	Present	
Vaughn Smith	Councilman	Present	

D. STAFF PRESENT

Paula Zelenko, Mayor
Robert Slattery, DPW Director
Rik Hayman, Chief of Staff
Teresa Karsney, Clerk

E. APPROVAL OF MINUTES

1. City Council - Regular Meeting - Mar 20, 2017 7:00 PM

RESULT:	**ACCEPTED [UNANIMOUS]**
MOVER:	Dennis O'Keefe, Councilman
SECONDER:	Vaughn Smith, Councilman
AYES:	Martinbianco, Heffner, O'Keefe, Smith
EXCUSED:	Haskins, Hatfield, Conley

F. ADMINISTRATIVE REPORTS

Mayor Zelenko stated that she presented the proposed fiscal year 2017-2018 City of Burton budget to City Council and reminded them that there will be a Public Hearing on Monday, April 17, 2017 at 6:30 p.m.

I have shared the latest update from Stantec's Dima El-Gamal. This gives you an overview of the status of the several water and sewer related projects to date. In addition, I am happy to report that we have received an additional $500,000 principal forgiveness on our DWRF project; bringing the total to $2 million to date.

The Mayor presented the agenda items.

G. COMMITTEE REPORTS

Mr. O'Keefe reminded people about the May 2, 2017 Election for the 911 surcharge. He stated that he has brought some flyers on what the 911 surcharge would cover. Hopes the City Council will support this.

Mr. Smith stated that the Planning Commission is having a Masterplan workshop tomorrow at 9:00 a.m. in the Community Room if anyone would like to attend.

Mr. Heffner reminded people about the Easter Egg Hunt at 1:00 p.m. at Atherton Elementary School on April 8, 2017.

H. AUDIENCE PARTICIPATION

Council received comments from the following people:

Rex Stout of Burton - in regards to neighborhood problems and violations.
Thomas Bundschuh of Burton - in regards to new water lines
Genevieve Field of Burton - in regards to when the Legislative meeting will be.

I. COUNCIL DISCUSSION

Mayor Zelenko stated we are going to have a Town Hall meeting in regards to the new water lines going in to inform residents what the City is doing to get them off the Flint Water system.

Attorney Doyle stated that they are researching the Civil Rights Ordinance.

Mr. Martinbianco asked if we had anything in writing from the City of Flint regarding the water lines.

Mr. Smith asked when the work would start and when it would be finished.

Mayor Zelenko stated it would start in May and be done in October or November.

Mr. O'Keefe thought this is a great plan and was happy about the debt forgiveness we have received.

Mr. Heffner stated he finally came up with the list of six goals for the banner in the Council chambers. And will give it to Mr. Hayman to have a banner made.

1. Complete the Masterplan
2. Roads
3. Start the LED program
4. Market, develop and grow commercial and industrial base
5. Tighten up the purse strings
6. Market the City and remove the negatives in the City

J. COUNCIL ACTION

1. Approve and authorize the Attorney Billing (Amanda Doyle) 3/15/17 to 3/28/17 in the amount $3,478.00.

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Dennis O'Keefe, Councilman
SECONDER:	Vaughn Smith, Councilman
AYES:	Martinbianco, Heffner, O'Keefe, Smith
EXCUSED:	Haskins, Hatfield, Conley

2. Approve and authorize the Attorney Billing (Masud) 2/1/17 to 2/28/17 in the amount $10,582.11.

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Dennis O'Keefe, Councilman
SECONDER:	Vaughn Smith, Councilman
AYES:	Martinbianco, Heffner, O'Keefe, Smith
EXCUSED:	Haskins, Hatfield, Conley

3. Approve and authorize Mayor and Clerk to sign Resolution 2017-5 to tentatively award the Flint Water Main Replacement construction contract contingent upon securing CDBG funding and all regulatory permits to Salenbien Trucking and Excavating Inc., 9217 Ann Arbor Rd., Dundee MI 48131, the lowest responsive bidder.

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Dennis O'Keefe, Councilman
SECONDER:	Vaughn Smith, Councilman
AYES:	Martinbianco, Heffner, O'Keefe, Smith
EXCUSED:	Haskins, Hatfield, Conley

4. Approve and authorize the Mayor and Clerk to enter into an agreement with Stantec Consulting Michigan Inc., 3754 Ranchero Drive, Ann Arbor, MI 48108-2771 for professional engineering services, for Flint Water Main Replacement project Construction Services for a total not-to-exceed fee of $88,000.

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Dennis O'Keefe, Councilman
SECONDER:	Vaughn Smith, Councilman
AYES:	Martinbianco, Heffner, O'Keefe, Smith
EXCUSED:	Haskins, Hatfield, Conley

Meeting was adjourned at 7:47 PM.

Pooled Cash Investment Report for 04/03/17

ATTACHMENTS:

- Pooled Cash 04-03-17(PDF)

CITY OF BURTON
POOLED CASH INVESTMENT REPORT

REPORT DATE: 04/03/17

AGENT	COMM PAPER 1	COMM PAPER 2	SPLIT RATING	CERT DEPOSIT	MONEY MKT	TREASURY BILLS
CHASE	$0.00	$0.00	$0.00	$0.00	$2,132,178.71	$0.00
COMERICA	$2,976,419.97	$0.00	$0.00	$0.00	$0.00	$1,000,000.00
CUTWATER	$0.00	$0.00	$0.00	$0.00	$3,715,904.57	$0.00
ELGA CREDIT UNION	$0.00	$0.00	$0.00	$0.00	$3,735,563.74	$0.00
FIRSTMERIT	$0.00	$0.00	$0.00	$1,000,000.00	$0.00	$0.00
FLAGSTAR	$0.00	$0.00	$0.00	$259,435.63	$514,715.37	$0.00
FRANKENMUTH CREDIT U	$0.00	$0.00	$0.00	$808,332.64	$0.00	$0.00
HUNTINGTON BANK	$0.00	$0.00	$0.00	$0.00	$1,225,600.00	$0.00
MULTI BANK SECURITIES	$0.00	$0.00	$0.00	$1,430,000.00	$0.00	$1,499,500.00
TOTALS:	$2,976,419.97	$0.00	$0.00	$3,497,768.27	$11,323,962.39	$2,499,500.00

GRAND TOTAL: $20,297,650.63

50% RULE (NON COMM PAPER - COMM PAPER) : $14,344,810.69

AVERAGE INTEREST : 1.1366

REPORT DATE: 04/03/17

Purchase Amount		Institution Name	Agent	Rate	Days	Date Pur.	Date Due	Interest Due	Daily Int.	CUSIP
$496,714.99	O-3	Credit Agricole - Pooled	CO - 1	0.87926	269	07/12/16	04/07/17	$3,285.01	$12.21	22533TR73
$497,591.10	O-3	Credit Agricole - Pool	CO - 1	0.95297	182	10/17/16	04/17/17	$2,408.90	$13.24	22533TRH1
$250,000.00	M-1	FHLB 5Yr Step - Pooled	MBS - TB	1.4	365	05/10/16	05/10/17	$3,548.61	$9.72	3130A7VA0
$514,715.37	M-3	Flagstar - Pooled	FLAG - M	0.55	91	04/01/17	07/01/17	$715.60	$7.86	
$501,980.94	M-3	Michigan Class - Sewer	CUT - MM	0.95	91	04/01/17	07/01/17	$1,205.45	$13.25	
$200,799.59	M-3	MI Class - Fire Cap Projects	CUT - MM	0.95	91	04/01/17	07/01/17	$482.20	$5.30	
$3,013,124.04	M-3	Michigan Class - Pooled	CUT - MM	0.95	91	04/01/17	07/01/17	$7,235.68	$79.51	
$1,454,702.34	M-3	ELGA - Water	ELGA - M	0.7	91	04/01/17	07/01/17	$2,574.01	$28.29	
$2,280,861.40	M-3	ELGA - Sewer	ELGA - M	0.7	91	04/01/17	07/01/17	$4,035.86	$44.35	
$2,132,178.71	M-3	Chase Earnings Credit	CHS - MM	0.85	91	04/01/17	07/01/17	$4,581.22	$50.34	
$1,109,792.50	M-3	Huntington Earnings Credit	HUNT - M	0.2	91	04/01/17	07/01/17	$561.06	$6.17	
$115,807.50	M-3	Huntington - Sp Assessment	HUNT - M	0.2	91	04/01/17	07/01/17	$58.55	$0.64	
$495,580.83	O-3	Abby National - Pooled	CO - 1	1.19169	267	10/11/16	07/05/17	$4,419.17	$16.55	00280NU57
$990,937.78	O-3	Natixis NY - SWR	CO - 1	1.21279	269	10/11/16	07/07/17	$9,062.22	$33.69	63873JU73
$250,000.00	M-1	FHLM 3.5yr Call Step SWR	CO - TB	1	363	08/30/16	08/28/17	$2,520.83	$6.94	3134G95B9
$259,435.63	M-1	Local Street CD	FLAG - C	0.95	367	12/09/16	12/11/17	$2,512.56	$6.85	
$495,595.27	O-1	Credit Agricole - Pool	CO - 1	1.17896	269	03/28/17	12/22/17	$4,404.73	$16.37	22533TZN9
$500,000.00	M-1	FHLN 3yr Step - Pooled	CO - TB	1.25	365	12/30/16	12/30/17	$6,336.81	$17.36	
$500,000.00	M-1	FirstMerit SWR CD 8497	FIRST - C	1.25	1825	02/11/13	02/10/18	$31,684.03	$17.36	
$500,000.00	M-1	FirstMerit CD Sewer 8497	FIRST - C	1.25	1825	02/14/13	02/13/18	$31,684.03	$17.36	
$400,000.00	M-1	FRANKENMUTH C/U SWR	FCU - CD	1.65	1124	02/12/15	03/12/18	$20,606.67	$18.33	
$408,332.64	M-1	Frankenmuth C/U SWR	FCU - CD	1.25	638	11/12/16	08/12/18	$9,045.70	$14.18	
$250,000.00	M-1	WELLS FARGO - SWR	MBS - CD	1.5	1096	12/17/15	12/17/18	$11,416.67	$10.42	9497482Z9
$500,000.00	M-1	FNMA 6yr Call 8497	MBS - TB	1.3	2191	05/20/13	05/20/19	$39,559.72	$18.06	3136G1LC1
$250,000.00	M-1	Wells Fargo 3yr Pool	MBS - CD	1.35	1095	06/17/16	06/17/19	$10,265.63	$9.38	9497485T0
$249,500.00	M-1	Freddie Mac 3yr - Pooled	MBS - TB	1.068	1095	06/28/16	06/28/19	$8,105.01	$7.40	3134G9US4
$340,000.00	M-1	Chase SWR - Call	MBS - CD	1.1	1095	07/15/16	07/15/19	$11,375.83	$10.39	48125Y5L4

Attachment: Pooled Cash 04-03-17 (2948 : Pooled Cash Investment Report)

REPORT DATE: 04/03/17

Purchase Amount		Institution Name	Agent	Rate	Days	Date Pur.	Date Due	Interest Due	Daily Int.	CUSIP
$250,000.00	M-1	FHL 15yr Call Step SWR	CO - TB	1.75	1459	08/30/16	08/28/20	$17,730.90	$12.15	3130A8Z22
$250,000.00	M-1	Wells Fargo 5yr Pool	MBS - CD	1.75	1826	06/17/16	06/17/21	$22,190.97	$12.15	9497485W3
$340,000.00	M-1	Chase SWR - Call	MBS - CD	1.45	1826	07/15/16	07/15/21	$25,006.06	$13.69	48125Y5N0
$500,000.00	M-1	FNMA 15Yr Step Pool	MBS - TB	2.5	2189	03/30/16	03/28/22	$76,006.94	$34.72	3136G3FG5
$20,297,650.63								$374,626.63	$564.23	

Burton City Council
4303 S. Center Road
Burton, MI 48519

SCHEDULED

Meeting: 04/17/17 07:00 PM
Department: Controller's Office
Category: Finance
Prepared By: Ginger Burke-Miller
Department Head: Ginger Burke-Miller

AGENDA ITEM (ID # 2968)

DOC ID: 2968

Revenue and Expenditure Report March 2017

ATTACHMENTS:

- Full Report 03312017 (PDF)

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BD US
Fund 1001 - GENERAL FUND							
Revenues							
Dept 0000							
1001-0000-403.0000	CURRENT REAL/PERSONAL TAXES	2,096,000.00	1,976,965.74	19,536.49	0.00	119,034.26	94.3
1001-0000-404.0000	TAX CHARGEBACKS	(55,000.00)	0.00	0.00	0.00	(55,000.00)	0.0
1001-0000-407.0000	DELINQUENT REAL TAXES	10,000.00	0.00	0.00	0.00	10,000.00	0.0
1001-0000-446.0000	INTEREST & PENALTIES ON TAXES	101,700.00	60,163.71	14,639.62	0.00	41,536.29	59.1
1001-0000-450.0000	ALL PERMITS & LICENSE FEES	23,000.00	3,756.50	1,974.50	0.00	19,243.50	16.3
1001-0000-453.0000	FRANCHISE FEES	534,775.00	229,564.52	0.00	0.00	305,210.48	42.9
1001-0000-454.0000	LEASE FEES	37,000.00	31,716.81	3,293.69	0.00	5,283.19	85.7
1001-0000-573.0000	LOC COMM STABILIZ SHR APPROPR (STATE)	31,400.00	31,388.26	0.00	0.00	11.74	99.9
1001-0000-574.0000	STATE SHARED REVENUES	2,554,100.00	1,305,390.00	434,953.00	0.00	1,248,710.00	51.1
1001-0000-576.0000	LIQUOR FEES	18,150.00	18,125.25	0.00	0.00	24.75	99.8
1001-0000-608.0000	BOARD OF APPEALS	10,700.00	5,750.00	450.00	0.00	4,950.00	53.7
1001-0000-618.0000	ADMINISTRATION FEES-TAXES	276,000.00	248,756.65	19,001.54	0.00	27,243.35	90.1
1001-0000-622.0000	ZONING FEES	12,600.00	4,935.00	(310.00)	0.00	7,665.00	39.1
1001-0000-627.0000	COPY FEES	1,500.00	1,071.91	238.60	0.00	428.09	71.4
1001-0000-640.0000	PROPERTY TRANSFER AFFIDAVIT REVENUE	10,000.00	0.00	0.00	0.00	10,000.00	0.0
1001-0000-666.0000	INTEREST INCOME	24,000.00	23,951.34	0.00	0.00	48.66	99.8
1001-0000-673.0000	SALE OF ASSETS	25,000.00	6,050.00	275.00	0.00	18,950.00	24.2
1001-0000-674.0000	PARKS AND REC DONATIONS	5,500.00	2,288.36	0.00	0.00	3,211.64	41.6
1001-0000-675.0000	REFUNDS & REBATES	35,000.00	0.00	0.00	0.00	35,000.00	0.0
1001-0000-678.0000	REIMBURSEMENT INCOME	27,200.00	23,609.84	250.00	0.00	3,590.16	86.8
1001-0000-690.2000	VETERAN'S HONOR RACE REVENUE	17,000.00	15,086.50	120.00	0.00	1,913.50	88.7
1001-0000-690.2001	BURTON MEMORIAL DAY RACE	16,000.00	3,612.00	294.00	0.00	12,388.00	22.5
1001-0000-690.2004	MOVIES REVENUE (P&R)	2,000.00	0.00	0.00	0.00	2,000.00	0.0
1001-0000-690.2005	PATRIOT DAY HERO RACE PROCEEDS	75.00	63.00	0.00	0.00	12.00	84.0
1001-0000-691.0653	MEMORIAL DAY PARADE DONATIONS	7,000.00	253.00	253.00	0.00	6,747.00	3.6
1001-0000-694.0000	OTHER REVENUES	18,000.00	(1,644.42)	150.01	0.00	19,644.42	(9.1
Total Dept 0000		5,838,700.00	3,990,853.97	495,119.45	0.00	1,847,846.03	68.3
TOTAL REVENUES		5,838,700.00	3,990,853.97	495,119.45	0.00	1,847,846.03	68.3
Expenditures							
Dept 1001-COUNCIL							
1001-1001-703.0000	SALARY	67,000.00	49,458.48	5,583.35	0.00	17,541.52	73.8
1001-1001-710.0000	BOARD OF REVIEW	2,500.00	525.00	0.00	0.00	1,975.00	21.0
1001-1001-719.0000	FRINGE BENEFITS	70,225.00	36,473.32	2,801.10	0.00	33,751.68	51.9
1001-1001-727.0000	OFFICE SUPPLIES	900.00	884.88	0.00	0.00	15.12	98.3
1001-1001-728.0000	INFORMATION TECH ALLOCATION	31,500.00	31,500.00	0.00	0.00	0.00	100.0
1001-1001-808.0000	AUDIT & OTHER PROFESSIONAL SERVICES	20,000.00	19,214.58	0.00	0.00	785.42	96.0
1001-1001-818.0000	CONTRACTUAL SERVICES	3,025.00	3,024.64	0.00	0.00	0.36	99.9
1001-1001-818.0001	MASTER PLAN	59,000.00	41,517.62	1,631.00	0.00	17,482.38	70.3
1001-1001-826.0000	LEGAL	118,000.00	69,475.69	7,080.00	0.00	48,524.31	58.8
1001-1001-828.0000	MEMBERSHIP & DUES	12,000.00	11,553.05	0.00	0.00	446.95	96.2
1001-1001-864.0000	TRAINING	12,000.00	3,198.06	0.00	1,023.78	7,778.16	35.1
1001-1001-900.0000	NOTICES	5,000.00	481.14	76.14	0.00	4,518.86	9.6
1001-1001-910.0000	INSURANCE	101,350.00	101,325.16	0.00	0.00	24.84	99.9
1001-1001-956.0000	MISCELLANEOUS	500.00	196.50	0.00	0.00	303.50	39.3
Total Dept 1001-COUNCIL		503,000.00	368,828.12	17,171.59	1,023.78	133,148.10	73.5
Dept 1071-MAYOR							
1001-1071-703.0000	SALARY	74,300.00	54,363.38	5,692.50	0.00	19[illegible]	[illegible]
1001-1071-706.0000	SALARIES PERMANENT	66,300.00	48,814.12	5,513.57	0.00	17[illegible]	[illegible]

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Fund 1001 - GENERAL FUND							
Expenditures							
1001-1071-709.0000	OVERTIME	300.00	26.63	3.33	0.00	273.37	8.8
1001-1071-717.0000	RETIREMENT - MERS ACTIVE	10,800.00	7,479.05	715.49	0.00	3,320.95	69.2
1001-1071-718.0000	RETIREMENT - MERS RETIREES	24,500.00	15,002.62	1,275.57	0.00	9,497.38	61.2
1001-1071-719.0000	FRINGE BENEFITS	65,900.00	38,269.68	3,666.14	0.00	27,630.32	58.0
1001-1071-727.0000	OFFICE SUPPLIES	1,200.00	22.00	0.00	0.00	1,178.00	1.8
1001-1071-728.0000	INFORMATION TECH ALLOCATION	11,400.00	11,400.00	0.00	0.00	0.00	100.0
1001-1071-731.0000	POSTAGE	500.00	170.35	25.36	0.00	329.65	34.0
1001-1071-757.0000	OPERATING EXPENDITURES	500.00	32.10	32.10	0.00	467.90	6.4
1001-1071-818.0000	CONTRACTUAL SERVICE	1,600.00	0.00	0.00	0.00	1,600.00	0.0
1001-1071-828.0000	MEMBERSHIP & DUES	2,900.00	405.00	55.00	0.00	2,495.00	13.9
1001-1071-864.0000	TRAINING	10,000.00	6,142.86	0.00	0.00	3,857.14	61.4
1001-1071-867.0000	GAS & OIL	600.00	496.83	57.13	0.00	103.17	82.8
1001-1071-868.0000	AUTO WASH	300.00	0.00	0.00	0.00	300.00	0.0
1001-1071-956.0000	MISCELLANEOUS	1,800.00	1,349.35	0.00	0.00	450.65	74.9
1001-1071-984.0000	OFFICE EQUIPMENT	400.00	0.00	0.00	0.00	400.00	0.0
Total Dept 1071-MAYOR		273,300.00	183,973.97	17,036.19	0.00	89,326.03	67.3
Dept 1091-ELECTION							
1001-1091-706.0000	SALARIES PERMANENT	68,800.00	47,090.06	6,379.84	0.00	21,709.94	68.4
1001-1091-709.0000	OVERTIME	9,700.00	5,485.53	448.61	0.00	4,214.47	56.5
1001-1091-710.0000	FEES PER DIEM	56,000.00	34,879.84	0.00	0.00	21,120.16	62.2
1001-1091-717.0000	RETIREMENT - MERS ACTIVE	4,600.00	3,751.77	383.66	0.00	848.23	81.5
1001-1091-718.0000	RETIREMENT - MERS RETIREES	50,800.00	28,919.44	3,002.78	0.00	21,880.56	56.9
1001-1091-719.0000	FRINGE BENEFITS	30,000.00	17,242.47	1,922.92	0.00	12,757.53	57.4
1001-1091-727.0000	SUPPLIES	10,000.00	2,879.38	1,000.97	2,392.04	4,728.58	52.7
1001-1091-728.0000	INFORMATION TECH ALLOCATION	1,400.00	1,400.00	0.00	0.00	0.00	100.0
1001-1091-731.0000	POSTAGE	5,800.00	4,939.17	1,477.65	0.00	860.83	85.1
1001-1091-818.0000	CONTRACTUAL SERVICE	6,300.00	4,868.04	0.00	0.00	1,431.96	77.2
1001-1091-861.0000	AUTO ALLOWANCE	500.00	206.69	0.00	0.00	293.31	41.3
1001-1091-864.0000	TRAINING	2,500.00	309.79	309.79	765.00	1,425.21	42.9
1001-1091-900.0000	NOTICES	400.00	0.00	0.00	0.00	400.00	0.0
1001-1091-943.0000	EQUIPMENT RENTAL	1,500.00	753.41	0.00	0.00	746.59	50.2
1001-1091-977.7089	NEW EQUIPMENT	1,000.00	0.00	0.00	0.00	1,000.00	0.0
1001-1091-999.4001	TRANSFER TO CAPITAL IMPROV.	32,000.00	32,000.00	0.00	0.00	0.00	100.0
Total Dept 1091-ELECTION		281,300.00	184,725.59	14,926.22	3,157.04	93,417.37	66.7
Dept 2009-ASSESSOR							
1001-2009-703.0000	SALARY	70,000.00	70,000.00	11,000.00	0.00	0.00	100.0
1001-2009-706.0000	SALARIES PERMANENT	134,600.00	102,018.06	16,742.42	0.00	32,581.94	75.7
1001-2009-709.0000	OVERTIME	3,800.00	1,393.12	402.60	0.00	2,406.88	36.6
1001-2009-717.0000	RETIREMENT - MERS ACTIVE	3,600.00	1,974.32	210.55	0.00	1,625.68	54.8
1001-2009-718.0000	RETIREMENT - MERS RETIREES	13,200.00	10,617.12	1,132.25	0.00	2,582.88	80.4
1001-2009-719.0000	FRINGE BENEFITS	73,300.00	42,205.81	5,667.93	0.00	31,094.19	57.5
1001-2009-727.0000	OFFICE SUPPLIES	2,000.00	447.60	0.00	143.41	1,408.99	29.5
1001-2009-728.0000	INFORMATION TECH ALLOCATION	8,600.00	8,600.00	0.00	0.00	0.00	100.0
1001-2009-731.0000	POSTAGE	6,550.00	6,504.07	359.26	0.00	45.93	99.3
1001-2009-757.0000	OPERATING EXPENDITURES	200.00	110.77	110.77	0.00	89.23	55.3
1001-2009-818.0000	CONTRACTUAL SERVICE	4,000.00	1,296.59	1,296.59	2,285.00	418.41	89.5
1001-2009-818.7100	PICTOMETRY & ORTHOIMAGERY PROJECT	3,000.00	2,855.89	0.00	0.00	144.11	95.2
1001-2009-826.0000	LEGAL	1,500.00	1,000.00	31.25	0.00	500.00	66.67
1001-2009-828.0000	MEMBERSHIP & DUES	500.00	466.00	0.00	0.00	34.00	93.20
1001-2009-863.0000	AUTO REPAIR	3,000.00	2,599.62	0.00	61.09		

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Fund 1001 - GENERAL FUND							
Expenditures							
1001-2009-864.0000	TRAINING	3,450.00	1,729.32	500.00	0.00	1,720.68	50.1
1001-2009-867.0000	GAS & OIL	1,000.00	278.88	0.00	0.00	721.12	27.8
1001-2009-868.0000	AUTO WASH	100.00	5.00	0.00	30.00	65.00	35.0
1001-2009-880.0000	ECONOMIC DEVELOPMENT	3,000.00	0.00	0.00	0.00	3,000.00	0.0
Total Dept 2009-ASSESSOR		335,400.00	254,102.17	37,453.62	2,519.50	78,778.33	76.5
Dept 2015-CLERK							
1001-2015-703.0000	CLERK SALARY	60,600.00	44,495.36	4,659.20	0.00	16,104.64	73.4
1001-2015-706.0000	SALARIES PERMANENT	31,200.00	22,129.70	3,309.76	0.00	9,070.30	70.9
1001-2015-709.0000	OVERTIME	2,800.00	1,076.36	237.74	0.00	1,723.64	38.4
1001-2015-717.0000	RETIREMENT - MERS ACTIVE	13,600.00	8,286.72	848.99	0.00	5,313.28	60.9
1001-2015-718.0000	RETIREMENT - MERS RETIREES	44,300.00	17,885.36	1,144.10	0.00	26,414.64	40.3
1001-2015-719.0000	FRINGE BENEFITS	50,300.00	22,850.29	2,618.03	0.00	27,449.71	45.4
1001-2015-727.0000	OFFICE SUPPLIES	800.00	678.78	0.00	0.00	121.22	84.8
1001-2015-728.0000	INFORMATION TECH ALLOCATION	4,300.00	4,300.00	0.00	0.00	0.00	100.0
1001-2015-731.0000	POSTAGE	300.00	61.33	10.55	0.00	238.67	20.4
1001-2015-818.0000	CONTRACTUAL SERVICE	500.00	140.00	0.00	0.00	360.00	28.0
1001-2015-828.0000	MEMBERSHIP & DUES	800.00	600.00	0.00	0.00	200.00	75.0
1001-2015-861.0000	AUTO ALLOWANCE	300.00	63.18	0.00	0.00	236.82	21.0
1001-2015-864.0000	TRAINING	3,500.00	450.00	0.00	0.00	3,050.00	12.8
1001-2015-956.0000	MISCELLANEOUS	300.00	71.70	0.00	0.00	228.30	23.9
1001-2015-977.7089	NEW EQUIPMENT	1,000.00	0.00	0.00	0.00	1,000.00	0.0
Total Dept 2015-CLERK		214,600.00	123,088.78	12,828.37	0.00	91,511.22	57.3
Dept 2023-CONTROLLER							
1001-2023-703.0000	CONTROLLER SALARY	12,300.00	9,065.52	949.27	0.00	3,234.48	73.7
1001-2023-706.0000	SALARIES PERMANENT	36,200.00	25,391.18	3,191.19	0.00	10,808.82	70.1
1001-2023-709.0000	OVERTIME	4,000.00	1,181.12	26.87	0.00	2,818.88	29.5
1001-2023-717.0000	RETIREMENT - MERS ACTIVE	6,300.00	4,748.79	458.78	0.00	1,551.21	75.3
1001-2023-718.0000	RETIREMENT - MERS RETIREES	33,100.00	18,571.85	1,780.11	0.00	14,528.15	56.1
1001-2023-719.0000	FRINGE BENEFITS	26,400.00	13,845.35	1,414.69	0.00	12,554.65	52.4
1001-2023-727.0000	OFFICE SUPPLIES	1,600.00	283.78	0.00	0.00	1,316.22	17.7
1001-2023-728.0000	INFORMATION TECH ALLOCATION	8,600.00	8,600.00	0.00	0.00	0.00	100.0
1001-2023-731.0000	POSTAGE	200.00	129.09	1.61	0.00	70.91	64.5
1001-2023-818.0000	CONTRACTUAL SERVICE	4,800.00	0.00	0.00	0.00	4,800.00	0.0
1001-2023-828.0000	MEMBERSHIP & DUES	1,800.00	120.00	0.00	0.00	1,680.00	6.6
1001-2023-864.0000	TRAINING	3,400.00	1,750.96	0.00	0.00	1,649.04	51.5
1001-2023-956.0000	MISCELLANEOUS	400.00	8.00	0.00	0.00	392.00	2.0
1001-2023-984.0000	OFFICE EQUIPMENT	1,200.00	0.00	0.00	1,119.00	81.00	93.2
Total Dept 2023-CONTROLLER		140,300.00	83,695.64	7,822.52	1,119.00	55,485.36	60.4
Dept 2053-TREASURER							
1001-2053-703.0000	TREASURER SALARY	13,900.00	10,170.62	1,064.98	0.00	3,729.38	73.1
1001-2053-706.0000	SALARIES PERMANENT	9,600.00	7,332.22	1,195.88	0.00	2,267.78	76.3
1001-2053-709.0000	OVERTIME	600.00	8.68	3.48	0.00	591.32	1.4
1001-2053-717.0000	RETIREMENT - MERS ACTIVE	300.00	151.23	14.49	0.00	148.77	50.4
1001-2053-718.0000	RETIREMENT - MERS RETIREES	900.00	785.10	77.92	0.00	114.90	87.2
1001-2053-719.0000	FRINGE BENEFITS	10,600.00	10,153.74	1,189.43	0.00	446.26	95.79
1001-2053-727.0000	OFFICE SUPPLIES	600.00	452.56	92.00	59.52	87.92	85.35
1001-2053-728.0000	INFORMATION TECH ALLOCATION	2,200.00	2,200.00	0.00	0.00	[illegible]	[illegible]

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Fund 1001 - GENERAL FUND							
Expenditures							
1001-2053-731.0000	POSTAGE	15,000.00	11,468.09	57.57	0.00	3,531.91	76.4
1001-2053-757.0000	OPERATING EXPENDITURES	200.00	0.00	0.00	0.00	200.00	0.(
1001-2053-818.0000	CONTRACTUAL SERVICE	3,000.00	1,800.72	400.16	600.24	599.04	80.(
1001-2053-827.0000	TAX ROLL EXPENSE	9,500.00	5,246.87	0.00	0.00	4,253.13	55.2
1001-2053-828.0000	MEMBERSHIP & DUES	100.00	0.00	0.00	0.00	100.00	0.(
1001-2053-864.0000	TRAINING	1,000.00	0.00	0.00	0.00	1,000.00	0.(
1001-2053-924.0000	CHANGE IN INVESTMENT VALUE (DECLINE)	0.00	15,949.76	0.00	0.00	(15,949.76)	100.(
1001-2053-956.3000	BANKING SUPPLIES	500.00	89.99	89.99	0.00	410.01	18.(
1001-2053-984.0000	OFFICE EQUIPMENT	1,500.00	952.97	750.00	0.00	547.03	63.5
Total Dept 2053-TREASURER		69,500.00	66,762.55	4,935.90	659.76	2,077.69	97.(
Dept 2065-CITY HALL							
1001-2065-706.0000	SALARIES PERMANENT	33,200.00	21,999.45	3,492.58	0.00	11,200.55	66.2
1001-2065-709.0000	OVERTIME	2,000.00	371.77	33.16	0.00	1,628.23	18.5
1001-2065-717.0000	RETIREMENT - MERS ACTIVE	900.00	238.35	52.42	0.00	661.65	26.4
1001-2065-718.0000	RETIREMENT - MERS RETIREES	2,155.90	1,379.31	292.33	0.00	776.59	63.9
1001-2065-719.0000	FRINGE BENEFITS	15,838.95	1,826.72	332.99	0.00	14,012.23	11.5
1001-2065-727.0000	OFFICE SUPPLIES	6,000.00	5,455.89	654.98	323.15	220.96	96.3
1001-2065-728.0000	INFORMATION TECH ALLOCATION	100,400.00	100,400.00	0.00	0.00	0.00	100.(
1001-2065-757.0000	OPERATING EXPENDITURES	100.00	5.00	0.00	0.00	95.00	5.(
1001-2065-818.0000	CONTRACTUAL SERVICE	6,100.00	4,286.85	1,104.75	20,916.94	(19,103.79)	413.1
1001-2065-825.0000	JANITORIAL	13,000.00	6,480.00	720.00	2,880.00	3,640.00	72.(
1001-2065-826.0000	LEGAL	20,000.00	6,275.00	468.75	0.00	13,725.00	31.3
1001-2065-910.0000	BUILDING INSURANCE	4,520.00	4,518.67	0.00	0.00	1.33	99.9
1001-2065-920.0000	UTILITIES	50,000.00	27,600.94	3,301.93	0.00	22,399.06	55.2
1001-2065-937.0000	BUILDING MAINT & SUPPLIES	60,000.00	5,140.29	902.84	1,422.64	53,437.07	10.9
1001-2065-937.8000	ADA BLDG/MAINT & SUPPLIES	6,480.00	2,250.00	0.00	0.00	4,230.00	34.7
1001-2065-938.0000	MAINT OF GROUNDS	5,700.00	2,332.81	17.46	225.00	3,142.19	44.8
1001-2065-943.0000	EQUIPMENT RENTAL	12,000.00	4,601.39	150.48	0.00	7,398.61	38.3
1001-2065-956.0401	PAYMENT ON PENSION UAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00	100.(
1001-2065-977.7089	NEW EQUIPMENT	15,000.00	0.00	0.00	0.00	15,000.00	0.(
1001-2065-977.7090	CITY HALL EXPANSION/LEASE DEBT SERVICE	158,000.00	157,307.50	149,853.75	0.00	692.50	99.5
Total Dept 2065-CITY HALL		1,511,394.85	1,352,469.94	161,378.42	25,767.73	133,157.18	91.1
Dept 2071-PUBLIC SERVICE							
1001-2071-717.0000	RETIREMENT - MERS ACTIVE	100.00	0.00	0.00	0.00	100.00	0.(
1001-2071-718.0000	RETIREMENT - MERS RETIREES	100.00	0.00	0.00	0.00	100.00	0.(
1001-2071-719.0000	FRINGE BENEFITS	900.00	0.00	0.00	0.00	900.00	0.(
1001-2071-879.0000	PUBLIC RELATIONS	1,200.00	0.00	0.00	0.00	1,200.00	0.(
1001-2071-922.0000	DRAINS AT LARGE	62,000.00	39,019.09	0.00	0.00	22,980.91	62.9
1001-2071-922.0001	GILKEY CREEK PRINCIPAL	39,000.00	38,923.00	0.00	0.00	77.00	99.8
1001-2071-922.0002	GILKEY CREEK INTEREST	6,800.00	6,700.88	0.00	0.00	99.12	98.5
1001-2071-926.0000	STREET LIGHTING	372,000.00	249,362.19	31,848.95	0.00	122,637.81	67.(
1001-2071-927.0000	LED STREET LIGHTING PROGRAM	10,000.00	8,529.37	0.00	0.00	1,470.63	85.2
1001-2071-959.7654	DISASTER AID	10,000.00	10,000.00	10,000.00	0.00	0.00	100.(
1001-2071-959.7660	HOLIDAY DECORATIONS/LABOR COST	10,500.00	8,498.89	0.00	0.00	2,001.11	80.9
1001-2071-961.0000	WEED CUTTING - TAX REVERTED PROP.	35,000.00	13,906.82	0.00	0.00	21,093.18	39.7
Total Dept 2071-PUBLIC SERVICE		547,600.00	374,940.24	41,848.95	0.00	172,659.76	68.47

Dept 6090-PARKS & RECREATION

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 1001 - GENERAL FUND							
Expenditures							
1001-6090-705.0000	RECREATION DIRECTOR STIPEND	15,000.00	10,999.95	1,153.84	0.00	4,000.05	73.3
1001-6090-706.0000	SALARIES PERMANENT	1,500.00	100.00	0.00	0.00	1,400.00	6.6
1001-6090-709.0000	OVERTIME	600.00	201.08	23.99	0.00	398.92	33.5
1001-6090-710.0000	COMMISSION SALARIES	3,700.00	1,680.00	200.00	0.00	2,020.00	45.4
1001-6090-717.0000	RETIREMENT - MERS ACTIVE	300.00	1,879.14	193.37	0.00	(1,579.14)	626.3
1001-6090-718.0000	RETIREMENT - MERS RETIREES	1,000.00	4,346.88	429.78	0.00	(3,346.88)	434.6
1001-6090-719.0000	FRINGE BENEFITS	7,000.00	1,171.17	119.63	0.00	5,828.83	16.7
1001-6090-728.0000	INFORMATION TECH ALLOCATION	1,400.00	1,400.00	0.00	0.00	0.00	100.0
1001-6090-731.0000	POSTAGE	800.00	792.75	0.00	0.00	7.25	99.0
1001-6090-757.0000	OPERATING EXPENDITURES	5,000.00	1,738.64	149.57	0.00	3,261.36	34.7
1001-6090-938.0000	MAINT OF GROUNDS	13,000.00	8,102.01	186.90	558.95	4,339.04	66.6
1001-6090-943.0000	EQUIPMENT RENTAL	12,000.00	7,832.72	447.40	0.00	4,167.28	65.2
1001-6090-956.0000	MISCELLANEOUS	600.00	0.00	0.00	0.00	600.00	0.0
1001-6090-959.7674	MEMORIAL DAY PARADE	20,000.00	715.00	565.00	0.00	19,285.00	3.5
1001-6090-962.0000	TRAINING & MEMBERSHIPS	2,000.00	639.17	57.25	0.00	1,360.83	31.9
1001-6090-973.0000	P & R COMMUNITY EVENTS	11,400.00	3,088.11	323.92	2,176.08	6,135.81	46.1
1001-6090-973.1000	EASTER EGG HUNT	2,000.00	1,363.74	565.00	0.00	636.26	68.1
1001-6090-973.1100	CONCERTS	2,000.00	0.00	0.00	0.00	2,000.00	0.0
1001-6090-973.1200	TRICK OR TREAT TRAIL	5,000.00	4,953.33	0.00	0.00	46.67	99.0
1001-6090-973.1400	PIZZA WITH SANTA	2,000.00	1,978.55	0.00	0.00	21.45	98.9
1001-6090-973.2000	VETERAN'S HONOR RACE	17,000.00	15,923.34	2,500.00	0.00	1,076.66	93.6
1001-6090-973.2001	BURTON MEMORIAL DAY RACE	16,000.00	2,485.75	526.00	0.00	13,514.25	15.5
1001-6090-973.2004	MOVIES EXPENDITURES	4,500.00	1,766.81	1,279.00	0.00	2,733.19	39.2
1001-6090-974.7049	PARK PROJECTS	60,000.00	0.00	0.00	0.00	60,000.00	0.0
Total Dept 6090-PARKS & RECREATION		203,800.00	73,158.14	8,720.65	2,735.03	127,906.83	37.2
Dept 8001-PLANNING							
1001-8001-706.0000	SALARIES PERMANENT	24,000.00	18,535.10	2,749.00	0.00	5,464.90	77.2
1001-8001-709.0000	OVERTIME	700.00	1,313.56	57.78	0.00	(613.56)	187.6
1001-8001-710.0000	COMMISSION SALARIES	3,600.00	1,800.00	0.00	0.00	1,800.00	50.0
1001-8001-717.0000	RETIREMENT - MERS ACTIVE	600.00	408.60	36.24	0.00	191.40	68.1
1001-8001-718.0000	RETIREMENT - MERS RETIREES	2,400.00	2,271.33	194.88	0.00	128.67	94.6
1001-8001-719.0000	FRINGE BENEFITS	17,600.00	9,489.96	1,095.59	0.00	8,110.04	53.9
1001-8001-727.0000	SUPPLIES & POSTAGE	500.00	467.00	68.32	0.00	33.00	93.4
1001-8001-828.0000	MEMBERSHIP & DUES	200.00	47.50	0.00	0.00	152.50	23.7
1001-8001-864.0000	TRAINING	400.00	394.17	0.00	0.00	5.83	98.5
1001-8001-900.0000	NOTICES	400.00	59.20	0.00	0.00	340.80	14.8
Total Dept 8001-PLANNING		50,400.00	34,786.42	4,201.81	0.00	15,613.58	69.0
Dept 8005-ZONING							
1001-8005-706.0000	SALARIES PERMANENT	24,000.00	18,533.53	2,748.90	0.00	5,466.47	77.2
1001-8005-709.0000	OVERTIME	800.00	482.13	28.89	0.00	317.87	60.2
1001-8005-710.0000	BOARD SALARIES	3,600.00	920.00	200.00	0.00	2,680.00	25.5
1001-8005-717.0000	RETIREMENT - MERS ACTIVE	600.00	370.55	36.24	0.00	229.45	61.7
1001-8005-718.0000	RETIREMENT - MERS RETIREES	2,400.00	1,992.78	194.88	0.00	407.22	83.0
1001-8005-719.0000	FRINGE BENEFITS	17,600.00	9,361.60	1,108.80	0.00	8,238.40	53.1
1001-8005-727.0000	SUPPLIES & POSTAGE	1,500.00	184.29	65.99	190.00	1,125.71	24.9
1001-8005-828.0000	MEMBERSHIP & DUES	100.00	47.50	0.00	0.00	52.50	47.5
1001-8005-864.0000	TRAINING	400.00	394.18	0.00	0.00	5.82	98.5
1001-8005-900.0000	NOTICES	1,100.00	296.10	84.60	0.00	803.90	26.92

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 1001 - GENERAL FUND							
Expenditures							
Total Dept 8005-ZONING		52,100.00	32,582.66	4,468.30	190.00	19,327.34	62.9
Dept 9099-TRANSFERS OUT							
1001-9099-999.2006	TRANSFER TO FIRE DEPARTMENT FUND	962,848.68	929,200.00	0.00	0.00	33,648.68	96.5
1001-9099-999.2007	TRANSFER TO POLICE FUND	889,996.39	889,996.39	889,996.39	0.00	0.00	100.0
1001-9099-999.2049	TRANSFER TO BUILDING FUND	364,400.00	364,400.00	0.00	0.00	0.00	100.0
1001-9099-999.2069	TRANSFER TO SENIOR CITIZENS FUND	193,000.00	193,000.00	0.00	0.00	0.00	100.0
1001-9099-999.7094	TRANSFER TO OTHER FUNDS	125,000.00	0.00	0.00	0.00	125,000.00	0.0
Total Dept 9099-TRANSFERS OUT		2,535,245.07	2,376,596.39	889,996.39	0.00	158,648.68	93.7
TOTAL EXPENDITURES		6,717,939.92	5,509,710.61	1,222,788.93	37,171.84	1,171,057.47	82.5
Fund 1001 - GENERAL FUND:							
TOTAL REVENUES		5,838,700.00	3,990,853.97	495,119.45	0.00	1,847,846.03	68.3
TOTAL EXPENDITURES		6,717,939.92	5,509,710.61	1,222,788.93	37,171.84	1,171,057.47	82.5
NET OF REVENUES & EXPENDITURES		(879,239.92)	(1,518,856.64)	(727,669.48)	(37,171.84)	676,788.56	176.9
BEG. FUND BALANCE		1,722,007.86	1,722,007.86				
END FUND BALANCE		842,767.94	203,151.22				

REVENUE AND EXPENDITURE REPORT FOR CITY OF BURTON
PERIOD ENDING 03/31/2017
% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 2002 - MAJOR STREETS							
Revenues							
Dept 0000							
2002-0000-450.0000	RIGHT OF WAY PERMIT FEES	5,800.00	4,851.90	0.00	0.00	948.10	83.6
2002-0000-539.7589	BRISTOL RD BRIDGE GRANT	600,000.00	0.00	0.00	0.00	600,000.00	0.0
2002-0000-574.0000	51 GAS & WEIGHT TAX	2,425,250.00	1,233,063.45	198,875.00	0.00	1,192,186.55	50.8
2002-0000-574.0001	OTHER STATE REVENUE SOURCES	0.00	11,433.58	11,433.58	0.00	(11,433.58)	100.0
2002-0000-574.0659	ST OF MI ROW MAINTENANCE FEE	78,500.00	0.00	0.00	0.00	78,500.00	0.0
2002-0000-574.0665	FEDERAL/STATE CONST. MATCH	1,155,600.00	11,758.37	11,433.58	0.00	1,143,841.63	1.0
2002-0000-649.0000	MATERIAL SALES	6,000.00	3,206.47	0.00	0.00	2,793.53	53.4
2002-0000-666.0000	INTEREST INCOME	3,600.00	0.00	0.00	0.00	3,600.00	0.0
2002-0000-675.0000	REFUNDS & REBATES	100.00	0.00	0.00	0.00	100.00	0.0
2002-0000-678.0000	REIMBURSEMENT INCOME	3,400.00	3,380.26	790.86	0.00	19.74	99.4
2002-0000-694.0000	MISCELLANEOUS	13,000.00	0.00	0.00	0.00	13,000.00	0.0
Total Dept 0000		4,291,250.00	1,267,694.03	222,533.02	0.00	3,023,555.97	29.5
TOTAL REVENUES		4,291,250.00	1,267,694.03	222,533.02	0.00	3,023,555.97	29.5
Expenditures							
Dept 4051-CONSTRUCTION							
2002-4051-802.7562	I-69 RECONSTRUCTION/REPAIRS	8,000.00	0.00	0.00	0.00	8,000.00	0.0
2002-4051-802.7587	LAPEER (BELSAY TO VASSAR)	2,070,000.00	1,163,916.17	3,594.78	0.00	906,083.83	56.2
2002-4051-802.7589	BRISTOL RD BRIDGE	610,000.00	27,282.35	9,852.50	0.00	582,717.65	4.4
2002-4051-802.7590	CENTER RD (ATHERTON TO LIPPINCOTT)	14,700.00	3,054.23	0.00	0.00	11,645.77	20.7
2002-4051-802.7591	BELSAY RD. (COURT TO DAVISON)	120,000.00	44,220.96	0.00	0.00	75,779.04	36.8
2002-4051-802.7593	CENTER LIGHT SIGNAL CMAQ	207,000.00	46,764.17	22,426.47	0.00	160,235.83	22.5
2002-4051-802.7594	CHIP SEAL	300,000.00	0.00	0.00	0.00	300,000.00	0.0
2002-4051-802.7595	DWRF REPAIRS	300,000.00	0.00	0.00	0.00	300,000.00	0.0
2002-4051-802.7596	HOWE BRANCH THREAD CREEK/CENTER RD	155,000.00	0.00	0.00	0.00	155,000.00	0.0
2002-4051-802.7597	CENTER RD (LIPPINCOTT TO LAPEER)	300.00	284.02	284.02	0.00	15.98	94.6
Total Dept 4051-CONSTRUCTION		3,785,000.00	1,285,521.90	36,157.77	0.00	2,499,478.10	33.9
Dept 4063-SURFACE MAINTENANCE							
2002-4063-705.0000	SUPERVISION SALARIES	30,400.00	25,882.80	3,813.72	0.00	4,517.20	85.1
2002-4063-706.0000	SALARIES PERMANENT	112,500.00	54,698.77	7,420.10	0.00	57,801.23	48.6
2002-4063-708.0000	SHARED SALARIES	32,500.00	23,039.16	2,603.33	0.00	9,460.84	70.8
2002-4063-709.0000	OVERTIME	14,700.00	9,706.33	418.93	0.00	4,993.67	66.0
2002-4063-717.0000	RETIREMENT - MERS ACTIVE	9,900.00	9,663.37	944.26	0.00	236.63	97.6
2002-4063-718.0000	RETIREMENT - MERS RETIREES	56,800.00	49,546.67	5,620.28	0.00	7,253.33	87.2
2002-4063-719.0000	FRINGE BENEFITS	123,300.00	51,356.49	1,285.22	0.00	71,943.51	41.6
2002-4063-757.0000	OPERATING EXPENDITURES	100,000.00	36,190.83	131.66	16,381.09	47,428.08	52.5
2002-4063-818.0000	CONTRACTUAL SERVICE	100,000.00	51,847.42	0.00	31,643.62	16,508.96	83.4
2002-4063-943.0000	EQUIPMENT RENTAL	159,000.00	68,843.05	10,265.45	0.00	90,156.95	43.3
Total Dept 4063-SURFACE MAINTENANCE		739,100.00	380,774.89	32,502.95	48,024.71	310,300.40	58.0
Dept 4068-TREES & SHRUBS							
2002-4068-705.0000	SUPERVISION SALARIES	8,300.00	749.18	388.80	0.00	7,550.82	9.0
2002-4068-706.0000	SALARIES PERMANENT	3,200.00	1,996.50	665.45	0.00	1,203.50	62.3
2002-4068-709.0000	OVERTIME	700.00	355.38	69.84	0.00	344.62	50.77
2002-4068-717.0000	RETIREMENT - MERS ACTIVE	1,600.00	221.53	71.29	0.00	1,378.47	13.85
2002-4068-718.0000	RETIREMENT - MERS RETIREES	14,700.00	1,446.46	547.44	0.00	13	

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Fund 2002 - MAJOR STREETS							
Expenditures							
2002-4068-719.0000	FRINGE BENEFITS	8,800.00	895.30	81.96	0.00	7,904.70	10.1
2002-4068-818.0000	CONTRACTUAL SERVICE	10,000.00	0.00	0.00	0.00	10,000.00	0.0
2002-4068-943.0000	EQUIPMENT RENTAL	3,200.00	2,814.78	1,045.50	0.00	385.22	87.9
Total Dept 4068-TREES & SHRUBS		50,500.00	8,479.13	2,870.28	0.00	42,020.87	16.7
Dept 4069-DRAINAGE							
2002-4069-705.0000	SUPERVISION SALARIES	4,100.00	3,213.06	98.56	0.00	886.94	78.3
2002-4069-706.0000	SALARIES PERMANENT	25,000.00	9,596.83	1,373.62	0.00	15,403.17	38.3
2002-4069-709.0000	OVERTIME	7,700.00	2,756.15	0.00	0.00	4,943.85	35.7
2002-4069-717.0000	RETIREMENT - MERS ACTIVE	2,000.00	1,074.03	12.98	0.00	925.97	53.7
2002-4069-718.0000	RETIREMENT - MERS RETIREES	7,200.00	6,460.98	105.06	0.00	739.02	89.7
2002-4069-719.0000	FRINGE BENEFITS	27,200.00	6,324.48	112.26	0.00	20,875.52	23.2
2002-4069-757.0000	OPERATING EXPENDITURES	12,000.00	2,301.95	0.00	2,544.15	7,153.90	40.3
2002-4069-818.0000	CONTRACTUAL SERVICE	62,000.00	51,550.37	3,038.79	6,700.00	3,749.63	93.9
2002-4069-943.0000	EQUIPMENT RENTAL	50,300.00	12,613.18	44.19	0.00	37,686.82	25.0
Total Dept 4069-DRAINAGE		197,500.00	95,891.03	4,785.46	9,244.15	92,364.82	53.2
Dept 4074-TRAFFIC SIGNS							
2002-4074-705.0000	SUPERVISION SALARIES	10,400.00	1,648.98	52.00	0.00	8,751.02	15.8
2002-4074-706.0000	SALARIES PERMANENT	4,000.00	3,592.22	87.84	0.00	407.78	89.8
2002-4074-709.0000	OVERTIME	800.00	615.71	0.00	0.00	184.29	76.9
2002-4074-717.0000	RETIREMENT - MERS ACTIVE	1,600.00	451.90	8.32	0.00	1,148.10	28.2
2002-4074-718.0000	RETIREMENT - MERS RETIREES	12,900.00	2,772.27	63.38	0.00	10,127.73	21.4
2002-4074-719.0000	FRINGE BENEFITS	9,800.00	3,576.79	10.23	0.00	6,223.21	36.5
2002-4074-757.0000	OPERATING EXPENDITURES	1,500.00	321.53	0.00	10.00	1,168.47	22.1
2002-4074-757.2030	TRAFFIC CONTROL BARRELS & CONES	15,000.00	8,475.00	0.00	0.00	6,525.00	56.5
2002-4074-757.7100	MATERIAL SIGNS	3,000.00	1,301.61	0.00	0.00	1,698.39	43.3
2002-4074-818.0000	CONTRACTUAL SERVICE	82,000.00	46,877.29	7,026.41	35,081.12	41.59	99.9
2002-4074-943.0000	EQUIPMENT RENTAL	3,800.00	2,835.69	33.89	0.00	964.31	74.6
2002-4074-949.0000	R.R. CROSSING LIGHTS/SIGNAL REPAIR/MAINT	23,000.00	18,247.83	0.00	0.00	4,752.17	79.3
Total Dept 4074-TRAFFIC SIGNS		167,800.00	90,716.82	7,282.07	35,091.12	41,992.06	74.9
Dept 4077-PAVEMENT MARK							
2002-4077-818.0000	CONTRACTUAL SERVICES	150,000.00	74,999.40	0.00	0.00	75,000.60	50.0
Total Dept 4077-PAVEMENT MARK		150,000.00	74,999.40	0.00	0.00	75,000.60	50.0
Dept 4078-WINTER MAINTENANCE							
2002-4078-705.0000	SUPERVISION SALARIES	11,400.00	5,101.94	1,154.88	0.00	6,298.06	44.7
2002-4078-706.0000	SALARIES PERMANENT	10,400.00	10,022.88	1,614.40	0.00	377.12	96.3
2002-4078-709.0000	OVERTIME	11,800.00	5,965.11	321.90	0.00	5,834.89	50.5
2002-4078-717.0000	RETIREMENT - MERS ACTIVE	1,700.00	1,492.86	200.36	0.00	207.14	87.8
2002-4078-718.0000	RETIREMENT - MERS RETIREES	15,400.00	9,992.44	1,549.35	0.00	5,407.56	64.8
2002-4078-719.0000	FRINGE BENEFITS	13,900.00	7,864.66	226.57	0.00	6,035.34	56.5
2002-4078-757.0000	OPERATING EXPENDITURES - SALT	110,000.00	61,157.89	0.00	0.00	48,842.11	55.6
2002-4078-943.0000	EQUIPMENT RENTAL	115,000.00	51,545.09	12,319.70	0.00	63,454.91	44.82
Total Dept 4078-WINTER MAINTENANCE		289,600.00	153,142.87	17,387.16	0.00	136	

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Fund 2002 - MAJOR STREETS							
Expenditures							
Dept 4081-ROADSIDE CLEANUP							
2002-4081-705.0000	SUPERVISION SALARIES	11,400.00	1,000.72	0.00	0.00	10,399.28	8.7
2002-4081-706.0000	SALARIES PERMANENT	8,300.00	6,144.19	298.68	0.00	2,155.81	74.0
2002-4081-709.0000	OVERTIME	300.00	43.08	0.00	0.00	256.92	14.3
2002-4081-717.0000	RETIREMENT - MERS ACTIVE	1,600.00	432.47	5.85	0.00	1,167.53	27.0
2002-4081-718.0000	RETIREMENT - MERS RETIREES	15,000.00	2,170.06	31.49	0.00	12,829.94	14.4
2002-4081-719.0000	FRINGE BENEFITS	11,500.00	4,923.85	21.84	0.00	6,576.15	42.8
2002-4081-757.0000	OPERATING EXPENDITURES	2,000.00	62.37	0.00	0.00	1,937.63	3.1
2002-4081-943.0000	EQUIPMENT RENTAL	15,000.00	10,967.36	594.86	0.00	4,032.64	73.1
Total Dept 4081-ROADSIDE CLEANUP		65,100.00	25,744.10	952.72	0.00	39,355.90	39.5
Dept 4082-ADMINISTRATION							
2002-4082-703.0000	ADMINISTRATION SALARIES	17,100.00	16,595.43	1,504.55	0.00	504.57	97.0
2002-4082-705.0000	SUPERVISION SALARIES	0.00	700.40	700.40	0.00	(700.40)	100.0
2002-4082-706.0000	SALARIES PERMANENT	6,900.00	9,540.25	5,032.19	0.00	(2,640.25)	138.2
2002-4082-717.0000	RETIREMENT - MERS ACTIVE	3,100.00	968.33	366.37	0.00	2,131.67	31.2
2002-4082-718.0000	RETIREMENT - MERS RETIREES	7,200.00	14,974.16	1,422.71	0.00	(7,774.16)	207.9
2002-4082-719.0000	FRINGE BENEFITS	12,100.00	5,651.51	6,986.53	0.00	6,448.49	46.7
2002-4082-728.0000	INFORMATION TECH ALLOCATION	2,900.00	2,900.00	0.00	0.00	0.00	100.0
2002-4082-757.0000	OPERATING EXPENDITURES	12,700.00	7,489.21	86.88	386.12	4,824.67	62.0
2002-4082-808.0000	AUDIT & OTHER PROFESSIONAL SERVICES	4,000.00	1,862.92	0.00	0.00	2,137.08	46.5
2002-4082-818.0000	CONTRACTUAL SERVICE	8,000.00	0.00	0.00	0.00	8,000.00	0.0
2002-4082-826.0000	LEGAL	2,000.00	315.00	0.00	0.00	1,685.00	15.7
2002-4082-828.0000	MEMBERSHIP & DUES	1,000.00	338.00	0.00	0.00	662.00	33.8
2002-4082-864.0000	TRAINING	2,000.00	156.16	0.00	0.00	1,843.84	7.8
2002-4082-943.0000	EQUIPMENT RENTAL	200.00	4.06	4.06	0.00	195.94	2.0
2002-4082-956.7587	INTEREST EXP LAPEER RD LOAN	52,000.00	0.00	0.00	0.00	52,000.00	0.0
2002-4082-956.7802	INTEREST EXP CENTER RD LOAN	23,000.00	22,243.74	22,243.74	0.00	756.26	96.7
Total Dept 4082-ADMINISTRATION		154,200.00	83,739.17	38,347.43	386.12	70,074.71	54.5
Dept 4085-TRANSFER TO LOCAL STREET							
2002-4085-969.0000	MTF/LRP TRANSFER TO LOCAL STREETS	511,800.00	316,673.53	42,061.72	0.00	195,126.47	61.8
Total Dept 4085-TRANSFER TO LOCAL STREET		511,800.00	316,673.53	42,061.72	0.00	195,126.47	61.8
TOTAL EXPENDITURES		6,110,600.00	2,515,682.84	182,347.56	92,746.10	3,502,171.06	42.6
Fund 2002 - MAJOR STREETS:							
TOTAL REVENUES		4,291,250.00	1,267,694.03	222,533.02	0.00	3,023,555.97	29.5
TOTAL EXPENDITURES		6,110,600.00	2,515,682.84	182,347.56	92,746.10	3,502,171.06	42.6
NET OF REVENUES & EXPENDITURES		(1,819,350.00)	(1,247,988.81)	40,185.46	(92,746.10)	(478,615.09)	73.6
BEG. FUND BALANCE		2,546,237.08	2,546,237.08				
END FUND BALANCE		726,887.08	1,298,248.27				

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 2003 - LOCAL STREETS							
Revenues							
Dept 0000							
2003-0000-450.0000	RIGHT OF WAY PERMIT FEES	450.00	450.00	0.00	0.00	0.00	100.
2003-0000-574.0000	GAS & WEIGHT TAX	657,550.00	365,512.23	61,769.32	0.00	292,037.77	55.
2003-0000-574.0659	ST OF MI ROW MAINTENANCE FEE	32,700.00	0.00	0.00	0.00	32,700.00	0.
2003-0000-666.0000	INTEREST INCOME	1,400.00	1,354.92	0.00	0.00	45.08	96.
2003-0000-675.0000	REFUNDS & REBATES	500.00	0.00	0.00	0.00	500.00	0.
2003-0000-676.0000	MTF/LRP TRANS FROM MAJOR STREET	511,800.00	316,673.53	42,061.72	0.00	195,126.47	61.
2003-0000-678.0000	REIMBURSEMENT INCOME	2,100.00	2,060.38	1,186.28	0.00	39.62	98.1
2003-0000-694.0000	MISCELLANEOUS REVENUE	800.00	751.54	0.00	0.00	48.46	93.
Total Dept 0000		1,207,300.00	686,802.60	105,017.32	0.00	520,497.40	56.
TOTAL REVENUES		1,207,300.00	686,802.60	105,017.32	0.00	520,497.40	56.
Expenditures							
Dept 4063-SURFACE MAINTENANCE							
2003-4063-705.0000	SUPERVISION SALARIES	20,000.00	17,437.41	807.20	0.00	2,562.59	87.1
2003-4063-706.0000	SALARIES PERMANENT	87,800.00	39,143.04	2,967.89	0.00	48,656.96	44.
2003-4063-708.0000	SHARED SALARIES	41,300.00	28,925.95	3,307.13	0.00	12,374.05	70.
2003-4063-709.0000	OVERTIME	2,900.00	1,281.96	116.95	0.00	1,618.04	44.
2003-4063-717.0000	RETIREMENT - MERS ACTIVE	9,900.00	8,162.78	510.99	0.00	1,737.22	82.
2003-4063-718.0000	RETIREMENT - MERS RETIREES	48,400.00	36,424.96	2,007.70	0.00	11,975.04	75.
2003-4063-719.0000	FRINGE BENEFITS	93,600.00	43,894.31	880.59	0.00	49,705.69	46.
2003-4063-750.0000	CHLORIDE	55,000.00	31,925.50	0.00	0.00	23,074.50	58.
2003-4063-751.0000	PATCH	19,675.00	8,365.56	6,082.14	10,307.86	1,001.58	94.
2003-4063-752.0000	GRAVEL	35,000.00	8,763.72	0.00	25.00	26,211.28	25.1
2003-4063-757.0000	OPERATING EXPENDITURES	64,125.00	617.84	0.00	0.00	63,507.16	0.
2003-4063-818.0000	CONTRACTUAL SERVICE	70,000.00	23,234.12	0.00	28,884.94	17,880.94	74.
2003-4063-943.0000	EQUIPMENT RENTAL	70,000.00	48,005.79	4,387.50	0.00	21,994.21	68.
Total Dept 4063-SURFACE MAINTENANCE		617,700.00	296,182.94	21,068.09	39,217.80	282,299.26	54.
Dept 4068-TREES & SHRUBS							
2003-4068-705.0000	SUPERVISION SALARIES	13,500.00	868.38	23.28	0.00	12,631.62	6.
2003-4068-706.0000	SALARIES PERMANENT	4,900.00	3,720.60	295.37	0.00	1,179.40	75.
2003-4068-709.0000	OVERTIME	450.00	306.92	252.66	0.00	143.08	68.
2003-4068-717.0000	RETIREMENT - MERS ACTIVE	2,100.00	289.34	8.75	0.00	1,810.66	13.7
2003-4068-718.0000	RETIREMENT - MERS RETIREES	21,600.00	1,554.01	55.37	0.00	20,045.99	7.1
2003-4068-719.0000	FRINGE BENEFITS	12,200.00	2,538.40	41.52	0.00	9,661.60	20.
2003-4068-757.0000	OPERATING EXPENDITURES	500.00	20.98	0.00	0.00	479.02	4.2
2003-4068-818.0000	CONTRACTUAL SERVICE	2,850.00	0.00	0.00	1,400.00	1,450.00	49.1
2003-4068-943.0000	EQUIPMENT RENTAL	7,000.00	4,097.29	720.18	0.00	2,902.71	58.
Total Dept 4068-TREES & SHRUBS		65,100.00	13,395.92	1,397.13	1,400.00	50,304.08	22.7
Dept 4069-DRAINAGE							
2003-4069-705.0000	SUPERVISION SALARIES	8,800.00	5,933.98	23.28	0.00	2,866.02	67.
2003-4069-706.0000	SALARIES PERMANENT	37,200.00	12,977.87	10.00	0.00	24,222.13	34.
2003-4069-709.0000	OVERTIME	3,000.00	651.35	0.00	0.00	2,348.65	21.7
2003-4069-717.0000	RETIREMENT - MERS ACTIVE	3,100.00	1,530.54	3.16	0.00	1,569.46	49.37
2003-4069-718.0000	RETIREMENT - MERS RETIREES	11,200.00	9,103.63	25.28	0.00	2,096.37	81.28
2003-4069-719.0000	FRINGE BENEFITS	48,250.00	12,122.97	2.40	0.00	36	

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Fund 2003 - LOCAL STREETS							
Expenditures							
2003-4069-757.0000	OPERATING EXPENDITURES	7,000.00	2,806.80	0.00	2,510.00	1,683.20	75.9
2003-4069-818.0000	CONTRACTUAL SERVICE	45,000.00	38,837.57	4,558.19	0.00	6,162.43	86.3
2003-4069-943.0000	EQUIPMENT RENTAL	51,250.00	21,183.05	13.02	0.00	30,066.95	41.3
Total Dept 4069-DRAINAGE		214,800.00	105,147.76	4,635.33	2,510.00	107,142.24	50.1
Dept 4074-TRAFFIC SIGNS							
2003-4074-705.0000	SUPERVISION SALARIES	12,800.00	3,517.71	80.72	0.00	9,282.29	27.4
2003-4074-706.0000	SALARIES PERMANENT	6,400.00	3,698.05	87.84	0.00	2,701.95	57.7
2003-4074-709.0000	OVERTIME	300.00	90.00	0.00	0.00	210.00	30.0
2003-4074-717.0000	RETIREMENT - MERS ACTIVE	2,100.00	729.02	11.97	0.00	1,370.98	34.7
2003-4074-718.0000	RETIREMENT - MERS RETIREES	17,200.00	4,758.05	93.27	0.00	12,441.95	27.6
2003-4074-719.0000	FRINGE BENEFITS	13,300.00	4,345.05	12.36	0.00	8,954.95	32.6
2003-4074-757.0000	OPERATING EXPENDITURES	1,000.00	356.29	0.00	0.00	643.71	35.6
2003-4074-757.7100	MATERIAL-SIGNS	5,000.00	1,938.92	0.00	0.00	3,061.08	38.7
2003-4074-943.0000	EQUIPMENT RENTAL	5,600.00	3,528.04	67.78	0.00	2,071.96	63.0
Total Dept 4074-TRAFFIC SIGNS		63,700.00	22,961.13	353.94	0.00	40,738.87	36.0
Dept 4078-WINTER MAINTENANCE							
2003-4078-705.0000	SUPERVISION SALARIES	10,800.00	7,050.83	114.88	0.00	3,749.17	65.2
2003-4078-706.0000	SALARIES PERMANENT	14,200.00	13,892.65	174.48	0.00	307.35	97.8
2003-4078-709.0000	OVERTIME	5,200.00	1,804.68	0.00	0.00	3,395.32	34.7
2003-4078-717.0000	RETIREMENT - MERS ACTIVE	1,900.00	1,743.75	18.01	0.00	156.25	91.7
2003-4078-718.0000	RETIREMENT - MERS RETIREES	16,200.00	10,820.94	137.95	0.00	5,379.06	66.8
2003-4078-719.0000	FRINGE BENEFITS	16,900.00	10,890.51	21.14	0.00	6,009.49	64.4
2003-4078-757.0000	OPERATING EXPENDITURES - SALT	40,000.00	27,006.70	0.00	0.00	12,993.30	67.5
2003-4078-943.0000	EQUIPMENT RENTAL	57,400.00	31,806.63	400.92	0.00	25,593.37	55.4
Total Dept 4078-WINTER MAINTENANCE		162,600.00	105,016.69	867.38	0.00	57,583.31	64.5
Dept 4081-ROADSIDE CLEANUP							
2003-4081-705.0000	SUPERVISION SALARIES	15,450.00	891.75	0.00	0.00	14,558.25	5.7
2003-4081-706.0000	SALARIES PERMANENT	2,350.00	2,124.81	186.62	0.00	225.19	90.4
2003-4081-709.0000	OVERTIME	100.00	0.00	0.00	0.00	100.00	0.0
2003-4081-717.0000	RETIREMENT - MERS ACTIVE	2,100.00	224.35	3.66	0.00	1,875.65	10.6
2003-4081-718.0000	RETIREMENT - MERS RETIREES	21,600.00	1,298.63	19.67	0.00	20,301.37	6.0
2003-4081-719.0000	FRINGE BENEFITS	12,600.00	1,955.28	13.59	0.00	10,644.72	15.5
2003-4081-943.0000	EQUIPMENT RENTAL	3,000.00	2,187.25	123.78	0.00	812.75	72.9
Total Dept 4081-ROADSIDE CLEANUP		57,200.00	8,682.07	347.32	0.00	48,517.93	15.1
Dept 4082-ADMINISTRATION							
2003-4082-703.0000	ADMINISTRATION SALARIES	17,100.00	16,595.43	1,504.59	0.00	504.57	97.0
2003-4082-705.0000	SUPERVISION SALARIES	0.00	1,050.64	1,050.64	0.00	(1,050.64)	100.0
2003-4082-706.0000	SALARIES PERMANENT	6,900.00	11,621.94	7,113.18	0.00	(4,721.94)	168.4
2003-4082-717.0000	RETIREMENT - MERS ACTIVE	3,100.00	1,140.47	420.29	0.00	1,959.53	36.7
2003-4082-718.0000	RETIREMENT - MERS RETIREES	7,200.00	5,929.05	1,837.85	0.00	1,270.95	82.3
2003-4082-719.0000	FRINGE BENEFITS	12,100.00	19,274.26	9,812.61	0.00	(7,174.26)	159.29
2003-4082-728.0000	INFORMATION TECH ALLOCATION	2,900.00	2,900.00	0.00	0.00	0.00	100.00
2003-4082-757.0000	OPERATING EXPENDITURES	10,600.00	9,874.57	127.25	402.52	322.91	96.95
2003-4082-808.0000	AUDIT & OTHER PROFESSIONAL SERVICES	2,000.00	931.46	0.00	0.00	1[illegible]	[illegible]

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 2003 - LOCAL STREETS							
Expenditures							
2003-4082-818.0000	CONTRACTUAL SERVICE	5,000.00	0.00	0.00	0.00	5,000.00	0.0
2003-4082-826.0000	LEGAL	200.00	190.00	0.00	0.00	10.00	95.0
2003-4082-828.0000	MEMBERSHIP & DUES	500.00	492.00	0.00	0.00	8.00	98.4
2003-4082-864.0000	TRAINING	600.00	156.16	0.00	0.00	443.84	26.0
2003-4082-943.0000	EQUIPMENT RENTAL	100.00	2.70	2.70	0.00	97.30	2.7
Total Dept 4082-ADMINISTRATION		68,300.00	70,158.68	21,869.11	402.52	(2,261.20)	103.3
Dept 4090-CONTINGENCY							
2003-4090-957.0020	SPECIAL ASSESSMENTS CITY OWNED TRANSFERS	84,300.00	84,267.38	0.00	0.00	32.62	99.9
Total Dept 4090-CONTINGENCY		84,300.00	84,267.38	0.00	0.00	32.62	99.9
TOTAL EXPENDITURES		1,333,700.00	705,812.57	50,538.30	43,530.32	584,357.11	56.1
Fund 2003 - LOCAL STREETS:							
TOTAL REVENUES		1,207,300.00	686,802.60	105,017.32	0.00	520,497.40	56.8
TOTAL EXPENDITURES		1,333,700.00	705,812.57	50,538.30	43,530.32	584,357.11	56.1
NET OF REVENUES & EXPENDITURES		(126,400.00)	(19,009.97)	54,479.02	(43,530.32)	(63,859.71)	49.4
BEG. FUND BALANCE		510,504.50	510,504.50				
END FUND BALANCE		384,104.50	491,494.53				

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Fund 2006 - FIRE DEPARTMENT							
Revenues							
Dept 0000							
2006-0000-403.0000	CURRENT REAL/PERSONAL TAXES	522,900.00	494,207.17	4,883.61	0.00	28,692.83	94.5
2006-0000-404.0000	TAX CHARGEBACKS	(4,000.00)	0.00	0.00	0.00	(4,000.00)	0.0
2006-0000-407.0000	DELINQUENT PERSONAL TAXES	1,000.00	0.00	0.00	0.00	1,000.00	0.0
2006-0000-501.7081	AFG GRANT REVENUE - RADIOS/EMT TRAINING	428,918.00	0.00	0.00	0.00	428,918.00	0.0
2006-0000-501.7084	HAZARD MITIGATION GRANT (FEDERAL)	80,625.00	0.00	0.00	0.00	80,625.00	0.0
2006-0000-573.0000	LOC COMM STABILIZ SHR APPROPR (STATE)	6,700.00	6,668.42	0.00	0.00	31.58	99.5
2006-0000-630.0000	FIRE RECOVERY FEES	22,600.00	18,954.10	5,268.45	0.00	3,645.90	83.8
2006-0000-631.0000	FIRE INSPECTION FEES	4,600.00	4,580.00	50.00	0.00	20.00	99.5
2006-0000-633.0000	SITE PLAN REVIEW	500.00	450.00	150.00	0.00	50.00	90.0
2006-0000-666.0000	INTEREST INCOME	1,100.00	0.00	0.00	0.00	1,100.00	0.0
2006-0000-673.0000	SALE OF ASSETS	6,000.00	6,000.00	0.00	0.00	0.00	100.0
2006-0000-675.0000	REFUNDS & REBATES	3,000.00	0.00	0.00	0.00	3,000.00	0.0
2006-0000-678.0000	REIMBURSEMENT INCOME	15,000.00	14,547.14	10,358.44	0.00	452.86	96.9
2006-0000-691.1001	CONTRIBUTION FROM GENERAL FUND	962,848.68	929,200.00	0.00	0.00	33,648.68	96.5
Total Dept 0000		2,051,791.68	1,474,606.83	20,710.50	0.00	577,184.85	71.8
TOTAL REVENUES		2,051,791.68	1,474,606.83	20,710.50	0.00	577,184.85	71.8
Expenditures							
Dept 2006-FIRE DEPARTMENT EXPENDITURES							
2006-2006-703.0000	SALARY	61,400.00	45,086.55	4,721.10	0.00	16,313.45	73.4
2006-2006-706.0000	SALARIES PERMANENT	95,040.00	62,361.31	4,614.26	0.00	32,678.69	65.6
2006-2006-707.0000	PART-TIME FIREMEN	247,000.00	206,128.45	14,751.75	0.00	40,871.55	83.4
2006-2006-708.0000	SHARED SALARIES	39,400.00	27,452.62	3,183.22	0.00	11,947.38	69.6
2006-2006-709.0000	OVERTIME	9,200.00	3,665.00	65.60	0.00	5,535.00	39.8
2006-2006-717.0000	RETIREMENT - MERS ACTIVE	27,217.50	19,076.62	1,793.10	0.00	8,140.88	70.0
2006-2006-718.0000	RETIREMENT - MERS RETIREES	76,200.00	40,061.56	2,782.89	0.00	36,138.44	52.5
2006-2006-719.0000	FRINGE BENEFITS	174,516.18	79,425.57	6,203.08	0.00	95,090.61	45.5
2006-2006-727.0000	OFFICE SUPPLIES	3,000.00	702.44	0.00	0.00	2,297.56	23.4
2006-2006-728.0000	INFORMATION TECH ALLOCATION	29,300.00	29,300.00	0.00	0.00	0.00	100.0
2006-2006-744.0000	SAFETY WEAR & HEALTH	54,000.00	21,369.66	2,099.01	17,313.55	15,316.79	71.6
2006-2006-757.0000	OPERATING EXPENDITURES	25,000.00	11,259.31	3,697.69	1,427.79	12,312.90	50.7
2006-2006-808.0000	AUDIT & OTHER PROFESSIONAL SERVICES	3,000.00	1,397.19	0.00	0.00	1,602.81	46.5
2006-2006-818.0000	CONTRACTUAL SERVICES	15,000.00	8,987.30	180.00	788.90	5,223.80	65.1
2006-2006-826.0000	LEGAL	3,000.00	1,988.75	125.00	0.00	1,011.25	66.2
2006-2006-828.0000	MEMBERSHIP & DUES	6,000.00	4,613.10	402.00	150.00	1,236.90	79.3
2006-2006-863.0000	AUTO REPAIR	38,000.00	23,007.60	18.09	5,295.56	9,696.84	74.4
2006-2006-864.0000	TRAINING & CERTIFICATIONS	3,500.00	1,483.28	0.00	0.00	2,016.72	42.3
2006-2006-867.0000	GAS & OIL	16,000.00	5,859.60	0.00	0.00	10,140.40	36.6
2006-2006-910.0000	INSURANCE	31,850.00	23,654.66	0.00	0.00	8,195.34	74.2
2006-2006-910.7020	BUILDING INSURANCE	2,150.00	2,109.83	0.00	0.00	40.17	98.1
2006-2006-920.0000	UTILITIES	39,000.00	27,998.64	3,807.50	96.78	10,904.58	72.0
2006-2006-921.0000	SEWER PAYMENTS	5,000.00	3,569.57	476.40	0.00	1,430.43	71.3
2006-2006-934.0000	EQUIPMENT REPAIR	9,000.00	4,901.20	0.00	4,070.50	28.30	99.6
2006-2006-937.0000	BUILDING MAINT & SUPPLIES	50,000.00	45,273.24	2,405.64	4,712.91	13.85	99.9
2006-2006-943.0000	EQUIPMENT RENTAL	14,500.00	8,816.80	1,043.84	0.00	5,683.20	60.8
2006-2006-956.0000	MISCELLANEOUS	500.00	320.00	0.00	0.00	180.00	64.0
2006-2006-962.0000	TRAINING & MATERIALS	31,000.00	3,590.04	0.00	26,000.00	1,409.96	95.4
2006-2006-963.0000	PREVENTION MATERIALS	9,500.00	8,780.48	0.00	0.00	719.52	92.4
2006-2006-977.7089	NEW EQUIPMENT	587,509.00	15,169.00	0.00	447,921.00	124,419.00	78.82
2006-2006-984.0000	OFFICE EQUIPMENT	3,500.00	1,561.15	228.69	1,109.19	829.66	76.30
2006-2006-991.0000	PRINCIPAL ON BONDS	195,000.00	195,000.00	0.00	0.00		

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 2006 - FIRE DEPARTMENT							
Expenditures							
2006-2006-991.0001	PRINCIPAL PORTION OF LEASE (CAPITAL) PMT	45,900.00	0.00	0.00	0.00	45,900.00	0.(
2006-2006-995.0000	INTEREST ON BONDS	171,100.00	171,100.00	83,112.50	0.00	0.00	100.(
2006-2006-995.0001	INTEREST PORTION OF LEASE (CAPITAL) PMT	14,400.00	0.00	0.00	0.00	14,400.00	0.(
2006-2006-999.0000	PAYING AGENT FEES ON BONDS	700.00	250.00	125.00	0.00	450.00	35.7
2006-2006-999.4206	TRANSFER OUT TO FIRE CAPITAL PROJECTS	50,000.00	50,000.00	0.00	0.00	0.00	100.(
Total Dept 2006-FIRE DEPARTMENT EXPENDITURES		2,186,382.68	1,155,320.52	135,836.36	508,886.18	522,175.98	76.1
TOTAL EXPENDITURES		2,186,382.68	1,155,320.52	135,836.36	508,886.18	522,175.98	76.1
Fund 2006 - FIRE DEPARTMENT:							
TOTAL REVENUES		2,051,791.68	1,474,606.83	20,710.50	0.00	577,184.85	71.8
TOTAL EXPENDITURES		2,186,382.68	1,155,320.52	135,836.36	508,886.18	522,175.98	76.1
NET OF REVENUES & EXPENDITURES		(134,591.00)	319,286.31	(115,125.86)	(508,886.18)	55,008.87	140.8
BEG. FUND BALANCE		157,666.66	157,666.66				
END FUND BALANCE		23,075.66	476,952.97				

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 2007 - POLICE FUND							
Revenues							
Dept 0000							
2007-0000-403.0000	CURRENT TAXES	4,636,000.00	4,194,901.13	41,454.08	0.00	441,098.87	90.4
2007-0000-404.0000	TAX CHARGEBACKS	(54,500.00)	0.00	0.00	0.00	(54,500.00)	0.0
2007-0000-407.0000	DELINQUENT PERSONAL TAXES	1,500.00	0.00	0.00	0.00	1,500.00	0.0
2007-0000-573.0000	LOC COMM STABILIZ SHR APPROPR (STATE)	56,600.00	56,598.91	0.00	0.00	1.09	100.0
2007-0000-629.7773	F.A.N.G. CHARGES	135,000.00	65,201.64	7,500.00	0.00	69,798.36	48.3
2007-0000-629.7792	HIDTA GRANT REVENUE (FANG)	15,000.00	9,674.02	0.00	0.00	5,325.98	64.4
2007-0000-629.7797	D.H.E. GRANT REVENUE (FANG)	2,000.00	0.00	0.00	0.00	2,000.00	0.0
2007-0000-629.7798	HEMP GRANT REVENUE (FANG)	5,000.00	3,458.22	0.00	0.00	1,541.78	69.1
2007-0000-629.7800	F.A.C.T. GRANT REVENUE	600.00	0.00	0.00	0.00	600.00	0.0
2007-0000-629.7807	OCDETF GRANT (FANG) DOJ GLMIE0472	5,000.00	0.00	0.00	0.00	5,000.00	0.0
2007-0000-629.7808	PT-10-20 OHSP SAFE COMMUNITIES GRANT	10,200.00	10,128.13	947.73	0.00	71.87	99.3
2007-0000-629.7809	WEED & SEED GRANT (FANG)	1,000.00	973.76	383.87	0.00	26.24	97.3
2007-0000-629.7814	BYRNE GRANT - METH (FANG) FED $	5,000.00	0.00	0.00	0.00	5,000.00	0.0
2007-0000-629.7815	OCDETF POINT BLANK GRANT	13,000.00	3,242.90	0.00	0.00	9,757.10	24.9
2007-0000-660.0000	DISTRICT COURT FEES	75,000.00	47,665.26	11,311.22	0.00	27,334.74	63.5
2007-0000-661.0000	POLICE FEES	20,000.00	14,100.00	3,600.00	0.00	5,900.00	70.5
2007-0000-663.0000	S.O. REGISTRY ANNUAL FEE REVENUE	2,300.00	2,200.00	1,700.00	0.00	100.00	95.6
2007-0000-666.0000	INTEREST INCOME	7,400.00	0.00	0.00	0.00	7,400.00	0.0
2007-0000-671.0000	DONATIONS	1,000.00	0.00	0.00	0.00	1,000.00	0.0
2007-0000-675.0000	REFUNDS & REBATES	41,800.00	0.00	0.00	0.00	41,800.00	0.0
2007-0000-678.0000	REIMBURSEMENT INCOME	35,000.00	29,882.67	2,991.67	0.00	5,117.33	85.3
2007-0000-691.1001	CONTRIBUTION FROM GENERAL FUND	889,996.39	889,996.39	889,996.39	0.00	0.00	100.0
2007-0000-691.5013	TRANSFER FROM DDA	5,000.00	5,000.00	0.00	0.00	0.00	100.0
2007-0000-694.0000	OTHER REVENUES	10,000.00	7,489.75	565.00	0.00	2,510.25	74.9
Total Dept 0000		5,918,896.39	5,340,512.78	960,449.96	0.00	578,383.61	90.2
TOTAL REVENUES		5,918,896.39	5,340,512.78	960,449.96	0.00	578,383.61	90.2
Expenditures							
Dept 2007-POLICE FUND EXPENSES							
2007-2007-703.0000	ADMINISTRATIVE SALARIES	70,200.00	51,547.64	5,397.66	0.00	18,652.36	73.4
2007-2007-704.0000	LIEUTENANTS SALARIES	134,300.00	96,041.84	10,327.08	0.00	38,258.16	71.5
2007-2007-705.0000	SERGEANTS SALARIES	369,800.00	260,211.17	28,646.18	0.00	109,588.83	70.3
2007-2007-706.0000	SALARIES PERMANENT	1,419,465.40	1,027,651.54	114,592.14	0.00	391,813.86	72.4
2007-2007-708.0000	SHARED SALARIES	136,200.00	94,835.60	11,444.37	0.00	41,364.40	69.6
2007-2007-709.0000	OVERTIME	175,000.00	94,216.79	8,615.63	0.00	80,783.21	53.8
2007-2007-709.2007	OVERTIME - BACK TO THE BRICKS	12,800.00	7,335.04	0.00	0.00	5,464.96	57.3
2007-2007-717.0000	RETIREMENT - MERS ACTIVE	93,100.00	71,207.57	6,859.53	0.00	21,892.43	76.4
2007-2007-718.0000	RETIREMENT - MERS RETIREES	891,482.77	767,604.84	73,814.45	0.00	123,877.93	86.1
2007-2007-719.0000	FRINGE BENEFITS	1,387,431.22	819,802.56	74,461.74	0.00	567,628.66	59.0
2007-2007-727.0000	OFFICE SUPPLIES	6,000.00	4,723.77	807.94	731.52	544.71	90.9
2007-2007-728.0000	INFORMATION TECH ALLOCATION	68,600.00	68,600.00	0.00	0.00	0.00	100.0
2007-2007-731.0000	POSTAGE	1,000.00	547.91	104.10	0.00	452.09	54.7
2007-2007-741.0000	AMMUNITION & WEAPONS	20,000.00	4,946.06	762.88	0.00	15,053.94	24.7
2007-2007-744.0000	UNIFORMS	15,000.00	10,247.80	554.70	4,707.99	44.21	99.7
2007-2007-757.0000	OPERATING EXPENDITURES	12,000.00	6,112.53	737.28	1,434.45	4,453.02	62.8
2007-2007-808.0000	AUDIT & OTHER PROFESSIONAL SERVICES	1,500.00	1,490.33	0.00	0.00	9.67	99.3
2007-2007-811.7773	F.A.N.G. PROJECT OFFICERS	321,300.00	131,758.75	13,808.32	6,608.75	182,932.50	43.0
2007-2007-811.7792	HIDTA GRANT EXPENSE (FANG)	15,000.00	11,974.83	562.12	0.00	3,025.17	79.8
2007-2007-811.7798	HEMP GRANT EXPENSE (FANG)	5,250.00	5,232.27	670.32	0.00	17.73	99.66
2007-2007-811.7808	PT-10-20 OHSP SAFE COMMUNITIES GRANT	6,700.00	6,649.57	1,086.29	0.00	50.43	99.25
2007-2007-811.7813	OCDETF EXPENDITURES	2,500.00	0.00	0.00	0.00	2	

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 2007 - POLICE FUND							
Expenditures							
2007-2007-811.7814	METH GRANT EXPENDITURES	2,500.00	0.00	0.00	0.00	2,500.00	0.0
2007-2007-811.7815	OCDETF POINT BLANK GRANT	13,000.00	6,067.40	335.17	0.00	6,932.60	46.6
2007-2007-818.0000	CONTRACTUAL SERVICE	68,650.00	32,742.99	2,738.50	6,163.40	29,743.61	56.6
2007-2007-818.7170	NARCOTICS INVESTIGATION	26,517.00	26,516.26	0.00	0.00	0.74	100.0
2007-2007-826.0000	LEGAL	75,000.00	59,984.50	5,658.50	0.00	15,015.50	79.9
2007-2007-828.0000	MEMBERSHIP & DUES	1,500.00	649.00	0.00	0.00	851.00	43.2
2007-2007-863.0000	AUTO REPAIR	85,000.00	59,443.20	8,590.54	16,344.52	9,212.28	89.1
2007-2007-864.0000	TRAINING & CERTIFICATIONS	3,000.00	1,026.44	0.00	0.00	1,973.56	34.2
2007-2007-867.0000	GAS & OIL	75,000.00	49,583.23	0.00	0.00	25,416.77	66.1
2007-2007-868.0000	AUTO WASH	3,500.00	889.00	0.00	453.00	2,158.00	38.3
2007-2007-910.0000	INSURANCE	75,000.00	73,529.79	0.00	0.00	1,470.21	98.0
2007-2007-920.0000	UTILITIES	33,000.00	25,650.31	3,313.79	1,958.17	5,391.52	83.6
2007-2007-921.0000	SEWER PAYMENTS	3,200.00	2,262.94	266.00	0.00	937.06	70.7
2007-2007-931.0000	BUILDING REPAIR	92,000.00	11,849.98	69.26	0.00	80,150.02	12.8
2007-2007-934.0000	EQUIPMENT REPAIRS	1,600.00	234.00	0.00	0.00	1,366.00	14.6
2007-2007-943.0000	EQUIPMENT RENTAL	6,000.00	5,294.73	383.61	0.00	705.27	88.2
2007-2007-956.0000	MISCELLANEOUS	2,400.00	54.03	54.03	0.00	2,345.97	2.2
2007-2007-962.0000	TRAINING (OFFICER)	15,000.00	5,981.25	1,990.00	0.00	9,018.75	39.8
2007-2007-984.0000	OFFICE EQUIPMENT	2,000.00	75.80	0.00	0.00	1,924.20	3.7
2007-2007-985.0000	POLICE VEHICLES	153,300.00	145,577.96	15,095.00	0.00	7,722.04	94.9
2007-2007-991.0001	PRINCIPAL PORTION OF LEASE (CAPITAL) PMT	15,800.00	0.00	0.00	15,709.44	90.56	99.4
2007-2007-995.0001	INTEREST PORTION OF LEASE (CAPITAL) PMT	2,800.00	0.00	0.00	2,741.42	58.58	97.9
Total Dept 2007-POLICE FUND EXPENSES		5,920,396.39	4,050,151.22	391,747.13	56,852.66	1,813,392.51	69.3
TOTAL EXPENDITURES		5,920,396.39	4,050,151.22	391,747.13	56,852.66	1,813,392.51	69.3
Fund 2007 - POLICE FUND:							
TOTAL REVENUES		5,918,896.39	5,340,512.78	960,449.96	0.00	578,383.61	90.2
TOTAL EXPENDITURES		5,920,396.39	4,050,151.22	391,747.13	56,852.66	1,813,392.51	69.3
NET OF REVENUES & EXPENDITURES		(1,500.00)	1,290,361.56	568,702.83	(56,852.66)	(1,235,008.90)	2,233.9
BEG. FUND BALANCE		366,615.54	366,615.54				
END FUND BALANCE		365,115.54	1,656,977.10				

Attachment: Full Report 03312017 (2968 : Revenue and Expenditure Report March 2017)

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BD US
Fund 2026 - RUBBISH COLLECTION & DISPOSAL							
Revenues							
Dept 0000							
2026-0000-403.0000	RUBBISH FEES	1,350,800.00	1,192,290.61	19,368.02	0.00	158,509.39	88.2
2026-0000-650.0000	CURBSIDE RECYCLING INCOME	1,300.00	1,267.00	322.00	0.00	33.00	97.4
2026-0000-666.0000	INTEREST INCOME	1,100.00	0.00	0.00	0.00	1,100.00	0.0
2026-0000-671.0000	DONATIONS	5,000.00	5,000.00	0.00	0.00	0.00	100.0
Total Dept 0000		1,358,200.00	1,198,557.61	19,690.02	0.00	159,642.39	88.2
TOTAL REVENUES		1,358,200.00	1,198,557.61	19,690.02	0.00	159,642.39	88.2
Expenditures							
Dept 0000							
2026-0000-830.0000	GARBAGE COLLECTION	1,350,800.00	1,115,868.18	223,601.70	222,531.54	12,400.28	99.0
2026-0000-999.2072	TRANSFER OUT TO POLICE/FIRE SCULPTURE	5,000.00	5,000.00	0.00	0.00	0.00	100.0
Total Dept 0000		1,355,800.00	1,120,868.18	223,601.70	222,531.54	12,400.28	99.0
TOTAL EXPENDITURES		1,355,800.00	1,120,868.18	223,601.70	222,531.54	12,400.28	99.0
Fund 2026 - RUBBISH COLLECTION & DISPOSAL:							
TOTAL REVENUES		1,358,200.00	1,198,557.61	19,690.02	0.00	159,642.39	88.2
TOTAL EXPENDITURES		1,355,800.00	1,120,868.18	223,601.70	222,531.54	12,400.28	99.0
NET OF REVENUES & EXPENDITURES		2,400.00	77,689.43	(203,911.68)	(222,531.54)	147,242.11	6,035.0
BEG. FUND BALANCE		67,768.74	67,768.74				
END FUND BALANCE		70,168.74	145,458.17				

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 2049 - BUILDING DEPARTMENT FUND							
Revenues							
Dept 0000							
2049-0000-450.0000	PERMITS & LICENSE FEES	95,000.00	109,844.50	27,415.00	0.00	(14,844.50)	115.6
2049-0000-624.0000	CONDEMNED HOUSING	8,300.00	5,058.80	(166,903.58)	0.00	3,241.20	60.9
2049-0000-624.0001	SITE CLEAN UP	0.00	9,298.73	736.03	0.00	(9,298.73)	100.0
2049-0000-625.0000	INSPECTION FEES	21,000.00	21,205.00	2,450.00	0.00	(205.00)	100.9
2049-0000-626.0000	ABANDON PROPERTY REGISTRATION FEES	7,000.00	1,740.00	100.00	0.00	5,260.00	24.8
2049-0000-641.0000	WEED CUTTING REVENUE (INVOICED OUT)	26,800.00	26,668.56	0.00	0.00	131.44	99.5
2049-0000-664.0000	SOIL EROSION SERVICES	5,100.00	5,080.00	1,300.00	0.00	20.00	99.6
2049-0000-666.0000	INTEREST INCOME	100.00	0.00	0.00	0.00	100.00	0.0
2049-0000-678.0000	REIMBURSEMENT INCOME	0.00	8,861.97	3,589.71	0.00	(8,861.97)	100.0
2049-0000-691.1001	CONTRIBUTION FROM GENERAL FUND	364,400.00	364,400.00	0.00	0.00	0.00	100.0
2049-0000-694.0000	MISCELLANEOUS	500.00	0.00	0.00	0.00	500.00	0.0
Total Dept 0000		528,200.00	552,157.56	(131,312.84)	0.00	(23,957.56)	104.5
TOTAL REVENUES		528,200.00	552,157.56	(131,312.84)	0.00	(23,957.56)	104.5
Expenditures							
Dept 2061-BUILDING							
2049-2061-703.0000	ADMINISTRATIVE SALARIES	13,450.00	8,297.96	752.31	0.00	5,152.04	61.6
2049-2061-706.0000	SALARIES PERMANENT	114,100.00	82,989.60	13,466.55	0.00	31,110.40	72.7
2049-2061-708.0000	SHARED SALARIES	25,300.00	17,916.97	1,983.97	0.00	7,383.03	70.8
2049-2061-709.0000	OVERTIME	2,900.00	2,636.36	3.94	0.00	263.64	90.9
2049-2061-717.0000	RETIREMENT - MERS ACTIVE	8,600.00	5,771.58	548.55	0.00	2,828.42	67.1
2049-2061-718.0000	RETIREMENT - MERS RETIREES	24,600.00	18,765.57	1,764.47	0.00	5,834.43	76.2
2049-2061-719.0000	FRINGE BENEFITS	112,700.00	43,877.76	5,118.92	0.00	68,822.24	38.9
2049-2061-727.0000	OFFICE SUPPLIES	1,200.00	815.21	25.90	240.58	144.21	87.9
2049-2061-728.0000	INFORMATION TECH ALLOCATION	11,500.00	11,500.00	0.00	0.00	0.00	100.0
2049-2061-731.0000	POSTAGE	400.00	352.14	14.92	0.00	47.86	88.0
2049-2061-757.0000	OPERATING EXPENDITURES	6,650.00	6,084.15	6.20	410.00	155.85	97.6
2049-2061-818.0000	CONTRACTUAL SERVICES	7,200.00	6,445.00	2,330.00	545.00	210.00	97.0
2049-2061-826.0000	LEGAL	2,500.00	2,346.25	62.50	0.00	153.75	93.8
2049-2061-828.0000	MEMBERSHIP & DUES	600.00	414.00	0.00	0.00	186.00	69.0
2049-2061-864.0000	TRAINING	2,500.00	1,187.38	0.00	0.00	1,312.62	47.5
2049-2061-920.0000	UTILITIES	4,000.00	1,823.11	0.00	0.00	2,176.89	45.5
2049-2061-943.0000	EQUIPMENT RENTAL	15,000.00	13,758.79	1,203.32	0.00	1,241.21	91.7
2049-2061-959.0000	CONDEMNED HOUSING	88,000.00	81,419.24	313.67	6,420.00	160.76	99.8
2049-2061-961.0000	WEED CUTTING EXP. TO BE BILLED OUT	25,000.00	8,812.71	0.00	11,901.87	4,285.42	82.8
2049-2061-964.0000	SOIL EROSION SERVICES	1,100.00	639.94	0.00	0.00	460.06	58.1
2049-2061-966.0000	BLIGHT ELMINATION EXPENDITURE	73,000.00	72,811.60	0.00	0.00	188.40	99.7
2049-2061-984.0000	OFFICE EQUIPMENT	200.00	0.00	0.00	0.00	200.00	0.0
Total Dept 2061-BUILDING		540,500.00	388,665.32	27,595.22	19,517.45	132,317.23	75.5
TOTAL EXPENDITURES		540,500.00	388,665.32	27,595.22	19,517.45	132,317.23	75.5
Fund 2049 - BUILDING DEPARTMENT FUND:							
TOTAL REVENUES		528,200.00	552,157.56	(131,312.84)	0.00	(23,957.56)	104.5
TOTAL EXPENDITURES		540,500.00	388,665.32	27,595.22	19,517.45	132,317.23	75.52
NET OF REVENUES & EXPENDITURES		(12,300.00)	163,492.24	(158,908.06)	(19,517.45)	(156[illegible]	[illegible]
BEG. FUND BALANCE		172,564.59	172,564.59				

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 2049 - BUILDING DEPARTMENT FUND							
END FUND BALANCE		160,264.59	336,056.83				

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 2065 - DRUG LAW ENFORCEMENT FUND							
Revenues							
Dept 0000							
2065-0000-673.0000	SALE OF ASSETS	13,095.00	0.00	0.00	13,095.00	0.00	100.0
2065-0000-678.0001	DRUG FORFEITURE CLEARED	18,344.00	22,027.00	3,683.00	0.00	(3,683.00)	120.0
Total Dept 0000		31,439.00	22,027.00	3,683.00	13,095.00	(3,683.00)	111.7
TOTAL REVENUES		31,439.00	22,027.00	3,683.00	13,095.00	(3,683.00)	111.7
Expenditures							
Dept 0000							
2065-0000-955.0000	DRUG LAW ENFORCEMENT RELATED EXP	58,229.10	15,011.97	15,011.97	27,188.29	16,028.84	72.4
Total Dept 0000		58,229.10	15,011.97	15,011.97	27,188.29	16,028.84	72.4
TOTAL EXPENDITURES		58,229.10	15,011.97	15,011.97	27,188.29	16,028.84	72.4
Fund 2065 - DRUG LAW ENFORCEMENT FUND:							
TOTAL REVENUES		31,439.00	22,027.00	3,683.00	13,095.00	(3,683.00)	111.7
TOTAL EXPENDITURES		58,229.10	15,011.97	15,011.97	27,188.29	16,028.84	72.4
NET OF REVENUES & EXPENDITURES		(26,790.10)	7,015.03	(11,328.97)	(14,093.29)	(19,711.84)	26.4
BEG. FUND BALANCE		26,790.10	26,790.10				
END FUND BALANCE			33,805.13				

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 2067 - POLICE K9 FUND							
Revenues							
Dept 0000							
2067-0000-671.0000	DONATIONS	500.00	95.00	0.00	0.00	405.00	19.(
Total Dept 0000		500.00	95.00	0.00	0.00	405.00	19.(
TOTAL REVENUES		500.00	95.00	0.00	0.00	405.00	19.(
Expenditures							
Dept 0000							
2067-0000-757.0000	OPERATING EXPENDITURES	2,300.00	925.89	58.98	220.15	1,153.96	49.8
2067-0000-962.0000	TRAINING	400.00	0.00	0.00	0.00	400.00	0.(
Total Dept 0000		2,700.00	925.89	58.98	220.15	1,553.96	42.4
TOTAL EXPENDITURES		2,700.00	925.89	58.98	220.15	1,553.96	42.4
Fund 2067 - POLICE K9 FUND:							
TOTAL REVENUES		500.00	95.00	0.00	0.00	405.00	19.(
TOTAL EXPENDITURES		2,700.00	925.89	58.98	220.15	1,553.96	42.4
NET OF REVENUES & EXPENDITURES		(2,200.00)	(830.89)	(58.98)	(220.15)	(1,148.96)	47.7
BEG. FUND BALANCE		5,273.40	5,273.40				
END FUND BALANCE		3,073.40	4,442.51				

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 2069 - SENIOR CITIZENS CENTER FUND							
Revenues							
Dept 0000							
2069-0000-580.0000	COUNTY SENIOR MILLAGE REVENUE	170,300.00	100,203.07	32,145.50	0.00	70,096.93	58.8
2069-0000-666.0000	INTEREST INCOME	300.00	0.00	0.00	0.00	300.00	0.0
2069-0000-675.0000	REFUNDS & REBATES	500.00	0.00	0.00	0.00	500.00	0.0
2069-0000-678.0000	REIMBURSEMENT INCOME	500.00	200.00	0.00	0.00	300.00	40.0
2069-0000-691.0651	COMMUNITY DEVELOPMENT BLOCK GRANT REV	15,400.00	12,379.00	0.00	0.00	3,021.00	80.3
2069-0000-691.0655	SENIOR CITIZENS DONATION REVENUES	12,000.00	5,490.00	1,569.00	0.00	6,510.00	45.7
2069-0000-691.1001	CONTRIBUTION FROM GENERAL FUND	193,000.00	193,000.00	0.00	0.00	0.00	100.0
2069-0000-694.0001	HALL RENTAL	6,000.00	3,550.00	650.00	0.00	2,450.00	59.1
Total Dept 0000		398,000.00	314,822.07	34,364.50	0.00	83,177.93	79.1
TOTAL REVENUES		398,000.00	314,822.07	34,364.50	0.00	83,177.93	79.1
Expenditures							
Dept 2069-SENIOR CITIZENS CENTER							
2069-2069-705.0000	COORDINATOR SALARY	62,200.00	45,595.95	4,781.62	0.00	16,604.05	73.3
2069-2069-706.0000	SALARIES PERMANENT	74,000.00	45,576.01	5,992.12	0.00	28,423.99	61.5
2069-2069-708.0000	SHARED SALARIES	23,700.00	16,958.62	1,880.06	0.00	6,741.38	71.5
2069-2069-709.0000	OVERTIME	1,900.00	973.35	90.78	0.00	926.65	51.2
2069-2069-717.0000	RETIREMENT - MERS ACTIVE	4,900.00	3,498.35	332.78	0.00	1,401.65	71.3
2069-2069-718.0000	RETIREMENT - MERS RETIREES	15,200.00	11,378.50	1,084.82	0.00	3,821.50	74.8
2069-2069-719.0000	FRINGE BENEFITS	101,800.00	51,829.85	5,533.80	0.00	49,970.15	50.9
2069-2069-728.0000	INFORMATION TECH ALLOCATION	5,700.00	5,700.00	0.00	0.00	0.00	100.0
2069-2069-757.0000	OPERATING EXPENDITURES	100.00	26.25	0.00	26.25	47.50	52.5
2069-2069-776.0000	SUPPLIES	24,000.00	14,728.32	1,633.68	1,180.32	8,091.36	66.2
2069-2069-818.0000	CONTRACTUAL SERVICES	19,000.00	12,566.95	1,393.00	5,572.00	861.05	95.4
2069-2069-828.0000	MEMBERSHIP & DUES	200.00	100.00	0.00	0.00	100.00	50.0
2069-2069-864.0000	TRAINING	400.00	90.00	0.00	0.00	310.00	22.5
2069-2069-910.0000	INSURANCE	3,900.00	3,029.34	0.00	0.00	870.66	77.6
2069-2069-920.0000	UTILITIES	25,000.00	14,752.56	1,817.75	0.00	10,247.44	59.0
2069-2069-921.0000	SEWER PAYMENTS	2,600.00	1,816.58	218.32	0.00	783.42	69.8
2069-2069-931.0000	REPAIR & MAINTENANCE	25,000.00	13,159.02	1,443.11	3,292.64	8,548.34	65.8
2069-2069-943.0000	EQUIPMENT RENTAL	19,000.00	15,245.42	1,347.38	0.00	3,754.58	80.2
2069-2069-956.0000	MISCELLANEOUS	1,000.00	378.78	350.00	0.00	621.22	37.8
2069-2069-999.4001	TRANSFER TO CAPITAL IMPROV.	15,000.00	15,000.00	0.00	0.00	0.00	100.0
Total Dept 2069-SENIOR CITIZENS CENTER		424,600.00	272,403.85	27,899.22	10,071.21	142,124.94	66.5
TOTAL EXPENDITURES		424,600.00	272,403.85	27,899.22	10,071.21	142,124.94	66.5
Fund 2069 - SENIOR CITIZENS CENTER FUND:							
TOTAL REVENUES		398,000.00	314,822.07	34,364.50	0.00	83,177.93	79.1
TOTAL EXPENDITURES		424,600.00	272,403.85	27,899.22	10,071.21	142,124.94	66.5
NET OF REVENUES & EXPENDITURES		(26,600.00)	42,418.22	6,465.28	(10,071.21)	(58,947.01)	121.6
BEG. FUND BALANCE		63,955.80	63,955.80				
END FUND BALANCE		37,355.80	106,374.02				

REVENUE AND EXPENDITURE REPORT FOR CITY OF BURTON
PERIOD ENDING 03/31/2017
% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 2070 - SENIOR CENTER ACTIVITIES FUND							
Revenues							
Dept 0000							
2070-0000-666.0000	INTEREST INCOME	600.00	0.00	0.00	0.00	600.00	0.(
Total Dept 0000		600.00	0.00	0.00	0.00	600.00	0.(
TOTAL REVENUES		600.00	0.00	0.00	0.00	600.00	0.(
Fund 2070 - SENIOR CENTER ACTIVITIES FUND:							
TOTAL REVENUES		600.00	0.00	0.00	0.00	600.00	0.(
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.(
NET OF REVENUES & EXPENDITURES		600.00	0.00	0.00	0.00	600.00	0.(
BEG. FUND BALANCE							
END FUND BALANCE		600.00					

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 2071 - BURTON YOUTH LEAGUE							
Revenues							
Dept 0000							
2071-0000-695.0000	ACTIVITIES REVENUE	31,200.00	4,495.00	2,938.00	0.00	26,705.00	14.4
Total Dept 0000		31,200.00	4,495.00	2,938.00	0.00	26,705.00	14.4
TOTAL REVENUES		31,200.00	4,495.00	2,938.00	0.00	26,705.00	14.4
Expenditures							
Dept 0000							
2071-0000-706.0000	SALARIES PERMANENT	17,000.00	7,350.00	0.00	0.00	9,650.00	43.2
2071-0000-719.0000	PAYROLL FRINGES	1,400.00	562.30	0.00	0.00	837.70	40.1
2071-0000-757.0000	OPERATING EXPENDITURES	14,000.00	1,870.00	0.00	0.00	12,130.00	13.3
Total Dept 0000		32,400.00	9,782.30	0.00	0.00	22,617.70	30.1
TOTAL EXPENDITURES		32,400.00	9,782.30	0.00	0.00	22,617.70	30.1
Fund 2071 - BURTON YOUTH LEAGUE:							
TOTAL REVENUES		31,200.00	4,495.00	2,938.00	0.00	26,705.00	14.4
TOTAL EXPENDITURES		32,400.00	9,782.30	0.00	0.00	22,617.70	30.1
NET OF REVENUES & EXPENDITURES		(1,200.00)	(5,287.30)	2,938.00	0.00	4,087.30	440.6
BEG. FUND BALANCE		18,808.48	18,808.48				
END FUND BALANCE		17,608.48	13,521.18				

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 2072 - POLICE/FIRE SCULPTURE FUND							
Revenues							
Dept 0000							
2072-0000-666.0000	INTEREST INCOME	10.00	8.50	0.00	0.00	1.50	85.(
2072-0000-671.0000	DONATIONS	5,140.00	1,567.00	0.00	0.00	3,573.00	30.4
2072-0000-690.2005	PATRIOT DAY HERO RACE PROCEEDS	5,050.00	5,048.00	0.00	0.00	2.00	99.9
2072-0000-699.2026	TRANSFER IN FROM RUBBISH FUND	5,000.00	5,000.00	0.00	0.00	0.00	100.(
Total Dept 0000		15,200.00	11,623.50	0.00	0.00	3,576.50	76.4
TOTAL REVENUES		15,200.00	11,623.50	0.00	0.00	3,576.50	76.4
Expenditures							
Dept 0000							
2072-0000-706.0000	SALARIES PERMANENT	2,700.00	0.00	0.00	0.00	2,700.00	0.(
2072-0000-719.0000	PAYROLL FRINGES	300.00	0.00	0.00	0.00	300.00	0.(
2072-0000-757.0000	OPERATING EXPENDITURES	2,900.00	0.00	0.00	0.00	2,900.00	0.(
2072-0000-818.0000	CONTRACTUAL SERVICES	27,000.00	0.00	0.00	0.00	27,000.00	0.(
2072-0000-973.2005	PATRIOT DAY HERO RACE EXPENDITURES	5,000.00	3,474.15	0.00	0.00	1,525.85	69.4
Total Dept 0000		37,900.00	3,474.15	0.00	0.00	34,425.85	9.1
TOTAL EXPENDITURES		37,900.00	3,474.15	0.00	0.00	34,425.85	9.1
Fund 2072 - POLICE/FIRE SCULPTURE FUND:							
TOTAL REVENUES		15,200.00	11,623.50	0.00	0.00	3,576.50	76.4
TOTAL EXPENDITURES		37,900.00	3,474.15	0.00	0.00	34,425.85	9.1
NET OF REVENUES & EXPENDITURES		(22,700.00)	8,149.35	0.00	0.00	(30,849.35)	35.9
BEG. FUND BALANCE		28,032.03	28,032.03				
END FUND BALANCE		5,332.03	36,181.38				

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 2073 - VETERAN'S MEMORIAL PARK FUND							
Expenditures							
Dept 0000							
2073-0000-706.0000	SALARIES PERMANENT	1,200.00	0.00	0.00	0.00	1,200.00	0.(
2073-0000-818.0000	CONTRACTUAL SERVICES	300.00	24.69	0.00	0.00	275.31	8.2
2073-0000-920.0000	UTILITIES	1,500.00	0.00	0.00	0.00	1,500.00	0.(
2073-0000-938.0000	MAINT OF GROUNDS	6,800.00	575.39	201.20	0.00	6,224.61	8.4
Total Dept 0000		9,800.00	600.08	201.20	0.00	9,199.92	6.1
TOTAL EXPENDITURES		9,800.00	600.08	201.20	0.00	9,199.92	6.1
Fund 2073 - VETERAN'S MEMORIAL PARK FUND:							
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.(
TOTAL EXPENDITURES		9,800.00	600.08	201.20	0.00	9,199.92	6.1
NET OF REVENUES & EXPENDITURES		(9,800.00)	(600.08)	(201.20)	0.00	(9,199.92)	6.1
BEG. FUND BALANCE		12,203.62	12,203.62				
END FUND BALANCE		2,403.62	11,603.54				

Attachment: Full Report 03312017 (2968 : Revenue and Expenditure Report March 2017)

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 2074 - CANCER SURVIVOR PARK							
Revenues							
Dept 0000							
2074-0000-671.0000	DONATIONS	500.00	0.00	0.00	0.00	500.00	0.(
Total Dept 0000		500.00	0.00	0.00	0.00	500.00	0.(
TOTAL REVENUES		500.00	0.00	0.00	0.00	500.00	0.(
Expenditures							
Dept 0000							
2074-0000-706.0000	SALARIES PERMANENT	500.00	0.00	0.00	0.00	500.00	0.(
Total Dept 0000		500.00	0.00	0.00	0.00	500.00	0.(
TOTAL EXPENDITURES		500.00	0.00	0.00	0.00	500.00	0.(
Fund 2074 - CANCER SURVIVOR PARK:							
TOTAL REVENUES		500.00	0.00	0.00	0.00	500.00	0.(
TOTAL EXPENDITURES		500.00	0.00	0.00	0.00	500.00	0.(
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.(
BEG. FUND BALANCE		1,313.79	1,313.79				
END FUND BALANCE		1,313.79	1,313.79				

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 4001 - CAPITAL IMPROVEMENT							
Revenues							
Dept 0000							
4001-0000-666.0000	INTEREST INCOME	100.00	21.17	0.00	0.00	78.83	21.1
4001-0000-691.1001	CONTRIBUTION FROM OTHER FUNDS	32,000.00	32,000.00	0.00	0.00	0.00	100.0
4001-0000-691.2069	TRANSFER FROM SR CITIZENS FUND	15,000.00	15,000.00	0.00	0.00	0.00	100.0
4001-0000-691.5013	TRANSFER FROM DDA	3,000.00	3,000.00	0.00	0.00	0.00	100.0
Total Dept 0000		50,100.00	50,021.17	0.00	0.00	78.83	99.8
TOTAL REVENUES		50,100.00	50,021.17	0.00	0.00	78.83	99.8
Expenditures							
Dept 0000							
4001-0000-887.0000	CLERK/ELECTION EQUIPMENT	37,100.00	4,386.00	0.00	0.00	32,714.00	11.8
4001-0000-899.0000	ADA-BLDG IMPROVEMENTS/MAINTENANCE	4,000.00	0.00	0.00	0.00	4,000.00	0.0
4001-0000-903.0000	LIBRARY EXPANSION	23,900.00	0.00	0.00	0.00	23,900.00	0.0
4001-0000-903.0001	BURTON MEMORIAL LIBRARY PARKING LOT	30,000.00	0.00	0.00	0.00	30,000.00	0.0
4001-0000-904.0000	ASS'R OFFICE COMPUTER SYSTEMS UPGRADE	7,200.00	0.00	0.00	0.00	7,200.00	0.0
4001-0000-906.0000	TECHNOLOGY UPGRADES	19,100.00	0.00	0.00	0.00	19,100.00	0.0
4001-0000-908.0000	DDA CORRIDOR IMPROVEMENTS	3,000.00	0.00	0.00	0.00	3,000.00	0.0
Total Dept 0000		124,300.00	4,386.00	0.00	0.00	119,914.00	3.5
TOTAL EXPENDITURES		124,300.00	4,386.00	0.00	0.00	119,914.00	3.5
Fund 4001 - CAPITAL IMPROVEMENT:							
TOTAL REVENUES		50,100.00	50,021.17	0.00	0.00	78.83	99.8
TOTAL EXPENDITURES		124,300.00	4,386.00	0.00	0.00	119,914.00	3.5
NET OF REVENUES & EXPENDITURES		(74,200.00)	45,635.17	0.00	0.00	(119,835.17)	61.5
BEG. FUND BALANCE		89,080.45	89,080.45				
END FUND BALANCE		14,880.45	134,715.62				

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BD US
Fund 4146 - AMY ST PAVING CAP PROJ 13-008-P							
Revenues							
Dept 0000							
4146-0000-691.3146	TRANSFER IN FROM FUND 3146	20,000.00	0.00	0.00	0.00	20,000.00	0.(
Total Dept 0000		20,000.00	0.00	0.00	0.00	20,000.00	0.(
TOTAL REVENUES		20,000.00	0.00	0.00	0.00	20,000.00	0.(
Expenditures							
Dept 0000							
4146-0000-995.5090	LOAN INTEREST DUE TO SEWER	6,300.00	5,918.70	5,918.70	0.00	381.30	93.9
Total Dept 0000		6,300.00	5,918.70	5,918.70	0.00	381.30	93.9
TOTAL EXPENDITURES		6,300.00	5,918.70	5,918.70	0.00	381.30	93.9
Fund 4146 - AMY ST PAVING CAP PROJ 13-008-P:							
TOTAL REVENUES		20,000.00	0.00	0.00	0.00	20,000.00	0.(
TOTAL EXPENDITURES		6,300.00	5,918.70	5,918.70	0.00	381.30	93.9
NET OF REVENUES & EXPENDITURES		13,700.00	(5,918.70)	(5,918.70)	0.00	19,618.70	43.2
BEG. FUND BALANCE		(160,966.39)	(160,966.39)				
END FUND BALANCE		(147,266.39)	(166,885.09)				

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 5013 - DOWNTOWN DEVELOPMENT AUTHORITY							
Revenues							
Dept 0000							
5013-0000-403.0000	CURRENT TAX REVENUE	31,500.00	30,999.35	0.00	0.00	500.65	98.4
5013-0000-404.0000	TAX CHARGEBACKS	(100.00)	0.00	0.00	0.00	(100.00)	0.(
5013-0000-407.0000	DELINQUENT PERSONAL TAXES	750.00	0.00	0.00	0.00	750.00	0.(
5013-0000-573.0000	LOC COMM STABILIZ SHR APPROPR (STATE)	1,050.00	1,029.25	0.00	0.00	20.75	98.(
5013-0000-666.0000	INVESTMENT INTEREST	900.00	0.00	0.00	0.00	900.00	0.(
Total Dept 0000		34,100.00	32,028.60	0.00	0.00	2,071.40	93.9
TOTAL REVENUES		34,100.00	32,028.60	0.00	0.00	2,071.40	93.9
Expenditures							
Dept 0000							
5013-0000-757.0000	OPERATING EXPENDITURES	800.00	41.92	0.00	0.00	758.08	5.2
5013-0000-808.0000	AUDIT & OTHER PROFESSIONAL SERVICES	500.00	232.86	0.00	0.00	267.14	46.5
5013-0000-826.0000	LEGAL	312.50	312.50	312.50	0.00	0.00	100.(
5013-0000-879.0000	PUBLIC RELATIONS	500.00	0.00	0.00	0.00	500.00	0.(
5013-0000-880.0000	COMMUNITY DECORATIONS	4,887.50	8,382.42	0.00	0.00	(3,494.92)	171.5
5013-0000-938.0000	LANDSCAPE/MAINTENANCE	18,000.00	10,948.56	0.00	0.00	7,051.44	60.8
5013-0000-956.0000	MISCELLANEOUS	0.00	4,287.00	0.00	0.00	(4,287.00)	100.(
5013-0000-999.2007	TRANSFER TO POLICE FUND	5,000.00	5,000.00	0.00	0.00	0.00	100.(
5013-0000-999.4001	TRANSFER TO CAPITAL IMPROV.	3,000.00	3,000.00	0.00	0.00	0.00	100.(
Total Dept 0000		33,000.00	32,205.26	312.50	0.00	794.74	97.5
TOTAL EXPENDITURES		33,000.00	32,205.26	312.50	0.00	794.74	97.5
Fund 5013 - DOWNTOWN DEVELOPMENT AUTHORITY:							
TOTAL REVENUES		34,100.00	32,028.60	0.00	0.00	2,071.40	93.9
TOTAL EXPENDITURES		33,000.00	32,205.26	312.50	0.00	794.74	97.5
NET OF REVENUES & EXPENDITURES		1,100.00	(176.66)	(312.50)	0.00	1,276.66	16.(
BEG. FUND BALANCE		213,511.50	213,511.50				
END FUND BALANCE		214,611.50	213,334.84				

REVENUE AND EXPENDITURE REPORT FOR CITY OF BURTON
PERIOD ENDING 03/31/2017
% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 5090 - SEWER FUND							
Revenues							
Dept 0000							
5090-0000-539.0003	SAW GRANT REVENUE (STATE)	330,000.00	225,127.79	27,761.44	0.00	104,872.21	68.2
5090-0000-610.0000	TAP IN FEES	86,300.00	86,223.28	24,000.00	0.00	76.72	99.9
5090-0000-611.0000	USAGE FEES	5,200,000.00	4,844,188.29	524,365.53	0.00	355,811.71	93.1
5090-0000-625.0000	INSPECTION FEES	3,225.00	3,225.00	225.00	0.00	0.00	100.0
5090-0000-649.0000	MATERIAL SALES	2,000.00	844.80	0.00	0.00	1,155.20	42.2
5090-0000-662.0000	PENALTIES	145,000.00	117,732.95	11,615.56	0.00	27,267.05	81.2
5090-0000-666.0000	INTEREST INCOME	33,800.00	28,322.70	0.00	0.00	5,477.30	83.7
5090-0000-666.2002	INTEREST DUE FROM MAJOR STREETS	23,700.00	22,243.74	22,243.74	0.00	1,456.26	93.8
5090-0000-666.4146	INTEREST DUE FROM AMY STREET	6,300.00	5,918.70	5,918.70	0.00	381.30	93.9
5090-0000-667.0000	TAP IN INTEREST CONTRACTS	400.00	111.19	31.22	0.00	288.81	27.8
5090-0000-675.0000	REFUNDS & REBATES	3,000.00	0.00	0.00	0.00	3,000.00	0.0
5090-0000-678.0000	REIMBURSEMENT INCOME	5,000.00	4,648.42	1,730.97	0.00	351.58	92.9
5090-0000-694.0000	MISCELLANEOUS	875.00	800.00	0.00	0.00	75.00	91.4
Total Dept 0000		5,839,600.00	5,339,386.86	617,892.16	0.00	500,213.14	91.4
TOTAL REVENUES		5,839,600.00	5,339,386.86	617,892.16	0.00	500,213.14	91.4
Expenditures							
Dept 5090-SEWER EXPENSES							
5090-5090-703.0000	ADMINISTRATION SALARIES	50,600.00	24,892.85	2,256.81	0.00	25,707.15	49.2
5090-5090-705.0000	SUPERVISION SALARIES	56,200.00	39,176.29	3,939.01	0.00	17,023.71	69.7
5090-5090-706.0000	SALARIES PERMANENT	168,900.00	116,659.84	22,139.84	0.00	52,240.16	69.0
5090-5090-708.0000	SHARED SALARIES	44,300.00	31,055.58	3,550.18	0.00	13,244.42	70.1
5090-5090-709.0000	OVERTIME	10,800.00	7,347.98	829.18	0.00	3,452.02	68.0
5090-5090-717.0000	RETIREMENT - MERS ACTIVE	26,100.00	16,288.99	1,575.03	0.00	9,811.01	62.4
5090-5090-718.0000	RETIREMENT - MERS RETIREES	146,400.00	78,254.86	7,707.76	0.00	68,145.14	53.4
5090-5090-719.0000	FRINGE BENEFITS	225,800.00	118,897.16	13,117.20	0.00	106,902.84	52.6
5090-5090-719.1000	OPEB EXPENSE	95,000.00	0.00	0.00	0.00	95,000.00	0.0
5090-5090-727.0000	OFFICE SUPPLIES	2,000.00	1,071.24	208.90	340.60	588.16	70.5
5090-5090-728.0000	INFORMATION TECH ALLOCATION	63,000.00	63,000.00	0.00	0.00	0.00	100.0
5090-5090-731.0000	POSTAGE	17,500.00	11,366.29	1,884.92	2,827.54	3,306.17	81.1
5090-5090-757.0000	OPERATING EXPENDITURES	25,000.00	16,134.30	805.62	842.61	8,023.09	67.9
5090-5090-789.0000	PIPE & FITTINGS	4,000.00	163.21	0.00	0.00	3,836.79	4.0
5090-5090-808.0000	AUDIT & OTHER PROFESSIONAL SERVICES	12,000.00	5,588.75	0.00	0.00	6,411.25	46.5
5090-5090-818.0000	CONTRACTUAL SERVICE	353,000.00	337,980.00	57,212.49	8,555.11	6,464.89	98.1
5090-5090-819.0000	BILL PRINTING/RETURN ENVELOPES	5,000.00	2,850.90	265.50	652.47	1,496.63	70.0
5090-5090-826.0000	LEGAL	2,000.00	408.75	0.00	0.00	1,591.25	20.4
5090-5090-828.0000	MEMBERSHIP & DUES	700.00	24.00	0.00	0.00	676.00	3.4
5090-5090-864.0000	TRAINING	5,000.00	1,149.41	0.00	0.00	3,850.59	22.9
5090-5090-875.0000	PENSION EXPENSE	(60,100.00)	0.00	0.00	0.00	(60,100.00)	0.0
5090-5090-924.0000	CHANGE IN INVESTMENT VALUE	23,000.00	22,991.81	0.00	0.00	8.19	99.9
5090-5090-928.0000	TREATMENT EXPENSE	3,500,000.00	1,992,501.55	265,931.48	1,415,498.45	92,000.00	97.3
5090-5090-929.0000	PUMP STATION EXPENSE	50,000.00	35,961.73	4,179.96	3,641.58	10,396.69	79.2
5090-5090-934.0000	REPAIR & MAINTENANCE	68,700.00	42,602.27	3,474.32	12,411.52	13,686.21	80.0
5090-5090-943.0000	EQUIPMENT RENTAL	60,000.00	37,951.78	3,955.55	0.00	22,048.22	63.2
5090-5090-956.0000	MISCELLANEOUS EXPENSE	4,500.00	799.00	400.00	0.00	3,701.00	17.7
5090-5090-956.2014	SAW GRANT EXPENSES (TO BE REIMB BY STATE	480,000.00	385,191.39	16,132.00	70,571.55	24,237.06	94.9
5090-5090-957.0020	SPECIAL ASSESSMENTS CITY OWNED TRANSFERS	23,000.00	21,674.24	0.00	0.00	1,325.76	94.2
5090-5090-968.0000	DEPRECIATION EXPENSE	639,200.00	0.00	0.00	0.00	639,200.00	0.0
5090-5090-995.2015	INTEREST ON SRF FINANCING	90,300.00	90,286.92	0.00	0.00	13.08	99.99
Total Dept 5090-SEWER EXPENSES		6,191,900.00	3,502,271.09	409,565.75	1,515,341.43	1,174	

Attachment: Full Report 03312017 (2968 : Revenue and Expenditure Report March 2017)

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 5090 - SEWER FUND							
Expenditures							
TOTAL EXPENDITURES		6,191,900.00	3,502,271.09	409,565.75	1,515,341.43	1,174,287.48	81.(
Fund 5090 - SEWER FUND:							
TOTAL REVENUES		5,839,600.00	5,339,386.86	617,892.16	0.00	500,213.14	91.4
TOTAL EXPENDITURES		6,191,900.00	3,502,271.09	409,565.75	1,515,341.43	1,174,287.48	81.(
NET OF REVENUES & EXPENDITURES		(352,300.00)	1,837,115.77	208,326.41	(1,515,341.43)	(674,074.34)	91.3
BEG. FUND BALANCE		34,925,622.21	34,925,622.21				
END FUND BALANCE		34,573,322.21	36,762,737.98				

Attachment: Full Report 03312017 (2968 : Revenue and Expenditure Report March 2017)

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 5091 - WATER DEPARTMENT							
Revenues							
Dept 0000							
5091-0000-610.0000	CITY TAP-IN FEES	75,000.00	74,700.83	15,000.00	0.00	299.17	99.6
5091-0000-610.0625	FRONT FOOT FEE REVENUE	8,000.00	1,478.00	0.00	0.00	6,522.00	18.4
5091-0000-611.0000	USAGE FEES	4,778,100.00	4,528,383.32	490,917.72	0.00	249,716.68	94.7
5091-0000-625.0000	INSPECTION & APPROVAL FEES	44,000.00	43,425.00	3,500.00	0.00	575.00	98.6
5091-0000-631.0000	SERVICE CHARGES	49,000.00	40,309.60	3,160.73	0.00	8,690.40	82.2
5091-0000-632.0000	WATER TURN ON/SHUT OFF REVENUE	40,000.00	38,400.00	5,360.00	0.00	1,600.00	96.0
5091-0000-649.0000	MATERIAL, REPAIRS & MAINTENANCE	23,000.00	22,229.96	1,287.60	0.00	770.04	96.6
5091-0000-661.0000	LATE CHARGES	95,000.00	80,600.78	6,323.70	0.00	14,399.22	84.8
5091-0000-666.0000	INTEREST INCOME	10,300.00	5,110.93	0.00	0.00	5,189.07	49.6
5091-0000-667.0000	TAP IN INTEREST	2,400.00	728.57	0.00	0.00	1,671.43	30.3
5091-0000-675.0000	REFUNDS & REBATES	3,000.00	0.00	0.00	0.00	3,000.00	0.0
5091-0000-678.0000	REIMBURSEMENT INCOME	2,800.00	857.33	0.00	0.00	1,942.67	30.6
5091-0000-691.0651	COMMUNITY DEVELOPMENT BLOCK GRANT REV	151,000.00	0.00	0.00	0.00	151,000.00	0.0
5091-0000-694.0000	MISCELLANEOUS	1,983.00	1,978.00	0.00	0.00	5.00	99.7
5091-0000-694.0002	FIRE HYDRANT METER DEPOSIT REVENUE	3,000.00	2,000.00	0.00	0.00	1,000.00	66.6
Total Dept 0000		5,286,583.00	4,840,202.32	525,549.75	0.00	446,380.68	91.5
TOTAL REVENUES		5,286,583.00	4,840,202.32	525,549.75	0.00	446,380.68	91.5
Expenditures							
Dept 5091-WATER EXPENSES							
5091-5091-703.0000	ADMINISTRATION SALARIES	33,700.00	16,595.29	1,504.54	0.00	17,104.71	49.2
5091-5091-705.0000	SUPERVISION SALARIES	56,200.00	39,143.00	4,031.87	0.00	17,057.00	69.6
5091-5091-706.0000	SALARIES PERMANENT	342,900.00	227,299.02	35,022.74	0.00	115,600.98	66.2
5091-5091-708.0000	SHARED SALARIES	44,600.00	31,223.38	3,579.63	0.00	13,376.62	70.0
5091-5091-709.0000	OVERTIME	29,200.00	22,222.15	1,404.52	0.00	6,977.85	76.1
5091-5091-717.0000	RETIREMENT - MERS ACTIVE	28,800.00	17,557.20	1,675.84	0.00	11,242.80	60.9
5091-5091-718.0000	RETIREMENT - MERS RETIREES	162,800.00	90,789.36	8,718.50	0.00	72,010.64	55.7
5091-5091-719.0000	FRINGE BENEFITS	380,900.00	151,797.59	16,408.59	0.00	229,102.41	39.8
5091-5091-719.1000	OPEB EXPENSE	100,000.00	0.00	0.00	0.00	100,000.00	0.0
5091-5091-727.0000	OFFICE SUPPLIES	2,000.00	900.52	25.90	662.23	437.25	78.1
5091-5091-728.0000	INFORMATION TECH ALLOCATION	45,800.00	45,800.00	0.00	0.00	0.00	100.0
5091-5091-731.0000	POSTAGE	11,800.00	8,243.32	821.45	2,827.54	729.14	93.8
5091-5091-757.0000	OPERATING EXPENDITURES	20,100.00	16,250.00	238.81	2,193.86	1,656.14	91.7
5091-5091-776.0000	REPAIR & MAINTENANCE	46,700.00	26,654.59	0.00	10,478.37	9,567.04	79.5
5091-5091-782.0000	SAND & GRAVEL	1,800.00	0.00	0.00	0.00	1,800.00	0.0
5091-5091-789.0000	PIPE & FITTING	60,000.00	29,848.79	0.00	0.00	30,151.21	49.7
5091-5091-808.0000	AUDIT & OTHER PROFESSIONAL SERVICES	8,000.00	3,725.83	0.00	0.00	4,274.17	46.5
5091-5091-814.0000	BILLING CHARGES	5,000.00	2,850.89	265.49	652.48	1,496.63	70.0
5091-5091-816.0000	CHARGES	3,300,000.00	2,089,777.02	490,328.13	981,365.99	228,856.99	93.0
5091-5091-818.0000	CONTRACTUAL SERVICE	300,000.00	192,008.86	20,132.76	24,081.82	83,909.32	72.0
5091-5091-818.1000	CONTRACTUAL - WATER TESTING	10,000.00	4,873.00	1,299.00	2,332.00	2,795.00	72.0
5091-5091-826.0000	LEGAL	500.00	408.75	93.75	0.00	91.25	81.7
5091-5091-828.0000	DUES & MEMBERSHIPS	1,500.00	1,001.00	210.00	0.00	499.00	66.7
5091-5091-864.0000	TRAINING	6,000.00	2,823.33	0.00	0.00	3,176.67	47.0
5091-5091-875.0000	PENSION EXPENSE	(70,800.00)	0.00	0.00	0.00	(70,800.00)	0.0
5091-5091-910.0000	INSURANCE	22,000.00	16,413.19	0.00	0.00	5,586.81	74.6
5091-5091-920.0000	UTILITIES	18,000.00	5,588.69	615.90	0.00	12,411.31	31.0
5091-5091-943.0000	EQUIPMENT RENTAL	125,000.00	84,841.18	7,124.22	0.00	40,158.82	67.8
5091-5091-956.0000	MISCELLANEOUS	3,000.00	789.00	0.00	0.00	2,211.00	26.30
5091-5091-956.0002	FIRE HYDRANT METER REFUNDS	3,500.00	1,997.47	0.00	0.00	1,502.53	57.07
5091-5091-957.0020	SPECIAL ASSESSMENTS CITY OWNED TRANSFERS	18,000.00	16,022.80	0.00	0.00	1	

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 5091 - WATER DEPARTMENT							
Expenditures							
5091-5091-968.0000	DEPRECIATION EXPENSE	535,000.00	0.00	0.00	0.00	535,000.00	0.(
5091-5091-970.0500	STORZ HYDRANT COUPLINGS	10,000.00	0.00	0.00	0.00	10,000.00	0.(
5091-5091-977.7087	COMMUNITY DEVELOPMENT BLOCK GRANT EXP	151,000.00	0.00	0.00	0.00	151,000.00	0.(
5091-5091-995.2011	INTEREST 2011 FENTON RD PROJ	9,300.00	7,688.80	0.00	0.00	1,611.20	82.6
5091-5091-995.2012	INTEREST ON DWRF #1 FINANCING	150,000.00	104,131.24	0.00	0.00	45,868.76	69.4
5091-5091-995.2016	INTEREST ON DWRF #2 FINANCING	100,000.00	69,844.68	0.00	0.00	30,155.32	69.8
5091-5091-995.2017	INTEREST ON DWRF #3 FINANCING	45,000.00	33,028.95	0.00	0.00	11,971.05	73.4
5091-5091-995.7860	2011 REVENUE REFUNDING BOND INTEREST	11,000.00	5,267.00	0.00	0.00	5,733.00	47.8
5091-5091-999.2011	ADMIN FEE 2011 FENTON RD PROJ	100.00	100.00	0.00	0.00	0.00	100.(
5091-5091-999.7095	2011 WATER REFUNDING BOND EXPENDITURES	125.00	125.00	0.00	0.00	0.00	100.(
Total Dept 5091-WATER EXPENSES		6,128,525.00	3,367,630.89	593,501.64	1,024,594.29	1,736,299.82	71.6
TOTAL EXPENDITURES		6,128,525.00	3,367,630.89	593,501.64	1,024,594.29	1,736,299.82	71.6
Fund 5091 - WATER DEPARTMENT:							
TOTAL REVENUES		5,286,583.00	4,840,202.32	525,549.75	0.00	446,380.68	91.5
TOTAL EXPENDITURES		6,128,525.00	3,367,630.89	593,501.64	1,024,594.29	1,736,299.82	71.6
NET OF REVENUES & EXPENDITURES		(841,942.00)	1,472,571.43	(67,951.89)	(1,024,594.29)	(1,289,919.14)	53.2
BEG. FUND BALANCE		14,988,795.09	14,988,795.09				
END FUND BALANCE		14,146,853.09	16,461,366.52				

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 6036 - INFORMATION TECHNOLOGY FUND							
Revenues							
Dept 0000							
6036-0000-666.0000	INTEREST INCOME	1,300.00	0.00	0.00	0.00	1,300.00	0.0
6036-0000-669.0680	TECH CHARGES - LOCAL STREET	2,900.00	2,900.00	0.00	0.00	0.00	100.0
6036-0000-669.0681	TECH CHARGES - MAJOR STREET	2,900.00	2,900.00	0.00	0.00	0.00	100.0
6036-0000-669.0682	TECH CHARGES - SEWER	63,000.00	63,000.00	0.00	0.00	0.00	100.0
6036-0000-669.0683	TECH CHARGES - WATER	45,800.00	45,800.00	0.00	0.00	0.00	100.0
6036-0000-669.0684	TECH CHARGES - GENERAL FUND (ALL DEPTS)	169,800.00	169,800.00	0.00	0.00	0.00	100.0
6036-0000-669.0685	TECH CHARGES - MOTOR POOL	17,200.00	17,200.00	0.00	0.00	0.00	100.0
6036-0000-669.0686	TECH CHARGES - POLICE	68,600.00	68,600.00	0.00	0.00	0.00	100.0
6036-0000-669.0687	TECH CHARGES - FIRE	29,300.00	29,300.00	0.00	0.00	0.00	100.0
6036-0000-669.0689	TECH CHARGES - BUILDING	11,500.00	11,500.00	0.00	0.00	0.00	100.0
6036-0000-669.0690	TECH CHARGES-SENIOR CITIZEN	5,700.00	5,700.00	0.00	0.00	0.00	100.0
6036-0000-675.0000	REFUNDS & REBATES	3,000.00	0.00	0.00	0.00	3,000.00	0.0
6036-0000-694.0000	MISCELLANEOUS	175.00	150.62	0.00	0.00	24.38	86.0
Total Dept 0000		421,175.00	416,850.62	0.00	0.00	4,324.38	98.9
TOTAL REVENUES		421,175.00	416,850.62	0.00	0.00	4,324.38	98.9
Expenditures							
Dept 6036-INFO TECH EXPENSES							
6036-6036-703.0000	ADMINISTRATIVE SALARY	69,700.00	50,606.49	5,354.66	0.00	19,093.51	72.6
6036-6036-717.0000	RETIREMENT - MERS ACTIVE	11,700.00	8,540.94	880.30	0.00	3,159.06	73.0
6036-6036-718.0000	RETIREMENT - MERS RETIREES	26,400.00	18,467.84	1,903.04	0.00	7,932.16	69.9
6036-6036-719.0000	FRINGE BENEFITS	45,700.00	12,985.47	1,646.40	0.00	32,714.53	28.4
6036-6036-727.0000	OFFICE SUPPLIES	12,000.00	6,420.85	86.86	478.37	5,100.78	57.4
6036-6036-757.0000	OPERATING EXPENDITURES	1,500.00	342.04	0.00	272.22	885.74	40.9
6036-6036-818.0000	CONTRACTUAL SERVICES	195,000.00	129,554.34	19,885.34	18,201.96	47,243.70	75.7
6036-6036-818.6036	INFORMATION TECHNOLOGY LEASE	48,000.00	39,213.17	4,871.04	6,042.08	2,744.75	94.2
6036-6036-828.0000	MEMBERSHIP & DUES	300.00	0.00	0.00	0.00	300.00	0.0
6036-6036-864.0000	TRAINING	3,000.00	0.00	0.00	0.00	3,000.00	0.0
6036-6036-934.0000	EQUIPMENT REPAIRS	2,000.00	527.34	0.00	0.00	1,472.66	26.3
6036-6036-956.0000	MISCELLANEOUS	100.00	22.95	0.00	0.00	77.05	22.9
6036-6036-968.0000	DEPRECIATION EXPENSE	29,200.00	0.00	0.00	0.00	29,200.00	0.0
6036-6036-984.0000	OFFICE EQUIPMENT	2,500.00	974.33	0.00	0.00	1,525.67	38.9
Total Dept 6036-INFO TECH EXPENSES		447,100.00	267,655.76	34,627.64	24,994.63	154,449.61	65.4
TOTAL EXPENDITURES		447,100.00	267,655.76	34,627.64	24,994.63	154,449.61	65.4
Fund 6036 - INFORMATION TECHNOLOGY FUND:							
TOTAL REVENUES		421,175.00	416,850.62	0.00	0.00	4,324.38	98.9
TOTAL EXPENDITURES		447,100.00	267,655.76	34,627.64	24,994.63	154,449.61	65.4
NET OF REVENUES & EXPENDITURES		(25,925.00)	149,194.86	(34,627.64)	(24,994.63)	(150,125.23)	479.0
BEG. FUND BALANCE		155,542.42	155,542.42				
END FUND BALANCE		129,617.42	304,737.28				

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 6061 - MOTOR POOL							
Revenues							
Dept 0000							
6061-0000-645.0000	SALE OF VEHICLES	500.00	0.00	0.00	0.00	500.00	0.0
6061-0000-650.0606	MATERIAL SALES - CULVERTS	5,000.00	1,380.90	0.00	0.00	3,619.10	27.6
6061-0000-650.0607	MATERIAL SALES - TRAFFIC SIGNS	4,000.00	3,240.53	0.00	0.00	759.47	81.0
6061-0000-650.0608	MATERIAL SALES - SALT	128,800.00	87,911.75	0.00	0.00	40,888.25	68.2
6061-0000-650.0609	MATERIAL SALES - GRAVEL	50,000.00	9,438.25	0.00	0.00	40,561.75	18.8
6061-0000-650.0610	SALE OF GAS	45,000.00	10,359.91	2,906.85	0.00	34,640.09	23.0
6061-0000-650.0670	SALE OF SCRAP	500.00	0.00	0.00	0.00	500.00	0.0
6061-0000-666.0000	INTEREST INCOME	3,600.00	0.00	0.00	0.00	3,600.00	0.0
6061-0000-669.0680	LOCAL ST EQUIPMENT RENTAL	190,000.00	110,956.94	5,715.88	0.00	79,043.06	58.4
6061-0000-669.0681	MAJOR ST EQUIPMENT RENTAL	250,000.00	163,232.13	27,196.55	0.00	86,767.87	65.2
6061-0000-669.0682	SEWER EQUIPMENT RENTAL	100,000.00	38,215.56	3,955.55	0.00	61,784.44	38.2
6061-0000-669.0683	WATER EQUIPMENT RENTAL	125,000.00	104,825.10	7,124.22	0.00	20,174.90	83.8
6061-0000-669.0684	GEN FUND EQUIPMENT RENTAL	50,000.00	25,101.70	597.88	0.00	24,898.30	50.2
6061-0000-669.0685	GEN FUND EQUIPMENT REPAIR	20,000.00	16,793.67	0.00	0.00	3,206.33	83.9
6061-0000-669.0686	POLICE EQUIPMENT RENTAL	7,500.00	5,294.73	383.61	0.00	2,205.27	70.6
6061-0000-669.0689	BUILDING EQUIPMENT RENTAL	15,000.00	14,394.50	1,293.29	0.00	605.50	95.9
6061-0000-669.0690	SENIOR CITIZEN EQUIPMENT RENTAL	15,500.00	15,391.61	1,347.38	0.00	108.39	99.3
6061-0000-669.0691	TECH CHARGES FIRE EQUIPMENT	12,000.00	8,816.80	1,043.84	0.00	3,183.20	73.4
6061-0000-669.0693	DDA EQUIPMENT RENTAL	3,300.00	3,005.09	0.00	0.00	294.91	91.0
6061-0000-673.0000	SALE OF ASSETS	20,000.00	0.00	0.00	0.00	20,000.00	0.0
6061-0000-675.0000	REFUNDS & REBATES	9,000.00	0.00	0.00	0.00	9,000.00	0.0
6061-0000-678.0000	REIMBURSEMENT INCOME	13,500.00	12,071.02	0.00	0.00	1,428.98	89.4
Total Dept 0000		1,068,200.00	630,430.19	51,565.05	0.00	437,769.81	59.0
TOTAL REVENUES		1,068,200.00	630,430.19	51,565.05	0.00	437,769.81	59.0
Expenditures							
Dept 6061-MOTOR POOL EXPENSES							
6061-6061-706.0000	SALARIES PERMANENT	107,900.00	51,077.97	3,515.81	0.00	56,822.03	47.3
6061-6061-706.7007	EQUIPMENT MAINTENANCE	3,500.00	3,226.27	83.62	0.00	273.73	92.1
6061-6061-708.0000	SHARED SALARIES	6,900.00	4,765.61	575.73	0.00	2,134.39	69.0
6061-6061-709.0000	OVERTIME	6,400.00	5,173.88	57.12	0.00	1,226.12	80.8
6061-6061-717.0000	RETIREMENT - MERS ACTIVE	3,700.00	1,786.15	127.15	0.00	1,913.85	48.2
6061-6061-718.0000	RETIREMENT - MERS RETIREES	13,900.00	8,858.67	594.04	0.00	5,041.33	63.7
6061-6061-719.0000	FRINGE BENEFITS	75,500.00	32,055.80	713.31	0.00	43,444.20	42.4
6061-6061-728.0000	INFORMATION TECH ALLOCATION	17,200.00	17,200.00	0.00	0.00	0.00	100.0
6061-6061-746.7006	CULVERTS	5,000.00	1,380.90	0.00	0.00	3,619.10	27.6
6061-6061-747.7009	GRAVEL	50,000.00	9,438.25	0.00	0.00	40,561.75	18.8
6061-6061-748.7008	SALT	140,000.00	87,911.75	0.00	0.00	52,088.25	62.7
6061-6061-749.7007	TRAFFIC SIGNS	4,200.00	3,240.53	0.00	0.00	959.47	77.1
6061-6061-757.0000	OPERATING EXPENDITURES	50,000.00	29,173.48	4,281.38	7,126.78	13,699.74	72.6
6061-6061-776.0000	BLDG MAINT/SUPPL/JANITORIAL	37,700.00	8,074.41	2,455.09	7,311.37	22,314.22	40.8
6061-6061-808.0000	AUDIT & OTHER PROFESSIONAL SERVICES	4,200.00	1,956.08	0.00	0.00	2,243.92	46.5
6061-6061-818.0000	CONTRACTUAL SERVICE	5,000.00	487.32	176.50	306.00	4,206.68	15.8
6061-6061-864.0000	TRAINING	3,000.00	229.00	0.00	0.00	2,771.00	7.6
6061-6061-867.0000	GAS & OIL	158,000.00	45,031.50	0.00	5,857.30	107,111.20	32.2
6061-6061-910.0000	VEHICLE INSURANCE	60,000.00	46,424.17	0.00	0.00	13,575.83	77.3
6061-6061-910.7020	BUILDING INSURANCE	3,000.00	2,329.14	0.00	0.00	670.86	77.6
6061-6061-920.0000	UTILITIES	30,000.00	9,950.57	3,635.14	0.00	20,049.43	33.1
6061-6061-934.0000	EQUIPMENT REPAIRS	150,000.00	106,966.11	4,047.64	21,354.41	21,679.48	85.55
6061-6061-958.0000	FREIGHT	2,000.00	37.84	0.00	0.00	1,962.16	1.89
6061-6061-968.0000	DEPRECIATION EXPENSE	266,000.00	0.00	0.00	0.00	266	

GL NUMBER	DESCRIPTION	2016-17 AMENDED BUDGET	YTD BALANCE 03/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 03/31/17 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BI US
Fund 6061 - MOTOR POOL							
Expenditures							
6061-6061-978.0000	TOOLS & EQUIPMENT	21,650.00	7,840.21	1,682.13	6,521.73	7,288.06	66.3
6061-6061-979.0000	SMALL PARTS & TOOLS	1,000.00	749.98	0.00	108.24	141.78	85.8
6061-6061-983.0000	LEASE EXPENSE-BUILDING	19,450.00	19,442.50	18,521.25	0.00	7.50	99.9
6061-6061-983.1000	LEASE EXPENSE-EQUIPMENT	102,600.00	71,701.03	0.00	0.00	30,898.97	69.8
Total Dept 6061-MOTOR POOL EXPENSES		1,347,800.00	576,509.12	40,465.91	48,585.83	722,705.05	46.3
TOTAL EXPENDITURES		1,347,800.00	576,509.12	40,465.91	48,585.83	722,705.05	46.3
Fund 6061 - MOTOR POOL:							
TOTAL REVENUES		1,068,200.00	630,430.19	51,565.05	0.00	437,769.81	59.0
TOTAL EXPENDITURES		1,347,800.00	576,509.12	40,465.91	48,585.83	722,705.05	46.3
NET OF REVENUES & EXPENDITURES		(279,600.00)	53,921.07	11,099.14	(48,585.83)	(284,935.24)	1.9
BEG. FUND BALANCE		1,980,156.69	1,980,156.69				
END FUND BALANCE		1,700,556.69	2,034,077.76				
TOTAL REVENUES - ALL FUNDS		34,391,535.07	26,173,167.71	2,928,199.89	13,095.00	8,205,272.36	76.1
TOTAL EXPENDITURES - ALL FUNDS		39,010,373.09	23,504,986.32	3,362,018.71	3,632,231.92	11,873,154.85	69.5
NET OF REVENUES & EXPENDITURES		(4,618,838.02)	2,668,181.39	(433,818.82)	(3,619,136.92)	(3,667,882.49)	20.5
BEG. FUND BALANCE - ALL FUNDS		57,891,484.16	57,891,484.16				
END FUND BALANCE - ALL FUNDS		53,272,646.14	60,559,665.55				

Attachment: Full Report 03312017 (2968 : Revenue and Expenditure Report March 2017)

Burton City Council
4303 S. Center Road
Burton, MI 48519

ADOPTED

Meeting: 04/17/17 07:00 PM
Department: City Council
Category: Attorney Billing
Prepared By: Teresa M. Karsney
Department Head: Teresa M. Karsney

AGENDA ITEM (ID # 2975)

DOC ID: 2975

Approve and authorize the Attorney Billing (Amanda Doyle) 03/29/17 to 04/12/17in the amount $4,671.50.

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Duane Haskins, Councilman
SECONDER:	Dennis O'Keefe, Councilman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

Burton City Council
4303 S. Center Road
Burton, MI 48519

ADOPTED

Meeting: 04/17/17 07:00 PM
Department: Department of Public Works
Category: Contract
Prepared By: Greg Kray
Department Head: Robert Slattery

J.7

AGENDA ITEM (ID # 2946)

DOC ID: 2946

Approve & authorize the Mayor & Clerk to sign contract with ROWE Professional Services Company, 540 S. Saginaw Street, Ste. 200, Flint, MI 48502, to provide Construction Engineering services for the Bristol Road over Thread Creek project (DPW project No. 16-007-P) in the amount of $57,445.

ATTACHMENTS:

- bristol rd ce (PDF)

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Steven Hatfield, Councilman
SECONDER:	Tom Martinbianco, Councilman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

ROWE PROFESSIONAL SERVICES COMPANY

Large Firm Resources. Personal Attention. sm

March 30, 2017

Mr. Gregory Kray, P.E.
City of Burton
4093 Manor Drive
Burton, MI 48519

RE: Construction Services
Bristol Road Bridge Improvements

Dear Mr. Kray:

ROWE Professional Services Company (ROWE) is pleased to provide you with this construction services proposal for improvements to the Bristol Road Bridge. ROWE's budget for contract administration and materials testing totals $57,445 (see attached fee breakdown). ROWE will provide MDOT required paperwork monitoring, preparation, and submittal; road base and bituminous density testing; in-plant beam inspections; concrete testing; contract administration; and coordination between the city, Contractor, and property owners.

We look forward to another successful project with the City of Burton. If you have any questions, relative to this proposal please contact me at (810)341-7500.

Sincerely,
ROWE Professional Services Company

Louis P. Fleury, P.E.
Project Manager

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City of Burton – Bristol Road Bridge Improvements
Construction Services Fee Breakdown

Contract Administration:

Construction Staking

Staking	20 hours @ $160/hour	$ 3,200
Calculations / Cut sheets	5 hours @ $ 105/hour	$ 525
Staking Total		**$ 3,725**

Project Engineer

Review contract documents
Resolve contractor issues
Attend Progress Meetings

12 hours/week x 11weeks @ $120/hour — $ 15,840

Contract Administration

File setup
Process pay estimates
Review material certifications
Review wage rates and payrolls
Process contract modifications
Verify work quantities with Contractor
Incorporate all field documentation into "field manager" files
Process Contractor evaluations
Process final payment

4 hours/week x 16weeks @ $110/hour — $ 14,080

File review process with MDOT — 80 hours @ $110/hour — $ 8,800

Construction testing

Beam testing
Soil testing
Concrete air, slump, and strength testing
Fabrication inspection
Bituminous density testing
Aggregate base density testing

1 LSUM — $ 15,000

Construction Services Total — ***$57,445***

Not included in this proposal:

Measure Contract Quantities
Construction Observation
Prepare Inspector Daily Reports (IDR's)
Prepare Record Drawings of Utility Work
Conduct Wage Rate Interviews

Burton City Council
4303 S. Center Road
Burton, MI 48519

ADOPTED

Meeting: 04/17/17 07:00 PM
Department: Department of Public Works
Category: Contract Amendment
Prepared By: Robert Slattery
Department Head: Robert Slattery

AGENDA ITEM (ID # 2972)

DOC ID: 2972

Approve and Authorize City Council to Amend the existing contract with Consumers Energy to upgrade the remaining forty (40) Mecury Vapor (MV) cobrahead street lights in various locations around the City to LED lights.

ATTACHMENTS:

- LED Upgrade - 40 MV - Consumers Energy - Cover Letter (PDF)
- LED Upgrade - 40 MV - Consumers Energy - Authorize Removal (PDF)
- LED Upgrade - 40 MV - Consumers Energy - Installation of New (PDF)
- MoE - Amend Consumers Contract to Upgrade Remaining MV Street Light to LED (DOC)

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Steven Hatfield, Councilman
SECONDER:	Christina Conley, Councilwoman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

Consumers Energy

Jackson Customer Service Center
1955 W Parnall Rd, Jackson, MI 49201 • (800) 477-5050 •

March 21, 2017

Robert D Slattery
Burton City
5851 Mackinaw Rd
Saginaw, MI 48604

Dear Robert D Slattery:

Enclosed for approval and signature, please find two separate contracts pertaining to the conversion of your existing mercury vapor cobrahead streetlights to a comparable LED wattage. Also, included is the billing statement for the work you requested. The contracts represent the removal of the mercury vapor streetlights (Authorization for Change - Form 547 GUL Account) along with the installation of the equivalent wattage LED cobrahead streetlights (Authorization for Change - Form 547 GU-XL Account).

City of Burton
Conceptual Costs for replacing Cobra Head fixtures with LED

Consumers Energy will require an engineering study for total project costs

Mercury Vapor Cobrahead	Estimated Cost Per Fixture	Number of Fixtures	Estimated Cost*	Estimated Monthly Savings
175W MV to 54W LED	$ 82.22	31	$ 2,548.82	
250W MV to 54W LED	$ 82.22	3	$ 246.66	
400W MV to 110W LED	$ 211.22	6	$ 1,267.32	
			$ 4,062.80	$ 330.07

annual savings: $ 3,960.84
estimated payback period: 1.0 years

When payment and both signed contracts are received, we will proceed with the conversion of your streetlights. A notification will be created for a local designer to prepare a cost for you to convert your existing mercury vapor center suspension streetlights to bracket style LED lights along with your existing mercury vapor post top fixtures to a LED post top fixture.

Tami Opalek
Statewide Street Light Team
517-788-0483
tami.opalek@cmsenergy.com

Enclosure

K:\StatewideStreetLight\LED\Cover Letters\LED Cover Letter with contracts.docx

Consumers Energy
Count on Us

AUTHORIZATION FOR CHANGE IN STANDARD LIGHTING CONTRACT (COMPANY-OWNED) FORM 547

Contract Number: 100000186419

Consumers Energy Company is authorized as of ____________, by the City of BURTON, to make changes, as listed below, in the lighting system(s) covered by the existing Standard Lighting Contract between the Company and the City of BURTON, dated 11/1/2014.

Lighting Type:
General Service Unmetered Lighting Rate GUL, Standard High Intensity Discharge

Notification Number(s):
1039274689

Construction Work Order Number(s):

Except for the changes in the lighting system(s) as herein authorized, all provisions of the aforesaid Standard Lighting Contract dated 11/1/2014 shall remain in full force and effect.

City of BURTON

By: ______________________________
(Signature)

____
(Printed)

Its ______________________________
(Title)

This Agreement may be executed and delivered in counterparts, including by a facsimile or an electronic transmission thereof, each of which shall be deemed an original. Any document generated by the parties with respect to this Agreement, including this Agreement, may be imaged and stored electronically and introduced as evidence in any proceeding as if original business records. Neither party will object to the admissibility of such images as evidence in any proceeding on account of having been stored electronically.

RESOLUTION

RESOLVED, that it is hereby deemed advisable to authorize Consumers Energy Company to make changes in the lighting service as provided in the Standard Lighting Contract between the Company and the City of BURTON, dated 11/1/2014, in accordance with the Authorization for Change in Standard Lighting Contract dated ______________,
heretofore submitted to and considered by this ☐ commission ☐ council ☐ board ;and

RESOLVED, further, that the ____________________ Clerk be and are authorized to execute such authorization for change on the behalf of the City.

STATE OF MICHIGAN
COUNTY OF Genesee

I, ______________________________, Clerk of the City of BURTON, do hereby certify that the foregoing resolution was duly adopted by the ☐ commission ☐ council ☐ board of said municipality, at the meeting held on ______________________.

____

Dated:

Municipal Customer Type: City

____

GENERAL SERVICE UNMETERED LIGHTING RATE GUL, STANDARD HIGH INTENSITY DISCHARGE

Number of Luminaires	*Nominal Watts*	*Luminaire Type*	*Fixture Type*	*Fixture Style*	*Install Remove*	*Location*
1	175	MV	Cobrahead		Remove	Camden Ave n/o E Bristol Rd
1	175	MV	Cobrahead		Remove	S Grand Traverse (s bound) n/o E Bristol Rd
1	175	MV	Cobrahead		Remove	S Grand Traverse (n bound) n/o E Bristol Rd & Kenneth St
1	175	MV	Cobrahead		Remove	Judd Rd e/o Columbine Ave
1	175	MV	Cobrahead		Remove	Joyce St & S Dort Hwy
1	175	MV	Cobrahead		Remove	Warehouse Dr s/o Joyce St
2	400	MV	Cobrahead		Remove	Atherton Rd & Dort Hwy (NW & SW corners)
2	400	MV	Cobrahead		Remove	Center St s/o Lippincott Blvd
1	175	MV	Cobrahead		Remove	Dell Ave w/o Christner St
1	175	MV	Cobrahead		Remove	Saxon St e/o Marion Blvd
1	175	MV	Cobrahead		Remove	Center Rd, 4th light n/o Atherton
1	175	MV	Cobrahead		Remove	Myrton St s/o Atherton
2	175	MV	Cobrahead		Remove	Byers St (last 2 lights)
1	175	MV	Cobrahead		Remove	Bilsky St & Morrish St
1	175	MV	Cobrahead		Remove	Dublin Rd, 1st light n/o E Maple
1	175	MV	Cobrahead		Remove	Keene Dr & Englewood Dr.
1	175	MV	Cobrahead		Remove	Lombardy St s/o Lapeer
1	175	MV	Cobrahead		Remove	Lapeer & Glendale
1	175	MV	Cobrahead		Remove	Durant Ave & Adams Ave
1	175	MV	Cobrahead		Remove	Jefferson St e/o Center Rd
1	250	MV	Cobrahead		Remove	E Court St, 5th light e/o Center Rd
1	175	MV	Cobrahead		Remove	Genesee Rd n/o Way St
2	250	MV	Cobrahead		Remove	Davison Rd w/o Genesee Rd
2	175	MV	Cobrahead		Remove	Cashin St, 1st & 3rd light n/o Davison Rd
1	175	MV	Cobrahead		Remove	Davison Rd e/o Delaney St
1	175	MV	Cobrahead		Remove	Hedgethorn Cir w/o Genesee Rd
1	175	MV	Cobrahead		Remove	Farner Rd (north end)
1	175	MV	Cobrahead		Remove	Greenview Dr & Greenview Ct
1	175	MV	Cobrahead		Remove	S Vassar, 1st light s/o Lapeer
1	175	MV	Cobrahead		Remove	S Vassar & Hidden Trails
1	175	MV	Cobrahead		Remove	S Vassar & Houghton
1	175	MV	Cobrahead		Remove	S Vassar & Schoolcraft
1	175	MV	Cobrahead		Remove	Pratt Ave, 2nd light n/o Wagner Ave
1	400	MV	Cobrahead		Remove	Bristol Rd & S Genesee Rd
1	400	MV	Cobrahead		Remove	Bristol Rd & Fenton Rd

Consumers Energy
Count on Us

AUTHORIZATION FOR CHANGE IN STANDARD LIGHTING CONTRACT (COMPANY-OWNED) FORM 547

Contract Number: 103022826483

Consumers Energy Company is authorized as of ____________, by the City of BURTON, to make changes, as listed below, in the lighting system(s) covered by the existing Standard Lighting Contract between the Company and the City of BURTON, dated 11/1/2014.

Lighting Type:
General Unmetered Experimental Lighting Rate GU-XL

Notification Number(s):
1039274689

Construction Work Order Number(s):

Except for the changes in the lighting system(s) as herein authorized, all provisions of the aforesaid Standard Lighting Contract dated 11/1/2014 shall remain in full force and effect.

City of BURTON

By: ______________________________
(Signature)

____
(Printed)

Its ______________________________
(Title)

This Agreement may be executed and delivered in counterparts, including by a facsimile or an electronic transmission thereof, each of which shall be deemed an original. Any document generated by the parties with respect to this Agreement, including this Agreement, may be imaged and stored electronically and introduced as evidence in any proceeding as if original business records. Neither party will object to the admissibility of such images as evidence in any proceeding on account of having been stored electronically.

RESOLUTION

RESOLVED, that it is hereby deemed advisable to authorize Consumers Energy Company to make changes in the lighting service as provided in the Standard Lighting Contract between the Company and the City of BURTON, dated 11/1/2014, in accordance with the Authorization for Change in Standard Lighting Contract dated ____________,
heretofore submitted to and considered by this ☐ commission ☐ council ☐ board ;and

RESOLVED, further, that the __________________ Clerk be and are authorized to execute such authorization for change on the behalf of the City.

STATE OF MICHIGAN
COUNTY OF Genesee

I, ___________________________, Clerk of the City of BURTON, do hereby certify that the foregoing resolution was duly adopted by the ☐ commission ☐ council ☐ board of said municipality, at the meeting held on ___________________.

____

Dated: Municipal Customer Type: City

____

GENERAL UNMETERED EXPERIMENTAL LIGHTING RATE GU-XL

Number of Luminaires	*Nominal Watts*	*Luminaire Type*	*Fixture Type*	*Fixture Style*	*Install Remove*	*Location*
1	54	LED	Cobrahead		Install	Camden Ave n/o E Bristol Rd
1	54	LED	Cobrahead		Install	S Grand Traverse (s bound) n/o E Bristol Rd
1	54	LED	Cobrahead		Install	S Grand Traverse (n bound) n/o E Bristol Rd & Kenneth St
1	54	LED	Cobrahead		Install	Judd Rd e/o Columbine Ave
1	54	LED	Cobrahead		Install	Joyce St & S Dort Hwy
1	54	LED	Cobrahead		Install	Warehouse Dr s/o Joyce St
2	110	LED	Cobrahead		Install	Atherton Rd & Dort Hwy (NW & SW corners)
2	110	LED	Cobrahead		Install	Center St s/o Lippincott Blvd
1	54	LED	Cobrahead		Install	Dell Ave w/o Christner St
1	54	LED	Cobrahead		Install	Saxon St e/o Marion Blvd
1	54	LED	Cobrahead		Install	Center Rd, 4th light n/o Atherton
1	54	LED	Cobrahead		Install	Myrton St s/o Atherton
2	54	LED	Cobrahead		Install	Byers St (last 2 lights)
1	54	LED	Cobrahead		Install	Bilsky St & Morrish St
1	54	LED	Cobrahead		Install	Dublin Rd, 1st light n/o E Maple
1	54	LED	Cobrahead		Install	Keene Dr & Englewood Dr.
1	54	LED	Cobrahead		Install	Lombardy St s/o Lapeer
1	54	LED	Cobrahead		Install	Lapeer & Glendale
1	54	LED	Cobrahead		Install	Durant Ave & Adams Ave
1	54	LED	Cobrahead		Install	Jefferson St e/o Center Rd
1	54	LED	Cobrahead		Install	E Court St, 5th light e/o Center Rd
1	54	LED	Cobrahead		Install	Genesee Rd n/o Way
1	54	LED	Cobrahead		Install	Davison Rd w/o Genesee Rd
1	54	LED	Cobrahead		Install	Cashin St, 1st & 3rd light n/o Davison Rd
1	54	LED	Cobrahead		Install	Davison Rd e/o Delaney St
1	54	LED	Cobrahead		Install	Hedgethorn Cir w/o Genesee Rd
1	54	LED	Cobrahead		Install	Farner Rd (north end)
1	54	LED	Cobrahead		Install	Greenview Dr & Greenview Ct
1	54	LED	Cobrahead		Install	S Vassar, 1st light s/o Lapeer
1	54	LED	Cobrahead		Install	S Vassar & Hidden Trails
1	54	LED	Cobrahead		Install	S Vassar & Houghton
1	54	LED	Cobrahead		Install	S Vassar & Schoolcraft
1	54	LED	Cobrahead		Install	Pratt Ave, 2nd light n/o Wagner Ave
1	110	LED	Cobrahead		Install	Bristol Rd & S Genesee Rd
1	110	LED	Cobrahead		Install	Bristol Rd & Fenton Rd

INTEROFFICE MEMORANDUM

To: Paula Zelenko, Mayor
From: Robert Slattery, DPW Director
Date: April 11, 2017

Re: Memo of Explanation for Agenda ID # 2972
Regular Council Meeting of April 17, 2017
Upgrade Remaining 40 Mercury Vapor Street Lights to LED lights

Madam Mayor:

Agenda item wording:

Approve and Authorize City Council to amend the existing contract with Consumers Energy to upgrade the remaining forty (40) Mercury Vapor (MV) cobrahead street lights in various locations around the City to LED lights.

Explanation:

Madam Mayor:

City Council has indicated that a long term goal of the City was to upgrade all street lights in the City to LED lights. To this end, we have completed two "pilot projects" to test the feasibility and desirability of such a wholesale upgrade.

In discussion with Consumers Energy, we identified several short streets including, East Court Street South and the Risedorph neighborhood, which were still outfitted with mercury vapor lights, the oldest and least efficient type of light, and replaced these lights, giving Council and residents a chance to see and evaluate them. Since this pilot was completed in the fall of 2016, only positive comments have been received. With this success, we propose to continue to the next phase, which is upgrade of the remaining forty (40) MV cobrahead lights, which are scattered throughout the City.

Installation of any these additional streetlights requires an amendment to the City's current contract with Consumers Energy and hence approval by the City Council. Cost of the installation of these street lights will be $4,062.80.

Complete contract amendment package is attached.

Bob Slattery
DPW Director, City of Burton

810-742-9230

http://www.burtonmi.gov

Burton City Council
4303 S. Center Road
Burton, MI 48519

ADOPTED

Meeting: 04/17/17 07:00 PM
Department: Department of Public Works
Category: Contract
Prepared By: Robert Slattery
Department Head: Robert Slattery

J.9

AGENDA ITEM (ID # 2973)

DOC ID: 2973

Approve and authorize the Mayor and City Clerk to execute a contract with ACE Saginaw Paving Co. 115 S. Averill Ave., Flint, MI 48506, for the Milling and Resurfacing of Maple Road from Center Road to the south leg of Belsay Road, for the Not-to-Exceed fee of $178,349.95.

ATTACHMENTS:

- Bid Tabulation Summary - Maple Road (XLSX)
- Ace-Saginaw Contract - Maple Rd Ctr To Belsay (PDF)
- Ace-Saginaw - Maple Rd Ctr to Belsay (PDF)
- MoE re Maple Road Mill and Fill - ACE Asphalt - 2017 (DOCX)

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Duane Haskins, Councilman
SECONDER:	Steven Hatfield, Councilman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

Bid Tabulation Summary

Mill and Resurface Maple Road
Center Road to Belsay Road

Company	Bid Amount
ACE Saginaw Paving	$178,349.95
Eastern Asphalt Co.	$217,799.55
Hutch Paving Inc.	$378,974.30

CONTRACT

CITY OF BURTON
GENESEE COUNTY, MICHIGAN

THIS AGREEMENT MADE this _______day of ______________, 2017, by and between the City of Burton, a Michigan Governmental Corporation, herein called the "Owner", and doing business as(a Corporation) (Partnership) (Individual) and County of _______________ and State of Michigan hereinafter called the "Contractor".

WITNESSETH: That for and in consideration of the payments and agreements hereinafter mentioned, to be made by the Owner, the Contractor hereby agrees with the Owner to commence and complete the construction designated as:

Mill and resurface Maple Avenue from Center Road to Belsay Road south leg

All as shown on the contract documents hereinafter called the project, for the sum of ____________________________Dollars ($___________) and all extra work in connection herewith, under the terms as stated in these contract documents; and at his own proper cost and expense to furnish all the materials, supplies, machinery, equipment, tools, superintendents, labor, bonds, insurances, and all other accessories and services necessary to complete the said project in accordance with the conditions and prices stated in the proposal, all in conformance with the contract documents, plans and specifications. All elements of the plans and specifications are hereby made a part of and collectively evidence and constitute the Contract.

The Contractor hereby agrees to commence work under this contract on or before a date to be specified in the proposal section by the Owner, and to fully complete the project within said proposal. If a Contractor is awarded more than one contract, the completion time will be as determined under "Instruction to Bidders" with this total contract time applying to all contracts even though separate contracts have been awarded for each project. The Contractor further agrees to pay liquidated damages in accordance with the schedule set forth in the specifications for each consecutive calendar day thereafter for which a project is not completed.

The Owner agrees to pay the Contractor in current funds for the performance of the contract subject to the actual units of work completed by the Contractor.

This Contract shall remain in full force and effect until work is completed and final payment is made.

IN WITNESS WHEREOF: The parties to these present have executed this contract in all counterparts, each of which shall be deemed an original, in the year and day first above mentioned.

WITNESS: **CITY OF BURTON**

Paula Zelenko, Mayor

Teresa Karsney, City Clerk

CONTRACTOR

ACE-SAGINAW PAVING CO.
Company Name

Mark Marshall/Asst. Gen. Mgr.
BY: Name & Title

Signature

115 S. AVERILL AVE
Address
FLINT, MI 48506
City, State, Zip

Note: If Contractor is a Corporation, Secretary should attest.

SEAL

Bid Sheet

Maple Rd., Center to Belsay	Units	Quantity	Unit Price	Extension
1. HMA 13A	TN	2800	54.35	152,180.00
2. MILL HMA 1.5" EOP at 2% Toward CL	SY	26,835	0.77	20,662.95
3. TRAFFIC CONTROL	LS	1	2250.00	2250.00
4. PAVEMENT MARKING, WATERBORNE 4" WHITE	LF	20,000	0.075	1500.00
5. PAVEMENT MARKING, WATERBORNE 4" YELLOW	LF	15,000	0.075	1125.00
6. PAVEMENT MARKING, WATERBORNE 24" STOP BAR	LF	108	4.00	432.00
7. PAVEMENT MARKING, WATERBORNE LEFT TURN ARROW	EA	2	50.00	100.00
8. PAVEMENT MARKING, WATERBORNE ONLY	EA	2	50.00	100.00
Total				$178,349.95

To: Paula Zelenko, Mayor
From: Robert Slattery, DPW Director
Date: April 12, 2017

Re: **Memo of Explanation for Agenda ID # 2973**
Regular Council Meeting of April 17, 2017

Proposal for Maple Road, Center to Belsay, Mill and Paving

Madam Mayor:

Agenda item wording:
Approve and authorize the Mayor and City Clerk to execute a contract with ACE Saginaw Paving Co. 115 S. Averill Ave., Flint, MI 48506, for the Milling and Resurfacing of Maple Road from Center Road to the south leg of Belsay Road, for the Not-to-Exceed fee of $178,349.95.

Explanation:

The current Major Streets budget contains $300,000 for "chip seal". The intent had been to do low-cost chip seal treatment to several short segments around the City. But given that Maple Road, from Center to Belsay, is in such a condition that timely repair can arrest further deterioration, I felt that this was a more cost-effective use of these extremely limited funds. We have consulted with engineers and maintenance staff of Genesee County Road Commission and Rowe Engineering to assess the Maple Road and develop an appropriate and cost-effect fix for it. The segment from Center to the west leg of Belsay is beyond chip seal, so we propose a more extensive fix – a 2" mill and fill. We prepared a contract and let bids, and the low bid of $178,349.95 was submitted by ACE Saginaw Paving. We recommend awarding the contract to them.There will likely be a very small amount of shoulder "finish" work to be done too, but we can do this with our own forces.

Burton City Council
4303 S. Center Road
Burton, MI 48519

ADOPTED

Meeting: 04/17/17 07:00 PM
Department: Purchasing Department
Category: Resolution
Prepared By: Brenda Moulton
Department Head: Brenda Moulton

AGENDA ITEM (ID # 2974)

DOC ID: 2974

Approve and authorize the Mayor and Clerk to execute a contract with Andy's Roofing, 3140 Kleinpell Street, Burton, MI 48529, in the amount of $62,400.00 for the Re-Roofing of the Police Department Building.

ATTACHMENTS:

- Memo to Mayor - Agenda Item - Re-Roofing of Police Department Building (DOC)
- Re-Roofing Proposal - Contract (PDF)

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Dennis O'Keefe, Councilman
SECONDER:	Christina Conley, Councilwoman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

MEMORANDUM

TO: Paula Zelenko, Mayor

FROM: Brenda Moulton, Purchasing Agent

DATE: April 11, 2017

RE: Re-Roofing of Police Department Building

The deadline to submit proposals for the Re-Roofing of the Police Department building was at 5:00 p.m., Monday, April 10, 2017. The City of Burton only received one bid in the amount of $62,400.00, from Andy's Roofing, 3140 Kleinpell St., Burton, MI 48529.

This project was advertised in the Burton and the Grand Blanc Views for two weeks. I also went beyond my due diligence and reached out to other local roofing businesses for their interest in submitting bids for this project, to no avail.

Please place the following on the agenda for the next regularly scheduled Burton City Council meeting:

Approve and authorize the Re-Roofing of the Police Department Building Contract with Andy's Roofing, 3140 Kleinpell St., Burton, MI 48529 and authorize the Mayor and Clerk to execute any and all documents required to effectuate the Contract for the Re-Roofing of the Police Department Building.

Date 04/10/17

ANDY'S ROOFING

Licensed & Insured
2101165944

3140 Kleinpell St. Burton Mi, 48529

City of Burton
4090 Manor Dr.
Burton Mi, 48519

Phone 810-743-1500

Police Department

Email to:
t.osterholzer@burtonmi.gov

Office: 810-762-5958

Andy Douglass

Proposal prepared by:

Proposal # 020116 ________________

Re-Roof Approx. 16,000 sq.ft.

Remove stone off roof using RK Hydro Vac, Haul away. Remove existing Ballast rubber membrane, Leaving existing 4.5 inch insulation board. Inspect and Remove and replace any wet or damaged insulation with same. Furnish and install 1/2" Celotex board over existing ISO Board attached to steel roof deck with screws and plates, Install a Versico, Versiweld .060 mil TPO Flat roofing system, Fully adhered perimeter and mechanically attached thru-out field, flashing all details to Versico's specifications for TPO. Install new coping metal around the perimeter of roof. The coping metal will be custom made out of .040 Aluminum made to cover over existing coping with a 1.5" face and sent to Rainbow Coatings 2718 Lippincott Blvd, Flint 48507 to be color matched and painted with a Kynar 500 finish. Complete clean up daily, haul away any roof related debris. 20 year system-20 year joint warranty. Start date no later than 06/01/17

PROUD MEMBER OF THE BETTER BUSINESS BUREAU WITH AN A+ RATING

Paid in full at completion

Total: $ 62,400.00

Andy's roofs are covered by a Ten year guarantee against leaks do to installation and workmanship. Product warrantees apply to manufacturers specifications. All work to be done in a workman like manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will become an extr charge over and above the estimate (*If we find that we need to replace rotten sheeting, we charge $40.00 per sheet OSB & $3.75per foot of 1x6*). All agreements contingent upon strikes, accidents or delays beyond our control. Owr to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation a Liability Insurance. Steel deck replacement $5.00 a sq. ft.

Acceptance of —The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made in full upon completion of job.

Fax # 810-762-0997

To accept this quote sign here and return

____

Date. ________________

CONTRACT

CITY OF BURTON
GENESEE COUNTY, MICHIGAN

THIS AGREEMENT MADE this _______ day of _____________________, 2017, by and between the City of Burton, a Michigan Governmental Corporation, herein called the "Owner", and doing business as (a Corporation)(Partnership)(Individual) and County of _________________ and State of Michigan hereinafter called the "Contractor".

WITNESSETH: That for and in consideration of the payments and agreements hereinafter mentioned, to be made by the Owner, the Contractor hereby agrees with the Owner to commence and complete the construction designated as:

Re-Roofing of Police Department Building – 4090 Manor Dr., Burton, MI

All as shown on the proposal documents hereinafter called the project, for the sum of Sixty two Thousand Four hundred Dollars ($62,400.00) and all extra work in connection herewith, under the terms as stated in these proposal documents; and at his own proper cost and expense to furnish all the materials, supplies, machinery, equipment, tools, superintendents, labor, bonds, insurances and all other accessories and services necessary to complete said project in accordance with the conditions and prices stated in the proposal, all in conformance with the proposal documents, plans and specifications. All elements of the plans and specifications are hereby made a part of and collectively evidence and constitute the Contract.

The Contractor hereby agrees to commence work under this contract on or before a date to be specified in the proposal section by the Owner, and to fully complete the project within said proposal. The Contractor further agrees to pay liquidated damages in accordance with the schedule set forth in the specifications for each consecutive calendar day thereafter for which a project is not completed.

The Owner agrees to pay the Contractor in current funds for the performance of the contract subject to the actual units of work completed by the Contractor.

This Contract shall remain in full force and effect until work is completed and final payment is made.

IN WITNESS WHEREOF: The parties to these present have executed this contract in all counterparts, each of which shall be deemed an original, in the year and day first above mentioned.

WITNESS: **CITY OF BURTON**

Paula Zelenko, Mayor

Teresa Karsney, City Clerk

CONTRACTOR

Andy's Roofing
Company Name

Andy Douglass / President
BY: Name & Title

Andy Douglass
Signature

3140 Kleinpell St.
Address

Burton Mi 48529
City, State, Zip

Burton City Council
4303 S. Center Road
Burton, MI 48519

ADOPTED

Meeting: 04/17/17 07:00 PM
Department: Department of Public Works
Category: Agreement
Prepared By: Robert Slattery
Department Head: Robert Slattery

AGENDA ITEM (ID # 2976)

DOC ID: 2976

Approve and authorize the Mayor and City Clerk to enter into an agreement with the Genesee County Road Commission for the pavement repair and chip seal of Two sections of Maple Road, 1) from Dort Highway to Center Road for $70,795.72 and 2) from Belsay Road to Vassar Road for $65,700.50.

ATTACHMENTS:

- GCRC Estimate - Chip Seal Maple - Dort-Center (PDF)
- GCRC Estimate - Chip Seal Maple - Belsay-Vassar (PDF)
- MoE re GCRC Proposal for Maple Road Chip Seal Segments (DOCX)

RESULT:	**CARRIED [UNANIMOUS]**
MOVER:	Dennis O'Keefe, Councilman
SECONDER:	Tom Martinbianco, Councilman
AYES:	Martinbianco, Haskins, Heffner, Hatfield, Conley, O'Keefe, Smith

GENESEE COUNTY ROAD COMMISSION

MAINTENANCE DEPARTMENT

211 West Oakley Street
Flint, Michigan 48503-3995

COST FOR PAVEMENT REPAIR & CHIP SEAL

DATE 02/21/2017 **City of** Burton

LOCATION: Maple Ave between Dort Hwy (M54) and Center Rd

TYPE OF WORK: Pavement Repair & Chip Seal

ADDITIONAL COMMENTS: *Prices are only good for the 2017 paving season *

SUMMARY OF ESTIMATED COST

Estimated Time Needed to Complete Work

Check A Box

GRAND TOTAL $70,795.72

☐ **Using 100% Township Funds**

Balance Due from Township Funds $70,795.72

Please sign below and return to the Maintenance Department, if your Township would like the Genesee County Road Commission to proceed with this work. **If the total amount of the project exceeds 10% over the estimated cost, the Genese County Road Commission will cover the surpassed amount.**

Township's Approval ______________________
Supervisor Date

Township's Board Approval ______________________
Date

Road Commission's Board Approval ______________________
Date

Work Order Number ______________________

Work Completed ______________________
Date

GENESEE COUNTY ROAD COMMISSION

MAINTENANCE DEPARTMENT

211 West Oakley Street
Flint, Michigan 48503-3995

COST FOR PAVEMENT REPAIR & CHIP SEAL

DATE 02/21/2017 **City of** Burton

LOCATION: Maple Ave between Belsay Rd and Vassar Rd

TYPE OF WORK: Pavement Repair & Chip Seal

ADDITIONAL COMMENTS: *Prices are only good for the 2017 paving season *

SUMMARY OF ESTIMATED COST

Estimated Time Needed to Complete Work

Check A Box

GRAND TOTAL $65,700.52

☐ **Using 100% Township Funds**

Balance Due from Township Funds $65,700.52

Please sign below and return to the Maintenance Department, if your Township would like the Genesee County Road Commission to proceed with this work. **If the total amount of the project exceeds 10% over the estimated cost, the Genese County Road Commission will cover the surpassed amount.**

Township's Approval ____________________
Supervisor Date

Township's Board Approval ____________________
Date

Road Commission's Board Approval ____________________
Date

Work Order Number ____________________

Work Completed ____________________
Date

To: Paula Zelenko, Mayor
From: Robert Slattery, DPW Director
Date: April 12, 2017

Re: **Memo of Explanation for Agenda ID # 2976**
Regular Council Meeting of April 17, 2017

Proposal for Maple Road, Pavement Repair and Chip Seal Dort Highway to Center Road and Belsay Road to Vassar Road

Madam Mayor:

Agenda item wording:

Approve and authorize the Mayor and City Clerk to enter into an agreement with the Genesee County Road Commission for the pavement repair and chip seal of two sections of Maple Road: 1) from Dort Highway to Center Road for $70,795.72 and 2) from Belsay Road to Vassar Road for $65,700.50.

Explanation:

The current Major Streets budget contains $300,000 for "chip seal". The intent had been to do a low-cost chip seal treatment to several short segment around the City. But given that the section of Maple Road, from Center to Belsay, is in such a condition that timely repair can arrest further deterioration we consulted with engineers and maintenance staff of Genesee County Road Commission to assess the Maple Road and developed a more extensive fix – a 2" mill and fill, which we advertised for bid. The low bid for this work came in lower than expected, enabling us to propose a pavement repair and chip seal project on 2 other sections of Maple Road that are still amenable to that fix: Dort to Center and Belsay to Vassar. The Road Commission's estimate for these projects total $136,496.22. This exceeds the $300,000.00 in the "Chip Seal" line item by $14,846.17, but sufficient funds can be moved from another line in the same department to cover this shortfall.

The Road Commission has indicated a willingness to include these segments in their 2017 pavement repair and chip seal program, which will get underway in mid-May.

Burton City Council
4303 S. Center Road
Burton, MI 48519

ADOPTED

Meeting: 04/17/17 07:00 PM
Department: Purchasing Department
Category: Resolution
Prepared By: Brenda Moulton
Department Head: Brenda Moulton

AGENDA ITEM (ID # 2933)

DOC ID: 2933

Approve and authorize the Mayor and City Clerk to enter into a Professional Service Agreement with Plante Moran, 4444 W. Bristol Rd., Suite 360, Flint, MI 48507 for the purposes of auditing of the City's financial statements and the Federal A133 audit (also known as a single audit), Act 51 Compliance and F-65 preparation for the Fiscal Years ending 2017, 2018 and 2019 in the amount of $157,160.00.

HISTORY:

03/20/17 City Council TABLED Next: 04/17/17

Mr. Martinbianco would like more information about this before making a decision.

ATTACHMENTS:

- City of Burton 2017 RFP audit with modifications (PDF)
- Audit REP (PDF)
- Taylor & Morgan (PDF)
- Plante Moran (PDF)
- Yeo & Yeo (PDF)
- Rehmann (PDF)
- Audit Payments (PDF)

RESULT:	**CARRIED [4 TO 3]**
MOVER:	Dennis O'Keefe, Councilman
SECONDER:	Vaughn Smith, Councilman
AYES:	Duane Haskins, Steven Hatfield, Dennis O'Keefe, Vaughn Smith
NAYS:	Tom Martinbianco, Steven Heffner, Christina Conley

City of Burton, Michigan

Request for Proposal
For Audit Services

For the Years Ending:
June 30, 2017
June 30, 2018
June 30, 2019

February 21, 2017

GENERAL OVERVIEW

A. Purpose

City of Burton is soliciting proposals from qualified firms of Certified Public Accountants to audit its financial statements for the fiscal years ending June 30, 2017, June 30, 2018 and June 30, 2019. The continuation of the contract after each year is solely at the discretion of the City of Burton. Please submit sealed proposals to the attention of City Clerk, 4303 S. Center Rd., Burton, MI 48519 by 10:00 a.m. on March 10, 2017 at which time they will be publicly opened and read aloud in the lower level of City Hall in the City Council Chambers located at 4303 S. Center Rd., Burton, MI. Proposals must be submitted in a sealed envelope that is clearly marked "AUDIT PROPOSAL." Proposals submitted by facsimile will not be accepted.

Although cost will be an important factor in awarding the contract, the City is not obligated by any statute or regulation to award the purchase of audit services solely on the basis of cost. Accordingly, the City reserves the right to evaluate all proposals objectively and subjectively and to accept or reject any or all proposals or portion thereof. Additionally, the City reserves the right to negotiate changes in services with the firm determined to have submitted the proposal that is in the best interest of the City.

It is to be understood that this RFP constitutes specifications only for the purpose of receiving proposals for services and does not constitute an agreement for those services. It is further expected that each bidder will read these specifications with care. Failure to provide requested information or meet certain specified conditions may invalidate the proposal(s). There is no expressed or implied obligation for the City of Burton to reimburse responding firms for any expenses in preparing proposals in response to this request.

Proposals shall remain valid for a period of sixty (60) days after submission. Modifications to proposals will not be accepted by the City, except as may be mutually agreed upon following the acceptance of the proposal. Copies of the auditor's reports for prior fiscal years can be obtained at the State of Michigan Department of Treasury – local audit report website.

All questions should be directed to Ginger Burke-Miller at (810) 743-1500.

B. Timetable

1. Release of RFP on February 21, 2017.
2. Proposals due at 10:00 a.m. on March 10, 2017.
3. City Council action on March 20, 2017.
4. Notification to all firms as soon as possible after March 20, 2017.

FIRM/AUDITOR QUALIFICATIONS

- The firm must maintain a sufficient number of professional staff in order to provide adequate technical expertise and depth.
- The firm and the partner assigned to the City must have considerable experience in auditing government entities within the State of Michigan.
- The auditor is expected to be familiar with the types of policies and procedures cities follow.
- All staff must be properly trained and supervised.

Audit Requirements (Scope):

- Completion of an annual audited financial report that is in compliance with Generally Accepted Governmental Auditing Standards as promulgated by GASB and AICPA.
- Completion of a Single Audit Report in compliance with the United States General Accounting Office standard, if necessary. (Please designate an additional quote for a Single Audit for each year.)
- Preparation of a Management Letter of Recommendations for the Controller and Mayor.
- Assistance with the preparation of the City's F-65 report (pulling audited numbers into the form). City will complete the portions pertaining to pension, OPEB, etc.
- Filing of the City's F65 report.
- Filing of the CAFR with the State of Michigan.
- Review of GFOA's CAFR-related comments and suggestions from prior year.
- Meetings with the Mayor prior to release of any report and meetings with the City Council, or its committees, to review the above reports.
- Audit workshop shall include a thorough commentary on the financial condition of the city.
- Additional audit procedures as required by MDOT which go into effect during the 2016-2017 fiscal year.
- City Council **MUST** have the completed spiral bound CAFR in hand 30 days **from the start** of the onsite audit procedures but in any case**, no later than October 31**, of any given year. We have been assured by two audit firms that they could do this.
- Include additional expenditures which might be needed for implementation of new OPEB reporting requirements per GASB.
- Audit procedures should be in compliance with auditing standards as promulgated by the Michigan Department of Treasury, GASB, AICPA, and U.S. General Accounting Office.
- Quarterly Meetings regarding current financial situation and answer City Council questions. Provide any backup information well in advance for City Council to prepare questions. (Please quote for an hour per quarter for 3 years. So 12 hours total and incorporate any travel costs. Regular City Council Meetings are held at 7pm the first and third Monday of each month). Plan on it being the first Monday of the month following a calendar quarter end. (October, January, April and July).

Assistance to the Auditor:

The Controller's office and responsible management personnel will be available during the audit to assist in the performance of the examination. The Controller's office staff will prepare trial balances, work papers and schedules detailing the City's assets, liabilities, debt, expenditures and revenues. The City will make efforts to provide additional requested schedules in a timely manner.

The City will provide the auditor with a reasonable workspace and access to telephones, photocopy, fax machines and internet access.

Workpaper retention and access:

All workpapers and reports must be retained, at the auditor's expense, for a minimum of 7 calendar years after completion of the audit, unless the firm is notified in writing by the City of a need to extend the retention period. The auditor will be required to make any and all work papers available to the City upon request.

OTHER

- The auditor shall furnish the City with 45 hard copies of the Annual Financial Report and Single Audit Report.

CITY OF BURTON
AUDIT PROPOSAL FORM

Please complete and return this proposal form with any additional information you feel is necessary to help us evaluate your firm. **Proposals are due by 10:00 a.m. on March 10, 2017.**

1. Location of the office that will be performing the audit for City of Burton.

   Audit Firm: ______________________________________
   Address: ______________________________________
   Contact Person: ______________________________________
   Phone Number: ______________________________________

2. Number of Michigan municipal audits that your firm conducted in each of the last three years. Please attach a list of municipalities/governmental agencies.
   Year ending 2014 ___________
   Year ending 2015 ___________
   Year ending 2016 ___________

3. Number of other governmental (fund accounting) audits your firm has conducted in each of the last two years.
   Last year ___________
   Prior year ___________

4. List your firm's involvement in governmental organizations.

____
____
____
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____

5. List specific city/government audit training supplied to your staff in the last two years.

____
____
____
____
____
____

6. Number of total audit staff. Do not include tax, consulting services or clerical personnel.
   Number of audit staff ___________
   Number of audit staff with CPA certification___________

7. Number of staff above who were directly involved in a significant portion of the audit of a municipality in the last two years. _______________

8. Staff anticipated to be assigned to audit.

Name	Title/Position	# of Years Audit Experience	# of Years City Audit Experience	Qualifications (Degree,CPA)

9. Base audit cost:

	Basic Financial Statements	Single Audit	Total
For the year ending June 30, 2017			
For the year ending June 30, 2018			
For the year ending June 30, 2019			

Quarterly Meetings

Cost per meeting (1 hour per quarter) 2017 ________________

Cost per meeting (1 hour per quarter) 2018 ________________

Cost per meeting (1 hour per quarter) 2019 ________________

10. What type of consulting service would you provide to the city on an annual and ongoing basis at no additional cost?

11. Hourly rates for consulting services beyond the scope of the consulting services listed in number 10 above.

12. Indicate other services that you provide to your clients.

13. Please provide any additional information or data, which you feel is relevant and may be helpful in the selection process.

14. Please provide a copy of your most recent peer review.

Name of Vendor/Contact Name/City & State	Qtrly Meeting		Audit Year Ended	Basic Financial Statements	Single Audit	Act 51 Compliance	F-65	Annual Audit Total	Audit sum (all 3 yrs combined) by Vendor	
Taylor and Morgan	150		2017	29,000	3,000	included	included	32,000	98,250	Taylor and Morgan
Bill Morgan	150		2018	29,750	3,000	included	included	32,750		
Flint, MI	150		2019	30,500	3,000	included	included	33,500		
Plante Moran	included		2017	43,250	4,000	3,500	included	50,750	157,160	Plante Moran
Pam Hill	included		2018	45,750	4,120	3,600	included	53,470		
Flint, MI	included		2019	45,000	4,240	3,700	included	52,940		
Yeo & Yeo	500		2017	33,500	3,700	included	included	37,200	114,900	Yeo & Yeo
Jamie Rivette	525		2018	34,500	3,800	included	included	38,300		
Flint, MI	550		2019	35,500	3,900	included	included	39,400		
Rehmann	1,500	*	2017	26,500	3,000	2,500	2,300	34,300	105,900	Rehmann
Doug Deeter	1,500	*	2018	27,500	3,000	2,500	2,300	35,300		
Saginaw, MI	1,500	*	2019	28,500	3,000	2,500	2,300	36,300		

* Mr. Deeter was present and clarified that the $1,500 was the annual cost as detailed in the body of Rehmann's proposal (page 17)

Taylor & Morgan | CPAs AND BUSINESS ADVISORS

City of Burton

Proposal for Audit Services

Prepared by Taylor & Morgan, P.C.

2302 Stonebridge Drive, Bldg. D | Flint, MI 48532 | 810.230.8200
3150 Livernois Road, Suite 150 | Troy, MI 48083 | 248.688.9399
15720 Brixham Hill Ave., Suite 300 | Charlotte, NC 28277 | 704.926.7570
www.tmcpa.com

Taylor & Morgan

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Taylor & Morgan | CPAs AND BUSINESS ADVISORS

March 9, 2017

Ginger Burke-Miller
City of Burton
4303 S. Center Rd.
Burton, MI 48519

Dear Ms. Burke-Miller:

Enclosed, please find Taylor & Morgan, P.C.'s proposal to conduct an audit of the financial statements for the City of Burton for the years ended June 30, 2017, 2018, and 2019.

Taylor & Morgan is a full-service audit and accounting firm with offices in Flint and Troy, Michigan and an office in Charlotte, North Carolina. We have extensive experience auditing entities subject to Government Accounting Standards Board pronouncements and in accordance with *Government Auditing Standards*. We currently audit and/or provide consulting services to 19 governmental entities, including those positioned similarly to the City of Burton.

Taylor & Morgan possesses big-firm expertise yet provides our clients with a level of attention expected from a smaller firm. Several of our team members possess large accounting firm experience. Taylor & Morgan prides itself on staff retention; many of our team have been with the firm for more than ten years. This allows us to minimize the turnover of our audit teams and utilize client-specific knowledge on the engagement year after year.

Taylor & Morgan recognizes the financial hardships that local governments have endured in the recent past as a result of declining population and reduced property values. We realize that these hardships force fewer City employees to wear multiple hats and perform many duties. We strive to provide a value-added service in this environment by working with client accounting staff to ensure the appropriate recording of journal entries and provide suggestions that may help improve efficiency in operations.

We appreciate this opportunity to submit a proposal for the audit of the City of Burton. We welcome any questions you may have about this proposal specifically, Taylor & Morgan in general, or the services that we can provide.

Sincerely,

Thomas M. Taylor, C.P.A.

Managing Partner
Taylor & Morgan, P.C.

FLINT, MI OFFICE
G-2302 STONEBRIDGE DR., BUILDING D,
FLINT, MICHIGAN 48532
OFFICE # (810) 230-8200 FAX # (810) 230-8203

CHARLOTTE, NC OFFICE
13850 BALLANTYNE CORPORATE PLACE, SUITE 500
CHARLOTTE, NC 28277
OFFICE # (704) 887-5229 FAX # (810) 230-8203

TROY, MI OFFICE
3150 LIVERNOIS RD., SUITE 150
TROY, MI 48532
OFFICE # (248) 688-9399 FAX # (248) 688-9397

Taylor & Morgan

Firm Qualifications and Experience

Company Overview

Founded by Thomas Taylor in 1982, Taylor & Morgan has grown to include approximately 20 professional staff. Headquartered in Flint, the firm expanded to meet client needs by opening an office in Troy in 2010, and an office in Charlotte, North Carolina in 2012.

Taylor & Morgan provides a full range of accounting, auditing, and management advisory services. We specialize in auditing governmental entities and other nonprofit organizations. We have maintained long-term relationships with our governmental clients due, in part, to our quality audit services and our management-oriented suggestions geared toward general financial management and efficiencies.

Over 90% of our team has governmental auditing experience and are trained accordingly. Ten members of our professional staff are licensed CPAs subject to the continuing professional education requirements set by the Michigan Board of Accountancy. These requirements include at least 16 audit and accounting education hours every two years. In addition, our staff completes 24 to 80 hours of government-specific training every two years. Our staff members meet these requirements by attending seminars sponsored by the Michigan Association of Certified Public Accountants. All staff members with governmental audit responsibilities must complete relevant self-studies on an annual basis.

In addition to the continuing education requirements for CPAs, Taylor & Morgan provides internal training sessions to discuss recent updates and law changes as it pertains to governmental entities. We continually strive to provide all of our clients with timely and effective advice.

Principal Supervisory and Management Staff

Thomas M. Taylor, CPA, CFF will be the engagement partner responsible for the overall engagement. Tom has over 34 years of experience auditing governmental entities and oversees many of the firm's other governmental audits. As a CPA licensed in Michigan, Tom completes at least forty hours of audit and accounting continuing professional education each year. As someone who supervises audits performed under *Government Auditing Standards*, Tom completes 80 hours of "Yellow Book" training every two years. Tom's experience along with his continuing education enables him to be fully informed regarding generally accepted accounting principles and auditing procedures. For more information about Tom, please see page 7.

Shawna Ferry, CPA will be the engagement manager responsible for the day-to-day management of the audit. Shawna has many years of audit experience and oversees several of the firm's governmental and nonprofit audits. In addition, Shawna consults with two local municipalities, providing financial management and controllership services. For more information about Shawna, please see page 11.

In addition to Tom and Shawna, Taylor & Morgan anticipates assigning two accounting staff members to the City of Burton audit. Only staff members with appropriate training and experience will be assigned to the City's audit team.

Taylor & Morgan

Audit Approach and Other Issues

Governmental and Nonprofit Audit Experience

Taylor & Morgan currently provides audit and/or consultation services for the following governmental entities and public academies:

Governmental Unit	Contact Name	Phone Number
Gaines Township	Diane Hyrman	810-635-3200
Summerfield Township (Monroe County)	Joan Wiederhold	734-279-1214
Mundy Township	Dave Guigiar	810-655-4631
Metro Police Authroity	Dan Atkinson	810-655-4646
Rochester Community Schools		
Carman Ainsworth Community Schools		
George Washington Carver Academy		
Lake Fenton Community Schools		
LakeVille Community Schools		
Melvindale Public Schools		
Old Redford Academy		
Taylor Schools		
Van Buren Public Schools		
Way Academy – Flint		
Way Academy – Michigan		
Pathways Academy		
Michigan Technical Academy		
Webber Media Arts Academy		
Great Lakes Cyber Academy		

In addition, Taylor & Morgan's nonprofit client list, both consulting and audit, include the following entities:

- Greater Flint Health Coalition
- Big Brothers & Big Sisters of Greater Flint
- Wellness Services, Inc.
- Catholic Charities of Flint and Shiawassee County
- The Crim Fitness Foundation, Inc.
- Flint River Watershed Coalition
- Family Service Agency of Genesee County
- Genesee County Habitat for Humanity
- Genesee County Youth Corporation (REACH Runaway program)
- Boys and Girls Club of Flint
- Shelter of Flint
- Center for Community Progress
- The YMCA of Greater Flint and the Flint YMCA Foundation

We are fortunate to work with these organizations and others who have provided the opportunity for Taylor & Morgan staff to gain considerable experience serving government and not-for-profit entities.

Taylor & Morgan

Audit Approach and Other Issues

Specific Audit Approach

Planning and Risk Assessment

Our audit begins with the risk assessment process. We will identify the risks confronting the City of Burton through a review of the City's internal control system and cash management procedures. We will conduct this review through personal interviews with the staff of the City of Burton. These interviews will focus on individuals involved in cash receipt and disbursement transactions, payroll, payables, receivables, grant reporting, and investments. We will then administer such tests as we deem necessary to ascertain whether these procedures are operating effectively. These tests would include, but not necessarily be limited to: 1) tracing selected receipts through the books of account to final deposit; 2) reviewing selected disbursements for appropriate supporting documentation and tracing each transaction to final recording in the books of account; and 3) tracing selected payroll transactions to supporting contracts and/or labor agreements.

Using preliminary financial data, we will identify the City's major and non-major funds. In addition, we will review changes in account balances between years to determine where best to focus our audit procedures during field work.

Field work

The primary thrust of our engagement will be the verification of the year-end balances of all material balance sheet accounts identified during the planning phase. We will accomplish this through the use of confirmations, testing reconciliations, reviewing invoices, and assessing the reasonableness of accounts balances in light of other factors. In addition, we will reconcile and review major income and expense accounts as considered necessary.

During any audit, the majority of adjusting entries are proposed during field work. We will discuss any proposed audit adjustments with appropriate City personnel to verify that any adjustment is a) necessary and b) recorded in the appropriate general ledger account. We will accumulate a list of adjusting entries for discussion with City officials at the conclusion of the audit.

Completion

After completing fieldwork, we will prepare drafts of the financial statements and management letter. We will review the financial statements and discuss our management letter findings with City officials prior to finalizing our report. In addition, we will perform a review of subsequent events prior to issuing our audit opinion.

We wish to emphasize that the above represents an overview of activities we anticipate performing in the course of this engagement. Auditing, however, is in large part an investigative process in which the degree of investigation may be increased or decreased depending on the results of intermediary tests. It is also a process that can be structured to give more in-depth attention to issues of particular concern to the client, insofar as the investigation does not compromise the independent nature of the auditor's role. Thus, our audit will be made in accordance with generally accepted auditing standards and, accordingly, will include such tests of the accounting records and other procedures as we consider necessary.

Taylor & Morgan

Our main objective is to render an opinion on the financial statements taken as a whole. Such an audit is subject to the inherent risk that errors or irregularities in the financial management of the City may occur and not be detected. Should, during the course of our audit, we discover conditions or evidence that such errors or irregularities may exist, appropriate City officials will be promptly notified.

Should it become evident during the course of the audit that tests and/or procedures outside the normal scope of the audit process are necessary or desirable, we will notify City officials of the situation and the related costs of any additional services before performance of these additional services.

Timing

Taylor & Morgan expects to complete the major portions of the audit as follows:

Step	Completed by:
Planning (including a pre-audit meeting with City officials)	June 30
Field work	October 1
Reviewing draft financial statements and management letter with City officials	October 15
Issuing final financial statements	October 31
Presentation of financial statements	October 31
Completion of F-65	October 31

This schedule assumes that the fund trial balances will be finalized by the City by September 15 and that the financial records will be readily available to audit. In the event that Taylor & Morgan cannot adhere to this schedule, we will notify the appropriate City officials immediately.

Identification of Anticipated Potential Audit Problems

Taylor & Morgan has not identified any anticipated audit problems during the preparation of this proposal.

Independence

Taylor & Morgan is independent of the City of Burton under generally accepted auditing standards and *Government Auditing Standards*.

Conflicts of Interest

Taylor & Morgan is unaware of the existence of any conflicts of interest that would affect our ability to respond the City of Burton's request for proposal for audit services.

Taylor & Morgan

Attachment I – Most Recent External Quality Control Review Report

mtv cpa

MEYAARD TOLMAN & VENLET p.c.
Certified Public Accountants

Jayne E. Venlet, CPA
Charles D. Olszewski, CPA
John P. Rosendall, CPA

Glenn Meyaard, CPA
Jerry L. Broekhuis, CPA, MST
Matthew Mol, CPA, CFE

Kenneth Tolman, CPA (1959-2003)

System Review Report

September 28, 2016

To the Shareholders
Taylor & Morgan, P.C.
and the Peer Review Committee of the Michigan Association of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Taylor & Morgan, P.C. (the firm) in effect for the year ended December 31, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included an engagement performed under *Government Auditing Standards* and an audit of an employee benefit plan.

In our opinion, the system of quality control for the accounting and auditing practice of Taylor & Morgan, P.C. in effect for the year ended December 31, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Taylor & Morgan, P.C. has received a peer review rating of *pass*.

Sincerely,

Meyaard Tolman & Venlet p.c.

Meyaard Tolman & Venlet p.c.

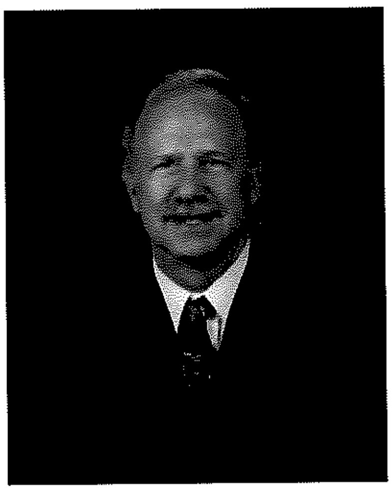
16 E. Main Avenue / P.O. Box 320 / Zeeland, Michigan 49464 / www.mtvcpa.com
Phone: 616-772-1901 / Toll free: 800-320-6271 / Fax: 616-772-0048

Taylor & Morgan

Attachment II – Staff Resumes

Taylor & Morgan, P.C. is comprised of dedicated professional staff who bring to this engagement an exceptional blend of public accounting skills. These skills derive from varied professional experiences and a conscious effort to establish our firm as a principal firm in the public sector audit market. Our staff are especially sensitive to the demands for leadership the public sector imposes on its elected officials. This sensitivity has developed not only from individual professional experiences, but from our individual interests in serving the local communities in which we reside.

Thomas M Taylor, CPA, Principal



Thomas M. Taylor: Tom, a Certified Public Accountant, started his career at Ernst & Young where he functioned as a municipal accounting expert. Tom left Ernst and Young to join Grand Blanc Schools as Business Manager and then set up the firm of Taylor & Morgan in 1982. Tom has been the senior partner responsible for a majority of the public sector audit engagements performed by the firm. In addition to being a CPA, Tom holds the Certified in Financial Forensics (CFF) designation from the AICPA.

Tom has extensive business experience in corporate and municipal restructuring. His experience in the governmental sector has allowed him to assist units of government in budget matters, deficit elimination plans, bond audits, bond compliance and internal controls.

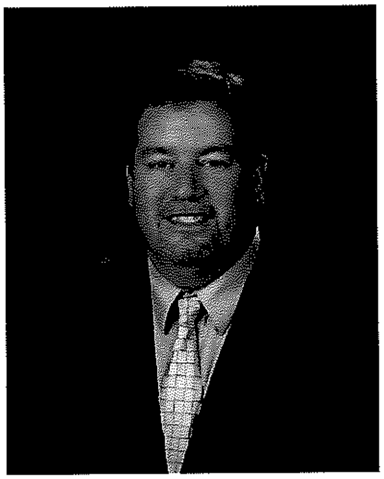
Certified in Financial Forensics, Tom has been engaged to perform fraud investigations for clients in both the private and public sectors. Several of these engagements have led to the recovery of misappropriated assets.

A graduate of the University of Michigan - Flint, Tom was honored in 1988 by the school's business club as "Alumnus of the Year." He currently serves on the University's Corporate Advisory Board, as well as the Board of Directors for a number of other privately held corporations. Tom is a member of the AICPA and MACPA

Taylor & Morgan

Staff Resumes – Continued

William S. Morgan, CPA – Partner



- Joined Taylor & Morgan in 1985.
- Over 30 years of experience auditing school districts.
- Oversaw several school district audits in 2016.
- Member of the MDE's Audit Referent Group.
- Co-founder of the Clio Area Educational Foundation.
- Graduate of the University of Michigan – Flint.

William S. Morgan: Bill joined the firm in 1985 and became a partner in 1988. A graduate of the University of Michigan – Flint, he oversees many of the public school audit engagements performed by the firm. He is also responsible for most of the firm's other governmental and non-profit audits.

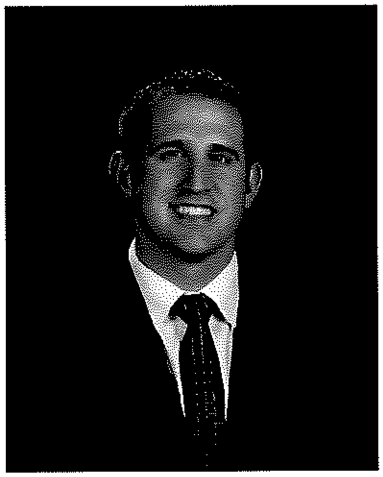
Bill currently serves as a member of the Michigan Department of Education's Audit Referent Group, an association of CPAs and MDE officials who assist the department in drafting the school District audit manual and audit alerts.

Bill's interest in educational issues was augmented by his role as co-founder and treasurer of the Clio Area Educational Foundation, a nonprofit organization that supports the Clio Area Schools. He is a member of the AICPA and MACPA.

Taylor & Morgan

Staff Resumes – Continued

Robert T. Taylor, JD, CPA – Partner



- Joined Taylor & Morgan in 2010.
- Oversees business advisory services provided by the firm.
- Holds CPA, CVA, CFF, and CTP-D designations.
- Member of the AICPA and MACPA.
- Graduate of Alma College.
- Graduate of Michigan State University College of Law.

Robert T. Taylor: Rob leads the firm's business advisory and financial services groups. His responsibilities include providing transactional support to companies and managing investments through Taylor & Morgan Asset Management. Rob is a licensed attorney and CPA who also holds his series 7 and 66 licenses. He has extensive experience analyzing companies' financial positions for a restructuring plan, valuation, acquisition or investment.

Prior to joining Taylor & Morgan, Rob worked in the turnaround and litigation support groups at O'Keefe and Associates. He also worked at KPMG, where he primarily dealt with tax issues surrounding mergers and acquisitions. While in that role, he specialized in the taxation of mergers, acquisitions, asset sales, stock sales and restructurings from both the federal and state tax perspective.

Rob is a Certified Valuation Analyst (CVA), Certified in Financial Forensics (CFF) and a Certified Turnaround Professional Designated (CTP-D). He earned his Juris Doctor degree with a concentration in Corporate and Tax Law from Michigan State University College of Law and a Bachelor of Arts in Accounting and Economics from Alma College.

Taylor & Morgan

Staff Resumes – Continued

Renee Guckian, CPA – Manager

- Joined Taylor & Morgan in 1988.
- Over 20 years of experience auditing non-profit entities and governmental units.
- Involved with several district audits in 2016.
- Managed three school district audits in 2016.
- Member of the MACPA and the AICPA.
- Graduate of University of Michigan – Flint.

Renee Guckian: Renee specializes in audits, corporate consulting, and taxation. She performs audits for businesses, governmental units, and non-profit entities. Renee provides corporate consulting and tax preparation services to a variety of clients operating in a range of industries.

Renee has over twenty years of experience in public accounting. During this period, she has worked with several corporate clients to improve their internal controls, increase profitability, and achieve restructuring goals. She has extensive experience in personal and business taxation and consulting. She also served as the financial controller for a large non-profit for two years and currently works with several non-profit and governmental clients on a consulting basis. She is extensively involved with the school district and non-profit audits conducted by the firm, serving as a manager on those engagements.

Renee earned her Bachelor of Business Administration in Accounting from the University of Michigan – Flint, where she graduated with high distinction. Renee is a licensed CPA in the state of Michigan and is a member of the MACPA and the AICPA.

Taylor & Morgan

Staff Resumes – Continued

Shawna Ferry, CPA – Manager

- Joined Taylor & Morgan in 1992.
- Over 20 years of experience auditing school districts and governmental units.
- Managed three school district audits in 2016.
- Serves as interim finance director at a local municipality.
- Member of the MACPA.
- Graduate of University of Michigan – Flint.

Shawna Ferry: Shawna specializes in taxation and the audits of non-profit organizations, municipalities, school Districts, and businesses. She is proficient with yellow book standards and A-133 audit requirements. Shawna also consults with non-profits and small businesses in the areas of budget management, financial strategies, and financial information systems.

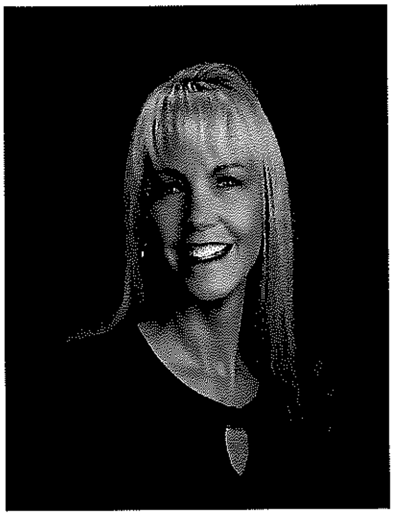
Shawna has over 20 years of public accounting experience. During this time, she has specialized in working with governmental units, school Districts, and non-profit entities in both supervisory roles as an auditor and internal roles as a consultant. She has served as an interim finance director for a local municipality and is currently the finance director for a mid-sized non-profit organization. Shawna also has extensive experience providing tax preparation and consulting services for individuals and business organizations.

Shawna graduated with distinction from the University of Michigan – Flint with a Bachelor of Business Administration in Accounting. She is a licensed CPA in the state of Michigan.

Taylor & Morgan

Staff Resumes – Continued

Laura Payne, CPA – Manager



- Joined Taylor & Morgan in 1998.
- Over 18 years of experience auditing school districts and governmental units.
- Managed three school district audits in 2016.
- Technical reviewer for many of the firm's engagements.
- Member of the MACPA and the AICPA.
- Graduate of University of Michigan – Flint.

Laura Payne: Laura has over 18 years of experience in for-profit, non-profit, and governmental audits. She also prepares individual, corporate, investment, and trust tax filings. In addition, she provides business consulting and tax planning services.

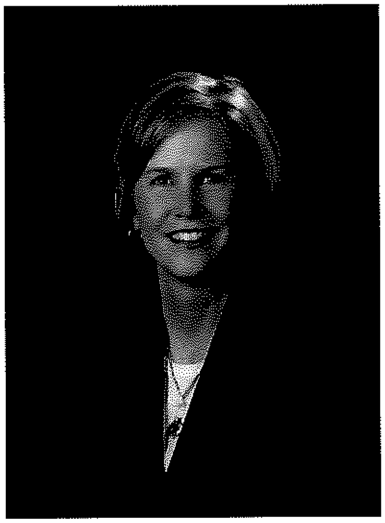
Laura's responsibilities include the on-site management and supervision of staff working on various school district and non-profit audits. She also performs technical reviews on a majority of the firm's engagements. Laura's extensive client base consists of numerous entities in the professional, medical, and construction fields. Her consulting expertise includes bankruptcy and Chapter 11 filings, fraud examinations, contract CFO services, and EPA RIN transactions and activity agreed-upon procedures.

Laura graduated *summa cum laude* from the University of Michigan - Flint, earning a Bachelor of Business Administration with a concentration in Accounting. She also received the prestigious Maize and Blue Outstanding Scholar Award from the university. Laura is a Certified Public Accountant licensed in Michigan and is Certified in Financial Forensics. She is a member of the MACPA, AICPA, and various civic organizations.

Taylor & Morgan

Staff Resumes – Continued

Dana Taylor, CPA – Manager



- Joined Taylor & Morgan in 2012.
- Over twenty years of audit and managerial experience, including audits of non-profit entities and compliance with OMB Circular A-133.
- Member of the MACPA and the AICPA.
- Graduate of the University of Michigan-Flint.

Dana Taylor: Dana is a Certified Public Accountant, is Certified in Financial Forensics, and earned the Michigan School Business Officials CFO certificate. Dana served as Director of Business and Technology for twelve years with Grand Blanc Community Schools, the second largest public school district in Genesee County. Each year, with her direction, Grand Blanc Community Schools achieved both the Meritorious Budget Award and the award for its Comprehensive Annual Financial Report from the Association of School Business Officials International.

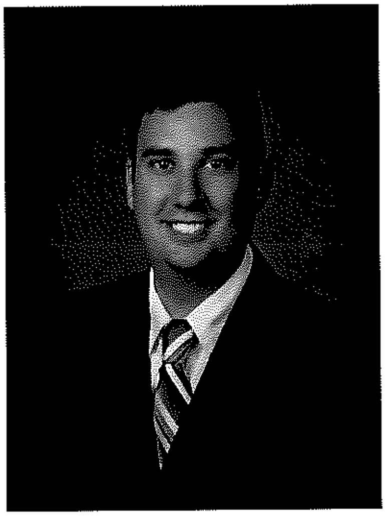
Dana specializes in school district audits and consulting. In addition to her experience in the public school setting, Dana has public accounting experience in forensic auditing, income tax return preparation, and corporate restructuring. She also served for four years as the Financial Controller for a large multi-state temporary employment service. She is extensively involved in the school district and non-profit audits that the firm conducts, serving as a manager on those engagements.

Dana is a graduate of the University of Michigan – Flint with a Bachelor of Business Administration in Accounting and holds a Masters of Public Administration degree from the University of Michigan-Flint. Dana is a member of the MACPA and the AICPA.

Taylor & Morgan

Staff Resumes – Continued

Michael Mackenzie, CPA - Manager



- Joined Taylor & Morgan in 2013
- Experienced with auditing not-for-profit entities and governmental units.
- Managed various governmental engagements in 2016, including charter school engagements
- Member of the MACPA and the AICPA
- Graduate of Walsh College with a Masters in Accountancy.

Michael Mackenzie: Mike has worked for Taylor & Morgan since 2014. Prior to that, he served in private industry as a controller.

Mike is experienced in auditing, tax, valuation, investigative and merger and acquisition services. He has managed several charter school engagements for the firm and has also provided contract management services for charter and public school engagements.

Mike graduated from Western Michigan University in 2007 with a Bachelors degree in business administration, and followed up with a Masters of Science in Accountancy from Walsh College in 2010.

Taylor & Morgan

Staff Resumes -- Continued

Becki Flanagin – CPA - Manager

- Joined Taylor & Morgan in 2016
- Experienced with audit, review and compilation of financial statements.
- Managed various industry and not-for-profit engagements in 2016.
- Member of the MACPA and the AICPA
- Graduate of University of Michigan - Flint with a Masters in Business Administration.

Becki Flanagin: Becki is a Certified Public Accountant with more than 11 years of experience in public accounting, and an additional four years in the private sector. She provides services such as audit, review and compilation of financial statements, as well as tax services for clients in a variety of industries, including Not-for-Profit organizations, Construction and Real Estate.

Becki obtained her Masters Degree in Business Administration from the University of Michigan – Flint and her Bachelors Degree in Business Administration – concentration in Accounting, from Baker College of Flint.

Becki is a member of the Downtown Flint Optimist Club, the Genesee Regional Young Professionals Committee (GRYP), the Flint & Genesee Chamber of Commerce, and American Institute of Certified Public Accountants and the Michigan Association of Certified Public Account

CITY OF BURTON
AUDIT PROPOSAL FORM

Please complete and return this proposal form with any additional information you feel is necessary to help us evaluate your firm. **Proposals are due by 10:00 a.m. on March 10, 2017.**

1. Location of the office that will be performing the audit for City of Burton.

Audit Firm: Taylor & Morgan, P.C.
Address: G-2302 Stonebridge Dr., Bldg D, Flint MI 48532
Contact Person: Thomas M. Taylor, CPA
Phone Number: 810-230-8200

2. Number of Michigan municipal audits that your firm conducted in each of the last three years. Please attach a list of municipalities/governmental agencies.

Year ending 2014 2
Year ending 2015 2
Year ending 2016 2

3. Number of other governmental (fund accounting) audits your firm has conducted in each of the last two years.

Last year 14
Prior year 14

4. List your firm's involvement in governmental organizations.
MACPA, AICPA, MSBO

5. List specific city/government audit training supplied to your staff in the last two years.
All Taylor & Morgan staff assigned to governmental audit engagements receive audit specific training annually. Training consists of both live format seminars and self study covering a variety of governmental accounting and auditing topics. All staff members comply with continuing education requirements for auditors of governmental organizations.

6. Number of total audit staff. Do not include tax, consulting services or clerical personnel.

Number of audit staff 15
Number of audit staff with CPA certification 10

7. Number of staff above who were directly involved in a significant portion of the audit of a municipality in the last two years. 12

8. Staff anticipated to be assigned to audit.

Name	Title/Position	# of Years Audit Experience	# of Years City Audit Experience	Qualifications (Degree,CPA)
Thomas Taylor CPA	Partner	34	34	CPA, CFF
Shawna Ferry CPA	Manager	20	15	CPA

9. Base audit cost:

	Basic Financial Statements	Single Audit	Total
For the year ending June 30, 2017	29,000	3,000	32,000
For the year ending June 30, 2018	29,750	3,000	32,750
For the year ending June 30, 2019	30,500	3,000	33,500

Quarterly Meetings	
Cost per meeting (1 hour per quarter) 2017	$150
Cost per meeting (1 hour per quarter) 2018	$150
Cost per meeting (1 hour per quarter) 2019	$150

10. What type of consulting service would you provide to the city on an annual and ongoing basis at no additional cost?

Informal consulting is provided as part of all of our governmental audit engagements. Examples of informal consulting subjects would include: payroll tax compliance, accounting and financial statement disclosure issues, and internal control matters

11. Hourly rates for consulting services beyond the scope of the consulting services listed in number 10 above.

Hourly rates from $75 to $225 per hour depending on staff assigned to the consulting engagement.

12. Indicate other services that you provide to your clients.

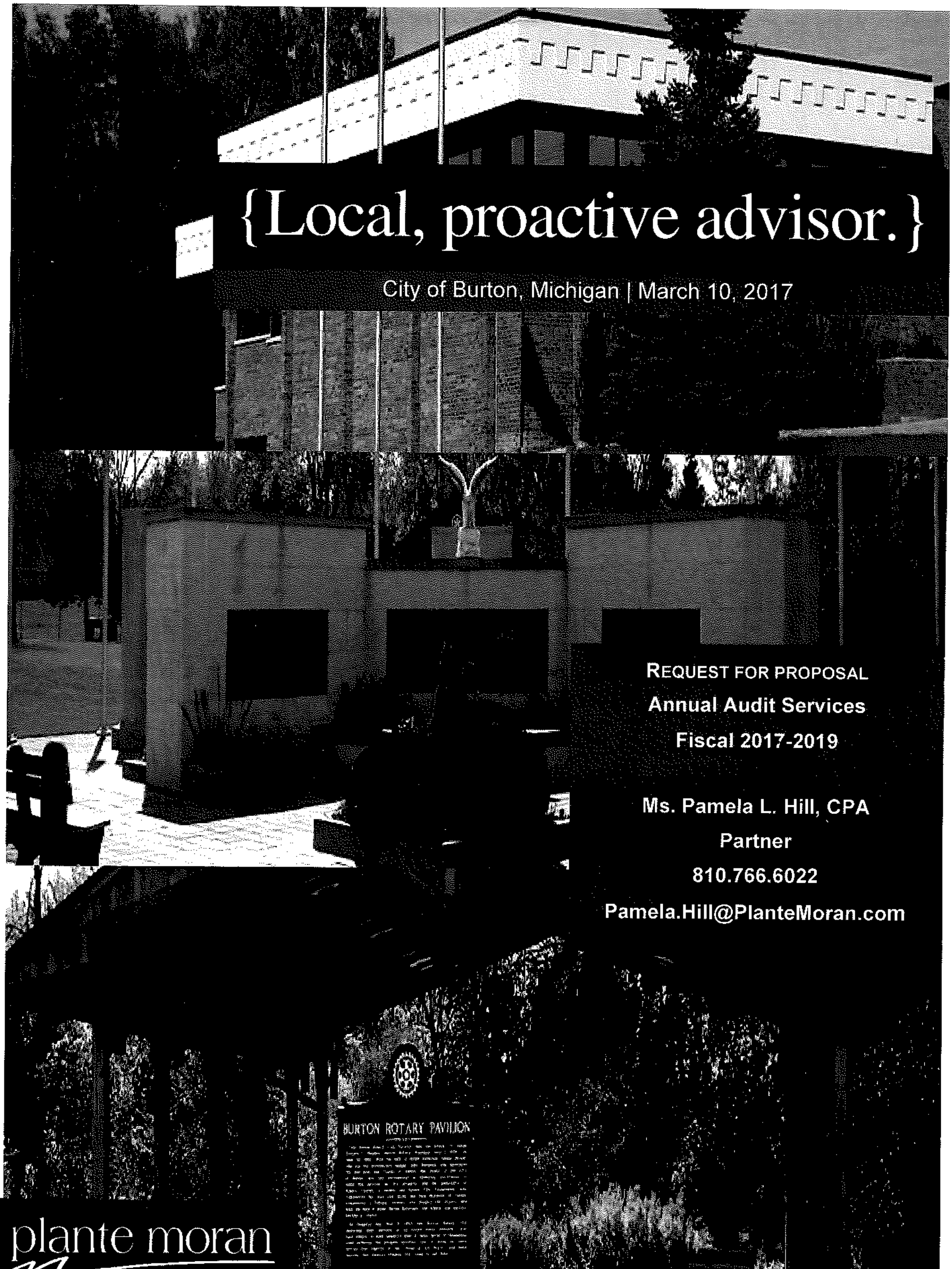
Taylor & Morgan provides financial and management consulting, interim controller and other interim accounting positions, deficit elimination plans, budget preparation, cash flow projections, state aid and tax anticipation note applications, asset valuation, asset management, and a variety of other services.

13. Please provide any additional information or data, which you feel is relevant and may be helpful in the selection process.

Taylor & Morgan provides ongoing controller function support to Mundy Township and the Metro Police Authority, and has completed audit engagements for Gaines and Summerfield Townships for over 20 years. Mundy Township is also a former audit client. Taylor & Morgan provides audit and consulting services to many school districts, charter schools and nonprofit organizations, and specializes in governmental accounting.

14. Please provide a copy of your most recent peer review.

AUDIT SERVICES PROPOSAL



{Local, proactive advisor.}

City of Burton, Michigan | March 10, 2017

REQUEST FOR PROPOSAL

Annual Audit Services

Fiscal 2017-2019

Ms. Pamela L. Hill, CPA

Partner

810.766.6022

Pamela.Hill@PlanteMoran.com

plante moran

audit · tax · consulting · wealth management

Attachment: Plante Moran (2933 : Audit Services for Fiscal Years ending 2017, 2018 and 2019)

plante moran

Plante & Moran, PLLC
Suite 360
4444 W. Bristol Road
Flint, MI 48507-3153
Tel: 810.767.5350
Fax: 810.767.8150
plantemoran.com

March 10, 2017

Ms. Teresa Karsney, City Clerk
City of Burton, Michigan
4303 S. Center Road
Burton, MI 48519

Dear Ms. Karsney,

Our team is highly motivated to serve City of Burton, Michigan (the "City"). We have seen the City continue to grow in sophistication and complexity, while maintaining the unique quality of life that the City of Burton has to offer. Our firm has great respect and admiration for the City; we are excited to leverage our combined abilities to ensure the City continues to receive reliable financial reporting to address its current and future challenges. It is our privilege to submit the following proposal to serve as the independent auditors for the City.

Based on our prior experience and knowledge of the City of Burton, our team understands your people and operations, as well as your values, principles, and future objectives. The following are a few distinct reasons why we believe we continue to be the right choice for the City:

- **Local Proactive Advisor** – You have our continued commitment to placing the City's needs first. We will continue to be responsive to your needs and proactive in delivering forward-thinking solutions to assist in your existing and future challenges. As you have experienced, our engagement team is easily accessible which enables Plante Moran to best serve your needs.
- **Continued Access to Specialized Industry Experience** – Plante Moran has an unmatched ability to serve governmental institutions. We have over 70 years of service in the government sector and over 200 professional staff serving our 500 governmental clients and 1,300 public sector clients. We can provide the City with relevant industry insights and deep technical expertise to increase your overall return on investment.
- **Tailored Audit Approach** – Our prior auditing experience and institutional knowledge of the City assures you of a thorough and tailored audit approach to meet your unique requirements. This translates directly to the overall quality and efficiency of your audit.
- **A Higher Return on Experience to the City of Burton** – Plante Moran has the unmatched ability and expertise to keep moving you forward. Our previous track record as an advisor to the City includes year-round technical consulting, including implementation of the numerous complex standards recently issued by the Governmental Accounting Standard Board ("GASB") and the new federal *Uniform Grant Guidelines.* As your prior auditor, we assisted the City by providing proprietary tools such as our GASB 68 Implementation Toolkit and onsite, tailored training sessions to your team, at no additional cost. We will continue to provide this type of service and training to you and your team, at no additional cost.
- **Service Team Continuity and Superior Expertise to Directly Serve You in the Field** – Your engagement team, Pamela Hill, Bill Brickey, Chrystal Simpson, and Chris Gilbert, will provide you with unparalleled service. They are handpicked based on their extensive knowledge of municipal auditing which means you will receive thoughtful and well-rounded guidance. We will also provide you with our expert advice on technical matters such as GASB Statement Nos. 74, 75, 77, and 79 implementation.

We are committed to the success of the City and value our relationship. We look forward to working with you and your team to help the City of Burton thrive into the future.

Sincerely,

Pamela L. Hill

Pamela L. Hill, CPA, Engagement Partner

William Brickey

William Brickey, CPA, Colleague Partner

Praxity

TABLE OF CONTENTS

Learn how the City of Burton + our experience add up to…

A higher return on experience

Transmittal letter.

PUBLIC OFFICE, CONTRACT PERIOD, AND SCOPE AND COMMITMENT TO TIME PERIOD

PUBLIC OFFICE: City of Burton, Michigan (the "City")

CONTRACT PERIOD: June 30, 2017 through June, 2019. The continuation of the contract after each year is solely at the discretion of the City of Burton.

SCOPE OF WORK: We understand the City is issuing this request for proposal for the preparation and audit of the City's comprehensive annual financial report (CAFR); the City's Federal programs in accordance with OMB *Uniform Grant Guidelines*; assistance with the preparation of the City's F-65 report; filing of the City's F-65 report and of the CAFR with the State of Michigan; review of GFOA's CAFR-related comments and suggestions from prior year; and meetings with the Mayor prior to release of any report and meetings with the City Council, or its committees, to review the above reports.

Plante Moran will also engage in discussions and consultations regarding accounting and business advisory matters during the year. We will provide an audit workshop that will include a thorough commentary on the financial condition of the City, and additional ACT 51 performance audit as required by MDOT.

We will also attend quarterly council meetings to answer questions from City Council.

TIMELINE: We affirm that Plante Moran will perform the work within the time period as noted in the RFP which is delivery of a CAFR by October 31. This deadline will require the City to be ready for the audit by early September with all year-end closing entries posted by the City prior to the commencement of the audit. We can share with the City, if requested, best practices that we have seen in the industry related to various ideas that may help to aid in ensuring an efficient and effective year-end closing process.

DIFFERENTIATING FACTORS

Our firm's unique strengths and the value we have provided beyond compliance to the City of Burton are described on pages 2 and 3. We hope the content and ideas expressed in this proposal will serve as a clear demonstration of how much we value serving the City of Burton.

Plante Moran's more than 92 year history has been built on long-term, trusting relationships. We commit to continuing to deliver the highest-level service, on time and at a competitive cost. We are excited to meet with you to discuss this proposal and how we can help position the City of Burton for continued success in the future. We sincerely hope our unprecedented governmental expertise will enable us to be the independent auditors for City of Burton now and for many years to come.

We are available to answer any questions you may have about this proposal, further discuss our audit approach or expand upon the ideas contained within this proposal. We would welcome the opportunity to present our audit proposal. If you have any questions, please feel free to contact Pamela Hill at 810.766.6022.

IRREVOCABLE OFFER

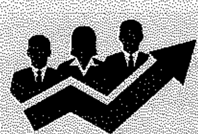
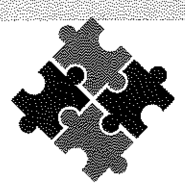
The contents of this proposal presents a firm and irrevocable offer for up to 60 days from the proposal due date. As the Engagement Partner, I am authorized to bind the firm under the proposal.

Pamela L. Hill

Pamela L. Hill, CPA
Engagement Partner

EXECUTIVE SUMMARY

What sets us apart.

CITY'S NEEDS	PLANTE MORAN ALIGNMENT / BENEFIT TO THE CITY OF BURTON
 **COMBINED LOCAL AND DEEP INDUSTRY EXPERTISE**	• We are invested in Genesee County. We live, work, and play in Genesee County – our office is in Flint holding over 60 staff members. • We support the Genesee County communities – see page 4. • We are and will continue to be available when and where you need us. • Local, deep bench strength. Your engagement team will continue to be staffed locally in order to get you through the process in a timely manner. • Continued easy access to our nationally-recognized technical expertise for the City's complex transactions. • Comprehensive annual financial reports (CAFRs) – **we have assisted clients in earning more than 450 of these awards.** • Proactive consultation related to financial reporting standards including GASB Statements No. 73, 74, 75, 77, and 79 expertise.
 **TAILORED, PROACTIVE SOLUTIONS AND APPROACH**	• Depth of institutional knowledge in working with you over time. • Offer fresh audit ideas and forward thinking presentations and solutions through frequent touch points. • Cutting edge solutions such as our GASB 74/75 Implementation Toolkit, financial forecasting tool, and others. • Proactive communication, upfront planning, technical expertise, and significant senior-level involvement ensures your engagement is and will continue to be delivered on time and within scope. • Progressive thought leadership and training to keep you abreast of upcoming laws, regulations, and pronouncements. • Audit approach that tailors our procedures to address specific and unique risks to the City.
 **UNIQUE CLIENT SERVICE APPROACH AND PHILOSOPHY**	• Hand-picked engagement team with significant City/municipal audit experience and expertise in governmental and single audits. • Continuity of staffing. • 70 years of satisfied governmental clients. • Service orientation that places emphasis on idea-generation to help you succeed. • No-surprises approach.
 **COMMITMENT TO HIGHEST-LEVEL AUDIT QUALITY**	• We proactively involve our quality control/professional standards professionals early in the planning process; this results in early identification of potential issues providing you with no surprises at the end of the audit. • Plante Moran's most recent **PCAOB report was clean**, with no comments or deficiencies, something **none of the larger accounting firms can claim**. We are extremely proud of these results and the validation it provides to our internal quality standards and procedures.

Value delivered to you.

SERVICE IN ACTION

The City of Burton has worked with us over the years as your former auditor. You have our pledge that we will continue to deliver collaborative service, provide technical expertise and industry insights, and work side-by-side with you to deliver value as a **local trusted advisor to advance your future, together**. We have the bench strength, technical acumen and an energetic multidisciplinary engagement team ready to serve you.

Over the past couple of years your Plante Moran team has provided valuable assistance and guidance to the City of Burton. Here are a few examples:

- Responding to routine phone calls and providing our consultative opinion on accounting matters.
- Providing guidance on budgeting, long-range planning and employee benefits.
- Inviting you to our training sessions and webinars.

ADVANCING THE CITY OF BURTON – COLLABORATING FOR YOUR FUTURE

Our annual audit meeting with your Council is perhaps one of the most valuable aspects of our audit process that results in reliable financial reporting. Most firms would not factor these on-site visits into their cost structures.

In addition:

- We do not cut corners on our audit process, but look closely at our preliminary procedures, which includes multiple internal meetings to brainstorm and assess risk to ensure the smooth audits you have experienced.
- Our workpapers contain "executive memos" for all audit areas we deem to be major. These memos fully outline how you operate and what the standards are for proper accounting.
- Our robust governmental standards department, along with our governmental colleagues, are resources we use regularly to ensure the guidance we provide is of highest quality. As an example, we use consultation workflows for more complicated issues that are reviewed by the head of our governmental standards department as an example of our goal to "get it right."
- Our governmental partners and associates have monthly meetings to cover a variety of topics to keep everyone up to date on the latest regulations, standards, laws, and pronouncements. We train staff on all relevant topics.
- Your financial statements are reviewed using a detailed financial statement checklist that we update regularly for new standards.

LOCAL PRESENCE

Active, engaged and invested.

WE CARE

"We Care" is more than a firm motto: it is one of our core values. We care about our clients, we care about each other, and we care about our communities. It goes without saying, then, that Plante Moran staff participate in a variety of community service activities. That is especially true of our staff in Genesee County.

PLANTE MORAN CARES ABOUT GENESEE COUNTY

Genesee County Literacy Coalition

PM Cares was officially formed in 2007 to create structure around our community service initiatives. Its mission is to "connect our staff to opportunities that increase the well-being of individuals in our local communities. By fostering personal participation and interaction, we wil share our 'We Care' attitude with our local communities and with each other."

Each year, our offices engage in efforts to support and sponsor a chosen organization. In 2014, the Flint office won a firm-wide creativity competition that earned $5,000 for the Genesee County Literacy Coalition. This year, the Flint office staff have chosen to sponsor Shelter of Flint.

The Flint office holds many PM Cares fundraisers and events to surpass its fundraising goal. Recently, staff in Flint have raised money via Jeans Days, a Red Wings event, Sweatshirt Slipper Sneaker Seasonal Saturdays, Penny Wars, a Euchre Tournament, Restricted Word of the Week, and 50/50 raffles, and a creative "babysitting" activity that encouraged staff to raise funds for local charities.

With concern for the children of Flint following the unprecedented lead-tainted water crisis, our firm donated $50,000 to the Flint Child Health & Development Fund. We also held an additional PM Cares fundraiser to benefit the Flint Valley Area Agency on Aging. We view this as just one part of our ongoing commitment to a community in which we live, work, and serve.

Staff and partners also participate in a variety of community activities and fundraisers, and serve on boards and committees of a variety of local organizations. Here are a few:

- Genesee Regional Chamber Foundation
- Flint Area Chamber of Commerce
- Genesee Regional Young Professionals
- Genesee County Clerks and Treasurers Association

EMPLOYMENT

Plante Moran's Flint office is made up of more than 60 tax, audit, and business advisory professionals, along with support staff, who live in Genesee County and surrounding areas. The office also puts on a strong recruiting effort to attract bright professionals to work with Plante Moran in Genesee County. The firm is Michigan's largest accounting firm.

"The service I receive from Plante Moran consistently exceeds my expectations. The team partners with my organization on all issues and is always responsive with same day service. Plante Moran is always looking for ways to make my team stronger. It is my pleasure to work with them from staff all the way to the partner level."

A higher return on experience

Mr. Rob Maleszyk, Controller
City of Warren

List of municipalities / governmental agencies that Plante Moran serves.

REPRESENTATIVE LIST OF MUNICIPALITIES / GOVERNMENTAL AGENCY AUDIT CLIENTS

Our client roster includes over 500 governmental entities, 200 public school districts, 55 colleges and universities, and 1,000 not-for-profit entities across the country. Below is a sample of the governmental clients we serve. **Communities who have received a Certificate of Achievement for Excellence in Financial Reporting (GFOA CAFR award) reporting are marked with an *.**

MUNICIPALITIES

- City of Auburn Hills
- Township of Benton
- City of Berkley
- Village of Berrien Springs
- Village of Beverly Hills
- City of Birmingham*
- City of Bloomfield Hills
- City of Brighton*
- Township of Brownstown
- City of Buchanan
- Township of Canton*
- City of Charlotte*
- City of Chelsea
- Chesterfield Township
- Township of Clinton
- City of Clio
- City of Coloma
- City of Columbus, OH*
- City of Davison
- Davison Township
- City of Dearborn*
- City of Dearborn Heights
- City of Detroit*
- City of East Lansing*
- City of Eastpointe
- Village of Eau Claire
- City of Farmington
- City of Farmington Hills*
- Fenton Township
- Flint Township
- Flushing Township
- Village of Franklin Park, IL*
- City of Garden City
- City of Gibraltar
- Township of Grand Blanc*
- City of Grosse Pointe*
- City of Grosse Pointe Farms
- City of Grosse Pointe Woods*
- Township of Hamburg
- City of Harbor Beach
- City of Harper Woods
- Township of Highland
- Village of Holly
- Township of Huron
- Township of Keeler
- City of Lathrup Village
- City of Lincoln Park
- City of Livonia
- Township of Macomb
- City of Madison Heights
- Township of Marshall
- City of Melvindale
- Township of Milford
- Village of Milford
- City of Monroe*
- City of Mt. Clemens
- City of Mt. Morris
- Township of Mt. Morris
- Township of Mundy
- City of Northville
- Township of Northville*
- City of Novi*
- Oakland Township
- Orion Township
- City of Port Huron*
- Township of Plymouth*
- Township of Redford
- City of Richmond
- City of Riverview
- City of Rochester Hills*
- City of Rockwood
- City of Romulus
- City of Roseville
- City of Saline
- Township of Scio
- Village of Sebewaing
- Township of Shelby
- City of Southfield *
- City of Southgate
- City of South Lyon
- Village of Steger, IL
- City of Sterling Heights *
- City of Swartz Creek
- Township of Sylvan
- City of Taylor
- Thetford Township
- City of Trenton
- Township of Van Buren
- Vienna Township
- City of Warren *
- Township of Washington
- Township of Waterford *
- Township of West Bloomfield
- City of Westland
- White Lake Township
- City of Wixom *
- City of Woodhaven
- City of Wyandotte

Awarded Certificate of Achievement for Excellence in Financial Reporting

Attachment: Plante Moran (2933 : Audit Services for Fiscal Years ending 2017, 2018 and 2019)

COUNTIES AND OTHER GOVERNMENTAL UNITS

COUNTIES

- Genesee County*
- Ingham County*
- Livingston County
- Macomb County*
- Oakland County*

LIBRARIES

- Auburn Hills Library
- Baldwin Public Library
- Canton Public Library
- Clio-Vienna Library
- Columbus Metropolitan Library
- Farmington Community Library
- Flint Public Library
- Grosse Pointe Public Library
- Northville District Library
- Redford District Library
- Romeo District Library
- Salem-South Lyon Library
- Saline District Library
- The Library Network
- West Bloomfield Library
- Willard Library
- Wixom Public Library

COUNTY ROAD COMMISSIONS AND OTHER RELATED ENTITIES

- Berrien County Road Commission
- Genesee County Road Commission
- Kalamazoo County Road Commission
- Oakland County Road Commission
- Macomb County Road Commission
- Washtenaw County Road Commission
- Michigan County Road Commission Self-Insurance Pool*
- County Road Association Self-Insurance Fund (CRASIF)

STATE OF MICHIGAN

- Michigan Bureau of State Lottery*
- Michigan Education Trust
- Michigan Finance Authority
- Michigan Legislature
- Michigan Municipal League
- Michigan State Housing Development Authority
- Mackinac Bridge Authority
- Municipal Employees Retirement System of Michigan (MERS)*

COURTS

- 16th District Court
- 17th District Court
- 18th District Court
- 19th District Court*
- 20th District Court
- 21st District Court
- 23rd District Court
- 25th District Court
- 26th District Court
- 27-1 District Court
- 27-2 District Court
- 28th District Court
- 32A District Court
- 33rd District Court
- 34th District Court
- 35th District Court
- 39th District Court
- 41A District Court
- 41B District Court
- 47th District Court
- 51st District Court

Awarded Certificate of Achievement for Excellence in Financial Reporting

OTHER GOVERNMENTAL UNITS

- Aerotropolis Development Corporation
- Ann Arbor Transportation Authority
- Battle Creek Unlimited, Inc.
- Benton Harbor-St. Joseph Joint Sewage Disposal Board
- Birmingham Area Cable Board
- Bishop International Airport Authority
- Boulder Housing Partners, CO
- Buchanan Dial-A-Ride
- Central Wayne County Sanitation Authority
- Chicago Teachers Pension Fund
- Columbus-Franklin County Finance Authority
- Columbus Metropolitan Housing Authority
- Columbus Regional Airport Authority*
- Community Mental Health Authority of Clinton, Eaton and Ingham Counties
- Conference-Western Wayne
- Davison Downtown Development Authority
- Davison Local Development Finance Authority
- Davison Richfield Area Fire Authority
- Davison Richfield Senior Citizens Authority
- Denver Housing Authority
- Des Moines Airport
- Detroit Housing Commission
- Detroit Retirement Systems
- Detroit VEBAs
- Detroit Wayne County Community Mental Health Authority
- Downriver Community Conference
- Downriver Mutual Aid
- East Lansing-Meridian Water and Sewer Authority
- Elderly Housing Corporation of Westland
- Franklin County Municipal Clerk of Courts
- Franklin Park Conservatory
- Genesee County Drain Commission
- Genesee County Land Bank
- Genesee County 911 Consortium
- Genesee County Self Insurance Pool Trust
- Genesee Metropolitan Planning Commission
- Grosse Pointes-Clinton Refuse Disposal Authority
- Henry McMorran Memorial Auditorium Authority
- Illinois Medical District Commission
- Iowa Communities Assurance Pool (ICAP)*
- Macomb County Art Authority
- Macomb County COMET (Enforcement Team)
- Macomb County Zoological Authority
- Municipal Employees Retirement System of Michigan (MERS)*
- Michigan Public Power Agency
- Nankin Transit Commission
- Northville Community Recreation Commission
- Oakland County Local Development Company
- Oakland County Community Mental Health Authority
- Oakland County Zoological Authority
- Ohio Township Association Risk Management Authority (OTARMA)*
- Ohio Turnpike Commission
- Older Person's Commission (Rochester Hills)
- Pontiac Retirement Systems
- Port of Greater Cincinnati Development Authority
- Resource Recovery and Recycling Authority of Southwest Oakland County
- RiverSouth Authority
- Rochester-Avon Recreation Authority
- Saline Area Fire Department
- Southeast Macomb Sanitary District
- Southeast Michigan Community Alliance (SEMCA)
- Southeast Michigan Council of Governments (SEMCOG)
- Southeast Oakland County Resource Recovery Authority (SOCRRA)
- Southeastern Oakland County Water Authority (SOCWA)
- South Huron Valley Utility Authority
- South Macomb Disposal Authority
- Southwest Oakland Cable Commission
- SW Barry County Sewer & Water Authority
- Suburban Mobility Authority for Regional Transportation (SMART)
- STAR Ohio
- Taylor Community Development Corporation
- Tri-State Fire District
- Washington & Bruce Township Parks & Recreation
- Washington & Bruce Township Star Transportation
- Warren Police & Fire Retirement System
- Wayne County Airport Authority*
- West Bloomfield Parks and Recreation Commission
- Western Townships Utilities Authority
- Wyandotte Municipal Service Commission

***Awarded Certificate of Achievement for Excellence in Financial Reporting**

DISTRICT COURT CLIENTS OF PLANTE & MORAN

- District Court Funds of District No. 35 Townships of Canton, Northville, Plymouth and Cities of Northville and Plymouth, Michigan
- District Court Funds of District No. 41B Charter Township of Clinton, Michigan
- District Court Funds of District No. 20 City of Dearborn Heights, Michigan
- District Court Funds of District No. 47 City of Farmington, Michigan
- District Court Funds of District No. 21 City of Garden City, Michigan
- District Court Funds of District No. 32A City of Harper Woods, Michigan
- District Court Funds of District No. 16 City of Livonia, Michigan
- District Court Funds of District No. 17 Charter Township of Redford, Michigan
- District Court Funds of District No. 25 City of Lincoln Park, Michigan
- District Court Funds of District No. 34 City of Romulus, Michigan
- District Court Funds of District No. 33
- Cities of Flat Rock, Rockwood, Woodhaven, Gibraltar, Township of Brownstown, and Grosse Ile
- District Court Funds of District No. 27, Division No. 2 City of Riverview, Michigan
- District Court Funds of District No. 39 City of Roseville, Michigan
- District Court Funds of District No. 40 City of St. Clair Shores, Michigan
- District Court Funds of District No. 28 City of Southgate, Michigan
- District Court Funds of District No. 41A City of Sterling Heights, Michigan
- District Court Funds of District No. 23 City of Taylor, Michigan
- District Court Funds of District No. 18 City of Westland, Michigan
- District Court Funds of District No. 27 Division No. 1 City of Wyandotte, Michigan
- District Court Funds of District No. 51 Township of Waterford, Michigan

List your firm's involvement in governmental organizations.

ADDED VALUE THROUGH ACTIVE INVOLVEMENT

Our firm's active involvement in the AICPA provides us with an advanced view of changes that impact the compliance audit well before issues are finalized and distributed to the general public. In addition, **this involvement has enabled many in our firm to establish close relationships with not only those at the AICPA but also GASB staff members**. Those relationships enable us to get quick answers to our clients' most difficult questions.

The Governmental Accounting Standards Board (GASB) has a very aggressive agenda right now, with a number of proposals that continue to change the landscape of governmental accounting and reporting. Our governmental standards professionals monitor new standards and preliminary-views documents, provide in-depth analyses, and help clients interpret what the changes will mean to them.

Our team includes nationally recognized experts who are frequently called upon to provide training and write articles on GASB changes, furthering our technical expertise:

- Your technical audit resource partner, Michelle Watterworth, is in charge of our governmental technical resource group at the firm and a nationally-recognized technical expert.
- Michelle Watterworth sits on the American Institute of CPAs' State & Local Government Expert Panel; several other partners from our firm have sat on this panel in the past. This panel meets annually with the GASB Board and helps shape their agenda, as well as responds to each exposure document.
- Michelle Watterworth chairs the Michigan Government Finance Officers Association Accounting Standards Committee; this committee responds to each GASB exposure document.
- Plante Moran Partner, Eric Formberg is one of 15 invited members of the AICPA's Single Audit Roundtable. This prestigious group offers input into compliance auditing requirements.
- Eric Formberg is on the Executive Committee of the Governmental Audit Quality Center (GAQC). The Firm is a member of the GAQC, which helps promote the importance of QUALITY governmental audits as does the Employee Benefit Plan Audit Quality Center to which we also belong and have firm representation. Voluntary membership in these quality centers demonstrate our commitment to audit quality and holds us to a higher level of scrutiny than non-member accounting firms.
- We periodically help GASB staff edit their implementation guides before they are issued.
- Presenting at national and state-level conferences.
- Assisting in the development of AICPA publications that provide practical guidance to plan sponsors and practitioners, including AICPA Audit Risk Alerts, AICPA Audit Guide annual revisions, and other AICPA practice aids.

ACTIVE INVOLVEMENT = ADDED VALUE FOR OUR CLIENTS

The members of your Plante Moran engagement team are actively involved in national and state-level governmental-related activities. Please refer to the following pages for a listing our association involvement.

GOVERNMENT ASSOCIATION INVOLVEMENT

OUR AUDITORS DON'T JUST ATTEND CONFERENCES—THEY LEAD THE CLASS

We help our clients stay ahead of emerging issues by maintaining and growing our technical expertise. Our professionals actively participate in national, regional, and local government associations, and are often asked to conduct training sessions and author articles, papers, and studies.

NATIONAL-LEVEL INVOLVEMENT

American Institute of Certified Public Accountants (AICPA)	• Served as Chair of the AICPA in 2008, and one of our partners currently serves on the Council • Participant in the semiannual Single Audit Roundtable with invited members from the GAO, OMB, and various federal agencies • Founding member of the Governmental Audit Quality Center (GAQC), and a member of the GAQC Executive Committee • Serve on the government expert panel, which writes the state and local government audit guide and responds to GASB exposure drafts
Governmental Accounting Standards Board (GASB)	• Past editor of GASB Implementation Guides • Actively respond to significant proposals for new governmental accounting rules
Government Finance Officers Association (GFOA)	• Facilitate training sessions at the annual conference
International City/County Manager Association (ICMA)	• Provided training at the annual conference, and presented a webinar for ICMA members • Authored ICMA white paper *Successful Approaches for Local Government IT Outsourcing* • Facilitated educational webinars
National Association of State Auditors, Comptrollers and Treasurers (NASACT)	• Exhibitor and attendee at NASACT's annual conference • Provided training at a past conference
Public Pension Financial Forum (P2F2)	• Provided training at annual conference
Public Technology Institute (PTI)	• Facilitated educational webinars • Authored chapters on ERP selection/implementation and IT governance for a book published by PTI—*CIO Leadership for Cities and Counties: Emerging Trends and Practices*—used as part of government administration curriculum in eight universities

STATE-LEVEL INVOLVEMENT

Illinois Government Finance Officers Association (IGFOA)	• Active membership, attend annual conferences
Michigan Association of Counties (MAC)	• Facilitated seminars on current topics for the Annual Legislative and Summer Conference sessions
Michigan Association of CPAs (MICPA)	• Regularly present training to other CPA firms (including our competitors) on governmental accounting, auditing, and reporting
Michigan Committee on Governmental Accounting and Auditing (MCGAA)	• Serve on Board of Directors, which advises the Michigan Department of Treasury on auditing and accounting requirements for municipalities
Michigan Government Finance Officers Association (MGFOA)	• Member of the Board of Directors • Serve on Legislative, Membership, and Conference Committees
Michigan Municipal League (MML)	• Serve on the Legislative, Accounting Standards (Chair), Technology (Chair), Professional Development, and Inter-Governmental Collaboration Committees • Hired by the MML to analyze the interaction between the Headlee Amendment and Proposal A and authored a report describing the plight of the Michigan Municipal Finance Model • Conduct an annual workshop at the Advanced Weekender Program on the topic of inter-governmental collaboration in Michigan
Michigan Local Government Management Association (MLGMA)	• Serve on the Professional Development and Annual Winter Institute Planning Committees—we are the only non-local government member to serve on these committees • Facilitate seminars for the Annual Winter Institute and Summer Workshop sessions
Michigan State Board of Accountancy	• Our government practice leader is the immediate past chair, and another member of our government team is a current board member
Michigan Townships Association (MTA)	• Facilitate training at the Annual Education Conference and other seminars, including the annual Auditor Institute

List specific city/government audit training supplied to your staff in the last two years.

STAFF TRAINING AND DEVELOPMENT

Our training programs emphasize our value-added approach to providing financial statement audits and consulting services. In addition to the training requirements of our profession, our staff undergo extensive training specific to our governmental clients, with a focus on continuous process improvement and total quality management.

The firm also sponsors up to two days of specific training seminars each year for Plante Moran staff. This training is in addition to our core training programs and includes government financial and accounting updates, specific audit training (including issues regarding audits of federal programs under Uniform Grant Guidance), and relevant tax issues, as well as information system issues and other operational matters.

REPRESENTATIVE GOVERNMENTAL TRAINING COURSES FOR OUR STAFF

CPE PROGRAM NAME	CPE CREDIT HOURS	DESCRIPTION
Annual Governmental Update Training	8 hours of governmental auditing credit	Offered to all staff, managers and partners. This course discusses the new upcoming GASB statements and other issues facing our governmental clients.
Combined IPA Conference	8 hours	Annual Auditor of State training for independent public accounting firms. Topics center around GASB updates, single audits, IPA contracting, fraud risks/professional skepticism.
Government Grants Reform Overview	2 hours	For partners and managers – high-level overview of changes (the Super Circular) and how they impact the audit engagement and teams
Single Audit Boot Camp	4 hours	Required for all staff with three or fewer years of experience, and offered to all other staff, this session provides an overview of how to conduct a single audit from start to finish, which includes major program selection and compliance testing.
GASB 72 Webinar	2 hours	Offered to staff and clients; examines the changes that GASB 72 makes to the current fair value measurement standards, outlines what you can expect as implementation begins, and provides practical advice and sample disclosures.

Indicate other services that you provide to your clients.

FOCUSED ON THE UNIQUE NEEDS OF GOVERNMENTAL CLIENTS

We have developed a comprehensive menu of services for our governmental clients. Our experienced, independent consultants can complement the expertise and skills of your in-house team.

FINANCIAL

- Financial statement audit
- Public pension system audit
- Single audit
- Accounting & financial services
- Long-range planning
- Institutional investment advisory

ENTERPRISE RISK SERVICES

- Enterprise risk management assessments
- Internal audit
- Internal control reviews
- Application controls
- Forensic, investigative services, & litigation support

OPERATIONAL EFFECTIVENESS

- Needs assessment
- Process redesign
- Operations review
- Right sizing/cost containment
- Shared services/ collaboration

TECHNOLOGY STRATEGY

- IT assessment
- Strategic planning
- Acquisition management
- Contract negotiations
- Project management
- Sourcing
- Cloud strategy

INFRASTRUCTURE SERVICES

- Network assessment
- Design & acquisition
- Implementation management
- Video surveillance/door access control
- Enterprise wired/wireless design & selection
- Independent verification & validation

CYBERSECURITY

- HIPAA/HITECH compliance
- Disaster planning
- SAS70/SSAE16/SOC assessment
- IT audit
- IT risk assessment
- PCI DSS assessment
- Network security assessment

ERP SERVICES

- Assessment & gap analysis
- Requirements definition
- Solution selection
- Contract negotiations
- Implementation management
- Independent verification & validation

FACILITIES

- Facility analysis & rationalization
- Project & financial feasibility
- Owner's representation – design management & construction oversight
- Lease, buy, build, monetize, & sale/leaseback
- Bond strategy, planning, & campaign

HUMAN CAPITAL

- Employee benefit strategies
- Personnel assessment
- Early retirement incentive plan, design, & consulting

Please provide any additional information or data, which you feel is relevant and may be helpful in the selection process.

KEY DISTINCTIONS

Our Governmental practice has **20 partners and 200 professionals** dedicated to providing accounting, auditing, and independent technology and operations consulting services to more than 500 governmental organizations and **who meet the GAO audit requirements,** including governmental continuing education. For 70 years we have offered practical, objective solutions to the complex issues that governments face. We serve government organizations in 35 states, and are among the largest consulting and CPA firms nationally.

Plante Moran has conducted **more than 450 CAFR audits in the past 25 years that have achieved the Certificate of Achievement for Excellence in Financial Reporting**. The team assigned to your engagement is skilled in conducting audits to ensure the GFOA Certificate is obtained. We are also involved with the GFOA, which gives us greater understanding into what the GFOA is looking for in its awards program.

Plante Moran is committed to a diverse workforce and conveys that commitment through its policies and practices, as well as its community involvement and good faith efforts to recruit and retain diverse employees across racial, ethnic, and gender categories. Please refer to page 40 in the Appendix section for more information on our commitment to workforce diversity.

A NATIONAL REPUTATION–OUR GOVERNMENT PRACTICE BY THE NUMBERS

We understand the structural, financial, and operational issues you face, and our team delivers effective solutions. Let us put our experience to work for you

2nd	Largest single audit provider in the nation
20	Partners dedicated to serving governmental clients
35+	States in which we serve governmental clients
70+	Years of serving government organizations
100+	Government technology engagements in the past five years
200+	Staff dedicated to serving governmental clients
450+	CAFR audits conducted over the last 25 years
500+	Governmental clients served
600+	Single audit reports filed annually
1,300+	Public sector clients
230,000K	Hours dedicated to serving public sector clients annually
$750K–$1.2B	Range of annual expenditures for government programs audited

Experience with a Wide Range of Government Organizations

- Cities
- Townships
- Villages
- Counties
- State Agencies
- Airports
- Authorities
- Libraries
- Special Districts

Attachment: Plante Moran (2933 : Audit Services for Fiscal Years ending 2017, 2018 and 2019)

COST REDUCTION OPPORTUNITIES

We provide clients of our firm access to our proprietary resources. For example, we have developed a **Revenue Producing and Cost Reduction Checklist.** The ideas in this checklist have resulted in many of our clients reducing costs or generating revenues in ways not previously considered. Our team of auditors and consultants frequently update this list with new ideas and best practices. We welcome an opportunity to share these ideas and practices with your management team.

SINGLE AUDIT EXPERTISE

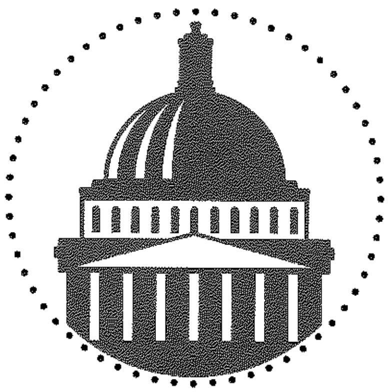
We understand that the changes posed by the Office of Management and Budget's 2 CFR Part 200 – otherwise known as Uniform Grant Guidance (UGG) – are a concern for our clients. These reforms will continue to impact organizations on a transitional basis as new awards and funding increments are received.

With deep relationships in the compliance audit sector, our team will come to your engagement with both in-depth training and significant experience in the field. As a result, the City will experience the most efficient audit possible, with minimized impact to staff time and resources.

OUR PRACTICE, BY THE NUMBERS

2nd Largest
compliance audit issuer in the country

$750K–$1.2B
range of annual expenditures for government programs audited



600+
compliance audits completed annually

1 of only 15
members of the AICPA Single Audit Roundtable

ACTIVE INVOLVEMENT = ADDED VALUE

The City of Burton will be served by our existing knowledge, and through our continued involvement at the national level. We are proactive rather than reactive when it comes to UGG.

OUR INVOLVEMENT

- We are a charter member of the **AICPA Governmental Audit Quality Center (GAQC)**.
- One of our partners is an invited member of the **GAQC Executive Committee**.
- Our partner Eric Formberg is one of only 15 invited members of the **AICPA Single Audit Roundtable**.
- We maintain direct contact with the AICPA and federal agencies, including the OMB, HUD, U.S. Department of Education, and EPA. We also frequently conduct training sessions at conferences sponsored by these agencies.
- We annually review and comment on changes being made to the Single Audit Compliance Supplement.

BENEFITS YOU WILL EXPERIENCE

- An advanced view of issues that impact the compliance audit, well before changes are finalized and distributed to the general public.
- Quick answers to difficult questions – we help resolve federal compliance issues and develop audit guidance and training materials used nationally.
- Increased efficiency with ready access to knowledgeable staff.
- Faster response time to UGG updates – we will help you identify changes to procedures and documentation, before the audit starts.

TECHNICAL EXPERTISE: STAYING AHEAD OF THE CURVE

The Governmental Accounting Standards Board (GASB) has an aggressive agenda with a number of proposals that continue to change governmental accounting and reporting. Plante Moran is directly involved in the standards-setting process, which enables us to counsel our clients on the most up-to-date GASB changes.

Plante Moran has experience with GASB clients in all major industries and, as a result, has the experience and technical expertise to address any issue that may arise, particularly with standards that are increasingly introduced.

DEMONSTRATED INVOLVEMENT

Plante Moran's governmental standards professionals monitor new standards and preliminary-views documents, provide in-depth analyses, and advise clients on what the changes will mean for them. Our team includes recognized experts who are frequently called upon to provide training and to write articles on GASB changes. Below are some examples of our involvement:

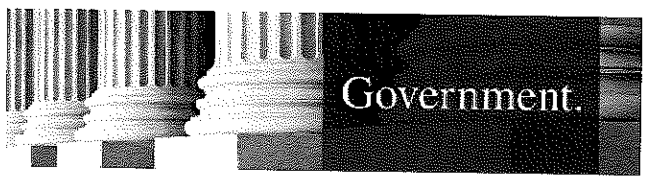
- We have a partner on the American Institute of CPAs' State & Local Government Expert Panel; this panel meets annually with the GASB Board and helps shape their agenda, as well as responding to each exposure document.
- We have a partner who chairs the MGFOA's Accounting Standards Committee; this committee responds to each GASB exposure document.

UPCOMING LEARNING OPPORTUNITIES

On March 8, 2017, we are offering a webinar on GASB 74/75, *Other Postemployment Benefits* (OPEB). This webinar will explain the impact that GASB 74 and 75 will have on the organization's financial statements, identify ways to prepare for the implementation of the standards, and effectively discuss the potential implications with board members and other users of financial statements. While the standard is very similar to the pension standards (GASB 67/68), we will focus on the key implementation issues and challenges faced to impacted employers.

plante moran

AUDIT. TAX. CONSULTING. WEALTH MANAGEMENT.



GASB 74 and 75: Examining the new GASB OPEB standards

HOT OFF THE PRESSES

On January 31, 2017, GASB issued Statement No. 84 *Fiduciary Activities*, which describes when an activity meeting the criteria of fiduciary activity, it should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. We are currently reviewing the standard as it relates to educational institutions holding student activity funds.

WE HAVE YOU COVERED

In December 2016, Plante Moran held a webinar (available on our website), discussing recent Governmental Accounting Standards Board (GASB) changes, specifically, Statement No. 77. Our Webinar, *what you need to know about tax abatement disclosures*, defines a tax abatement, covers several specific examples, and discusses whether GASB 77 applies to them. The webinar also discusses the information required to be disclosed. This webinar, along with more than 100 others, is on our website.

RECENTLY PUBLISHED ARTICLES

We counsel our clients on the future impact the GASB's efforts will have on their government's financial statements through publishing summaries of GASB's new standards and concepts documents. Recently published articles include:

- GASB Approves Long-awaited Pension Standards (GASB 67/68).
- The proposed "Conceptual Framework: Recognition and Measurement Approaches."
- A recently issued preliminary views document called "Economic Condition Reporting: Financial Projections," which is GASB's proposal to require projected financial information to be included in every government's annual financial report.
- An overview of the activities at the GASB and an in-depth look at GASB 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position."

Perspectives, Q1 2017

Features

Reading governmental financial statements: A primer
One of the primary duties for a local government official is to understand their government's financial health and where financial risks lie. Here's a quick primer to assist. Read more.

GASB 74 and 75: Examining the new GASB OPEB standards
Join us March 8 for a webinar designed to help you understand the impact of these new standards and prepare for their implementation. Register now.

Uniform Guidance Procurement Standards: The time is now!
Complete our self-assessment checklist to ensure your organization is in full compliance. Read more.

Spotlight on GASB 77

What you need to know about tax abatement disclosures
During this 60-minute webinar, we define tax abatements, cover several specific examples of GASB 77 in action, and detail the information higher ed institutions need to disclose. View on demand now.

Tax abatements: Frequently asked questions
We received some excellent questions during our recent GASB 77 webinar. Here are our answers. Read more.

Attachment: Plante Moran (2933 : Audit Services for Fiscal Years ending 2017, 2018 and 2019)

Please provide a copy of your most recent peer review.

DEDICATION TO QUALITY CONTROL

Plante Moran has a peer review performed every third year by an independent CPA firm. This firm selects a sample of audit engagements from all of the industries served by Plante Moran and ensures that the audits were performed in accordance with professional standards. The most recent peer review was completed for the fiscal year ended June 30, 2016. **The firm received a rating of "pass" with no comments or findings.** Firms can receive a rating of pass, pass with deficiency, or fail. Below is our most recent peer review report:

P&N Postlethwaite & Netterville

A Professional Accounting Corporation
Associated Offices in Principal Cities of the United States
www.pncpa.com

System Review Report

To the Partners of
Plante & Moran, PLLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Plante & Moran, PLLC. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [Service Organizations Control (SOC) 1 and SOC 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of Plante & Moran, PLLC in effect for the year ended June 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies) or fail*. Plante & Moran, PLLC has received a peer review rating of *pass*.

Postlethwaite & Netterville

Baton Rouge, Louisiana
November 18, 2016

8550 United Plaza Blvd., Suite 1001 • Baton Rouge, LA 70809 • Tel: 225.922.4600 • Fax: 225.922.4611

COMPLIANCE WITH EXTERNAL QUALITY CONTROL REVIEW

Our most recent PCAOB report was clean, with no comments or deficiencies, something none of the largest accounting firms can claim.

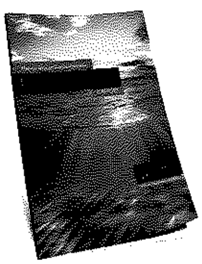
Plante Moran regularly conducts internal reviews of our audits using members of our Professional Standards team. In addition, we participate in the Peer Review Program of the Private Companies Practice Section, and the SEC Section of the American Institute of Certified Public Accountants. This is a program whose objectives are to improve the quality of services provided by CPA firms through the establishment of practice requirements and to establish and maintain an effective system of self-regulation of member firms by means of mandatory peer reviews, required maintenance of appropriate quality controls, and the imposition of sanctions for failure to meet membership requirements. **The most recent quality control review included a review of several specific government engagements.**

NO RECORD OF SUBSTANDARD AUDIT WORK

There has never been any disciplinary action taken, nor is any pending, against our firm from either Federal or State regulatory bodies or professional organizations. We affirm that we will follow the American Institute of Certified Public Accountants' "Interpretation 501-3, Failure to Follow Standards and/or Procedures or Other Requirements in Governmental Audits." Many of our clients receive direct federal funding, resulting in program audits or single audits that are required to be desk-reviewed by the federal cognizant/oversight agency. None of these desk reviews have resulted in any findings of substandard or deficient auditing. Further, we have had five field reviews of our municipal single audits during the past three years, none of which have resulted in any findings of substandard or deficient auditing.

Plante Moran has rigorous quality control policies and procedures to comply with the requirements of the PCAOB and AICPA. It includes detailed policies and procedures in these main areas:

- Independence, integrity and objectivity.
- Personnel management.
- Acceptance and continuation of clients and engagements.
- Engagement performance.
- Monitoring.



COMMITMENT TO QUALITY AND TRANSPARENCY

Plante Moran has built a 92-year reputation based on quality and integrity — on doing things right. We have never been a firm to take shortcuts. We have systems in place to ensure a quality product every time: we have rigorous quality control processes in place, an open door policy, colleague partnering, and the ability to ask questions at any point in the process. These systems enable us to do things right not only because you depend on us for it, but because it's the right thing to do.

Our Director of Professional Standards reminds us: **"Every job is a self-portrait of the person who did it. Autograph your work with quality."** We aspire to do that for every client, every day.

For more on our commitment to quality and transparency, go to: **http://www.plantemoran.com/about/pages/audit-quality-and-transparency.aspx** or click on the graphic above.

Depth of team serving you.

MORE PARTNER INVOLVEMENT

Your engagement will include significant partner and senior-level involvement. Our colleague partner approach ensures at least two partners serve the City. As a result, you will receive more diverse, expert, and well-rounded thinking.

We are committed to helping you solve your increasingly difficult day-to-day challenges and most complex issues. Our colleague partner approach is a contributing factor to our standout client service ranking from existing clients.

OUR TEAM SERVING YOU

PAMELA HILL, CPA
ENGAGEMENT PARTNER

RESUME

Pam is a partner in our governmental practice and has served on the audit and assurance services team for over 18 years, with an emphasis on serving local governmental entities and special-purpose entities. Pam acts as a lead partner on audit engagements, including those with single audits and many that are submitted to the GFOA's Certificate of Achievement for Excellence in Financial Reporting program.

Pam has assisted many governmental entities with the implementation and planning for many GASB's, including 34, 45, 51, 53, 54, 67 and 68. Pam is also a member of Plante Moran's governmental quality control review team and also one of Plante Moran's Governmental Single Audit Specialists.

SELECTED CLIENTS SERVED

Pam serves over 35 governmental entities in the mid-west region including: Genesee County, City of Davison, City of Swartz Creek, Davison Township, Vienna Township, Flint Township, Fenton Township, Thetford Township, Village of Holly, City of Mt. Morris, Genesee County 911 Consortium, City of Warren, White Lake Township, the City of Bloomfield Hills, the City of Lathrup Village, Highland Township, the Charter Township of Waterford, Washington Township, Chesterfield Township, Romeo District Library, Flint Public Library and the City of Grosse Pointe.

She also serves the Wayne County Airport Authority, the Columbus Regional Airport Authority, Suburban Mobility Authority for Regional Transportation, Ann Arbor Area Transportation Authority, and Bishop International Airport Authority.

PROFESSIONAL AFFILIATIONS AND ACTIVITIES

Pam is a member of the AICPA, MICPA, Michigan Municipal Treasurer's Association, and Michigan Governmental Finance Officers Association and is a member of their professional development committee. Pam is a member of the Genesee County Clerks and Treasurer's Association, Saginaw Treasurer's Association and a past Board Member of the Oakland County Treasurer's Association.

Pam is also a speaker at the Michigan Township's Association conferences, the Michigan Municipal Treasurer's Association conferences, the Michigan Municipal Clerk's conference and the Michigan Government Finance Officers Association trainings.

WILLIAM BRICKEY, CPA
COLLEAGUE PARTNER

RESUME

Bill Brickey has over 19 years of experience serving governmental clients, and works as part of the firm's governmental attestation and consulting practice, primarily serving local governmental units. His recent experience beyond job management, training, supervision of staff, and communication with clients includes: management of financial statement audits including compliance audits of federally funded programs, GASB implementation assistance, assistance with design and review of internal control systems, financial forecasting, water and sewer rate studies, developing strategic plans for multi-year budgeting, and general business consulting.

SELECTED CLIENTS SERVED

Some of Bill's recent clients include: Oakland, Livingston, and Ingham Counties; SOCCRA and SOCWA Authorities; the Cities of Monroe, Wyandotte, Trenton, Southgate, Warren, Woodhaven, Rockwood, Charlotte, Gibraltar, Grosse Pointe Farms, Grosse Pointe Woods; and the Genesee County Drain Commission.

PROFESSIONAL AFFILIATIONS AND ACTIVITIES

Bill is a member of the American Institute of Certified Public Accountants (AICPA), Michigan Association of Certified Public Accountants (MICPA), and Michigan Government Finance Officers Associations (MGFOA) and currently serves as the vice chair of the Professional Development Committee. Bill has been a presenter at trainings covering a variety of topics including both technical and legislative topics.

Over the past eight years Bill has trained over 500 individuals involved in local government on the preparation of the Comprehensive Annual Financial Report in connection with his position as the lead presenter on the Michigan Government Finance Officers Association Back to Basics training series. Bill attends various CPE courses to adhere to the necessary qualifications to practice in the State of Michigan, be a member of the American Institute of Certified Public Accountants, and Yellow Book.

CHRYSTAL SIMPSON, CPA
ENGAGEMENT MANAGER

RESUME

Chrystal is an audit manager and has served on the firm's assurance staff for over eleven years, with an emphasis in serving governmental entities. She is also a member of Plante Moran's governmental engagement quality review team and one of our firm's single audit specialists.

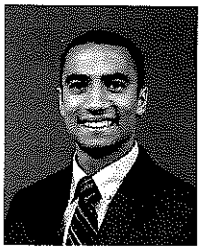
As an audit manager, she has significant experience with complex single audits. Chrystal has performed financial forecasts and projections as well as agreed-upon procedures related to grant compliance. She provides internal technical training to Plante Moran staff members and clients, and is also active as a speaker at external trainings including the Michigan Municipal League, Michigan Township's Association and Michigan Municipal Clerk's conference.

SELECTED CLIENTS SERVED

Some of Chrystal's recent clients include: Genesee County, Vienna Township, City of Swartz Creek, City of Clio, Fenton Township, Flint Township, Flushing Township, Mount Morris Township, and Mundy Township.

PROFESSIONAL AFFILIATIONS AND ACTIVITIES

Chrystal is a member of the American Institute of Certified Public Accountants, the Michigan Association of Certified Public Accountants, Genesee County Clerks and Treasurers Association, and Michigan Municipal Clerks Association.



CHRISTOPHER GILBERT, CPA
ENGAGEMENT IN-CHARGE

RESUME

Chris is an audit in-charge at Plante Moran and has worked as part of the firm's governmental attestation practice for three years. Chris works on audit engagements including those with single audits and financial statements that are submitted to the GFOA's Certificate of Achievement for Excellence in Financial Reporting program.

SELECTED CLIENTS SERVED

Some of Chris' recent clients include: Flint Township, Independence Township, White Lake Township, Davison Township (including Davison Richfield Fire Authority and Davison Richfield Senior Citizens Authority), the City of Davison, and the Ann Arbor Area Transportation Authority.

PROFESSIONAL AFFILIATIONS AND ACTIVITIES

Chris is a member of the American Institute of Certified Public Accountants and the Michigan Association of Certified Public Accountants.

Appendix

A higher return on experience

Audit methodology and segmentation.

A HIGH-LEVEL SUMMARY

Our audit approach is structured and segmented into the following phases:

OUR AUDIT APPROACH IS STRUCTURED AND SEGMENTED INTO THE FOLLOWING PHASES:

Phase 1 – Planning (The City of Burton's Involvement and Internal Team Planning)

Phase 2 – Understanding and Testing the Internal Control Structure

Phase 3 – Testing and Analysis

Phase 4 – Audit Opinion Considerations and Reporting

These phases as outlined above are summarized and described on pages 29–37.

PHASE 1 – PLANNING (THE CITY'S INVOLVEMENT AND INTERNAL TEAM PLANNING)

We initiate audit planning by selecting the appropriate team based on the complexity of the client. In the initial year of an audit, Plante Moran makes an investment in getting to know you and your systems by budgeting for increased partner and manager time. We anticipate spending more time in the first year of the audit.

Next comes our internal kick-off meeting. Our engagement team reviews the prior financial statements and will re-familiarize themselves with the key account balances and transaction cycles. We also read through prior reports on internal controls. A team of two to three staff (including the audit partner) visits the offices of the predecessor auditor to review opening balances and prior year workpapers.

THE PLANNING PROCESS ENTAILS THE FOLLOWING STEPS

AUDIT PROCEDURE	DETAILED STEPS
Client planning meeting	After some initial internal planning to rollover files and revisit issues from the previous audit, we hold a planning meeting with the City's staff to: • Determine timeframes for beginning and completing the audit. • Establish communication protocols (weekly status meetings, if mutually desired). • Identify primary audit contacts and any potential time conflicts they may have (vacations, heavy workload times, etc.). • Obtain a list of related parties (council, management, and other key staff). • Request preliminary trial balance downloads so that we may code any new funds or accounts for our audit software. • Cover expectations of "prepared by client" workpapers. • Discuss any changes from the prior year in terms of operations, funds, accounting method changes, software changes. • Discuss if and how the City addressed prior year management letter comments or internal control deficiencies. • Discuss any new laws or regulations, new compliance requirements, and/or new GASBs that need to be implemented including the impact of new Governmental Accounting Standards Board Statement Number 72. • Communicate expectations for the audit process. • Discuss the use of Plante Moran's Client Collaboration Center and how this can help streamline document exchange between the City and audit team.
Summarize pertinent documents	As part of the audit, we are required to identify any significant contracts and agreements that impact the audit in terms of either accounting or footnote disclosures. For instance, we will ask for all so that we can summarize all pertinent sections relating to the audit.
Excerpt Council minutes	Our team will review Council meeting minutes from several months prior to the start of the year continuing through to the current date to further identify any actions taken that could impact the audit.

AUDIT APPROACH (CONTINUED)

AUDIT PROCEDURE	DETAILED STEPS
Fraud risk considerations	Under SAS 99, we will perform the following procedures: • Communicate to Those Charged with Governance that we are planning for the upcoming audit. This step allows the Council to communicate with us if they have concerns about fraud risks or internal control deficiencies. This also gives the Council an opportunity to discuss concerns with us that could have a material impact on the financial statements. We always have at least one face-to-face meeting with a member of the governing body and follow up with a letter to all members. • We also ask certain fraud-related questions of members of the management team.
Legal invoice review	We obtain a download of the invoices paid to all legal counsel and review to gain an understanding of the types of cases or issues that are being handled. We then conclude as to which attorneys we should send confirmations to.
Baseline analytical review	The audit team will perform baseline analytical procedures using the following: • Information gained from the above steps (significant events during the year, changes in reporting, etc.) • The preliminary trial balance download obtained at or before the client planning meeting • The annual budget and prior year amounts We have developed a template that identifies "unusual" account balances based on specific criteria and expected relationships between accounts. For any accounts that are identified, we will follow up with management and determine if the situation results in a "significant audit risk." In these cases, we flag the related transaction cycle and design a specific audit step (if none already exists) to test the item at the appropriate level.
Establish materiality thresholds	As a result of the above procedures and based on the reliability of the initial download, we will set planning materiality thresholds. Planning materiality is set at the financial statement opinion level. After materiality is computed, we determine values for "large item thresholds" and "individually significant items."
Identification of outside service organizations	Based on discussions related to your accounting cycles, we will conclude whether the City is relying on any outside service organizations for processing of transactions that have a material impact on the financial statements. One example would be if the City is using a payroll processing company. If so, we attempt to obtain SOC-1 reports performed by outside auditors that pertain to the period under audit or a significant portion of the period supplemented by a gap letter.
Use of a specialist	Based on discussions related to your accounting cycles and the involvement of any specialized calculations, we decide whether the audit team will be required to rely on work performed by specialists. Some examples would include actuarial calculations, landfill closure, or post-closure costs, etc. If these situations exist, we perform procedures to document the credentials of the specialist.

PHASE 2 – UNDERSTANDING AND TESTING OF INTERNAL CONTROL STRUCTURE
Significant risk items and the related testing responses are important components of our audit approach.

AUDIT PROCEDURE	DETAILED STEPS
IT assessment	The engagement team will perform a review of the IT control environment and test certain operations in more detail in the following areas: **General controls:** • Authentication controls – network and financial applications, user access (terminations, changes, and reviews). • Segregation of duties. • Administrative access. • Environmental controls. • Firewall log reviews. • Information security program. • Data interfaces. • Backup procedures. **Application controls:** • Specific accounting applications. • Process for authorization and approval of transactions. • Ability to make changes to the software. • Access controls. These assessments will allow us to determine the extent to which we can utilize technology-based tools and specialized audit software in the performance of our work.

In assessing which risks are significant, we consider the following:

- **CLIENT RISK** – This is a significant risk or complexity particular to a specific client, such as unusual revenue arrangements, unstable political or economic environments, change in accounting systems (including IT environment, material weaknesses, and significant deficiencies in internal control), use of alternative investments (especially those not addressed by management), lack of personnel with appropriate accounting and financial reporting skills, and turnover of key financial staff.
- **INDUSTRY RISK** – These risks have been identified by our industry group leader and technical specialists and can change based on trends in governmental accounting.
- **INHERENT RISK** – Certain balances or account cycles are more risky by their very nature. Balances and transactions that are difficult to understand, that involve large amounts or high-dollar transactions, or that are subject to estimation may be inherently more risky. For example, cash is inherently more risky than capital assets, since cash is more susceptible to misappropriation. In addition, accounts receivable balances that are subject to collectability concerns are riskier than prepaid account balances.
- **ENGAGEMENT RISK** – Engagement risk increases with the size and complexity of the client. We consider significant transactions (in terms of size and/or volume) during the year, including revenue, receivables, and bond payable.

As we analyze and brainstorm on the above risk areas, we identify potential misstatements that could occur within each cycle.

FRAUD RISK ASSESSMENT – We focus our brainstorming discussion on identifying the following:

- External or internal pressures or points of stress affecting financial position.
- Pressures or points of stress that could affect incentives or motivations in falsely reporting financial information.
- Ways that financial information may be manipulated.
- Level of integrity of management; including a culture that enables management to rationalize fraudulent behavior.
- Situations that call for increased professional skepticism.
- Ability to override controls.
- Related-party transactions that may not be arms-length.

We identify the responses to the fraud risk questions posed to those charged with governance in order to determine if our typical audit procedures are sufficient to address these concerns or whether we need to design additional procedures.

We also incorporate one or more unpredictable audit procedures that correlate directly to an identified fraud risk. Our audit team considers what should be done to make sure that there is some element of surprise by testing some balance or control that otherwise might not be tested each year.

SPECIFIC TESTING APPROACH – Plante Moran has developed tailored audit programs to test the significant transaction cycles. Using all of the information gathered thus far, we identify significant line items on the balance sheet and income statement (based on materiality and additional risks noted above), and we look to the transactional cycles that produce those balances. We will review each cycle and categorize each cycle according to the size, relevance of transactions flowing through the cycle, inherent risk, industry risk, fraud risk, and client risk. As a result, we categorize each key cycle as either a:

- Major Cycle
- Material but not Major Cycle
- Insignificant Audit Risk Cycle
- Minimal Risk of Material Misstatement

As noted above, during the planning phase, we use baseline analytical procedures to help assess the risk associated with each audit segment through ratio and fluctuation analysis. This is done by comparing three years of trend history to current year results. In certain *low-risk areas* (cycles that are not deemed "Major" or "Material"), we may conclude to rely on these "Baseline Analytics" for our substantive work. For these immaterial balances, we will develop further expectations for the current year balance from other audit sections and through conversations with management, and then compare the actual results to this expectation. Any resulting difference that is not within an allowable range will be tested through substantive tests of transactions.

For the City, we would expect the following cycles to be deemed either Major or Material:

- Cash and Treasury Functions
- Investments and Investment Earnings and Losses
- Revenue, Receivables, Deferred Inflows and Unearned Revenue
- Accounts Payable and Non-payroll Expenditures
- Employee Compensation and Related Accruals
- Debt Obligations and Interest Expense
- Accrued Liabilities

For each Major or Material cycle, we consider the internal control procedures that are in place to assess and classify the accounting and control procedures as "Reliable," having "Limited Reliability," or "Unreliable."

We are able to assess the accounting and control procedures only after we obtain an understanding of the procedures (through the use of very detailed accounting procedures questionnaires and control procedures questionnaires, as well as flowcharts, executive summaries, and other narratives).

These questionnaires include documentation of procedures both within the normal computerized accounting system, as well as manual systems by which the transactions are initiated, authorized, recorded, processed, corrected as necessary, transferred to the general ledger, and ultimately reported in the financial statements.

In other words, we review your key processes from "the cradle to the grave. "We also assess the inherent risk of each key transaction cycle.

We next assess control risk based on performing a comprehensive risk and control evaluation (RCE) of each Major or Material cycle. We analyze whether there are controls in place to prevent and detect errors that could potentially occur. The screenshot below is an example of the RCE that we perform after having gained an understanding of how your documented systems are designed to work. The RCE will bring to light situations where the internal control structure may not be properly designed or may not have specific "best practice" key controls in place. If the City is missing a key control, we will deem there to be a significant risk item and we will then design additional tests to address this risk.

All of these risk assessments, in concert, will drive our review of internal controls and systems, and the design of our tests of year-end balances.

Our goal is to plan and conduct examinations that are focused on areas with a risk of material misstatement, taking into account the systems, policies, and procedures that will mitigate that risk and reduce the among of work we must perform. In addition, we will work with your staff to identify and resolve any audit, accounting, and reporting issues well in advance of year end.

ACCOUNTING PROCEDURES AND INTERNAL CONTROL ASSESSMENT – As part of our risk assessment process noted above, we will review and assess the adequacy of the City's accounting procedures and internal control structure for those transaction cycles involving account balances we conclude are major or material to the City's financial statements. The systems and procedures documentation needed to support these assessments will be gathered in one of two ways: 1) from the City's existing procedures and controls documentation, which will then need to be updated by the City to incorporate any changes since they have last been updated, or for any additional information that we may need to request, or 2) by using specialized tools and forms that we have internally created that will help streamline this information-gathering process.

WALKTHROUGHS – Once we have reviewed the accounting procedures questionnaire and control procedures questionnaires prepared by your staff, we will include tests of transactions for all significant transaction cycles. We refer to this testing as COIN (confirm, observe, inspect). COIN procedures allow us to conclude as to whether the system is really operating as management has designed. Any exceptions to controls are noted and evaluated for impact on the audit. We will also point these discrepancies out to the City's management. These procedures allow us to assess the accounting system and determine if we can place appropriate reliance on internal controls in order to streamline year-end testing procedures. These tests will have sample sizes large enough to allow us to understand the key controls and accounting procedures.

The accounting procedures and internal controls assessment described above will be conducted by senior audit specialists. These assessments will supply additional support to our assessments of risk, prove the integrity of the information provided by these systems, and help determine the design of our tests of year-end balances.

In addition, an information technology audit consultant will perform a review of the information technology general control environment of operations for the City's and test certain operations in more detail. This person is a specialist in governmental systems and internal IT controls. This review will provide additional support to our assessment of risk, the integrity of the information provided by these systems, and will factor into the design of our tests of year-end balances. Also, this assessment will allow us to determine the extent we can utilize technology-based tools and specialized audit software in the performance of our work.

PHASE 3 – TESTING AND ANALYSIS

SAMPLING AND SUBSTANTIVE TESTS OF TRANSACTIONS – In situations where we substantively test balance sheet and revenue and expense accounts, we do so by evaluating the accounting process through a sample of individual transactions. Sample sizes will be determined based on our firm's internally developed statistical models, which follow the guidance set forth by the AICPA. These models provide for different levels of assurance to be obtained based on multiple input factors such as population size, multiple strata, period of greatest risk, strength of the internal control environment, and size of individual transactions. Sample selection methodology will for the most part be based on a judgmental selection of items which are of particular interest.

In general, our audit programming will be the result of our assessments of risk, our determinations of materiality, and our ability to rely on accounting procedures and internal controls. Based on these factors, we will determine the extent and nature of the audit tests to be performed. The tests will consist primarily of verification of year-end balance examination of client-prepared analyses, third-party confirmations, and analytical review procedures.

We use a concept of assessing "What Could Go Wrong?" with each transaction cycle. We look at the types of possible errors that could occur that would result in the statements not being fairly stated in all material respects. We then devise an audit plan to address these potential errors.

Based on our existing limited knowledge of the City of Burton, we believe the following areas are the key testing areas based on 2016 activity in the government-wide and fund-based statements:

KEY TESTING AREA	PROCEDURES
Cash and Treasury Functions	• Key focus on existence • Written confirmations of key accounts from banking institutions • Reconciliation to trial balance – testing of key reconciling items including verifying deposits in transit are clearing soon after year end and testing of outstanding checks for validity • Recommendation related to stale checks • Testing of interbank transfers and wire transfer policy • Review for "held checks" • Computation of GASB 40 footnote disclosures related to insurance coverage • Review of restricted cash balances including validity of restriction and appropriate use of restricted cash
Investments and Investment Earnings and Losses	• Confirmation with investment custodian • Obtain SOC-1 audit report for service organization (custodian/trustee) • Fair market value testing or price testing • Alternative procedures for those investments without a readily determinable fair market value, including impairment • Review of reconciliations • Testing of allowability of investments with state statute and the City's investment policy • GASB 40 footnote disclosures – interest rate risk, credit risk, foreign currency risk, concentration of credit risk

AUDIT APPROACH (CONTINUED)

KEY TESTING AREA	PROCEDURES
Receivables, Deferred Inflows, and Unearned Revenue	• Reconciliation to sub-ledger • Review of sub-ledger for unusual items • Subsequent receipt testing for larger receivables • Testing of process for calculating reserve for uncollectible amounts (including historical review, look-back on prior estimates for reliability) • Confirmation of certain receivables • Review of grant expenditures and proper offsetting receivable for reimbursement-based grants • Review for proper revenue recognition under GASB
General Revenues (property tax, income tax, misc.)	• Potential for control testing related to property taxes and income taxes, including IT application controls over billing and processing • Substantive procedures for income tax would include: - Analytical procedures using historical data, population, personal income data, unemployment rate, and other factors - Lookback on prior year methodology as compared to actual receipts • Substantive procedures for property tax would include: - Review supporting schedules of real and public utility tax base - Analytical review of allowance including review of historical trends - Comparison of tax assessment data to revenue recorded taking into consideration verified tax base, millage rates in effect, expected TIF captures, taxpayer refunds, etc. - Analytical procedures based on property tax trends • Review of "measurable and available" criteria for revenue recognition in proper period for fund-based statements
Charges for Services (local and state)	• Review billing and collection systems and perform tests of transactions using sampling • Analytical procedures using audited inputs and predictive tests. Recompute expected revenues based off of billing units, approved rates, and other types of adjustments, etc. • Perform analytical review • Re-perform calculation of unbilled revenue • Review analysis of reserve for uncollectible amounts • Potential for tests of controls
Grants	• Confirmation with granting agency • Coordination with single audit, if applicable • Vouching of receipts of grant dollars • Testing of corresponding disbursements for compliance and reporting • Review of significant grants for revenue recognition, taking into consideration if grant is a reimbursement grant
Capital Assets	• Obtain rollforward of balances and accumulated depreciation • Review Council minutes for additions/deletions • Vouch significant additions • Trace proceeds for significant disposals for proper gain/loss treatment • Review significant assets for potential impairment issues • Ensure proper cutoff of expenditures • Review ongoing construction contracts to ensure that retainages are included in construction-in-progress • Review for applicability of capitalization of interest rules for debt-financed construction • Analytically review depreciation expense and recalculate depreciation for a sample of items • Review of repair and maintenance accounts for capitalizable items

Attachment: Plante Moran (2933 : Audit Services for Fiscal Years ending 2017, 2018 and 2019)

AUDIT APPROACH (CONTINUED)

KEY TESTING AREA	PROCEDURES
Prepaid Assets, Deposits and Other Assets	• Review the City's schedule of deposits and vouch material items • Review the City's schedule of prepaid expenditures and vouch material items ensuring proper amortization of expenditure to correct period • Understand the nature of any other significant assets, including reviewing minutes for any intangible assets that may not have been recorded as an asset
Accounts Payable, Accrued Liabilities, and Non-payroll Expenditures	• Obtain detailed accounts payable sub-ledger • Search for unrecorded liabilities, test for completeness by testing subsequent disbursements, documenting whether items are properly included or excluded from accounts payable • Test items on the accounts payable listing for propriety • Review open purchase orders • Vouch individually significant expenditures not tested elsewhere • Re-perform clients computation of accrued payroll taking into account number of days in the pay cycle, payment date, clearing of checks in the payroll account subsequent to year end • Analytical procedures including comparing expenditures to prior year, budget, and expected balances
Employee Compensation and Expense	• Analytical procedures for payroll expense based on inputs such as number of FTEs, pay increases, etc. • Fringe benefit analysis using predictive tests based on known factors such as increases in healthcare and changes in number of employees • Obtain detail of employee compensated absence balances and test against caps in contracts. Perform sample testing of accumulation process for balances and cross-reference to payroll testing and use of paid days off
Debt Obligations, Leases, and Guarantees	• Obtain the City's roll-forward including new debt issued, payment made, and ending balances • Agree significant ending balances to amortization schedules • Vouch significant payments of both principal and interest • Confirm significant debt with paying agent or financial institution • Review debt for allowability under state statutes • Review for applicability of covenants and the City's compliance • Agree current portion and long-term portion to amortization schedules • Review for proper presentation in the financial statement footnotes in terms of general obligation debt, revenue bonds, financial guarantees • Review for Council approval of any new debt issuances • Review for proper treatment of any bond refundings or defeasances • Review for proper recording of premiums, discounts, bond issuance costs • Recompute accrued interest payable based on next payment date, interest rate • Analytical review of interest expense
Interfund Transactions	• Review balances outstanding between funds for allowability – ensure that restricted funds are not being borrowed by other funds • Review classification – any long-term borrowings should be reflected as advances with proper interest charged • Review for borrowing fund's ability to repay within one year, if not, report in lending fund as non-spendable • Review transfers between funds for propriety and proper classification as transfer, residual equity transfer, reimbursement, charge for service

AUDIT APPROACH (CONTINUED)

KEY TESTING AREA	PROCEDURES
Fund Balance/Net Position	• Test carryforward balances - ensure no transactions were posted directly to fund balance accounts • Verify appropriate classification based on restricted asset balances and other known restrictions • Recalculate computation of Net Investment in Capital Assets • Review for GASB 54 presentation • Ensure that footnotes properly explain restricted, committed, assigned balances
Pension and OPEB	• Review footnote disclosures for adequacy • Ensure pension and OPEB expenses are reflected properly by reviewing calculation and allocation base • Recalculate pension and OPEB expense taking rates for OPERS and applying to payroll balances

JOURNAL ENTRY TESTING – In addition to the above procedures, we also perform procedures related to journal entries. We review to ensure that:

- No journal entries were made outside of the normal accounting system
- Journal entries are initiated and approved by authorized staff
- Journal entries have appropriate support

We identify "suspect" journal entries and follow up on them. Suspect entries could include entries made to little used accounts, entries posted on the weekend, missing entries, etc.

TESTING OF LAWS AND REGULATIONS

During the planning phase, we will discuss laws and regulations that the City is subject to with management. As a new client, we will also be reading your bylaws and excerpting of key statutes. Our excerpting of other pertinent documents, such as debt agreements and other contracts during the planning phase, could also identify legal provisions that the City is subject to. We will schedule a discussion with your legal counsel to discuss any special laws that may apply. We will design audit procedures to provide reasonable assurance that the financial statements are free of material misstatement resulting from any violations of laws or regulations that have a direct and material impact on the financial statements.

OMB UNIFORM GUIDANCE TESTING APPROACH

Plante Moran is a recognized leader in the federal and state compliance auditing arena. We are the second largest Single Audit provider in the nation. Our staff are trained in and have significant experience performing federal audits in accordance with OMB *Uniform Guidance*. This expertise means the City will have access to knowledgeable staff that can provide quick answers and perform procedures whenever needed. Plante Moran maintains many contacts at the federal government to assist our clients in resolving issues as they arise.

Our general audit approach is outlined below:

OMB UNIFORM GRANT GUIDELINES PLANNING

DEVELOP AUDIT OBJECTIVES – Develop audit objectives for each compliance requirement of the City based on types of program funding received utilizing a combination of the grant agreement, the Code of Federal Regulations, and published compliance supplements and matrices.

UNDERSTAND THE ORGANIZATION AND PROGRAM DETAILS – Understand the City's programs, systems, and processes through use of a client questionnaire, which assists in outlining details and is completed mainly by City staff.

ASSESS RISK – Risk assessment will be determined based on our experience with the programs, prior year findings, our understanding of the controls over the process, and through discussions with City management.

ASSESS COMPLIANCE CONTROL ENVIRONMENT – Review of environmental factors to identify overall effectiveness as it relates to federal programs.

IDENTIFICATION OF MAJOR PROGRAMS – Major programs are identified in accordance with the federal rules to determine the number of major programs to test to meet compliance audit requirements.

ASSESS INHERENT RISK – Assess the risk that errors could occur at the program level. Several factors are looked at in determining inherent risk, including but not limited to, findings from other agency audits, the City's experience with the grant, prior findings, and guidance from the granting agency.

DETERMINE THE NATURE, TIMING, AND EXTENT OF AUDIT PROCEDURES TO BE PERFORMED – Based on all planning procedures performed, audit procedures are designed and audit programs are prepared. Timing of audit procedures will be coordinated with the City staff. Our testing is designed to gather sufficient appropriate audit evidence on whether the City has complied with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program.

Our Plante Moran team of Single Audit specialists has developed a comprehensive library of proprietary audit programs to test major programs. Due to our specialized team and their knowledge of OMB *Uniform Guidance*, appropriate questionnaires, programs and approach are continually being designed and updated as new federal funding sources are identified. Our team analyzes the grant agreements, compliance supplements and matrices, and the applicable sections of CFR to complete the audit programs.

OMB UNIFORM GRANT GUIDELINES SAMPLE SIZES

Sample size selection is a critical component of the testing of federal programs. Plante Moran tests both internal control over compliance as well as compliance requirements that have a direct and material effect on each major program. We use the AICPA Audit Guide, Government Auditing Standards and OMB *Uniform Guidance*, in designing an audit approach that includes audit sampling to achieve both objectives.

The identification of individually important items is not required by OMB *Uniform Guidance*, however, there may be benefits to such testing if they exist in a particular population. When planning compliance testing for each major program, Plante Moran will use judgment to determine what items, if any, represent individually important items that may be separated from the remaining population and tested individually.

OMB UNIFORM GRANT GUIDELINES DETAILED TESTING

Since each grant requires customization based on specific grant agreements and additional requirements specified by the applicable U.S. Agencies, our detailed testing plan will be finalized to include all related key controls and key compliance areas.

TESTING OF LAWS AND REGULATIONS

During the planning phase, we will discuss laws and regulations that the City is subject to with management. As a new client, we will also be reading your charter and excerpting key ordinances. Our excerpting of pertinent documents, such as debt agreements and other contracts during the planning phase, could also identify legal provisions that the City is subject to. We will schedule a discussion with your legal counsel to discuss any special laws that may apply.

We will design audit procedures to provide reasonable assurance that the financial statements are free of material misstatement resulting from any violations of laws or regulations that have a direct and material impact on the financial statements.

PHASE 4 – AUDIT OPINION CONSIDERATIONS AND REPORTING

At this point in the audit, we perform the following steps to complete the audit:

- Revisit our audit plan to ensure that we have performed the appropriate amount of testing on each balance or transaction cycle in order to allow us to opine on the financial statements
- Review the level of assurance obtained for each cycle
- Revisit materiality to ensure that it does not need to be adjusted as a result of significant adjusting journal entries
- Ensure all attorney confirmations have been obtained
- Request a Representations Letter from the City's management
- Craft a management letter from our listing of issues identified
- Complete a thorough financial statement disclosure checklist
- Review the "passed journal entry" listing to ensure cumulative potential adjustments are not material to the financial statement opinion units
- Ensure that all audit team review notes are cleared and all open items are resolved
- Perform a review of subsequent events to ensure proper reporting of any transactions impacting the statement, including footnote disclosure
- Perform final analytical procedures to ensure we understand the relationship between the final numbers in the financial statements and are comfortable that we have addressed any unusual items

REVIEWS

A rigorous review is performed on all workpapers and financial statements by members of the audit team (in-charge, manager, and partner) and an additional review is performed by members of Plante Moran's professional standards team who specialize in the governmental industry. Michelle Watterworth is a member of the professional standards team and will perform the quality control review to ensure the proper support is provided. This includes review stage analytical procedures. **This process has helped our audit clients receive over 400 Certificates of Achievement for Excellence in Financial Reporting from the GFOA.**

Professional technical specialists are responsible for reviewing the audit team's conclusions in key areas as well as reviewing any adjustments proposed to the client's accounting records, adjustments not made due to immateriality, and identification and communication of material weaknesses or significant deficiencies. In addition, audit teams prepare detailed "significant items" documents that set forth the background, relevant accounting guidance, and ultimate conclusion related to any unusual or complex accounting matters of the audit.

Our audit teams are also required to schedule professional standards consultations before the start of any audit if certain conditions exist, such as implementation of complex new GASBs, existence of alternative investments, identification of prior period adjustments, etc.

All workpaper and financial statement reviews will be performed in the field, including the manager and partner reviews.

FINANCIAL REPORTING

At the end of fieldwork, we communicate results with management in a draft format. Our goal and intention is that all wording and presentation issues will be resolved before this meeting.

We will formally communicate our findings to management including:

- Auditor's responsibility under Generally Accepted Auditing Standards and *Government Auditing Standards*
- Significant accounting policies
- Management's judgment and estimates
- Audit adjustments, if any
- Control deficiencies, significant deficiencies in controls, and material weaknesses in controls, if any

COMMITMENT TO COMMUNICATION

We believe in the proactive communication of pending accounting/reporting changes before, during, and after the audit. During the client kickoff and closing meetings, we will update City management on changes in accounting and auditing standards, and other areas of focus. If such changes occur during the audit, our team will cover them during the regular update meetings. We will share information regarding proposed or new accounting pronouncements and discuss their potential impact on the City's accounting, reporting, and/or disclosure requirements. By doing so, we can assist you in becoming compliant with new standards. In short, we are auditors who keep in touch and help keep you informed.

During the course of our audit work, we may encounter situations that indicate internal control deficiencies or that errors may exist. We will immediately discuss such matters with appropriate staff and management at the City to verify our understanding of all facts and circumstances. Communications of audit adjustments and internal control matters will be made to Those Charged with Governance in accordance with GAAS, but not before they are thoroughly vetted with City management.

COMMUNICATE THE RESULTS OF THE AUDIT – FINANCIAL REPORTING

At the end of fieldwork, we communicate results with management in a draft format. Our goal and intention is that all wording and presentation issues will be resolved before this meeting. We will formally communicate our findings to management.

FEEDBACK FOR US – We measure and monitor our progress in meeting your needs and expectations in two ways. First, ongoing, consistent communication between you and the engagement team is designed to constantly validate our strong service delivery. Your engagement and colleague partners will have constant involvement and contact throughout all phases of the audit service delivery. Second, our firm provides our clients with the opportunity to discuss the quality of service with our managing partner and through our annual client satisfaction survey. We encourage and seek candid feedback directly and through our independent and confidential forums. We will also meet with the audit committee to review the results of the audit and the financial statements.

ANTICIPATED SIGNIFICANT AUDIT ISSUES

Over the next five years, we are aware of several new accounting pronouncements that will become effective, as listed below. We anticipate that preparation for and implementation of these new accounting standards will result in multiple significant risk items in each year included in the term of this request for proposal. Coordination will be required well ahead of time to ensure that a plan for information gathering and financial reporting is established and communicated to all impacted parties, in order to ensure that the City's timeline for completion of each audit is not compromised.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD CHANGES CONTINUE

- GASB released a new accounting standard in February 2015, on *Fair Value Measurement and Application (Statement No. 72)*, which is applicable for September 30, 2016. The City will be required to implement this new standard. We have covered the implementation strategy for this new standard in a **Plante Moran webinar** and have written **articles** on the topic. In addition, we have already begun to assist clients with this implementation.
- As a result of GASB 77, *Tax Abatement Disclosures*, the City will be required to disclose their own tax abatement agreements (a brief description, gross dollar amount abated, and other commitments made) as well as abatement agreements entered into by other governments that impact their current revenues and ability to raise future resources. The City will be required to implement this standard for September 30, 2017.
- GASB 79 – *Certain External Investment Pools and Pool Participants* – establishes criteria for investment pools to qualify for making the election to measure all investments at amortized cost for financial reporting purposes. The statement also requires certain footnote disclosures for investment pools that meet the criteria. The statement is effective beginning with September 30, 2016 year ends.

- Effective for September 30, 2017 year ends, GASB 80 – *Blending Requirements for Certain Component Units* – establishes an additional blending criterion for the financial statement presentation of component units of all state and local governments. The criterion will require blending of component units incorporated as not-for-profit corporations when the primary government is the sole corporate member of the corporation. This blending criterion would not apply to component units included in the financial reporting entity by Statement No. 39. The City will need to evaluate the potential impact of this Standard and we are happy to assist.

In addition, based on our extensive knowledge of the City, we allocate additional audit time to the following areas to ensure the related activity is appropriately accounted for and disclosed:

- Self-insurance
- City-administered pension and OPEB trusts
- Alternative investments

More than 90 years of history in 30 seconds or less.

FAST FACTS

1924 Year founded

2,200+ Staff

45+ Services available

25+ Industries served

23 Offices worldwide

49 States with clients

72 Countries with clients

27 Languages spoken firmwide

"ONE-FIRM" FIRM

Our "one-firm" firm philosophy is a unifying structure that prioritizes client service over maximizing profits. You receive the collective power of the firm, not just an individual office.

Direct Access
Consistent access to the firm's entire depth and breadth of resources

1 FIRM

Team of Experts
Our best talent serves you regardless of geographic location

DISTINCTIONS

- *Fortune*'s list of the "100 Best Companies to Work For" for 18 consecutive years (highest ranked accounting firm for five consecutive years)
- WorkplaceDynamics' list of "America's Top 10 Workplaces"
- *International Accounting Bulletin*'s "Employer of the Year"
- *Vault Guide*'s list of the "Best Accounting Firms to Work For" and ranked #1 in firm culture
- InformationWeek 500's list of the "Top Technology Innovators Across America"
- Named one of the "Best Accounting Firms for Women" by the American Society of Women Accountants and the American Women's Society of Certified Public Accountants
- *Fortune*'s list of the "100 Best Workplaces for Women"
- *Detroit Free Press* - "Top Workplace"

Diversity is the source of strengths and talents that power success.

WOMEN IN LEADERSHIP

The Women in Leadership initiative (Plante Moran WIL) is dedicated to leadership, senior management team involvement, and coordinated activities and programs. Plante Moran WIL focuses on increasing the visibility of women leaders both internally and externally, provides targeted developmental career opportunities in order to retain and advance women leaders, and continues to work on developing customized career and life integration strategies that complement the firm's existing and proven work-life programs.

SUPPORT MBE AND WBE FIRMS

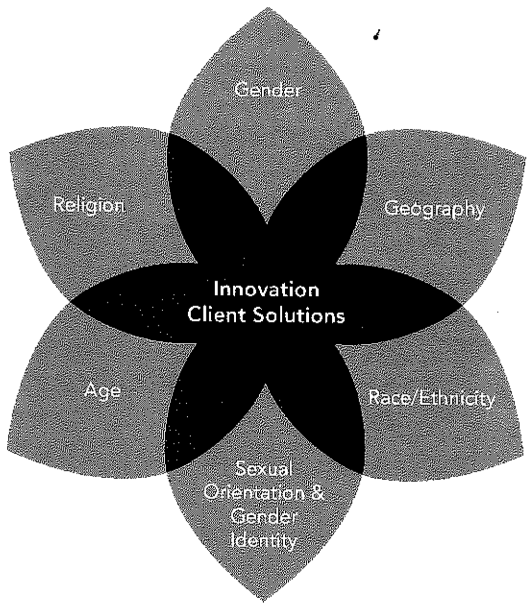
We actively use MBE and WBE firms for Plante Moran's procurement opportunities. We are committed to developing relationships and increasing business participation with MBE and WBE firms.

DIVERSITY: THE POWER OF INCLUSION

We strive for diversity and inclusion in recruiting, retention, staff development, and client service. Our culture of inclusion allows our firm to attract and retain the best talent, and it equips us to better listen, understand, and serve your needs.

EXAMPLE ACTIVITIES

- Working with the National Association of Black Accountants (NABA) and the Association of Latino Professionals in Finance and Accounting (ALPFA) for minority recruitment, professional outreach, and scholarship support.
- Sponsoring and delivering presentations at minority-focused events.
- Diversity awareness training for staff and supervisors.
- Creation of an affinity network that allows staff to collaborate and have open discussions within resource groups with which they most identify.
- Senior female associate mentoring program, which pairs senior partners with emerging female leaders as they journey towards partnership.
- Partnering with minority business partners to assist clients on audit and consulting engagements.



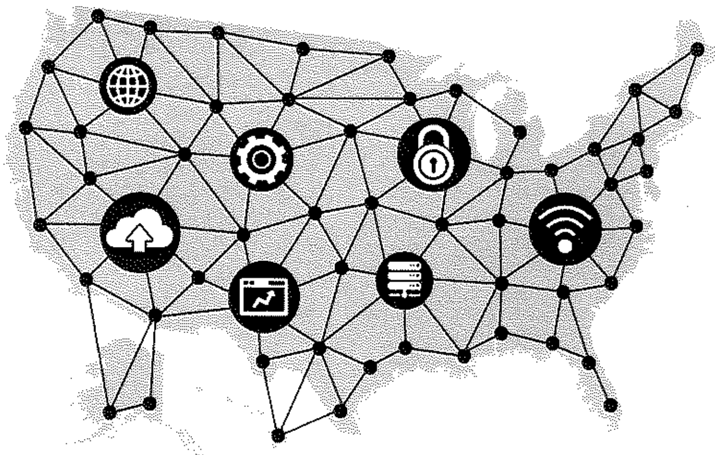
Attachment: Plante Moran (2933 : Audit Services for Fiscal Years ending 2017, 2018 and 2019)

CLIENT COVERAGE AND FEEDBACK

Providing top-ranked client service, coast to coast.

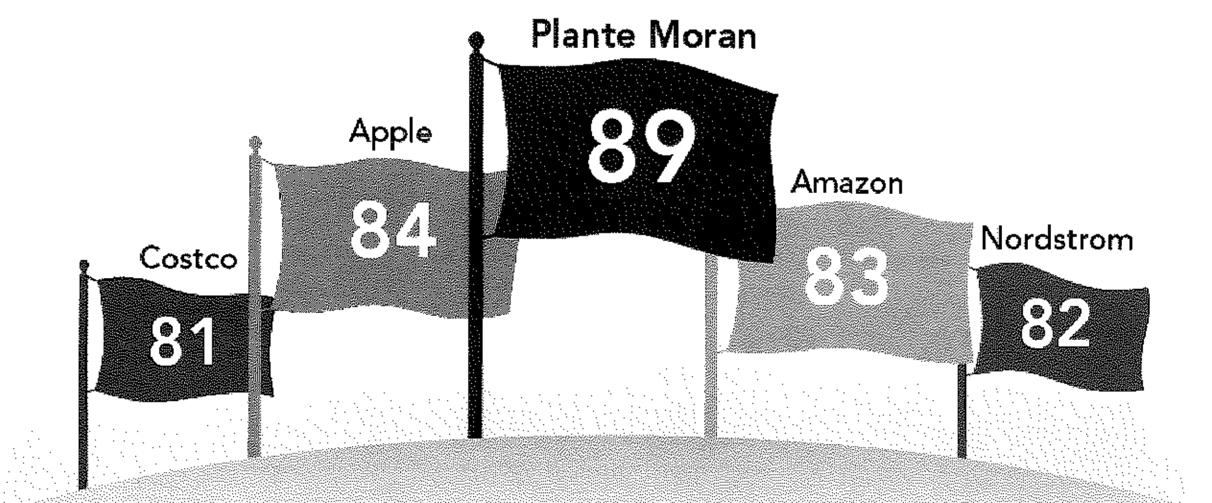
CONNECTED TO SERVE YOU BETTER

We serve clients across the country and around the world. Every day, we integrate technology into our engagements to reduce on-site travel, minimize disruptions to client staff, and lower our overall fees. This significant investment in technology sets us apart from our competitors, and led to our inclusion on the InformationWeek 500 list as one of the nation's most innovative users of business technology.



LET OUR CLIENTS DO THE TALKING

Our client satisfaction survey is performed by an independent firm that utilizes the American Customer Satisfaction Index (ACSI) methodology to compare our rating against a diverse group of companies. The ACSI represents aggregated customer satisfaction benchmarks based upon key drivers such as service approach, level of expertise, quality of work, and value added.



Source: Plante Moran's rating is from our client satisfaction survey conducted by the CFI Group using the American Customer Satisfaction Index (ACSI) methodology. Other companies' scores were provided by the ACSI.

CONTACT INFORMATION

Thank you for taking the time to review this proposal. Please contact us with any questions.

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Flint, MI 48507-3153

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Fax: 810.767.8150

PAMELA L. HILL, CPA

Engagement Partner

810.766.6022

Pamela.Hill@pPanteMoran.com

WILLIAM BRICKEY, CPA

Colleague Partner

313.496.7231

William.Brickey@PlanteMoran.com

14th

Largest CPA and consulting firm in the United States

99%

Of clients say they would recommend us

2,200+

Staff

plante moran

audit · tax · consulting · wealth management

CITY OF BURTON
AUDIT PROPOSAL FORM

Please complete and return this proposal form with any additional information you feel is necessary to help us evaluate your firm. **Proposals are due by 10:00 a.m. on March 10, 2017.**

1. Location of the office that will be performing the audit for City of Burton.

Audit Firm:	Plante & Moran, PLLC
Address:	4444 W. Bristol Road, Suite 360, Flint, MI 48507-3153
Contact Person:	Pamela Hill
Phone Number:	810.766.6022

2. Number of Michigan municipal audits that your firm conducted in each of the last three years. Please attach a list of municipalities/governmental agencies. Please see pages 6–9 for our representative listing of municipalities/governmental agencies.

Year ending 2014	~500
Year ending 2015	~500
Year ending 2016	~500

3. Number of other governmental (fund accounting) audits **(does not include the 500 above)** your firm has conducted in each of the last two years.

Last year	~800
Prior year	~800

4. List your firm's involvement in governmental organizations.

Plante Moran is involved in governmental organizations as follows: Genesee County Clerks and Treasurers Association, Wayne County Treasurers Association, Michigan Government Finance Officers Association, Michigan Committee on Governmental Accounting and Auditing, Michigan Municipal Treasurer's Associatio Saginaw Treasurer's Association, Lapeer Economic Development Corporation, and Governmental Technical Subcommittee. Our firm also has individuals that oversee our PMGAP group that work with Emergency Managers throughout the State of Michigan. Our staff are recurring speakers at the Michigan Township Association and Michigan Municipal Clerks conferences. See the bio section of our proposal for more information. For more information on the specific organizations and involvement that each of your audit team members participate in, please refer to the thought leadership section of the proposal as that is where all of thes organizations are detailed out. Pamela Hill, your engagement partner, presents at an all-day training for the MGFOA that was attended by the City of Burton Controller related to the year-end closing process (back in 2014). The City's staff is attending classes that are taught by their Plante Moran audit team and leaders in the governmental industry.

5. List specific city/government audit training supplied to your staff in the last two years.

The firm provides an annual full day training that addresses updates for GASB and single audit as well as accounting, auditing, and ethics specific to the governmental industry. The staff have also attended in the past two years training related to IT, Uniform Guidance, GASB 67/68, GASB 74/75 and 77, and leadership training in the governmental industry. On a monthly basis, the staff have training through a one hour conference call where legislative updates and current governmental topics are discussed. For more information on our training, please refe to page 13 in our proposal.

6. Number of total audit staff. Do not include tax, consulting services or clerical personnel.
   Number of audit staff 723
   Number of audit staff with CPA certification 540

7. Number of staff above who were directly involved in a significant portion of the audit of a municipality in the last two years. We have **20 partners and 200 professionals** dedicated to providing auditing services to mor than 500 governmental organizations who meet the GAO audit requirements, including governmental continuing education. For 70 years we have offered practical, objective solutions to the complex issues that governments face.

8. Staff anticipated to be assigned to audit.

Name*	Title/Position	# of Years Audit Experience	# of Years City Audit Experience	Qualifications (Degree, CPA)
Pamela Hill	Engagement Partner	18 years	18 years	Bachelor's Degree, CPA
William Brickey	Colleague Partner	19 years	19 years	Bachelor's Degree, CPA
Chrystal Simpson	Engagement Manager	11 years	11 years	Bachelor's Degree, CPA
Chris Gilbert	In-charge	3 years	3 years	Master's and Bachelor's Degree, CPA

*Please see pages 21–23 for your engagement team's biographies. Also two to three staff persons will be in the field each day with the in-charge.

9. Base audit cost:

	Basic Financial Statements	Single Audit +	Act 51 Compliance	Total
For the year ending June 30, 2017*	$43,250	$4,000	$3,500	$50,750
For the year ending June 30, 2018**	$45,750	$4,120	$3,600	$53,470
For the year ending June 30, 2019***	$45,000	$4,240	$3,700	$52,940

Quarterly Meetings

Cost per meeting (1 hour per quarter) 2017	Complimentary
Cost per meeting (1 hour per quarter) 2018	Complimentary
Cost per meeting (1 hour per quarter) 2019	Complimentary

\+ This fee quote is for one major program.

* 2017 – The fee we are quoting represents additional time for the assistance with the implementation of GASB 74. **Without that additional time, our base fee is actually 9% less than what the City paid Plante Moran for the audit fee in Fiscal Year 2013.**

** 2018 – This fee includes additional time for the auditing and assistance with implementation of GASB 7: and an inflationary increase to our base audit price.

*** 2019 – This fee includes an inflationary increase to the base audit cost and increased scope for the requirements to audit the GASB 75 calculation.

Due to our past history with the City, we believe we have a clear understanding of the number of hours necessary to perform a quality audit. In preparation of this proposal and in consideration of the experience of your current Fiscal Services staff, we have spent a considerable amount of time ensuring that the fee that we are proposing is fair to both parties involved. Those knowledgeable about the governmental audit industry understand that it can be a common strategy for some public accounting firms to submit low fee quotes, in hopes of increasing the fees with "extra" billings after appointment.

With Plante Moran as your auditor, you can count on **no back-end "surprise" billings**. In fact, as your former auditor **we do not have a history of** billing the City for any additional services which were not agreed-upon in advance and have not charged the City for routine consultations and guidance regarding accounting matters.

10. What type of consulting service would you provide to the city on an annual and ongoing basis at no additiona cost?

    We will continue to provide year-round at no cost, questions that the administration, controller or city council have during the normal course of business. We will also offer that we will attend the quarterly meetings with Council as noted in the RFP, free of charge. We will continue to invite the City staff and council to attend ou free client training seminars that we offer once a year and all of our free webinar. Also, as we did with GASB 67/68, we have implementation toolkits for GASB 74/75 that will aid the City in the implementation of these new standards that we offer free to our clients only.

11. Hourly rates for consulting services beyond the scope of the consulting services listed in number 10 above.

    The hourly fee will be no more than 80% of standard rates and will be negotiated with Council and the administration at the time of the contract.

12. Indicate other services that you provide to your clients.

    We have provided the following services to our clients in addition to audit services: Fact witness testimony fo union negotiations, utility rate studies, administrative cost allocation plans, host and franchise fee reviews, arbitrage calculations, aid in implementation of GASBs, financial forecasting, development of strategic plans for multi-year budgeting, employee benefit consulting, IT consulting, and general business consulting. Please refer to the service capabilities section of the proposal for a more detailed listing on page 14 in our proposal.

13. Please provide any additional information or data, which you feel is relevant and may be helpful in the selection process.

    Please refer to the proposal that is included for additional information that we feel is relevant and may be helpful in the selection process. Please pay particular attention to the Executive Summary and Our Commitment to You sections (pages 2–3 in our proposal), the service capabilities section, fee summary, and fee summary notes.

13. Please provide a copy of your most recent peer review.

    Please refer to page 19 of the proposal.

YEO & YEO
CPAs & BUSINESS CONSULTANTS

Proposal for Financial Audit

Prepared for

City of Burton

Submitted on March 10, 2017
Proposal Effective for 60 Days

Yeo & Yeo CPAs & Business Consultants
Yeo & Yeo Computer Consulting
Yeo & Yeo Financial Services
Affiliated Medical Billing

yeoandyeo.com

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Knowledge.
Relationships.
Trust.

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YEO & YEO
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March 10, 2017

City Clerk
City of Burton
4303 S. Center Rd.
Burton, MI 48519

Thank you for considering Yeo & Yeo for your auditing needs. We are pleased to provide this proposal for your audit work for the fiscal years ending June 30, 2017 through 2019.

Yeo & Yeo is a progressive and innovative firm that is among the leading certified public accounting and consulting firms in the country. The following key points highlight our qualifications:

- A strong reputation for providing quality, personalized service that is marked with integrity, timeliness, preciseness and thoroughness due to proper planning and supervision.
- A commitment to performing quality governmental audit, tax and consulting services. The firm currently provides services for more than 130 governmental entities and performs more than 100 single audits.
- With YeoLEAN | Audit, a Lean Six Sigma based concept we implement within our audit processes, client's recognize greater efficiency, timely turnaround and overall ease in the audit.
- A clear position of leadership among regional providers of auditing, accounting, business consulting, employee benefits, computer consulting and tax services.

Yeo & Yeo has the technical knowledge and experience required to furnish the auditing services that you are requesting. We adhere to the highest standards of quality and are committed to serving you in a timely and efficient manner.

We are confident the supporting sections of this proposal will provide you with the material needed to properly evaluate Yeo & Yeo and our ability to serve you. We look forward to the opportunity to work with you.

If you have any questions, you may direct them to me. I am authorized to make representations for the firm.

Very truly yours,

Jamie L. Rivette

Jamie L. Rivette, CPA
Principal

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YeoLEAN | Audit.
Delivering Better Client Service.

YeoLEAN™ AUDIT

YeoLEAN transforms the audit process. With YeoLEAN | Audit, a **Lean Six Sigma based** audit process, our audit clients realize greater efficiency and overall ease in the audit engagement. **Our audit professionals come on-site with one project in mind – yours.** Experience quicker turnaround time, thorough communication, and a structured workflow for maximum efficiency.

What can you expect through the duration of the audit engagement?

An efficient process unmatched by other audit firms.

Comprehensive Engagement Planning

- Know what to expect and minimize rework later with a detailed and personalized client assistance list and personal communications weeks prior to the start of the audit.
- Audit engagements are scheduled out at the beginning of the process, including the scheduling of our Principals' time to review the audit. Our start-to-finish scheduling system keeps tasks top of mind and ensures ample time is set aside for each audit engagement. This system significantly minimizes delays and helps ensure on-time or even early completion of the audit.

Streamlined Field Work

- The audit begins when client reconciliations and supporting paperwork are ready, making the time that our auditors are doing field work much less stressful for the client's staff. We want your time to be spent answering questions and providing additional support versus completing tasks that are typically more stressful to complete when the auditor is in the field.
- The majority of our reviews are conducted in the field as the engagement progresses towards completion thereby reducing engagement lag time and minimizing additional questions of client staff after field work is complete.
- Gathering of tax return supporting documentation happens during audit field work to help minimize delay in the preparation process.

Client Satisfaction

- The audit engagement is a team approach – clients and auditors working together to complete a common goal with less stress for all involved. Clients are amazed how smoothly and quickly the audit is completed with YeoLEAN.

Award-winning YeoLEAN is more than applying concepts to improve processes, but rather a cultural change of focusing on client value and continuous improvement. Technology changes, rules and regulations change, and people change. YeoLEAN is an ongoing process that has become part of our practice to ensure we provide the best quality service for our clients.

2015 LEAN edge global awards
process improvement

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Firm Information

Yeo & Yeo has grown from a family-owned business to being among the leading certified public accounting and consulting firms in the country. The core of Yeo & Yeo's business is with closely held, family-owned businesses. Our team of 27 Principals and 200 professionals provide comprehensive solutions for individuals, businesses, school districts, units of governments and not-for-profit entities.

Yeo & Yeo is a full-service firm, providing accounting, auditing, business consulting and tax services to businesses and organizations throughout Michigan since 1923. With the support of Yeo & Yeo Computer Consulting, Yeo & Yeo Financial Services, and Affiliated Medical Billing, we have created a strong network of professionals available to consult and proactively propose solutions for our clients.

Yeo & Yeo has not registered with the Public Company Accounting Oversight Board (PCAOB). The firm made a decision to focus on what has made it successful, which is providing accounting, auditing, business consulting and tax services for individuals, privately owned businesses, public schools, local units of government and not-for-profit entities.

The firm has nine offices throughout Michigan that are easily accessible to our clients with multiple locations. With more than 200 employees in our Alma, Ann Arbor, Flint, Greater Detroit, Kalamazoo, Lansing, Midland, Saginaw, and Southgate locations, the firm is positioned to provide local, hands-on service.

Yeo & Yeo's most recent external peer review was for the period ended September 30, 2013. The pass report is the highest possible mark and is included at the end of this proposal.

Philosophy

Yeo & Yeo fulfills its mission by upholding the following core values:

- To be proactive and exceed client expectations
- Absolute integrity and honesty in all relationships
- Long-term success of clients, employees and the company
- Family-focused work environment
- Commitment to the communities with time, talent and financial support
- Commitment to delivering lifetime learning opportunities and personal growth

Client Focus

Our clients are our number one priority! To best serve our clients, the firm's teams of knowledgeable professionals enhance their expertise in specialty areas through involvement in related industry associations and continuing professional education or certifications.

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Community Focus

The firm makes a substantial investment of time, talent and resources in the communities where we work and live, as evidenced by our support of many cultural, business, civic and community endeavors. We encourage our staff to be involved in outside organizations of their choosing and to seek leadership roles within them.

Yeo & Yeo has been helping advance Michigan's growth since 2013 by nurturing companies through free services under the Pure Michigan Business Connect initiative. In January 2013, Yeo & Yeo committed to donate up to a total of $250,000 in services to select Pure Michigan Business Connect program participants over a five-year period, ending in 2017.

PURE MICHIGAN®
Business Connect

Local Accessibility

Yeo & Yeo prides itself in being large enough to address the auditing, business consulting and tax needs of clients served by national accounting firms, while offering the personalized service characteristic of a small, family-owned firm. The firm headquarters is in Saginaw.

Worldwide Reach

Yeo & Yeo is proud to be a member of The Leading Edge Alliance (LEA), an international network of major independently owned accounting and consulting firms. Leading Edge Alliance members are recognized as premiere providers of professional services in their chosen markets with combined revenues exceeding $3 billion.

LEA global
leading **edge** alliance

Through the LEA, we offer our clients the best of both worlds. Although we have the resources and capabilities of a large firm, the service and attention we give to our clients is like that of a small, personalized firm.

Awards and Recognition

Yeo & Yeo is proud of and honored by the following awards and recognition.

Yeo & Yeo received the **Leading Edge Alliance's (LEA) 2015 Process Improvement** award, for its YeoLEAN | Audit process implementation. LEA annually recognizes accounting firms for their cutting-edge innovations that differentiate LEA members from their competitors.

Yeo & Yeo was named to the sixth annual 2015 Accounting MOVE Project **Best Public Accounting Firms for Women** list, which recognizes the ten best firms for their women's initiatives and female leadership. The career coaching and training we provide all employees, our high proportion of women Principals as compared to other firms, and our high proportion of women poised for partnership are among the reasons we were chosen

Yeo & Yeo was recognized by its employees as one of the best companies to work for in Michigan. As a firm, we received recognition as a **Best and Brightest Place to Work** award in both the West Michigan and Greater Detroit areas.

Yeo & Yeo has twice been named one of **Michigan's Best and Brightest in Wellness** (2014-2016). This is an initiative that recognizes and celebrates quality and excellence in worksite health. The program highlights companies that promote a culture of wellness, and those that plan, implement, and evaluate efforts in employee wellness.

Yeo & Yeo is included in the **Crain's Detroit Business Book of Lists** as one of the Largest Accounting Firms in Southeast Michigan. The book is a compilation of the largest companies (ranked by number of employees) in numerous industries within Wayne, Oakland, Macomb, Washtenaw and Livingston Counties.

Accounting Today ranked Yeo & Yeo among the Top 100 largest accounting firms in the country. **Inside Public Accounting** ranked Yeo & Yeo among the 200 largest accounting firms in the country. Participation in the IPA annual survey and analysis allows the firm to be benchmarked with more than 500 firms nationwide. The IPA rankings are among the longest-running, most accurate rankings of the nation's largest accounting firms.

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Yeo & Yeo's Scope of Services

YEO & YEO
COMPUTER CONSULTING

Yeo & Yeo Computer Consulting Yeo & Yeo Computer Consulting resolves business management issues with information technology solutions. Services include networks, storage, cloud services, virtualization, hardware procurement, managed services, software, custom programming, hands-on computer training and more. Strong industry partnerships with vendors such as Microsoft, IBM, HP and Cisco give Yeo & Yeo Computer Consulting a solid foundation with which to provide end-to-end support tailored to the specific needs of each client.

AFFILIATED
MEDICAL BILLING LLC
An affiliate of Yeo & Yeo, P.C., CPAs

Affiliated Medical Billing provides physicians throughout Michigan with complete insurance claim processing and patient billing services. Yeo & Yeo's Health Care Services Group offers practice management solutions including accounts receivable controls, fee structuring, chart and financial audits, coding training, compliance assistance, accounting services and more.

YEO & YEO
FINANCIAL SERVICES

Managing and protecting assets is an essential client service offered by **Yeo & Yeo Financial Services.** Through Cetera Financial Specialists LLC*, the team's seven Registered Representatives offer investing, financial consulting and insurance services to over 1,600 clients throughout Michigan. For an overview of Yeo & Yeo Financial Services' qualifications, please visit **www.yeo-financial.com.**

* Securities offered through Cetera Financial Specialists LLC, member FINRA/SIPC. Advisory services offered through Cetera Investment Advisers LLC. Cetera entities are under separate ownership from any other names entity. Home office at 200 N. Martingale Road, Schaumburg, IL 60173; phone (888) 528-2987.

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Government Services

Yeo & Yeo is a member of the AICPA's Government Audit Quality Control Center. As a benefit of Quality Center membership, our audit teams have access to the latest notices and advice regarding governmental regulations and other tips on performing high quality government audits. We are on the cutting edge of new GASB pronouncements, as we have team members who have an active role on the Michigan Government Finance Officers Association Standards Committee.

Yeo & Yeo has significant auditing experience with government entities, schools, and not-for-profit organizations. The audit team serves more than 130 government clients. Yeo & Yeo performs the second greatest number of school audits in Michigan among accounting firms performing school district audits as published by the State of Michigan's Department of Education. The team performed more than 100 single audits during 2016.

We work hard to understand every part of your government entity, from traditional accounting and auditing services to GASB requirements and internal controls. We tailor our services to meet your unique needs. The following is a list of additional government services that we offer:

- Assistance with the Certificate of Achievement for Excellence in Financial Reporting (CAFR)
- GASB implementation
- Utility rate studies
- Software solutions
- IT security
- OPEB calculation
- Interim controllership

In order to support the Certificate of Excellence Programs, we currently have audit team members active in the certification review process. The following clients have earned their Certificate of Achievement from the Government Finance Officers Association (GFOA).

- City of Alma
- City of Center Line
- City of Flint
- City of Midland
- City of Portage
- City of Saginaw
- City of St. Clair Shores

We assisted both the City of Alma and the City of Center Line in achieving this certificate.

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References and Experience

Yeo & Yeo provides single audits to over 100 not-for-profit organizations and government entities.

Following is a partial list of local government clients we serve. You may contact any of them for references.

City of Midland	David Keenan, Director of Fiscal Services City Hall, 333 W. Ellsworth Street, Midland, MI 48640 (989) 837-3329 Length of Service: 8 years Scope of Work: Comprehensive Annual Financial Report & Single Audit
City of Saginaw	Tim Morales, City Manager 1315 S. Washington Ave., Saginaw, MI 48601 (989) 759-1401 Length of Service: 5 years Scope of Work: Comprehensive Annual Financial Report & Single Audit
City of Flint	Dawn Steele, Deputy Finance Director 1101 S. Saginaw Street, Flint, MI 48502 (810) 766-7266 Length of Service: 3 years Scope of Work: Comprehensive Annual Financial Report & Single Audit
Argentine Township	Norm Schmidt, Treasurer 9048 W. Silver Lake Road, Linden, MI 48451 (810) 735-5050 Length of Service: 18 years Scope of Work: Financial Statement
Bridgeport Charter Township	Rose Licht, Township Manager 6206 Dixie Highway, Bridgeport, MI 48722 (989) 777-0940 Length of Service: 13 years Scope of Work: Financial Statement

Engagement Staffing

The work on this assignment will be directed and performed from the Saginaw office of Yeo & Yeo. To ensure that your most detailed and technical requirements are met, the Saginaw office is a full service office that offers Audit, Review, Compilation, Tax Planning and Preparation, Estate Planning, Business Consulting, Litigation Support, Computer Consulting and Training Services, Financial Planning, and Investment Management.

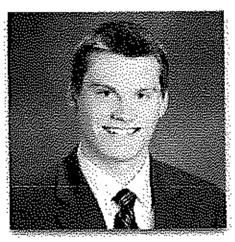
The success of any project is essentially the result of the capabilities of the individuals assigned. We will staff this project with individuals who collectively possess the necessary skills in financial management, accounting and auditing, technology, internal controls, and compliance with laws and regulations, together with knowledge of governmental regulatory requirements.

The following individuals will be assigned to your audit team. Please see their Curriculum Vitae towards the end of the proposal.

Jamie Rivette

Ali Barnes

Michael Rolka



David Youngstrom

Jamie Rivette, CPA, Principal-in-Charge, has 16 years of experience in audits for municipalities, government entities, school districts and not-for-profit organizations. Jamie serves as the Leader for Yeo & Yeo's Government Services team. She serves on the Michigan Government Finance Officers Association Standards Committee, and is a presenter for the Michigan Association of CPAs for governmental accounting and auditing conferences. She is a member of the Michigan School Business Officials, the Government Finance Officers Association and the Michigan Government Finance Officers Association. She is a reviewer for the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting program. She is board treasurer of the Hemlock Public School District. Jamie will participate in all phases of the audit. She will be available to supervise staff. She will be available for day-to-day contact with management and on site decision making.

Ali N. Barnes, CPA, Senior Manager, has over 9 years of audit experience. In addition to serving on the Government Services Team, Ali is also a member of the firm's Audit Services Team. Her areas of expertise include audits of local governments, single audits, and employee retirement benefit plans. She is actively involved with the Michigan Association of Certified Public Accountants (MICPA) and Michigan School Business Officials (MSBO) and has spoken on various topics at statewide conferences. She is also a member of the Michigan Government Finance Officers Association. Ali will participate in all phases of the audit. She will be available to supervise staff and will be available for day-to-day contact with management and on site decision making.

Michael Rolka, CPA, Manager, will participate in all phases of the audit. He has 5 years of audit experience with expertise in governmental auditing, not-for-profit, local school districts, real estate industry and healthcare organizations. Mike will be on-site to supervise staff. He may have day-to-day contact with management.

David R. Youngstrom, CPA, Concurring Partner, Quality Control, Principal, will assist in planning, supervision, review, and compliance with audit standards and government audit standards. He is a member of the firms Quality Control Team. Mr. Youngstrom will be available to discuss incidental issues related to the audit throughout the year. Mr. Youngstrom does not have a record of substandard audit work.

Training

As CPAs and professional staff, we are required to satisfy certain minimum continuing professional education requirements for State CPA licensing, AICPA Peer Review and Government Auditing Standards, issued by the U.S. Comptroller General. Yeo & Yeo is dedicated not only to satisfying those requirements, but also to providing our audit clients with staff who are knowledgeable in the accounting and auditing environments of their assignment.

Recognized as leaders in their fields, our Principals are active in industry and niche-specific organizations and participate in ongoing continuing education to stay abreast of new developments and trends. They often speak for professional groups and author articles on industry trends. All are involved in community-based programs dedicated to improving the communities in which they live and work.

The staff receives extensive training sponsored by the firm, Michigan Association of Certified Public Accountants, American Institute of Certified Public Accountants, Government Finance Officers Association, Michigan Government Finance Officers Association, Audit Watch and Loscalzo & Company.

Yeo & Yeo has a full-time technical trainer devoted to accounting and auditing staff. The trainer provides firm, office and individual training. The trainer had six years of audit experience prior to working at the firm. She provides individual training for each employee based on their career path and level.

Integrity and quality are at the core of our management team and the firm as a whole.

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Audit Process

YeoLEAN™ AUDIT

YeoLEAN | AUDIT. Transforming the audit process.

The audit will be performed in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Accounting Standards*. Through our YeoLEAN | Audit process, Yeo & Yeo has streamlined its approach to audits. We have implemented procedures to complete the audit efficiently through Lean Six Sigma based processes, state-of-the-art technology and our knowledge of ever-changing audit and accounting standards. Our YeoLEAN | Audit approach balances compliance with providing superior, value-added services at competitive pricing.

Preplanning

The first phase of the audit is preplanning. It will assist in determining the information to be gathered during the audit process. It will also include a planning meeting with management and the audit committee, if applicable, to determine the logistics of the audit to make sure we are on target to meet your deadline.

Planning

The next and most important process of an audit is planning. Proper planning will assist us in developing an audit plan that focuses on key areas and issues. The planning phase of the audit will include the following to be used in risk assessment:

- Gathering information about the organization and environment
- Reviewing prior year audit results
- Identifying unusual and unexpected financial trends
- Obtaining an understanding of internal controls at both the entity and activity level
- Walking through significant transaction classes
- Consider management override of controls

Risk Assessment

This phase of the audit will include assessing the risk of material misstatement of the financial statements:

- Identifying significant audit areas
- Identifying significant and fraud risks using information gathered during the planning process
- Discussions with employees, management, and the City Council
- Assessing risk by audit assertion (existence/occurrence, rights and obligations, completeness, valuation, allocation and cutoff) for account balances
- Utilization of data extraction software

Audit Plan

The audit plan will be developed to cover the significant audit areas and the risks identified during the risk assessment process. This is the core of the audit and makes sure the audit is tailored to your specific needs. This is not a one size fits all audit.

Single Audit

Evaluation and testing of internal controls and compliance of federal awards will be performed in accordance with the 2 CFR 200 compliance supplement and Government Auditing Standards issued by the Comptroller General of the United States. We provide specific testing and risk assessment for each major program based on the fourteen compliance areas.

Reporting

We will prepare the financial statements and disclosures from the trial balance and information that you provide to us.

The following reports will be provided:

- Opinions on the financial statements in accordance with generally accepted auditing standards.
- 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.
- Compliance with requirements applicable to each major program and on internal control over compliance in accordance with 2 CFR 200.

We will report to those in charge of governance in accordance with professional standards.

Management comments will be prepared to provide management with the opportunity to strengthen internal controls and operating efficiency.

The financial statements and communication letter will be reviewed with management before they are finalized to ensure that information has been appropriately interpreted and recommendations are practical.

Staff Turnover

Our clients benefit from a low employee turnover rate. Yeo & Yeo Principals are actively involved in the performance of services and pride themselves on being the client's personal contact. This further benefits our clients because the Principals develop stable, long-term relationships with their clients as evidenced by clients who have been with the firm almost from its inception. We believe a clear link exists between our continued success among our diverse portfolio of governmental clients and our high level of employee confidence and satisfaction.

Staff Rotation

It has always been Yeo & Yeo's philosophy to keep the same staff on our audit engagements from year to year. This practice increases job efficiency and client satisfaction.

We typically do not rotate Principals unless mutually agreed upon with our clients.

Staff Continuity

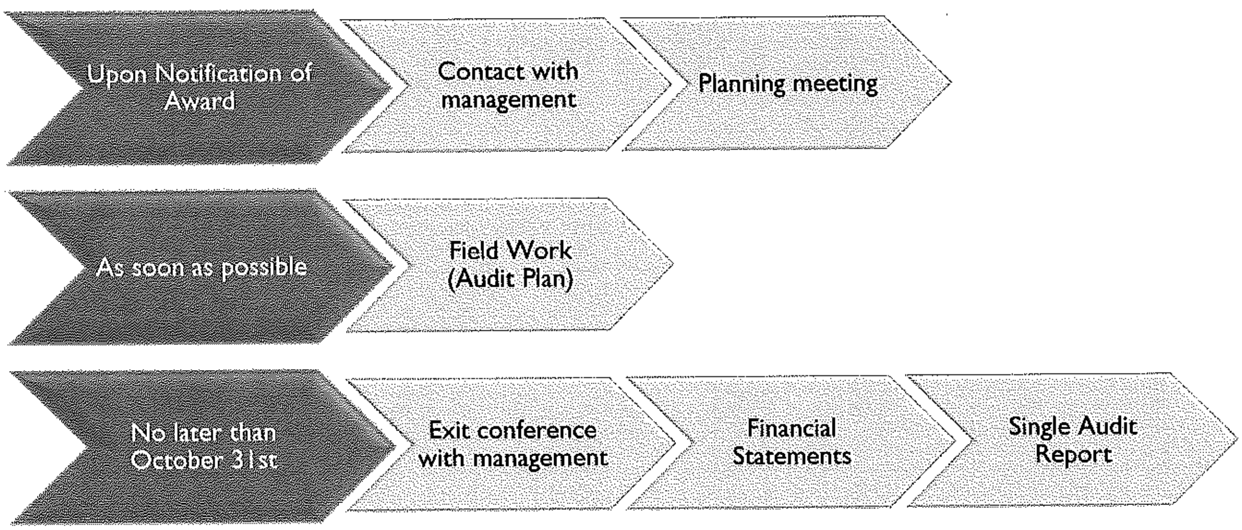
In order to maintain quality of the staff and audit efficiency over the term of the assignment, the Principal-in-charge will take a participative role in the audit.

Supervision

We understand that management and staff have day-to-day duties that must be performed and that it is Yeo & Yeo's responsibility to supervise our auditors. In order to minimize the disruption of the project's management and staff workday, the Principal-in-charge and Senior Manager-in-charge will directly supervise the audit team.

Scheduling/Timeline

We schedule audits at a time that is mutually agreeable with our clients. The proposed timeline for your audit is below.



Client Responsibilities

- Agreement with due dates for items on Client Assistance List
- Work papers should be in Excel, Word or PDF format
- Trial balance and budget for each fund as of year-end
- Schedules, reconciliations and supporting documentation for each balance sheet account as of year-end
- Schedules and supporting documents for revenue and expense accounts as determined
- Completion of an "internal control audit organizer"
- Written policies and procedures
- Supporting documents for various walk-throughs, tests of transactions and compliance as specifically requested
- Confirmations as requested
- Copies of notes, leases and agreements in effect during and at year-end
- Required certifications
- Minutes for each council meeting held during the period under the audit
- Organization chart
- List of all council members, management and any other known related parties
- Prepare MD&A

Other Criteria

- Yeo & Yeo is licensed by the State of Michigan, Department of Licensing and Regulations, to practice public accounting in the State of Michigan. All key professional staff assigned are properly licensed to practice in the State of Michigan.
- Yeo & Yeo meets the independence requirements of Governmental Auditing Standards.
- Yeo & Yeo meets the GAO independence standards for *Audits of Governmental Organizations, Programs, Activities and Functions* and the GAO continuing education standards.
- Yeo & Yeo meets the continuing education and external quality control requirements of Governmental Auditing Standards.
- Yeo & Yeo does not discriminate against any individual because of race or any other protected status under applicable state and federal law.
- Yeo & Yeo does not have a record of substandard audit work.
- We are not aware of any conflicts of interest related to the City of Burton and have quality control procedures in place to address any items or circumstances that may arise.
- Yeo & Yeo is independent of the City of Burton as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards.
- We follow the American Institute of Certified Public Accountants' *Interpretation 501-3, Failure to Follow Standards and/or Procedures or Other Requirements in Governmental Audits.*
- Yeo & Yeo has not had any disciplinary action taken or pending during the past three years with state regulatory bodies or professional organizations.

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Professional Fees Clarification

Fees are based on standard hourly rates plus out-of-pocket costs and the time anticipated to complete the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

The bid is based on our estimate of the time required to audit the City of Burton under normal circumstances. Adequate, reconciled supporting data must be readily available to maintain and/or reduce overall cost of a properly conducted financial and compliance audit. Our firm is dedicated to this cause and is foremost interested in developing public trust of the City as well as our firm's reputation.

The bid includes advice and answers to questions from the City of Burton regarding accounting procedures and/or content of the audit report throughout the year which are brief in nature and do not require research.

We consider the services to be provided to the City of Burton as a fixed fee engagement. As such, we consider overruns to be our responsibility. For example, if we incur additional time to gain a better understanding of a particular program or to satisfy ourselves on a particular issue, our philosophy is that there should be no additional costs to the client. Our planning process reduces the risk of overruns during the course of the audit.

However, if overruns are a result of our determination that not all information has been provided, the inability of staff to provide us with the necessary information to conduct the audit, delays in the process on your part, or new pronouncements or audit requirements not in effect at the time of the proposed fee, we would discuss these issues with you to consider the need for additional billings. In such a case, any overruns would be discussed with you as soon as discovered and an agreement reached before any additional billings would occur. Any costs incurred as a result of requests by federal overseers would also be absorbed by us unless they were unusual and significant. In such a case, we would discuss them with you and come to an agreement on additional fees prior to undertaking the work. We promise that you will have no surprises.

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Our Commitment to You

As your business partner, we want to make the audit process as smooth as possible. Our commitment to you is to provide timely communication, a consistent qualified audit team, and recommendations to help improve operating efficiencies or strengthening internal controls. We believe that these are the keys to helping us collaborate to achieve the most effective and efficient solutions.

Curriculum Vitae

Curriculum Vitae
Jamie L. Rivette, CPA
Principal

Education
- BBA Bachelor Business Administration, Northwood University

Professional Certifications
- Certified Public Accountant

Professional Memberships
- American Institute of Certified Public Accountants
- Michigan Association of Certified Public Accountants
- Michigan Government Finance Officers Association
- Governmental Finance Officers Association
- Michigan Association of School Boards
- Michigan Municipal Executives
- Michigan Municipal League

Government
- GFOA Certificate of Achievement for Excellence in Financial Reporting (CAFR) Program Special Review Committee
- Michigan Government Finance Officers Association Accounting and Auditing Standards Committee

Specialty Areas
- Municipalities
- Local school districts
- Not-for-profit organizations
- Audits under government auditing standards
- Single audits under 2 CFR 200

Experience – Yeo & Yeo
- Principal
- Audit & Assurance Services
- Firm Audit Team Member
- Firm Government Team Leader

Community Service
- Hemlock School Board of Education, treasurer
- Hemlock/Ling Elementary PTO, treasurer
- Junior League Community Advisory Board
- Girls on the Run Volunteer Coach

Presentation/Presenter
- Developed and presented in-house basic governmental
- MICPA – "Basic Governmental Auditing"
- MICPA – "School District Update"
- Michigan Township Association, "GASB Update"
- Local school districts - Internal Controls - cash handling
- MICPA – "Is Your Audit Paperwork up to Snuff?"

Publications/Articles Published
- Fraud and Prevention in Local Governments
- GASB 74 & 75

Training
- Not-for-profit and Form 990 update
- School GAAP Update
- New Audit Approach & Refresher
- Michigan Township Auditors Institute
- Michigan Government Finance Officers Association Annual Conference
- MSBO Annual Conference
- Governmental Accounting & Auditing Update
- Emerging Leaders Academy
- Super Circular – Federal Grants
- GASB 68

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Curriculum Vitae
Ali N. Barnes, CPA
Senior Manager

Education
- Bachelor of Professional Accountancy, Saginaw Valley State University, 2007

Professional Certifications
- Certified Public Accountant since May 2008

Professional Memberships
- American Institute of Certified Public Accountants
- Michigan Association of Certified Public Accountants
- MICPA Employee Benefit Plans Task Force
- Michigan Government Finance Officers Association
- Michigan School Business Officials

Specialty Areas
- Municipalities
- Local school districts and intermediate school districts
- Not-for-profit organizations
- Employee retirement benefit plans
- Audits under government auditing standards
- Single audits under OMB A-133

Experience – Yeo & Yeo
- Senior Manager
- Audit & Assurance Services
- Firm Audit Team Member
- Firm Government Audit Team Member

Community Service
- Former Member Alma Kiwanis
- Junior Achievement Volunteer
- Board Treasurer of Alma Police Athletic League
- Finance Committee member – Girls on the Run

Training
- Not-for-profit and Form 990
- Not-for-profit concepts
- School annual update
- Employee benefit plan annual update,
- Michigan Township Auditors Institute,
- AICPA National Employee Benefit Plan Conference,
- MICPA Employee Benefit Plans Conference
- Governmental Accounting & Auditing Conference
- Michigan School Business Officials Conference
- MGFOA Fall Conference
- Super-Circular – Federal Grants
- GASB 68

Presentation/Presenter
- Presented *Fund Accounting* to MSBO beginning business managers, September 2010
- Presented "Transparency and Accountability" for the Non Profit Management/Leadership Certificate Program at Saginaw Valley State University, October 2011
- Presented "Transparency and Accountability" and "Financial Management" for the Non Profit Management/Leadership Certificate Program at Saginaw Valley State University, May 2012
- Prepared and presented various internal training information related to school districts (Special Education Federal Compliance Issues – May 2013), governmental entities, and employee benefit plans
- Presented "Tips for Governments" for Yeo & Yeo governmental client training, March 2015
- Presented "School District Auditing Primer" for the MICPA Government Conference, May 2015
- Presented "Get Ready for 401K Audit" for the MICPA Employee Benefit Plans Conference, May 2015

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Curriculum Vitae
Michael L. Rolka, CPA
Manager

Education
- Bachelor of Professional Accountancy, Saginaw Valley State University, 2012, Major in Accounting and Minor in Finance

Professional Certifications
- Certified Public Accountant, April 2013

Specialty Areas
- Audits of local school districts
- Audits of municipalities
- Single audits under Uniform Grant Guidance
- Audits under government auditing standards

Experience – Yeo & Yeo
- Manager
- Firm's Government Audit Team Member

Community Service
- Saginaw Valley Concert Association - treasurer
- Saginaw Valley Young Professionals Network
- Saginaw Jaycees
- Downtown Saginaw Association

Training
- School Update – annually 2012 through 2016
- Audit Level 1 – 2012
- Audit Level 2 – 2012
- Audit Level 3 – 2013
- Audit Level 4 – 2014
- Audit Level 5 – 2015
- Audit Clarity Standards Training – 2012

Top 5 Strength's as Identified by CLIFTON STRENGTHSFINDER™

1. Harmony
2. Analytical
3. Deliberative
4. Consistency
5. Focus

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Curriculum Vitae
David R. Youngstrom, CPA
Principal

Education
- BA Business Administration, Saginaw Valley State University, 1993

Professional Certifications
- Certified Public Accountant since February 1996

Professional Memberships
- American Institute of Certified Public Accountants
- AICPA Government Audit Quality Center
- Government Financial Officers Association
- Michigan Government Finance Officers Association
- Michigan School Business Officials
- Michigan Association of School Boards
- Michigan Association of CPAs
- Oakland School Business Officials

Specialty Areas
- Municipalities
- Local school districts
- Small to medium sized businesses
- Construction contractors
- Manufacturers
- Single audits under 2 CFR 200

Experience
- Yeo & Yeo (1995 to present)
  Principal-in-charge of Regional Audit & Assurance Services for Ann Arbor, Alma, Greater Detroit, Midland, Saginaw. Audit Department's Firm Audit Team Member
- CAFR Certificate of Excellence in Financial Reporting Program Reviewer

Community Service
- Chairman of the Board of the United Way of Saginaw County
- Board of Education, Freeland Community School District
- Saginaw Valley State University Board member of the Alumni Association

Presentation/Presenter
- *Fraud Standards SAS 99, Consideration of Fraud in a Financial Statement Audit* – presented to the Saginaw Area Local Treasurers Association
- *Year End Accounting & Auditing Tips* – presented at MSBO Business Managers/CPA Workshop
- *Fraud and Internal Controls Update for Governments & Nonprofits* – presented at MICPA Governmental Accounting & Auditing Conference
- *Internal Control and Risk Assessment* – presented at MICPA Governmental Accounting & Auditing Conference in both Lansing and Troy
- *School Update* - presented at the MICPA Governmental Conferences
- *Audit Update*, presented at the MICPA Government Conferences
- *Single Audit Update* - presented at the MSBO Annual Conferences
- *School District Accounting & Auditing Update* – presented at the MICPA Governmental Accounting & Auditing Conference
- *How to Prepare for an Audit* – MICPA
- *Management's Discussion & Analysis* presented to the Michigan Association of Township Supervisors

Training
- MICPA Conference, Government
- Accounting & Auditing
- Changing Your Audit Strategy
- Non Profit Issues and Updates
- Michigan School Update
- MICPA Governmental Conference
- MSBO Annual Conference and Financial Strategies
- MGFOA Fall Training Institute

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Audit Proposal Form

1. Location of the office that will be performing the audit for the City of Burton.

Audit Firm:	Yeo & Yeo CPAs & Business Consultants
Address:	3023 Davenport Avenue, Saginaw, MI 48602
Contact Person:	Jamie L. Rivette, Principal In-Charge
Phone Number:	(800) 968-0010

2. Number of Michigan municipal audits that your firm conducted in each of the last three years. Please attach a list of municipalities/governmental agencies.

Year ending 2014	50
Year ending 2015	49
Year ending 2016	50

Arcada Township Argentine Township Athens Township Atlas Township Bacon Memorial District Library Beecher Metropolitan District Bridgeport Charter Township	Decatur-Hamilton Quick Response Unit Douglass Township Flint Downtown Development Authority Flint Economic Development Corporation Grand Blanc Fire Commission Gratiot County
Buena Vista Charter Township Buena Vista Charter Township-DDA Caro Transit Authority Carrollton Township Cassopolis Area Utilities Authority Charter Township of Genesee	Hayes Township Home Township Kochville Township Mills Township Richland Township
Charter Township of Union City of Alma City of Au Gres City of Center Line City of Dowagiac City of Flat Rock City of Flint City of Midland City of Portage City of Saginaw City of Sandusky City of St. Clair Shores City of Standish Crystal Township Decatur Township Decatur-Hamilton Joint Fire Dept.	Saginaw Midland Municipal Water Supply Corp Saginaw Promise Zone Authority Saginaw Public Library Sims Township Township Code Authority Township of Grosse Ile Village of Brooklyn Village of Martin Village of New Haven Wayne Township

3. Number of other governmental (fund accounting) audits your firm has conducted in each of the last two years.

   a. Last year 100+
   b. Prior year 100+

4. List your firm's involvement in governmental organizations.

GFOA Certificate of Achievement for Excellence in Financial Reporting reviewer
Michigan Government Finance Officers Association Standards Committee
Michigan Municipal League
Michigan Municipal Executives

5. List specific city/government audit training supplied to your staff in the last two years.

Course Description	CPE Hours	Participants	Date
Governmental Training	4	All government team members	March 2015
Annual School Update(this focuses on GASB standards & auditing standards applicable under Yellow Book and Single Audit)	8	All government & school audit staff and Principals	Annual
Single Audit	8	Inexperienced compliance auditors	Annual
Audit Retreat(this always has additional trainings on GASB standards and audit updates)	4.6	All auditors	Annual
MICPA Government Accounting & Auditing Conference	8	Various government team members	Annual
Michigan Township Association Institute	8	Various government team members	Annual
Michigan Government Finance Officer Association Conference	16	Various government team members	Annual
Michigan Municipal Executive Conference	16	Various government team members	Annually starting in 2016

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6. Number of total audit staff. Do not include tax, consulting services or clerical personnel.

Number of audit staff 55
Number of audit staff with CPA certification 42

7. Number of staff above who were directly involved in a significant portion of the audit of a municipality in the last two years.

19 Employees were directly involved.

8. Staff anticipated to be assigned to audit.

Name	Title/Position	# of Years Audit Experience	# of Years City Audit Experience	Qualifications(Degrees, CPA)
Jamie Rivette	Principal	16	16	CPA
Ali Barnes	Senior Manager	9	9	CPA
Michael Rolka	Manager	5	5	CPA
David Youngstrom	Principal	22	22	CPA

9. Base audit cost:

	Basic Financial Statement	Single Audit	Total
For the year ending June 30, 2017	$33,500	$3,700	$37,200
For the year ending June 30, 2018	$34,500	$3,800	$38,300
For the year ending June 30, 2019	$35,500	$3,900	$39,400

Quarterly Meetings
Cost per meeting (1 hour per quarter) 2017 $500 per meeting
Cost per meeting (1 hour per quarter) 2018 $525 per meeting
Cost per meeting (1 hour per quarter) 2019 $550 per meeting

10. What type of consulting service would you provide to the city on an annual and ongoing basis at no additional cost?

We, as auditors, will offer positive alternative solutions to improve fiscal management of the City of Burton. The auditor will advise the accounting office in writing of any changes in accounting procedures to assist with the ongoing compliance with the latest recommendations.

We routinely consult with our clients throughout the year on a variety of issues. It is our firm policy that any questions of a routine nature are answered during the course of the year at no additional cost to the city. If your question requires research or a written response on our part, it is billed at our standard hourly rates, which depend on the level of staff necessary to complete the assignment.

11. Hourly rates for consulting services beyond the scope of the consulting services listed in number 10 above.

Staff Level	Rate
Principal	$240 to $300
Senior Manager	$232 to $240
Manager	$189 to $210
Senior Accountant	$155 to $165
Staff Accountant	$125 to $137

12. Indicate other services that you provide to your clients.

    GASB 68 assistance, Capital Asset maintenance, training on upcoming GASB's and utility rate studies.

13. Please provide any additional information or data, which you feel is relevant and may be helpful in the selection process.

    Anything further is already listed in our preceding pages.

14. Please provide a copy of your most recent peer review.

    Please see the next page.

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Peer Review Letter

BROWNEDWARDS
certified public accountants

System Review Report

To the Principals of
Yeo and Yeo, P.C.
and the Peer Review Committee of the Michigan Association of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Yeo and Yeo, P.C. (the "firm") in effect for the year ended September 30, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Yeo and Yeo, P.C. in effect for the year ended September 30, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies), or fail.* Yeo and Yeo, P.C. has received a peer review rating of *pass.*

Brown, Edwards & Company, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
March 18, 2014

Your Success is Our Focus

319 McClanahan Street, S.W. • P.O. Box 12388 • Roanoke, VA 24025-2388 • 540-345-0936 • Fax 540-342-6181 • www.BEcpas.com

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Contact Information

Thank you for taking the time to review this proposal. Please contact me with any questions.

Jamie Rivette
Audit Principal In-Charge
3023 Davenport Avenue
Saginaw, MI 48602
(800) 968-0010
Fax: (989) 793-0186
jamriv@yeoandyeo.com

March 10, 2017

Delivering Assurance

PROFESSIONAL SERVICES PROPOSAL FOR

City of Burton

Submitted by:

Doug Deeter, CPA, Principal

doug.deeter@rehmann.com

Rehmann | 5800 Gratiot Rd., Suite 201 | Saginaw, MI 48638 | 989.799.9580

Rehmann

Business wisdom delivered.

Rehmann

Rehmann Robson
5800 Gratiot Rd.
Suite 201
Saginaw, MI 48638
Ph: 989.799.9580
Fx: 989.799.0227
rehmann.com

March 10, 2017

Ms. Ginger Burke-Miller
Controller
City of Burton
4303 S. Center Rd.
Burton, MI 48519

Dear Ms. Burke-Miller:

Thank you for sharing information about City of Burton ("City of Burton") and your need for audit services. Rehmann Robson ("Rehmann") is eager to leverage our industry and technical experience, and knowledge of issues impacting your city to provide valuable business solutions to City of Burton.

Based on our conversation with you, the attached proposal focuses on the specific needs you identified, and provides evidence for why you should choose Rehmann as your CPA and business advisory firm.

When you partner with Rehmann, you can expect:

- a solid reputation in the industry
- experience auditing federal awards
- a smooth transition from your current firm
- a strong local office presence

We will contact you soon to discuss our next steps. In the meantime, if you have any questions about this proposal or the Firm's qualifications, please contact us.

Thank you for considering Rehmann.

Sincerely,

Rehmann Robson LLC

Doug Deeter, CPA
Principal

Attachment: Rehmann (2933 : Audit Services for Fiscal Years ending 2017, 2018 and 2019)

What you'll find inside

What's important to you

Our role as your professional services firm is to deliver assurance services in an efficient manner, without disruption to your staff, while maintaining a high level of quality. We will also be committed to exceeding your expectations in the following areas:

COST CONTROL

In challenging economic times when state revenue sources are declining, governments need to make economically prudent decisions. Our firm understands the limited resources that governments have to work with; the demand to do more with less. We have made a commitment to find the right balance of service delivery and cost, without sacrificing quality, to help our clients meet those demands. As a regional firm, our fee structure allows our principals to be involved with our clients throughout the engagement, providing a high-quality deliverable at a reasonable price.

SIGNIFICANT EXECUTIVE INVOLVEMENT = TIMELY COMPLETION AND DELIVERY

At Rehmann, we believe that engagement executives belong in the field, not the office. Accordingly, you can expect a substantial on-site presence by the executives responsible for your engagement. We have found that when our most experienced people are investing a significant amount of time in the planning and implementation of an engagement, we are able to achieve optimum efficiency in conducting the audit. We also believe that frequent principal interaction with our clients strengthens our business relationship, gives us a deeper understanding of your needs, and fully leverages the knowledge and experience of our professionals.

Our assurance practice is structured to provide our clients with efficient, effective services. We have one goal: becoming THE Firm of Choice for both our clients and our associates. To accomplish that goal, we employ a regional organizational structure, in-depth associate training, an emphasis on on-site review and completion of audit procedures, and an enhanced client service focus through the use of our Rehmann Client Ambassador program. Throughout the year you can expect an objective Rehmann advisor to serve as City's Client Ambassador. Your client ambassador will ask for feedback on the quality of our service and about your experience as a Rehmann client to ensure we are doing all that we can to exceed your expectations.

"At Rehmann, we believe the experience you have working with us is as important as the services we deliver. Each day, our goal is to help you get the most out of your Rehmann Experience. Simply put, we want to exceed your expectations."

RANDY RUPP, CPA
CEO

Our services

Rehmann is committed to delivering high quality assurance services in a timely, efficient manner.

ENGAGEMENT SCOPE

- Financial audit of City of Burton for the years ending June 30, 2017, 2018, and 2019
- Single Audit Act compliance report, when required
- Preparation of a management letter of comments and recommendations
- Performance audit in accordance with Public Act 298 of 2012
- Exit conference with management
- Presentations to the finance/audit committee and/or board
- Quarterly update meetings with Council
- Assistance with the preparation of Form F-65
- Availability for ongoing technical assistance throughout the year

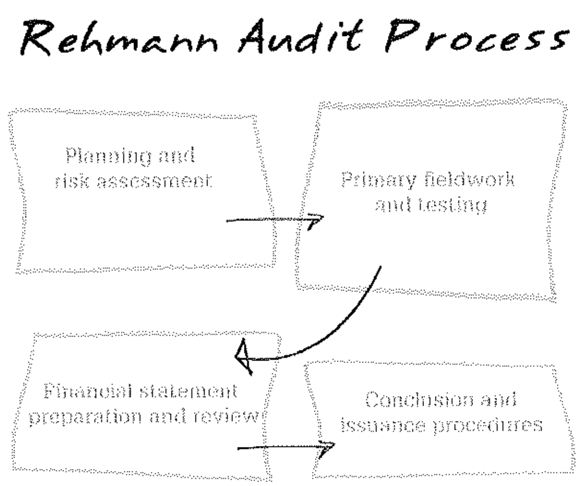
The format and presentation of the financial statements will conform to the applicable standards set forth by:

- ✓ Governmental Accounting Standards Board (GASB);
- ✓ American Institute of Certified Public Accountants (AICPA);
- ✓ Government Finance Officers Association (GFOA);
- ✓ U.S. Office of Management and Budget;
- ✓ Michigan Department of Treasury;

ENGAGEMENT EXECUTION

We will complete our work in four inter-related phases: (1) planning and risk assessment, (2) primary fieldwork and testing, (3) financial statement preparation and review, and (4) conclusion and issuance procedures. A brief overview of our audit approach is provided below.

A detailed explanation of the audit process and Rehmann's approach is provided in the appendix.



Phase 1: planning/risk assessment

In accordance with your time schedule, we will hold a planning meeting prior to the start of the engagement involving all associates assigned to the job. We will schedule the dates of our on-site fieldwork, arrange for downloads from your computer systems, document internal controls over financial reporting and compliance, and review the materials you typically provide your auditors. At roughly the same time, we will work closely with you to begin preparing/updating the format and structure of the financial statements in Microsoft Excel and Word.

Once the City is ready and has available a reasonably-adjusted trial balance, we will complete the planning process. Our engagement executives will analytically review the draft financial statements, and document our assessment of audit risk by area. We will use this information to tailor our standard governmental audit programs to correlate with our risk assessment of the City's accounting and financial processing environment.

Phase 2: primary fieldwork/testing

Working from the reasonably-adjusted trial balance used to complete our planning procedures, we will begin our year-end fieldwork. Our lead schedules and audit workpapers will be created based on the City's draft financial statements. This allows us to conduct our audit at the same level of detail on which our opinions will be expressed, and enhances the efficiency of the entire process. Each audit area will be tested through a combination of analytical, substantive, and sampling procedures, consistent with the tailored audit programs developed in Phase 1.

> "At Rehmann, we believe that engagement executives belong in the field, not the office. You can expect a substantial onsite presence by our executives."

As the year-end fieldwork procedures are completed, we will review the workpapers, quality control documents, and checklists as part of our internal system of quality control. All comments and issues generated by these reviews will be resolved in the field.

Phase 3: financial statement preparation/review

Financial statement preparation actually begins in Phase 1, and continues throughout Phases 2 and 3. Once the financial statements and related notes have been compiled, they will be processed through our Technical Standards Review (TSR). Draft financial statements are given a detailed review by an associate not connected with their preparation. Then the financial statements and other reports are reviewed for format, presentation, and compliance with all applicable professional guidance and technical pronouncements by the engagement principal and a top-level executive independent of the audit team. Through the TSR process, we are able to assure our clients that their financial statements have been subjected to the most stringent review of technical compliance and reporting excellence available.

In most cases, the first level of this process is completed while we are still in the field, which allows for complete drafts (including any related audit findings and recommendations) to be reviewed with management before the audit team leaves the field, when information is still fresh and any issues are easily resolved.

Phase 4: conclusion/issuance procedures

After management has had an opportunity to thoroughly review the draft financial statements and any audit findings or recommendations, we will perform our conclusion and issuance procedures. These vary, but may include following up on outstanding confirmations, reviewing the minutes of board meetings held subsequent to our fieldwork, and obtaining written representations from management concerning the completeness and fair presentation of the financial statements. Once complete, we will produce final PDF versions of the financial statements and related reports, and provide them to you via email. Hard copy reports may also be printed and bound, depending on your needs.

LICENSE TO PRACTICE

Rehmann and each certified public accountant to be assigned to the engagement are properly licensed to practice public accounting in the State of Michigan.

PEER REVIEW

The AICPA's peer review program requires that a CPA firm have an independent audit of its quality control documents, systems and procedures every three years. A copy of our most recent peer review report, which included a review of specific government engagements and for which Rehmann received a peer review rating of pass, is included in the appendix.

SIMILAR ENGAGEMENTS

Rehmann has one of the largest governmental practices in Michigan. We currently serve over 335 governmental, school and not-for-profit entities in the state. This is evidence of our knowledge of your business and our abilities to service your account without disruption and without the need for your staff to train the auditors. The following is a listing of a few clients similar to City of Burton:

Client:	**City of Bay City**
Services provided:	Financial statement audit (CAFR) and Single Audit
Total staff hours:	600
Date gained:	1999 - present
Engagement executives:	Doug Deeter and Heather Kuebler
Client contact information:	George Martini (989.894.8249)

Client:	**City of Owosso**
Services provided:	Financial statement audit
Total staff hours:	300
Date gained:	2011 – present
Engagement executives:	Doug Deeter and Heather Kuebler
Client contact information:	Richard Williams (909.725.0575)

Client:	**City of Grand Blanc**
Services provided:	Financial statement audit (CAFR) and Single Audit
Total staff hours:	250
Date gained:	2009 – present
Engagement executives:	Doug Deeter and Heather Kuebler
Client contact information:	Wendy Jean-Buhrer (810.694.1118)

A complete listing of all our governmental clients is presented in the Appendix. We encourage you to contact them and hear first-hand how Rehmann meets and exceeds their expectations.

Why partner with Rehmann?

GOVERNMENTAL INDUSTRY EXPERIENCE

Providing *governmental business wisdom* requires that we have an intimate understanding of your operations. The Rehmann Governmental Industry Group includes 50 professionals who are dedicated full-time to governmental engagements on a year-round basis and another 75 full-time Rehmann associates who spend a significant amount of time working on public sector audits on a seasonal basis. All members of this cross-functional group receive extensive industry-specific training.

"Our best people — our senior managers and principals — will be in the field, actively participating in the engagement with both you and our staff."

MARK KETTNER, CPA, CGFM
Principal, Rehmann Governmental Industry Group

We currently serve approximately 200 governmental clients and more than 300 not-for-profit clients, totaling to over 500 public sector entities. During 2015, we invested 116,000 hours, or 15 percent of Firm revenues, in government, not-for-profit and higher education clients including:

- Counties
- Cities
- Villages
- Townships
- Public school districts
- Transit agencies
- Public authorities
- Community mental health authorities

REHMANN IS CONNECTED

Rehmann is actively involved in industry associations that provide access to professionals with governmental and not-for-profit experience across the country, including:

- American Institute of Certified Public Accountants (member of the Government Audit Quality Center)
- Florida Institute of Certified Public Accountants
- Ohio Society of Certified Public Accountants
- Michigan Association of Certified Public Accountants (vice-chair of the governmental taskforce, and regularly provide speakers to train other CPAs across the state)
- Institute of Internal Auditors

Rehmann

- Government Finance Officers Association (multiple special review committee members, and an advisor to the CAAFR Committee)
- Florida Government Finance Officers Association
- Michigan Government Finance Officers Association (member of the Standards Committee)
- Michigan Local Government Managers Association
- Michigan Municipal Treasurers Association
- Michigan Association of County Treasurers
- Michigan Association of Counties
- Michigan School Business Officials
- Michigan Association of School Boards
- Michigan Committee on Governmental Accounting and Auditing Statements
- Michigan Association of Community Mental Health Boards
- Association of Government Accountants (four board members, and eight CGFMs)

CONTINUING PROFESSIONAL EDUCATION

To maintain our competitive edge and to stay ahead of the curve on technical quality, we place significant emphasis on continuing professional education with appropriate focus on industry specialization and relative responsibility levels. We readily exceed the State and GAO's biennial CPE hour requirements through a variety of external and internal programs.

External programs

- MICPA annual spring and fall governmental auditing and accounting updates - Rehmann sends several governmental team members regardless of level and years of experience.
- Annual GFOA national conference - Rehmann sends one to two people as speakers and attendees.
- Annual GFOA teleconference (conducted in November) - attended by most of Rehmann's senior and executive level staff.

Internal programs

- Rehmann sponsors multiple training opportunities each year through its involvement with the Association of Government Accountants (AGA). The opportunities total approximately 40 hours per year.

- Annual governmental technical updates, held in June and December, are mandatory for all industry group members.

- Annual audit and assurance service training provides updates on auditing standards with an emphasis on engagement planning, risk assessment, and analytical review techniques. Held in the summer, the training includes governmental breakouts with separate programs for beginning, intermediate and advanced staff.

- Quarterly webinars provide the latest developments in accounting, auditing, and financial reporting standards

ACCESS TO CUSTOMIZED TRAINING FOR GOVERNMENTAL ENTITIES

Drawing on our extensive background of providing auditing and consulting services to governmental and related nonprofit entities, Rehmann has developed a wide array of training sessions specifically targeted to the public sector. Following are several options we have for government financial managers:

Governmental webinar series

We host various webinars to update our clients and prospects on new issues related to the public sector. Following is a list of topics recently covered at our governmental seminar series:

- Mitigating the risk of fraud in the public sector
- Pension updates: GASB 67/68 (and OPEB under GASB 74/75)
- Excel tips and tricks for financial reporting
- Grants management
- 2 CFR Uniform Guidance
- Single audit: sub-recipient monitoring

Publications

We also keep you informed about important issues through face-to-face communication and through our publications. Our monthly e-newsletter "BWDexpress" addresses relevant, practical issues. "BWD" (Business Wisdom Delivered) magazine, published three times a year, presents client-focused articles, authored by Rehmann advisors, which discuss topics of interest to our clients.

Want to see a sample of what Rehmann has to offer? Visit our government publications and resources web page at www.rehmann.com/government_resources.

Drawing on our extensive background of providing auditing and consulting services to governmental and related nonprofit entities, Rehmann has developed a wide array of training sessions specifically targeted to the public sector. The curriculum is tailored to your organization's needs to ensure relevancy, and sessions are held at your location to lessen interruption to your staff's schedule.

Our governmental and not-for-profit executives have delivered scores of training sessions to professional organizations and clients, both locally and nationally, and routinely receive outstanding evaluations from course participants. Courses are available in the following areas:

- Accounting
- Auditing
- Grants Administration / Federal Cost Principles
- Internal Controls and Fraud Risk

Please see the appendix for more detailed information.

BENEFITS TO OUR CLIENTS

Rehmann strengths	=	Value to City of Burton
Efficient use of technology and client training in programs such as Excel and Word.	→	Enhanced communication and streamlined processes.
A dedicated industry group that services over 335 governmental and similar nonprofit organizations annually.	→	Staffed by full-time professionals from management to field staff that provide value added solutions instead of asking fundamental questions.
		Timely updates on new accounting pronouncements and suggested strategies for implementation.
		Less interruption from your schedule in order to "train" the auditors.
		Faster issuance of your reports.
Use "service team" approach for responsive and timely service.	→	Work completed on time and questions answered quickly and accurately. Matching your specific needs with the most qualified professional to provide the best alternatives and solutions.
One of Michigan's "101 Best & Brightest companies to work for."	→	Greater continuity in your service team means more effective and efficient results.
		Average level of experience of a governmental executive is 15 years.

Rehmann strengths	=	Value to City of Burton
Significant involvement in Michigan Governmental Associations and relationships with other professional associations.	→	Receive up to date information on changes and benchmarks regarding issues that affect your organization.
Significant partner and management involvement.	→	Our executives are available to offer strategic direction and business advice.
Significant government - specific CPE required of our staff.	→	Provides the consistency and accuracy required by your audit.
Largest number of registered reviewers of GFOA.	→	Financial statements are complete, accurate and in accordance with professional standards.

Our investment in the governmental sector on a full-time basis, by professionals devoted only to the governmental industry, has truly made Rehmann the "go-to" CPA firm for Michigan governments.

EXPERIENCE AUDITING FEDERAL AWARDS

Rehmann's government, not-for-profit and higher education team is staffed by professionals who primarily focus on governmental accounting, auditing and consulting, so all of the professionals assigned to City's engagement will have extensive prior experience in auditing federal programs. Each year, we audit organizations administering hundreds of millions of dollars in federal awards. Accordingly, during 2015 (the last year for which complete data is available) we conducted 132 single audits for public sector clients totaling more than $1.2 billion in federal awards expended.

MORE **EXPERIENCE**

Our clients expect integrated solutions that provide real, tangible value — both short term and long term — and they know they can count on us to deliver.

One of the benefits in serving a large number of governmental entities is the experience that we gain from it. This includes experience with a broad range of federal programs. In addition, our executives routinely lead training seminars for the MICPA and other organizations on conducting federal single audits. What this means is that you will not have to educate your auditors about your federal programs, but instead you will receive meaningful comments and advice on how to enhance your financial management of those programs.

ACCESS TO A BROAD RANGE OF SERVICES

In addition to traditional compliance services, Rehmann offers a full range of related business consulting services.

MORE SERVICE

Our services range from traditional audit and accounting services to investment consulting, from litigation support to international business services.

Rehmann Financial offers a broad range of services for companies and individuals, including comprehensive financial planning and investment management analysis; retirement, estate and education savings planning for individuals and businesses; and risk analysis and evaluation of insurance coverage.

Rehmann Corporate Investigative Services provides fraud, embezzlement, fire and background investigations; surveillance services and forensic accounting; computer security incident response; and asset protection services for business, legal and insurance clients.

Rehmann Robson supports the growth and development of organizations of all sizes through knowledgeable support in comprehensive tax planning, consulting and preparation; outsourcing of finance, accounting and human resource functions; audit and assurance services and merger and acquisition analysis, business valuation and litigation support; computer and information technology security solutions; and strategic business planning, consulting and transition planning services.

A STRONG LOCAL OFFICE PRESENCE

The Saginaw office of Rehmann is significant not only for its size, but also its depth of talent and range of service offerings. We have a sizable number of staff in the audit, tax, employee benefits and outsourcing groups. Your needs can be met on a timely basis through a call or visit with personnel who are only a few minutes away from your location.

SATISFIED CLIENTS

In our most recent client satisfaction survey (June 2015), we asked nearly 500 clients about important service areas like ease of doing business, communication, responsiveness and pro-active solutions.

- Overall, 97 percent of our clients were satisfied with Rehmann
- Overall, 98 percent of our clients were satisfied with the ease of doing business with Rehmann
- Overall, 98 percent of our clients said that they intend on continuing their relationship with Rehmann

In the survey we also asked our clients to share their thoughts on how we could improve. Those comments are most important to us. Because when it's all said and done, we believe it's about keeping clients satisfied.

NEXT STEPS

We are confident we can meet and exceed your expectations and would like the opportunity to deliver *valuable business solutions* to City of Burton.

It is our belief that we have addressed the needs of City of Burton in this proposal. However, if there is an area that we have not sufficiently covered, or if you have a question about our Firm's qualifications, please do not hesitate to call us for clarification. Please direct your questions or unresolved concerns to Doug Deeter, CPA at 989.799.9580.

Rehmann at a glance

Rehmann is a collection of professional service companies committed to providing valuable business solutions. We combine our knowledge and experience with our clients' to resolve the challenges they face. We call this promise "Business Wisdom Delivered."

At a glance (as of January 1, 2017)

Founded in 1941

60 Number of owners

800 Number of employees

115 million Total revenue in 2016

Office locations

Ann Arbor, MI	734.761.2005
Boca Raton, FL	561.912.2300
Cheboygan, MI	231.627.3143
Detroit, MI	313.962.1841
Farmington Hills, MI	248.579.1100
Grand Rapids, MI	616.975.4100
Jackson, MI	517.787.6503
Lansing, MI	517.316.2400
Midland, MI	989.631.3131
Muskegon, MI	231.739.9441
Naples, FL	239.254.5057
Saginaw, MI	989.799.9580
Stuart, FL	772.283.7444
Toledo, OH	419.865.8118
Traverse City, MI	231.946.3230
Troy, MI	248.952.5000
Vero Beach, FL	772.234.8484

International affiliation

Independent Member of Nexia International

A network of independent accounting and business services firms that enables members to provide clients with local knowledge in any overseas marketplace.

Rehmann Robson

Certified Public Accountants and Business Consultants

- Comprehensive tax planning, consulting and preparation
- Outsourcing of finance, accounting and human resource functions
- Audit and assurance services and merger and acquisition analysis
- Business valuation and litigation support
- Computer and information technology security solutions
- Strategic business planning, consulting and transition planning services

Rehmann Financial

A Registered Investment Advisor

- Comprehensive financial planning and investment management analysis
- Retirement, estate and education savings planning for individuals and businesses
- Risk analysis and evaluation of insurance coverage

Rehmann Corporate Investigative Services

Professional Investigation and Security Consulting

- Fraud, embezzlement, fire and background investigations
- Surveillance services and forensic accounting
- Computer security incident response
- Asset protection services for business, legal and insurance clients

Industries served

Rehmann serves a wide range of clients. A full list of industries can be found on rehmann.com.

- Commercial
- Financial services
- Healthcare
- Manufacturing
- Not-for-profit
- Education
- Government
- Individuals and private households
- Professional and technical services

Rehmann

LOCAL TO GLOBAL NETWORKS

Rehmann is actively involved in industry associations and other organizations that provide access to professionals across the United States and internationally, including:

- American Institute of Certified Public Accountants Center for Audit Quality (CAQ)
- Institute of Management Accountants
- Florida Institute of Certified Public Accountants
- Michigan Association of Certified Public Accountants
- Ohio Society of Certified Public Accountants

COMMITMENT TO QUALITY

- Ranked in the top 30 firms in the United States by "Accounting Today"
- Earned Inavero's 2016 "Best of Accounting™ Award" for providing exemplary client service
- Registered with the Public Companies Accounting Oversight Board (PCAOB)
- Successfully completed all peer review requirements since inception of AICPA Quality Control Standards in 1979
- One of Michigan's "101 Best & Brightest Companies to Work For"

Your Rehmann team

The core service team for City of Burton will include individuals with extensive experience in governmental accounting and auditing. These individuals not only have the experience providing the services outlined in this proposal, but they also represent senior management of our Firm. Our service philosophy guarantees significant involvement of our executives as part of each client relationship.

REHMANN CLIENT SERVICE PHILOSOPHY

One Team. One Focus. Your Success – Your Rehmann team will have the optimal combination of skills and experience to support your success. Your primary business advisor, Principal, **Doug Deeter, CPA**, will:

- Continually customize a cross-functional team tailored to your current needs that can help meet your City's goals and objectives for the future.
- Ensure we are meeting and exceeding your needs by identifying and bringing to your attention value added tax and other business solutions.
- Provide access to additional resources available within our firm and through our industry networks.

> "With Rehmann's client service philosophy, nothing is more important than a timely response to your questions and concerns. We will not keep you waiting."

The Rehmann client service delivery model ensures you will have direct access to all members of your Rehmann team.

In addition, **Heather Kuebler, Manager**, will be directly involved in the relationship and audit services. These professionals will be actively involved, listen to your needs, and respond with suggestions.

All of the personnel assigned to your engagement have substantial experience providing audit, tax and consulting services to organizations like yours. Their qualifications mean the transition to our firm would proceed very smoothly, with minimal disruptions to your operations.

Biographical resumes of each of the key team members are included on the following pages.

Douglas Deeter, CPA

PRINCIPAL

CONTACT INFORMATION

Phone: 989.799.9580
Direct: 989.797.8374
Email: doug.deeter@rehmann.com

AREAS OF SERVICE

- Governmental auditing and consulting services
- Single audit services
- Not-for-profit organizations
- K-12, ISD/ESD audits
- Native American government and casino
- Contracted controllership and human resources services

CURRENT POSITION

Doug is a principal in the audit and assurance department of Rehmann's Saginaw office and leads the east region governmental audit practice.

EXPERIENCE

With over 15 years of audit and assurance services experience, Doug works primarily with governmental organizations including townships, cities and counties, intermediate and local school districts as well as non-profit organizations. He also works with Native American tribal governments and Native American casinos.

Doug enjoys serving as an overall business consultant for his clients and providing them with the tools and resources to be successful. Serving as a contracted controller/CFO for various clients has familiarized him with the day-to-day operations of these types of organizations and the unique challenges each of them face. Doug is passionate about technical accuracy in reporting and is a trusted advisor to his many clients.

Doug provides firm-wide training on governmental audit matters and also serves as a mentor in Rehmann's leadership development program. Doug also leverages his governmental experience to provide training for external organizations.

EDUCATION

Doug is a 1998 graduate of Lake Superior State University, earning bachelor's degrees in Accounting and Business Administration.

PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants
- Michigan Association of Certified Public Accountants
- Government Finance Officers Association
- Michigan Government Finance Officers Association

Heather M. Jurrens Kuebler, CPA

ASSURANCE MANAGER

CONTACT INFORMATION

Phone: 989.799.9580
Direct: 989.797.8359
Email: heather.kuebler@rehmann.com

AREAS OF SERVICE

- Governmental audit services
- Single audit services
- School districts
- Not-for-profit audits
- Governmental outsourcing services

CURRENT POSITION

Heather is an assurance manager with Rehmann's governmental audit and assurance department, and is based in the Saginaw office.

EXPERIENCE

Heather joined Rehmann as a full-time governmental auditor in 2009. In addition to managing traditional audits, she has significant experience with governmental outsourcing, federal award compliance and auditing of governmental and not-for-profit entities.

Heather focuses on providing exceptional service, by ensuring clients have the tools and knowledge they need to succeed. She is dedicated to helping clients find solutions for improvement by interpreting technical accounting matters and always providing answers to questions.

Selected engagements include: *Cities* – City of Bay City, City of Grand Blanc, City of Burton, City of St. Johns; *Counties* – Bay County, Clinton County, Midland County, Saginaw County; *School Districts* – Freeland Community School District, Bangor Township School District; and other governmental and not-for-profit entities.

EDUCATION

Heather holds a Bachelor of Business Administration in accounting from Northwood University.

PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants
- Michigan Association of Certified Public Accountants

Your investment

Based on our discussions and your request for proposal, the scope of the engagement and estimated fees are as follows:

Assurance Services	2017	2018	2019
Audit of financial statements for the years ending June 30, 2017, 2018, and 2019	$26,500	$27,500	$28,500
MDOT Compliance	2,500	2,500	2,500
F-65 Preparation Assistance	2,300	2,300	2,300
Quarterly meetings with Council	1,500	1,500	1,500
TOTAL:	$32,800	$33,800	$34,800

Our fees for the single audit will be $3,000 per year, when required and contemplate a single audit with one major program. Additional major programs, if required, would be billed separately at $1,500-$2,000 each, depending on the size and complexity of the related compliance requirements to be tested.

For the year ended June 30, 2017, the City will be required to implement Governmental Accounting Standards Board (GASB) Statement 74 Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans. The fee for Rehmann to assist the City in implementing this new standard is expected to be $2,500.

For the year ended June 30, 2018, the City will be required to implement Governmental Accounting Standards Board (GASB) Statement 75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The fee for Rehmann to assist the City in implementing this new standard is expected to be $2,500.

The City's request for proposal (RFP) required proposers to include an amount for the auditor to attend Council meetings at least quarterly for one hour, which we have included in the above chart. Since the auditors only audit the City's records once a year, the auditor would not be familiar with the transactions occurring at the City on a quarterly basis. If the Council is looking for their auditor to attend the quarterly meetings to answer general questions then the one hour requested in the RFP would be sufficient. However, if it is the Council's intention to have the auditor familiarize themselves (not audit) with the quarterly activity of the City then there would be additional time required in addition to the one hour to attend the Council meeting. By the auditor familiarizing themselves with the quarterly activity it would allow them to answer more specific questions related to the operations for the quarter. If the Council's intention is to ask specific questions related to the quarterly activity of the City then we would expect there to be additional time involved which would result in an additional fee of $2,000 per quarter.

The above fees are based on the assumption that City of Burton will provide a reasonably adjusted trial balance at the beginning of fieldwork and that current auditing standards remain applicable. Should City of Burton require assistance in obtaining a reasonably adjusted trial balance or auditing standards significantly change making our estimate unreasonable, we will work with City of Burton in arriving at a new fee that is commensurate the additional work and hours required prior to performing such services.

This proposal is based on professional standards in effect as of the date of our proposal. The fees quoted for years subsequent to 2017 may be subjected to renegotiation if significant changes in professional standards or reporting requirements make our initial estimate of hours to complete the audit unrealistic. If any such changes occur, we will discuss the reasons with you and arrive at a new fee arrangement.

BUDGETED HOURS

When it comes to budgeting an audit, our philosophy is not to schedule "more" hours, but rather "better" hours. To that end, we have developed our schedule of estimated hours calling for a full 50 percent of the total audit hours to be invested by our executives and supervisory staff. While we certainly will also leverage the work of lesser experienced staff as well, our approach is to put our best people in the field, where they can have the most significant impact on the timeliness and efficiency of our audit procedures. Accordingly, we do not feel the need to inflate our projected hours in proposals, or try to make it appear that we are investing additional nonproductive hours by inexperienced or under-qualified staff. Instead, we strive to staff every audit engagement as efficiently as possible with professionals who have in-depth knowledge of your industry who can complete the required audit procedures quickly and accurately, with a minimal disruption to your regular schedules.

NO SURPRISE INVOICES

We strive to deliver business wisdom for a fee that is fair, reasonable and representative of the value delivered. Our approach to establishing fees is to discuss expected outcomes and the proposed services to be provided before work is done. This reduces the possibility of surprises when invoices are ultimately delivered. If services are required beyond the scope of this engagement, we will discuss it with you before beginning any work, and provide a cost estimate for those additional services.

MORE SERVICE

We make it a priority to keep you informed about what we're doing for you — and what you're paying for it. Our transparent billing practices help clients clearly evaluate the value our services provide.

Appendix

Audit Proposal Form
Public Sector Audit Clients
Customized Training for Governments – Sell Sheet

CITY OF BURTON
AUDIT PROPOSAL FORM

Please complete and return this proposal form with any additional information you feel is necessary to help us evaluate your firm. **Proposals are due by 10:00 a.m. on March 10, 2017.**

1. Location of the office that will be performing the audit for City of Burton.

Audit Firm: Rehmann
Address: 5800 Gratiot, Ste. 201, Saginaw, MI 48638
Contact Person: Doug Deeter, Principal
Phone Number: 989.797.8374

2. Number of Michigan municipal audits that your firm conducted in each of the last three years. Please attach a list of municipalities/governmental agencies.

Year Ending	Number of Audits (approximate)
2014	100
2015	100
2016	100

3. Number of other governmental (fund accounting) audits your firm has conducted in each of the last two years.

Year	Number of Audits (approximate)
Last year	100
Prior year	100

4. List your firm's involvement in governmental organizations.

   Rehmann and its associates participate in a variety of national and state CPA and governmental organizations including:

   - American Institute of Certified Public Accountants (charter member of the Government Audit Quality Center)
   - Michigan Association of Certified Public Accountants (vice-chair of the governmental taskforce, and regularly provide speakers to train other CPAs across the state)
   - Government Finance Officers Association (multiple special review committee members, and an advisor to the CAAFR Committee)
   - Michigan Committee on Governmental Accounting and Auditing Statements (member)
   - Michigan Government Finance Officers Association (member of the Standards Committee)
   - Association of Government Accountants (four board members, and 14 CGFMs)
   - Michigan Association of School Boards
   - Michigan School Business Officials (associate member)
   - Michigan Municipal Treasurers Association (associate member)
   - Michigan Association of County Treasurers (associate member)
   - Michigan Association of Counties (associate member)

5. List specific city/government audit training supplied to your staff in the last two years.

   To maintain our competitive edge and to stay ahead of the curve on technical quality, we place significant emphasis on continuing professional education with appropriate focus on industry specialization and relative responsibility levels. We readily exceed the State and GAO's biennial CPE hour requirements through a variety of external and internal programs.

Below is a sample of the training that the personnel assigned to your engagement have undergone in the last 24 months:

Doug Deeter:

Session ID	Program	Completion Date	Sponsor	Delivery Type	Accounting/ Auditing	Ethics
2508861	Community Mental Health Webinar	1/10/2015	Rehmann	Group - Live	2	0
2509235	Rehmann: Promoting a Respectful Work Environment - for Managers	4/29/2015	Rehmann	Self Study	0	0
2375032	County Audit Training	5/1/2015	Rehmann	Group - Live	2	0
2524076	2015 A & A Annual Training Muni/School Update	5/26/2015	Rehmann	Group - Live	2	0
2524042	2015 A & A Annual Training Govternment Practice Development	5/26/2015	Rehmann	Group - Live	1	0
2514233	Firmwide Ethics Webinar	5/27/2015	Rehmann	Group - Live	0	2
2525450	2015 A & A Annual Training Single Audit - Teaching	5/27/2015	Rehmann	Group - Live	3	0
2524402	2015 A & A Annual Training Introduction Risk Management	5/27/2015	Rehmann	Group - Live	2	0
2524128	2015 A & A Annual Training Single Audit	5/27/2015	Rehmann	Group - Live	5	0
2524404	2015 A & A Annual Training Adobe Tips & Tricks	5/27/2015	Rehmann	Group - Live	1	0
2524271	2015 A & A Annual Training Govt. COSO	5/28/2015	Rehmann	Group - Live	1	0
2524257	2015 A & A Annual Training Leadership Breakout Seniors	5/28/2015	Rehmann	Group - Live	1	0
2524264	2015 A & A Annual Training Intro to Government Accounting & Intro to Yellow Book	5/28/2015	Rehmann	Group - Live	2	0
2524269	2015 A & A Annual Training Govt. GAAP (GASB 68)	5/28/2015	Rehmann	Group - Live	2	0
2524270	2015 A & A Annual Training Excel Tips&Tricks	5/28/2015	Rehmann	Group - Live	1	0

Doug Deeter (continued):

Session ID	Program	Completion Date	Sponsor	Delivery Type	Accounting/ Auditing	Ethics
2524891	2015 A & A Annual Training Leadership Breakout Seniors - Teaching	5/28/2015	Rehmann	Teaching	3	0
2528706	Rehmann Live! The Uniform Grant Guidance's 2015 Single Audit Update	7/22/2015	Rehmann	Group - Live	2	0
2540848	Annual Governmental GAAP Update	11/5/2015	GFOA - Government Finance Officers	Group - Live	4	0
2534067	County Audit Update	11/30/2015	Rehmann	Group - Live	4	0
2541644	A&A Quarterly Webinar	1/11/2016	Rehmann	Group - Live	1.5	0
2541394	Firmwide Ethics Webinar	5/6/2016	Rehmann	Group - Live	0	2
2551640	A&A Quarterly Webinar	5/6/2016	Rehmann	Group - Live	1.5	0
2559630	Sharing Solutions & Strategies	5/25/2016	GFOA - Government Finance Officers Association	Group - Live	10.5	0
2558464	2016 Audit & Assurance Training - Teaching	6/1/2016	Rehmann	Group - Live	17.5	0
2558463	2016 Audit & Assurance Training	6/3/2016	Rehmann	Group - Live	18.5	0
2551639	A&A Quarterly Webinar	8/1/2016	Rehmann	Group - Live	2	0
2563722	Governmental Accounting and Auditing Update Conference	8/9/2016	AICPA	Group - Live	13.5	0
2569261	Clarrified SSAE Standards & Projections	11/7/2016	Rehmann	Group - Live	3	0
2573025	Quarterly A&A Webinar	1/9/2017	Rehmann	Group - Live	2	0

Heather Kuebler:

Session ID	Program	Completion Date	Sponsor	Delivery Type	Accounting and Auditing	Ethics
2508861	Community Mental Health Webinar	1/10/2015	Rehmann	Group - Live	2	0
2375032	County Audit Training	5/1/2015	Rehmann	Group - Live	2	0
2514233	Firmwide Ethics Webinar	5/4/2015	Rehmann	Group - Live	0	2
2524042	2015 A & A Annual Training Govternment Practice Development	5/26/2015	Rehmann	Group - Live	1	0
2524076	2015 A & A Annual Training Muni/School Update	5/26/2015	Rehmann	Group - Live	2	0
2524128	2015 A & A Annual Training Single Audit	5/27/2015	Rehmann	Group - Live	6	0
2524402	2015 A & A Annual Training Introduction Risk Management	5/27/2015	Rehmann	Group - Live	2	0
2524262	2015 A & A Annual Training Basic ARM	5/28/2015	Rehmann	Group - Live	2	0
2524271	2015 A & A Annual Training Govt. COSO	5/28/2015	Rehmann	Group - Live	1	0
2524256	2015 A & A Annual Training Leadership Breakout Senior Mgr/Mgr	5/28/2015	Rehmann	Group - Live	2	0
2524269	2015 A & A Annual Training Govt. GAAP (GASB 68)	5/28/2015	Rehmann	Group - Live	2	0
2524270	2015 A & A Annual Training Excel Tips&Tricks	5/28/2015	Rehmann	Group - Live	1	0
2524275	2015 A & A Annual Training Efficencies	5/28/2015	Rehmann	Group - Live	1	0
2524480	2015 A & A Annual Training KC Update	5/29/2015	Rehmann	Group - Live	1.5	0
2524279	2015 A & A Annual Training NFP Exec Update	5/29/2015	Rehmann	Group - Live	1	0
2524278	2015 A & A Annual Training Higher Ed Exec Update: Mgrs & Above	5/29/2015	Rehmann	Group - Live	1	0
2524676	Rehmann Leadership Development Process	6/2/2015	Dale Carnegie	Group - Live	0	0
2528057	The Uniform Grant Guidances 2015 Single Audit Update Webinar	7/22/2015	AGA	Group - Live	2	0
2529063	WIN Workshop - Climbing the Ladder of Business Influence Starts with EQ (Emotional Intelligence)	8/12/2015	Rehmann	Group - Live	0	0
2534067	County Audit Update	11/30/2015	Rehmann	Group - Live	4	0
2541394	Firmwide Ethics Webinar	5/6/2016	Rehmann	Group - Live	0	2
2551640	A&A Quarterly Webinar	5/6/2016	Rehmann	Group - Live	1.5	0
2558448	2016 Audit & Assurance Training	6/2/2016	Rehmann	Group - Live	17	0
2551639	A&A Quarterly Webinar	8/1/2016	Rehmann	Group - Live	2	0
2577441	Rehmann Live! 2017 Governmental GAAP Update	1/30/2017	Rehmann	Group - Live	2	0
2577992	GATS: An Introduction Webinar	2/21/2017	Rehmann	Group - Live	8	0

Attachment: Rehmann (2933 : Audit Services for Fiscal Years ending 2017, 2018 and 2019)

6. Number of total audit staff. Do not include tax, consulting services or clerical personnel.

Number of audit staff	157
Number of audit staff with CPA certification	99

7. Number of staff above who were directly involved in a significant portion of the audit of a municipality in the last two years.

   50

8. Staff anticipated to be assigned to audit.

Name	Title/Position	# of Years Audit Experience	# of Years City Audit Experience	(Degree, CPA)
Doug Deeter	Principal	20	20	CPA
Heather M. Jurrens Kuebler	Audit Manager	7	7	CPA

9. Base audit cost:

For the year ending	Basic Financial Statements	Federal Awards Uniform Guidance	Total
June 30, 2017	$ 26,500	$ 3,000	$ 29,500
June 30, 2018	27,500	3,000	30,500
June 30, 2019	28,500	3,000	31,500

Quarterly Meetings

Cost per meeting (1 hour per quarter) 2017	$1,500/per year
Cost per meeting (1 hour per quarter) 2018	$1,500/per year
Cost per meeting (1 hour per quarter) 2019	$1,500/per year

See page #17 for additional fee information including the MDOT Compliance and F-65 assistance.

10. What type of consulting service would you provide to the city on an annual and ongoing basis at no additional cost?

We welcome questions on accounting or auditing issues throughout the year for which this time is not billed. Our personnel are available to answer questions and provide technical assistance and training throughout the year. Our executives can be reached at virtually any time via cellular phone or email, and we encourage our clients to contact us anytime they have a question. We view this as an important value-added service to our clients, and a critical part of our audit planning, as it allows us to stay abreast of emerging issues at our clients, and to know what to expect at year end.

We will not bill you for minor issues (requiring 30 minutes or less to resolve). For larger issues requiring a significant investment of time, we will provide you with an estimated cost before proceeding with any work.

11. Hourly rates for consulting services beyond the scope of the consulting services listed in number 10 above.

The cost of additional services beyond the scope of the request for proposal will be billed at a blended hourly rate of $150 per hour. Billings for additional services will be agreed upon by both parties before the work commences.

12. Indicate other services that you provide to your clients.

We have worked especially hard to expand the scope of services that we provide to local governments and school districts. As a result, we have established a Governmental Consulting Services Division staffed with professionals dedicated to government and experienced in serving your management needs. This group will work with your audit team to provide the best solutions possible. Some of the services we have provided to local governments and school districts include:

- Cost Allocation Plans
- Budgeting
- Reconciliation of Accounting Records
- Fixed Asset Accounting
- Accounting Software Support
- F-65 Preparation
- Operational Audits
- Grant Compliance Consulting
- Strategic Planning
- Privatization Studies
- Financial Recovery Plans

We also provide a significant amount of online training for our clients generally free of charge. See page 7 of this proposal for additional information.

13. Please provide any additional information or data, which you feel is relevant and may be helpful in the selection process.

The '*Why Partner with Rehmann*' section of this proposal, which begins on page 5, contains a great deal of relevant information that we hope you will consider before making your choice of auditor.

14. Please provide a copy of your most recent peer review.

See below.

Lars nAllen LLP
CPAs, Consultants & Advisors
www.larsonallen.com

SYSTEM REVIEW REPORT

To the Principals of Rehmann Robson
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Rehmann Robson, a member of The Rehmann Group (the Firm) applicable to non-SEC issuers in effect for the year ended March 31, 2011. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, and audits performed under the Federal Deposit Insurance Corporation Improvement Act (FDICIA).

In our opinion, the system of quality control for the accounting and auditing practice of Rehmann Robson applicable to non-SEC issuers in effect for the year ended March 31, 2011, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Rehmann Robson has received a peer review rating of *pass*.

LarsonAllen LLP
LarsonAllen LLP

Minneapolis, Minnesota
August 18, 2011

NEXIA INTERNATIONAL

LarsonAllen LLP is a member of Nexia International, a worldwide network of independent accounting and consulting firms.

Public sector audit clients

CITIES

City of Ann Arbor
City of Battle Creek
City of Bay City
City of Benton Harbor
City of Bridgman
City of Burton
City of Charlevoix
City of Ecorse
City of Fellsmere, FL
City of Fremont
City of Gaylord
City of Grand Blanc
City of Grand Ledge
City of Grayling
City of Hastings
City of Holland
City of Howell
City of Inkster
City of Jackson
City of Lansing
City of Mackinac Island
City of Marshall
City of Milan
City of Oak Park
City of Owosso
City of Pontiac
City of Portage
City of Royal Oak
City of Sebastian, FL
City of Tecumseh
City of the Village of Douglas
City of Three Rivers
City of Troy
City of Whitehall
City of Wyoming
City of Ypsilanti

COUNTIES

Barry County
Bay County
Berrien County
Calhoun County
Clinton County
Eaton County
Grand Traverse County
Indian River County, FL
Jackson County
Kalkaska County
Kent County
Leelanau County
Lenawee County
Macomb County
Mecosta County
Midland County
Monroe County
Montmorency County
Muskegon County
Newaygo County
Otsego County
Saginaw County
St. Joseph County
Washtenaw County
Wayne County
Wexford County

VILLAGES AND TOWNSHIPS

Charter Township of Garfield
Concord Township
Glen Arbor Township
Holly Township
Lee Township
Little Traverse Township
Macon Township
Parma Township
Penn Township
Pittsfield Charter Township
Saginaw Charter Township
Spring Arbor Township
Superior Township
Town of Orchid, FL
Village of Augusta
Watertown Charter Township

LIBRARIES

Ann Arbor District Library
Bloomfield Public Library
Shiawassee District Library
Chippewa River District Library
Kalamazoo Public Library
Spring Lake District Library
Ypsilanti District Library

Rehmann

Public sector audit clients

INDIAN TRIBES

Bay Mills Indian Community
Little River Band of Ottawa Indians
Saginaw Chippewa Indian Tribe
Traditional Tribal Burial

PUBLIC AUTHORITIES

Ann Arbor Downtown Development
Ann Arbor Retirement System
Calhoun County Consolidated Dispatch Authority
Chippewa Ottawa Resource Authority
City of Bay City Downtown Management Board
Emerson School Def. Contribution Retirement Plan
Harbor Petoskey Area Airport Authority
Huron-Clinton Metropolitan Parks
Jackson Downtown Development Authority
Kent County Dispatch Authority
Kalamazoo Lake Sewer & Water Authority
Lansing Entertainment & Public Facilities
Michigan Municipal Services Authority
Monroe County Employees Retirement System
Owosso Downtown Development Authority
Saginaw County Building Authority
Saginaw County 9-1-1 Authority
Wayne County Employees Retirement System
Ypsilanti Community Utilities Authority

COLLEGES & UNIVERSITIES

Adrian College
Bay College
Bay Mills Community College
Cleary University
Glen Oaks Community College
Grand Rapids Medical Education Partners
Jackson College
Lake Michigan College
Lansing Community College
Montcalm Community College
Mott Community College
Northern Michigan University
Northwestern Michigan College
St. Clair County Community College
Washtenaw Community College
West Shore Community College

COMMUNITY MENTAL HEALTH (CMH)

Allegan County CMH
Detroit-Wayne County Mental Health Authority
Kalamazoo CMHSAS
Monroe CMH
Northern Lakes CMH
Saginaw County Mental Health
Sanilac Mental Health Authority
Shiawassee County CMH Authority
St. Joseph County CMH Services
Woodlands Behavioral Healthcare Network

ROAD COMMISSIONS

BCATS
Branch County Road Commission
Cass County Road Commission
Eaton County Road Commission
Grand Traverse County Road Commission
Hillsdale County Road Commission
Leelanau County Road Commission
Missaukee County Road Commission
St. Joseph County Road Commission

Public sector audit clients

SCHOOL DISTRICTS AND ACADEMIES

Adrian Public Schools
Airport Community Schools
Bangor Township Schools
Bedford Public Schools
Big Rapids Public Schools
Black River Public School
Chelsea School District
Crestwood School District
Dundee Community Schools
East Jackson Community Schools
Escanaba Area Public Schools
Freeland Schools
Fruitport Community Schools
Gibraltar School District
Grand Haven Area Public Schools
Grand Rapids Child Discovery Center
Grass Lake Community Schools
Harper Creek Community Schools
Harper Woods School District
Huron School District
Ida Public Schools
Ionia Public Schools
Jackson County ISD
Lakeview Community Schools
Linden Community Schools
Mackinac Island Schools
Marshall Public Schools
Milan Area Schools
Mona Shores Public Schools
Monroe County ISD
Napoleon School District
Northwest School District
Pennfield Schools
Petoskey Public Schools
Pinckney Community Schools
Portage Public Schools
Romulus Community Schools
Saugatuck Public Schools
Springport Public Schools
Summerfield Schools
Waldron Area Schools
Western School District
Ypsilanti Community Schools

TRANSPORTATION AGENCIES AND AUTHORITIES

City of Mackinac Island Dept. of Public Works
Otsego County Bus System
Van Buren Public Transit

OTHER

Battle Creek Unlimited Inc.
Bay Area Narcotics Enforcement Team
Bay County Medical Care Facility
Clio Area Regional Planning Board
COMET – County of Macomb Enforcement Team
Dow Event Center
FireKeepers Local Revenue Sharing Board
Grand Rapids Housing Commission
Great Lakes Commission
Ingham County Medical Care Facility
Kent County Land Bank
Lansing Economic Development Corporation
LAWNET
LAWNET – Jackson Office (JNET)
MANTIS
Tuscola County Medical Care Facility
Wayne County Land Bank

Rehmann

A uniquely tailored training curriculum

Drawing on our extensive background of providing auditing and consulting services to governmental and related nonprofit entities, Rehmann has developed a wide array of training sessions specifically targeted to the public sector. Courses available include:

Accounting

- An introduction to governmental accounting
  - Fund accounting basics
  - Financial reporting
- Intermediate governmental accounting
  - Understanding the GAAP hierarchy
  - Professional standards update
- Advanced governmental accounting
  - Understanding the GASB codification
  - Footnote requirements
- Preparing governmental financial statements

Auditing

- An overview of governmental auditing requirements
- Federal single audits (OMB Circular A-133)
- Government auditing standards (Yellow Book)

Grants Administration / Federal Cost Principles

- An introduction to grants administration
- Internal control over federal programs
- OMB Circulars 2 CFR 200
- Preparing indirect cost rates and cost allocation plans

Internal Controls and Fraud Risk

- Understanding and establishing effective internal controls
- A practical approach to internal controls
- Fraud risks facing state and local governments
- Case studies in governmental fraud
- Preventing common Yellow Book and A-133 findings through effective internal controls

Training Tailored for your Unique Needs

We can develop a training curriculum custom-tailored to your organization's needs. Using the list of available training courses on the left as a starting point, our experienced trainers will meet with you to determine the best mix of topics, materials and hands-on exercises to meet the needs of your participants. Sessions can be designed to provide a broad overview of topics (excellent for elected officials and senior management) or a more in-depth experience with real world examples (for staff members carrying out key tasks and responsibilities). When applicable, we can even incorporate the actual forms, statements and schedules that your staff uses every day into the training.

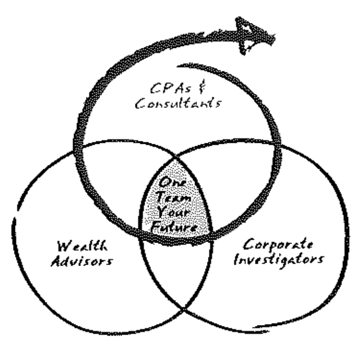
Less Interruption of your Schedule

We bring the training to you, so your staff doesn't lose valuable time traveling to sessions away from the office. And because each session is custom-tailored to your specifications, you can be assured that the content will be relevant and useful.

Top-Notch Instructors

The Governmental Executives at Rehmann have delivered scores of training sessions to professional organizations and clients both locally and nationally. Our presenters routinely receive outstanding evaluations from course participants and strive to adapt each presentation to the audience and its needs.

Visit rehmann.com for more information



Rehmann

For more information, contact us by calling toll-free 866.799.9580 or visit www.rehmann.com

Historical Data
Audit Services
2014-2017

Response about Audit Fees booked to the General Ledger

		Total			
2014/2015					
PM		**4,560.00**	Consulting Services related to the MERS Pension System		
PM		**7,500.00**	Proprietary Forecast Tool		
PM		**16,870.00**	Labor cost related to the proprietary forecasting tool		14692.5
PM			Labor cost related to the proprietary forecasting tool		2177.5
PM Total	A	**28,930.00**			
5 Yr Forecast Total	B	**24,370.00**			

			Bid Tab	Savings
Rehmann		**21,000.00**	23,500.00	2,500.00
Rehmann F65		**1,500.00**		
Rehmann Total	C	**22,500.00**		

51,430.00 **Total Audit & Professional Services** (includes DDA)

2015/2016			Bid Tab	Savings
GRS	D	**24,000.00**		
Rehmann		**24,500.00**	25,000.00	500.00
Rehmann F65		**1,800.00**		
Rehmann Gasb 68		2,500.00	rework of MERS & Plante Moran pension reporting tool used by the City to prepare for audit	
Rehmann Total	E	**28,800.00**		

52,800.00 **Total Audit & Professional Services** **$ 51,383.00** **Budgeted for Audit/Prof. Serv**

2016/2017			Bid Tab	Savings
Rehmann		26,500.00	27,000.00	500.00
Rehmann F65		1,900.00		
Rehmann Total	F	**28,400.00**		

$ 56,900.00 **Budgeted for Audit/Prof. Serv which allows $28,500 for add'l services**

Totals for All Three Years Combined:

		bid tab	Savings
Rehmann	72,000.00	75,500.00	3,500.00
Rehmann F65	5,200.00	N/A	
Rehmann Gasb 68	2,500.00		
Total paid as of 2/6/17	77,800.00		
Total incl. encumbered	79,700.00	4,200.00 Net amount paid for extra services (F65+Gasb 68 less Savings from above)	

Plante Moran			
PM	**4,560.00**	Consulting Services related to the MERS Pension System	
PM	**7,500.00**	Proprietary Forecast Tool	
PM	**16,870.00**	Labor cost related to the proprietary forecasting tool	14692.5
PM		Labor cost related to the proprietary forecasting tool	2177.5
PM Total	**28,930.00**		
5 Yr Forecast Total	**24,370.00**		

Gabriel, Roeder, Smith (GRS)	
MERS Actuarial Review	24,000.00

Assistance F65 was not included in bid tab 2014 but is now

Fiscal Year 2014-2015

04/11/2017 03:24 PM
User: millerg
DB: Burton

VENDOR ACTIVITY REPORT FOR CITY OF BURTON
VENDOR RANGE: 61 TO 61
Activity From 07/01/2014 To 06/30/2015

Vendor Code / Post Date	Vendor Name / Activity	Inv/Check #	Description	Invoice Amt	Check Amt
61	PLANTE MORAN, PLLC				
11/14/2014	INVOICE	1195853	PROF SERVICES- PENSION SYSTEM (MERS)		
		1001-1001-808.0000	AUDIT	4,560.00 (1)	
11/14/2014	INVOICE	1195849	PROF SERVICES - FINANCIAL FORECAST		
		1001-1001-808.0000	AUDIT	2,315.00 (2)	
11/14/2014	CHECK	1001 157087			6,875.00
12/11/2014	INVOICE	1201523	PROFESSIONAL SERVICES FINANCIAL FORECAST		
		1001-1001-808.0000	AUDIT	6,555.00	
		2007-2007-956.0000	MISCELLANEOUS	2,177.50	
		2006-2006-808.0000	AUDIT	2,177.50	
			Distribution Total:	10,910.00	(3)
12/12/2014	CHECK	1001 157377			10,910.00
01/09/2015	INVOICE	1209159	FINANCIAL FORECAST PROF SERVICES, FORECAST		
		5090-5090-808.0000	AUDIT	3,837.50	
		5091-5091-808.0000	AUDIT	3,837.50	
		6061-6061-808.0000	AUDIT	3,420.00	
		5013-0000-808.0000	AUDIT	50.00	
			Distribution Total:	11,145.00 (4)	
01/09/2015	CHECK	1001 157648			11,145.00
			Total: Net of 4 Invoices / 3 Checks	28,930.00	28,930.00
			Grand Total 4 invoices and 3 checks for	28,930.00	28,930.00 A

$ 24,370.00 B

V-61

plante moran

Plante & Moran, PLLC
4444 W. Bristol Road
Suite 360
Flint, MI 48507
Tel:810.767.5350
Fax:810.767.8150

INVOICE

City of Burton
Controller
G 4303 S. Center Road
Burton, MI 48519

Date:	October 30, 2014
Client No:	63111
Invoice No:	1195853
Page:	1

For Professional Services Rendered

For professional services rendered through October 30, 2014 related to the engagement for consulting services related to the City's pension system with MERS including the following: 4,560.00

Research, review of actuarial valuations and other pertinent information, and various discussions in preparation for meeting with the City Council related to the City's pension system with MERS. Attendance at the October 28th Committee of the Whole meeting to discuss the City's situation in relation to MERS pension system.

July 24, 2014 - Preparation of consulting letter and discussions between Pam Hill and Joe Rankin as to the assignment requested by City Council. 1 hour

October 23, 2014 - Internal discussions between Pam Hill and Joe Rankin, including research, review of actuarial valuations, discussion of other pertinent information 7 hours

October 28, 2014 - Travel to and attendance at the Committee of the Whole meeting by Pam Hill and Joe Rankin to discuss the City's situation in relation to the MERS pension system. 5.5 hours

Total of 13.5 hours

Balance Due **$ 4,560.00** **USD**

1001-1001-808.0000

Remittance information:

Check:		Wire Transfer:	ACH:
Plante & Moran, PLLC	Bank	Bank of America	Bank of America
16060 Collections Center Drive	Routing/ABA#	026009593	071000039
Chicago, IL 60693	Bank Address	100 West 33rd Street	100 West 33rd Street
		New York, NY 10001	New York, NY 10001
	Account Number	9890996003	9890996003
	Account Name	Plante & Moran, PLLC	Plante & Moran, PLLC

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

V.Lel

plante moran

Plante & Moran,
4444 W. Bristol Road
Suite 360
Flint, MI 48507
Tel:810.767.5350
Fax:810.767.8150

INVOICE

Date:	October 30, 2014
Client No:	63111
Invoice No:	1195849
Page:	1

City of Burton
Controller
G 4303 S. Center Road
Burton, MI 48519

For Professional Services Rendered

Progress bill for work performed through October 30, 2014 related to the financial forecast for the City. Time includes: 2,315.00

Preparation for, including various discussions, review of proper formatting for forecast, preparation of agenda and list of items needed for the forecast, and attendance at meeting on October 8th to discuss the process and plan for the financial forecast. Follow up emails on progress and questions related to completion of items needed for the forecast.

July 24, 2014 - Preparation of engagement letter and discussions between Pam Hill and Chrystal Simpson as to the nature assignment requested by Council. .75 hours

October 3, 2014 - Internal meeting between Pam Hill and Chrystal Simpson to discuss and research the appropriate formatting for Burton's forecast that would best fit the City's needs. 1.50 hours

October 7, 2014 - Internal meeting between Pam Hill and Chrystal Simpson to discuss the list of items needed from the City for the forecast, including preparation of an agenda. 2.00 hours

October 8, 2014 - Travel and attendance by Pam Hill and Chrystal Simpson at initial forecast meeting with the City team. 2.75 hours

October 9, 2014 - Recap email from Chrystal Simpson to the attendees at the meeting on what was discussed on October 8th. .25 hours

1001-1001-808.0000

ok

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Date:	October 30, 2014
Client No:	63111
Invoice No:	1195849
Page:	2

October 21 and 27, 2014 - Responding to various emails from the City regarding questions on the information required to begin the forecast. 1.00 hours

Total hours 8.25 hours

Balance Due 2 **$ 2,315.00** **USD** (2

Remittance information:

Check:

Plante & Moran, PLLC
16060 Collections Center Drive
Chicago, IL 60693

	Wire Transfer:	ACH:
Bank	Bank of America	Bank of America
Routing/ABA#	026009593	071000039
Bank Address	100 West 33rd Street, New York, NY 10001	100 West 33rd Street, New York, NY 10001
Account Number	9890996003	9890996003
Account Name	Plante & Moran, PLLC	Plante & Moran, PLLC

plante moran

V-41

plante moran

Plante & Moran,
4444 W. Bristol Road
Suite 360
Flint, MI 48507
Tel:810.767.5350
Fax:810.767.8150

INVOICE

City of Burton
Controller
G 4303 S. Center Road
Burton, MI 48519

Date:	November 25, 2014
Client No:	63111
Invoice No:	1201523
Page:	1

For Professional Services Rendered

Progress bill for work performed through November 25, 2014 related to the financial forecast for the City. Time includes: 10,910.00

November 3rd through November 20th, 2014 - Preparation of forecast including input of all amounts into forecasting tool and coding them appropriately based on type of revenue and expenditure by Chris Gilbert. Once prepared by Chris, review and updating of forecasting tool by Chrystal Simpson including adding specific assumptions as noted during planning meeting with City and adding in all variables so the City can adjust the tool as necessary. Discussions between Pam Hill and Chrystal Simpson surrounding the assumptions and the best way to incorporate them into the tool. Review of the tool by Pam Hill including review notes and suggested edits. Changes made by Chrystal Simpson after Pam's review and follow up questions with Ginger regarding information provided by the City. Preparation of assumptions document and agenda by Chrystal Simpson.

Chris Gilbert - 16.25 hours
Chrystal Simpson - 17.75 hours
Pam Hill - 5.25 hours
Total of 39.25 hours

November 24, 2014 - Review of all changes made to the forecast after final review by Pam Hill. 1.50 hours

November 24, 2014 - Travel and attendance by Pam Hill and Chrystal Simpson for draft forecast meeting with the team from the City. 5 hours

November 24th and 25th, 2014 - Changes to the forecast and assumptions by

Date: November 25,
Client No: 63111
Invoice No: 1201523
Page: 2

Chrystal Simpson as a result of our draft meeting. Review of those changes by Pam Hill. 2.75 hours

Total hours 48.50 hours

Balance Due 3 **$ 10,910.00** **USD** 3

ok
to pay
JJ 3/12

$ 6555.00

1001-1001-808.0000

2007-2007-808.0000 2,177.50

2006-2006-808.0000 2,177.50

Remittance Information:

Check:		Wire Transfer:	ACH:
Plante & Moran, PLLC	Bank	Bank of America	Bank of America
16060 Collections Center Drive	Routing/ABA#	026009593	071000039
Chicago, IL 60693	Bank Address	100 West 33rd Street	100 West 33rd Street
		New York, NY 10001	New York, NY 10001
	Account Number	9890996003	9890996003
	Account Name	Plante & Moran, PLLC	Plante & Moran, PLLC

plante moran

plante moran

Plante & Moran,
4444 W. Bristol Road
Suite 360
Flint, MI 48507
Tel:810.767.5350
Fax:810.767.8150

INVOICE

City of Burton
Controller
G 4303 S. Center Road
Burton, MI 48519

Date:	December 29, 2014
Client No:	63111
Invoice No:	1209159
Page:	1

For Professional Services Rendered

Billing for work performed through December 15, 2014 related to the financial forecast for the City.	3,645.00

Time includes:

- November 26th through December 15th, 2014 - Updating information in forecasting tool. Forecasting four different levels of MERS voluntary funding and impact on fund balance for General Fund.
- Review of changes by Pam Hill.
- Chrystal meeting with Ginger for review of the tool so management and Council can utilize the tool going forward.
- Preparation for and attendance at Council Meetings by Pam Hill and Chrystal Simpson.

Chrystal Simpson - 8.75 hours
Pam Hill - 6.35 hours
Total hours 15.10 hours

Proprietary Forecast Tool provided to management and council as quoted in the engagement letter.	7,500.00

Balance Due 4 **$ 11,145.00** **USD**

5013-0000-808.0000 50.00
5090-5090-808.0000 3,837.50
5091-5091-808.0000 3,837.50
6061-6061-808.0000 3,420.00

Remittance information:

Check:

Plante & Moran, PLLC
16060 Collections Center Drive
Chicago, IL 60693

	Wire Transfer:	ACH:
Bank	Bank of America	Bank of America
Routing/ABA#	026009593	071000039
Bank Address	100 West 33rd Street New York, NY 10001	100 West 33rd Street New York, NY 10001
Account Number	9890996003	9890996003
Account Name	Plante & Moran, PLLC	Plante & Moran, PLLC

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

plante moran

Plante & Moran, PLLC
Suite 360
4444 W. Bristol Road
Flint, MI 48507-3152
Tel: 810.767.5350
Fax: 810.767.8150
plantemoran.com

July 24, 2014

7,500.00	Proprietary Forecast Tool
16,870.00	Labor cost related to the propriet
24,370.00	B

Mayor Paula Zelenko and Members of the City Council
City of Burton
4303 S. Center Road
Burton, Michigan 48519

Dear Mayor Zelenko and Members of the City Council:

We are complimented by your selection of our firm to assist you. This letter and the accompanying Professional Services Agreement, which is hereby incorporated as part of this engagement letter, confirms our understanding of the nature, limitations, and terms of the services Plante & Moran, PLLC (PM) will provide to the City of Burton ("the City").

Scope of Services

Our consulting services will consist of the following:

A forecasting tool ("tool") that the City will be able to use to evaluate the long-term impact of current decisions. Plante & Moran, PLLC will populate the tool using the City's projected balances as of June 30, 2014 and the City's budget for the fiscal year ending June 30, 2015 and will project out the City's fund balance through June 30, 2020 for the City's General Fund, Police Fund and Fire Fund. Plante & Moran, PLLC will work closely with the City staff and management to obtain information used for various assumptions in the forecast. We will not provide a formal written report. The final deliverable will be the tool in the format of an excel sheet with the ability to change numbers and assumptions in order to see what the impact of various scenarios are on the City's fund balance. The assumptions that will be used in the tool will be the City's assumptions. Plante& Moran, PLLC is not responsible for updating the forecasting tool on an on-going basis unless separately engaged to do so by the City.

Fees and Payment Terms

Our fee for this engagement, subject to the terms and conditions of the accompanying Professional Services Agreement, will be based on the actual time staff expend at our standard hourly rates for the individuals involved plus related costs we incur. In addition to the time spent by staff, there will also be a charge of $7,500 for the proprietary forecasting tool that will be given to the City at the end of the engagement and the City will be able to update on a go-forward basis.

As you probably realize, our primary cost is salaries that are paid currently. Accordingly, our invoices, which will be rendered as services are provided are due when received. In the event an invoice is not paid timely, a late charge in the amount of 1.25 percent per month will be added, beginning 30 days after the date of the invoice.

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

If you are in agreement with our understanding of this engagement, as set forth in this engagement letter and the accompanying Professional Services Agreement, please sign the enclosed copy of this letter and return it to us with the accompanying Professional Services Agreement.

Thank you for the opportunity to serve you.

Sincerely yours,
PLANTE & MORAN, PLLC

Pamela L. Hill

Pamela L. Hill, CPA
Partner

Agreed and Accepted

We accept this engagement letter and the accompanying Professional Services Agreement, which set forth the entire agreement between the City of Burton and Plante & Moran, PLLC with respect to the services specified in the "Scope of Services" section of this engagement letter. This agreement may be amended by written agreement between Plante & Moran, PLLC and the City of Burton

The City of Burton

Mayor Paula Zelenko — 5 August 2014
Mayor Paula Zelenko — Date

Teresa Karsney, Clerk — 13th August 2014
Clerk, Teresa Karsney — Date

plante moran

Professional Services Agreement – Consulting Services
Addendum to Plante & Moran, PLLC Engagement Letter Dated July 24, 2014

This Professional Services Agreement is part of the engagement letter for our consulting services dated July 24, 2014 between Plante & Moran, PLLC (referred to herein as "PM") and the City of Burton (referred to herein as "the City").

1. **Management Responsibilities** – The consulting services PM will provide are inherently advisory in nature. PM has no responsibility for any management decisions or management functions in connection with its engagement to provide these services. Further, the City acknowledges that the City is responsible for all such management decisions and management functions; for evaluating the adequacy and results of the services PM will provide and accepting responsibility for the results of those services; and for establishing and maintaining internal controls, including monitoring ongoing activities, in connection with PM's engagement. The City has designated Ms. Ginger Burke-Miller, Controller to oversee the services PM will provide.

2. **Nature of Services** – PM's analysis will be based on information and records provided to PM by the City. PM will rely on such underlying information and records and the analysis will not include audit or verification of the information and records provided to PM in connection with the analysis.

   The analysis PM will perform will not constitute an examination or audit of any the City financial statements or any other items, including the City's internal controls. This engagement also will not include preparation or review of any tax returns or consulting regarding tax matters. If the City requires financial statements or other financial information for third-party use, or if the City requires tax preparation or consulting services, a separate engagement letter will be required. Accordingly, the City agrees not to associate or make reference to PM in connection with any financial statements or other financial information of the City. In addition, this engagement is not designed and cannot be relied upon to disclose errors, fraud or illegal acts that may exist. However, PM will inform you of any such matters that come to PM's attention.

3. **Project Deliverables** – At the conclusion of PM's analysis and periodically as PM progresses, PM will review the results of its work with the City and provide the City with any observations related to PM's services that PM believes warrant the City's attention. PM also will provide the City with copies of analyses or other materials that PM may develop in the course of this engagement upon the City's request. PM will not issue a written report as a result of this engagement and the City agrees that the nature and extent of the work product that PM will provide, as outlined in this agreement, are sufficient for the City's purposes.

4. **Confidentiality, Ownership and Retention of Workpapers** – During the course of this engagement, PM and PM staff may have access to proprietary information of the City, including, but not limited to, information regarding trade secrets, business methods, plans, or projects. PM acknowledges that such information, regardless of its form, is confidential and proprietary to the City, and PM will not use such information for any purpose other than its consulting engagement or disclose such information to any other person or entity without the prior written consent of the City.

   In some circumstances, PM may use local or international third-party service providers or PM affiliates to assist with an engagement. In order to enable these service providers to assist PM in this capacity, PM must disclose information to these service providers that is relevant to the services they provide. Disclosure of such information shall not constitute a breach of the provisions of this agreement.

   In the interest of facilitating PM's services to the City, PM may communicate or exchange data by internet, e-mail, facsimile transmission or other methods. While PM will use its best efforts to keep such communications and transmissions secure in accordance with PM's obligations under applicable laws and professional standards, the City recognizes and accepts that PM has no control over the unauthorized interception of these communications or transmissions once they have been sent, and consent to PM's use of these electronic devices during this engagement.

   Professional standards require that PM create and retain certain workpapers for engagements of this nature. All workpapers created in the course of this engagement are and shall remain the property of PM. PM will maintain the confidentiality of all such workpapers as long as they remain in PM's possession.

   Both the City and PM acknowledge, however, that PM may be required to make its workpapers available to regulatory authorities or by court order or subpoena in a legal, administrative, arbitration, or similar proceeding in which PM is not a party. Disclosure of confidential information in accordance with requirements of regulatory authorities or pursuant to court order or subpoena shall not constitute a breach of the provisions of this agreement. In the event that a request for any confidential information or workpapers covered by this agreement

plante moran

is made by regulatory authorities or pursuant to a court order or subpoena, PM agrees to inform the City in a timely manner of such request and to cooperate with the City should the City attempt, at the City's cost, to limit such access. This provision will survive the termination of this agreement. PM's efforts in complying with such requests will be deemed billable to the City as a separate engagement. PM shall be entitled to compensation for its time and reasonable reimbursement of its expenses (including legal fees) in complying with the request.

PM reserves the right to destroy, and it is understood that PM will destroy, workpapers created in the course of this engagement in accordance with PM's record retention and destruction policies, which are designed to meet all relevant regulatory requirements for retention of workpapers. PM has no obligation to maintain workpapers other than for its own purposes or to meet those regulatory requirements.

Upon the City's written request, PM may, at its sole discretion, allow others to view any workpapers remaining in its possession if there is a specific business purpose for such a review. PM will evaluate each written request independently. The City acknowledges and agrees that PM will have no obligation to provide such access or to provide copies of PM's workpapers, without regard to whether access had been granted with respect to any prior requests.

5. **Fee Quotes** – In any circumstance where PM has provided estimated fees, fixed fees or not-to-exceed fees ("Fee Quotes"), these Fee Quotes are based on the City personnel providing PM staff the assistance necessary to satisfy the City responsibilities under the scope of services. This assistance includes availability and cooperation of those the City personnel relevant to PM's analysis and providing needed information to PM in a timely and orderly manner. In the event that undisclosed or unforeseeable facts regarding these matters causes the actual work required for this engagement to vary from PM's Fee Quotes, those Fee Quotes will be adjusted for the additional time PM incurs as a result.

   In any circumstance where PM's work is rescheduled, PM offers no guarantee, express or implied, that PM will be able to meet any previously established deadline related to the completion of PM's work. Because rescheduling its work imposes additional costs on PM, in any circumstance where PM has provided Fee Quotes, those Fee Quotes may be adjusted for additional time PM incurs as a result of rescheduling its work.

   PM will endeavor to advise the City in the event these circumstances occur, however it is acknowledged that the exact impact on the Fee Quote may not be determinable until the conclusion of the engagement. Such fee adjustments will be determined in accordance with the Fee Adjustments provision of this agreement.

6. **Payment Terms** – PM's invoices for professional services are due upon receipt unless otherwise specified in this engagement letter. In the event any of PM's invoices are not paid in accordance with the terms of this agreement, PM may elect, at PM's sole discretion, to suspend work until PM receives payment in full for all amounts due or terminate this engagement. In the event that work is suspended, for nonpayment or other reasons, and subsequently resumed, PM offers no guarantee, express or implied, that PM will be able to meet any previously established deadlines related to the completion of PM's consulting work. The City agrees that in the event that work is suspended, for non-payment or other reasons, PM shall not be liable for any damages that occur as a result of PM ceasing to render services.

7. **Fee Adjustments** – Any fee adjustments for reasons described in this agreement will be determined based on the actual time expended by PM staff at PM's current hourly rates, plus all reasonable and necessary travel and related costs PM incurs, and included as an adjustment to PM's invoices related to this engagement. The City acknowledges and agrees that payment for all such fee adjustments will be made in accordance with the payment terms provided in this agreement.

8. **Termination of Engagement** – This agreement may be terminated by either party upon written notice. Upon notification of termination, PM's services will cease and PM's engagement will be deemed to have been completed. The City will be obligated to compensate PM for all time expended and to reimburse PM for related costs PM incurs through the date of termination of this engagement.

9. **Hold Harmless and Indemnification** - As a condition of this engagement, the City agrees to hold PM, and all of its partners and staff, harmless against any losses, claims, damages, or liabilities, to which PM may become subject in connection with services performed in the engagement, unless a court having jurisdiction shall have determined in a final judgment that such loss, claim, damage, or liability resulted primarily from the willful misconduct or gross negligence of PM, or one of its partners or staff. This hold harmless includes the agreement to reimburse PM for any legal or other expenses incurred by PM, as incurred, in connection with investigating or defending any such losses, claims, damages, or liabilities. This provision shall survive any termination of this engagement.

10. **Conflicts of Interest** - PM's engagement acceptance procedures include a check as to whether any conflicts of interest exists that would prevent acceptance of this engagement. No such conflicts have been identified. The City understands and acknowledges that PM may be engaged to provide professional services, now or in the future, unrelated to this engagement to parties whose interests may not be consistent with interests of the City.

11. **Agreement Not to Influence** – The City and PM each agree that each respective organization and its employees will not endeavor to influence the other's employees to seek any employment or other contractual arrangement with it, during this engagement or for a period of one year after termination of the engagement. The City agrees that PM employees are not "contract for hire." PM may release the City from these restrictions if the City agrees to reimburse PM for its recruiting, training, and administrative investment in the applicable employee. In such event, the reimbursement amount shall be equal to two hundred hours of billings at the current hourly rate for the PM employee.

12. **Governing Law** – This agreement shall be governed by and construed in accordance with the laws of the State of Michigan.

End of Professional Services Agreement – Consulting Services

04/11/2017 03:24 PM
User: millerg
DB: Burton

VENDOR ACTIVITY REPORT FOR CITY OF BURTON
VENDOR RANGE: 1849 TO 1849
Activity From 07/01/2014 To 06/30/2015

Vendor Code / Post Date	Vendor Name / Activity	Inv/Check #	Description	Invoice Amt	Check Amt	
1849	REHMANN ROBSON					
10/03/2014	INVOICE	RR227245	AUDIT BILLING #1 YEAR END 6/30/2014			
	1001-1001-808.0000		AUDIT	1,190.00		
	2002-4082-808.0000		AUDIT	770.00		
	2003-4082-808.0000		AUDIT	280.00		
	5090-5090-808.0000		AUDIT	2,100.00		
	5091-5091-808.0000		AUDIT	910.00		
	6061-6061-808.0000		AUDIT	210.00		
	2006-2006-808.0000		AUDIT	210.00		
	2007-2007-808.0000		AUDIT	1,050.00		
	5013-0000-808.0000		AUDIT	70.00		
	7036-0000-808.0000		AUDIT	210.00		
			Distribution Total:	7,000.00		
10/03/2014	CHECK	1001 156554			7,000.00	5
10/28/2014	INVOICE	RR227246	AUDIT - YR END 6/30/2014 PYMT 2			
	1001-1001-808.0000		AUDIT	1,360.00		
	2002-4082-808.0000		AUDIT	880.00		
	2003-4082-808.0000		AUDIT	320.00		
	5090-5090-808.0000		AUDIT	2,400.00		
	5091-5091-808.0000		AUDIT	1,040.00		
	6061-6061-808.0000		AUDIT	240.00		
	2006-2006-808.0000		AUDIT	240.00		
	2007-2007-808.0000		AUDIT	1,200.00		
	5013-0000-808.0000		AUDIT	80.00		
	7036-0000-808.0000		AUDIT	240.00		
			Distribution Total:	8,000.00		
10/29/2014	CHECK	1001 156846			8,000.00	6
11/14/2014	INVOICE	RR2227247	AUDIT YEAR END 06/30/14 #3- FINAL			
	1001-1001-808.0000		AUDIT	1,020.00		
	2002-4082-808.0000		AUDIT	660.00		
	2003-4082-808.0000		AUDIT	240.00		
	5090-5090-808.0000		AUDIT	1,800.00		
	5091-5091-808.0000		AUDIT	780.00		
	6061-6061-808.0000		AUDIT	180.00		
	2006-2006-808.0000		AUDIT	180.00		
	2007-2007-808.0000		AUDIT	900.00		
	5013-0000-808.0000		AUDIT	60.00		
	7036-0000-808.0000		AUDIT	180.00		
			Distribution Total:	6,000.00		
11/14/2014	CHECK	1001 157093			6,000.00	7
01/09/2015	INVOICE	RR246467	PREPARATION FORM F-65& PA-51 HIGHWAY REPOR			
	5013-0000-808.0000		AUDIT	150.00		
	5090-5090-808.0000		AUDIT	350.00		
	5091-5091-808.0000		AUDIT	350.00		
	6061-6061-808.0000		AUDIT	150.00		
	2002-4082-808.0000		AUDIT	250.00		
	2003-4082-808.0000		AUDIT	250.00		
			Distribution Total:	1,500.00		
01/09/2015	CHECK	1001 157651			1,500.00	8

04/11/2017 03:24 PM
User: millerg
DB: Burton

VENDOR ACTIVITY REPORT FOR CITY OF BURTON
VENDOR RANGE: 1849 TO 1849
Activity From 07/01/2014 To 06/30/2015

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Total: Net of 4 Invoices / 4 Checks	22,500.00	22,500.00
			Grand Total 4 invoices and 4 checks for	22,500.00	22,500.00 C

V-1849

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Rehmann

Business wisdom delivered.

CPAs & Consultants Wealth Advisors Corporate Investigators

INVOICE

Page:	1
Date:	9/30/14
Client:	436794
Job:	1000002
Inv#:	RR227245

City of Burton
4303 S Center Rd
Burton, MI 48519

Rehmann Robson
Saginaw Office
989.799.9580

Progress billing #1 - Audit for the year ended 6/30/14 7,000.00

Current Total 5 $ 7,000.00

Audit Fee Allocation

			$7,000.00
1001-1001-808.0000		0.17	$1,190.00
2002-4082-808.0000		0.11	$770.00
2003-4082-808.0000		0.04	$280.00
5090-5090.808.0000		0.3	$2,100.00
5091-5091-808.0000		0.13	$910.00
6061-6061-808.0000		0.03	$210.00
2006-2006-808.0000		0.03	$210.00
2007-2007-808.0000		0.15	$1,050.00
5013-0000-808.0000		0.01	$70.00
7036-0000-808.0000		0.03	$210.00
	$0.00	1	$7,000.00

Vendor: 1849 REHMANN ROBSON

Date	Invoice	Description/Detail	Amount
09/30/2014	RR227245	AUDIT BILLING #1 YEAR END 6/30/2014	7,000.0
	1001-1001-808.0000	AUDIT	1,190.0
	2002-4082-808.0000	AUDIT	770.0
	2003-4082-808.0000	AUDIT	280.0
	5090-5090-808.0000	AUDIT	2,100.0
	5091-5091-808.0000	AUDIT	910.0
	6061-6061-808.0000	AUDIT	210.0
	2006-2006-808.0000	AUDIT	210.0
	2007-2007-808.0000	AUDIT	1,050.0
	5013-0000-808.0000	AUDIT	70.0
	7036-0000-808.0000	AUDIT	210.0

10/03/14 Check #: 00000156554 1001 Total 7,000.0C

Attachment: Audit Payments (2933 : Audit Services for Fiscal Years ending 2017, 2018 and 2019)

V-1

Rehmann
Business wisdom delivered.
CPAs & Consultants Wealth Advisors Corporate Investigators

INVOICE

Page: 1
Date: 10/31/14
Client: 436794
Job: 1000002
Inv#: RR227246

City of Burton
4303 S Center Rd
Burton, MI 48519

Rehmann Robson
Saginaw Office
989.799.9580

Progress billing #2 - Audit for the year ended 6/30/14 8,000.00

Current Total $ 8,000.00

Audit Fee Allocation

			$8,000.00
1001-1001-808.0000		0.17	$1,360.00
2002-4082-808.0000		0.11	$880.00
2003-4082-808.0000		0.04	$320.00
5090-5090.808.0000		0.3	$2,400.00
5091-5091-808.0000		0.13	$1,040.00
6061-6061-808.0000		0.03	$240.00
2006-2006-808.0000		0.03	$240.00
2007-2007-808.0000		0.15	$1,200.00
5013-0000-808.0000		0.01	$80.00
7036-0000-808.0000		0.03	$240.00
	$0.00	1	$8,000.00

Vendor: 1849 REHMANN ROBSON

Date	Invoice	Description/Detail	Amount
10/31/2014	RR227246	AUDIT - YR END 6/30/2014 PYMT 2	8,000.
	1001-1001-808.0000	AUDIT	1,360.
	2002-4082-808.0000	AUDIT	880.
	2003-4082-808.0000	AUDIT	320.
	5090-5090-808.0000	AUDIT	2,400.
	5091-5091-808.0000	AUDIT	1,040.
	6061-6061-808.0000	AUDIT	240.
	2006-2006-808.0000	AUDIT	240.
	2007-2007-808.0000	AUDIT	1,200.
	5013-0000-808.0000	AUDIT	80.
	7036-0000-808.0000	AUDIT	240.

10/29/14 Check #: 00000156846 1001 Total 8,000.

V-18

Rehmann
Business wisdom delivered.

CPAs & Consultants Wealth Advisors Corporate Investigators

INVOICE

Page: 1
Date: 11/30/14
Client: 436794
Job: 1000002
Inv#: RR227247

City of Burton
4303 S Center Rd
Burton, MI 48519

Rehmann Robson
Saginaw Office
989.799.9580

Progress billing #3 - Audit for the year ended 6/30/14 6,000.00

Current Total 7 $ 6,000.00

Audit Fee Allocation

		$6,000.00
1001-1001-808.0000	0.17	$1,020.00
2002-4082-808.0000	0.11	$660.00
2003-4082-808.0000	0.04	$240.00
5090-5090.808.0000	0.3	$1,800.00
5091-5091-808.0000	0.13	$780.00
6061-6061-808.0000	0.03	$180.00
2006-2006-808.0000	0.03	$180.00
2007-2007-808.0000	0.15	$900.00
5013-0000-808.0000	0.01	$60.00
7036-0000-808.0000	0.03	$180.00
$0.00	1	$6,000.00

Vendor: 1849 REHMANN ROBSON

Date	Invoice	Description/Detail	Amount
11/01/2014	RR2227247	AUDIT YEAR END 06/30/14 #3- FINAL	6,000.
	1001-1001-808.0000	AUDIT	1,020.
	2002-4082-808.0000	AUDIT	660.
	2003-4082-808.0000	AUDIT	240.
	5090-5090-808.0000	AUDIT	1,800.
	5091-5091-808.0000	AUDIT	780.
	6061-6061-808.0000	AUDIT	180.
	2006-2006-808.0000	AUDIT	180.
	2007-2007-808.0000	AUDIT	900.
	5013-0000-808.0000	AUDIT	60.
	7036-0000-808.0000	AUDIT	180.

11/14/14 Check #: 00000157093 1001 Total 6,000.00

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CPAs & Consultants   Wealth Advisors   Corporate Investigators

INVOICE

Page:	1
Date:	12/22/14
Client:	436794
Job:	1000002
Inv#:	RR246467

City of Burton
4303 S Center Rd
Burton, MI 48519

Rehmann Robson
Saginaw Office
989.799.9580

Additional billing for preparation of form F-65 and PA- 51 highway report for year ending 6/30/14.	1,500.00
Current Total	6 $ 1,500.00 8

5013-0000-808.0000	150.00
5090-0000-808.0000	350.00
5091-0000-808.0000	350.00
6061-6061-808.0000	150.00
2002-4082-808.0000	250.00
2003-4082-808.0000	250.00
	$1500.00

Vendor: 1849   REHMANN ROBSON

Date	Invoice	Description/Detail	Amount
12/22/2014	RR246467	PREPARATION FORM F-65& PA-51 HIGHWAY REP	1,500.00
	5013-0000-808.0000	AUDIT	150.00
	5090-5090-808.0000	AUDIT	350.00
	5091-5091-808.0000	AUDIT	350.00
	6061-6061-808.0000	AUDIT	150.00
	2002-4082-808.0000	AUDIT	250.00
	2003-4082-808.0000	AUDIT	250.00

01/09/15   Check #: 00000157651 1001   Total 1,500.00

Fiscal Year 2015-2016

04/11/2017 03:25 PM
User: millerg
DB: Burton

VENDOR ACTIVITY REPORT FOR CITY OF BURTON
VENDOR RANGE: 1326 TO 1326
Activity From 07/01/2015 To 06/30/2016

Gabriel, Roeder Smith

2015 - 2016 FY

Vendor Code / Post Date	Vendor Name / Activity	Inv/Check #	Description	Invoice Amt	Check Amt
1326	GABRIEL ROEDER SMITH & COMPANY				
02/26/2016	INVOICE	420142	MERS ACTUARIAL REVIEW		
		1001-1001-808.0000	AUDIT	11,469.48	
		2002-4082-808.0000	AUDIT	623.37	
		2003-4082-808.0000	AUDIT	285.00	
		2006-2006-808.0000	AUDIT	1,639.43	
		2007-2007-808.0000	AUDIT	750.00	
		5090-5090-808.0000	AUDIT	2,808.92	
		5091-5091-808.0000	AUDIT	1,941.81	
		6061-6061-808.0000	AUDIT	3,065.00	
		1001-2023-818.0000	CONTRACTUAL SERVICE	1,416.99	
			Distribution Total:	24,000.00	
02/26/2016	CHECK	1001 161657			24,000.00
05/23/2016	INVOICE	421728	ACTUARIAL VALUATION RETIREE HEALTH CARE PL		
		7036-0000-956.0000	MISC. EXPENSE	19,090.00	
05/23/2016	INVOICE	421419	MEETING W/COUNCIL ON MERS PENSION VALUATIO		
		1001-1001-826.0000	LEGAL	1,625.00	
05/23/2016	CHECK	1001 162474			20,715.00
			Total: Net of 3 Invoices / 2 Checks	44,715.00	44,715.00
			Grand Total 3 invoices and 2 checks for	44,715.00	44,715.00

MERS Audit

hit "Audit" GL#

Attached

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Attached 10

Attached 11

Attachment: Audit Payments (2933 : Audit Services for Fiscal Years ending 2017, 2018 and 2019)

GRS **Gabriel, Roeder, Smith & Company**
Consultants & Actuaries
One Towne Square
Suite 800
Southfield, Michigan 48076-3723
(248) 799-9000

Invoice

Date	Invoice
2/16/2016	420142

Bill To:

Attention: Ms. Ginger Burke-Miller
Controller
Retiree Health Care Plan
City of Burton
4303 South Center Road
Burton, Michigan 48519

Please Remit To:

Dept. # 78009
Gabriel, Roeder, Smith & Company
PO Box 78000
Detroit, Michigan 48278-0009

Federal Tax ID
38-1691268

Client 2854, Burton City Pension Work, Project 2854-180	Amount
Preparation of the actuarial review for the City of Burton - Municipal Employees' Retirement System of Michigan as of December 31, 2014. See our report dated February 10, 2016.	24,000.00

Amount Due 9 **$24,000**

Vendor: 1326 / GABRIEL ROEDER SMITH & COMPANY

Date	Invoice	Description/Detail	Amount
02/16/2016	420142	MERS ACTUARIAL REVIEW	24,000.0
	1001-1001-808.0000	AUDIT	11,469.4
	2002-4082-808.0000	AUDIT	623.3
	2003-4082-808.0000	AUDIT	285.0
	2006-2006-808.0000	AUDIT	1,639.4
	2007-2007-808.0000	AUDIT	750.0
	5090-5090-808.0000	AUDIT	2,808.9
	5091-5091-808.0000	AUDIT	1,941.8
	6061-6061-808.0000	AUDIT	3,065.0
	1001-2023-818.0000	CONTRACTUAL SERVICE	1,416.9

02/26/16 Check #: 00000161657 1001 Total 24,000.

PLEASE INDICATE THE INVOICE NUMBER ON YOUR REMITTANCE. THANK YOU.

GRS **Gabriel, Roeder, Smith & Company**
Consultants & Actuaries
One Towne Square
Suite 800
Southfield, Michigan 48076-3723
(248) 799-9000

Invoice

Date	Invoice
5/12/2016	421728

Bill To:

Attention: Ms. Ginger Burke-Miller
Controller
Retiree Health Care Plan
City of Burton
4303 South Center Road
Burton, Michigan 48519

Please Remit To:

Dept. # 78009
Gabriel, Roeder, Smith & Company
PO Box 78000
Detroit, Michigan 48278-0009

Federal Tax ID
38-1691268

Client 2854, Burton City OPEB Valuation Work, Project 2854-144	Amount
Prepared an actuarial valuation as of December 31, 2014 of the City of Burton Retiree Health Care Plan. See report dated May 11, 2016.	14,340.00
The valuation included the following additional services:	
20 Year Benefit Projections	1,425.00
Sensitivities	1,900.00
Alternate Interest Rate	1,425.00
Amount Due	10 **$19,090**

Vendor: 1326 GABRIEL ROEDER SMITH & COMPANY

Date	Invoice	Description/Detail	Amount
05/12/2016	421728	ACTUARIAL VALUATION RETIREE HEALTH CARE	19,090.(
	7036-0000-956.0000	MISC. EXPENSE	19,090.(
04/21/2016	421419	MEETING W/COUNCIL ON MERS PENSION VALUAT	1,625.(
	1001-1001-826.0000	LEGAL	1,625.(

05/23/16 Check #: 00000162474 1001 Total 20,715.00

GRS **Gabriel, Roeder, Smith & Company**
Consultants & Actuaries
One Towne Square
Suite 800
Southfield, Michigan 48076-3723
(248) 799-9000

Invoice

Date	Invoice
4/21/2016	421419

Bill To:

Attention: Ms. Ginger Burke-Miller
Controller
Retiree Health Care Plan
City of Burton
4303 South Center Road
Burton, Michigan 48519

Please Remit To:

Dept. # 78009
Gabriel, Roeder, Smith & Company
PO Box 78000
Detroit, Michigan 48278-0009

Federal Tax ID
38-1691268

Client 2854, Burton City Pension Work, Project 2854-180	Amount
Meeting with City Council to discuss the results of the actuarial review of the City of Burton December 31, 2014 MERS pension valuation. The meeting was held on April 20, 2016 at 7pm.	1,625.00

Amount Due 1001-1001-826.0000 per BOC 5/16/16 (11) **$1,625**

Vendor: 1326 GABRIEL ROEDER SMITH & COMPANY

Date	Invoice	Description/Detail	Amoun
05/12/2016	421728	ACTUARIAL VALUATION RETIREE HEALTH CARE	19,090.
	7036-0000-956.0000	MISC. EXPENSE	19,090.
04/21/2016	421419	MEETING W/COUNCIL ON MERS PENSION VALUAT	1,625.
	1001-1001-826.0000	LEGAL	1,625.

05/23/16 Check #: 00000162474 1001 Total 20,715.

PLEASE INDICATE THE INVOICE NUMBER ON YOUR REMITTANCE. THANK YOU.

VENDOR ACTIVITY REPORT FOR CITY OF BURTON
VENDOR RANGE: 1849 TO 1849
Activity From 07/01/2015 To 06/30/2016

Vendor Code / Post Date	Vendor Name / Activity	Inv/Check #	Description	Invoice Amt	Check Ar
1849	REHMANN ROBSON				
08/31/2015	INVOICE	RR285687	AUDIT BILLING #1 YR END JUNE 30, 2015		
	1001-1001-808.0000		AUDIT	3,000.00	
	2002-4082-808.0000		AUDIT	1,320.00	
	2003-4082-808.0000		AUDIT	480.00	
	5090-5090-808.0000		AUDIT	3,600.00	
	5091-5091-808.0000		AUDIT	1,560.00	
	6061-6061-808.0000		AUDIT	360.00	
	2006-2006-808.0000		AUDIT	360.00	
	2007-2007-808.0000		AUDIT	1,200.00	
	5013-0000-808.0000		AUDIT	120.00	
			Distribution Total:	12,000.00 12	
08/31/2015	INVOICE	RR285688	AUDIT BILLING #2 - YR END JUNE 30, 2015		
	1001-1001-808.0000		AUDIT	1,625.00	
	2002-4082-808.0000		AUDIT	715.00	
	2003-4082-808.0000		AUDIT	260.00	
	5090-5090-808.0000		AUDIT	1,950.00	
	5091-5091-808.0000		AUDIT	845.00	
	6061-6061-808.0000		AUDIT	195.00	
	2006-2006-808.0000		AUDIT	195.00	
	2007-2007-808.0000		AUDIT	650.00	
	5013-0000-808.0000		AUDIT	65.00	
			Distribution Total:	6,500.00 13	
08/31/2015	INVOICE	RR285689	AUDIT BILLING #3 - YR END JUNE 30, 2015 (F		
	1001-1001-808.0000		AUDIT	1,500.00	
	2002-4082-808.0000		AUDIT	660.00	
	2003-4082-808.0000		AUDIT	240.00	
	5090-5090-808.0000		AUDIT	1,800.00	
	5091-5091-808.0000		AUDIT	780.00	
	6061-6061-808.0000		AUDIT	180.00	
	2006-2006-808.0000		AUDIT	180.00	
	2007-2007-808.0000		AUDIT	600.00	
	5013-0000-808.0000		AUDIT	60.00	
			Distribution Total:	6,000.00 14	
09/02/2015	CHECK	1001 159931			24,500.0
12/18/2015	INVOICE	RR300963	GASB STATEMENT #68 ASSISTANCE		
	2002-4082-808.0000		AUDIT	221.88	
	2003-4082-808.0000		AUDIT	605.29	
	5090-5090-808.0000		AUDIT	489.00	
	5091-5091-808.0000		AUDIT	1,183.83	
			Distribution Total:	2,500.00 15	
12/18/2015	INVOICE	RR298638	FORM F-65 PREPARATION ASSISTANCE		
	2002-4082-808.0000		AUDIT	159.75	
	2003-4082-808.0000		AUDIT	435.81	
	5090-5090-808.0000		AUDIT	352.08	
	5091-5091-808.0000		AUDIT	852.36	
			Distribution Total:	1,800.00 16	
12/18/2015	CHECK	1001 161131			4,300.0
			Total: Net of 5 Invoices / 2 Checks	28,800.00	28,800.0
1849	VOID				
09/02/2015	CHECK	1001 159932	VOID		
			Total: Net of 0 Invoices / 1 Checks		
			Grand Total 5 invoices and 3 checks for	28,800.00	28,800.0

E

Attachment: Audit Payments (2933 : Audit Services for Fiscal Years ending 2017, 2018 and 2019)

Vendor: 1849 REHMANN ROBSON

Date	Invoice	Description/Detail	Amount
09/30/2015	RR285687	AUDIT BILLING #1 YR END JUNE 30, 2015	12,000.00
	1001-1001-808.0000	AUDIT	3,000.00
	2002-4082-808.0000	AUDIT	1,320.00
	2003-4082-808.0000	AUDIT	480.00
	5090-5090-808.0000	AUDIT	3,600.00
	5091-5091-808.0000	AUDIT	1,560.00
	6061-6061-808.0000	AUDIT	360.00
	2006-2006-808.0000	AUDIT	360.00
	2007-2007-808.0000	AUDIT	1,200.00
	5013-0000-808.0000	AUDIT	120.00
10/31/2015	RR285688	AUDIT BILLING #2 - YR END JUNE 30, 2015	6,500.00
	1001-1001-808.0000	AUDIT	1,625.00
	2002-4082-808.0000	AUDIT	715.00
	2003-4082-808.0000	AUDIT	260.00
	5090-5090-808.0000	AUDIT	1,950.00

09/02/15 Check #: 00000159931 1001 Total 24,500.00

Vendor: 1849 VOID

Date	Invoice	Description/Detail	Amount
	5091-5091-808.0000	AUDIT	845.0
	6061-6061-808.0000	AUDIT	195.0
	2006-2006-808.0000	AUDIT	195.0
	2007-2007-808.0000	AUDIT	650.0
	5013-0000-808.0000	AUDIT	65.0
11/30/2015	RR285689	AUDIT BILLING #3 - YR END JUNE 30, 2015	6,000.0
	1001-1001-808.0000	AUDIT	1,500.0
	2002-4082-808.0000	AUDIT	660.0
	2003-4082-808.0000	AUDIT	240.0
	5090-5090-808.0000	AUDIT	1,800.0
	5091-5091-808.0000	AUDIT	780.0
	6061-6061-808.0000	AUDIT	180.0
	2006-2006-808.0000	AUDIT	180.0
	2007-2007-808.0000	AUDIT	600.0
	5013-0000-808.0000	AUDIT	60.0

09/02/15 Check #: 00000159932 1001 Total 0.0

Rehmann
Business wisdom delivered.
CPAs & Consultants Wealth Advisors Corporate Investigators

INVOICE

Page:	1
Date:	9/30/15
Client:	436794
Job:	1078102
Inv#:	RR285687

City of Burton
4303 S Center Rd
Burton, MI 48519

Rehmann Robson
Saginaw Office
989.799.9580

Progress billing #1 - Audit for the year ended June 30, 2015	12,000.00
Current Total (12)	$ 12,000.00

Rehmann
Business wisdom delivered.
CPAs & Consultants Wealth Advisors Corporate Investigators

INVOICE

Page: 1
Date: 10/31/15
Client: 436794
Job: 1078102
Inv#: RR285688

City of Burton
4303 S Center Rd
Burton, MI 48519

Rehmann Robson
Saginaw Office
989.799.9580

Progress billing #2 - Audit for the year ended June 30, 2015	6,500.00
Current Total	$ 6,500.00

13

Rehmann
Business wisdom delivered.

CPAs & Consultants Wealth Advisors Corporate Investigators

INVOICE

Page:	1
Date:	11/30/15
Client:	436794
Job:	1078102
Inv#:	RR285689

City of Burton
4303 S Center Rd
Burton, MI 48519

Rehmann Robson
Saginaw Office
989.799.9580

Progress billing #3 - Audit for the year ended June 30, 2015	6,000.00
Current Total	(14) $ 6,000.00

Vendor: 1849 REHMANN ROBSON

Date	Invoice	Description/Detail	Amount
12/10/2015	RR300963	GASB STATEMENT #68 ASSISTANCE	2,500.00
	2002-4082-808.0000	AUDIT	221.88
	2003-4082-808.0000	AUDIT	605.29
	5090-5090-808.0000	AUDIT	489.00
	5091-5091-808.0000	AUDIT	1,183.83
11/23/2015	RR298638	FORM F-65 PREPARATION ASSISTANCE	1,800.00
	2002-4082-808.0000	AUDIT	159.75
	2003-4082-808.0000	AUDIT	435.81
	5090-5090-808.0000	AUDIT	352.08
	5091-5091-808.0000	AUDIT	852.36

12/18/15 Check #: 00000161131 1001

Total 4,300.00

Rehmann
Business wisdom delivered.
CPAs & Consultants Wealth Advisors Corporate Investigators

INVOICE

Page:	1
Date:	12/10/15
Client:	436794
Job:	1078102
Inv#:	RR300963

City of Burton
4303 S Center Rd
Burton, MI 48519

Rehmann Robson
Saginaw Office
989.799.9580

Assistance provided related to the City's required implementation of GASB Statement #68 per change order dated December 8, 2015.	2,500.00
Current Total	15 $ 2,500.00

OK pay

Rehmann
Business wisdom delivered.

CPAs & Consultants   Wealth Advisors   Corporate Investigators

INVOICE

Page:	1
Date:	11/23/15
Client:	436794
Job:	1078102
Inv#:	RR298638

City of Burton
4303 S Center Rd
Burton, MI 48519

Rehmann Robson
Saginaw Office
989.799.9580

Assistance provided related to the preparation of the Form F-65.	1,800.00
Current Total	16 $ 1,800.00

AL

Fiscal Year 2016-2017

04/11/2017 03:23 PM
User: millerg
DB: Burton

VENDOR ACTIVITY REPORT FOR CITY OF BURTON
VENDOR RANGE: 1849 TO 1849
Activity From 07/01/2016 To 07/01/2017

Vendor Code / Post Date	Vendor Name / Activity	Inv/Check #	Description	Invoice Amt	Check Amt
1849	REHMANN ROBSON				
09/14/2016	INVOICE	RR343552	AUDIT BILLING #1 YR END JUNE 30, 2016		
		1001-1001-808.0000	AUDIT	4,569.42	
		2002-4082-808.0000	AUDIT	913.88	
		2003-4082-808.0000	AUDIT	456.94	
		5090-5090-808.0000	AUDIT	2,741.65	
		5091-5091-808.0000	AUDIT	1,827.77	
		6061-6061-808.0000	AUDIT	959.58	
		2006-2006-808.0000	AUDIT	685.41	
		2007-2007-808.0000	AUDIT	731.11	
		5013-0000-808.0000	AUDIT	114.24	
			Distribution Total:	13,000.00	
09/15/2016	CHECK	1001 163706			13,000.00 (17)
10/11/2016	INVOICE	RR343553	AUDIT BILLING #2 - YEAR END JUNE 30, 2016		
		1001-1001-808.0000	AUDIT	2,372.58	
		2002-4082-808.0000	AUDIT	474.52	
		2003-4082-808.0000	AUDIT	237.26	
		5090-5090-808.0000	AUDIT	1,423.55	
		5091-5091-808.0000	AUDIT	949.03	
		6061-6061-808.0000	AUDIT	498.25	
		2006-2006-808.0000	AUDIT	355.89	
		2007-2007-808.0000	AUDIT	379.61	
		5013-0000-808.0000	AUDIT	59.31	
			Distribution Total:	6,750.00	
10/13/2016	CHECK	1001 163952			6,750.00 (18)
11/09/2016	INVOICE	RR343554	AUDIT BILLING #3 - YEAR END 6/30/16		
		1001-1001-808.0000	AUDIT	2,372.58	
		2002-4082-808.0000	AUDIT	474.52	
		2003-4082-808.0000	AUDIT	237.26	
		5090-5090-808.0000	AUDIT	1,423.55	
		5091-5091-808.0000	AUDIT	949.03	
		6061-6061-808.0000	AUDIT	498.25	
		2006-2006-808.0000	AUDIT	355.89	
		2007-2007-808.0000	AUDIT	379.61	
		5013-0000-808.0000	AUDIT	59.31	
			Distribution Total:	6,750.00	
11/10/2016	CHECK	1001 164202			6,750.00 (19)
			Total: Net of 3 Invoices / 3 Checks	26,500.00	26,500.00
			Grand Total 3 invoices and 3 checks for	26,500.00	26,500.00 (20)

+ 1,900.00 For F65 - First Merit

28,400.00 F

Attachment: Audit Payments (2933 : Audit Services for Fiscal Years ending 2017, 2018 and 2019)

Rehmann

INVOICE

Page:	1
Date:	9/15/16
Client:	436794
Job:	1123552
Inv#:	RR343552

City of Burton
4303 S Center Rd
Burton, MI 48519

Rehmann Robson
Saginaw Office
989.799.9580

Progress billing #1 - Audit for the year ended June 30, 2016 13,000.00

Thank you for your continued business.

Current Total $ 13,000.00

Audit Fee Allocation

	$13,000.00
1001-1001-808.0000	$4,569.42
2002-4082-808.0000	$913.88
2003-4082-808.0000	$456.94
2006-2006-808.0000	$685.41
2007-2007-808.0000	$731.11
5013-0000-808.0000	$114.24
5090-5090-808.0000	$2,741.65
5091-5091-808.0000	$1,827.77
6061-6061-808.0000	$959.58
	$13,000.00

Pay in Sep

Vendor: 1849 REHMANN ROBSON

Date	Invoice	Description/Detail	Amount
09/15/2016	RR343552	AUDIT BILLING #1 YR END JUNE 30, 2016	13,000.(
	1001-1001-808.0000	AUDIT	4,569.42
	2002-4082-808.0000	AUDIT	913.88
	2003-4082-808.0000	AUDIT	456.94
	5090-5090-808.0000	AUDIT	2,741.65
	5091-5091-808.0000	AUDIT	1,827.77
	6061-6061-808.0000	AUDIT	959.58
	2006-2006-808.0000	AUDIT	685.41
	2007-2007-808.0000	AUDIT	731.11
	5013-0000-808.0000	AUDIT	114.24

09/15/16 Check #: 00000163706 1001 Total 13,000.

Attachment: Audit Payments (2933 : Audit Services for Fiscal Years ending 2017, 2018 and 2019)

Rehmann

INVOICE

Page:	1
Date:	10/15/16
Client:	436794
Job:	1123552
Inv#:	RR343553

City of Burton
4303 S Center Rd
Burton, MI 48519

Rehmann Robson
Saginaw Office
989.799.9580

Progress billing #2 - Audit for the year ended June 30, 2016 6,750.00

Thank you for your continued business.

Current Total 18 $ 6,750.00

Audit Fee Allocation

	6750
1001-1001-808.0000	$2,372.58
2002-4082-808.0000	$474.52
2003-4082-808.0000	$237.26
2006-2006-808.0000	$355.89
2007-2007-808.0000	$379.61
5013-0000-808.0000	$59.31
5090-5090-808.0000	$1,423.55
5091-5091-808.0000	$949.03
6061-6061-808.0000	$498.25
	6,750.00

Vendor: 1849 REHMANN ROBSON

Date	Invoice	Description/Detail		Amoun
10/15/2016	RR343553	AUDIT BILLING #2 - YEAR END JUNE 30, 201		6,750.
	1001-1001-808.0000	AUDIT	2,372.58	
	2002-4082-808.0000	AUDIT	474.52	
	2003-4082-808.0000	AUDIT	237.26	
	5090-5090-808.0000	AUDIT	1,423.55	
	5091-5091-808.0000	AUDIT	949.03	
	6061-6061-808.0000	AUDIT	498.25	
	2006-2006-808.0000	AUDIT	355.89	
	2007-2007-808.0000	AUDIT	379.61	
	5013-0000-808.0000	AUDIT	59.31	

10/13/16 Check #: 00000163952 1001 Total 6,750.

Rehmann

INVOICE

Page:	1
Date:	11/30/16
Client:	436794
Job:	1123552
Inv#:	RR343554

City of Burton
4303 S Center Rd
Burton, MI 48519

Rehmann Robson
Saginaw Office
989.799.9580

Progress billing #3 - Audit for the year ended June 30, 2016 6,750.00

Thank you for your continued business.

Current Total 19 $ 6,750.00

Paym Nov

Audit Fee Allocation

	6750
1001-1001-808.0000	$2,372.58
2002-4082-808.0000	$474.52
2003-4082-808.0000	$237.26
2006-2006-808.0000	$355.89
2007-2007-808.0000	$379.61
5013-0000-808.0000	$59.31
5090-5090-808.0000	$1,423.55
5091-5091-808.0000	$949.03
6061-6061-808.0000	$498.25
	6,750.00

Vendor: 1849 REHMANN ROBSON

Date	Invoice	Description/Detail		Amoun
11/30/2016	RR343554	AUDIT BILLING #3 - YEAR END 6/30/16		6,750.
	1001-1001-808.0000	AUDIT	2,372.58	
	2002-4082-808.0000	AUDIT	474.52	
	2003-4082-808.0000	AUDIT	237.26	
	5090-5090-808.0000	AUDIT	1,423.55	
	5091-5091-808.0000	AUDIT	949.03	
	6061-6061-808.0000	AUDIT	498.25	
	2006-2006-808.0000	AUDIT	355.89	
	2007-2007-808.0000	AUDIT	379.61	
	5013-0000-808.0000	AUDIT	59.31	

11/10/16 Check #: 00000164202 1001 Total 6,750.00

Rehmann

INVOICE

Page: 1
Date: 12/2[...]
Client: 436794
Job: 1123552
Inv#: RR361607

K.2.g

City of Burton
4303 S Center Rd
Burton, MI 48519

Rehmann Robson
Saginaw Office
989.799.9580

Preparation of Form F-65 assistance 1,900.00

Thank you for your continued business.

Current Total $ 1,900.00

Paid to First Merit on A/P report but it was paid by the City.

Paid with Credit Card on 1/9/2017. See receipt attached

1001-1001-808.0000

Please detach and return with payment

Please make all checks payable to "Rehmann Robson"
Wire Transfer to Chase Bank quoting Invoice #
Acct: 651933178 Routing Number: 072000326
(email confirmation to accounts.receivable@rehmann.com)
To pay by Credit Card visit www.rehmann.com
or call 1-855-763-8132

Amount Due: $ 1,900.00

Amount Paid: ____________

Date: 12/29/16
Inv#: RR361607
Client: 436794
Job: 1123552

City of Burton
4303 S Center Rd
Burton, MI 48519

Rehmann Robson
Saginaw Office
5800 Gratiot Rd., Suite 201
P.O. Box 2025
Saginaw, MI 48605-2025

Credit terms: Unpaid invoices 30 days after the invoice date are subject to a finance charge of 1 1/2% per month (18% per annum).

Bid Tab from 2014 & 2014 RFP

BID TABULATION REPORT
Bid Opening: 6/4/14 @ 10:00 a.m.
PROJECT: RFP - Audit Services

2014 Bid

BIDDER INFORMATION	Plante & Moran, PLLC 111 E. Court St., Ste. 1A Flint, MI 48502 (810) 767-5350	The Rehmann Group 5800 Gratiot Rd., Ste. 201 Saginaw, MI 48638 (989) 799-9580	Taylor & Morgan G-2302 Stoneridge Dr. Flint, MI 48532 (810) 230-8200	Yeo & Yeo, PC 4468 Oakbridge Dr. Flint, MI 48532 (800) 968-0010		LOW BID TOTALS
DETAIL	Contact: Beth Bialy	Contact: Gerald J. Desloover	Contact: Dana J. Taylor	Contact: Jamie L. Rivette	Contact:	
Year Ending 6/30/14	47,800.00	23,500.00	33,000.00	35,000.00		23,500.00
						0.00
Year Ending 6/30/15	47,800.00	25,000.00	34,500.00	36,100.00		25,000.00
						0.00
Year Ending 6/30/16	47,800.00	27,000.00	36,000.00	37,200.00		27,000.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
BID TOTALS	143400.00	75500.00	103500.00	108300.00	0.00	75,500.00

City of Burton, Michigan

Request for Proposal
For Audit Services

For the Years Ending:
June 30, 2014
June 30, 2015
June 30, 2016

May 16, 2014

GENERAL OVERVIEW

A. Purpose

City of Burton is soliciting proposals from qualified firms of Certified Public Accountants to audit its financial statements for the fiscal years ending June 30, 2014, June 30, 2015 and June 30, 2016. The continuation of the contract after each year is solely at the discretion of the City of Burton.

Please submit sealed proposals to the attention of City Clerk, 4303 S. Center Rd., Burton, MI 48519 by 10:00 a.m. on June 4, 2014 at which time they will be publicly opened and read aloud in the lower level of City Hall in the City Council Chambers located at 4303 S. Center Rd., Burton, MI. Proposals must be submitted in a sealed envelope that is clearly marked "AUDIT PROPOSAL." Proposals submitted by facsimile will not be accepted.

Although cost will be an important factor in awarding the contract, the City is not obligated by any statute or regulation to award the purchase of audit services solely on the basis of cost. Accordingly, the City reserves the right to evaluate all proposals objectively and subjectively and to accept or reject any or all proposals or portion thereof. Additionally, the City reserves the right to negotiate changes in services with the firm determined to have submitted the proposal that is in the best interest of the City.

It is to be understood that this RFP constitutes specifications only for the purpose of receiving proposals for services and does not constitute an agreement for those services. It is further expected that each bidder will read these specifications with care. Failure to provide requested information or meet certain specified conditions may invalidate the proposal(s). There is no expressed or implied obligation for the City of Burton to reimburse responding firms for any expenses in preparing proposals in response to this request.

Proposals shall remain valid for a period of sixty (60) days after submission. Modifications to proposals will not be accepted by the City, except as may be mutually agreed upon following the acceptance of the proposal.

Copies of the auditor's reports for prior fiscal years can be obtained at the State of Michigan Department of Treasury – local audit report website.

All questions should be directed to Ginger Burke-Miller at (810) 743-1500.

B. Timetable

1. Release of RFP on May 22, 2014.
2. Proposals due at 10:00 a.m. on June 4, 2014.
3. City Council action on June 16, 2014.
4. Notification to all firms as soon as possible after June 16, 2014.

FIRM/AUDITOR QUALIFICATIONS

- The firm must maintain a sufficient number of professional staff in order to provide adequate technical expertise and depth.
- The firm and the partner assigned to the City must have considerable experience in auditing government entities within the State of Michigan.
- The auditor is expected to be familiar with the types of policies and procedures cities follow.
- All staff must be properly trained and supervised

AUDIT REQUIREMENTS

SCOPE:

- Completion of an annual audited financial report that is in compliance with Generally Accepted Governmental Auditing Standards as promulgated by GASB and AICPA.
- Completion of a Single Audit Report in compliance with the United States General Accounting Office standard, if necessary. (Please designate an additional quote for a possible Single Audit.)
- Preparation of a Management Letter of Recommendations for the Controller and Mayor.
- Filing of the City's F65 report.
- Filing of the CAFR with the State of Michigan.
- Review of GFOA's CAFR-related comments and suggestions from prior year.
- Meetings with the Mayor prior to release of any report and, at the request of the Mayor, meetings with the City Council, or its committees, to review the above reports.
- Audit procedures should be in compliance with auditing standards as promulgated by the Michigan Department of Treasury, GASB, AICPA, and U.S. General Accounting Office.

Assistance to the Auditor:

The Controller's office and responsible management personnel will be available during the audit to assist in the performance of the examination. The Controller's office staff will prepare trial balances, work papers and schedules detailing the City's assets, liabilities, debt, expenditures and revenues. The City will make efforts to provide additional requested schedules in a timely manner.

The City will provide the auditor with a reasonable workspace and access to telephones, photocopy, fax machines and internet access.

Workpaper retention and access:

All workpapers and reports must be retained, at the auditor's expense, for a minimum of 7 calendar years after completion of the audit, unless the firm is notified in writing by the City of a need to extend the retention period. The auditor will be required to make any and all work papers available to the City upon request.

AUDIT TIMELINE:

- Audit to commence in September 2014 and 2015 at such time as mutually agreed upon but not later than September 30th of each year.
- Audit to be completed by October 30th of each year.
- Audit documents to be delivered to the City by November15th of each year in order to meet audit deadlines set by the Michigan Department of Treasury.
- Audit to be presented to the City Council in December or January of each year.

OTHER

- The auditor shall furnish the City with 45 hard copies of the Annual Financial Report and Single Audit Report.

CITY OF BURTON
AUDIT PROPOSAL FORM

Please complete and return this proposal form with any additional information you feel is necessary to help us evaluate your firm. **Proposals are due by 10:00 a.m. on June 4, 2014.**

1. Location of the office that will be performing the audit for City of Burton.

    Audit Firm: ______________________
    Address: ______________________
    Contact Person: ______________________
    Phone Number: ______________________

2. Number of Michigan municipal audits that your firm conducted in each of the last three years. Please attach a list of municipalities/governmental agencies.
    Year ending 2011 ________
    Year ending 2012 ________
    Year ending 2013 ________

3. Number of other governmental (fund accounting) audits your firm has conducted in each of the last two years.
    Last year ________
    Prior year ________

4. List your firm's involvement in governmental organizations.

____
____
____
____
____
____

5. List specific city/government audit training supplied to your staff in the last two years.

____
____
____
____
____
____

6. Number of total audit staff. Do not include tax, consulting services or clerical personnel.
    Number of audit staff ________
    Number of audit staff with CPA certification________

7. Number of staff above who were directly involved in a significant portion of the audit of a municipality in the last two years. ________

8. Staff anticipated to be assigned to audit.

Name	Title/Position	# of Years Audit Experience	# of Years City Audit Experience	Qualifications (Degree,CPA)

9. Base audit cost:

	Basic Financial Statements	Federal Awards A133	Total
For the year ending June 30, 2014			
For the year ending June 30, 2015			
For the year ending June 30, 2016			

10. What type of consulting service would you provide to the city on an annual and ongoing basis at no additional cost?

11. Hourly rates for consulting services beyond the scope of the consulting services listed in number 10 above.

12. Indicate other services that you provide to your clients.

13. Please provide any additional information or data, which you feel is relevant and may be helpful in the selection process.

14. Please provide a copy of your most recent peer review.