

CITY OF MACKINAC ISLAND

AGENDA

REGULAR CITY COUNCIL MEETING

Wednesday, September 18, 2024 at 4:00 PM

City Hall – Council Chambers, 7358 Market St., Mackinac Island, Michigan

I. Call to Order

II. Roll Call

III. Pledge of Allegiance

IV. Additions to / Adoption of Agenda

V. Approval of Minutes

[a.](#) Minutes of the Regular City Council Meeting, held on September 4, 2024

[b.](#) Minutes of the Special Training Session with the Michigan Municipal League, held on September 12, 2024

VI. Approval of the Treasurer's Report

[a.](#) Treasurer's Report September 18, 2024

VII. Approval of Payments for:

[a.](#) 9.18.2024 Payroll Spreadsheet & Report

[b.](#) 9.18.2024 Payables

VIII. Committee Reports

IX. Correspondence

X. Old Business

[a.](#) Mackinac Island Bike Shop, located at 7421 Main Street, being sold to KSL with the transfer of 263 bike license - Request for approval of the transfer of commercial rental bike licenses

[b.](#) Transfer of 20 bike licenses from Mackinac Island Bike Shop to Main Dock Bikes located at 7271 Main Street

[c.](#) Transfer of 36 bike licenses from Mackinac Island Bike Shop to the newly formed Mackinac Island Mobility and Bicycle Rental Company, located on Hoban Street / Lakeview Hotel "Turret"

XI. New Business

[a.](#) Request for approval of the City of Mackinac Island audit findings for FY 23/24

- [b.](#) Request for approval to purchase (2) new standing freezers for the Community Hall, and to authorize the quote from Northern Power Electric to install a new outlet for the freezers
- c. Discussion and / or approval of the FWTH 4-bedroom unit pricing of \$1,325.00 per month
- d. Discussion and / or approval of the FWTH budget proposal to raise 2025 rental rates by 2.7%
- [e.](#) Request for approval of the Assignment of Agreement for Winter Ferry Service with the Mackinac Island Transportation Authority
- [f.](#) Letter from the Mackinac Island Planning Commission – Request from Stonecliffe Properties, LLC for a lot combination on parcel ID#s 051-763-013-00 & 051-762-001-00, 8593 Cudahy Ave.
- [g.](#) Request for approval of a Street Cut permit, submitted by John Dennany, for sewer repairs at his residence located at 6784 Main St.
- [h.](#) Request for approval of an off-island business license, submitted by Fabcon Precast
- [i.](#) Request for approval of an off-island business license, submitted by R. Industries Contracting, LLC
- [j.](#) Request for approval of (2) vehicle & (8) trailer permits, submitted by Fabcon Precast, for work at the Wastewater Treatment Plant
- [k.](#) Request for approval of a vehicle permit, submitted by Family Entertainment Group, to remove arcade games from the Carousel Arcade (Market St.)
- [l.](#) Request for approval of a vehicle permit, submitted by Mr. Clean Septic Services, for septic tank pumping at various residential locations
- [m.](#) Request for approval of a vehicle permit, submitted by DLD Environmental Service, for annual hazardous waste removal
- [n.](#) Request for approval of (2) vehicle permits, submitted by Mission Point, for propane deliveries
- [o.](#) Request for approval of a trailer & vehicle permit, submitted by Mackinac Landscape & Garden, for a mini stand up skid steer to move boulders at the Rowe Apartments on Church Street
- [p.](#) Request for approval of a trailer & vehicle permit, submitted by Mackinac Landscape & Garden, for a mini stand up skid steer to move boulders at the McCarty residents located in Trillium
- [q.](#) Request for approval of a trailer permit, submitted by O'Boyle & Co, for the storage of masonry tools at the Forest Way Duplex project

- [r.](#) Request for approval of a vehicle & trailer permit, submitted by Mackinac Island Fire Dept., for annual hose and ladder testing conducted by FireCatt

XII. Miscellaneous / General Council Discussion / Additional Agenda Items

XIII. Adjournment

REGULAR CITY COUNCIL MEETING MINUTES

Wednesday, September 04, 2024 at 4:00 PM

City Hall – Council Chambers, 7358 Market St., Mackinac Island, Michigan

I. Call to Order

Mayor Doud called the meeting to order at 4:00 pm

II. Roll Call

PRESENT

Richard Chambers
Tom Corrigan
Steven Moskwa

Anneke Myers
Alan Sehoyan
Jason St. Onge

IV. Approval of Minutes

- Minutes of the August 21, 2024 Regular City Council Meeting
 - o Mayor Doud stated that the minutes stood approved as presented.
- Minutes of the August 28, 2024 Special Council Meeting
 - o Mayor Doud stated that the minutes stood approved as presented.

V. Approval of the Treasurer's Report

- Mayor Doud inquired when the tax deadline was
 - o Treasurer Linn noted that the deadline is September 10th
- Motion made by Moskwa, Seconded by Corrigan, to approve the treasurer's report as presented.
Voting Yea: Chambers, Corrigan, Moskwa, Myers, Sehoyan, St. Onge

VI. Approval of Payments for:

Motion by Myers, Seconded by Moskwa, to approve the payroll and payables as presented.

VII. Additions to / Adoption of Agenda

- The annual City / State Park joint meeting was discussed
 - o Meeting has been set for September 27th, 11:00 am, Island House

Motion by Myers, second to the motion by Sehoyan, to set the annual joint meeting with the State Park for Friday, September 27th at 11:00 am at the Island House Hotel.

Voting Yea: Chambers, Corrigan, Moskwa, Myers, Sehoyan, St. Onge

Mayor Doud informed the Council that Ellen Putnam donated new curtains for the second floor of the Stuart House.

Motion by Moskwa, Seconded by Chambers, to send Ms. Putnam a thank you letter for her donation.

Voting Yea: Chambers, Corrigan, Moskwa, Myers, Sehoyan, St. Onge

Motion made by Moskwa, Seconded by Corrigan, to adopt the agenda as presented.

Voting Yea: Chambers, Corrigan, Moskwa, Myers, Sehoyan, St. Onge

IX. Correspondence

- A letter was received from Chief of Police Michael Gruits regarding emergency assistance received from Shepler's Ferry during a medical transport.

Motion made by Moskwa, Seconded by Myers, to thank Shepler's for their assistance and to place the letter on file.

Voting Yea: Chambers, Corrigan, Moskwa, Myers, Sehoyan, St. Onge

X. Old Business

- Discussion of winter ferry service with Shepler's Ferry / Hoffman
 - o Mr. Shepler presented a Dock Status Report from OHM on the Mackinac Island Ferry Company Main Dock
 - Began dock survey work
 - Began design of phase one (1) substructure repairs
 - Upcoming work
 - Will hold an EGGLE / USAVE pre-application meeting
 - Soils & structures to perform soil borings and write the Geotechnical report (seven (7) 100' deep borings)
 - Michels to perform underwater investigation to determine elevation of sound timber pile material for splicing and to determine pile cap repairs and replacement locations
 - Determine construction phasing (phase one (1) – substructure repairs / phase two (2) - ?)
 - Finalize design of substructure repairs from phase one (1)
 - Michels to provide construction cost estimate
 - Begin design of future phases

- Councilman Moskwa inquired about the soil borings and previous soil borings done
 - Arnold Transit had done some borings, but results were not favorable for additional weight
 - Coal Dock has friction piles in use to support the dock
- Motion made by Chambers, Seconded by Corrigan, to place report on file
 Voting Yea: Chambers, Corrigan, Moskwa, Myers, Sehoian, St. Onge

- Winter Ferry Service
 - Will be running two (2) Shepler fast boats from November 1st through December 1st, or until ice forms
 - Will continue to work on the Huron, but not looking like it will be complete for 2024 / 2025 winter service
 - Winter service will be running from Mackinac Island Ferry Company (MIFC) Dock (2) (old Arnold Dock) in St. Ignace, and Dock (1) (MIFC Mackinaw City Main Dock) on island
 - Want to keep consistent with winter service
 - Will have time to work on or change ramps to fit Shepler boats to those docks if needed
 - Schedule will be what was submitted by MIFC for winter service
 - Jenny Gezella of Hoffman Marine informed the Council that they will be adhering to the MIFC Winter Service Contract
 - Confident that the Ottawa will be ready for use by December 1st for winter service
 - Have worked out an agreement with Arnold Freight to use the Maverick as a backup winter boat
 - Councilman Sehoian inquired how many passengers the Maverick can hold
 - Ms. Gezella responded that she believes the boat holds 150 passengers
 - Mayor's Assistant Trista France inquired about winter parking
 - Ms. Gezella responded that their plan is to continue to run it as it has been in the past
 - Councilwoman Myers asked Ms. Gezella for highlights of the work being done on the Ottawa to outfit the boat comfortably for winter service
 - Ms. Gezella responded that Chris Shepler and herself are currently being personally sued and cannot comment on that at this time
 - Council asked Attorney Evashevski her opinion on this
 - Attorney Evashevski responded that she has not read the complaint and cannot give advice on this issue at this time
 - Ms. Gezella informed the Council that, as soon as she and Mr. Shepler can share information, they will provide the Council with an update
- Freight informational Sheet
 - Councilman Moskwa thanked Shepler's for waiving the \$4.95 fee for the 2024 season
 - Councilwoman Myers voiced that the information provided clarifies what has been discussed
 - Councilwoman Myers inquired if groceries are always free with no weight limit?
 - Jason Wiley of Shepler's Ferry responded that that is correct
 - Councilman Moskwa inquired about available shuttle service to grocery stores for those who don't have cars
 - Mr. Shepler responded that a deal has been worked out with Family Fare to cover this

Motion by Myers, seconded by Chambers, to adopt the language presented by Shepler's regarding freight and associated charges.
 Voting Yea: Chambers, Corrigan, Moskwa, Myers, Sehoian, St. Onge

 - Councilman St. Onge inquired if the Council can still be updated on progress of repairs of Ottawa?
 - Ms. Gezella responded that Hoffman will continue communication with Attorney Evashevski and Mayor Doud. This is all very new and Hoffman wants to make sure that Mr. Shepler and herself are protected. Will share more as soon as they know more of what can be done
 - Councilman Moskwa inquired if the City would be able to see status reports on the boat repairs from the USCG?
 - Mr. Shepler responded that the City can contact the USCG directly and obtain the status and repair reports on any of the boats
 - Chris Shepler informed Chief Gruits the captains involved in assisting with his recent incident were Greg Baywall & Tommy Markum

- Councilwoman Myers inquired if Shepler's will have an extra boat ready to help with race traffic this coming weekend? Last weekend was very busy and lines were very long
 - Mr. Shepler noted that Shepler's has always been the exclusive carrier for the race this weekend and the race in October, so they are prepared
 - Councilman Sehoan & Councilwoman Myers both reminded Mr. Shepler that they have to keep the regular additional passengers in mind as well
- Councilman Corrigan noted some operational issues at Shepler's
 - Hearing from locals that there does not appear to be any handicap parking near the boat at the St. Ignace Dock. Passengers have been directed to the Star Line dock to use for handicap parking. Some also have family coming who cannot walk far or stand for very long and need handicap parking close to the boat
 - Mr. Shepler responded that all Shepler parking lots have the legally required amount of handicap parking spaces. The available spots could have been filled at the time these people tried to park or inquired
 - Handicap parking spaces are not reservable, they are first come first serve
 - Grocery retrieval
 - Councilman Corrigan was told he could not cross the line to get his groceries off the cart on island side
 - Mr. Shepler responded that this is a safety precaution, but that they will work on having more personnel available to assist in that area

XI. New Business

- Allen Burt, DPW Director, gave an update on the Wastewater Treatment Plant project
 - Whole area granted by the State Park has been cleared for construction
 - Have been performing hydrostatic testing to test for any leaks in the new tanks
 - Different aspects have been put in place to prepare for future extensions
 - 56% of the total concrete has been poured - roughly 2,000 yds
 - Ken Peterson, project foreman, noted that the stock pile of gravel is now gone and has been used for backfill.
 - Excavation for phase II buildings has begun
- Discussion of the following bike rental business sale and transfer of bike licenses
 - Mackinac Island Bike Shop, located at 7421 Main Street, being sold to KSL with the transfer of 263 bike license
 - Transfer of 20 bike licenses from Mackinac Island Bike Shop to Main Dock Bikes located at 7271 Main Street
 - Transfer of 36 bike licenses from Mackinac Island Bike Shop to the newly formed Mackinac Island Mobility and Bicycle Rental Company, located on Hoban Street / Lakeview Hotel "Turret"
- Attorney Evashevski pointed out that the following information that is required when applying for a transfer of commercial rental bike licenses as well as what the Council's decision regarding the transfer is based off of
 - *Application.* Any person wishing to obtain rental bicycle licenses shall make application to the city council by filing with the clerk on or before March 1 of each year, with an application form available from the city clerk providing the following information.
 1. Applicant's name and address. If the applicant is a partnership, limited liability company, corporation or other similar entity, the names of all partners, members, shareholders or owners shall be provided. If the licenses will be managed by any person or entity other than the applicant or its partners, members, shareholders or owners, the name and address of said manager must be included;
 2. Number of licenses requested;
 3. Location of the proposed rental outlet;
 4. Facts relevant to the criteria to be used by the council in issuing licenses, as set out in subsection (c) of this section; and
 5. Any other information the applicant wishes the council to consider.
 - *Considerations in making determination.* In determining whether to issue licenses as requested by an applicant, and in determining the number and any conditions thereon, the council shall consider:
 1. Whether the applicant was licensed in the previous year;
 2. Whether the requested licenses were issued at the applicant's proposed location the previous year;
 3. The adequacy of the physical facilities from which the bicycle rental business would be conducted;
 4. The location of the proposed rental sites, insofar as it pertains to convenience to the public and effect on local traffic conditions;
 5. The adequacy of the applicant's equipment and facilities to repair and maintain the bicycles in good working order;
 6. The applicant's compliance with the terms of this division;

7. The applicant's compliance with all applicable federal, state and local building, plumbing, fire, zoning, safety, sanitation and health laws and ordinances;
 8. The effect of issuance of licenses on the health, welfare and safety of the general public; and
 9. Whether the issuance creates a situation where the applicant, and/or its manager, or any combination thereof, will control more than 24 percent of the total number of rental bicycle licenses within the city. This criteria will not prevent the issuance of renewal licenses to a licensee having more than 24 percent of the total licenses at the time of adoption of this article.
- Mayor Doud noted that there are many factors that need to be considered here. Suggest tabling for further review at this time.
 - Councilwoman Myers commented that she would like to see site plans for the proposed Hoban Street bike rental
 - Mr. Green responded that he will provide a site plan for the area
 - Won't be displaying many bikes outside or doing many rentals. Mostly a storage area for the 36 licenses Mr. Green would like to retain. Will be working on a further plan for what he would like to do with them the license in the future
 - Might consider moving more of the licenses down to Mackinac Cycle depending on how the 20 licenses do there
 - Councilwoman Myers inquired if other things besides bikes will be rented
 - Mr. Green responded that he will be renting mobility scooters, knee scooters, crutches, all things approved by ADA - plenty of space inside to stage and let people try out the items
 - Councilman Sehoyan asked Mr. Green to provide a list of items that he plans to rent
 - Councilwoman Myers pointed out that there is an increased amount of traffic using the alley behind the Lakeview - bikes, pedestrian, hotel shuttles, plus traffic has increased at the Shepler dock
 - Mr. Green noted that he would like to get the transfer to KSL settled as soon as possible - no site plans are changing
 - Councilwoman Myers noted that KSL needs to submit the appropriate application information as required in the City's ordinance
 - Dave Jurcak of KSL commented that he was looking for direction from the Council on the process. KSL will come back with the necessary information to the September 18th Council meeting.

Motion by Moskwa, seconded by Sehoyan, to table the request for the transfer of commercial rental bicycle licenses for two (2) weeks until the September 18th Council meeting.

Voting Yea: Chambers, Corrigan, Moskwa, Myers, Sehoyan, St. Onge

- Temporary trailer permit, submitted by Craig Beeck, to unload cabinetry at My Front Porch. Trailer will arrive on September 5th and will be in use for about 30 minutes.
 - Councilman St. Onge noted that it would be preferable for the trailer to stay hooked to the dray while unloading materials so that the trailer can be moved off the street as soon as possible
 Motion made by Moskwa, seconded by St. Onge, to approve the temporary trailer permit.
 Voting Yea: Chambers, Corrigan, Moskwa, Myers, Sehoyan, St. Onge
- Temporary trailer permit, submitted by Bob Hoffman, to haul supplies for his kitchen remodel at the Hoffman Haus located at 8704 Stonecliffe Dr. Trailer will arrive on September 5th and will be in use for six (6) days.
 Motion made by Myers, Seconded by Moskwa, to approve the trailer permit.
 Voting Yea: Chambers, Corrigan, Moskwa, Myers, Sehoyan, St. Onge
- (3) trailer and (4) vehicle permits submitted by O'Boyle & Co. for Phase III of the Forest Way Townhomes. Vehicles and trailers will arrive on September 16th and will be in use for the project duration (roughly 8 months)
 Motion by St. Onge, seconded by Moskwa, to approve the vehicle and trailer permits and waive the fees.
 Voting Yea: Chambers, Corrigan, Moskwa, Myers, Sehoyan, St. Onge
- (1) trailer and (5) vehicle permits, submitted by Belonga Excavating, for the construction of Phase III of the Forest Way Townhomes. Vehicles and trailers will arrive on September 16th and will be in use for seven (7) to ten days.
 Motion by St. Onge, seconded by Moskwa, to approve the vehicle and trailer permits and waive the fees.
 Voting Yea: Chambers, Corrigan, Moskwa, Myers, Sehoyan, St. Onge

- (5) vehicle permits, submitted by Belonga Excavating, for site prep and foundation excavation work at the Scout Barracks. Vehicles will arrive on September 5th.
 - o Myron Johnson informed the Council that the project will be starting next week
 - Will be adding a small addition to the building, redoing restrooms, and adding fire suppression

Motion made by Myers, Seconded by Chambers, to approve the vehicle permits and waive fee
 Voting Yea: Chambers, Corrigan, Moskwa, Myers, Sehoyan, St. Onge

- (2) vehicle and (1) trailer permit, submitted by Belonga Excavating, for sewer repair at the Dennany residence, located at 6784 Main Street. Vehicles will arrive on September 9th and will be in use for one (1) to two (2) days.
 - o Possibly collapsed sewer line on their property, line has been plugged and causing issues.
 - o DPW was able to get the line unplugged somewhat, but still having issue which leads them to believe the line may have collapsed.

Motion made by Myers, Seconded by Corrigan, to approve the vehicle and trailer permits.
 Voting Yea: Chambers, Corrigan, Moskwa, Myers, Sehoyan, St. Onge

- (1) trailer and (1) vehicle permit, submitted by Schwab Contracting, for the new City Hall roof. Lift will arrive on September 17th and will be in use for 35 days.
 - o Councilwoman Myers inquired where the trailer will be parked
 - Stored in courtyard

Motion made by Myers, Seconded by Moskwa, to approve the vehicle and trailer permit and waive the fees.
 Voting Yea: Chambers, Corrigan, Moskwa, Myers, Sehoyan, St. Onge

XIII. Adjournment

There being no further business, motion made by Myers, seconded by Moskwa, to adjourn the meeting at 5:18 pm.

Voting Yea: Chambers, Corrigan, Moskwa, Myers, Sehoyan, St. Onge

Margaret M. Doud, Mayor

Danielle Leach, City Clerk

SPECIAL TRAINING SESSION MEETING MINUTES

Thursday, September 12, 2024 at 5:00 PM

City Hall – Council Chambers, 7358 Market St., Mackinac Island, Michigan

- I. The Special Training session with the Michigan Municipal League started at 5:00 pm
- II. The purpose of this training was to educate any interested board, commission, and council members of the City of Mackinac Island on the Open Meetings Act (OMA), Freedom of Information Act FOIA, and meeting procedures

II. Roll Call

- Allen Burt – Dept. of Public Works
- Eric Cowell – Dept. of Public Works
- Andy McGreevy – Mackinac Island Transportation Authority
- Michael Gruits – Chief of Police
- Alan Sehoyan – Historic District Commission & City Council
- Richard Chambers – City Council
- Trista France – Mayor’s Assistant
- Margaret Doud – Mayor
- Danielle Leach – City Clerk
- Christine Rollins – Deputy City Clerk
- Shannon Schueller – Historic District Commission
- Peter Olson – Historic District Commission & Library Board
- Jack Stack – Dept. of Public Works
- Mary Dufina – Planning Commission
- Neal Liddicoat – Dept. of Public Works & Housing Committee

Presentations given:

- Everything Meetings
 - o Christopher J. Johnson – General Counsel for the Michigan Municipal League
- Effective Meetings Using Parliamentary Procedures
 - o Bob Slattery – Past Michigan Municipal League President, Former Mayor of the City of Mt. Morris, and Registered Parliamentarian

A short break was taken at 6:30 pm

XIII. Adjournment

Special Training Session ended at 8:05 pm.

Margaret M. Doud, Mayor

Danielle Leach, City Clerk

**TREASURER'S REPORT
COMBINED CASH
General Fund, Library Fund and Street Funds
September 18, 2024**

Cash on Hand - September 4, 2024	\$ 1,418,104.18
Deposits	452,030.04
	1,870,134.22
LESS: Disbursements - September 5, 2024	(193,291.16)
Cash on Hand - September 18, 2024	\$ 1,676,843.06
Line 5 Fund Balance	\$ 20,784.80
Forest Way Town Homes, Debt	\$ 229,257.18

REVENUE DEPOSITED FOR PERIOD

2024 SUMMER TAXES

3.403 City Operations	339,685.62
3.403 Fire Truck Debt	13,805.84
3.618 Admin Fees	11,359.11
3.996 State - Major Street, July 2024	6,607.85
3.997 State - Local Street, July 2024	3,337.56
3.550 State - 591 Vendor (MDOT) August 2024	35,964.71
3.709 State - Ferry Operating Assistance, September 2024	8,410.00
3.675 Rent, City Housing 09/05/2024	1,523.08
3.675 M. I. Carriage Tours - 2024 Taxi & Ticket Office Rents	24,648.00
3.457 Vehicles	155.00
Bob Hoffman, 09/05/2024	15.00
Craig Beeck, Coal Dock to Market St 09/05/24	15.00
Grand Hotel, Masco 09/16 -09/18	125.00
3.490 MIPD - Bicycle Licenses	713.75
3.491 MIPD - Bicycle Impounds	660.00
3.660 MIPD - Civil Infractions	440.00
3.600 Build, 1229 Mission St # 3, ServPro	60.00
3.600 Build, 2628 Crestview, ServPro	60.00
3.600 Build, 3597 Ridge Rd, Kyle O'Boyle	2,447.00

Continued

TREASURER'S REPORT
COMBINED CASH
General Fund, Library Fund and Street Funds
September 18, 2024
Continued

3.683 Stuart House Admission		1,571.21
3.680 Telescopes		114.06
3.600 Cemetery Corner Markers, Justin Davenport		25.00
3.675 Community Hall, GSHOM PHL Troop 47901		50.00
987.000 Library		392.25
3.591 Donations	62.50	
3.625 Book Sales	269.50	
3.627 Copy Income	40.25	
3.629 Membership Fees	20.00	

TOTAL DEPOSITED FOR PERIOD

\$ 452,030.04



Richard Linn, Treasurer
City Of Mackinac Island

DEPOSIT 09/03/24	8,410.00
DEPOSIT 09/04/24	9,945.41
DEPOSIT 09/11/24	35,964.71
DEPOSIT 09/17/24	397,709.92

Payroll September 18, 2024							
Employee	Rate of Pay	Reg.	OT	Hldy	Vaca/ Personl	Prime Reg/OT (.50)	Gross Wage
Alexander, Douglas	\$14.50	34					\$493.00
Bagbey, Gwendolyn	\$1,552.00	1					\$1,552.00
Bradford, Justin	\$32.37	72	12			84	\$2,955.30
Bradford, Justin (On Call)	\$16.18	0					\$0.00
Bradford, Justin (Field Training Offier)	\$60.00	0					\$0.00
Bradley, Dennis	\$20.82	64					\$1,332.48
Cowell, Ella	\$18.10	80					\$1,448.00
Davis, Joseph	\$26.52	24	12			72	\$1,149.84
Davis, Joseph (date of hire pay raise)	\$28.38	36					\$1,021.68
Dombroski, Dennis	\$61.16	70					\$4,281.20
Doud, Margaret	\$382.00	0					\$0.00
Dziobak, Andrew	\$32.37	72	12				\$2,913.30
Dziobak, Andrew (On Call)	\$16.18	0					\$0.00
France, Trista	\$2,254.46	1					\$2,254.46
Gruits, Michael	\$3,820.74	1					\$3,820.74
Kaminen, Cory	\$30.83	84				84	\$2,631.72
Kaminen, Cory (On Call)	\$15.42	0					\$0.00
Kaminen, Cory (Field Training Offier)	\$72.00	0					\$0.00
Kuemin, Kassandra	\$26.52	72	12				\$2,386.80
Leach, Danielle	\$1,884.35	1					\$1,884.35
Linn, Richard	\$1,884.35	1					\$1,884.35
Lipovsky, Dave	\$55.00	59.5					\$3,272.50
Miedzianowski, Dwayne	\$30.83	84	3.5				\$2,751.58
Miedzianowski, Dwayne (FTO)	\$48.00	0					\$0.00
Patay, Mary	\$1,840.34	1					\$1,840.34
Pereny, Kathryn	\$23.78	29.75					\$707.46
Rollins, Christine	\$23.00	30.5					\$701.50
Ross, Christian	\$21.46	80					\$1,716.80
Ruddle, Mike	\$29.90	80					\$2,392.00
Saleem, Hamza	\$22.82	84	4			84	\$2,095.80
Schmidt, Jacob	\$17.50	80					\$1,400.00
Simmons, Alison	\$15.90	47.5					\$755.25
Smoot, Virginia	\$15.90	24					\$381.60
St. Onge, Anne L.	\$23.02	80	1.5				\$1,893.40
Stafford, Audrey	\$15.34	39					\$598.26
Stakoe, Joseph	\$1,046.01	1					\$1,046.01
Wischmeyer, McKenna	\$14.50	40					\$580.00
						TOTAL	\$54,141.71

Payroll Journal Report

Payroll Period: 09/01/2024 - 09/14/2024
 Report Created On: 09/17/2024

Employee Earnings

Payroll period: 09/01/2024 - 09/14/2024 Pay day: 09/19/2024

Employee Information	Employment		Earnings				Deductions/Contributions			Employee Taxes		Employer Taxes		Totals		
	Employee Type	Payment	Description	Hours	Rate	Total	Description	Employee Deduction	Employer Contribution	Description	Amount	Description	Amount	Description	Amount	
Alexander, Douglas Police Department 7374 Market St., Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Regular	34.00	\$14.50	\$493.00				Social Security	\$30.57	Social Security	\$30.57	Net Pay	\$455.28	
			Gross	--	--	\$493.00				Medicare	\$7.15	Medicare	\$7.15	Check Amount	\$455.28	
											Total	\$37.72	MI State Unemployment Tax	\$23.17	Employer Cost	\$553.89
														Total	\$60.89	
Bageby, Gwendolyn Public Works 7358 Market St., P.O. Box 455, Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Regular	80.00	\$19.40	\$1,552.00				Federal Income Tax	\$169.62	Social Security	\$96.23	Net Pay	\$1,197.69	
			Gross	--	--	\$1,552.00				Social Security	\$96.23	Medicare	\$22.50	Check Amount	\$1,197.69	
											Medicare	\$22.50	Total	\$118.73	Employer Cost	\$1,670.73
											MI State Tax	\$65.96				
									Total	\$354.31						
Bradford, Justin Police Department 7374 Market St., Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Regular	72.00	\$32.37	\$2,330.64	457 Retirement	\$50.00	\$412.10	Federal Income Tax	\$196.33	Social Security	\$183.39	Net Pay	\$2,009.77	
			Overtime	12.00	\$48.77	\$585.29	Rent	\$334.62		Social Security	\$183.39	Medicare	\$42.89	Check Amount	\$2,009.77	
			Night Shift premium	--	--	\$42.00	POLC dues	\$26.50		Medicare	\$42.89	Total	\$226.28	Employer Cost	\$3,596.31	
			Rent	--	--	\$0.00				MI State Tax	\$114.43					
			POLC dues	--	--	\$0.00				Total	\$537.04					
			Gross	--	--	\$2,957.93										
Bradley, Dennis Cemetery	Paid by the hour	Check	Regular	64.00	\$20.82	\$1,332.48				Federal Income Tax	\$49.02	Social Security	\$82.61	Net Pay	\$1,124.90	
			Gross	--	--	\$1,332.48				Social Security	\$82.61	Medicare	\$19.32	Check Amount	\$1,124.90	

Employee Information	Employment		Earnings				Deductions/Contributions			Employee Taxes		Employer Taxes		Section VII, Itema.	
	Employee Type	Payment	Description	Hours	Rate	Total	Description	Employee Deduction	Employer Contribution	Description	Amount	Description	Amount	Description	Amount
7358 Market St., P.O. Box 455, Mackinac Island, MI 49757										Medicare	\$19.32	Total	\$101.93	Employer Cost	\$1,434.41
										MI State Tax	\$56.63				
										Total	\$207.58				
Caulder, Stephanie Police Department 7374 Market St., Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Gross	--	--	\$0.00				Total	\$0.00	Total	\$0.00		
Cowell, Ella Public Works 7358 Market St., P.O. Box 455, Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Regular	80.00	\$18.10	\$1,448.00				Federal Income Tax	\$97.45	Social Security	\$89.77	Net Pay	\$1,178.24
			Gross	--	--	\$1,448.00				Social Security	\$89.77	Medicare	\$21.00	Check Amount	\$1,178.24
										Medicare	\$21.00	Total	\$110.77	Employer Cost	\$1,558.77
										MI State Tax	\$61.54				
										Total	\$269.76				
Cowell, Matthew Public Works 7358 Market St., P.O. Box 455, Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Gross	--	--	\$0.00				Total	\$0.00	Total	\$0.00		
Davis, Joseph Police Department 7374 Market St., Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Regular	24.00	\$26.52	\$636.48	457 Roth Retirement	\$300.00	\$295.06	Federal Income Tax	\$185.35	Social Security	\$135.19	Net Pay	\$1,166.88
			Overtime	12.00	\$40.53	\$486.36	Rent	\$242.31		Social Security	\$135.19	Medicare	\$31.62	Check Amount	\$1,166.88
			Night Shift premium	--	--	\$36.00	POLC dues	\$26.50		Medicare	\$31.62	Total	\$166.81	Employer Cost	\$2,642.39
			Pay raise adjustment	--	--	\$1,021.68				MI State Tax	\$92.67				
			Rent	--	--	\$0.00				Total	\$444.83				
			POLC dues	--	--	\$0.00									
			Gross	--	--	\$2,180.52									
Dombroski, Dennis Engineering	Paid by the hour	Check	Regular	70.00	\$61.16	\$4,281.20	457 Retirement	\$250.00	\$150.00	Federal Income Tax	\$436.64	Social Security	\$263.36	Net Pay	\$3,066.11
			Gross	--	--	\$4,281.20	Aflac Pre Tax	\$33.60		Social Security	\$263.36	Medicare	\$61.59	Check Amount	\$3,066.11

Employee Information	Employment		Earnings				Deductions/Contributions			Employee Taxes		Employer Taxes		Section VII, Itema.	
	Employee Type	Payment	Description	Hours	Rate	Total	Description	Employee Deduction	Employer Contribution	Description	Amount	Description	Amount	Description	Amount
7358 Market St., P.O. Box 455, Mackinac Island, MI 49757										Medicare	\$61.59	Total	\$324.95	Employer Cost	\$4,756.15
										MI State Tax	\$169.90				
										Total	\$931.49				
Doud, Margaret Mayor 7358 Market St., P.O. Box 455, Mackinac Island, MI 49757	Salary/Eligible for overtime	Check	Gross	--	--	\$0.00				Total	\$0.00	Total	\$0.00		
Dziobak, Andrew Police Department 7374 Market St., Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Regular	72.00	\$32.37	\$2,330.64	457 Retirement	\$200.00	\$353.48	Federal Income Tax	\$311.09	Social Security	\$178.25	Net Pay	\$1,972.70
			Overtime	12.00	\$48.56	\$582.66	POLC dues	\$26.50		Social Security	\$178.25	Medicare	\$41.69	Check Amount	\$1,972.70
			POLC dues	--	--	\$0.00	Aflac Pre Tax	\$38.22		Medicare	\$41.69	Total	\$219.94	Employer Cost	\$3,486.72
			Aflac After Tax	--	--	\$0.00	Aflac After Tax	\$40.31		MI State Tax	\$104.54				
			Gross	--	--	\$2,913.30				Total	\$635.57				
France, Trista Mayor's assistant 7358 Market St., P.O. Box 455, Mackinac Island, MI 49757	Salary/No overtime	Direct Deposit	Regular	80.00	\$28.18	\$2,254.46	457 Retirement	\$10.00		Federal Income Tax	\$214.40	Social Security	\$137.90	Net Pay	\$1,710.58
			Gross	--	--	\$2,254.46	Aflac Pre Tax	\$30.22		Social Security	\$137.90	Medicare	\$32.25	Check Amount	\$1,710.58
										Medicare	\$32.25	Total	\$170.15	Employer Cost	\$2,424.61
										MI State Tax	\$119.11				
										Total	\$503.66				
Gruits, Michael Police Department 7374 Market St., Mackinac Island, MI 49757	Salary/No overtime	Direct Deposit	Regular	84.00	\$42.74	\$3,589.99	457 Retirement	\$62.50	\$559.20	Federal Income Tax	\$513.01	Social Security	\$236.89	Net Pay	\$2,793.21
			Rent	--	--	\$230.75				Social Security	\$236.89	Medicare	\$55.40	Check Amount	\$2,793.21
			Gross	--	--	\$3,820.74				Medicare	\$55.40	Total	\$292.29	Employer Cost	\$4,672.23
										MI State Tax	\$159.73				
										Total	\$965.03				
Kaminen, Cory Police Department	Paid by the hour	Direct Deposit	Regular	84.00	\$30.83	\$2,589.72	457 Retirement	\$45.00	\$395.70	Federal Income Tax	\$175.36	Social Security	\$161.98	Net Pay	\$2,075.16
			Night Shift premium	--	--	\$42.00	POLC dues	\$26.50		Social Security	\$161.98	Medicare	\$37.88	Check Amount	\$2,075.16

Employee Information	Employment		Earnings				Deductions/Contributions			Employee Taxes		Employer Taxes		Section VII, Itema.		
	Employee Type	Payment	Description	Hours	Rate	Total	Description	Employee Deduction	Employer Contribution	Description	Amount	Description	Amount	Description	Amount	
7374 Market St., Mackinac Island, MI 49757			POLC dues	--	--	\$0.00	Aflac Pre Tax	\$19.02		Medicare	\$37.88	Total	\$199.86	Employer Cost	\$3,227.28	
			Gross	--	--	\$2,631.72				MI State Tax	\$90.82					
			Total								Total	\$466.04				
Kuemin, Cassandra Police Department 7374 Market St., Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Regular	72.00	\$26.52	\$1,909.44	Rent	\$150.00		Federal Income Tax	\$172.61	Social Security	\$147.98	Net Pay	\$1,716.65	
			Overtime	12.00	\$39.78	\$477.36	POLC dues	\$26.50		Social Security	\$147.98	Medicare	\$34.61	Check Amount	\$1,716.65	
			Rent	--	--	\$0.00	Child support - 913323494 (Garnishment)	\$37.01		Medicare	\$34.61	MI State Unemployment Tax	\$35.49	Employer Cost	\$2,604.88	
			POLC dues	--	--	\$0.00				MI State Tax	\$101.44	Total	\$218.08			
			Gross	--	--	\$2,386.80					Total	\$456.64				
Leach, Danielle City Clerk's Office 7358 Market St., P.O. Box 455, Mackinac Island, MI 49757	Salary/No overtime	Direct Deposit	Regular	80.00	\$23.55	\$1,884.35	457 Retirement	\$50.00		Federal Income Tax	\$163.04	Social Security	\$116.44	Net Pay	\$1,087.38	
			Rent	--	--	\$0.00	Rent	\$346.15		Social Security	\$116.44	Medicare	\$27.23	Check Amount	\$1,087.38	
			Gross	--	--	\$1,884.35	Aflac Pre Tax	\$6.42		Medicare	\$27.23	Total	\$143.67	Employer Cost	\$2,028.02	
											MI State Tax	\$87.69				
			Total								Total	\$394.40				
Linn, Richard City Treasurer 7358 Market St., P.O. Box 455, Mackinac Island, MI 49757	Salary/No overtime	Direct Deposit	Regular	80.00	\$23.55	\$1,884.35	457 Roth Retirement	\$1,250.00		Federal Income Tax	\$169.66	Social Security	\$116.83	Net Pay	\$249.60	
			Gross	--	--	\$1,884.35				Social Security	\$116.83	Medicare	\$27.33	Check Amount	\$249.60	
											Medicare	\$27.33	Total	\$144.16	Employer Cost	\$2,028.51
											MI State Tax	\$70.93				
			Total								Total	\$384.75				
Lipovsky II, David Engineering 7358 Market St., P.O. Box 455, Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Regular	59.50	\$55.00	\$3,272.50				Federal Income Tax	\$240.08	Social Security	\$202.90	Net Pay	\$2,642.99	
			Gross	--	--	\$3,272.50				Social Security	\$202.90	Medicare	\$47.45	Check Amount	\$2,642.99	
											Medicare	\$47.45	Total	\$250.35	Employer Cost	\$3,522.85
											MI State Tax	\$139.08				
			Total								Total	\$629.51				

Employee Information	Employment		Earnings				Deductions/Contributions			Employee Taxes		Employer Taxes		Section VII, Itema.	
	Employee Type	Payment	Description	Hours	Rate	Total	Description	Employee Deduction	Employer Contribution	Description	Amount	Description	Amount	Description	Amount
Miedzianowski, Dwayne Police Department 7374 Market St., Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Regular	84.00	\$30.83	\$2,589.72	Rent	\$150.00		Federal Income Tax	\$281.61	Social Security	\$167.80	Net Pay	\$1,869.14
Overtime			3.50	\$46.25	\$161.86	POLC dues	\$26.50		Social Security	\$167.80	Medicare	\$39.24	Check Amount	\$1,869.14	
Rent			--	--	\$0.00	Aflac Pre Tax	\$45.15		Medicare	\$39.24	Total	\$207.04	Employer Cost	\$2,958.62	
POLC dues			--	--	\$0.00	Aflac After Tax	\$57.12		MI State Tax	\$115.02					
Aflac After Tax			--	--	\$0.00				Total	\$603.67					
Gross			--	--	\$2,751.58										
Patay, Mary Recreation department 7358 Market St., P.O. Box 455, Mackinac Island, MI 49757	Salary/No overtime	Direct Deposit	Regular	80.00	\$23.00	\$1,840.34	457 Retirement	\$70.00		Federal Income Tax	\$168.86	Social Security	\$110.50	Net Pay	\$1,323.77
Aflac After Tax			--	--	\$0.00	Aflac Pre Tax	\$58.04		Social Security	\$110.50	Medicare	\$25.84	Check Amount	\$1,323.77	
Gross			--	--	\$1,840.34	Aflac After Tax	\$10.56		Medicare	\$25.84	Total	\$136.34	Employer Cost	\$1,976.68	
									MI State Tax	\$72.77					
									Total	\$377.97					
Pereny, Kathryn Engineering 7358 Market St., P.O. Box 455, Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Regular	29.75	\$23.78	\$707.46			Federal Income Tax	\$8.05	Social Security	\$43.86	Net Pay	\$615.22	
Gross			--	--	\$707.46			Social Security	\$43.86	Medicare	\$10.26	Check Amount	\$615.22		
								Medicare	\$10.26	Total	\$54.12	Employer Cost	\$761.58		
								MI State Tax	\$30.07						
								Total	\$92.24						
Rollins, Christine City Clerk's Office 7358 Market St., P.O. Box 455, Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Regular	30.50	\$23.00	\$701.50			Federal Income Tax	\$14.00	Social Security	\$43.49	Net Pay	\$604.03	
Gross			--	--	\$701.50			Social Security	\$43.49	Medicare	\$10.17	Check Amount	\$604.03		
								Medicare	\$10.17	Total	\$53.66	Employer Cost	\$755.16		
								MI State Tax	\$29.81						
								Total	\$97.47						
Ross, Christian Public Works	Paid by the hour	Direct Deposit	Regular	80.00	\$21.46	\$1,716.80			Federal Income Tax	\$129.71	Social Security	\$106.44	Net Pay	\$1,382.79	
Gross			--	--	\$1,716.80			Social Security	\$106.44	Medicare	\$24.90	Check Amount	\$1,382.79		

Employee Information	Employment		Earnings				Deductions/Contributions			Employee Taxes		Employer Taxes		Section VII, Itema.	
	Employee Type	Payment	Description	Hours	Rate	Total	Description	Employee Deduction	Employer Contribution	Description	Amount	Description	Amount	Description	Amount
7358 Market St., P.O. Box 455, Mackinac Island, MI 49757										Medicare	\$24.90	Total	\$131.34	Employer Cost	\$1,848.14
										MI State Tax	\$72.96				
										Total	\$334.01				
Ruddle, Michael	Paid by the hour	Direct Deposit	Regular	80.00	\$29.90	\$2,392.00				Federal Income Tax	\$248.82	Social Security	\$148.30	Net Pay	\$1,867.68
Public Works			Gross	--	--	\$2,392.00				Social Security	\$148.30	Medicare	\$34.69	Check Amount	\$1,867.68
7358 Market St., P.O. Box 455, Mackinac Island, MI 49757										Medicare	\$34.69	Total	\$182.99	Employer Cost	\$2,574.99
										MI State Tax	\$92.51				
										Total	\$524.32				
Saleem, Hamza	Paid by the hour	Direct Deposit	Regular	84.00	\$22.82	\$1,916.88	Rent	\$150.00		Federal Income Tax	\$175.30	Social Security	\$129.99	Net Pay	\$1,495.40
Police Department			Overtime	4.00	\$34.46	\$137.83	POLC dues	\$26.50		Social Security	\$129.99	Medicare	\$30.40	Check Amount	\$1,495.40
7374 Market St., Mackinac Island, MI 49757			Night Shift premium	--	--	\$42.00				Medicare	\$30.40	Total	\$160.39	Employer Cost	\$2,257.10
			Rent	--	--	\$0.00				MI State Tax	\$89.12				
			POLC dues	--	--	\$0.00				Total	\$424.81				
			Gross	--	--	\$2,096.71									
Schmidt, Jacob	Paid by the hour	Direct Deposit	Regular	80.00	\$17.50	\$1,400.00				Federal Income Tax	\$91.69	Social Security	\$86.80	Net Pay	\$1,141.71
Public Works			Gross	--	--	\$1,400.00				Social Security	\$86.80	Medicare	\$20.30	Check Amount	\$1,141.71
7358 Market St., P.O. Box 455, Mackinac Island, MI 49757										Medicare	\$20.30	Total	\$107.10	Employer Cost	\$1,507.10
										MI State Tax	\$59.50				
										Total	\$258.29				
Simmons, Alison	Paid by the hour	Direct Deposit	Regular	47.50	\$15.90	\$755.25				Federal Income Tax	\$19.37	Social Security	\$46.82	Net Pay	\$655.17
Stuart House			Gross	--	--	\$755.25				Social Security	\$46.82	Medicare	\$10.95	Check Amount	\$655.17
7342 Market St, Mackinac Island, MI 49757										Medicare	\$10.95	MI State Unemployment Tax	\$35.50	Employer Cost	\$848.52
										MI State Tax	\$22.94	Total	\$93.27		
										Total	\$100.08				

Employee Information	Employment		Earnings				Deductions/Contributions			Employee Taxes		Employer Taxes		Section VII, Itema.		
	Employee Type	Payment	Description	Hours	Rate	Total	Description	Employee Deduction	Employer Contribution	Description	Amount	Description	Amount	Description	Amount	
Smoot, Virginia Stuart House 7342 Market St, Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Regular	24.00	\$15.90	\$381.60				Social Security	\$23.66	Social Security	\$23.66	Net Pay	\$336.19	
			Gross	--	--	\$381.60				Medicare	\$5.53	Medicare	\$5.53	Check Amount	\$336.19	
											MI State Tax	\$16.22	MI State Unemployment Tax	\$17.94	Employer Cost	\$428.73
											Total	\$45.41	Total	\$47.13		
St. Onge, Anne Library 7358 Market St., P.O. Box 455, Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Regular	80.00	\$23.02	\$1,841.60	457 Retirement	\$25.00		Federal Income Tax	\$181.39	Social Security	\$114.19	Net Pay	\$1,417.18	
			Overtime	1.50	\$34.53	\$51.80	Aflac Pre Tax	\$51.72		Social Security	\$114.19	Medicare	\$26.71	Check Amount	\$1,417.18	
			Gross	--	--	\$1,893.40				Medicare	\$26.71	Total	\$140.90	Employer Cost	\$2,034.30	
											MI State Tax	\$77.21				
									Total	\$399.50						
Stafford, Audrey Library 7358 Market St., P.O. Box 455, Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Regular	39.00	\$15.34	\$598.26				Federal Income Tax	\$8.67	Social Security	\$37.09	Net Pay	\$518.39	
			Gross	--	--	\$598.26				Social Security	\$37.09	Medicare	\$8.68	Check Amount	\$518.39	
										Medicare	\$8.68	Total	\$45.77	Employer Cost	\$644.03	
											MI State Tax	\$25.43				
									Total	\$79.87						
Stakoe, Joseph City Assessor 7358 Market St., P.O. Box 455, Mackinac Island, MI 49757	Salary/Eligible for overtime	Direct Deposit	Regular	80.00	\$13.08	\$1,046.02				Federal Income Tax	\$49.21	Social Security	\$64.85	Net Pay	\$872.33	
			Gross	--	--	\$1,046.02				Social Security	\$64.85	Medicare	\$15.17	Check Amount	\$872.33	
										Medicare	\$15.17	Total	\$80.02	Employer Cost	\$1,126.04	
											MI State Tax	\$44.46				
									Total	\$173.69						
Wischmeyer, Mckenna Police Department 7374 Market St., Mackinac Island, MI 49757	Paid by the hour	Direct Deposit	Regular	40.00	\$14.50	\$580.00				Federal Income Tax	\$1.85	Social Security	\$35.96	Net Pay	\$509.13	
			Gross	--	--	\$580.00				Social Security	\$35.96	Medicare	\$8.41	Check Amount	\$509.13	
										Medicare	\$8.41	MI State Unemployment Tax	\$27.26	Employer Cost	\$651.63	

Employee Information	Employment		Earnings				Deductions/Contributions			Employee Taxes		Employer Taxes		Section VII, Itema.	
	Employee Type	Payment	Description	Hours	Rate	Total	Description	Employee Deduction	Employer Contribution	Description	Amount	Description	Amount	Description	Amount
										MI State Tax	\$24.65	Total	\$71.63		
										Total	\$70.87				
Payroll Totals			Regular	1894.25	\$26.53	\$50,256.68	457 Retirement	\$762.50	\$1,870.48	Federal Income Tax	\$4,472.19	Social Security	\$3,340.04	Net Pay	\$39,055.27
			Overtime	57.00	\$43.56	\$2,483.16	Rent	\$1,373.08		Social Security	\$3,340.04	Medicare	\$781.16	Check Amount	\$39,055.27
			Night Shift premium	--	--	\$162.00	POLC dues	\$185.50		Medicare	\$781.16	MI State Unemployment Tax	\$139.36	Employer Cost	\$60,580.37
			Pay raise adjustment	--	--	\$1,021.68	457 Roth Retirement	\$1,550.00	\$295.06	MI State Tax	\$2,207.14	Total	\$4,260.56		
			Rent	--	--	\$230.75	Aflac Pre Tax	\$282.39		Total	\$10,800.53				
			Rent	--	--	\$0.00	Aflac After Tax	\$107.99							
			POLC dues	--	--	\$0.00	Child support - 913323494 (Garnishment)	\$37.01							
			Aflac After Tax	--	--	\$0.00									
			Gross	--	--	\$54,154.27									

Employee Information	Employment		Earnings				Deductions/Contributions			Employee Taxes		Employer Taxes		Section VII, Itema.	
	Employee Type	Payment	Description	Hours	Rate	Total	Description	Employee Deduction	Employer Contribution	Description	Amount	Description	Amount	Description	Amount
										MI State Tax	\$24.65	Total	\$71.63		
										Total	\$70.87				
Payroll Totals			Regular	1894.25	\$26.53	\$50,256.68	457 Retirement	\$762.50	\$1,870.48	Federal Income Tax	\$4,472.19	Social Security	\$3,340.04	Net Pay	\$39,055.27
			Overtime	57.00	\$43.56	\$2,483.16	Rent	\$1,373.08		Social Security	\$3,340.04	Medicare	\$781.16	Check Amount	\$39,055.27
			Night Shift premium	--	--	\$162.00	POLC dues	\$185.50		Medicare	\$781.16	MI State Unemployment Tax	\$139.36	Employer Cost	\$60,580.37
			Pay raise adjustment	--	--	\$1,021.68	457 Roth Retirement	\$1,550.00	\$295.06	MI State Tax	\$2,207.14	Total	\$4,260.56		
			Rent	--	--	\$230.75	Aflac Pre Tax	\$282.39		Total	\$10,800.53				
			Rent	--	--	\$0.00	Aflac After Tax	\$107.99							
			POLC dues	--	--	\$0.00	Child support - 913323494 (Garnishment)	\$37.01							
			Aflac After Tax	--	--	\$0.00									
			Gross	--	--	\$54,154.27									

\$6,464.01

10,800.53
 6,464.01
 + 4,260.56

 21,525.10
 + 39,055.27

\$60,580.37 — 9.19.24 payroll check

\$410.89 - J. Davis correction - additional payroll
 CK printed 9.18.24

\$60,991.26
 CK# 19707
 → 9.18.24 payroll total

Payroll Journal Report

J. Davis payroll correction

Off Cycle Payroll
 Report Created On: 09/18/2024

Employee Earnings

Off Cycle Payroll Pay day: 09/20/2024

Employee Information	Employment		Earnings				Deductions/Contributions			Employee Taxes		Employer Taxes		Totals	
	Employee Type	Payment	Description	Hours	Rate	Total	Description	Employee Deduction	Employer Contribution	Description	Amount	Description	Amount	Description	Amount
Davis, Joseph	Paid by the hour	Direct Deposit	Pay raise adjustment	--	--	\$340.56	457 Roth Retirement		\$44.27	Social Security	\$21.12	Social Security	\$21.12	Net Pay	\$300.03
Police Department			Gross	--	--	\$340.56				Medicare	\$4.94	Medicare	\$4.94	Check Amount	\$300.03
7374 Market St., Mackinac Island, MI 49757										MI State Tax	\$14.47	Total	\$26.06	Employer Cost	\$410.89
										Total	\$40.53				

44.27

*26.06
 40.53
 + 44.27

 110.86
 + 300.03

 410.89*

~~Additional payroll check~~

Printed additional payroll check - ck# 19707 - + added to 9.18.24 payables DL

**CITY OF MACKINAC ISLAND ACCOUNTS PAYABLES
SEPTEMBER 18, 2024**

Section VII, Itemb.

PAYROLL	09.01.2024 - 09.14.2024 (Pay Date: 09.15.2024)		\$60,580.37
J. Davis Payroll Correction	09.01.2024 - 09.14.2024 (Pay Date: 09.15.2024)		\$410.89
PAYROLL TOTAL	total will corection / adjustment		\$60,991.26
NORTHERN APPRAISAL	09.01.2024 - 09.14.2024 (Pay Date: 09.05.2024)		\$1,046.01
ACE HARDWARE	BLDG & GROUNDS / CEMETERY / CITY HALL		\$952.10
ACRISURE	CITY HEALTH INSURANCE - SEPTEMBER 2024		\$338.40
ADKINSON, NEED, ALLEN, & RENTROP	HDC GENERAL THROUGH 8.27.2024		\$1,230.80
ALL-CHIMNEY SWEEPING & MAINT.	LIBRARY CHIMNEY REPAIRS		\$5,223.00
ANDERSON, TACKMAN, & CO.	FY 23/24 AUDIT SERVICES		\$17,900.00
ARNOLD FREIGHT	CITY FREIGHT BILL		\$94.11
BLUE CROSS BLUE SHIELD	OCTOBER 2024 HEALTH COVERAGE		\$18,566.18
CITY OF MACKINAC ISLAND	HRA REIMBURSEMENTS		\$75.00
CLEAR IMPRESSIONS WINDOW CLNG	STREET LIGHT CLEANING (2ND FOR YEAR)		\$1,857.12
COMPLETE PAINT & SUPPLIES	BLDG & GROUNDS REPAIRS & MAINT.		\$468.60
COUNTRY CLEANING	AUGUST 2024 PUBLIC RESTROOM & LIBRARY CLNG		\$14,665.20
DELL	MIPD NETWORK DESKTOP & MONITOR		\$1,333.98
DOUD'S MARKET	CITY ACCOUNT CHARGES - REC DEPT.		\$48.56
EMPIRIC SOLUTIONS	OCTOBER 2024 CONTRACTED SRVS - MIPD & CH		\$1,679.00
EVASHEVSKI LAW OFFICE	SERVICES THROUGH JULY 31, 2024		\$11,460.00
FENNELL SUB. SERVICE, INC.	LIBRARY NEWS PAPER SUBSCRIPTIONS		\$1,151.27
GAMETIME	PICKELBALL COURTS		\$56,950.00
HORN'S BAR	MIPD YACHT RACE FOOD		\$431.74
HUTSON, INC.	STIHL EQUIPMENT - CITY SHOP		\$1,711.96
ISLAND HARDWARE	REC DEPT / PUB. WORKS / MIPD GAS / CEMETERY		\$869.88
JASON ST. ONGE	REIMBURSEMENT FOR ROOF MOUNT LIGHT		\$234.29
JOHN E. GREEN	CITY HALL BACKFLOW WORK		\$1,466.50
KSS	PUBLIC RESTROOM SUPPLIES		\$763.95
M.I. SERVICE CO.	LIBRARY TRASH / SHOP FREIGHT		\$41.27
MACKINAC COUNTY CLERK	AUGUST 2024 ELECTION COSTS		\$315.98

**CITY OF MACKINAC ISLAND ACCOUNTS PAYABLES
SEPTEMBER 18, 2024**

Section VII, Itemb.

MCMASTER-CARR	SHOP SUPPLIES		\$102.92
MI MUNICIPAL LEAGUE	ONSITE TRAINING - OMA & FOIA		\$1,800.00
MI MUNICIPAL LIABILITY & PROP POOL	POOL RENEWAL (09.12.24 - 09.12.25)		\$121,577.00
MICRO MARKETING	LIBRARY PURCHASES		\$49.99
MILLER, CANFIELD, PADDOCK, & STONE	MIFC ANTITRUST ISSUES		\$700.00
NORTHERN MONUMENT	(2) MEMORIAL BRICKS		\$120.00
OTIS ELEVATOR	SERVICE CHAREGE (COURTHOUSE)		\$95.00
PRESIDIO	CITY HALL COMMUNICATIONS		\$70.36
QUADIENT FINANCE	CITY HALL POSTAGE		\$400.00
QUILL	MIPD / CITY HALL OFFICE SUPPLIES		\$580.73
REHMANN	AUG. 2024 PAYROLL & PREP / AUDIT ASSISTANCE		\$8,685.00
SCWAB CONTRACTING, LLC	PRE-DRAW FOR CITY HALL ROOF MATERIALS, FREIGHT, & LODGING COSTS		\$100,000.00
TRI COUNTY BLDG	PUB. WORKS SUPPLIES / REPAIRS & MAINT		\$408.86
TRISTA FRANCE	REIMBURSEMENT FOR OUT OF POCKET EXPENSE		\$261.98
UP ENGINEERS & ARCHITECTS	SERVICES 4.28.24 - 6.1.24 (COMMERCIAL DOCK)		\$9,875.00
		TOTAL	\$446,593.00



September 10, 2024

City Council Mackinac Island

KSL Capital, with Grand Hotel as its on island manager has entered into an agreement with Mackinac Island Bike Shop to purchase said business on or about November 1, 2024. I am writing to you today consistent with Section 66-212 of the City of Mackinac Island code of ordinance to make written application for the transfer of 263 commercial bike licenses that have been continuously issued to Mackinac Island Bike Shop located at 7421 Main Street, Mackinac Island, Michigan 49757.

As requested in Sec. 66-206 Application for License

- (a)(1) Applicant: KSL Capital, 100 St. Paul St. Suite 800, Denver, Colorado 80206
Mack Tracks LLC
Steven Siegel, Nolen Taylor, Kevin Rohnstock, 100 St. Paul St., Denver, Colorado 80206
*Applicant will provide further details when/if required by City
- Manager: Grand Hotel, 7798 West Bluff Road, Mackinac Island, Michigan 49757
David Jurcak, 7798 West Bluff Road, Mackinac Island, Michigan 49757
- (a)(2) 263 licenses currently owned by Mackinac Island Bike Shop are requested to be transferred.
- (a)(3) The rental outlet is Mackinac Island Bike Shop located at 7421 Main Street, Mackinac Island
- (a)(4) See (c)(1)-(9) below
- (a)(5) No other information is provided at this time.
- (c)(1) The applicant Grand Hotel was licensed during the previous year. The additional 263 licenses were licensed the previous year by Mackinac Island Bike Shop.
- (c)(2) The licenses had been issued at the current location the previous year. 7421 Main Street.
- (c)(3) The physical facility has historically proven to be adequate to perform a commercial bike rental business for several years.
- (c)(4) The location of the current rental site is convenient for the customers the business has historically served. The business and its employees conduct their business to not impeded traffic or cause congestion.
- (c)(5) The location has a full maintenance department with equipment and employees to service the bike on site and in a fashion to maintain the fleet in a safe manner.
- (c)(6) The applicant is in compliance with the terms of this division.
- (c)(7) The applicant is in compliance with all applicable federal, state and local building, plumbing, fire, zoning, safety, sanitation and health laws and ordinances.
- (c)(8) The transfer of these licenses to the applicant will not have an effect on the health, welfare and safety of the general public.
- (c)(9) The applicant and its manager will own 363 commercial bike licenses within the City. Grand Hotel owns 100 commercial bike licenses in addition to the 263 requested transferred licenses. The 363 commercial bike licenses represent 24% of the 1,511 issued licenses on Mackinac Island.

Sincerely,

David Jurcak
President, Grand Hotel

286 Grand Avenue 📍 Mackinac Island, Michigan 49757 📞 (906) 847-3331
grandhotel.com

City Clerk

From: David Jurcak <djurcak@grandhotel.com>
Sent: Wednesday, September 11, 2024 9:36 AM
To: City Clerk
Subject: Re: KSL Bike License Transfer

Danielle

Thank you for confirming that you received our application. I gave Trista a copy for the Mayor and Erin.

Have a great day.

David Jurcak
President
Grand Hotel

From: City Clerk <clerk@cityofmi.org>
Sent: Wednesday, September 11, 2024 8:42 AM
To: David Jurcak <djurcak@grandhotel.com>
Subject: KSL Bike License Transfer

CAUTION: This is an external email and the sender may not be who they claim it is. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Morning Dave,

Just wanted to let you know I received your request for the rental bike license transfer and will get it added to the September 18th Council agenda. Sorry I missed you when you originally dropped it off, I was out of town for a funeral.

Danielle Leach
City Clerk
City of Mackinac Island
P.O. Box 455
Mackinac Island, MI 49757
Phone: (906) 847 - 3702
Fax: (906) 847 - 6430



Section X, Item.

REC
AUG 28 2024
By: D. Leach

August 27th 2024

Dear Mayor Doud
Mackinac Island City Council

KSL Capitol (KSL) is currently under contract to purchase the Mackinac Island Bike Shop LTD (MIB) from it's owner Ira Green. KSL and MIB are hereby requesting the transfer of 263 of MIB's 319 rental bicycle licenses to KSL Capital.

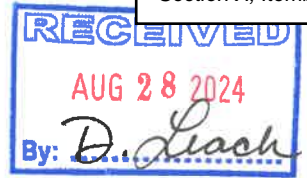
The KSL operation will utilize the current MIB site at 7421 Main Street with no changes to the existing site plan or signage.

With the transfer, KSL will be managing 100 licenses from the Grand Hotel and 263 from MIB for a total of 363 rental bicycle licenses, 24% of the total Mackinac Island Commercial (Rental) licenses.

Thank you,

Ira Green
Owner
Mackinac Island Bike Shop LTD

David Jurcak
Representing
Grand Hotel & KSL Capitol



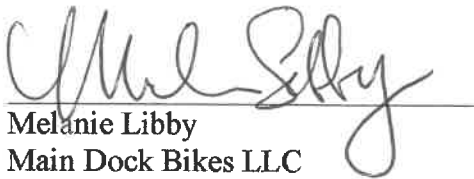
August 27th 2024

Dear Mayor Doud
Mackinac Island City Council

Mackinac Island Bike Shop (MIB) is hereby requesting the transfer of 20 of its 319 rental bicycle licenses be transferred to Main Dock Bikes currently located on lot 128 (the Main Dock, Mackinac Island). Main Dock Bikes currently has 90 licenses and is owned by Melanie Libby and Ira Green and managed exclusively by Mackinac Cycle LLC. With the transfer, Mackinac Cycle will be managing a total of 310 licenses, 20.5% of the total Mackinac Island Bicycle Rental Licenses.

Thank you,


Ira Green
Mackinac Island Bike Shop LTD


Melanie Libby
Main Dock Bikes LLC


Ira Green
Main Dock Bikes LLC

Mackinac Island Bike Shop
7421 Main Street
PO Box 1226
Mackinac island MI 49757

Easement Survey

For: City of Mackinac Island
7358 Market Street
Mackinac Island, MI 49757

Page 2 of 2

Conservation Easement:

Beginning at the corner between Lots 128 & 129 at the Huron Street ROW, Assessor's Plat #3, City of Mackinac Island, Mackinac County, Michigan;

Thence N 37-48-39 E 77.00 feet, along said Huron Street;
thence S 52-48-27 E 82.40 feet, parallel to the line between Lots 127B & 128;
thence S 38-09-19 W 73.61 feet, 1.0 foot Northwest and parallel to the lakeward plat line;
thence N 55-10-56 W 82.06 feet, along the line between Lots 128 & 129, to the Point of Beginning.

Containing 6,187 SqFt of land in Lot 128, Assessor's Plat #3, City of Mackinac Island.

Subject to an 18 foot and a portion of a 15 foot access Easement benefiting the 'Main Dock' parcel.

Subject to any Easements, Restrictions or Reservations of Record.

Main Dock Access Easements:

Access Easements from Huron Street to the UTP Main Dock parcel, generally described as: 18 foot wide along the Southern lot line, and 15 foot wide along the Northern driveway, more particularly described as:

18' wide Southern Easement:

Beginning at the corner between Lots 128 & 129 at the Huron Street ROW, Assessor's Plat #3, City of Mackinac Island, Mackinac County, Michigan;

Thence N 37-48-39 E 18.02 feet, along said Huron Street;
thence S 55-10-56 E 82.17 feet, parallel to the line between Lots 128 & 129;
thence S 38-09-19 W 18.03 feet, along a line 1.0 foot Northwest and parallel to the lakeward plat line;
thence N 55-10-56 W 82.06 feet, along the line between Lots 128 & 129, to the Point of Beginning.

Containing 1,478 SqFt of land in Lot 128, Assessor's Plat #3, City of Mackinac Island.

15' wide Northern Easement:

Commencing at the corner between Lots 128 & 129 at the Huron Street ROW, Assessor's Plat #3, City of Mackinac Island, Mackinac County, Michigan;

Thence N 37-48-39 E 66.75 feet, along said Huron Street, to the Point of Beginning;
Thence N 37-48-39 E 15.00 feet, along said Huron Street;
thence S 52-05-18 E 82.42 feet;
thence S 38-09-19 W 15.00 feet, along a line, 1.0 foot Northwest and parallel to the lakeward plat line;
thence N 52-05-18 W 82.33 feet, to the Point of Beginning.

Containing 1,236 SqFt of land in Lot 128, Assessor's Plat #3, City of Mackinac Island.

I certify that this map correctly represents a survey made under my supervision of the land described. The relative error of closure being better than 1 part in 5000; and that the encroachments affecting said land, if any, are located as shown hereon.

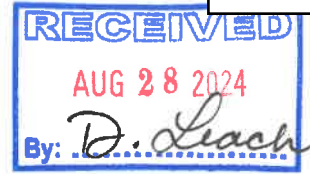
By: Neil E. Hill P.S.#27447
Neil E. Hill P.S. #27447
Registered Land Surveyor

Date: November 12, 2015
Order No.: 15-084a-MI-128-AP3-MI



429 Ellsworth Street
St. Ignace, MI 49781
(906) 643-9418 Phone
(906) 643-6327 Fax
info@mackinacsurveys.com





August 27th 2024

Dear Mayor Doud
Mackinac Island City Council

Mackinac Island Bike Shop LTD (MIB) is hereby requesting the transfer of 36 of it's 319 rental bicycle licenses be transferred to the newly formed Mackinac Island Mobility and Bicycle Rental Company owned by Ira Green and Melanie Libby. It will be located on Hoban Street in the turret (Unit 2) of the Lake View Hotel Condominium. That Turret was the original location of Mackinac Island Bike Shop LTD from 2004 to 2006. It will operate with the identical site plan approved in 2004. With the transfer, Ira Green of the xMackinac Island Mobility and Bicycle Rental Shop will be managing a total of 36 licenses, 2.5% of the total Mackinac Island Bicycle Rental Licenses.

Thank you,

Ira Green
Mackinac Island Bike Shop LTD

Ira Green
Melanie Libby
Members of Mackinac Island Mobility and Bicycle Rental Shop

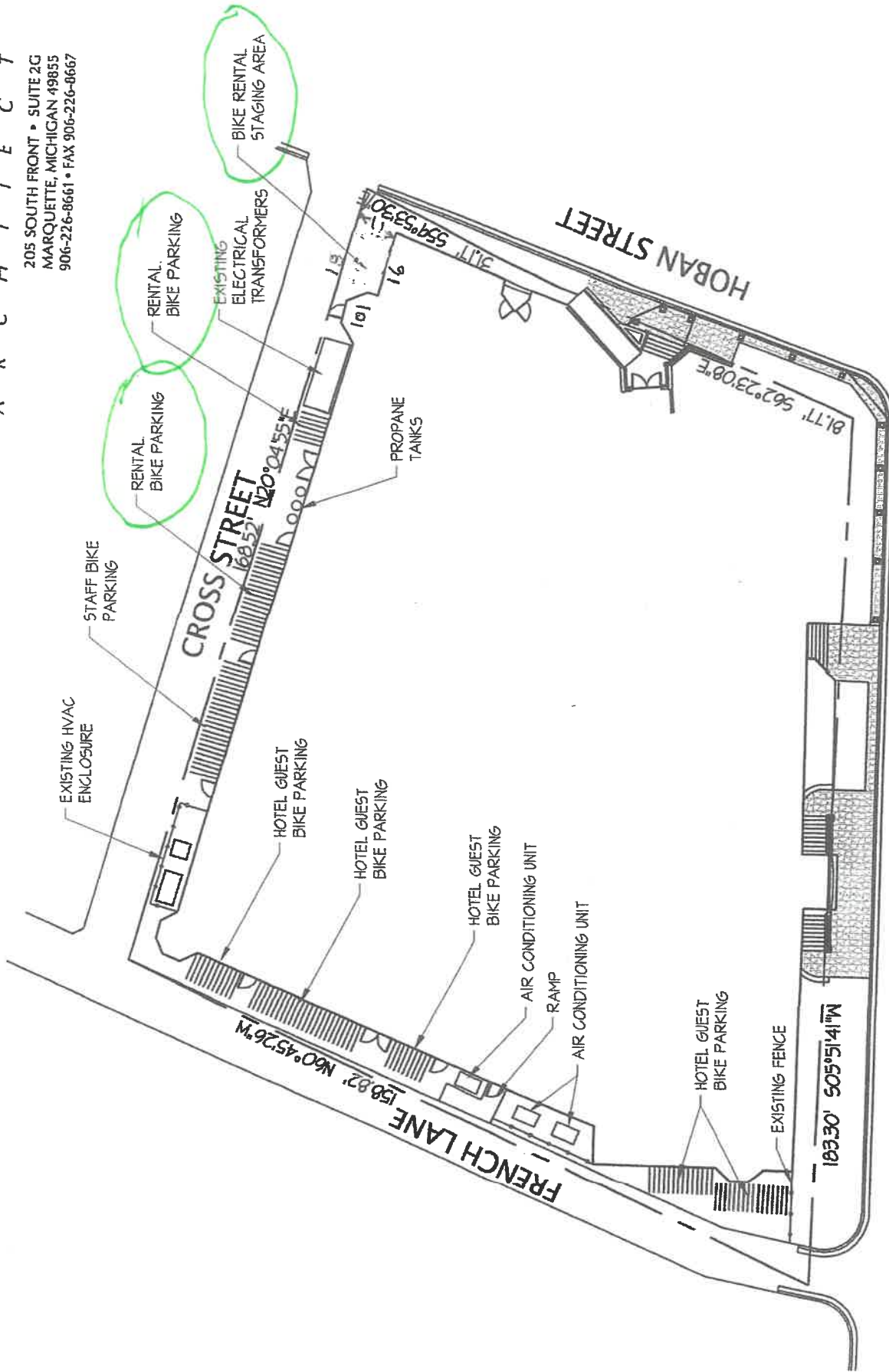
906-643-6337 Shop
231-310-1133 Ira

Mackinac Island Bike Shop
7421 Main Street
PO Box 1226
Mackinac island MI 49757

BARRY J PÖLZIN AIA

A R C H I T E C T

205 SOUTH FRONT • SUITE 2G
MARQUETTE, MICHIGAN 49855
906-226-8661 • FAX 906-226-8667



Section X, Itemc.

HURON STREET

SITE PLAN

SCALE: 1"=10'-0"



City of Mackinac Island

City Hall, 7358 Market Street, P.O. Box 455, Mackinac Island, MI 49757-0455

September 5, 2024

Anderson, Tackman & Company, PLC
16978 S. Riley Avenue
Kincheloe, MI 49788

This representation letter is provided in connection with your audit of the financial statements of City of Mackinac Island, Michigan, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of March 31, 2024, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of September 5, 2024, the following representations made to you during your audit.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 6, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and component units required by generally accepted accounting principles to be included in the financial reporting entity.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

City Clerk: (906) 847-3702
City Treasurer/Assessor: (906) 847-6002

Mayor's Assistant: (906) 847-6556
Building & Zoning: (906) 847-4035
Fax: (906) 847-6430

Police Administration: (906) 847-3345
Fire Administration: (906) 847-8159

- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing agreements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustments to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- The effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter. In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts. We are in agreement with those adjustments.
- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.
- In regard to the preparation of financial services performed by you, we have—
 - Assumed all management responsibilities.
 - Designated Trista France, who has suitable skill, knowledge, or experience to oversee the services.
 - Evaluated the adequacy and results of the services performed.
 - Accepted responsibility for the results of the services.
 - Ensured that the data and records are complete, and we have sufficient information to oversee the services.
- We acknowledge that the engagement for the year ended March 31, 2024, is a distinct and separate engagement.

Information Provided

- We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.

- c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
 - We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - We have no knowledge of any fraud or suspected fraud that affects the City and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
 - We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
 - We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing the financial statements.
 - We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
 - We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions, including any side agreements.

Government – specific

- There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse that you have reported to us.
- We have a process to track the status of audit findings and recommendations.
- We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

- We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, or net position.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax on debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- We have appropriately identified, recorded, and disclosed all leases in accordance with GASBS No. 87.
- We have appropriately identified and disclosed subscription-based information technology arrangements in accordance with GASBS No. 96.
- We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of law, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- As part of your audit, you assisted with the preparation of the financial statements, disclosures, and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibility; oversee the services by designating an individual, preferably with senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services performed; and accept responsibility for those financial statements, disclosures, and schedule of expenditures of federal awards.
- The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- The financial statements include all fiduciary activities required by GASB No. 84, as amended.
- The financial statements properly classify all funds and activities in accordance with GASB Statement 34, as amended.
- All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to the financial statement users.

- Components of net position (net investment in capital assets, restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- Provisions for uncollectible receivables have been properly identified and recorded.
- Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- With respect to the combining fund financial statements:
 - a. We acknowledge our responsibility for presenting the combining fund financial statements in accordance with accounting principles generally accepted in the United States of America, and we believe the combining fund financial statements, including its form and content, are fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the combining fund financial statements have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

- b. If the combining fund financial statements are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- With respect to federal award programs:
 - a. We are responsible for understanding and complying with and have complied with, the requirements of Titel 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b. We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
 - d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
 - e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
 - f. We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
 - g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.

We have received no requests from a federal agency to audit one or more specific programs as a major program.

- h. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement* relating to federal awards and conform that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- i. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- j. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- l. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- m. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- n. We have disclosed to you the nature of any subsequent events that provide additional evidence amount conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- o. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- p. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- q. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- r. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s. We have charged costs to federal awards in accordance with applicable cost principles.

- t. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- u. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- v. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- w. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signed: _____

Title: _____

City of Mackinac Island, Michigan

BASIC FINANCIAL STATEMENTS

March 31, 2024

CITY OF MACKINAC ISLAND, MICHIGAN

MEMBERS OF THE CITY COUNCIL

MAYOR

MARGARET DOUD

MAYOR PRO TEM/COUNCILMAN

ANNEKE MYERS

COUNCILMAN

TOM CORRIGAN

COUNCILMAN

RICHARD CHAMBERS

COUNCILMAN

JASON ST. ONGE

COUNCILMAN

STEVEN MOSKWA

COUNCILMAN

ALAN SEHOYAN

MAYOR'S ASSISTANT

TRISTA FRANCE

CLERK (ELECTED)

DANIELLE LEACH

TREASURER (ELECTED)

RICHARD LINN

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INDEPENDENT AUDITOR’S REPORT

To the Honorable Mayor and Members
of the City Council
City of Mackinac Island, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, of City of Mackinac Island, Michigan, as of and for the year ended March 31, 2024, and the related notes to the financial statements, which collectively comprise the City of Mackinac Island, Michigan’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, of the City of Mackinac Island, Michigan, as of March 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Mackinac Island, Michigan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Honorable Mayor and Members
of the City Council

Auditor’s Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Mackinac Island, Michigan’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Mackinac Island, Michigan’s ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and budgetary comparison information on pages 4 through 10, and pages 40 through 43 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Honorable Mayor and Members
of the City Council

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Mackinac Island, Michigan’s basic financial statements. The accompanying combining major and nonmajor fund financial statements, schedule of indebtedness and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining major and nonmajor fund financial statements, schedule of indebtedness and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 5, 2024, on our consideration of the City of Mackinac, Michigan's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Mackinac Island, Michigan’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Mackinac Island, Michigan's internal control over financial reporting and compliance.

Anderson, Tackman & Company, PLC
Certified Public Accountants
Kincheloe, Michigan

September 5, 2024

Management's Discussion and Analysis

As management of the City of Mackinac Island, Michigan (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended March 31, 2024.

Financial Highlights

The assets of the City exceeded its liabilities at the close of the most recent fiscal year by approximately \$36,746,068 (net position). Of this amount, approximately \$7,981,353 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.

The City's total net position increased by approximately \$14,954,023, this is primarily due to ARP grant for the ongoing wastewater treatment improvement project.

At the end of the current fiscal year, the unassigned fund balance for the General Fund was approximately \$1,477,199 or 31.3 percent of total General Fund expenditures excluding transfers out and capital contribution.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise of five components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, 4) required supplementary information, and (5) supplementary information.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. The statement of net position presents information on all of the City's assets and liabilities, with the residual reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and unused compensated absences).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, health and welfare, recreation and culture, capital outlay, debt service and other. The business-type activities of the City include water, sewer, and landfill.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also a legally separate Transportation Authority for which the City is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself. Complete financial statements for the component unit are separately issued and available by request at City Hall.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Major Streets Fund, and Local Streets Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City is legally obligated to adopt an annual appropriated budget for its General Fund and special revenue funds. Budgetary comparison statements have been provided for the major funds to demonstrate compliance with this.

Proprietary Funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its water, sewer and landfill operations, which are presented as a consolidated Department of Public Works Fund and in a combining schedule on pages 49-51.

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

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the notes.

Discretely Presented Component Unit. The Mackinac Island Transportation Authority (MITA) is reported in a separate column to emphasize that they are legally separate from the City. The members of the governing Boards are members of the City Council and others appointed by the mayor. The City also has the ability to significantly influence operations of these organizations. Separate financial statements of the MITA are available at the City Hall upon request.

**Management's Discussion and Analysis
March 31, 2024**

Government-Wide Financial Analysis

As previously stated, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$36,734,240 at the close of the most recent fiscal year.

In a condensed format, the table below shows the net position of the City of Mackinac Island.

**City of Mackinac Island
Condensed Statement of Net Position**

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current Assets	\$ 4,251,671	\$ 3,891,819	\$ 8,990,318	\$ 5,383,481	\$ 13,241,989	\$ 9,275,300
Capital Assets	16,623,650	16,189,477	27,752,853	15,087,326	44,376,503	31,276,803
Total Assets	20,875,321	20,081,296	36,743,171	20,470,807	57,618,492	40,552,103
Liabilities						
Current Liabilities	748,384	864,118	3,211,687	1,058,438	3,960,071	1,922,556
Noncurrent Liabilities	7,445,742	7,935,826	9,457,888	8,857,000	16,903,630	16,792,826
Total Liabilities	8,194,126	8,799,944	12,669,575	9,915,438	20,863,701	18,715,382
DEFERRED INFLOWS OF RESOURCES:						
Leases	22,338	44,676	-	-	22,338	44,676
Net Position						
Net Investment in						
Capital Assets	8,731,803	7,818,719	17,830,309	5,891,452	26,562,112	13,710,171
Restricted	469,257	396,322	1,733,346	1,201,768	2,202,603	1,598,090
Unrestricted	3,457,797	3,021,635	4,523,556	3,462,149	7,981,353	6,483,784
Total Net Position	\$ 12,658,857	\$ 11,236,676	\$ 24,087,211	\$ 10,555,369	\$ 36,746,068	\$ 21,792,045

A substantial portion of the City's net position (72.3%) reflects its investment in capital assets (e.g., land, buildings, dock, vehicles, equipment, water and sewer systems, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (6.0%) represents the resources that are subject to external restrictions on how they may be used. The City may use the remaining balance of unrestricted net position of \$7,981,353 (21.7%) to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the government as a whole, and for its separate governmental and business-type activities.

**Management’s Discussion and Analysis
March 31, 2024**

Net Position of the governmental activities had a net increase of \$1,422,181. Net position of the business-type activities increased by \$13,531,842 during fiscal year 2024.

The following table shows the activities of the City.

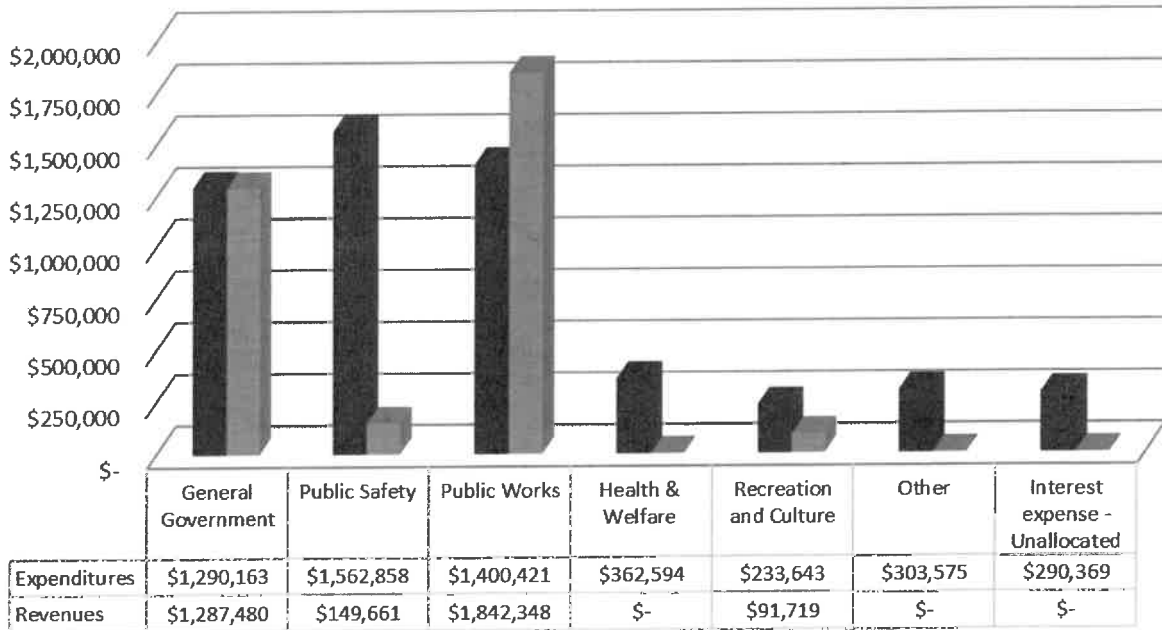
**City of Mackinac Island
Condensed Statement of Changes in Net Position**

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Program Revenues						
Charges for Services	\$ 1,475,937	\$ 1,230,883	\$ 3,969,096	\$ 3,744,170	\$ 5,445,033	\$ 4,975,053
Operating Grants and Contributions	677,193	626,295	13,145,874	-	13,823,067	626,295
Capital Grants and Contributions	1,218,078	79,918	-	-	1,218,078	79,918
General Revenues						
Property Taxes	2,855,354	2,632,111	345,814	321,037	3,201,168	2,953,148
State Revenue Sharing	63,489	64,092	-	-	63,489	64,092
Investment Earnings	191,009	67,675	104,607	40,438	295,616	108,113
Gain on Disposal of Assets	-	-	34,115	-	34,115	-
Other	384,744	357,937	16,607	9,360	401,351	367,297
Total Revenues	6,865,804	5,058,911	17,616,113	4,115,005	24,481,917	9,173,916
Expenses						
General Government	1,290,163	1,121,115	-	-	1,290,163	1,121,115
Public Safety	1,562,858	1,266,128	-	-	1,562,858	1,266,128
Public Works	1,400,421	1,283,998	-	-	1,400,421	1,283,998
Health and Welfare	362,594	253,605	-	-	362,594	253,605
Recreation and Culture	233,643	226,391	-	-	233,643	226,391
Other	303,575	339,931	-	-	303,575	339,931
Interest Expense - Unallocated	290,369	306,434	-	-	290,369	306,434
DPW						
Water	-	-	1,151,274	1,070,361	1,151,274	1,070,361
Sewer	-	-	1,629,712	1,400,555	1,629,712	1,400,555
Landfill	-	-	1,303,285	1,041,853	1,303,285	1,041,853
Total Expenses	5,443,623	4,797,602	4,084,271	3,512,769	9,527,894	8,310,371
Changes in Net Position	1,422,181	261,309	13,531,842	602,236	14,954,023	863,545
Net Position - Beginning	11,236,676	10,975,367	10,555,369	9,953,133	21,792,045	20,928,500
Net Position - Ending	\$ 12,658,857	\$ 11,236,676	\$ 24,087,211	\$ 10,555,369	\$ 36,746,068	\$ 21,792,045

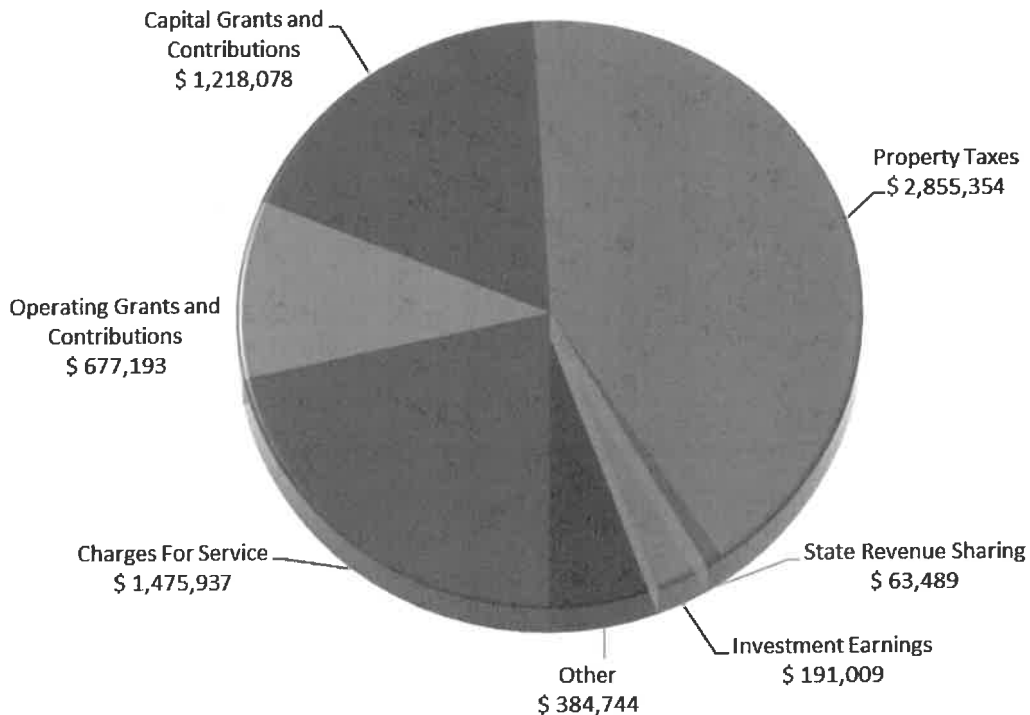
Governmental Activities. The City’s total governmental revenues increased by \$1,806,893, primarily due to an increase Capital grants and contributions of \$1,138,160 when compared to the previous year. Taxes increased by \$223,243 due largely to an increase in taxable value of property within the City.

Total governmental type expenses increased by \$646,021. This was primarily due to an increase in general government and public safety expenditures.

Expenses and Program Revenues - Governmental Activities

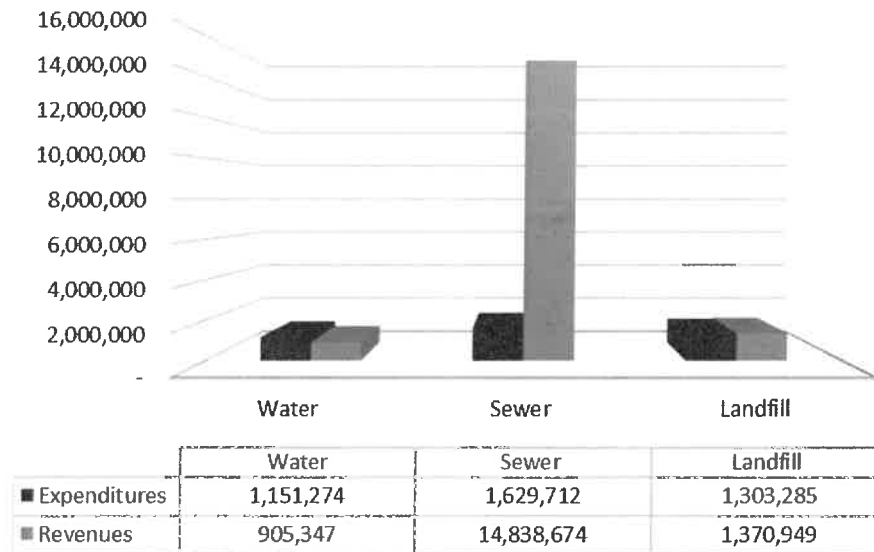


Revenues by Source - Governmental Activities



Business-type Activities. The City’s total business type revenues increased by \$13,501,108, primarily due to an increase in grants revenues relating to the ongoing wastewater project. Total business type program expenses increased by \$571,502. This is primarily due to an increase in the cost of sales and services.

Expenses and Program Revenues - Business-type Activities



Substantially, all revenues for the business-type activities resulted from charges for services.

Financial Analysis of the City’s Funds

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

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

As of the end of the current fiscal year, the City’s governmental funds reported combined ending fund balances of \$4,094,728, an increase of \$507,203 in comparison with the prior year. Of this amount, 36.1% (\$1,477,199) constitutes unassigned fund balance, which is available for spending at the government’s discretion, however it is limited to the minimum fund balance requirements per the City’s Fund Balance policy. The remainder of fund balance is not available for new spending because it is classified as one of the following: a) nonspendable; b) restricted for use per special revenue fund designations; c) committed for economic stabilization; or d) assigned for other specific uses in the City’s general operations.

Proprietary Funds. The City’s proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail.

The unrestricted net position of the DPW at the end of the year amounted to approximately \$4,523,556. Other factors concerning the finances of this fund have already been addressed in the discussion of the City’s business-type activities.

General Fund Budgetary Highlights

During the year, General Fund budgeted revenues exceeded actual amounts by \$26,043 and total expenditures were less than budgeted amounts by \$113,875. The end result was an increase in the fund balance of \$143,675 compared to a final amended budgeted decrease of \$0. The original budget was amended mainly to reflect changes in expected costs in the general government departments within the City.

Capital Asset and Debt Administration

Capital Assets. The City's capital assets for its governmental and business-type activities as of March 31, 2024, amounted to \$44,376,503 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, a dock, machinery and equipment, infrastructure, water and sewer system, net of accumulated depreciation. The most significant increase resulted from the ongoing construction of the wastewater sewer project which added \$12,246,597 in assets in 2024 and the construction of Biddle Point Pump Station project which added \$1,135,102 in assets in 2024. The purchase was financed with a bond. In addition, the city received a capital contribution from the Mackinac Island Transportation Authority of \$1,218,078, added a new roof for the police department, a John Deere Tractor, and various other building and equipment purchases.

**City of Mackinac Island
Capital Assets**

(net of depreciation, where applicable)

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
	Land	\$ 1,450,005	\$ 1,450,005	\$ -	\$ -	\$ 1,450,005
Construction in Progress	82,358	345,539	17,018,327	3,636,628	17,100,685	3,982,167
Buildings	8,894,064	9,215,638	967,035	1,023,489	9,861,099	10,239,127
Dock	2,913,503	1,800,000	-	-	2,913,503	1,800,000
Equipment	1,419,875	1,472,818	649,793	637,203	2,069,668	2,110,021
Infrastructure	1,863,845	1,905,477	-	-	1,863,845	1,905,477
Water and Sewer System	-	-	9,117,698	9,790,006	9,117,698	9,790,006
Total Capital Assets, Net	\$ 16,623,650	\$ 16,189,477	\$ 27,752,853	\$ 15,087,326	\$ 44,376,503	\$ 31,276,803

Long-Term Debt. At the end of the current fiscal year, the City had total debt outstanding of approximately \$17,814,391. Approximately \$9,508,840 of the City's debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds). The remaining debt is backed by the full faith and credit of the government.

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Bonds and installment loans	\$ 7,891,847	\$ 8,370,758	\$ 9,922,544	\$ 9,193,582	\$ 17,814,391	\$ 17,564,340
Compensated absences	47,504	43,979	33,095	-	80,599	43,979
Total long-term debt	\$ 7,939,351	\$ 8,414,737	\$ 9,955,639	\$ 9,193,582	\$ 17,894,990	\$ 17,608,319

The City's total debt (excluding vested benefits) increased by \$250,051 primarily due to the scheduled payments (\$3,409,914) and the issuance of new bonds in the business-type activities for \$3,659,965. Additional information on the City's long-term debt can be found in the notes to the financial statements.

Economic Factors and Next Year's Budget and Rates

The City considered the following factors in preparing the City's budget for the 2025 fiscal year.

- Expected increase in taxable valuation of property.
- Costs anticipated to complete construction in process.

Component Units

A separate management discussion and analysis is available for the Mackinac Island Transportation Authority. Refer to this audit report for further information.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, may be addressed to the Mayor's Assistant, P.O. Box 455, Mackinac Island, Michigan 49757.

Basic Financial Statements

**Statement of Net Position
March 31, 2024**

	Primary Government		Totals	Component Unit
	Governmental Activities	Business-type Activities		Mackinac Island Transportation Authority 9/30/2023
ASSETS:				
Current Assets:				
Cash and Equivalents - Unrestricted	\$ 2,807,659	\$ 2,731,116	\$ 5,538,775	\$ 364,090
Cash and Equivalents - Restricted	96,343	-	96,343	-
Taxes Receivable	58,140	6,617	64,757	-
Accounts Receivable, net	13,893	95,271	109,164	-
Advance to Comp Unit	571,448	-	571,448	-
Due from Governmental Units	17,016	2,504,748	2,521,764	-
Prepaid Expenses	203,131	199,508	402,639	11,559
Total Current Assets	3,767,630	5,537,260	9,304,890	375,649
Noncurrent Assets				
Restricted Cash	-	2,983,128	2,983,128	-
Restricted Investments	-	469,930	469,930	-
Lease Receivable, net current portion	23,813	-	23,813	326,842
Other Assets - Restricted	460,228	-	460,228	-
Capital Assets (Not Depreciated)	1,532,363	17,018,327	18,550,690	-
Capital Assets (Net of Accumulated Depreciation)	15,091,287	10,734,526	25,825,813	1,286,088
Total Noncurrent Assets	17,107,691	31,205,911	48,313,602	1,612,930
TOTAL ASSETS	20,875,321	36,743,171	57,618,492	1,988,579
LIABILITIES:				
Current Liabilities				
Accounts Payable	70,072	2,634,146	2,704,218	51,736
Accrued Liabilities	64,533	33,765	98,298	-
Accrued Interest Payable	120,170	32,410	152,580	-
Advance from Primary Government	-	-	-	571,448
Installment Loans - Due within one year	128,609	29,366	157,975	-
Bonds Payable - Due within one year	365,000	482,000	847,000	-
Total Current Liabilities	748,384	3,211,687	3,960,071	623,184
Noncurrent Liabilities				
Lease Liability, net current portion	-	-	-	109,555
Vested Employee Benefits - Due in more than one year	47,504	33,095	80,599	-
Installment Loans - Due in more than one year	803,238	384,338	1,187,576	-
Bonds Payable - Due in more than one year	6,595,000	9,026,840	15,621,840	-
Total Noncurrent Liabilities	7,445,742	9,444,273	16,890,015	109,555
TOTAL LIABILITIES	8,194,126	12,655,960	20,850,086	732,739
DEFERRED INFLOWS OF RESOURCES:				
Leases	22,338	-	22,338	299,395
NET POSITION:				
Net Investment in Capital Assets	8,731,803	17,830,309	26,562,112	1,286,088
Restricted for:				
Perpetual Care - Nonspendable	443,224	-	443,224	-
Employee Health Care	5,215	-	5,215	-
Capital Improvements	-	987,740	987,740	-
Debt Service	-	745,606	745,606	-
Cemetery Care	20,818	-	20,818	-
Unrestricted	3,457,797	4,523,556	7,981,353	(329,643)
TOTAL NET POSITION	\$ 12,658,857	\$ 24,087,211	\$ 36,746,068	\$ 956,445

**Statement of Activities
For the Year Ended March 31, 2024**

	Net (Expense) Revenue and Changes in Net Position						Component Unit 9/30/2023
	Program Revenues		Capital Grants and Contributions	Changes in Net Position		Total	
	Charges for Services	Operating Grants and Contributions		Governmental Activities	Primary Government Business-Type Activities		
Functions/Programs	Expenses						
Primary Government:							
Governmental Activities:							
General Government	1,290,163	1,281,793	-	(2,683)	-	(2,683)	-
Public Safety	1,562,858	133,182	-	(1,413,197)	-	(1,413,197)	-
Public Works	1,400,421	10,719	1,218,078	441,927	-	441,927	-
Health & Welfare	362,594	-	-	(362,594)	-	(362,594)	-
Recreation and Culture	233,643	50,243	-	(141,924)	-	(141,924)	-
Other	303,575	-	-	(303,575)	-	(303,575)	-
Interest expense - Unallocated	290,369	-	-	(290,369)	-	(290,369)	-
Total Governmental Activities	5,443,623	1,475,937	1,218,078	(2,072,415)	-	(2,072,415)	-
Business-type Activities:							
Water	1,151,274	905,347	-	-	(245,927)	(245,927)	-
Sewer	1,629,712	1,692,800	-	-	13,208,962	13,208,962	-
Landfill	1,303,285	1,370,949	-	-	67,664	67,664	-
Total Business-type Activities	4,084,271	3,969,096	-	-	13,030,699	13,030,699	-
Total Primary Government	\$ 9,527,894	\$ 5,445,033	\$ 1,218,078	(2,072,415)	13,030,699	10,958,284	-
Component Unit:							
Mackinac Island Transportation Authority	\$ 453,549	\$ 109,142	\$ -	\$ -	\$ 764,500	\$ -	420,093
General Revenues and Transfers:							
Property Taxes				2,855,354	345,814	3,201,168	-
State Revenue Sharing				63,489	-	63,489	-
Investment Earnings				191,009	104,607	295,616	1,827
Gain on Disposal of Assets				-	34,115	34,115	-
Other				384,744	16,607	401,351	-
Total General Revenues and Transfers				3,494,596	501,143	3,995,739	1,827
Change in Net Position				1,422,181	13,531,842	14,954,023	421,920
Net Position - Beginning				11,236,676	10,555,369	21,792,045	534,825
Net Position - Ending				\$ 12,658,857	\$ 24,087,211	\$ 36,746,068	\$ 959,745

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Balance Sheet
Governmental Funds
March 31, 2024

	General	Major Streets	Local Streets	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS:					
Cash and Equivalents - Unrestricted	\$ 866,629	\$ -	\$ -	\$ 1,941,030	\$ 2,807,659
Cash and Equivalents - Restricted	5,215	-	-	91,128	96,343
Accounts Receivable	10,143	-	-	3,750	13,893
Lease Receivable	23,813	-	-	-	23,813
Taxes Receivable	40,985	-	-	17,155	58,140
Due from Component Unit	571,448	-	-	-	571,448
Due from Other Funds	121,124	-	-	8,563	129,687
Due from Governmental Units	-	11,309	5,707	-	17,016
Prepaid Expenses	28,024	-	-	175,107	203,131
Other Assets - Restricted Investment	-	-	-	460,228	460,228
TOTAL ASSETS	\$ 1,667,381	\$ 11,309	\$ 5,707	\$ 2,696,961	\$ 4,381,358
LIABILITIES:					
Due to Other Funds	\$ 8,563	\$ 11,309	\$ 5,707	\$ 104,108	\$ 129,687
Accounts Payable	68,103	-	-	1,969	70,072
Accrued Liabilities	57,939	-	-	6,594	64,533
TOTAL LIABILITIES	134,605	11,309	5,707	112,671	264,292
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue - Leases	22,338	-	-	-	22,338
FUND BALANCES:					
Nonspendable	28,024	-	-	618,331	646,355
Restricted	5,215	-	-	235,658	240,873
Committed	-	-	-	1,527,520	1,527,520
Assigned	-	-	-	202,781	202,781
Unassigned	1,477,199	-	-	-	1,477,199
TOTAL FUND BALANCES	1,510,438	-	-	2,584,290	4,094,728
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,667,381	\$ 11,309	\$ 5,707	\$ 2,696,961	
Reconciliation to amounts reported for governmental activities in the statement of net position:					
Capital assets used by governmental activities					16,623,650
Long-term installment and bonds payable for governmental activities					(7,891,847)
Vested employee benefits					(47,504)
Accrued interest payable					(120,170)
Net position of governmental activities					\$ 12,658,857

**Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
For the Year Ended March 31, 2024**

	General	Major Streets	Local Streets	Nonmajor Governmental Funds	Totals Governmental Funds
REVENUES:					
Taxes	\$ 1,953,360	\$ -	\$ -	\$ 901,994	\$ 2,855,354
Licenses and Permits	1,182,047	-	-	129,692	1,311,739
Federal Sources	10,228	-	-	-	10,228
State Sources	175,640	257,034	33,987	1,385	468,046
State Revenue Marine Assistance Grant	200,000	-	-	-	200,000
Local Sources	4,008	-	-	55,146	59,154
Charges for Services	146,306	-	-	14,402	160,708
Fines & Forfeitures	3,490	-	-	-	3,490
Interest and Rentals	158,510	-	-	185,513	344,023
Other Revenue	218,734	-	-	16,250	234,984
TOTAL REVENUES	4,052,323	257,034	33,987	1,304,382	5,647,726
EXPENDITURES:					
General Government	1,017,909	-	-	1,198	1,019,107
Public Safety	955,101	-	-	139,593	1,094,694
Public Works	644,760	341,373	195,225	52,579	1,233,937
Health & Welfare	290,910	-	-	-	290,910
Recreation and Cultural	114,578	-	-	88,378	202,956
Other	303,575	-	-	-	303,575
Capital Outlay	1,390,575	-	36,441	11,707	1,438,723
Debt Service	-	-	-	774,699	774,699
TOTAL EXPENDITURES	4,717,408	341,373	231,666	1,068,154	6,358,601
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)					
	(665,085)	(84,339)	(197,679)	236,228	(710,875)
OTHER FINANCING SOURCES (USES):					
Capital Contributions	1,218,078	-	-	-	1,218,078
Transfers In	-	84,339	197,679	127,300	409,318
Transfers Out	(409,318)	-	-	-	(409,318)
TOTAL OTHER FINANCING SOURCES (USES)	808,760	84,339	197,679	127,300	1,218,078
NET CHANGE IN FUND BALANCES	143,675	-	-	363,528	507,203
FUND BALANCE BEGINNING OF YEAR	1,366,763	-	-	2,220,762	3,587,525
FUND BALANCE AT END OF YEAR	\$ 1,510,438	\$ -	\$ -	\$ 2,584,290	\$ 4,094,728

**Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of Governmental Funds
to the Statement of Activities
For the Year Ended March 31, 2024**

Net changes in fund balances - total governmental funds \$ 507,203

The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds reported capital outlays as expenditures. However, in the statement of activities the cost of those assets is capitalized and the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay of \$1,438,723 exceeded depreciation of (\$1,007,322) and adjustments to fixed assets. 434,173

Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Debt proceeds are an other financing source of governmental funds, while they are liabilities in the statement of net position.

Principal payments 478,911

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds:

Changes in accrued interest 5,419
Compensated absences (3,525)

Changes in net position of governmental activities \$ 1,422,181

**Statement of Net Position
Proprietary Fund
March 31, 2024**

	Department of Public Works
ASSETS:	
Current Assets:	
Cash and Equivalents - Unrestricted	\$ 2,731,116
Accounts Receivable, net	95,271
Taxes Receivable	6,617
Due from Governmental Units	2,504,748
Prepaid Expenses	199,508
Total Current Assets	5,537,260
Noncurrent Assets:	
Restricted Cash	2,983,128
Restricted Investments	469,930
Capital Assets (Not Depreciated)	17,018,327
Capital Assets (Net of Accumulated Depreciation)	10,734,526
Total Noncurrent Assets	31,205,911
TOTAL ASSETS	36,743,171
LIABILITIES:	
Current Liability:	
Accounts Payable	2,634,146
Accrued Liabilities	33,765
Accrued Interest Payable	32,410
Bonds Payable - due within one year	482,000
Notes Payable - due within one year	29,366
Total Current Liabilities	3,211,687
Noncurrent Liabilities:	
Vested Employee Benefits - Due in more than one year	33,095
Bonds Payable - due after one year	9,026,840
Notes Payable - due after one year	384,338
Total Noncurrent Liabilities	9,444,273
TOTAL LIABILITIES	12,655,960
NET POSITION:	
Net Investment in Capital Assets	17,830,309
Restricted:	
Capital Improvements	987,740
Debt Service	745,606
Unrestricted	4,523,556
TOTAL NET POSITION	\$ 24,087,211

**Statement of Revenues, Expenses, and
Changes in Net Position - Proprietary Funds
For the Year Ended March 31, 2024**

	Department of Public Works
OPERATING REVENUES:	
Charges for Services	\$ 1,437,707
Charges for Service pledged as Security for Revenue Bonds	<u>2,383,670</u>
Total Operating Revenues	<u>3,821,377</u>
OPERATING EXPENSES:	
Cost of Sales and Services	2,529,896
Administration	381,376
Depreciation	<u>858,288</u>
Total Operating Expenses	<u>3,769,560</u>
OPERATING INCOME (LOSS)	<u>51,817</u>
NON-OPERATING REVENUES (EXPENSES):	
Property Taxes	345,814
Impact Fees	147,719
Local Sources	100,000
Federal Sources	13,045,874
Interest & Rental Revenues	104,607
Gain on Sale of Asset	34,115
Other Revenues	16,607
Interest Expense	<u>(314,711)</u>
Total Non-operating Revenues (Expenses)	<u>13,480,025</u>
CHANGE IN NET POSITION	13,531,842
NET POSITION, April 1	<u>10,555,369</u>
NET POSITION, March 31	<u><u>\$ 24,087,211</u></u>

**Statement of Cash Flows
Proprietary Funds
For the Year Ended March 31, 2024**

	Department of Public Works
Cash Flows From Operating Activities:	
Cash Received from Customers or Users	\$ 1,327,964
Cash Payments to Employees	(798,258)
Cash Payments for Operating and Administrative Expenses	(273,362)
	256,344
Net Cash Provided by Operating Activities	
Cash Flows from Non-Capital Financing Activities:	
Cash Collected from Property Taxes	345,814
Impact Fees	147,719
Federal Grant	13,045,874
Other Receipts	116,607
	13,656,014
Net Cash Provided by Non-Capital Financing Activities	
Cash Flows From Capital and Related Financing Activities:	
Purchase of Capital Assets	(13,630,699)
Loss on Disposal of Capital Asset	106,884
Proceeds from Sale of Capital Assets	34,115
Proceeds from Bond	3,659,965
Principal paid on Notes	(134,295)
Principal paid on Bonds	(2,799,000)
Interest Payments	(314,711)
	(13,077,741)
Net Cash Used by Capital and Related Financing Activities	
Cash Flows From Investing Activities:	
Interest Income	72,507
Rental Income	32,100
(Purchase), Sale, or Reclass of Investments	(2,357)
	102,250
Net Cash Provided by Investing Activities	
Net Increase in Cash and Equivalents	936,867
Cash and Equivalents, Including Restricted at Beginning of Year	4,777,377
Cash and Equivalents, Including Restricted at End of Year	5,714,244
Restricted Cash, End of Year	2,983,128
Cash and Equivalents, End of Year	\$ 2,731,116
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating Income (Loss)	\$ 51,817
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation Expense	858,288
Changes in operating assets and liabilities which provided (used) cash	
Accounts Receivable	(58,599)
Taxes Receivable	(3,218)
Due from Other Governments	(2,431,596)
Prepays	(174,200)
Accounts Payable	1,968,117
Accrued Liabilities	(1,411)
Accrued Interest	14,051
Compensated Absence Payable	33,095
	\$ 256,344
Net Cash Provided by Operating Activities	

**Statement of Fiduciary Net Position
Fiduciary Funds
March 31, 2024**

	<u>Custodial Funds</u>
ASSETS:	
Cash and Equivalents - Unrestricted	\$ 34,358
LIABILITIES:	
Due to Others	\$ 34,358
NET POSITION	
Unrestricted	\$ -

Statement of Changes of Fiduciary Net Position
Fiduciary Funds
March 31, 2024

	Custodial Funds
	<u> </u>
ADDITIONS:	
Taxes Collected for Other Governments	\$ 5,539,488
Miscellaneous	229
	<u> </u>
TOTAL ADDITIONS	<u>5,539,717</u>
DEDUCTIONS:	
Payment of Taxes to Other Governments	<u>5,539,717</u>
TOTAL DEDUCTIONS	<u>5,539,717</u>
Change in Net Position	-
Net Position, Beginning of Year	<u>-</u>
Net Position, End of Year	<u><u>\$ -</u></u>

Notes to Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Reporting Entity**

As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the *City of Mackinac Island* (the "City") and its component unit. Blended component units, although legally separate entities, are, in substance, part of the City's operations and as such, data from these units are combined with data of the primary government.

Blended Component Unit

Fire Hall Building Authority – The Fire Hall Building Authority is a blended component unit of the City of Mackinac Island. Its sole purpose was to build a fire hall. A separate report is not prepared for the Building Authority.

Discretely Presented Component Unit

Mackinac Island Transportation Authority – The Mackinac Island Transportation Authority was formed in 2019 and has a fiscal year end of September 30. The component unit column in the basic financial statements includes the financial data represents the most recent fiscal year end September 30, 2023, for the authority. The Authority purpose is to: provide public transportation services as provided for in Act 196 of 1986 as amended, MCL 124.451; to exercise all other powers, incidental, necessary, or convenient for the purpose of providing public transportation service; to contract to provide public transportation system services within or outside the boundaries of the Authority; to plan, promote, finance, acquire, improve, enlarge, extend, own, construct, operate, maintain, replace and contract for public transportation services by means of one or more public transportation systems and public transportation facilities. The board members are appointed to the board by the City Mayor. The City also has the ability to significantly influence operations of the Authority. Complete financial statements of the Authority can be obtained at the City Hall.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

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

Therefore, agency funds cannot be said to have a measurement focus. They do, however, use the accrual basis of accounting to recognize receivables and payables.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, intergovernmental revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and as such have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds:

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

The *Major Street Fund* accounts for the use of motor fuel taxes which are restricted by state statute for major street and highway purposes.

The *Local Street Fund* accounts for the uses of motor fuel taxes which are restricted by state statute for local street purposes.

Additionally, the City reports the following fund types:

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The *Permanent Fund* accounts for assets that are permanently restricted for perpetual care at the City's cemetery.

Custodial Funds are custodial in nature and do not present results of operations or have a measurement focus. These funds are used to account for assets that the government holds for others in an agency capacity (such as taxes and other cash receipts collected for others).

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Restricted net position includes assets that are subject to restrictions beyond the government's control. The restrictions may be externally imposed or imposed by law. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance***Deposits and investments***

The City maintains a cash pool for substantially all of the City's governmental funds. Each fund's portion of the cash pool is displayed on the statement of net position/balance sheet as "Cash and cash equivalents." The debt service and trust and agency funds cash resources are invested separately as required by law.

The City's cash and equivalents are considered to be cash on hand, bank deposits, and certificate of deposits with maturities of three months or less.

State statutes authorize the City to deposit in the accounts of federally insured banks, credit unions and savings and loan associations.

State statutes and City policy authorize the City to invest in:

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

Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.

Bankers' acceptances of United States banks.

Obligations of the State of Michigan and its political subdivisions, that, at the time of purchase are rated as investment grade by at least one standard rating service.

Mutual funds registered under the Investment Company Act of 1940, limited to mutual fund securities whose intention is to maintain a net asset value of \$1.00 per share.

External investment pools as authorized by Public Act 20 as amended through December 31, 1997.

The City's investments during the year consisted of certificate of deposits with original maturities of more than three months and approximately \$460,228 in investments held at Mackinac Island Community Foundation for the purpose of providing support to the City of Mackinac Island for the perpetual care and maintenance of the cemeteries it manages.

Receivables and payables

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

All receivables are reported at their gross value, except the Department of Public Works enterprise fund accounts receivable, which is shown net of an estimated allowance for uncollectable accounts of \$30,000.

Property taxes

The City's property taxes are levied each July 1st on the taxable valuation of property located in the City as of the preceding December 31st, the lien date. Property taxes are payable without penalty and interest through February 28th; as of March 1st, of the succeeding year, unpaid real property taxes are sold to and collected by Mackinac County. Assessed values, as established annually by the City and subject to acceptance by the County, are equalized by the State at an estimated 50% of current market value.

Property taxes are recognized in the fiscal year in which they are levied.

Restricted assets

Assets which are restricted for specified uses by bond debt requirements, amounts held with community foundation for cemetery expenditures, grant provisions or other external requirements are classified as restricted assets. Liabilities payable from such restricted assets are separately classified.

Certain resources are set aside for capital improvements and repayment of the City's DPW Enterprise Fund revenue bonds and general obligation note payable and are classified as restricted assets on the statement of net position because their use is limited by applicable debt covenants.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital assets

Capital assets, which include property, buildings and equipment, and infrastructure assets (e.g., roads, sidewalks, water and wastewater system and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets having a useful life in excess of two years and whose costs exceed \$5,000.

Capital assets are stated at historical cost or estimated historical cost where actual cost information is not available. Donated capital assets are recorded at their estimated acquisition cost as of the donation date.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

Property, infrastructure, buildings and equipment are depreciated using the straight-line method over the following estimated useful lives:

Land Improvements	15 years
Building and Building Improvements	35 to 40 years
Water and Wastewater System Infrastructure	7 to 75 years
Machinery and Equipment	3 to 40 years
Infrastructure	40 years
Book Collection	3 years

Vested Employee Benefits

It is the City's policy to permit public safety employees to accumulate earned but unused sick and vacation time benefits, subject to certain limitations. All sick and vacation time pay is accrued when incurred in the government-wide statements. A liability for these amounts is reported in governmental funds only if they have matured, for example as a result of employee resignations or retirements.

Long-term obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources.

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has no items that qualify for reporting in this category.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)***Deferred Inflows of Resources***

In addition to liabilities, the statement of net position and governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has leases that qualify for reporting in this category.

Interfund Transactions

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

Use of Estimates

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

Leases (Lessor)

The City recognizes leases receivable and deferred inflows of resources in the financial statements. Variable payments based on future performance of the lessee or usage of the underlying asset are not included in the measurement of the lease receivable.

At the commencement of a lease, the lease receivable is measured at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflows of resources are initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflows of resources are recognized as revenue over the life of the lease term in a systematic and rational method.

Key estimates and judgements related to leases include the discount rate used to discount the expected lease payments to present value, the lease term, and lease payments. The City uses the interest rate charged by the lessor/lessee as the discount rate, when available. When this rate is not provided, the City generally uses the estimated incremental borrowing rate. The lease term is the non-cancellable period if the lease, which is the initial term of the lease and any options to extend if they are reasonably certain to be exercised. Payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that are reasonably certain to be exercised.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The City has classified Prepaid Items, and the nonspendable portion of cemetery trust as being Nonspendable as these items are not expected to be converted to cash within the next year. The City has \$646,355 in Nonspendable fund balance.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The City has \$240,873 in restricted fund balance.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City. These amounts cannot be used for any other purpose unless the City removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The City has committed \$1,527,520 for capital project funds.
- Assigned: This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The City has assigned funds in the amount of \$202,781.
- Unassigned: This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The City would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

NOTE 2 - BUDGETARY INFORMATION

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

The budget document presents information by fund, function, department and line item. The legal level of budgetary control adopted by the City Council is the function level which is the level at which expenditures may not exceed appropriations. Budget amendments require the approval of the City Council.

NOTE 3 - DEPOSITS AND INVESTMENTS

Following is a reconciliation of deposit and investment balances as of March 31, 2024:

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total Primary</u> <u>Government</u>	<u>Fiduciary</u> <u>Funds</u>	<u>Component</u> <u>Unit</u>
Cash and Equivalents - Unrestricted	\$ 2,807,659	\$ 2,731,116	\$ 5,538,775	\$ 35,358	\$ 364,090
Cash and Equivalents - Restricted	96,343	2,983,128	3,079,471	-	-
Restricted Investments	-	469,930	469,930	-	-
Other Assets - Restricted	<u>460,228</u>	<u>-</u>	<u>460,228</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 3,364,230</u>	<u>\$ 6,184,174</u>	<u>\$ 9,548,404</u>	<u>\$ 35,358</u>	<u>\$ 364,090</u>

Deposits and investments (Primary Government)

Bank deposits:	
Checking, savings and certificate of deposit accounts (3 months or less)	\$ 8,618,021
Checking, savings and certificate of deposit accounts (> 3 months)	469,930
Investments held at Mackinac Island Community Foundation	460,228
Cash on hand	<u>225</u>
Total	<u>\$ 9,548,404</u>

Deposits and investments (Fiduciary Funds)

Bank deposits:	
Checking, savings and certificate of deposit accounts (1yr or less)	<u>\$ 35,358</u>

Deposits and investments (Component Unit)

Bank deposits:	
Checking, savings and certificate of deposit accounts (1yr or less)	<u>\$ 364,090</u>

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits might not be returned. State law does not require and the City does not have a policy for deposit custodial credit risk. As of year-end, approximately \$8,194,534 of the City's bank balance of approximately \$9,188,147 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Credit Risk. The City's investment policy does not have specific limits in excess of state law on investment credit risk. The City has no investments for which ratings are required.

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

The City Council is authorized to designate depositories for City funds, and to determine that the funds are invested in accordance with State of Michigan statutory authority. The City's deposits are in accordance with statutory authority.

NOTE 4 - RECEIVABLES

Receivables are comprised of the following at year-end:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Accounts Receivable	\$ 13,893	\$ 125,271
Taxes Receivable	58,140	6,617
Due from other governments	17,016	2,504,748
Total receivable	89,049	2,636,636
Less: allowance for doubtful accounts	-	30,000
	<u>\$ 89,049</u>	<u>\$ 2,606,636</u>

NOTE 5 - ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Payables are comprised of the following at year-end:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Accounts payable	\$ 70,072	\$ 2,634,146
Accrued liabilities	64,533	33,765
	<u>\$ 134,605</u>	<u>\$ 2,667,911</u>

NOTE 6 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The City reports interfund balances between many of its funds. Some of the balances are considered immaterial and are aggregated into a single column or row. The total of all balances agrees with the sum of interfund balances presented in the statements of net position/balance sheet for governmental funds, proprietary funds, and fiduciary funds. Interfund transactions resulting in interfund receivables and payables are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 121,124	\$ 8,563
Major Streets Fund	-	11,309
Local Streets Fund	-	5,707
Nonmajor Governmental Funds	8,563	104,108
	<u>\$ 129,687</u>	<u>\$ 129,687</u>

The outstanding balances between funds resulted mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur; (2) transactions are recorded in the accounting system; and (3) payments between funds are made.

**Notes to Financial Statements
March 31, 2024**

NOTE 6 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (Continued)

	Transfers In	Transfers Out
General Fund	\$ -	\$ 409,318
Major Streets Fund	84,339	-
Local Streets Fund	197,679	-
Nonmajor Governmental Funds	127,300	-
	\$ 409,318	\$ 409,318

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; (2) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Advances from the Primary Government to Component Unit: The year ending March 31, 2024, advances to the Component Unit totaled \$571,448.

NOTE 7 - CAPITAL ASSETS

Governmental activities capital asset activity for the year ended March 31, 2024, was as follows:

	Beginning Balance	Additions	Transfers	Disposals & Adjustments	Ending Balance
Governmental Activities					
<i>Capital assets, not being depreciated:</i>					
Land	\$ 1,450,005	\$ -	\$ -	\$ -	\$ 1,450,005
Construction in progress	345,539	82,358	(345,539)	-	82,358
	1,795,544	82,358	(345,539)	-	1,532,363
<i>Capital assets, being depreciated:</i>					
Buildings	13,363,246	5,000	-	-	13,368,246
Dock	2,000,000	1,218,078	299,659	-	3,517,737
Equipment	3,223,460	96,846	45,880	(36,829)	3,329,357
Infrastructure	2,973,156	36,441	-	-	3,009,597
Book collection	43,066	-	-	-	43,066
	21,602,928	1,356,365	345,539	(36,829)	23,268,003
<i>Less accumulated depreciation for:</i>					
Buildings	(4,147,608)	(326,574)	-	-	(4,474,182)
Dock	(200,000)	(404,234)	-	-	(604,234)
Equipment	(1,750,642)	(197,899)	-	39,059	(1,909,482)
Infrastructure	(1,067,679)	(78,073)	-	-	(1,145,752)
Book collection	(43,066)	-	-	-	(43,066)
	(7,208,995)	(1,006,780)	-	39,059	(8,176,716)
Total capital assets being depreciated, net	14,393,933	349,585	345,539	2,230	15,091,287
Capital assets, net	\$ 16,189,477	\$ 431,943	\$ -	\$ 2,230	\$ 16,623,650

Notes to Financial Statements
March 31, 2024

NOTE 7 - CAPITAL ASSETS (Continued)

Depreciation expense for governmental activities was charged to functions/programs as follows:

Depreciation of governmental activities by function	
General government	\$ 271,431
Public safety	466,243
Public works	166,674
Recreation and culture	30,747
Health and welfare	71,685
Total	\$ 1,006,780

Business-type activities capital assets, are as follows for the year ended March 31, 2024

	Beginning Balance	Additions	Disposals & Adjustments	Ending Balance
Business-type Activities				
<i>Capital assets, not being depreciated:</i>				
Construction in progress	3,636,628	13,381,699	-	17,018,327
<i>Capital assets, being depreciated:</i>				
Buildings	2,114,282	-	-	2,114,282
Water and Sewer System	27,508,140	-	-	27,508,140
Machinery and Equipment	4,031,598	249,000	(268,934)	4,011,664
Subtotals	33,654,020	249,000	(268,934)	33,634,086
<i>Less accumulated depreciation for:</i>				
Buildings	(1,090,793)	(56,454)	-	(1,147,247)
Water and Sewer System	(17,718,134)	(672,308)	-	(18,390,442)
Machinery and Equipment	(3,394,395)	(129,526)	162,050	(3,361,871)
Subtotals	(22,203,322)	(858,288)	162,050	(22,899,560)
Total capital assets being depreciated, net	11,450,698	(609,288)	(106,884)	10,734,526
Capital assets, net	\$ 15,087,326	\$ 12,772,411	\$ (106,884)	\$ 27,752,853

Depreciation of business-type activities by function	
Water	\$ 297,692
Sewer	459,274
Landfill	101,322
Total	\$ 858,288

NOTE 7 - CAPITAL ASSETS (Continued)

Business-type activities capital assets, net, by activity are as follows for the year ended March 31, 2024

	<u>Water</u>	<u>Sewer</u>	<u>Landfill</u>	<u>Total DPW</u>
<i>Capital assets, not being depreciated:</i>				
Construction in progress	\$ 227,644	\$ 16,790,683	\$ -	\$ 17,018,327
<i>Capital assets, being depreciated:</i>				
Buildings	332,182	335,332	1,446,768	2,114,282
Water and sewer system	10,797,566	16,710,574	-	27,508,140
Machinery and equipment	561,640	1,317,048	2,132,976	4,011,664
	<u>11,691,388</u>	<u>18,362,954</u>	<u>3,579,744</u>	<u>33,634,086</u>
<i>Less accumulated depreciation for:</i>				
Buildings	(41,343)	(44,493)	(1,061,411)	(1,147,247)
Water and sewer system	(8,509,268)	(9,881,174)	-	(18,390,442)
Machinery and equipment	(466,801)	(1,015,050)	(1,880,020)	(3,361,871)
	<u>(9,017,412)</u>	<u>(10,940,717)</u>	<u>(2,941,431)</u>	<u>(22,899,560)</u>
Total capital assets being depreciated, net	<u>2,673,976</u>	<u>7,422,237</u>	<u>638,313</u>	<u>10,734,526</u>
Capital assets, net	<u>\$ 2,901,620</u>	<u>\$ 24,212,920</u>	<u>\$ 638,313</u>	<u>\$ 27,752,853</u>

Component Unit

Mackinac Island Transportation Authority’s capital asset activity for the year ended September 30, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Transfers</u>	<u>Disposals & Adjustments</u>	<u>Ending Balance</u>
<i>Capital assets, being depreciated:</i>					
Right-to-Use-Asset	\$ 326,894	\$ -	\$ -	\$ -	\$ 326,894
Leasehold Improvements	387,781	1,129,956	-	-	1,517,737
	<u>714,675</u>	<u>1,129,956</u>	<u>-</u>	<u>-</u>	<u>1,844,631</u>
<i>Less accumulated depreciation for:</i>					
Right-to-Use-Asset	(149,827)	(54,482)	-	-	(204,309)
Leasehold Improvements	(117,135)	(237,099)	-	-	(354,234)
	<u>(266,962)</u>	<u>(291,581)</u>	<u>-</u>	<u>-</u>	<u>(558,543)</u>
Total capital assets being depreciated, net	<u>\$ 447,713</u>	<u>\$ 838,375</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,286,088</u>

A depreciation expense of \$291,099 was charged to the operating expenses of the transportation authority.

NOTE 8 - LONG-TERM DEBT

Long-term debt activity for the year ended March 31, 2024, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
4.64% Capital Improvement bonds, series 2019 (taxable), due in annual principal installments ranging from \$70,000 to \$285,000, interest due in semiannual installments; final payment due April 2039.*	\$ 3,030,000	\$ -	\$ (80,000)	\$ 2,950,000	\$ 85,000
2.7% Capital Improvement Bond, Series 2020, due in installments ranging from \$105,000 to \$165,000, Interest due in semiannual installments final payment due April 2035	1,730,000	-	(125,000)	1,605,000	125,000
3.0% Capital Improvement Bond, Series 2021, due in installments ranging from \$145,000 to \$220,000, Interest due in semiannual installments final payment due May 2037	2,555,000	-	(150,000)	2,405,000	155,000
5.00% Installment Purchase Agreement - Land Sale, due in monthly installments of \$6,364 including interest; final payment due April 2029, secured by real estate.	395,153	-	(57,925)	337,228	60,888
Fire truck installment loan payable to The Central Savings Bank, due annual installments of \$83,426 including interest charged at 2.64% fiscal 2031, secured by equipment.	660,605	-	(65,986)	594,619	67,721
Accrued compensated absences	43,979	3,525	-	47,504	-
Total governmental activities	<u>\$ 8,414,737</u>	<u>\$ 3,525</u>	<u>\$ (478,911)</u>	<u>\$ 7,939,351</u>	<u>\$ 493,609</u>

**Notes to Financial Statements
March 31, 2024**

NOTE 8 - LONG-TERM DEBT (Continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-type Activities					
3.0% Sanitary Sewage Disposal and Water Supply Supply System Junior Lien Revenue Bonds, Series 2012 (taxable), due in annual principal installments ranging from \$102,000 to \$273,000, interest due in semi-annual installments; final payment due March 2052, secured by net revenues of the sewer and water systems.	\$ 5,365,000	\$ -	\$ (119,000)	\$ 5,246,000	\$ 122,000
3.0% Sanitary Sewage Disposal and Water Supply System Revenue Refunding Bonds, Series 2016, due in annual installments ranging from \$150,000 to \$190,000, interest due in semi-annual installments; final payment due March 2028, secured by net revenues of the sewer and water systems.	895,000	-	(180,000)	715,000	185,000
1.875% Sanitary Sewage Disposal and Water Supply System Junior Lien Revenue Bond, Series 2022A, due in annual principal installments ranging from \$175,000 to \$245,000, interest due semi-annual installments; final payment due April 2043 secured by net revenues of the sewer and water systems.	2,387,875	1,109,965	-	3,497,840	175,000
1.875% Sanitary Sewage Disposal and Water Supply system Junior Lien Revenue Bond, Series 2023, \$24,000,000 due in annual principal installments ranging from \$50,000 to \$90,000, interest due semi-annual installments; final payment due October 2055, secured by net revenues of the sewer and water systems.	-	50,000	-	50,000	-
4.50% 2023 General Obligation Limited Tax Note Due October 2023	-	2,500,000	(2,500,000)	-	-
3.5% Act 99 Installment Purchase Agreement due in monthly principal and interest installments of \$1,670 through October 2023 with a balloon payment of \$93,703 due November 2023.	105,749	-	(105,749)	-	-
2.87% Act 99 Installment Purchase Agreement due in annual principal and interest installments of \$41,240 through November 2035.	442,250	-	(28,546)	413,704	29,366

NOTE 8 - LONG-TERM DEBT (Continued)

Annual debt service requirements to maturity for long-term debt are as follows:

Year Ended March 31,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2025	493,609	279,252	511,366	225,093
2026	513,526	262,176	571,210	246,426
2027	533,629	244,395	531,076	269,350
2028	548,955	225,950	500,968	268,187
2029	569,503	206,766	355,886	239,428
2030-2034	2,892,625	741,862	1,916,138	1,014,989
2035-2039	2,055,000	250,284	2,030,060	665,787
2040-2044	285,000	6,612	1,542,840	377,507
2045-2049	-	-	1,171,000	207,378
2050-2053	-	-	792,000	44,028
Total	\$ 7,891,847	\$ 2,217,297	\$ 9,922,544	\$ 3,558,173

Total interest expense for governmental activities for the year was \$295,768.

Interest expense was charged to activities of the DPW as follow:

Water	\$ 6,517
Sewer	301,717
Landfill	6,477
Total interest expense	\$ 314,711

Impact fees collected from residents are restricted for future capital acquisitions and expansion of the water and sewer system. The restricted balance related to these impact fees were \$987,739, and \$840,021 for March 31, 2024 and 2023 respectively.

The City's Sanitary Sewage Disposal and Water Supply System Junior Lien Revenue Bonds, Series 2012 (taxable) include the following covenants:

To make deposits into a bond reserve account of at least \$7,000 per quarter or \$28,000 annually until there is accumulated in such account the lesser of the sum of \$280,000 or the reserve amount.

To make deposits into a repair, replacement, and improvement fund ("RRI") account not less than \$31,667 for the life of the bond. In addition, once the bond reserve is fully funded, the RRI deposit will increase to \$59,667 for the remaining life of the bond.

Notes to Financial Statements
March 31, 2024

NOTE 8 - LONG-TERM DEBT (Continued)

The table below includes the balances in each reserve account, the cumulative required balances, and any overage (shortage) related to the Sanitary Sewage Disposal and Water Supply System Junior Lien Revenue Bonds, Series 2012 (taxable) at March 31, 2024:

	<u>Beginning Balance</u>	<u>Deposits</u>	<u>Interest Earned</u>	<u>Ending Balance</u>	<u>Cumulative Required Balance</u>	<u>Overage (Shortage)</u>
Bond Reserve	\$ 280,965	\$ -	\$ 3,116	\$ 284,081	\$ 280,000	\$ 4,081
Repair, replacement and improvement fund	<u>317,761</u>	<u>22,852</u>	<u>3,525</u>	<u>344,138</u>	<u>344,138</u>	<u>-</u>
Total reserves	<u>\$ 598,726</u>	<u>\$ 22,852</u>	<u>\$ 6,641</u>	<u>\$ 628,219</u>	<u>\$ 624,138</u>	<u>\$ 4,081</u>

The DPW's Sanitary Sewage Disposal and Water Supply System Revenue Refunding Bonds, Series 2016 include the following covenants:

To maintain a bond redemption fund with a balance equal to 50% of the interest due on the next interest payment date plus 25% of the next principal payment due. This balance, however, should not exceed 100% of the next principal and interest payment.

To maintain a bond reserve account with a balance of the lesser of (1) the maximum annual debt service of the bond; (2) 125% of the average annual debt service; or (3) 10% of the principal amount outstanding.

The table below includes the balances in each reserve account, the cumulative required balances, and any overage (shortage) related to the Sanitary Sewage Disposal and Water Supply System Refunding Bonds, Series 2016 at March 31, 2024:

	<u>Beginning Balance</u>	<u>Deposits</u>	<u>Interest Earned</u>	<u>Ending Balance</u>	<u>Cumulative Required Balance</u>	<u>Overage (Shortage)</u>
Bond interest and redemption	\$ 71,927	\$ -	\$ -	\$ 71,927	\$ 49,968	\$ 21,959
Bond reserve	<u>181,091</u>	<u>-</u>	<u>2,356</u>	<u>183,447</u>	<u>71,500</u>	<u>111,947</u>
Total reserves	<u>\$ 253,018</u>	<u>\$ -</u>	<u>\$ 2,356</u>	<u>\$ 255,374</u>	<u>\$ 121,468</u>	<u>\$ 133,906</u>

The 2012 and 2016 reserves are allocated to the activities of the DPW as follows:

	<u>2012 Bond</u>	<u>2016 Bond</u>	<u>Total 2023</u>
Water	\$ -	\$ 15,791	\$ 15,791
Sewer	<u>624,138</u>	<u>105,677</u>	<u>729,815</u>
	<u>\$ 624,138</u>	<u>\$ 121,468</u>	<u>\$ 745,606</u>

NOTE 8 - LONG-TERM DEBT (Continued)

Accumulated Sick and Vacation Pay

Under the agreement between the City of Mackinac Island and the Police Officer Labor Council, Inc., sick leave is accumulated at the rate of one day for each month of service, with a maximum accumulation of 1,080 hours. Upon retirement an employee shall receive \$100 per eight hours of all accumulated sick leave credits up to a maximum of \$8,500.

All permanent employees shall earn annual vacation leave with pay in accordance with the following schedule:

<u>Years of Service</u>	<u>Vacation Hours</u>
1	72 hours
2	96 hours
3	120 hours

City full-time and permanent personnel earn sick leave at a rate of one day for each month of service, with a maximum accumulation of 60 days. All full-time and permanent personnel receive two weeks' vacation per year. As a result of separation, full-time and permanent personnel lose all accumulated sick and vacation leave.

NOTE 9 - RISK MANAGEMENT AND LITIGATION

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it obtains coverage from commercial insurance companies. The City has had no settled claims resulting from these risks that exceeded their commercial coverage in any of the past three fiscal years.

NOTE 10 - LEASES

Lease Receivable-In April of 2020, the City entered into two leases with the Mackinac Island Carriage Tours with lease terms ending March 31, 2025. Under the leases Mackinac Island Carriage Tours pays the City for use of a ticket office booth and a taxi booth at a cost of \$10,949 with a 3% increase each year per lease. The lease revenue is measured at the present value of the future rent payments expected to be received during the lease term at a discount rate of 3.50%. The initial lease receivable and deferred inflow of resources related to leases was calculated at \$67,014 as of April 1, 2022.

In Fiscal Year 2024, the City recognized \$22,314 of lease revenue and \$1,614 of interest revenue under the leases.

Future minimum lease payments and net present value of these minimum lease payments included in the measurement of the lease receivable as of March 31, 2024, are as follows:

<u>Year</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total</u>
2025	\$ 23,813	\$ 833	\$ 24,646

**Notes to Financial Statements
March 31, 2024**

NOTE 10 - LEASE (Continued)

Deferred Inflows of Resources-The deferred inflow of resources on lease activity for fiscal year 2024 is as follows:

	Beginning Balance	Deferred Revenue Recognized	Ending Balance
Deferred Inflows of Resources on Leases	\$ 44,676	\$ 22,338	\$ 22,338

NOTE 11 - NET INVESTMENT IN CAPITAL ASSETS

The composition of net investment in capital assets as of March 31, 2024, was as follows:

	Governmental Activities	Business-type Activities	Component Unit
Capital assets:			
Capital assets being depreciated, net	\$ 15,088,515	\$ 10,734,526	\$ 1,286,088
Capital assets not being depreciated	1,532,363	17,018,327	-
	16,620,878	27,752,853	1,286,088
Related debt:			
Current bonds and notes payable	493,609	497,751	-
long-term bonds and notes payable	7,398,238	9,424,793	-
	7,891,847	9,922,544	-
Net investment in capital assets	\$ 8,729,031	\$ 17,830,309	\$ 1,286,088

The composition of net investment in capital assets by activity for the business-type activities, as of March 31, 2024, was as follows:

	Water	Sewer	Landfill	Total
Capital assets:				
Capital assets being depreciated, net	\$ 2,673,976	\$ 7,422,237	\$ 638,313	\$ 10,734,526
Capital assets not being depreciated	227,644	16,790,683	-	17,018,327
Total Capital assets	2,901,620	24,212,920	638,313	27,752,853
Less related debt:				
Bonds payable	92,950	9,415,890	-	9,508,840
Notes payable	137,903	137,901	137,900	413,704
Total related debt	230,853	9,553,791	137,900	9,922,544
Net investment in capital assets	\$ 2,670,767	\$ 14,659,129	\$ 500,413	\$ 17,830,309

NOTE 12- IMPLEMENTATION OF GASB STATEMENT NO. 96, SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

In May of 2020, the GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, was issued. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2023. The Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset, or an intangible asset, and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding SBITA. To the extent relevant, the standards for SBITA are based on the standards established in Statement No. 87, *Leases*, as amended.

The City implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, for the period ending March 31, 2024. There were no subscription-based information technology arrangements held by the City that meet the definition of recognition under GASB Statement No. 96, therefore, the financial statements have not been affected by such implementation.

Required Supplementary Information

**Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended March 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 1,955,128	\$ 1,946,700	\$ 1,953,360	\$ 6,660
Licenses and Permits	1,113,285	1,180,735	1,182,047	1,312
Federal Sources	-	5,687	10,228	4,541
State Sources	156,001	167,401	175,640	8,239
State Revenue Marine Assistance	134,285	200,085	200,000	(85)
Local Sources	7,987	2,987	4,008	1,021
Charges for Services	123,300	143,000	146,306	3,306
Fines & Forfeitures	2,800	3,660	3,490	(170)
Interest and Rentals	76,029	158,209	158,510	301
Other Revenue	328,116	217,816	218,734	918
TOTAL REVENUES	<u>3,896,931</u>	<u>4,026,280</u>	<u>4,052,323</u>	<u>26,043</u>
EXPENDITURES:				
General Government:				
City Council	73,340	68,390	59,745	8,645
Mayor's Assistant	63,134	60,025	60,572	(547)
Elections	15,952	4,852	4,121	731
Professional Service Accounting	54,000	69,000	58,504	10,496
Professional Service Legal	250,000	320,903	278,407	42,496
City Assessor	58,785	58,802	57,738	1,064
City Clerk	64,478	64,138	64,727	(589)
City Treasurer	55,007	58,007	58,364	(357)
Board of Review	250	450	386	64
City Hall & Other Property	405,278	392,132	375,345	16,787
Total General Government	<u>1,040,224</u>	<u>1,096,699</u>	<u>1,017,909</u>	<u>78,790</u>
Public Safety:				
Police Department	736,303	743,053	742,191	862
Fire Department	156,249	169,825	168,875	950
Marine Rescue	41,423	44,249	44,035	214
Total Public Safety	<u>933,975</u>	<u>957,127</u>	<u>955,101</u>	<u>2,026</u>

**Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended March 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health & Welfare:				
Ambulance	300,000	261,000	260,910	90
Medical Center	30,000	30,000	30,000	-
Total Health & Welfare	<u>330,000</u>	<u>291,000</u>	<u>290,910</u>	<u>90</u>
Public Works:				
Marine Assistance Grant	134,285	202,285	201,840	445
General Public Works	467,551	465,026	442,920	22,106
Total Public Works	<u>601,836</u>	<u>667,311</u>	<u>644,760</u>	<u>22,551</u>
Recreation and Cultural:				
Park & Recreation	106,405	106,512	100,233	6,279
Stuart House	14,714	14,438	14,345	93
Total Recreation and Cultural	<u>121,119</u>	<u>120,950</u>	<u>114,578</u>	<u>6,372</u>
Other Expenses:				
Insurance	312,149	306,349	303,575	2,774
Total Other	<u>312,149</u>	<u>306,349</u>	<u>303,575</u>	<u>2,774</u>
Capital Outlay	140,869	1,391,847	1,390,575	1,272
TOTAL EXPENDITURES	<u>3,480,172</u>	<u>4,831,283</u>	<u>4,717,408</u>	<u>113,875</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	<u>416,759</u>	<u>(805,003)</u>	<u>(665,085)</u>	<u>139,918</u>
OTHER FINANCING SOURCES (USES):				
Capital Contributions	-	1,218,078	1,218,078	-
Transfers Out	<u>(416,695)</u>	<u>(413,075)</u>	<u>(409,318)</u>	<u>3,757</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(416,695)</u>	<u>805,003</u>	<u>808,760</u>	<u>3,757</u>
NET CHANGE IN FUND BALANCES	<u>\$ 64</u>	<u>\$ -</u>	143,675	<u>\$ 143,675</u>
FUND BALANCE BEGINNING OF YEAR			1,366,763	
FUND BALANCE AT END OF YEAR			<u>\$ 1,510,438</u>	

**Required Supplementary Information
Budgetary Comparison Schedule
Major Streets
For the Year Ended March 31, 2024**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
REVENUES:				
State Sources	\$ 253,000	\$ 256,400	\$ 257,034	\$ 634
TOTAL REVENUES	253,000	256,400	257,034	634
EXPENDITURES:				
Public Works	334,976	341,476	341,373	103
TOTAL EXPENDITURES	334,976	341,476	341,373	103
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	(81,976)	(85,076)	(84,339)	737
OTHER FINANCING SOURCES (USES):				
Transfers In	81,976	85,076	84,339	(737)
TOTAL OTHER FINANCING SOURCES (USES)	81,976	85,076	84,339	(737)
NET CHANGE IN FUND BALANCES	\$ -	\$ -	-	\$ -
FUND BALANCE BEGINNING OF YEAR			-	
FUND BALANCE AT END OF YEAR			\$ -	

**Required Supplementary Information
Budgetary Comparison Schedule
Local Streets
For the Year Ended March 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
State Sources	\$ 30,000	\$ 34,500	\$ 33,987	\$ (513)
TOTAL REVENUES	<u>30,000</u>	<u>34,500</u>	<u>33,987</u>	<u>(513)</u>
EXPENDITURES:				
Public Works	192,725	195,225	195,225	-
Capital Outlay	-	36,500	36,441	59
TOTAL EXPENDITURES	<u>192,725</u>	<u>231,725</u>	<u>231,666</u>	<u>59</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	<u>(162,725)</u>	<u>(197,225)</u>	<u>(197,679)</u>	<u>(454)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	162,725	197,225	197,679	454
TOTAL OTHER FINANCIAL SOURCES (USES)	<u>162,725</u>	<u>197,225</u>	<u>197,679</u>	<u>454</u>
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
FUND BALANCE BEGINNING OF YEAR			<u>-</u>	
FUND BALANCE AT END OF YEAR			<u>\$ -</u>	

Supplementary Information

Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds
March 31, 2024

	Special Revenue Funds				Debt Services Funds			
	Cemetery	Library	Engineering	Utility Escrow	Fire Truck	Forest Way Townhomes	Coal Dock	
ASSETS:								
Cash and Equivalents - Unrestricted	\$ -	\$ 143,671	\$ -	\$ 11,808	\$ -	\$ -	\$ 132,330	
Cash and Equivalents - Restricted	-	-	-	-	-	87,314	-	
Accounts Receivable	-	-	-	-	-	-	-	
Taxes Receivable	-	-	-	-	1,508	7,588	5,653	
Due from Other Funds	-	3,458	5,105	-	-	-	-	
Prepaid Expenses	-	-	-	-	-	21,667	153,440	
Other Assets - Restricted Investment	-	-	-	-	-	-	-	
TOTAL ASSETS	\$ -	\$ 147,129	\$ 5,105	\$ 11,808	\$ 1,508	\$ 116,569	\$ 291,423	
LIABILITIES:								
Accounts Payable	\$ -	\$ 1,141	\$ 828	\$ -	\$ -	\$ -	\$ -	
Accrued Liabilities	-	2,317	4,277	-	-	-	-	
Due to Other Funds	-	-	-	-	1,508	47,600	55,000	
TOTAL LIABILITIES	-	3,458	5,105	-	1,508	47,600	55,000	
FUND BALANCES:								
Nonspendable	-	-	-	-	-	21,667	153,440	
Restricted	-	-	-	-	-	-	-	
Committed	-	-	-	-	-	-	82,983	
Assigned	-	143,671	-	11,808	-	47,302	-	
TOTAL FUND BALANCES	-	143,671	-	11,808	-	68,969	236,422	
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 147,129	\$ 5,105	\$ 11,808	\$ 1,508	\$ 116,569	\$ 291,423	

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Section XI, Itema.

	Capital Project Funds		Permanent Trust	Totals
	Forest Way Townhome Capital Projects	Cemetery Perpetual Care		
ASSETS:				
Cash and Equivalents - Unrestricted	\$ 1,438,381	\$ 214,840	\$ -	\$ 1,941,030
Cash and Equivalents - Restricted	-	-	3,814	91,128
Accounts Receivable	3,750	-	-	3,750
Taxes Receivable	2,406	-	-	17,155
Due from Other Funds	-	-	-	8,563
Prepaid Expenses	-	-	-	175,107
Other Assets - Restricted Investment	-	-	460,228	460,228
TOTAL ASSETS	\$ 1,444,537	\$ 214,840	\$ 464,042	\$ 2,696,961
LIABILITIES:				
Accounts Payable	\$ -	\$ -	\$ -	\$ 1,969
Accrued Liabilities	-	-	-	6,594
Due to Other Funds	-	-	-	104,108
TOTAL LIABILITIES	-	-	-	112,671
FUND BALANCES:				
Nonspendable	-	-	443,224	618,331
Restricted	-	214,840	20,818	235,658
Committed	1,444,537	-	-	1,527,520
Assigned	-	-	-	202,781
TOTAL FUND BALANCES	1,444,537	214,840	464,042	2,584,290
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,444,537	\$ 214,840	\$ 464,042	\$ 2,696,961

**Supplementary Information
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended March 31, 2024**

	Special Revenue Funds					Debt Service Funds			
	Cemetery	Library	Engineering	Utility Escrow	Fire Truck	Forest Way Townhomes	Coal Dock		
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 83,352	\$ 395,877	\$ 295,101		
Licenses and Permits	-	-	129,692	-	-	-	-		
State Sources	-	1,385	-	-	-	-	-		
Local Sources	22,317	32,829	-	-	-	-	-		
Charges for Services	725	3,682	-	-	-	-	-		
Interest and Rentals	-	503	-	10	-	1,473	2,238		
Fines & Forfeitures	-	-	-	-	-	-	-		
Other Revenue	-	3,254	-	12,996	-	-	-		
TOTAL REVENUES	23,042	41,653	129,692	13,006	83,352	397,350	297,339		
EXPENDITURES:									
General Government	-	-	-	1,198	-	-	-		
Public Safety	-	-	139,593	-	-	-	-		
Public Works	28,514	-	-	-	-	-	-		
Recreation and Cultural	-	88,378	-	-	-	-	-		
Capital Outlay	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	83,426	396,150	295,123		
TOTAL EXPENDITURES	28,514	88,378	139,593	1,198	83,426	396,150	295,123		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	(5,472)	(46,725)	(9,901)	11,808	(74)	1,200	2,216		
OTHER FINANCING SOURCES (USES):									
Transfers In	5,472	46,853	9,901	-	74	65,000			
NET CHANGE IN FUND BALANCES	-	128	-	11,808	-	66,200	2,216		
FUND BALANCE BEGINNING OF YEAR	-	143,543	-	-	-	2,769	234,200		
FUND BALANCE AT END OF YEAR	\$ -	\$ 143,671	\$ -	\$ 11,808	\$ -	\$ 68,969	\$ 236,416		

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Section XI, Itema.

Supplementary Information
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended March 31, 2024

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 Section XI, Itema.

	Capital Project Funds		Permanent Trust	Totals
	Capital Projects	Forest Way Townhome Capital Project	Cemetery Perpetual Care	
REVENUES:				
Taxes	\$ 127,664	\$ -	\$ -	\$ 901,994
Licenses and Permits	-	-	-	129,692
State Sources	-	-	-	1,385
Local Sources	-	-	-	55,146
Charges for Services	-	-	9,995	14,402
Interest and Rentals	91,319	3,103	86,867	185,513
Fines & Forfeitures	-	-	-	-
Other Revenue	-	-	-	16,250
TOTAL REVENUES	218,983	3,103	96,862	1,304,382
EXPENDITURES:				
General Government	-	-	-	1,198
Public Safety	-	-	-	139,593
Public Works	-	-	24,065	52,579
Recreation and Cultural	-	-	-	88,378
Capital Outlay	6,707	5,000	-	11,707
Debt Service	-	-	-	774,699
TOTAL EXPENDITURES	6,707	5,000	24,065	1,066,956
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	212,276	(1,897)	72,797	236,228
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	127,300
NET CHANGE IN FUND BALANCES	212,276	(1,897)	72,797	363,528
FUND BALANCE BEGINNING OF YEAR	1,232,261	216,737	391,245	2,220,762
FUND BALANCE AT END OF YEAR	\$ 1,444,537	\$ 214,840	\$ 464,042	\$ 2,584,290

Supplementary Information
Combining Statement of Net Position - Department of Public Works
Proprietary Funds
March 31, 2024

	Enterprise Funds			Totals
	Water	Sewer	Landfill	
ASSETS:				
Current Assets:				
Cash and Equivalents - Unrestricted	\$ 246,194	\$ 2,313,924	\$ 170,998	\$ 2,731,116
Accounts Receivable, net	12,906	38,749	43,616	95,271
Taxes Receivable	-	4,293	2,324	6,617
Due from Other Governmental Units	-	2,504,748	-	2,504,748
Prepaid Expense	12,109	184,638	2,761	199,508
Internal Balances	(232,254)	(1,394,051)	1,626,305	-
Total Current Assets	38,955	3,652,301	1,846,004	5,537,260
Noncurrent Assets				
Restricted Cash	754,083	2,001,391	227,654	2,983,128
Restricted Investments	60,418	409,512	-	469,930
Capital Assets (Not Depreciated)	227,644	16,790,683	-	17,018,327
Capital Assets (Net of Accumulated Depreciation)	2,673,976	7,422,237	638,313	10,734,526
Total Noncurrent Assets	3,716,121	26,623,823	865,967	31,205,911
TOTAL ASSETS	3,755,076	30,276,124	2,711,971	36,743,171
LIABILITIES:				
Current Liability:				
Accounts Payable	15,397	2,570,701	48,048	2,634,146
Accrued Liabilities	12,699	14,056	7,010	33,765
Accrued Interest Payable	1,730	29,032	1,648	32,410
Bonds Payable - due within one year	23,400	458,600	-	482,000
Notes Payable - due within one year	9,789	9,789	9,788	29,366
Total Current Liabilities	63,015	3,082,178	66,494	3,211,687
Noncurrent Liabilities:				
Vested Employee Benefits - Due in more than one year	14,192	13,080	5,823	33,095
Bonds Payable - due after one year	69,550	8,957,290	-	9,026,840
Notes Payable - due after one year	128,114	128,112	128,112	384,338
Total Noncurrent Liabilities	211,856	9,098,482	133,935	9,444,273
TOTAL LIABILITIES	274,871	12,180,660	200,429	12,655,960
NET POSITION:				
Net Investment in Capital Assets	2,670,767	14,659,129	500,413	17,830,309
Restricted:				
Capital Improvements	424,728	563,012	-	987,740
Debt Service	15,791	729,815	-	745,606
Unrestricted	368,919	2,143,508	2,011,129	4,523,556
TOTAL NET POSITION	\$ 3,480,205	\$ 18,095,464	\$ 2,511,542	\$ 24,087,211

**Supplementary Information
Combining Statement of Revenues, Expenses, and
Changes in Net Position - Department of Public Works
Proprietary Funds
For the Year Ended March 31, 2024**

	Enterprise Funds			Totals
	Water	Sewer	Landfill	
OPERATING REVENUES:				
Charges for Services	\$ 36,449	\$ 30,309	\$ 1,370,949	\$ 1,437,707
Charges for Services pledged as security for revenue bonds	812,765	1,570,905	-	2,383,670
Total Operating Revenues	<u>849,214</u>	<u>1,601,214</u>	<u>1,370,949</u>	<u>3,821,377</u>
OPERATING EXPENSES				
Cost of Sales & Services:				
Salaries	241,720	238,882	162,582	643,184
Fringe Benefits	81,151	74,779	68,036	223,966
Equipment Insurance	22,905	19,089	5,496	47,490
Collection Supplies	-	-	49,164	49,164
Maintenance/Repairs	167,096	86,103	13,773	266,972
Process Chemicals	28,202	71,124	-	99,326
Lab Supplies	21,876	13,933	-	35,809
Process Monitoring	20,348	10,233	-	30,581
Sludge Removal	-	88,370	-	88,370
Lab Certification (MDPH)	2,273	-	-	2,273
Contract Lab Services	572	1,675	-	2,247
Bulk Item Removal	-	-	703,446	703,446
Ground Water Monitoring	-	-	11,160	11,160
Electrical Power	79,921	132,332	9,529	221,782
Recyclable collection	-	-	39,818	39,818
Fuel	3,412	2,718	12,424	18,554
Recyclable Shipping	-	-	32,260	32,260
HHW Program	-	-	13,494	13,494
Total Cost of Sales & Services	<u>669,476</u>	<u>739,238</u>	<u>1,121,182</u>	<u>2,529,896</u>
Administrative:				
DPW- Administrative Salaries	86,372	68,783	31,603	186,758
Safety Program	469	74	-	543
Engineering (consulting)	12,135	5,503	791	18,429
Accounting Fees	12,642	12,642	12,642	37,926
Legal	3,130	6,030	-	9,160
Engineering	33,438	354	-	33,792
Freight	3,798	9,401	7,674	20,873
Telephone	10,665	14,874	10,975	36,514
Office Supplies	1,171	1,603	618	3,392
Postage	1,921	1,771	1,771	5,463
Uniforms	1,662	-	93	1,755
Training & Seminars	2,922	1,259	690	4,871
Miscellaneous	7,264	7,189	7,447	21,900
Total Administrative	<u>177,589</u>	<u>129,483</u>	<u>74,304</u>	<u>381,376</u>
Depreciation	<u>297,692</u>	<u>459,274</u>	<u>101,322</u>	<u>858,288</u>
TOTAL OPERATING EXPENSES	<u>1,144,757</u>	<u>1,327,995</u>	<u>1,296,808</u>	<u>3,769,560</u>
OPERATING INCOME (LOSS)	<u>(295,543)</u>	<u>273,219</u>	<u>74,141</u>	<u>51,817</u>
NON-OPERATING REVENUES (EXPENSES):				
Property Taxes	-	225,376	120,438	345,814
Impact Fees	56,133	91,586	-	147,719
Local Sources	-	100,000	-	100,000
Federal Sources	-	13,045,874	-	13,045,874
Interest & Rental Revenue	15,448	68,827	20,332	104,607
Gain on Sale of Assets	-	-	34,115	34,115
Other Revenues	6,003	10,604	-	16,607
Interest Expense	(6,517)	(301,717)	(6,477)	(314,711)
Total Non-operating Revenues (Expenses)	<u>71,067</u>	<u>13,240,550</u>	<u>168,408</u>	<u>13,480,025</u>
CHANGE IN NET POSITION	<u>(224,476)</u>	<u>13,513,769</u>	<u>242,549</u>	<u>13,531,842</u>
NET POSITION, APRIL 1	<u>3,704,681</u>	<u>4,581,695</u>	<u>2,268,993</u>	<u>10,555,369</u>
NET POSITION, MARCH 31	<u>\$ 3,480,205</u>	<u>\$ 18,095,464</u>	<u>\$ 2,511,542</u>	<u>\$ 24,087,211</u>

**Combining Statement of Cash Flows - Department of Public Works
Proprietary Funds
For the Year Ended March 31, 2024**

	Enterprise Funds			Totals
	Water	Sewer	Landfill	
Cash Flows From Operating Activities:				
Cash Received from Customers or Users	\$ 844,651	\$ (843,901)	\$ 1,327,214	\$ 1,327,964
Cash Payments to Employees	(317,382)	(293,544)	(187,332)	(798,258)
Cash Payments for Operating and Administrative Expenses	(534,983)	1,220,331	(958,710)	(273,362)
Net Cash Provided by Operating Activities	<u>(7,714)</u>	<u>82,886</u>	<u>181,172</u>	<u>256,344</u>
Cash Flows from Non-Capital Financing Activities:				
Cash Collected from Property Taxes	-	225,376	120,438	345,814
Internal Balances	(514,706)	781,229	(266,523)	-
Impact Fees	56,133	91,586	-	147,719
Federal Grant	-	13,045,874	-	13,045,874
Other Receipts	6,003	110,604	-	116,607
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>(452,570)</u>	<u>14,254,669</u>	<u>(146,085)</u>	<u>13,656,014</u>
Cash Flows From Capital and Related Financing Activities:				
Purchase of Capital Assets	(11,563)	(13,370,136)	(249,000)	(13,630,699)
Loss on Disposal of Capital Asset	-	-	106,884	106,884
Proceeds from Sale of Capital Assets	-	-	34,115	34,115
Bond Proceeds	-	3,659,965	-	3,659,965
Principal Paid on Notes	(9,514)	(9,516)	(115,265)	(134,295)
Principal Paid on Bonds	(23,400)	(2,775,600)	-	(2,799,000)
Interest Payments	(6,517)	(301,717)	(6,477)	(314,711)
Net Cash Used by Capital and Related Financing Activities	<u>(50,994)</u>	<u>(12,797,004)</u>	<u>(229,743)</u>	<u>(13,077,741)</u>
Cash Flows From Investing Activities:				
Interest Income	4,414	58,294	9,799	72,507
Rental Income	11,034	10,533	10,533	32,100
(Purchase), Sale, or Reclass of Investments	(306)	(2,051)	-	(2,357)
Net Cash Provided by Investing Activities	<u>15,142</u>	<u>66,776</u>	<u>20,332</u>	<u>102,250</u>
Net Increase in Cash and Cash Equivalents	<u>(496,136)</u>	<u>1,607,327</u>	<u>(174,324)</u>	<u>936,867</u>
Cash and Equivalents, Including Restricted at Beginning of Year	<u>1,496,413</u>	<u>2,707,988</u>	<u>572,976</u>	<u>4,777,377</u>
Cash and Equivalents, Including Restricted at End of Year	<u>1,000,277</u>	<u>4,315,315</u>	<u>398,652</u>	<u>5,714,244</u>
Restricted Cash, End of Year	<u>754,083</u>	<u>2,001,391</u>	<u>227,654</u>	<u>2,983,128</u>
Cash and Equivalents, End of Year	<u>\$ 246,194</u>	<u>\$ 2,313,924</u>	<u>\$ 170,998</u>	<u>\$ 2,731,116</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating Income (Loss)	\$ (295,543)	\$ 273,219	\$ 74,141	\$ 51,817
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation Expense	297,692	459,274	101,322	858,288
Changes in operating assets and liabilities which provided (used) cash				
Accounts Receivable	(4,563)	(10,420)	(43,616)	(58,599)
Taxes Receivable	-	(3,099)	(119)	(3,218)
Due from Other Governments	-	(2,431,596)	-	(2,431,596)
Prepays	(883)	(175,046)	1,729	(174,200)
Accounts Payable	(14,994)	1,942,134	40,977	1,968,117
Accrued Liabilities	(3,482)	1,041	1,030	(1,411)
Accrued Interest	(133)	14,299	(115)	14,051
Compensated Absence Payable	14,192	13,080	5,823	33,095
Net Cash Provided by Operating Activities	<u>\$ (7,714)</u>	<u>\$ 82,886</u>	<u>\$ 181,172</u>	<u>\$ 256,344</u>

**Supplementary Information
Schedule of Indebtedness
March 31, 2024**

	Original Amount of Issue	Interest Rate	Date of Maturity	Amount Outstanding	Interest Payable if Held to Maturity
Governmental-type activities					
2019 Capital Improvement Bond	\$ 3,255,000	4.64	04/01/24	85,000	134,908
		4.64	04/01/25	90,000	130,848
Principal and interest - April 1st		4.64	04/01/26	95,000	126,556
Interest only - October 1st		4.64	04/01/27	100,000	122,032
		4.64	04/01/28	105,000	117,276
		4.64	04/01/29	120,000	112,056
		4.64	04/01/30	190,000	104,864
		4.64	04/01/31	200,000	95,816
		4.64	04/01/32	210,000	86,304
		4.64	04/01/33	215,000	76,444
		4.64	04/01/34	230,000	66,120
		4.64	04/01/35	240,000	55,216
		4.64	04/01/36	250,000	43,848
		4.64	04/01/37	260,000	32,016
		4.64	04/01/38	275,000	19,604
		4.64	04/01/39	285,000	6,612
				<u>2,950,000</u>	<u>1,330,520</u>
2020 Capital Improvement Bond	\$ 2,070,000	2.70	10/01/24	125,000	43,335
		2.70	10/01/25	130,000	39,960
Principal and interest - October 1st		2.70	10/01/26	135,000	36,450
Interest only - April 1st		2.70	10/01/27	140,000	32,805
		2.70	10/01/28	140,000	29,025
		2.70	10/01/29	145,000	25,254
		2.70	10/01/30	150,000	21,330
		2.70	10/01/31	155,000	17,280
		2.70	10/01/32	160,000	13,095
		2.70	10/01/33	160,000	8,775
		2.70	10/01/34	165,000	4,455
				<u>1,605,000</u>	<u>271,764</u>
2021 Capital Improvement Bond	\$ 2,700,000	3.00	5/1/2024	155,000	69,825
		3.00	5/1/2025	160,000	65,100
Principal and interest - May 1st		3.00	5/1/2026	165,000	60,225
Interest only - November 1st		3.00	5/1/2027	165,000	55,275
		3.00	5/1/2028	175,000	50,175
		3.00	5/1/2029	180,000	44,850
		3.00	5/1/2030	185,000	39,375
		3.00	5/1/2031	190,000	33,750
		3.00	5/1/2032	195,000	27,975
		3.00	5/1/2033	200,000	22,050
		3.00	5/1/2034	205,000	15,975
		3.00	5/1/2035	210,000	9,750
		3.00	5/1/2036	220,000	3,300
				<u>2,405,000</u>	<u>497,625</u>
				<u>\$ 6,960,000</u>	<u>\$ 2,099,909</u>

**Supplementary Information
Schedule of Indebtedness
March 31, 2024**

	<u>Original Amount of Issue</u>	<u>Interest Rate</u>	<u>Date of Maturity</u>	<u>Amount Outstanding</u>	<u>Interest Payable if Held to Maturity</u>
Total governmental-type activities bond indebtedness					
Business-type activities					
Sanitary Sewage Disposal and Water	\$ 2,050,000	2.08	03/01/25	185,000	14,872
Supply System Revenue Refunding		2.08	03/01/26	190,000	11,024
Bonds, Series 2016		2.08	03/01/27	190,000	7,072
Payments due		2.08	03/01/28	150,000	3,120
Principal and interest - March 1					
Interest only - September 1				715,000	36,088
Sanitary Sewage Disposal and Water	\$ 5,011,100	3.00	03/01/25	122,000	144,266
Supply System Junior Lien Revenue		3.00	03/01/26	126,000	140,910
Bonds, Series 2012 (Taxable)		3.00	03/01/27	130,000	137,446
Payments due		3.00	03/01/28	134,000	133,870
Principal and interest - February 1		3.00	03/01/29	138,000	130,186
Interest only - August 1		3.00	03/01/30	142,000	126,390
		3.00	03/01/31	146,000	122,486
		3.00	03/01/32	150,000	118,470
		3.00	03/01/33	155,000	114,346
		3.00	03/01/34	159,000	110,082
		3.00	03/01/35	164,000	105,710
		3.00	03/01/36	169,000	101,200
		3.00	03/01/37	174,000	96,552
		3.00	03/01/38	179,000	91,768
		3.00	03/01/39	185,000	86,846
		3.00	03/01/40	190,000	81,758
		3.00	03/01/41	196,000	76,532
		3.00	03/01/42	202,000	71,142
		3.00	03/01/43	208,000	65,588
		3.00	03/01/44	214,000	59,868
		3.00	03/01/45	221,000	53,982
		3.00	03/01/46	227,000	47,906
		3.00	03/01/47	234,000	41,662
		3.00	03/01/48	241,000	35,228
		3.00	03/01/49	248,000	28,600
		3.00	03/01/50	256,000	21,780
		3.00	03/01/51	263,000	14,740
		3.00	03/01/52	273,000	7,508
				5,246,000	2,366,822
Sanitary Sewage Disposal and Water	\$ 3,497,840	1.88	04/01/24	175,000	54,082
Supply System Junior Lien Revenue		1.88	04/01/25	175,000	83,461
Bonds, Series 2022A		1.88	04/01/26	180,000	114,649
Payments due		1.88	04/01/27	185,000	107,825
Principal and interest - April 1		1.88	04/01/28	185,000	100,888
Interest only - October 1		1.88	04/01/29	190,000	93,856
		1.88	04/01/30	195,000	86,638
		1.88	04/01/31	195,000	79,325
		1.88	04/01/32	200,000	71,919
		1.88	04/01/33	205,000	64,325
		1.88	04/01/34	210,000	56,544
		1.88	04/01/35	210,000	48,669
		1.88	04/01/36	215,000	40,700
		1.88	04/01/37	220,000	32,544
		1.88	04/01/38	225,000	24,200
		1.88	04/01/39	230,000	15,669
		1.88	04/01/40	235,000	6,950
		1.88	04/01/41	67,840	1,272
				3,497,840	1,083,516

**Supplementary Information
Schedule of Indebtedness
March 31, 2024**

	<u>Original Amount of Issue</u>	<u>Interest Rate</u>	<u>Date of Maturity</u>	<u>Amount Outstanding</u>	<u>Interest Payable if Held to Maturity</u>
Sanitary Sewage Disposal and Water	\$ 50,000	1.88	04/01/24	-	458
Water/Sewer Junior Lien Revenue		1.88	04/01/25	-	469
Bond, Series 2023		1.88	04/01/26	-	469
Payments due		1.88	04/01/27	50,000	469
Principal and interest -April 1				50,000	1865
Interest only - October 1				-	-
Total business-type activities bonded indebtedness				\$ 9,508,840	\$ 3,488,291
Governmental-type activities notes payable					
2019 Installment Purchase Contract	\$ 600,000	5.00	2025	60,888	15,479
Payments due		5.00	2026	64,004	12,363
Principal and interest - 28th of each month		5.00	2027	67,278	9,089
		5.00	2028	70,720	5,647
		5.00	2029	74,338	2,029
				337,228	44,607
2022 Installment Purchase Contract	\$ 724,894	2.64	11/2/2024	67,721	15,705
Annual Principal and interest - November 2		2.64	11/2/2025	69,522	13,904
		2.64	11/2/2026	71,351	12,075
		2.64	11/2/2027	73,235	10,191
		2.64	11/2/2028	75,165	8,261
		2.64	11/2/2029	77,155	6,271
		2.64	11/2/2030	79,190	4,236
		2.64	11/2/2031	81,280	2,146
				594,619	72,789
Total governmental-type activities notes payable				\$ 931,847	\$ 117,396
Business-type activities notes and lease payable					
Act 99 Installment Purchase Agreement -	500,000	2.87	2025	29,367	11,873
Payments due - annually		2.87	2026	30,209	11,030
		2.87	2027	31,076	10,163
		2.87	2028	31,968	9,272
		2.87	2029	32,886	8,354
		2.87	2030	33,829	7,410
		2.87	2031	34,800	6,439
		2.87	2032	35,799	5,441
		2.87	2033	36,826	4,413
		2.87	2034	37,883	3,356
		2.87	2035	38,971	2,269
		2.87	2036	40,090	1,152
				413,704	81,172
Total business-type activities notes payable				\$ 413,704	\$ 81,172

Reports on Compliance

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

To the Honorable Mayor and Members
of the City Council
City of Mackinac Island, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Mackinac Island, Michigan, as of and for the year ended March 31, 2024, and the related notes to the financial statements, which collectively comprise the City of Mackinac Island, Michigan’s basic financial statements, and have issued our report thereon dated September 5, 2024.

Report on Internal Control Over Financial Reporting

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

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

Honorable Mayor and Members
of the City Council
City of Mackinac Island, Michigan

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Anderson, Tackman & Company, PLC
Certified Public Accountants
Kincheloe, Michigan

September 5, 2024

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and Members
of the City Council
City of Mackinac Island, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Mackinac Island, Michigan’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City of Mackinac Island, Michigan’s major federal programs for the year ended March 31, 2024. City of Mackinac Island, Michigan’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Mackinac Island, Michigan complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended March 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Mackinac Island, Michigan and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Mackinac Island, Michigan’s compliance with the compliance requirements referred to above.

To the Honorable Mayor and Members
of the City Council

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City of Mackinac Island, Michigan's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Mackinac Island, Michigan's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Mackinac Island, Michigan's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Mackinac Island, Michigan's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Mackinac Island, Michigan's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Mackinac Island, Michigan's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

To the Honorable Mayor and Members
of the City Council

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Anderson, Tackman and Company, PLC
Certified Public Accountants
Kincheloe, Michigan

September 5, 2024

**Schedule of Expenditures of Federal Awards
Year Ended March 31, 2024**

Federal Agency / Cluster / Program Title	COVID-19 Related	Federal Assistance Listing Number	Pass-through Grantor	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Transportation CARES Operating Assistance- Section 5311	Y	20.509	MDOT	2022-0090 P3	\$ -	\$ 4,541
Total - U.S. Department of Transportation						4,541
U.S. DEPARTMENT OF TREASURY Coronavirus State and Local Fiscal recovery Funds (COVID)	Y	21.027	DIRECT	NA	-	5,687
SLFRF-Clean Water Centralized Wastewater Treatment Grant (ARP Funded)	Y	21.027	MEGLE	SLRFP0127	-	13,045,874
Total - U.S. Department of Treasury						13,051,561
U.S. ENVIRONMENTAL PROTECTION AGENCY <i>Clean Water State Revolving Fund Cluster</i> Capitalization Grant for Clean Water State Revolving Fund	N	66.458	MEGLE	NA	-	490,527
Total - U.S. Environmental Protection Agency						490,527
TOTAL EXPENDITURES OF FEDERAL AWARDS						\$ 13,546,629

**Notes to the Schedule of Expenditures of Federal Awards
March 31, 2024**

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of City of Mackinac Island, Michigan under programs of the federal government for the year ended March 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Mackinac Island, Michigan it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Mackinac Island, Michigan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - INDIRECT COST

For purposes of charging indirect costs to federal awards, the City has elected to use the 10% de minimis cost rate as permitted by CFR Section 200.414 of the Uniform Guidance.

NOTE 4 - RECONCILIATION TO THE STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

The following is a reconciliation of the amounts reported on the basic financial statements to the Schedule of Expenditures of Federal Awards:

Total Federal Revenue Recognized per Schedule of Expenditures of Federal Awards	\$	13,546,629
Less: CWSRF Loans Disbursed by EGLE		<u>(490,527)</u>
Total Federal Sources per Financial Statements	\$	<u>13,056,102</u>
Total Federal Sources per Financial Statements of Primary Government	\$	<u>13,056,102</u>

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

· Material weaknesses identified? No

· Significant deficiencies identified that are not considered to be material weaknesses? No

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

· Material weaknesses identified? No

· Significant deficiencies identified that are not considered to be material weaknesses? No

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 2 (CFR) part 200, Uniform Guidance? No

Identification of Major Programs

Assistance Listing Numbers

Name of Federal Program or Cluster

21.027 SLFRF-Clean Water Centralized Wastewater Treatment Grant

Dollar threshold used to distinguish between types A and type B programs: \$750,000

Auditee qualified as low-risk auditee? No

Section II – Financial Statement Findings

NONE.

Section III – Federal Award Findings and Questioned Costs

NONE

Section III – Federal Award Findings and Questioned Costs

NONE.

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Honorable Mayor and Members
of the City Council
City of Mackinac Island, Michigan

We have audited the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Mackinac Island, Michigan for the year ended March 31, 2024, and have issued our report thereon dated September 5, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 6, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Mackinac Island are described in Note 1 to the financial statements. As described in Note 12 to the financial statements, the City of Mackinac Island changed accounting policies related to subscription-based information technology arrangements (SBITAs) by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 96, *Subscription-Based Information Technology Arrangements* in 2024. The application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions that have been recognized in the financial statements in the proper period.

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

- Management’s estimate of the depreciation expense is based on estimated lives. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management’s estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management’s estimate of collectability of utility billing receivable is based on historic allowance. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management’s estimate of the lease discount rate used to calculate the lease receivable and their related deferred inflows is based on the incremental borrowing rate. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management:

- \$175,000 adjustment in the Sewer fund to reclassify debt payment.

Disagreement with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 5, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Comments and Recommendations

The following is a summary of our observations with suggestions for improvements we believe should be brought to your attention.

Trial Balance (Prior Year)

The Accounting Procedures Manual for Units of Local Government in Michigan requires that every fund of the local unit be included in the general ledger. Currently, there is not a general ledger to support the Cemetery Perpetual Care Fund. It is recommended that the City begin maintaining a general ledger for this fund.

Status: Uncorrected.

Long Outstanding Checks (Prior Year)

During the audit, it was noted that there are several long outstanding checks. Although the amounts are immaterial, it is recommended that the City review these items and reissue or send to escheats, as necessary.

Status: Uncorrected.

Library Bank Account (Prior Year)

The Treasurer currently has no access to one of the bank accounts listed as Book Fund. The Accounting Procedures Manual for Local Units of Government in Michigan states that the Treasurer must maintain control of all bank accounts. It is recommended that the City review this manual and ensure that it is complied with.

Status: Uncorrected.

Accrued Interest (Prior Year)

It was noted during our review of CD balances that one CD held by the City had accrued interest that was not recorded by the City as of year-end. We recommend that the City perform a review of and record interest revenue/accrual on a yearly basis at a minimum to ensure accurate cash records.

Status: Uncorrected.

Timesheets (Prior Year)

During testing of payroll, it was noted that for the firefighter's hours we were unable to obtain supporting documentation for these payroll transactions. It does not appear that there is a timekeeping system in which the employee signs off on the hours worked as well as the supervisor. It is recommended that the City review the payroll procedures in place to ensure the established procedures are followed by all departments.

Status: Uncorrected

Due to & Due From (Prior Year)

It was noted in our examination of the interfund payables that some of these accounts did not change from the prior year. As these accounts are intended to be used as interfund payables and receivables if they are expected to be paid back within one year. We recommend that these accounts be reviewed to ensure the accounts are not stale and that the outstanding balance begin to be repaid or reclassify these funds to interfund advances.

Status: Uncorrected

Transfer In & Out (Prior Year)

It was noted in our review of the interfund transfer that in one instance the City combined both the transfer in and transfer out activities in one line item of the ledger. We recommend that the city always separate transfers in and out of a fund into separate line items to ensure that they are in compliance with the state chart of accounts.

Status: Uncorrected

Department of Public Works Restricted Cash

It was noted in our review of restricted cash balances related to the water/sewer debt that the required accounts for the new bond have not been established and all bond proceeds related to the issuance of new debt for the construction project is being recorded in the DPW's savings account. It is recommended that the City review the debt documentation to determine the proper reserve balances required by the granting agency.

Status: Corrected

Other Matters

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

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

Restriction on Use

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

We would like to express our appreciation, as well as that of our staff, for the excellent cooperation we received while performing the audit. If we can be of assistance in implementing the above recommendations, please contact us.

**Anderson, Tackman & Company, PLC
Certified Public Accountants
Kincheloe, Michigan**

September 5, 2024

\$ 4,510.34

Mike say yes
to size &
Fit

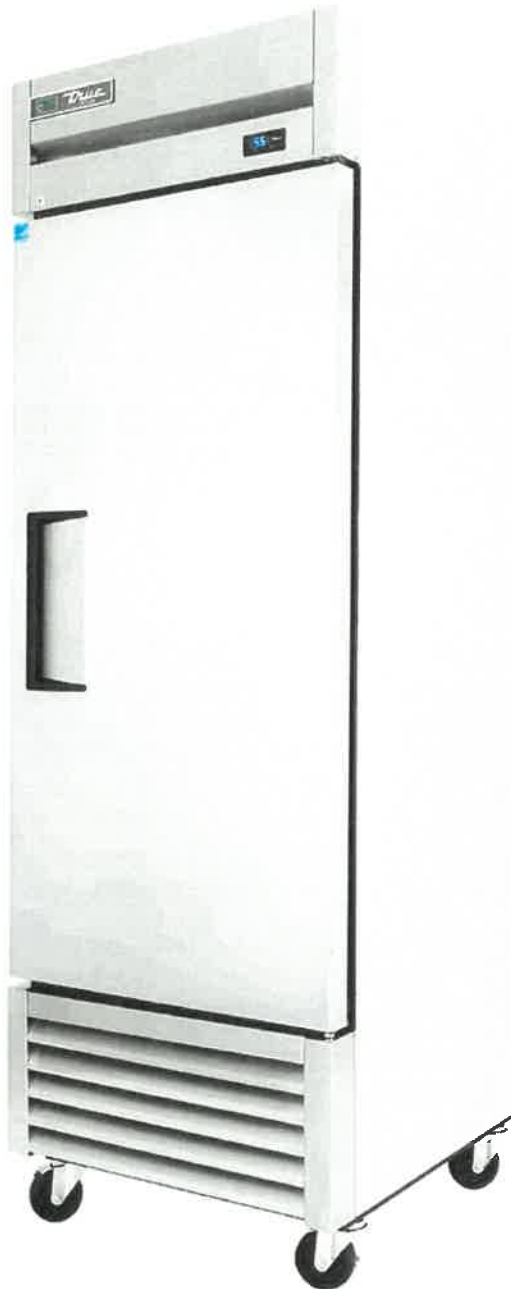
Section XI, Itemb.

True T-23F-HC 27" One Section Reach In Freezer, (1) Right Hinge Solid Door, 115v

Read 8 reviews KaTom #: 598-T23F • MPN: T-23F-HC

Purchase of (2)

RECEIVED
SEP 17 2024
By: D. Leach



Typically ships in 1 - 3 Business Days



New! Earn up to \$135.31 back with a KaTom MasterCard® Rewards Credit Card

Selected Hinge: **Right Hinge**



Right Hinge



Left Hinge

Similar Products in Stock Now



True Refrigeration T-19F-HC
27" One Section Reach In Freezer w/
(1) Right Hinge Solid Door, 115v

\$3,355.93



True Refrigeration T-23F-HC
27" One Section Reach In Freezer, (1)
Left Hinge Solid Door, 115v

\$4,510.34



Hoshizaki EF1A-FS
27" One Section Reach In Freezer, (1)
Solid Door, 115v

\$2,301.00



Hoshizaki F1A-FS
SteelHeart 27" One Section Reach In
Freezer, (1) Solid Door, 115v

\$5,101.00



Traulsen G12010
30" One Section Reach In Freezer
Solid Door, 115v

\$5,805.14

True Refrigeration T-23F-HC Description

The True T-23F-HC single-section freezer maintains a temperature of -10 degrees Fahrenheit. A capillary tube system controls the flow of R290 hydrocarbon refrigerant, which regulates the internal temperature, and a consistent volume of air is evenly distributed throughout the cabinet with condenser and evaporator fan motors. Since the condensing unit is mounted on the bottom of the cabinet, it is accessible for maintenance, while the defrost system turns on at a specific time and shuts off when the unit reaches a certain temperature.

Operating in reverse for 20 seconds upon start up, the condensing fan motor keeps the condensing coil clean. Removing dust and debris from the coil helps maintain product temperatures and reduce energy consumption. To ensure the unit has a long operating life, users should perform preventative maintenance regularly.

This reach-in freezer is built with a sturdy cabinet constructed of a stainless steel front and an anodized aluminum back, top, and sides. Its aluminum interior has a clear coat to simplify cleanup while a stainless steel floor with coved corners enables users to wipe up spills and debris. The True T-23F-HC freezer has a right-hinged door that opens on the left. To create a positive seal and prevent air leaks, the unit has a magnetic gasket, while the solid door is self-closing.

Product Details

- Right-hinged door opens with a handle on the left
- Recessed door handle is permanently attached with a sheet metal interlock
- Lock prevents theft and tampering
- Self-closing door prevents cold air loss
- Magnetic door gasket creates a positive seal and can be removed without tools
- Durable stainless steel front and aluminum top, back, and ends
- Clear-coat aluminum interior liner
- Stainless steel floor has coved corners to simplify cleanup
- Cabinet is insulated with foamed-in-place polyurethane
- Heavy-duty frame rail is welded for strength and black powder coated for resistance to corrosion
- 4-in. diameter stem castors enable mobility
- Includes 3 adjustable, PVC-coated shelves
- Safety-shielded lighting illuminates the interior
- A rear guard maintains proper airflow through the cabinet

Refrigeration System

- Operating temperature: -10 degrees F
- Temperature displays on cabinet exterior
- Capillary tube system meters refrigerant for quick response to temperature changes
- Uses R290 hydrocarbon refrigerant
- Evaporator and condenser fan motors create even air flow
- Condensing unit is mounted in the bottom of the cabinet where temperatures are cooler and there is less grease in the air compared to top-mounted equipment
- Automatic condensing fan motor blows in reverse to rid the condensing coil of dirt and dust
- Automatic defrost system automatically initiates on a timer and terminates when the system reaches proper temperatures
- Evaporator is epoxy coated to resist rust

Dimensions & Utilities

- Shelves: 22⁷/₈ in. W x 23¹/₄ in. D

- Overall: 27 in. W x 29¹/₂ in. D x 83³/₈ in. L
- 3.7 A, 1/2 HP
- 115 V/60 Hz/1 ph, 9-ft. cord with a NEMA 5-15P plug

Product Features

NSF APPROVED INTERIOR
Stainless steel, coved-corner floor and aluminum interior liner are easy to keep sanitary

EASY TO CLEAN
Bottom-mounted condensing unit gives service technicians easy access to compressor and condenser coil



CABINET TEMPERATURES
Maintains -10 Fahrenheit temperature, creating an optimal environment for frozen foods including ice cream

CABINET STRUCTURE
Cabinet and door are insulated with Ecomate foam polyurethane

NSF-7 COMPLIANT
Meets NSF-7 standards for holding food outside of its original packaging

From The Manufacturer

Freezer, reach-in, one-section, -10°F, (1) solid door, (3) PVC coated adjustable wire shelves, interior lighting, stainless steel door, stainless steel front, aluminum sides, clear coated aluminum interior with stainless steel floor, 4" castors, R290 Hydrocarbon refrigerant, reverse condensing fan motor, 1/2 HP, 115v/60/1-ph, 3.7 amps, NEMA 5-15P, cULus, UL EPH Classified, ENERGY STAR®

**Image may not depict product color, inclusions or accessories.*

Additional Product Information



Cord Attached
This product includes a cord and plug



Natural Refrigerant
Product made with Hydrocarbon Refrigerants

Resources



- Installing Casters on a Reach-in: Video & Instructions
- How to Find the Best Commercial Freezer
- 5 Tips for Purchasing a Reach-in Freezer
- Tips for Maintaining Your Reach-in Freezer



© 2020 True Refrigeration. All rights reserved.

Watch a video about this product

True Refrigeration T-23F-HC Specifications

Manufacturer	True Refrigeration
Compressor Location	Bottom
Cubic Feet	20.7
Depth (in)	29.5
Door Design	Full
Door Type	Solid
Height (in)	83.38
Hertz	60
Interior Material	Aluminum
Sections	1
Type	Reach In
Warranty	7-year Parts & Labor; 7-year Compressor
Width (in)	27
Refrigerant	R290 (Hydrocarbon)
Phase	1
Rating	Better
Product	Reach-In Freezers
Product Type	Commercial Refrigeration
NEMA	5-15P
Hinge Configuration	Right
Weight	295.00





Installation Guide



Product Info



Brochure



WARNING: Important Prop 65 information for California residents.

True Refrigeration T-23F-HC Accessories



Krowne 28-141S
Universal Threaded Stem Caster Set,
1/2 x 13"
\$89.10



True Refrigeration 872025
(4) 6" Legs w/ 1/2" Stem
\$419.81



True Refrigeration 832055
Novelty Basket, 19 1/4" X 21 3/4"
\$362.85

**NO IMAGE
AVAILABLE**

True Refrigeration 910448
Dividers for Novelty Basket
\$141.45



True Refrigeration 87171
Bun Tray Runners, fits 18" >
Sheet Pans
\$19.92

Related Categories



Commercial Food Bags



Commercial Refrigeration Parts



Plastic Food Pans



Food Storage Labels



Reach-in Refrigerators

Compare to Similar Items



Current Item: True T-23F-HC 27" One Section Reach In Freezer, (1) Right Hinge Solid Door, 115v



Traulsen G12010 30" One Section Reach In Freezer, (1) Solid Door, 115v



Arctic Air AF23 26" One Section Reach In Freezer, (1) Solid Door, 115v

Customer Rating

Price	\$4,510.34	\$5,805.14	\$2,345.00
Shipping	Ships Free	Ships Free	Ships Free
Lead Time	Typically ships in 1 - 3 Business Days	IN STOCK: Ships in 1 Business Day	QUICK SHIP: Typically ships in 1 - 3 Business Days
Rating	Better	Better	Good
Sections	1	1	1
Compressor Location	Bottom	Top	Bottom



Current Item: True T-23F-HC 27" One Section Reach In Freezer, (1) Right Hinge Solid Door, 115v



Traulsen G12010 30" One Section Reach In Freezer, (1) Solid Door, 115v



Section XI, Itemb.

Arctic Air AF23 26" One Section Reach In Freezer, (1) Solid Door, 115v

Cubic Feet	20.7	23.43	23
Door Design	Full	Full	Full
Door Type	Solid	Solid	Solid
Type	Reach In	Reach In	Reach In
Width (in)	27	29.88	26.75
Hinge Configuration	Right	Right	Right
Refrigerant	R290 (Hydrocarbon)	R448A	R290 (Hydrocarbon)
Warranty	7-year Parts & Labor; 7-year Compressor	6-year Parts & Labor; 7-year Compressor	2-year Limited Parts & Labor; 5-year Compressor

Add to Cart

Add to Cart

Add to Cart

Customer Reviews

3.9 out of 5 8 reviews

5 Star	63%
4 Star	13%
3 Star	0%
2 Star	0%
1 Star	25%

Write A Review

By Chuck on December 27, 2022

"Freezer"

By Cheryl on August 23, 2022

"product used daily in a high volume restaurant these take a beating & really require minimal maintenance. Have had ones for 15 years they rock!"

By Redhead on August 24, 2020

"This is a commercial freezer and the room I have is great. We were amazed at the quality!"

By In the Business for life on October 18, 2018

"I am in the business so please listen to me when I tell you this is a good product for your money. You need to have the unit professionally installed and calibrated by a refrigeration company when it arrives and you will have a wonderful piece of equipment. Every 3-6 months you need to clean the condenser and check your gaskets. When you can shut the door on a piece of paper and the paper comes out easily, the gasket needs replaced. These are mechanical pieces of equipment that run 24 hours a day 7 days a

week, with good maintenance expect 10 years out of the product. If you want to be like the people below who did not care for their equipment, you will be out of it before the compressor dies from over heating. Choose to do your maintenance and protect your investment."

Section XI, Itemb.

By Buck on January 17, 2017

"The day I received it I failed to read the installation instructions and thought it was broken when it wouldn't start up after being plugged in for 5 minutes. Concerned, I unplugged it and called True's factory Tech Dept. They told me the new electronics on True commercial freezers have a 20-30 minute delay as it is going through a start-up procedure. I plugged it back in and 25 minutes later it started up and came down to temperature very quickly. It has been working perfectly ever since."

By Harry the hunter on September 19, 2016

"Both the relay switch and the compressor failed within 3 years. Not a value for the money."

By Joe on July 5, 2016

"Purchased this product and did not cool when arrived. Feel the product should have been replaced instead of sending parts. It's been 2 weeks and the parts have still not arrived. Extremely disappointed!"

By Mary on September 1, 2011

"A new door was sent to us but we have to put the new door on ourselves because the company does not have anyone to do it for us."



Office (231) 587-0056
Northern Power Electric Inc.
10154 S U.S. 131 Hwy.
Mancelona, MI 49659

September 17, 2024

To: City of Mackinac Island
7358 Market Street
PO Box 455
Mackinac Island, MI 49757-0455



Attn: Trista L France

assistant@cityofmi.org

Landline: 906-847-6556
Cell: 616-375-6567

Job Name: Community Hall

I am pleased to provide this budgetary quotation.

Budgetary Electrical Cost: \$2,500.00

Included in price:

- (1) Dedicated 120-volt / 20-amp circuit and receptacle for (2) freezers
- Electrical permit and inspection
- Energize and test

Work to be performed at current T&M rates and current surcharge rates

NOTE: All Northern Power Electric employees are state licensed.

EXCLUSIONS AND QUALIFICATIONS:

- Any changes in the above scope of work by any authority having jurisdiction would alter this proposal.
- This quotation is based on the National Electrical Code for estimating purposes.
- Overtime and double time are not included in this proposal.
- Pricing is based on current labor and material pricing.

Job Name: Community Hall

Budgetary Electrical Cost: \$2,500.00

Date: September 17, 2024

Thank you again for the opportunity to bid this work for you. I hope you find my quote acceptable to you.

Respectfully,

Ron Boyle

Office: 231-587-0056

Cell: 231-881-0667

Email: ron@npwrinc.com

Signature below accepts this price quote and scope of work. Northern Power Electric is authorized to proceed with project

Name	Date

This price is good for 30 days from September 17, 2024

ASSIGNMENT OF AGREEMENT FOR WINTER FERRY SERVICE

Whereas, the City of Mackinac Island (CMI) and Mackinac Island Ferry Company (MIFC) are parties to an Agreement for Winter Ferry Service, dated 10/18/2023 (hereafter referred to as the “Winter Service Agreement”), a copy of which is attached hereto as Exhibit A, and

Whereas, Section 9 of the Winter Service Agreement allows CMI to assign its rights and obligations to the Mackinac Island Transportation Authority (MITA) only to facilitate winter service, through the services of MIFC, under the terms of the Winter Service Agreement and subject to certain terms and conditions.

WITNESSETH, in consideration of the mutual promises and covenants contained herein, the receipt and sufficiency of which is acknowledged by both parties, CMI hereby assigns to MITA CMI’s interests and obligations under the Winter Service Agreement. This Assignment is made subject to the following terms and conditions:

- A. All matters of enforcement of and authority under the Winter Service Agreement shall remain with the CMI.
- B. MITA shall not compete with the business of MIFC during the term of the Agreement.
- C. MITA, and its successors, shall be bound by all terms of the Winter Service Agreement and this Assignment.
- D. Any and all obligations relating to the Winter Service Agreement from and after this date shall be assumed and complied with by MITA.
- E. CMI shall have the right to unilaterally withdraw and/or revoke this Assignment, and to reinstate all its rights, and obligations under the Winter Service Agreement. Such revocation shall be in the sole discretion of the City Council. Notice of such revocation shall be sent to MITA by first class US mail, and will be effective 7 days after such notice is postmarked.
- F. MITA shall have no power to bind the CMI in any contract amendments or new contracts.
- G. Grantee MITA may not enter into any additional contract regarding passenger service to/from the City of Mackinac Island, general ferry service, or winter service, without approval of the City Council of the CMI during the Winter Service Agreement or beyond the date the Winter Service Agreement expires.

CITY OF MACKINAC ISLAND, By:

Dated: _____

MARGARET DOUD, its Mayor

ACCEPTANCE

Mackinac Island Transportation Authority accepts the Assignment in accordance with its terms.

**MACKINAC ISLAND TRANSPORTATION
AUTHORITY, By:**

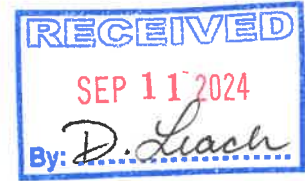
Dated: _____

ANDREW McGREEVY, its Chairperson

MACKINAC ISLAND

PLANNING COMMISSION ★ HISTORIC DISTRICT COMMISSION ★ BUILDING DEPARTMENT

September 11, 2024



City of Mackinac Island City Council
Mayor Margaret M. Doud
City Council Members

Dear Mackinac Island City Council,

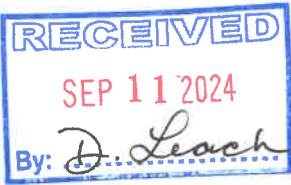
Stonecliffe Properties, LLC submitted an application to the Planning Commission for a lot combination on parcels ID# 051-763-013-00 and 051-762-001-00, 8593 Cudahy Avenue.

At the regular meeting of the Mackinac Island Planning Commission held on Tuesday, September 10, 2024, at 4:00 p.m., there was a motion made and supported to recommend to the City Council the approval of the requested lot combination. The seven members present voted yea.

Sincerely,

Katie Pereny
Mackinac Island Planning Commission Secretary

enclosures



Mackinac County Equalization Combination Application

_____ Reference Number

TAXING JURISDICTION

PARCEL IDENTIFICATION NUMBER (LIST ALL TO BE COMBINED)

City of Mackinac Island

Tax parcel 051-762-001-00
Being legally known as:
Unit 1 of Stonecliffe Site Properties Condominium

Tax parcels 051-763-001-00; 051-763-002-00; 051-763-003-00; 051-763-004-00; 051-763-005-00; 051-763-006-00; 051-763-007-00; 051-763-008-00; 051-763-009-00; 051-763-010-00; 051-763-011-00; 051-763-012-00; 051-763-013-00
Being legally known as Units 1 – 13 of The Lodge at Stonecliffe Condominium
Also known as Unit 3 of Stonecliffe Site Properties Condominium (said Unit 3 is in the process of being terminated and consolidated into the above Unit 1 of Stonecliffe Site Properties Condominium).

In order to combine properties, you must first ensure:

- Parcels are of the same property class.
- All parcels are under the same ownership.
- Parcels are contiguous and are located in the same Township, Section and Range.
- Property taxes are current.

You must fill form out completely and provide owner signature(s) or application will be returned to you.

APPLICANT: Name: Stonecliffe Properties, L.L.C., a Michigan limited liability company

Address: 201 W. Big Beaver Road, Suite 500

City, State, Zip Troy, Michigan 48084

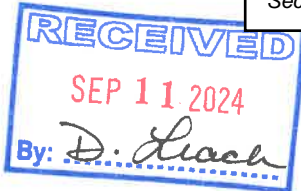
Contact phone No. 434-841-1295 (Kevin P. Doyle)

Application will be returned to the above address after processing unless an alternate address is provided.

Address of Parcels to be Combined:

8593 Cudahy Circle, Mackinac Island, MI 49757

Property Owner's Signature(s)  Date February 5, 2024
Kevin P. Doyle, Authorized Agent



**PETITION FOR LOT RECOMBINATION
OF UNIT 1, STONECLIFFE SITE PROPERTIES CONDOMINIUM
AND UNIT 3, STONECLIFFE SITE PROPERTIES CONDOMINIUM**

The undersigned Applicants petition the City Council of the City of Mackinac Island to recombine certain platted lots, pursuant to MCL 560.259 and MCL 560.263, which lots are solely owned by Stonecliffe Properties, L.L.C., a Michigan limited liability company, 201 W. Big Beaver Road, Suite 500, Troy, Michigan 48084 (the "Property Owner").

A. The units owned by the Property Owner are referred to as the "Existing Units" and legally described and depicted on the Certified Survey attached hereto as Exhibit "A" (collectively, the "Units") and as follows:

Tax parcel 051-762-001-00
Being legally known as:
Unit 1 of Stonecliffe Site Properties Condominium

Tax parcels: 051-763-001-00; 051-763-002-00; 051-763-003-00; 051-763-004-00; 051-763-005-00; 051-763-006-00; 051-763-007-00; 051-763-008-00; 051-763-009-00; 051-763-010-00; 051-763-011-00; 051-763-012-00; 051-763-013-00

Being legally known as Units 1 – 13 of The Lodge at Stonecliffe Condominium
Also known as Unit 3 of Stonecliffe Site Properties Condominium (said Unit 3 is in the process of being terminated and consolidated into the above Unit 1 of Stonecliffe Site Properties Condominium)

B. The Units after the completion of the recombination are referred to as the "Revised Units" and are legally described as follows:

Land in the City of Mackinac Island, Mackinac County, Michigan, described as follows:

Unit 1 STONECLIFFE SITE PROPERTIES, a Site Condominium, a Mackinac County Condominium Subdivision Plan No. 39, according to the Master Deed thereof as recorded in Liber 509, Pages 521 through 559, Mackinac County Records, and by First Amendment to Master Deed recorded in Liber 578, pages 539 through 546, and by Second Amendment to Master Deed recorded in Liber 607, pages 405 through 424, together with rights in general common elements and limited common elements as set forth in the above described Master Deed and as described in Act 59 of Public Acts of 1978, as amended.

Commonly known as: 8593 Cudahy Circle, Mackinac Island, Michigan 49757

C. The Units are in the following zone under the City Zoning Ordinance:

Unit 1: HB Hotel / Boardinghouse

Unit 3: HB Hotel / Boardinghouse

D. What is the purpose of the request to recombine the Units?

To eliminate Unit 3 from the Stonecliffe Site Properties Condominium and consolidate Units 1 and 3 to create a modified Unit 1 of Stonecliffe Site Properties Condominium.

E. The undersigned represent that the Lots are not encumbered by a mortgage.

Dated this 5 day of February, 2024

Applicant:

Stonecliffe Properties, L.L.C., a Michigan limited liability company

By: 
Kevin P. Doyle
Its: Authorized Agent



Rebecca Lawrukovich
Rebecca Lawrukovich
02/05/2024

**EXHIBIT "A"
CERTIFIED SURVEY**

Attached to this Petition for Lot Recombination dated February 5, 2024 are the following surveys:

Exhibit A, Part 1: Boundary Survey by Northland Surveying & Mapping LLC dated March 20, 2023, with red font text identifying Unit 3 of Stonecliffe Site Properties Condominium, which is being consolidated into Unit 1 of Stonecliffe Site Condominium.

Unit 3 is comprised of 13 separate tax parcel numbers, all of which are to be merged into a single tax parcel number for a new, consolidated Unit 1 of Stonecliffe Site Properties Condominium.

This survey also depicts Unit 1.

Exhibit A, Part 2: Replat No. 3 of Mackinac County Subdivision Plan Number 39, Exhibit "B" to the Master Deed of Stonecliffe Site Properties Condominium by Northland Surveying & Mapping LLC dated January 29, 2024.

This depicts the resulting Unit 1, after Unit 3 is consolidated into Unit 1.

Both attachments are being submitted in a format that is 11" by 17". Upon request, we can provide a full-size larger format.

From:
Steven R. Cole
Bodman PLC
2301 West Big Beaver Road
Suite 500
Troy, MI 48084
SCole@BodmanLaw.com
(248) 470-2172 cell

Exhibit A, Part 1, to Petition for Lot Recombination dated February 5, 2024
To consolidate Unit 3 of Stonecliff Site Properties Condominium (a/k/a The Lodge Condominium) into Unit 1 of Stonecliff Site Properties Condominium

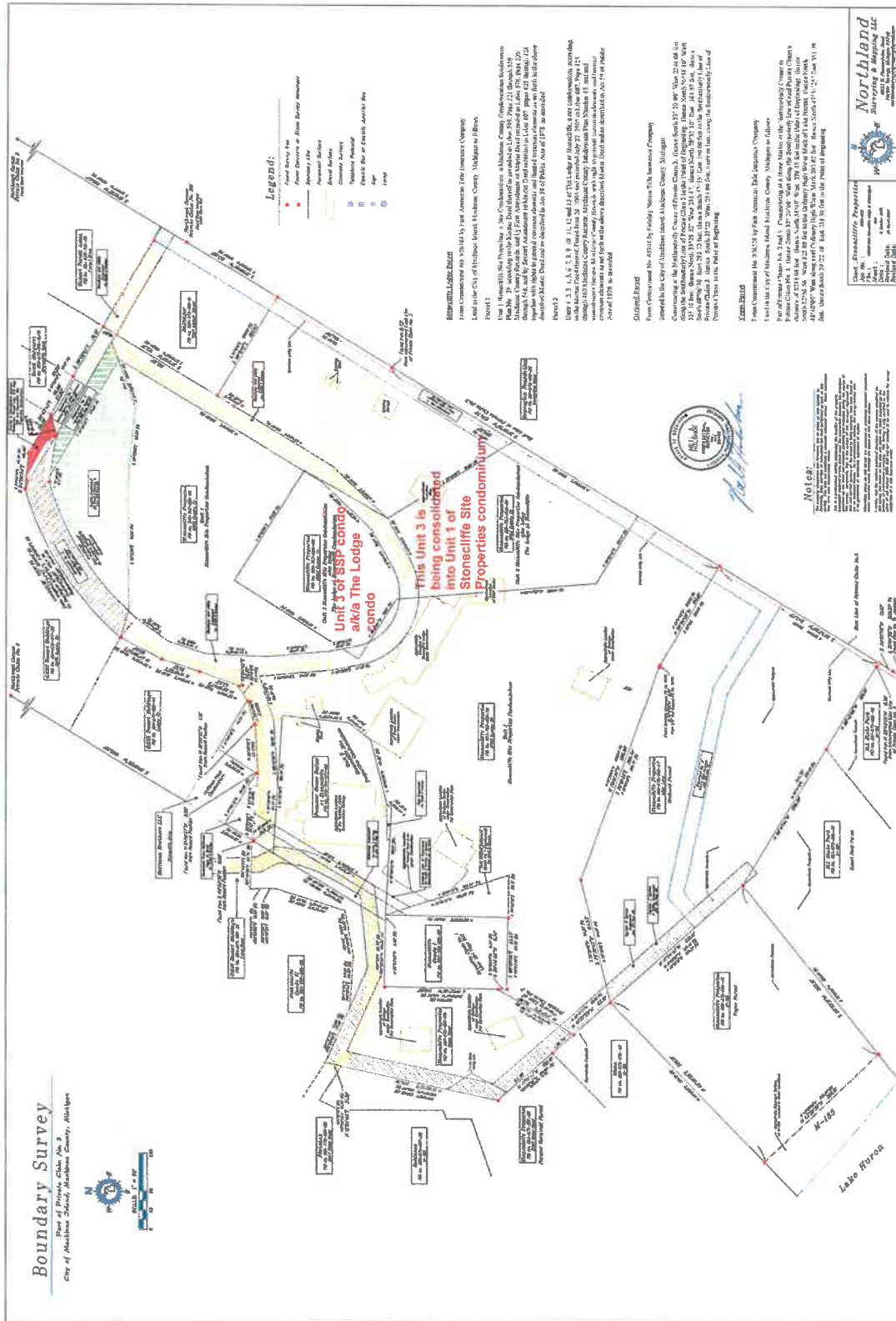


Exhibit A, Part 2, to Petition for Lot Recombination dated February 5, 2024 - To consolidate Unit 3 of Stonecliffe Site Properties Condominium (aka The Lodge Condominium) into Unit 1 of Stonecliffe Site Properties Condominium

Replat No. 3 of Mackinac County Condominium Subdivision Plan Number 39 into Unit 1 of Stonecliffe Site Properties Condominium

EXHIBIT "B" TO THE MASTER DEED OF STONECLIFFE SITE PROPERTIES (A SITE CONDOMINIUM)

Stonecliffe Properties, LLC The Lodge Condominium

Stonecliffe Properties, LLC, a Michigan limited liability company 201 W. Big Beaver Road Troy, MI 48068

Developer: Stonecliffe Properties, LLC 201 W. Big Beaver Road Troy, MI 48068

PREPARED BY: HARTZOG SURVEYING PC 21829 N. 86th Highway 48796 Troy, MI 48068

PH (989) 751-8913

STONECLIFFE SITE PROPERTIES (A SITE CONDOMINIUM)

A PART OF PRIVATE CLAIM NO. 3, 2024 - TO CONSOLIDATE UNIT 3 OF STONECLIFFE ISLAND, MACKINAC COUNTY, MICHIGAN

RESPECTFULLY REQUESTING THAT THE CITY OF MACKINAC COUNTY, MICHIGAN

RECORD THE ABOVE REPLAT AS A PART OF PRIVATE CLAIM NO. 3, 2024

AND THE CITY OF MACKINAC COUNTY, MICHIGAN

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AND THE CITY OF MACKINAC COUNTY, MICHIGAN

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AND THE CITY OF MACKINAC COUNTY, MICHIGAN

RECORD THE ABOVE REPLAT AS A PART OF PRIVATE CLAIM NO. 3, 2024

AND THE CITY OF MACKINAC COUNTY, MICHIGAN

COMMENCING AT THE NORTH-EAST CORNER OF PRIVATE CLAIM NO. 3, 1, THENCE ALONG THE

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EXHIBIT B TO PETITION FOR LOT RECOMBINATION

MARY JO SAVARD
MACKINAC COUNTY REGISTER OF DEEDS
RECORDED
02/09/2024 3:29:22 PM

Receipt # 1-34 Liber: 966 Pages: 172 - 177 # Pages: 6
\$30.00 MISCELLANEOUS INSTR



Liber 966 Page 172
1 of 6

RECEIVED FEB 09 2024
3:15pm mp

**TERMINATION OF CONDOMINIUM
THE LODGE AT STONECLIFFE**

This Termination of Condominium ("Termination") is made and executed this 5 day of February, 2024 ("Effective Date"), by Stonecliffe Properties, L.L.C., a Michigan limited liability company ("Developer"), whose address is 201 W. Big Beaver Road, Suite 500, Troy, Michigan 48084, pursuant to the provisions of the Michigan Condominium Act, Act 59 of the Public Acts of 1978, as amended (the "Act").

RECITALS:

WHEREAS, Developer established The Lodge at Stonecliffe, Mackinac County Condominium Subdivision Plan No. 45 (the "Condominium"), by the Master Deed, Bylaws and Condominium Subdivision Plan recorded on July 22, 2005 in Liber 607, Page 425, Mackinac County Records (the "Master Deed").

WHEREAS, the real property subject to the Master Deed is located in the City of Mackinac Island, Mackinac County, Michigan and is more particularly described on Exhibit A attached hereto ("Property").

WHEREAS, no improvements were constructed on the Property, and the Property was not developed for the Condominium; and Developer is the sole owner of all units in the Condominium and the Property.

WHEREAS, the Act permits the unilateral termination of the Condominium by the Developer pursuant to Sections 50 and 51.

WHEREAS, there are no mortgagees or any other persons or entities which need to approve this termination or otherwise be notified and allowed to vote on this termination as set forth in or required by the Master Deed or the Act;

WHEREAS, Developer now desires to terminate the Condominium in all respects.

NOW, THEREFORE, for good and valuable consideration, the sufficiency and adequacy of which are hereby acknowledged and accepted, and with the intent to be legally bound hereby, Developer, as owner of the Property and developer of the Condominium, hereby terminates the Master Deed and the Condominium. The Master Deed and Condominium are terminated and are of no further force and effect as of the Effective Date.

Termination of Condominium Project: The Lodge at Stonecliffe Condominium

Stonecliffe Properties (Neil Holshone)



Dated: February 5, 2024

DEVELOPER:

STONECLIFFE PROPERTIES, L.L.C.,
A Michigan limited liability company

By: Kevin P. Doyle
Its: Authorized Agent

STATE OF MICHIGAN)
COUNTY OF WAYNE)

The foregoing Termination was acknowledged before me this 5 day of February, 2024, by Kevin P. Doyle, Authorized Agent for Stonecliffe Properties, L.L.C., a Michigan limited liability company, on behalf of such company.

Rebecca Lawrukovich, Notary Public
Wayne County, Michigan
Acting in Wayne County, Michigan
My Commission Expires: May 05, 2027

**PREPARED BY AND WHEN
RECORDED RETURN TO:**
Alexandra E. Dieck
Bodman PLC
201 S. Division, Suite 400
Ann Arbor, Michigan 48103



Termination of Condominium Project: The Lodge at Stonecliffe Condominium



Liber 966

Page 174
3 of 6

EXHIBIT A
Legal Description of Property

Land in the City of Mackinac Island, Mackinac County, MI, described as follows:

UNITS 1 THROUGH 13, INCLUSIVE, THE LODGE AT STONECLIFFE, A SITE CONDOMINIUM, ACCORDING TO THE MASTER DEED THEREOF, DATED JUNE 20, 2005 AND RECORDED JULY 22, 2005 IN LIBER 607, PAGE 425 THROUGH 460 MACKINAC COUNTY RECORDS; MACKINAC COUNTY SUBDIVISION PLAN NUMBER 45, AND ANY AMENDMENTS THERETO, MACKINAC COUNTY RECORDS WITH RIGHTS IN GENERAL COMMON ELEMENTS AND LIMITED COMMON ELEMENTS AS SET FORTH IN SAID MASTER DEED AND PURSUANT TO ACT 59 OF THE PUBLIC ACTS OF 1978, AS AMENDED.

ALSO DESCRIBED AS:

UNIT 3, STONECLIFFE SITE PROPERTIES, A SITE CONDOMINIUM ACCORDING TO THE MASTER DEED RECORDED APRIL 4, 2002 IN LIBER 509, PAGES 521 THROUGH 559, MACKINAC COUNTY RECORDS, MACKINAC COUNTY SUBDIVISION PLAN NUMBER 39, AS AMENDED BY THE FIRST AMENDMENT TO THE MASTER DEED FOR STONECLIFFE SITE PROPERTIES RECORDED ON JUNE 21, 2004, IN LIBER 578, PAGE 539, AND AS AMENDED BY SECOND AMENDMENT TO MASTER DEED RECORDED ON JULY 22, 2005 IN LIBER 607, PAGE 405, MACKINAC COUNTY RECORDS WITH RIGHTS IN GENERAL COMMON ELEMENTS AND LIMITED COMMON ELEMENTS AS SET FORTH IN SAID MASTER DEED AND PURSUANT TO ACT 59 OF THE PUBLIC ACTS OF 1978, AS AMENDED.

EASEMENT FOR INGRESS, EGRESS, AND UTILITIES:

COMMENCING AT THE NORTHEAST CORNER OF PRIVATE CLAIM NO.3; THENCE ALONG THE SOUTHEASTERLY LINE OF SAID PRIVATE CLAIM S 33° 21' 17" W 1185.14' TO A STONE MONUMENT IN THE GATE OF STONECLIFFE; THENCE CONTINUING ON THE EASTERLY LINE OF SAID PRIVATE CLAIM BEING THE SOUTHEASTERLY LINE OF A PARCEL DESCRIBED IN LIBER 412, PAGE 472 AND LIBER 412, PAGE 473 MACKINAC COUNTY RECORDS S 33° 03' 19" W 136.97'; THENCE ALONG THE SOUTHEASTERLY LINE OF PRIVATE CLAIM NO.3, S 33° 03' 19" W 25.00' TO THE NORTHEASTERLY CORNER OF A PARCEL OF LAND AS RECORDED IN LIBER 437, PAGE 580 AND LIBER 437, PAGE 592, MACKINAC COUNTY RECORDS; THENCE ALONG THE NORTHEASTERLY LINE OF THE ABOVE MENTIONED PARCEL N 57° 15' 00" W 150.00' TO THE NORTHWESTERLY CORNER OF SAID PARCEL; THENCE S 33° 03' 19" W AND PARALLEL WITH THE SOUTHEASTERLY LINE OF PRIVATE CLAIM NO.3, ALONG THE NORTHWESTERLY LINE OF THE ABOVE MENTIONED PARCEL 150.00'; THENCE ALONG THE SOUTHWESTERLY LINE OF THE ABOVE MENTIONED PARCEL S 57° 15' 00" E 150.00' TO THE SOUTHEASTERLY LINE OF PRIVATE CLAIM NO.3; THENCE ALONG THE SOUTHEASTERLY LINE OF PRIVATE CLAIM NO.3 ALSO

Termination of Condominium Project: The Lodge at Stonecliffe Condominium



BEING THE SOUTHEASTERLY LINE OF A PARCEL OF LAND RECORDED IN LIBER 263, PAGE 384, MACKINAC COUNTY RECORDS. S 33° 03' 19" W 499.98' TO THE SOUTHEASTERLY CORNER OF THE ABOVE MENTIONED PARCEL; THENCE ALONG THE SOUTHWESTERLY LINE OF THE ABOVE MENTIONED PARCEL N 57° 15' 00" W 150.00'; THENCE N 67° 59' 24" W 298.94'; THENCE S 78° 32' 09" W 164.57'; THENCE N 39° 36' 27" W 63.14' TO THE NORTHWESTERLY LINE OF PRIVATE CLAIM NO.3; THENCE ALONG SAID PRIVATE CLAIM LINE N 32° 55' 00" E 113.87' TO THE WESTERLY LINE OF CONDO NO.1, AS RECORDED IN LIBER 264, PAGE 602, MACKINAC COUNTY RECORDS; THENCE ALONG THE WEST LINE OF SAID CONDO NO.1, S 02° 56' 12" W 11.34' TO THE SOUTH LINE OF SAID CONDO NO.1; THENCE ALONG THE SOUTH LINE OF SAID CONDO NO.1, S 87° 03' 39" E 93.75' TO THE SOUTHEASTERLY CORNER OF CONDO NO.1; THENCE ALONG THE EASTERLY LINE OF SAID CONDO NO.1, N 02° 56' 23" E 160.00' TO THE NORTHEASTERLY CORNER OF SAID CONDO NO.1 AND THE POINT OF BEGINNING; THENCE ALONG THE NORTH LINE OF SAID CONDO. NO.1, N 87° 03' 19" W 8.00' TO THE NORTHWESTERLY LINE OF PRIVATE CLAIM NO.3; THENCE ALONG THE NORTHWESTERLY LINE OF PRIVATE CLAIM NO.3, N 32° 55' 00" E 170.60'; THENCE S 84° 35' 50" E 36.08'; THENCE PARALLEL WITH THE NORTHWESTERLY LINE OF PRIVATE CLAIM NO.3, S 32° 55' 00" W 169.94'; THENCE N 85° 05' 28" W 28.40' TO THE POINT OF BEGINNING. BEING SUBJECT TO ALL EASEMENTS OF RECORD, IF ANY. ALL BEING A PART OF PRIVATE CLAIM #3, T40N, R3W, CITY OF MACKINAC ISLAND, MACKINAC COUNTY, MICHIGAN.



DESCRIPTION: ROADWAY AND UTILITY EASEMENT

COMMENCING AT THE NORTHEAST CORNER OF PRIVATE CLAIM NO.3, THENCE ALONG THE SOUTHEASTERLY EASTERLY LINE OF SAID PRIVATE CLAIM S 33° 21' 17" W 1148.97' TO THE POINT OF BEGINNING OF A VARIABLE WIDTH INGRESS AND EGRESS AND UTILITY EASEMENT; THENCE CONTINUING S 33° 21' 17" W 20.00' TO THE NORTHEAST CORNER OF A PARCEL DESCRIBED IN LIBER 412, PAGE 472, AND LIBER 412, PAGE 473, MACKINAC COUNTY RECORDS; THENCE ALONG THE NORTHEASTERLY LINE OF SAID PARCEL N 57° 35' 45" W 150.09' TO THE NORTHWESTERLY CORNER OF SAID PARCEL; THENCE ALONG THE NORTHWESTERLY LINE OF SAID PARCEL S 33° 03' 19" W 152.25' TO THE SOUTHWESTERLY CORNER OF SAID PARCEL; THENCE CONTINUING S 33° 03' 19" W 25.00' TO THE NORTHWESTERLY CORNER OF A PARCEL DESCRIBED IN LIBER 437, PAGE 580, AND 437, PAGE 592, MACKINAC COUNTY RECORDS; THENCE CONTINUING ON THE NORTHWESTERLY LINE OF SAID PARCEL S 33° 03' 19" W 150.00' TO THE SOUTHWESTERLY CORNER OF SAID PARCEL; THENCE S 45° 03' 15" W 99.66'; THENCE S 63° 04' 15" W 61.04'; THENCE ALONG A CURVE TO THE RIGHT HAVING A RADIUS OF 94.23', A DELTA OF 107° 55' 49", AN ARC LENGTH OF 177.50' AND A CHORD WHICH BEARS N 62° 57' 42" W 152.40'; THENCE N 08° 59' 31" W 37.51'; THENCE N 03° 06' 43" W 94.22'; THENCE S 73° 47' 06" W 60.81'; THENCE S 88° 30' 22" W 82.92'; THENCE N 84° 35' 50" W 54.91'; THENCE N 32° 32' 05" W 35.18'; THENCE S 85° 02' 03" E 36.23'; THENCE S 83° 15' 35" E 53.49'; THENCE N 88° 30' 22" E 63.42'; THENCE N 73° 47' 06" E 31.98'; THENCE N 60° 14' 04" E 22.74'; THENCE N 22° 15' 51" E 53.51'; THENCE N 20° 12' 58" E 51.33'; THENCE N 29° 47' 45" E 60.40' TO THE SOUTHEASTERLY CORNER OF A PARCEL DESCRIBED IN A SURVEY BY JOSEPH B. O'NEILL AT BIDSTRUP & YOUNG, INC. RECORDED LIBER 354, PAGES 623 THROUGH 642, MACKINAC COUNTY RECORDS; THENCE S 47° 40' 45" E 33.00'; THENCE S 37° 49' 32" W 51.65'; THENCE S 20° 12' 58" W 49.68'; THENCE S 04° 35' 26" W 77.74'; THENCE S 03° 06' 43" E 82.67'; THENCE S 08° 59' 31" E 36.22'; THENCE ALONG A CURVE TO THE LEFT HAVING A RADIUS OF 69.23', A DELTA OF 107° 55' 44", AN ARC LENGTH OF 130.41' AND A CHORD WHICH BEARS S 62° 57' 45" E 111.97'; THENCE N 63° 04' 15" E 56.97'; THENCE N 45° 25' 14" E 90.60'; THENCE N 33° 03' 19" E 306.95'; THENCE N 57° 35' 45" W 176.86'; THENCE N 76° 49' 52" W 8.21'; THENCE ALONG A CURVE TO THE LEFT HAVING A RADIUS OF 367.00', A DELTA OF 33° 26' 25", AN ARC LENGTH OF 214.20' AND A CHORD WHICH BEARS S 59° 02' 27" W 211.17'; THENCE N 47° 40' 46" W 33.00' TO THE SOUTHEASTERLY CORNER OF A PARCEL DESCRIBED IN A SURVEY BY JOSEPH B. O'NEILL AT BIDSTRUP & YOUNG, INC. RECORDED LIBER 354, PAGES 623 THROUGH 642, MACKINAC COUNTY RECORDS, AND THE BEGINNING OF A CURVE TO THE RIGHT HAVING A RADIUS OF 400.00', A DELTA OF 33° 26' 66", AN ARC LENGTH OF 233.52' AND A CHORD WHICH BEARS N 59° 02' 27" E 230.21'; THENCE S 83° 08' 17" E 46.39' TO THE NORTHERLY LINE OF A 20' WIDE PRIVATE EASEMENT AS RECORDED IN LIBER 454, PAGES 366-369, MACKINAC COUNTY RECORDS; THENCE ALONG THE NORTH LINE OF SAID EASEMENT S 57° 35' 45" E 341.39' TO THE POINT OF BEGINNING OF A VARIABLE WIDTH INGRESS AND EGRESS

Termination of Condominium Project: The Lodge at Stonecliffe Condominium



AND UTILITY EASEMENT. ALL BEING A PART OF PRIVATE CLAIM NO.3, T40N, R3W, CITY OF MACKINAC ISLAND, MACKINAC COUNTY, MICHIGAN.

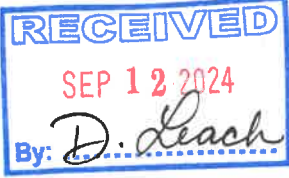
EASEMENT FOR POOL:

COMMENCING AT THE NORTHEAST CORNER OF PRIVATE CLAIM NO.3; THENCE ALONG THE SOUTHEASTERLY LINE OF SAID PRIVATE CLAIMS 33° 21' 17" W 1185.14' TO A STONE MONUMENT IN THE GATE OF STONECLIFFE; THENCE CONTINUING ON THE EASTERLY LINE OF SAID PRIVATE CLAIM BEING THE SOUTHEASTERLY LINE OF A PARCEL DESCRIBED IN LIBER 412, PAGE 472 AND LIBER 412, PAGE 473, MACKINAC COUNTY RECORDS S 33° 03' 19" W 136.97'; THENCE ALONG THE SOUTHEASTERLY LINE OF PRIVATE CLAIM NO.3, S 33° 03' 19" W 25.00' TO THE NORTHEASTERLY CORNER OF A PARCEL. OF LAND AS RECORDED IN LIBER 437, PAGE 580 AND LIBER 437, PAGE 592, MACKINAC COUNTY RECORDS; THENCE ALONG THE NORTHEASTERLY LINE OF THE ABOVE MENTIONED PARCEL N 57° 15' 00" W 150.00' TO THE NORTHWESTERLY CORNER OF SAID PARCEL; THENCE S 33° 03' 19" W AND PARALLEL WITH THE SOUTHEASTERLY LINE OF PRIVATE CLAIM NO.3, ALONG THE NORTHWESTERLY LINE OF THE ABOVE MENTIONED PARCEL 150.00'; THENCE ALONG THE SOUTHWESTERLY LINE OF THE ALSO BEING THE SOUTHEASTERLY LINE OF A PARCEL OF LAND RECORDED IN LIBER 263, PAGE 384, MACKINAC COUNTY RECORDS, S 33° 03' 19" W 499.98' TO THE SOUTHEASTERLY CORNER OF THE ABOVE MENTIONED PARCEL; THENCE ALONG THE SOUTHWESTERLY LINE OF THE ABOVE MENTIONED PARCEL N 57° 15' 00" W 150.00'; THENCE N 67° 59' 24" W 298.94'; THENCE S 78° 32' 09" W 164.57'; THENCE N 39° 36' 27" W 63.14' TO THE NORTHWESTERLY LINE OF PRIVATE CLAIM NO. 3; THENCE ALONG SAID PRIVATE CLAIM LINE N 32° 55' 00" E 113.87' TO THE WESTERLY LINE OF CONDO NO. 1 AS RECORDED IN LIBER 264, PAGE 602, MACKINAC COUNTY RECORDS; THENCE ALONG THE WEST LINE OF SAID CONDO NO. 1, S 02° 56' 12" W 11.34' TO THE SOUTH LINE OF SAID CONDO NO. 1; THENCE ALONG THE SOUTH LINE OF SAID CONDO NO. 1, S 87° 03' 39" E 93.75' TO THE SOUTHEASTERLY CORNER OF CONDO NO. 1; THENCE ALONG THE EASTERLY LINE OF SAID CONDO NO. 1, N 02° 56' 23" E 160.00' TO THE NORTHEASTERLY CORNER OF SAID CONDO NO. 1; THENCE S 85° 05' 28" E 98.57' TO THE POINT OF BEGINNING; THENCE N 04° 14' 13" W 3.41'; THENCE S 88° 50' 55" E 46.96'; THENCE S 44° 12' 10" W 8.32'; THENCE N 85° 05' 28" W 41.05'; TO THE POINT OF BEGINNING. BEING SUBJECT TO ALL EASEMENTS OF RECORD, IF ANY. ALL BEING A PART OF PRIVATE CLAIM NO. 3, T40N, R3W, CITY OF MACKINAC ISLAND, MACKINAC COUNTY, MICHIGAN.

Tax Parcel Nos:

- | | | |
|------------------------|------------------------|-------------------------|
| 051-763-001-00, Unit 1 | 051-763-005-00, Unit 5 | 051-763-009-00, Unit 9 |
| 051-763-002-00, Unit 2 | 051-763-006-00, Unit 6 | 051-763-010-00, Unit 10 |
| 051-763-003-00, Unit 3 | 051-763-007-00, Unit 7 | 051-763-011-00, Unit 11 |
| 051-763-004-00, Unit 4 | 051-763-008-00, Unit 8 | 051-763-012-00, Unit 12 |
| | | 051-763-013-00, Unit 13 |

Termination of Condominium Project: The Lodge at Stonecliffe Condominium



INDIVIDUAL
APPLICATION AND PERMIT
FOR USE OF CITY
STREETS AND RIGHT OF WAY

\$5,000 Bond (c)
\$1,000 Fee

Section XI, Itemg.

Permit fee - CK# 358
Bond - CK# 2018094918

This permit is incomplete without page 2
PLEASE PRINT IN INK OR TYPE

Applicants Name <i>Loretta M. Denny Trust</i>	Contractor Name (Individual, Company, etc.) <i>Belong Excavating LLC</i>
Mailing Address <i>3520 Manserwood Drive</i>	Mailing Address <i>P.O. Box 93</i>
City, State, Zip <i>Gaylord, MI 49735</i>	City, State, Zip <i>St. Ignace, MI 49781</i>
Contact's Name & Phone Number <i>John Denny 989 858 6320</i>	Phone <i>906 643 7660</i>

Request: I do hereby make application for a permit to use the right of way of the following city streets.

Street or Other <i>6784 Main</i>	Location (Give distance and direction from nearest main intersection.) <i>(102' +/- West of Main & Truscott</i>
Date work to start on <i>upon necessary approvals</i>	Date work to be completed by <i>in timely fashion</i>
Purpose: <i>Excavation, diagnosis, repair & restoration of an existing failed sanitary sewer line, presently posing a nuisance affecting the public health, safety and welfare</i>	

I certify that I accept the following:

1. Commencement of work set forth in the permit application constitutes acceptance of the permit as issued.
2. Failure to object within ten (10) days to the permit as issued constitutes acceptance to the permit as issued.
3. If this permit is accepted by either of the above methods, I will comply with the provisions of the permit.

Applicant/Authorized Agent Signature 	Date <i>09/11/2024</i>
(If authorized agent - I hereby certify that I am acting as an authorized agent on behalf of the named applicant.)	

HOMEOWNERS POLICY DECLARATIONS

INSURANCE COMPANY
6101 ANACAPRI BLVD., LANSING, MI 48917-3999

AGENCY MCNAMARA INSURANCE AGENCY INC
01-0763-00 Mkt Terr 001 (989) 732-6471

Renewal Effective 03-01-2024

POLICY NUMBER 49-388-262-00

Company Use 33-89-MI-1303

INSURED LORETTA DENNANY
LORETTA DENNANY TRUST
C/O JOHN DENNANY

ADDRESS 2520 MANORWOOD DR

GAYLORD MI 49735-8224

Company Bill

POLICY TERM	
12:01 a.m.	12:01 a.m.
to	
03-01-2024	03-01-2025

In consideration of payment of the premium shown below, this policy is renewed. Please attach this Declarations and attachments to your policy. If you have any questions, please consult with your agent.

	TERM
TOTAL POLICY PREMIUM	\$8,943.69
PAID IN FULL DISCOUNT	813.86
TOTAL POLICY PREMIUM IF PAID IN FULL	\$8,129.83

Discount Applies For Affiliation With: ALUMNI ASSOCIATION
Please notify your agent at (989) 732-6471 if you are no longer a member of this group.

LOCATION DESCRIPTION Homeowners Policy Form 3

407 Main St
Mackinac Island, MI 49757

Frame Construction Built in 1899
Asphalt Roof Updated in 2000
Protection Class 4
Seasonal Home

PROPERTY AND LIABILITY COVERAGES

	LIMITS
A Dwelling	\$1,706,500
B Other Structures	170,650
C Personal Property	1,194,550
D Additional Living Expense and Loss of Rents	341,300
E Personal Liability (each occurrence)	500,000
F Medical Payments (each person)	1,000

Section I Deductible
\$1,000 - All Peril Deductible

COVERAGES THAT APPLY

Personal Property Replacement Cost	
Other Structures Off Premises Replacement Cost	
Homeowners Plus	
Mortgage Extra Expense Coverage (\$1,000 Deductible)	\$250/mo
Refrigerated Products Coverage (\$250 Deductible)	750
Glass Breakage (\$250 Deductible)	
Domestic Appliance Seepage or Leakage (\$1,000 Deductible)	50,000
Tree Debris Removal	1,500
Special Personal Property Coverage	
Loss Assessment Coverage	5,000
Theft Misplacing or Losing of Jewelry or Furs	5,000
Theft Misplacing or Losing of Guns	5,000
Money Revised Limit	1,000
Securities Revised Limit	5,000
Credit and Fund Transfer Card Coverage	10,000
Ordinance or Law Coverage	170,650
Property Coverage Limitation for Fungi, Wet Rot, Dry Rot and Bacteria resulting from a covered cause of loss	100,000
Fire Department Charges	500

PREMIUM DISCOUNTS THAT APPLY

Protective Devices Discount

pd. 2/5/24
✓ # 341

+ x 2/12/24
Donna acknowledged receipt



CASHIER'S CHECK

The Huntington National Bank - Branch 440453
Columbus, Ohio 43219



No. 2018094918

Remitter JOHN M DENNANY

Date 09/10/2024

Pay Five Thousand Dollars & 00/100

\$ ** 5,000.00 **

To the Order Of

THE CITY OF MACKINAC ISLAND

Drawer: The Huntington National Bank
Columbus, Ohio 43219

DRAWEE: The Huntington National Bank
Columbus, Ohio 43219

By *[Signature]*
Authorized Signer

⑆ 2018094918⑆ ⑆ 044000024⑆ 01892517247⑆

358

74-0140/0724

LORETTA M DENNANY, TRUST 04-99
JOHN M DENNANY, TRUSTEE
2520 MANORWOOD DR.
GAYLORD, MI 49734

Date 09/11/2024

Pay to the order of *[Signature]* \$ 1000
One Thousand and 00/100 Dollars

Heat Reactive Ink

FIFTH THIRD BANK

Memo ROW Permit Fee

⑆ 072401404⑆ 7509403403⑆ 0368

LOOK FOR FRAUD-DETERMINING FEATURES INCLUDING THE SECURITY SQUARE AND HEAT-REACTIVE INK DETAILS ON BACK

Section XI, Itemg.

APPLICATION FOR BUSINESS LICENSE

Please indicate the type of business license you are applying for. Check only one:

- New Business (A business located within the City which was not licensed the previous year.)
- Renewal Business (A business licensed the previous year and identical to previously approved license.)
- Off-Island Business (A business operating within the City but not physically located within the City.)

Name of Business:

Name of Owner, Agent, or Manager:

Location of Business:

Mailing Address: Telephone No:

City, State, & Zip: Fax No.

Type of Business: Email Address:

State of Michigan Sales Tax Number / Social Security or FEIN:

Is this business a licensed trade regulated by the State of Michigan (contractor, architect, etc) Yes No
(If yes, please include a copy of your state license certificate)

Horse or bicycle related businesses please include a copy of your certificate of liability insurance.

SIGNAGE:

NUMBER OF SIGNS

List the number and describe the type and location of all signs. (Refer to the City's Sign and Outdoor Merchandise Display Ordinance for guidance.) Also, check whether each sign is new or existing.

NEW	EXISTING	TYPE & LOCATION
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	

The following information is required for all businesses. If there are any changes to existing signage or new signage, please fill out a Sign Permit Application and provide drawings, sketches, and/or photos for each sign; showing all pertinent signage details.

I affirm that the information provided in this application is true and I have the authority to provide such information.

Applicant's Signature _____

Date Signed _____

Make checks payable to the City of Mackinac Island

DO NOT WRITE IN THIS AREA - CITY USE ONLY

Date Rec'd: September 11, 2024 Fee Rec'd: _____ Check No. _____

Council Action Date: 9.18.24 Approved _____ Denied _____ License No. 24-339

APPLICATION FOR BUSINESS LICENSE

Please indicate the type of business license you are applying for. Check only one:

- New Business (A business located within the City which was not licensed the previous year.)
- Renewal Business (A business licensed the previous year and identical to previously approved license.)
- Off-Island Business (A business operating within the City but not physically located within the City.)

Name of Business: R Industries Contracting, LLC

Name of Owner, Agent, or Manager: Ross Schmidt

Location of Business: Below

Mailing Address: W2096 County Rd. KK Telephone No: 920-851-8621

City, State, & Zip: Kaukauna, WI 54130 Fax No. _____

Type of Business: Construction Email Address: Ross@Rindustriesllc.com

State of Michigan Sales Tax Number / Social Security or FEIN: 92-1601807

Is this business a licensed trade regulated by the State of Michigan (contractor, architect, etc) Yes No
(If yes, please include a copy of your state license certificate)

Horse or bicycle related businesses please include a copy of your certificate of liability insurance.

SIGNAGE: NUMBER OF SIGNS 0

List the number and describe the type and location of all signs. (Refer to the City's Sign and Outdoor Merchandise Display Ordinance for guidance.) Also, check whether each sign is new or existing.

NEW	EXISTING	TYPE & LOCATION
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	

The following information is required for all businesses. If there are any changes to existing signage or new signage, please fill out a Sign Permit Application and provide drawings, sketches, and/or photos for each sign; showing all pertinent signage details.

I affirm that the information provided in this application is true and I have the authority to provide such information.

Ross Schmidt 9/5/24
Applicant's Signature Date Signed

Make checks payable to the City of Mackinac Island

DO NOT WRITE IN THIS AREA - CITY USE ONLY

Date Rec'd: 09/10/2024 Fee Rec'd: \$150.00 Check No. 2772
Council Action Date: _____ Approved _____ Denied _____ License No. 24-340

Permit No. 24-220

2 Vehicle + 8 trailers

Section XI, Itemj.

APPLICATION FOR TEMPORARY MOTOR VEHICLE PERMIT
(ONE APPLICATION FOR EACH VEHICLE AT EACH JOB LOCATION)

CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Fabcon Precast Permit Fee: Waived

Contact Name: Ray Simmons Date: _____

Address: 3373 Busch Dr. City: _____

State: MI Zip: 49418 Fax#: _____

Phone #: 616-490-4568 Email Address: Ray.Simmons@Fabconprecast.com

Work Site: Mackinac Island WWTP

Reason Vehicle is Needed: To pull trailers to the job site

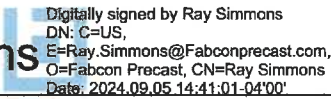
Vehicle Description: Capacity Truck Switcher Truck
Make Model/Description

Proposed Starting & Ending Date: 9/9/24-9/30/24 Total Days of Usage: 12

What Boat Line & Dock: Arnold Freight to British Landing

Proposed Travel Route: _____

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: Ray Simmons  Date: 9/5/24

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times

Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757

Phone: 906-847-3702

Fax: 906-847-6430

Email: clerk@cityofmi.org

City Use: Application Received: 09/09/2024 Fee Received: Waived Ck #: —
Date of Action on Application: 9.18.24 Approved: _____ Denied: _____ By: M. Doud
Comments: Pre approved - Mayor Doud

(11/8/2018)

Permit No. 24-221

APPLICATION FOR TEMPORARY MOTOR VEHICLE PERMIT
(ONE APPLICATION FOR EACH VEHICLE AT EACH JOB LOCATION)

CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Fabcon Precast Permit Fee: Waived
 Contact Name: Ray Simmons Date: _____
 Address: 3373 Busch Dr. City: Grandville
 State: MI Zip: 49418 Fax#: _____
 Phone #: 616-490-4568 Email Address: Ray.Simmons@fabconprecast.com
 Work Site: Mackinac Island WWTP
 Reason Vehicle is Needed: Tools for job site
 Vehicle Description: Dodge Ram 3500 work truck
Make Model/Description
 Proposed Starting & Ending Date: 9/9/24 - 9/30/24 Total Days of Usage: 12
 What Boat Line & Dock: Arnold freight to British Landing
 Proposed Travel Route: _____

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: _____ Date: _____

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times

Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757

Phone: 906-847-3702

Fax: 906-847-6430

Email: clerk@cityofmi.org

City Use: Application Received: 09/09/2024 Fee Received: Fee Waived Ck #: —
 Date of Action on Application: 9.18.24 Approved: _____ Denied: _____ By: M. Doud
 Comments: Pre approved - Mayor Doud

(11/8/2018)

Permit No. T24-099

APPLICATION FOR TEMPORARY TRAILER PERMIT
(ONE APPLICATION FOR EACH TRAILER AT EACH JOB LOCATION)

CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Fabcon Precast Permit Fee: Waived

Contact Name: Ray Simon Date: _____

Address: 3373 Bosch Dr. City: Grandville

State: MI Zip: 49918 Fax#: _____

Phone #: 616-496-4568 Email Address: Ray.Simon@fabconprecast.com

Work Site/Destination: Mackinac Island WWTIP

Reason Trailer is Needed: Haul rigging and tools to jobsite

Trailer Description: Load Trail 26' Deck over 10K
Make Model/Description Weight

Proposed Starting & Ending Date: 9/9/24-9/30/24 Total Days of Usage: 12

What Boat Line & Dock: Arnold Freight to British Landing

Proposed Travel Route: _____

Trailers pulled by horse and dray CANNOT EXCEED 3000 pounds

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: _____ Date: _____

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times.

Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757

Phone: 906-847-3702

Fax: 906-847-6430

Email: clerk@cityofmi.org

City Use: Application Received: <u>09/09/2024</u>	Fee Received: <u>⊖</u>	Ck #: <u>Fee Waived</u>
Date of Action on Application: <u>9.18.24</u>	Approved: _____	Denied: _____
Comments: <u>pre approval - Mayor Doud</u>	By: <u>M. Doud</u>	

Permit No. T24-100

Section XI, Itemj.

APPLICATION FOR TEMPORARY TRAILER PERMIT
(ONE APPLICATION FOR EACH TRAILER AT EACH JOB LOCATION)
CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Fabcon Precast Permit Fee: Waived
Contact Name: Ray Simmons Date: 9/5/24
Address: 3373 Busch Dr. City: Grandville
State: MI Zip: 49428 Fax#: _____
Phone #: 616-490-4568 Email Address: Ray.Simmons@Fabconprecast.com
Work Site/Destination: Mackinac Island WWTP

Reason Trailer is Needed: Product transportation
Trailer Description: Thruway Flatbed / F88 16,500 Lbs.
Make Model/Description Weight

Proposed Starting & Ending Date: 9/9/24 Total Days of Usage: 1

What Boat Line & Dock: Arnold Freight to British Landing

Proposed Travel Route: British Landing Dock to Lake Shore Dr. to M-185 to British Landing Rd. to State Rd. to British Landing Rd. to Annex Rd. to Stonecliff Rd. to WWTP

Trailers pulled by horse and dray CANNOT EXCEED 3000 pounds

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: _____ Date: _____

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times.
Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757
Phone: 906-847-3702 **Fax:** 906-847-6430 **Email:** clerk@cityofmi.org

City Use: Application Received: 09/07/2024 Fee Received: Waived Ck #: _____
Date of Action on Application: 9-18-24 Approved: _____ Denied: _____ By: M. Dond
Comments: Preapproved by Mayor

Permit No. T24-101

APPLICATION FOR TEMPORARY TRAILER PERMIT
(ONE APPLICATION FOR EACH TRAILER AT EACH JOB LOCATION)
CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Fabcon Precast Permit Fee: Waived
Contact Name: Ray Simmons Date: 9/5/24
Address: 3373 Busch Dr. City: Grandville
State: MI Zip: 49428 Fax#: _____
Phone #: 616-490-4568 Email Address: Ray.Simmons@Fabconprecast.com

Work Site/Destination: Mackinac Island WWTP

Reason Trailer is Needed: Product transportation

Trailer Description: Benson Flatbed / F9 10,860 Lbs.
Make Model/Description Weight

Proposed Starting & Ending Date: 9/9/24 Total Days of Usage: 1

What Boat Line & Dock: Arnold Freight to British Landing

Proposed Travel Route: British Landing Dock to Lake Shore Dr. to M-185 to British Landing Rd. to State Rd. to British Landing Rd. to Annex Rd. to Stonecliff Rd. to WWTP
Trailers pulled by horse and dray CANNOT EXCEED 3000 pounds

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: _____ Date: _____

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times.
Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757
Phone: 906-847-3702 **Fax:** 906-847-6430 **Email:** clerk@cityofmi.org

City Use: Application Received: 09/09/2024 Fee Received: Waived Ck #: —
Date of Action on Application: 9.18.24 Approved: _____ Denied: _____ By: M. Aoud
Comments: Preapproved by Mayor

Permit No. T24-102

APPLICATION FOR TEMPORARY TRAILER PERMIT
(ONE APPLICATION FOR EACH TRAILER AT EACH JOB LOCATION)

CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Fabcon Precast Permit Fee: waived

Contact Name: Ray Simmons Date: 9/5/24

Address: 3373 Busch Dr. City: Grandville

State: MI Zip: 49428 Fax#: _____

Phone #: 616-490-4568 Email Address: Ray.Simmons@Fabconprecast.com

Work Site/Destination: Mackinac Island WWTP

Reason Trailer is Needed: Product transportation

Trailer Description: Great Dane Flatbed / F69 9,120 Lbs.
Make Model/Description Weight

Proposed Starting & Ending Date: 9/9/24 Total Days of Usage: 1

What Boat Line & Dock: Arnold Freight to British Landing

Proposed Travel Route: British Landing Dock to Lake Shore Dr. to M-185 to British Landing Rd. to State Rd. to British Landing Rd. to Annex Rd. to Stonecliff Rd. to WWTP

Trailers pulled by horse and dray CANNOT EXCEED 3000 pounds

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: _____ Date: _____

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times.

Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757

Phone: 906-847-3702

Fax: 906-847-6430

Email: clerk@cityofmi.org

City Use: Application Received: <u>09/09/2024</u>	Fee Received: <u>Waived</u>	Ck #: <u>—</u>
Date of Action on Application: <u>9.18.24</u>	Approved: _____	Denied: _____
Comments: _____	By: <u>M. Doud</u>	
Pre approved by Mayor		

Permit No. T24-103

APPLICATION FOR TEMPORARY TRAILER PERMIT
(ONE APPLICATION FOR EACH TRAILER AT EACH JOB LOCATION)
CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Fabcon Precast Permit Fee: Waived

Contact Name: Ray Simmons Date: 9/5/24

Address: 3373 Busch Dr. City: Grandville

State: MI Zip: 49428 Fax#: _____

Phone #: 616-490-4568 Email Address: Ray.Simmons@Fabconprecast.com

Work Site/Destination: Mackinac Island WWTP

Reason Trailer is Needed: Product transportation

Trailer Description:	<u>Reitnouer</u>	<u>Flatbed / F87</u>	<u>9,000 Lbs.</u>
	Make	Model/Description	Weight

Proposed Starting & Ending Date: 9/9/24 Total Days of Usage: 1

What Boat Line & Dock: Arnold Freight to British Landing

Proposed Travel Route: British Landing Dock to Lake Shore Dr. to M-185 to British Landing Rd. to State Rd. to British Landing Rd. to Annex Rd. to Stonecliff Rd. to WWTP

Trailers pulled by horse and dray CANNOT EXCEED 3000 pounds

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: _____ Date: _____

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times.

Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757

Phone: 906-847-3702

Fax: 906-847-6430

Email: clerk@cityofmi.org

City Use: Application Received: <u>09/09/2024</u>	Fee Received: <u>Waived</u>	Ck #: <u>—</u>
Date of Action on Application: <u>9.18.24</u>	Approved: _____	Denied: _____
Comments: <u>Pre approved by Mayor</u>	By: <u>M. Doud</u>	

Permit No. T24-104

APPLICATION FOR TEMPORARY TRAILER PERMIT
(ONE APPLICATION FOR EACH TRAILER AT EACH JOB LOCATION)

CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Fabcon Precast Permit Fee: Waived

Contact Name: Ray Simmons Date: 9/5/24

Address: 3373 Busch Dr. City: Grandville

State: MI Zip: 49428 Fax#: _____

Phone #: 616-490-4568 Email Address: Ray.Simmons@Fabconprecast.com

Work Site/Destination: Mackinac Island WWTP

Reason Trailer is Needed: Product transportation

Trailer Description:	<u>Fontaine</u>	<u>Flatbed / F97</u>	<u>15,000 Lbs.</u>
	Make	Model/Description	Weight

Proposed Starting & Ending Date: 9/9/24 Total Days of Usage: 1

What Boat Line & Dock: Arnold Freight to British Landing

Proposed Travel Route: British Landing Dock to Lake Shore Dr. to M-185 to British Landing Rd. to State Rd. to British Landing Rd. to Annex Rd. to Stonecliff Rd. to WWTP

Trailers pulled by horse and dray CANNOT EXCEED 3000 pounds

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: _____ Date: _____

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times.

Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757

Phone: 906-847-3702

Fax: 906-847-6430

Email: clerk@cityofmi.org

City Use: Application Received: <u>09/09/2024</u>	Fee Received: <u>Waived</u>	Ck #: _____
Date of Action on Application: <u>9.18.24</u>	Approved: _____	Denied: _____
By: <u>M. Doud</u>		
Comments: <u>Pre approved by Mayor</u>		

Permit No. T24-105

APPLICATION FOR TEMPORARY TRAILER PERMIT
(ONE APPLICATION FOR EACH TRAILER AT EACH JOB LOCATION)

CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Fabcon Precast Permit Fee: Waived

Contact Name: Ray Simmons Date: 9/5/24

Address: 3373 Busch Dr. City: Grandville

State: MI Zip: 49428 Fax#: _____

Phone #: 616-490-4568 Email Address: Ray.Simmons@Fabconprecast.com

Work Site/Destination: Mackinac Island WWTP

Reason Trailer is Needed: Product transportation

Trailer Description: Fontaine Flatbed / F111 16,340 Lbs.
Make Model/Description Weight

Proposed Starting & Ending Date: 9/9/24 Total Days of Usage: 1

What Boat Line & Dock: Arnold Freight to British Landing

Proposed Travel Route: British Landing Dock to Lake Shore Dr. to M-185 to British Landing Rd. to State Rd. to British Landing Rd. to Annex Rd. to Stonecliff Rd. to WWTP

Trailers pulled by horse and dray CANNOT EXCEED 3000 pounds

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: _____ Date: _____

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times.

Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757

Phone: 906-847-3702

Fax: 906-847-6430

Email: clerk@cityofmi.org

City Use: Application Received: 09/09/2024 Fee Received: Waived Ck #: _____
Date of Action on Application: 9.18.24 Approved: _____ Denied: _____ By: M. Doud
Comments: Pre approved by Mayor

Permit No. T24-106

APPLICATION FOR TEMPORARY TRAILER PERMIT

(ONE APPLICATION FOR EACH TRAILER AT EACH JOB LOCATION)

CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Fabcon Precast Permit Fee: Waived

Contact Name: Ray Simmons Date: 9/5/24

Address: 3373 Busch Dr. City: Grandville

State: MI Zip: 49428 Fax#: _____

Phone #: 616-490-4568 Email Address: Ray.Simmons@Fabconprecast.com

Work Site/Destination: Mackinac Island WWTP

Reason Trailer is Needed: Product transportation

Trailer Description:	<u>Fontaine</u>	<u>Flatbed / F110</u>	<u>16,340 Lbs.</u>
	Make	Model/Description	Weight

Proposed Starting & Ending Date: 9/9/24 Total Days of Usage: 1

What Boat Line & Dock: Arnold Freight to British Landing

Proposed Travel Route: British Landing Dock to Lake Shore Dr. to M-185 to British Landing Rd. to State Rd. to British Landing Rd. to Annex Rd. to Stonycliff Rd. to WWTP

Trailers pulled by horse and dray CANNOT EXCEED 3000 pounds

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: _____ Date: _____

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times.

Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757

Phone: 906-847-3702

Fax: 906-847-6430

Email: clerk@cityofmi.org

City Use: Application Received: <u>09/09/2024</u>	Fee Received: <u>Waived</u>	Ck #: <u>—</u>
Date of Action on Application: <u>9.18.24</u>	Approved: _____	Denied: _____
Comments: <u>Pre approved by Mayor</u>	By: <u>M. David</u>	

Permit No. 24-222

Section XI, Itemk.

APPLICATION FOR TEMPORARY MOTOR VEHICLE PERMIT
(ONE APPLICATION FOR EACH VEHICLE AT EACH JOB LOCATION)

CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Josh Smith Family Entertainment Group Permit Fee: \$150.00
 Contact Name: Josh Smith Date: 9/9/24
 Address: 1265 Hamilton Parkway City: Itasca
 State: IL Zip: 60143 Fax#: _____
 Phone #: 231.564.2656 Email Address: Josh.Smith@fegllc.com
 Work Site: Carousel Arcade - Market St.
 Reason Vehicle is Needed: Move Game for End of Season
 Vehicle Description: Fork lift.
 Make 11.4.24 - 11.5.24 Model/Description See attached email
 Proposed Starting & Ending Date: 10/28/24 - 10/29 Total Days of Usage: 1
 What Boat Line & Dock: Arnold Freight
 Proposed Travel Route: Market St - Astor St - Dock

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: [Signature] Date: 9/9/24

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times

Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757

Phone: 906-847-3702

Fax: 906-847-6430

Email: clerk@cityofmi.org

City Use: Application Received: <u>09/09/2024</u>	Fee Received: _____	Ck #: _____
Date of Action on Application: <u>9.18.24</u>	Approved: _____	Denied: _____
By: <u>Council</u>		
Comments: _____		

(11/8/2018)

City Clerk

From: Josh Smith <josh.smith@fegllc.com>
Sent: Wednesday, September 11, 2024 9:21 AM
To: City Clerk
Subject: Re: City of Mackinac Island Vehicle Permit

Thanks for getting back to me. This is the first time filling this out.

1. Is this permit to use a fork lift to remove all arcade games from the building at the end of the season? - I'm only removing 2-3 games. The forklift is from the dry company to load the games onto the dray.
2. Your requested start date is October 28th - the arcade is located in vehicle zone 1, which has a start date of November 1st. Therefore, you will not be able to bring the forklift to the site until November 1st or later - would you like me to amend the dates on the permit application? Can we change it to 11/4 - 11/5?
3. Are the arcade games being loaded on to a dray to be transported down to the dock? Yes. I have disused this with Big Ray at the dray company.

Thank you for the information. Looking forward on hearing back from you. Any questions please let me know.

On Wed, Sep 11, 2024 at 8:47 AM City Clerk <clerk@cityofmi.org> wrote:

Good Morning Josh,

I received your application for temporary motor vehicle permit, but there are a few things we need to touch on.

1. Is this permit to use a fork lift to remove all arcade games from the building at the end of the season?
2. Your requested start date is October 28th - the arcade is located in vehicle zone 1, which has a start date of November 1st. Therefore, you will not be able to bring the forklift to the site until November 1st or later - would you like me to amend the dates on the permit application?
3. Are the arcade games being loaded on to a dray to be transported down to the dock?

If you could let me know, I would greatly appreciate it!

Danielle Leach

Permit No. 24-223

Section XI, Item I.

APPLICATION FOR TEMPORARY MOTOR VEHICLE PERMIT
(ONE APPLICATION FOR EACH VEHICLE AT EACH JOB LOCATION)

CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Mr Clean Septic Service Permit Fee: \$175.00

Contact Name: Andrea Everhart Date: 9-10-24

Address: N6143 E. Milakokia Lk Rd City: Gould City

State: MI Zip: 49838 Fax#: _____

Phone #: 906-477-6746 Email Address: andrea759@aol.com

Work Site: various locations

Reason Vehicle is Needed: Septage removal

Vehicle Description: 2024 Mack Tanker
Make Model/Description

Proposed Starting & Ending Date: Oct 15-18th or 19th Total Days of Usage: 5

What Boat Line & Dock: Arnold Line - British Landing

Proposed Travel Route: British Landing to various locations

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: Andrea Everhart Date: 9-10-24

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times
Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757
Phone: 906-847-3702 **Fax:** 906-847-6430 **Email:** clerk@cityofmi.org

City Use: Application Received: 9.12.24 Fee Received: \$175.00 Ck #: 6499
Date of Action on Application: 9.18.24 Approved: _____ Denied: _____ By: Council
Comments: _____

Permit No. 24-224

APPLICATION FOR TEMPORARY MOTOR VEHICLE PERMIT
(ONE APPLICATION FOR EACH VEHICLE AT EACH JOB LOCATION)

CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: DLD Environmental Services Permit Fee: Waived

Contact Name: Nichole Bruner Date: 09/11/24

Address: 331 Broad St. City: Plainwell

State: MI Zip: 49180 Fax#: _____

Phone #: 269-685-9824 Ext 258 Email Address: nbruner@dldes.com

Work Site: City Hall in conjunction w/ Mackinac Island DPW

Reason Vehicle is Needed: Annual HHW

Vehicle Description: Freightliner Business Class B by truck
Make Model/Description

Proposed Starting & Ending Date: 10/10/24 to 10/14/24 Total Days of Usage: 3

What Boat Line & Dock: Arnold Freight. City Dock

Proposed Travel Route: _____

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: Nichole Bruner Date: 09/13/24

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times

Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757

Phone: 906-847-3702

Fax: 906-847-6430

Email: clerk@cityofmi.org

City Use: Application Received: <u>9.13.24</u>	Fee Received: <u>waived</u>	Ck #: <u>DPW</u>
Date of Action on Application: <u>9.18.24</u>	Approved: _____	Denied: _____
By: <u>Council</u>		
Comments: _____		

(11/8/2018)

Permit No. 24-225

APPLICATION FOR TEMPORARY MOTOR VEHICLE PERMIT
(ONE APPLICATION FOR EACH VEHICLE AT EACH JOB LOCATION)

CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Mission Point Resort Permit Fee: \$175.00

Contact Name: Dennert Ware Date: _____

Address: 6633 Main Street City: Mackinac Island

State: Mi Zip: 49757 Fax#: NA

Phone #: 906-847-3028 Email Address: dware@missionpoint.com

Work Site: Mission Point Resort Propane Tanks

Reason Vehicle is Needed: Propane Delivery

Vehicle Description: Kenworth Truck #702

Make

Model/Description

Proposed Starting & Ending Date: 9/25/24 Total Days of Usage: 1

What Boat Line & Dock: Arnold Freight to British Landing

Proposed Travel Route: British Landing to East Side of Island VIA M-185 to Mission Point Resoert

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature:  Date: 9/13/24

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times

Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757

Phone: 906-847-3702

Fax: 906-847-6430

Email: clerk@cityofmi.org

City Use: Application Received: <u>9.16.24</u>	Fee Received: _____	Ck #: _____
Date of Action on Application: <u>9.18.24</u>	Approved: _____	Denied: _____
By: <u>Council</u>		
Comments: _____		

(11/8/2018)

Permit No. 24-226

APPLICATION FOR TEMPORARY MOTOR VEHICLE PERMIT
(ONE APPLICATION FOR EACH VEHICLE AT EACH JOB LOCATION)

CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Mission Point Resort Permit Fee: \$175.00

Contact Name: Dennert Ware Date: _____

Address: 6633 Main Street City: Mackinac Island

State: Mi Zip: 49757 Fax#: NA

Phone #: 906-847-3028 Email Address: dware@missionpoint.com

Work Site: Mission Point Resort Propane Tanks

Reason Vehicle is Needed: Propane Delivery

Vehicle Description: Kenworth Truck #702

Proposed Starting & Ending Date: 10/15/24 Total Days of Usage: 1

What Boat Line & Dock: Arnold Freight to British Landing

Proposed Travel Route: British Landing to East Side of Island VIA M-185 to Mission Point Resoert

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: [Signature] Date: 9/13/24

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times
Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757
Phone: 906-847-3702 **Fax:** 906-847-6430 **Email:** clerk@cityofmi.org

City Use: Application Received: 9.16.24 Fee Received: _____ Ck #: _____
Date of Action on Application: 9.18.24 Approved: _____ Denied: _____ By: Council
Comments: _____

(11/8/2018)

Permit No. T24-107

Section XI, Itemo.

APPLICATION FOR TEMPORARY TRAILER PERMIT
(ONE APPLICATION FOR EACH TRAILER AT EACH JOB LOCATION)
CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Doug Darga Permit Fee: \$15.00

Contact Name: Doug Darga Date: 9/17/24

Address: 7325 Main Street City: Mackinac Island

State: MI Zip: 49757 Fax#: —

Phone #: 765-661-7735 Email Address: dougd@mackinaclandscapeandgarden.com

Work Site/Destination: Rowe Condo - 1407 Church St.

Reason Trailer is Needed: Moving Kubota - to move trees

Trailer Description: Suretrack ST7 1900
Make Model/Description Weight

Proposed Starting & Ending Date: 9/13-9/16 Total Days of Usage: 4 days

What Boat Line & Dock: already on island

Proposed Travel Route: Carnage/Big barn - down to main street - parked @ bottom of hill.

Trailers pulled by horse and dray CANNOT EXCEED 3000 pounds

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: [Signature] Date: 9/17/24

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times.
Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757
Phone: 906-847-3702 **Fax:** 906-847-6430 **Email:** clerk@cityofmi.org

City Use: Application Received: 9.17.24 Fee Received: \$15.00 Ck #: 1089
Date of Action on Application: 9.18.24 Approved: _____ Denied: _____ By: Council
Comments: _____

Permit No. 24-227

Section XI, Itemo.

APPLICATION FOR TEMPORARY MOTOR VEHICLE PERMIT
(ONE APPLICATION FOR EACH VEHICLE AT EACH JOB LOCATION)

CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Doug Darga Permit Fee: \$200.00

Contact Name: Doug Darga Date: 9/17/24

Address: 7325 Main Street City: Mackinac Island

State: MI Zip: 49757 Fax#: —

Phone #: 765-661-7735 Email Address: dugd@mackinaclandscapeandgarden.com

Work Site: Rowe Condominiums - 1407 Church St.

Reason Vehicle is Needed: moving trees

Vehicle Description: Kubota SCL1000 mini — standup skidsteer
Make Model/Description

Proposed Starting & Ending Date: 9/13 — 9/16 Total Days of Usage: 4 days

What Boat Line & Dock: already on island

Proposed Travel Route: from - Cabbage / Big Barn - down main street - parked @ bottom of hill.

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature:  Date: 9/17/24

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times

Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757

Phone: 906-847-3702

Fax: 906-847-6430

Email: clerk@cityofmi.org

City Use: Application Received: <u>9.17.24</u>	Fee Received: <u>\$ 200.00</u>	Ck #: <u>1089</u>
Date of Action on Application: <u>9.18.24</u>	Approved: _____	Denied: _____
By: <u>Council</u>		
Comments: _____		

(11/8/2018)

Permit No. T24-108

Section XI, Item p.

APPLICATION FOR TEMPORARY TRAILER PERMIT

(ONE APPLICATION FOR EACH TRAILER AT EACH JOB LOCATION)

CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Doug Darga Mackinac Landscape + Garden Permit Fee: \$15.00

Contact Name: Doug Darga Date: 9/16/24

Address: 7325 main St. City: Mackinac Island

State: MI. Zip: 49757 Fax#: —

Phone #: 765-661-7735 Email Address: dougd@mackinaclandscapeandgarden.com

Work Site/Destination: Matt McCarty Lot 23/Trailwin Addition

Reason Trailer is Needed: move Kubada to the worksite

Trailer Description: Suretrack ST7 6x12' 1900 #
Make Model/Description Weight

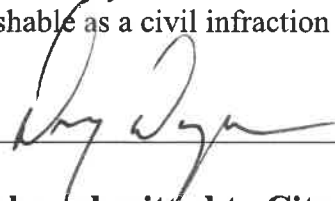
Proposed Starting & Ending Date: 10/14/24 - 10/18/24 Total Days of Usage: will be waiting on Kubada - so

What Boat Line & Dock: already on island day to take up day back down to Barn

Proposed Travel Route: Carnage / Big Barn - up Grand Hill to 7th Street

Trailers pulled by horse and dray CANNOT EXCEED 3000 pounds

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature:  Date: 9/16/24

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times.

Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757

Phone: 906-847-3702

Fax: 906-847-6430

Email: clerk@cityofmi.org

City Use: Application Received: <u>9.17.24</u>	Fee Received: <u>\$15.00</u>	Ck #: <u>1090</u>
Date of Action on Application: <u>9.18.24</u>	Approved: _____	Denied: _____
Comments: _____	By: <u>Council</u>	

Permit No. 24-228

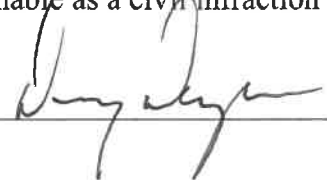
Section XI, Item.

APPLICATION FOR TEMPORARY MOTOR VEHICLE PERMIT
(ONE APPLICATION FOR EACH VEHICLE AT EACH JOB LOCATION)

CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Doug Darga *Mackinac Landscape + Garden* Permit Fee: \$200.00
 Contact Name: Doug Darga Date: 9/16/24
 Address: 7325 Main Street City: Mackinac Island
 State: MI Zip: 49757 Fax#: —
 Phone #: 765-661-7735 Email Address: dougd@mackinaclandscapeandgarden.com
 Work Site: Matt McCarty Lot 23 Tallum Addition
 Reason Vehicle is Needed: moving boulders
 Vehicle Description: Kubota SCL1000 mini startup skidsteer
Make Model/Description
 Proposed Starting & Ending Date: 10/14/24 - 10/18/24 Total Days of Usage: 5 days
 What Boat Line & Dock: already on island
 Proposed Travel Route: Carrage/Big Barn - up Grand Hill to 7th Street

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature:  Date: 9/16/24

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times
Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757
Phone: 906-847-3702 **Fax:** 906-847-6430 **Email:** clerk@cityofmi.org

City Use: Application Received: <u>9.17.24</u>	Fee Received: <u>\$200.00</u>	Ck #: <u>1090</u>
Date of Action on Application: <u>9.18.24</u>	Approved: <u> </u>	Denied: <u> </u> By: <u>Council</u>
Comments: <u> </u>		

Permit No. T24-109

APPLICATION FOR TEMPORARY TRAILER PERMIT
(ONE APPLICATION FOR EACH TRAILER AT EACH JOB LOCATION)

CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: O'Boyle and Company Permit Fee: Waived-FWT

Contact Name: Kyle O'Boyle Date: 9-15-24

Address: 1 Arrowhead Drive City: Marquette

State: Michigan Zip: 49855 Fax#: (906) 248-8408

Phone #: (906) 251-1202 Email Address: sean.l.boyle@gmail.com

Work Site/Destination: Forest Way Duplexes

Reason Trailer is Needed: to store masonry tools

Trailer Description:	<u>Intergertiy</u>	<u>Box trailer</u>	<u>2900lbs</u>
	Make	Model/Description	Weight
	<u>9-19-24 - 12-19-24</u>		

Proposed Starting & Ending Date: 9-19-24-12-19-24 Total Days of Usage: 3 months

What Boat Line & Dock: Arnold freight, coal dock

Proposed Travel Route: Behind dray

Trailers pulled by horse and dray CANNOT EXCEED 3000 pounds

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: Kyle P. O'Boyle Date: 9-15-24

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times.

Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757
Phone: 906-847-3702 Fax: 906-847-6430 Email: clerk@cityofmi.org

City Use: Application Received:	<u>9-17-24</u>	Fee Received:	<u>Waived</u>	CL#: <u>FWT</u>
Date of Action on Application:	<u>9-18-24</u>	Approved: _____	Denied: _____	By: <u>Council</u>
Comments:	_____			

11/8/2018

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Section XI, Itemr.

Permit No. 24-229/T24-110

APPLICATION FOR TEMPORARY MOTOR VEHICLE PERMIT +Trailer Permit
(ONE APPLICATION FOR EACH VEHICLE AT EACH JOB LOCATION)
CONDITIONS OF ALL MOTOR VEHICLE PERMITS ARE SUBJECT TO CHANGE

Applicant Name: Fire Catt Hose & ladder testing Permit Fee: Waived-MIFD
Contact Name: Josh Ousley / Dusty Coleman Date: 9-17-2024
Address: 3250 Big Beaver Rd Ste 544 City: Troy MI
State: MI Zip: 48084 Fax#: _____
Phone #: 989-326-7491 Email Address: _____ DColeman @GrandHotel.com
Work Site: Airport
Reason Vehicle is Needed: Hose & ladder Testing
Vehicle Description: _____ Chevy Van w/ enclosed trailer to haul pumping kit
Make _____ Model/Description _____
Proposed Starting & Ending Date: 9-23-2024 Total Days of Usage: 1
What Boat Line & Dock: Arnold Freight
Proposed Travel Route: British landing to Airport

The submittal of this application does not imply approval from the City of Mackinac Island. Approved permits are based on the information provided on the application. Any use or purpose which is contrary to approved uses and purposes or violation of any other local ordinances or state law constitutes a violation of permits conditions and will be punishable as a civil infraction and revocation of the permit.

Applicants Signature: Dusty Coleman Date: 9-17-24

Applications will not be submitted to City Council for approval until the fee is received.

Please visit: cityofmi.org for council dates & times
Mailing address: City of Mackinac Island, P. O. Box 455, Mackinac Island, MI, 49757
Phone: 906-847-3702 **Fax:** 906-847-6430 **Email:** clerk@cityofmi.org

City Use: Application Received: 9.17.24 Fee Received: Waived Ck #: MIFD
Date of Action on Application: 9.18.24 Approved: _____ Denied: _____ By: Council
Comments: _____

(11/8/2018)