

HOWELL TOWNSHIP BOARD MEETING
3525 Byron Road
Howell, MI 48855
January 13, 2020
6:30 P.M.

1. Call to Order:
2. Roll Call: Mike Coddington () Jeff Smith ()
 Jean Graham () Harold Melton ()
 Jonathan Hohenstein () Evan Rudnicki ()
 Matthew Counts ()
3. Pledge of Allegiance:
4. Call to the Board:
5. Approval of the Minutes:
A. Regular Board Meeting December 09, 2019
6. Correspondence:
7. Call to the Public:
8. Annual Financial Report Year Ended June 30, 2019 – Audit Report July 2018-June 2019
9. Unfinished Business:
A. Planning Commission – Appoint Member to Open Position
B. ZBA - Appoint Member to Open Position
10. New Business:
A. Smart Label Solutions, LLC IFT
 1) Agreement for Industrial Facilities Exemption Certificate Real Property
 2) Resolution Approving Application 01.20.474
11. Reports:
A. Supervisor B. Treasurer C. Clerk D. Zoning
E. Assessing F. Fire Authority G. MHOG H. Planning Commission
I. Z B A J. WWTP K. HAPRA L. Property Committee
12. Call to the Public:
13. Disbursements:
Regular and Check Register
14. Adjournment:

AGENDA ITEM

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**HOWELL TOWNSHIP BOARD REGULAR MEETING
MINUTES**

3525 Byron Road
Howell, MI 48855
December 9, 2019
6:30 P.M.

MEMBERS PRESENT:

Mike Coddington	Supervisor
Jean Graham	Clerk
Jonathan Hohenstein	Treasurer
Matthew Counts	Trustee
Harold Melton	Trustee
Evan Rudnicki	Trustee
Jeff Smith	Trustee

MEMBERS ABSENT:

Supervisor Coddington called the meeting to order at 6:30 p.m. The roll was called.

All rose for the Pledge of Allegiance.

APPROVAL OF THE AGENDA:

DECEMBER 9 2019

MOTION by Hohenstein, seconded by Smith, **"TO APPROVE THE DECEMBER 9, 2019 AGENDA AS AMENDED: ADD AGENDA ITEM 9K; PLANNING COMMISSION RESIGNATION OF WILLIAM HOFSESS AND ITEM 9L; CROSSROADS DISCUSSION, UNDER ITEM 9G3; CORRECT THE LESA RESOLUTION NUMBER TO 12.19.473"** Discussion followed. Motion carried.

OCTOBER 14, 2019 MEETING MINUTES:

A. REGULAR BOARD MEETING MINUTES - **MOTION** by Hohenstein, seconded by Counts, **"TO APPROVE THE OCTOBER 14, 2019 MEETING MINUTES AS CORRECTED: UNDER NEW BUSINESS; ITEM C, CORRECT THE PERMIT EXTENSION DATE TO 11/20/2024."** Discussion followed. Motion carried. (See October 14, 2019 Regular Meeting Minutes)

OCTOBER 14, 2019 CLOSED SESSION MINUTES:

A. CLOSED SESSION MINUTES – **MOTION** by Hohenstein, seconded by Counts, **"TO APPROVE THE OCTOBER 14, 2019 MEETING MINUTES AS PRESENTED."** Discussion followed. Motion carried.

CORRESPONDENCE:

No additions.

UNFINISHED BUSINESS:

None.

CALL TO THE PUBLIC:

No response.

NEW BUSINESS:

A. 2019-2020 FINANCIAL REPORT AND BUDGET AMENDMENTS

Deputy Supervisor Kilpela opened up with questions and discussion. With the postponement of November's Meeting Board Members have had time to study the Revenue and Expenditure Report and the Cash Flow Charts. He would like to propose an amendment to the 2019-2020 Budget with an increase to the General

Fund Local Community Share from \$25,000.00 to \$50,000.00. This is to account for the State of Michigan Treasury Payment Schedule Change. There were no questions or concerns from the Board. **MOTION** by Hohenstein, seconded by Graham, **“MOVE TO ACCEPT THE BUDGET AMENDMENT AS PRESENTED.”** Discussion followed. Motion carried. On the Cash Flow Using Budgeted Revenue; Parks and Rec Fund will be carried forward.

B. OBLIQUE AERIAL IMAGERY PROPOSAL

Deputy Supervisor and Assessor Kilpela stated the need for this software addition to the Assessing Program. The Township has experienced retirements in the Assessing and Zoning. The Field Inspector has moved into the Zoning Administrator position thus leaving a gap in field inspections. More and more residents have concerns with people coming on to their properties looking around especially when there could be young children alone at home. The Oblique Aerial Imagery Program would eliminate the need for this as they would do a fly over and take aerial shots of each parcel that will show all 4 sides of buildings that with the program tools be able to measure height, width and other needed measurements. The current GIS program that is used will not allow you to do this as theirs only shows top or straight down view. The Assessor will be able to view a shot of a resident's property and be able to determine if new buildings have been added or perhaps been removed. The State Tax Commission recognizes this as an acceptable form of field work. There are many cities that are using this for doing their appraisals. This is a cost effective way to meet the needs of the Township. This software can be shared among all departments within the office. Howell Township would be the first for Livingston County. Brent is recommending a 6 year – 3 flight project from Eagleview as they will allow each project to be paid over 2 years.

- **MOTION** by Graham, seconded by Smith, **“TO APPROVE EAGLEVIEW PROPOSAL AS PRESENTED FOR 6 YEARS.”** Discussion followed. It was noted that if the Township did not want to go for the entire 6 years, the Township may pull out without any penalties. Motion carried.
- **MOTION** by Graham, seconded by Rudnicki, **“TO AMEND THE GENERAL FUND COMPUTER SUPPORT EXPENSE TO \$50,000.00.”** Discussion followed. Motion carried.

C. JOHN GRAY APPLICATION WAIVER

Supervisor Coddington stated that this is being brought to the Board due to the fact the Township signed off on Mr. Gray's building permit for a barn. It was discovered later that the barn is in front of his house which is against Township's ordinance. The Township signed the final on the permit but the mistake of where the barn was placed was not found until later. To get the record corrected, Mr. Gray went to the ZBA for a waiver to allow for the placement of the barn. The waiver was approved. Mr. Gray is looking for reduction in the cost of having to acquire the waiver. It is recommended to just ask for the publishing fees for the waiver.

- **MOTION** by Hohenstein, seconded by Melton, **“TO WAIVE FEES FOR JOHN GRAY TO THE AMOUNT OF PUBLICATION.”** Discussion followed. Motion carried.

D. APPROVAL OF MEETING CALENDARS FOR 2020

Clerk Graham submitted the calendar for Township Board Meetings, Planning Commission Meetings, Zoning Board of Appeals and Waste Water Treatment Plant Meetings for the year 2020.

- **MOTION** by Rudnicki, seconded by Counts, **“TO APPROVE THE CALENDARS FOR 2020 AS PRESENTED.”** Discussion followed. Motion carried.

E. ANNUAL SEWER/WATER CONNECTION FEES

Treasurer Hohenstein reminded the Board that the ordinance states if the Board takes no action the fees automatically go up by 5% every January 1st. The Board can approve to keep the fees the same or increase

to an amount that is needed. The current fee of \$4,830.00 was set in 2016. If the 5% increase is allowed, the fee will be \$5071.50. Discussion on setting the fee to an even amount.

- **MOTION** by Graham, seconded by Smith, **“TO SET THE WATER/SEWER CONNECTION FEE AT \$5,000.00 EACH.”** Discussion followed. Motion carried.

F. NON-MOTORIZED PLAN

Trustee Counts explained that in October of this year, the Planning Commission had a Public Hearing regarding an upgrade to the Non-Motorized Plan. The main topic was what should be sidewalks and what should be pathways. The Planning Commission is making a recommendation to the Board for approval. The issue could not be voted on in November as that Township Meeting was postponed due to the weather.

- Supervisor Coddington explained that this is still just a map of the plan. There are many steps and easements that will need to be taken before any of these are put in place.
- **MOTION** by Counts, seconded by Smith, **“TO ADOPT THE PROPOSED UPDATED NON-MOTORIZED PLAN AS PRESENTED.”** Discussion followed. Motion carried.

G. COLLECTION OF SUMMER SCHOOL TAXES

Treasurer Hohenstein explained that this comes up every year. We collect the taxes for the 3 school districts within Howell Township. The Township receives \$3.00 for each parcel that we collect from.

- **MOTION** by Hohenstein, seconded by Melton, **“TO APPROVE RESOLUTION #12.19.471, AGREEMENT TO COLLECT SUMMER SCHOOL PROPERTY TAXES FOR FOWLerville COMMUNITY SCHOOLS.”** Discussion followed. A roll-call vote was taken: Counts – yes, Coddington – yes, Melton – yes, Hohenstein - yes, Smith – yes, Rudnicki – yes, Graham – yes. Motion carries 7 to 0.
- **MOTION** by Hohenstein, seconded by Melton, **“TO APPROVE RESOLUTON #12.19.472, AGREEMENT TO COLLECT SUMMER SCHOOL PROPERTY TAXES FOR HOWELL PUBLIC SCHOOLS.”** Discussion followed. A roll-call vote was taken: Hohenstein – yes, Counts – yes, Rudnicki – yes, Smith – yes, Graham – yes, Coddington – yes, Melton – yes. Motion carries 7 to 0.
- **MOTION** by Hohenstein, seconded by Melton, **“TO APPROVE RESOLUTION #12.19.473, AGREEMENT TO COLLECT SUMMER SCHOOL PROPERTY TAXES FOR LESA”.** Discussion followed. A roll-call vote was taken: Coddington – yes, Smith – yes, Graham – yes, Counts – yes, Melton – yes, Hohenstein – yes, Rudnicki - yes. Motion carries 7 to 0.

H. SET PUBLIC HEARING, IFT- SMART LABEL SOLLUTIONS LLC

Clerk Graham stated the next Board Meeting date is January 13, 2020.

- **MOTION** by Graham, seconded by Rudnicki, **“TO SET THE PUBLIC HEARING, FOR AN IFT FOR SMART LABEL SOLUTIONS LLC, FOR THE JANUARY 13, 2020 MEETING.”** Discussion followed. Motion carried.

I. ZBA RESIGNATION – KIM BABCOCK

The current ZBA Chairperson has submitted her resignation from the Zoning Board of Appeals to take effect December 31, 2019. She has stated that she would be an alternate to the ZBA Board if needed. It was noted from the Zoning Board of Appeals, that Kim was an asset to the ZBA.

- **MOTION** by Rudnicki, seconded by Counts, **“TO ACCEPT KIM BABCOCK’S RESIGNATION FROM THE ZBA AS PRESENTED.”** Discussion followed. Motion carried. The opened position will be posted on the website and placed in the Livingston County Daily Paper.

J. CODE ENFORCER OFFICER

Supervisor Coddington stated that the Township only uses the ticket system approximately every 8 years. At this time the Township does not have anyone to issue these citations. Legal Council is suggesting appointing Joe Daus who is the Zoning Administrator, as the Code Enforcer and for Civil Infractions. Supervisor Coddington stated he has issues with appointing Joe to handle the Civil Infractions issues due to the fact that the Sheriff Department has trained law-enforcement people who have a better experience on handling these types of issues when going into court. The ordinance needs to be clarified on handling these issues. Discussion on appointing Joe Daus just as the Code Enforcer.

- **MOTION** by Rudnicki, seconded by Hohenstein, **“TO APPOINT JOE DAUS AS THE CODE ENFORCER.”** Discussion followed that with clarification in the ordinance, the Code Enforcer, could be stated as done by the Zoning Administrator and not a particular person. Motion carried.

K. PLANNING RESIGNATION – WILLIAM HOFSESS

Commissioner Hofsess submitted his resignation from the Planning Commission due to the fact that his class load at U of M has changed and also is planning to move out of Howell Township. The Planning Commission stated that Mr. Hofsess was an asset to the Planning Commission the short time he was here.

- **MOTION** by Graham, seconded by Counts, **“TO ACCEPT WILLIAM HOFSESS RESIGNATION FROM THE PLANNING COMMISSION AS PRESENTED.”** Discussion followed. Motion carried. The opened position will be posted on the website and placed in the Livingston County Daily Paper.

L. CROSSROADS DISCUSSION

Treasurer Hohenstein stated in regards to the lawsuit with Crossroads; the Township Board accepted the agreement. The agreement gave Crossroads 90 days to get their site plan to the Township. Crossroads is stating that is not enough time. Crossroads will agree upon the original 90 days but they want the flexibility to come back and request an additional 90 days if needed. The first 90 days does not begin until the agreement is signed.

- **MOTION** by Rudnicki, seconded by Smith, **“TO APPROVE THE 90 PLUS 90 LANGUAGE IN THE DEAL WITH CROSSROADS OUTDOOR LLC.”** Discussion followed. A roll-call vote was taken: Rudnicki – yes, Hohenstein – no, Smith – yes, Melton – yes, Coddington – yes, Graham – yes, Counts – yes. Motion carried 6 to 1.

REPORTS:

A. SUPERVISOR:

(Supervisor Coddington reported on the following items)

- Dealing with a lot of real estate and legal emails.
- Dealing with many trespassing issues on Township owned properties, due to the hunting season.

B. TREASURER:

(Treasurer Hohenstein reported on the following items)

- The Summer Tax collection is at 97.7% and the Winter Tax collection is at 35.5%.
- Showed the G 2 G report which shows the amount of activity the residents are using the Counter Credit Card machine. We are almost at the 1 year mark.
- Attended a MDOT Meeting. There have been complaints about speeding on Fisher Road. A speed study, zoning in on the first ½ mile from Oak Grove Road, will be conducted. Discussed the non-traditional method of speed study that might be performed.

- The credit card company that the Township uses for online payments is no longer being supported by our software. A new vendor called, Point & Pay has been implemented. Several other townships use this vendor and are happy with it. The switch of vendors will happen within the next month.
- Update on the Oakland Tactical case.

C. CLERK:

(Clerk Graham reported on the following items)

- 3 new laptops have been purchased and received that will be used in the upcoming elections. All election laptops will require Windows 10 to be able to work with QVF (Qualified Voter File) from the State. The current laptops are not able to convert.
- Over 400 new applicants have applied so far to be placed on the Township's Permanent Absent Voter Application List bringing the total listing to almost 1300 voters.

D. ZONING:

(See Zoning Administrator Daus' prepared written report)

E. ASSESSING:

(See Assessor Kilpela's prepared written report)

F. FIRE AUTHORITY:

(Supervisor Coddington reported on the following items)

- Audit was completed.
- Renewed the attorney contract.
- An update on the new firetruck – they are a little behind, hopefully it will arrive within the next couple of months.

G. MHOG:

(Trustee Counts reported on the following items)

- Between October and November work on the contract continued.
- The work on the new building is still in progress.
- The Marion Township's water tower is completed.
- Hydrant flushing is completed.
- Greg and Alex, from MHOG, went to the AWWA (American Water Works Association) Meeting in Mt. Pleasant did a presentation on how the entire system can be managed by smartphones and tablets.
- The MHOG truck in the Lights parade was the Grinch.

H. PLANNING COMMISSION:

(Trustee Counts reported on the following items)

- See October and November Synopses.
- Bedrock Ventures received final site plan approval.
- Open discussion on the Innovation Zone.

I. ZONING BOARD OF APPEALS (ZBA):

(Trustee Rudnicki reported on the following items)

- There were 2 meetings in October and 1 in November; see synopses.

J. WWTP:

(Treasurer Hohenstein reported on the following items)

- Generators on all pump stations have been looked at.
- Cummins Sales and Service has submitted a quote for work on generators. **MOTION** by Hohenstein, seconded by Counts, **"TO APPROVE QUOTE FROM CUMMINS FOR GENERATOR MAINTENANCE ITEMS NOT TO EXCEED \$1,600.00 AS PRESENTED."** Discussion followed. Motion carried.
- The Committee approved to fix the Trans West generator which is a critical pump station. **MOTION** Hohenstein, seconded by Melton, **"TO APPROVE QUOTE FROM CUMMINS FOR GENERATOR MAINTENANCE ITEMS NOT TO EXCEED \$1,300.00 AS PRESENTED."** Discussion followed. Motion carried.

K. HAPRA:

(Trustee Rudnicki reported on the following items)

- October Meeting – there was an update of the Sleepy Howell Event; good turn out even though the event had to take place on the side streets instead of on Grand River due to the road repair going on at the time.
- An update on the new building going in at Oceola Township.

(Clerk Graham reported on the following items)

- November Meeting – Still going over the ideas for the new building.
- May be purchasing a vehicle for HAPRA.

L. PROPERTY COMMITTEE:

(Treasurer Hohenstein reported on the following items)

- The Pine View Property offer has fallen through. The Homeowners Association did not want Allen Edwin to split the property, did not want new section to be all renters.
- Contract with realtor is up in January. Two candidates were considered from the 2018 candidate interviews; Chestnut Development and Griffith Realty. The Property Committee is recommending to go with Griffith Realty. **MOTION** by Hohenstein, seconded by Melton, **"TO AWARD THE CONTRACT TO GRIFFITH REALTY FOR A TWO YEAR TERM, ENDING JANUARY 2022."** Discussion followed. Motion carried.

CALL TO PUBLIC:

- Bob Howe, 2852 Amberwood Trail – is opposing the non-motorized path that shows it will go right through the middle of his property. He purchased the property because of its privacy. (This is something that is several years down the road. It takes a long time to get something like this through. The Township will try and receive grants to help with the cost and that takes years.)
- Jason Howe, 5937 Fisher Road – stated the bike path will get the bikers and walkers off the main roads.

DISBURSEMENTS: REGULAR AND CHECK REGISTER:

MOTION by Counts, seconded by Smith, **"TO APPROVE THE REGULAR DISBURSEMENTS THROUGH NOVEMBER 6, 2019 & DECEMBER 3, 2019 AND CHECK REGISTER AS PRESENTED, ALSO ANY CUSTOMARY AND NORMAL PAYMENTS FOR THE MONTH."** Discussion followed. Motion carries.

ADJOURNMENT: **MOTION** by Melton, seconded by Hohenstein, **"TO ADJOURN."** Motion carried. The meeting adjourned 7:42 p.m.

Howell Twp. Board Meeting 12.09.2019

As Presented: _____

As Amended: _____

As Corrected: _____

Dated: _____

Howell Township Clerk
Jean Graham

Mike Coddington
Howell Township Supervisor

Debby Johnson, Recording Secretary

AGENDA ITEM

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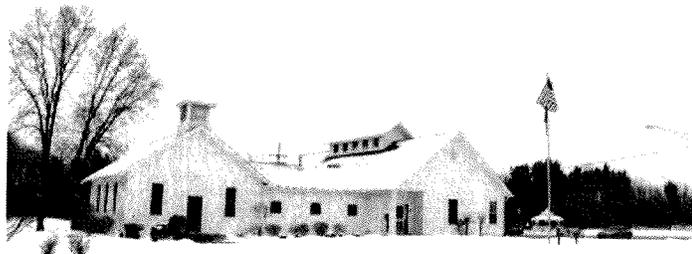
CORRESPONDENCE

January 13, 2020

1. **CONSUMERS ENERGY** – Natural Gas Pipeline Safety
2. **CARLISLE WORTMAN** – Letter showing their program of donating to local charities
3. **AMERICAN FUNDS** – Annual Report – year ending 9/30/2019 & October 31, 2019
4. **AMERICAN FUNDS** – American Funds 2015, 2020, 2025, 20352045,2050 Target Date Retirement Fund
5. **LIVINGSTON COUNTY SENIOR NUTRITION PROGRAM** – Brochure

AGENDA ITEM

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**TOWNSHIP OF HOWELL
LIVINGSTON COUNTY, MICHIGAN
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2019**

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INDEPENDENT AUDITOR'S REPORT

To the Township Board of Trustees
Township of Howell
Howell, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township of Howell, Michigan (the "Township"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township, as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2019, on our consideration of the Township'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 Township'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 Township's internal control over financial reporting and compliance.



Gabridge & Company, PLC
Grand Rapids, MI
December 12, 2019

Management's Discussion and Analysis

Township of Howell
Management's Discussion and Analysis
June 30, 2019

As the Township Board of Trustees of Howell Township, Livingston County, Michigan, (the "Township" or "government") we offer readers of the Township's financial statements this narrative overview and analysis as an explanation of the financial activities of the Township for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with the financial statements as a whole.

Financial Highlights

- The assets of the Township exceeded its liabilities at the close of the most recent fiscal year by \$33,866,240 (net position for all activities). Of this amount, \$17,324,376 (unrestricted net position for all activities) may be used to meet the government's ongoing obligations to citizens and creditors. The township's total net position increased by \$1,926,779 in 2019.
- At the close of the current fiscal year, the Township's governmental funds reported combined ending fund balances of \$6,581,150, which is an increase of \$252,178. Approximately 80.0%, or \$5,268,266, of fund balance is unassigned. These funds are available for spending at the Township's discretion.
- The Township's total outstanding long-term debt decreased by \$1,703,447 during the current fiscal year. The remaining long-term debt at year end was \$11,239,999 (excluding the liability for compensated absences); 100% of this debt is in the sewer/water fund.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Township's basic financial statements. The Township's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

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

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

The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net assets 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 result in cash flows in future fiscal periods (e.g., earned but unused vacation leave and long-term debt).

Both of the government-wide financial statements distinguish functions of the Township 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 Township include general government, public works and recreation and culture. The business-type activities of the Township include sewer and water operations.

Focus on Funds

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 Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. There are three basic types of funds: governmental funds, proprietary funds, 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.

The Township has two major governmental funds, the general fund and the road fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for these two major funds.

The Township adopts an annual appropriated budget for its general and special revenue fund. Budgetary comparison statements have been provided herein to demonstrate compliance with those budgets.

Proprietary Funds. Enterprise funds, the only proprietary fund type used by the Township, are used to report the same functions presented as business-type activities in the government-wide financial statements. The Township uses the enterprise funds to account for its sewer and water operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements provide information for the sewer, water and water/sewer systems, which are considered to be major funds of the Township. Proprietary funds are where the user fees collected on behalf of the Township are held for specific purposes. For example, sewer and water use bills, special assessments, and special fees are used to pay for the system operations, debt payments, and the developments for which they are collected.

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 Township's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Fiduciary funds are all the monies collected by the Township meant for another agency (e.g., school taxes, county taxes, library taxes and escrow accounts). The Township has a general trust and agency, tax collection, and health flex agency 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.

Other Information

In addition to the basic financial statements and accompanying notes, this report further presents required supplementary information (RSI) that explains the information presented in the financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Township, assets for all activities exceeded liabilities by \$33,866,240 at the close of the most recent fiscal year. The table below illustrates the results of the governmental activities and business-type activities that combine to capture the township's total net position.

Township of Howell's Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
ASSETS						
<i>Current Assets</i>						
Cash and Cash Equivalents	\$ 2,902,342	\$ 2,629,829	\$ 1,108,174	\$ 1,163,156	\$ 4,010,516	\$ 3,792,985
Accounts Receivable	19,114	19,054	356,691	398,188	375,805	417,242
Special Assessments Receivable - Short-term	-	-	324,814	331,806	324,814	331,806
Due from State	100,677	97,038	-	-	100,677	97,038
Prepaid Items	21,710	18,892	4,722	3,583	26,432	22,475
Due from Agency Funds	961	946	-	-	961	946
Total Current Assets	3,044,804	2,765,759	1,794,401	1,896,733	4,839,205	4,662,492
<i>Noncurrent Assets</i>						
Investment in Joint Ventures	1,638,972	1,183,515	10,756,987	10,352,494	12,395,959	11,536,009
Special Assessments Receivable - Long-term	-	-	1,636,078	1,848,319	1,636,078	1,848,319
Nondepreciable Capital Assets	265,392	265,392	471,699	339,462	737,091	604,854
Depreciable Capital Assets	392,734	430,208	25,468,275	26,152,181	25,861,009	26,582,389
Total Assets	5,341,902	4,644,874	40,127,440	40,589,189	45,469,342	45,234,063
LIABILITIES						
<i>Current Liabilities</i>						
Accounts Payable	106,403	70,058	26,182	31,400	132,585	101,458
Accrued Payroll and Related Liabilities	17,374	17,228	-	-	17,374	17,228
Escrow Payable	23,725	33,252	-	-	23,725	33,252
Accrued Interest Payable	-	-	57,442	64,598	57,442	64,598
Deposits Payable	121,105	121,105	-	-	121,105	121,105
Current Portion of Long-term Debt	-	-	1,700,000	1,715,000	1,700,000	1,715,000
Internal Balances	(3,804,953)	(3,804,856)	3,804,953	3,804,856	-	-
Total Current Liabilities	(3,536,346)	(3,563,213)	5,588,577	5,615,854	2,052,231	2,052,641
<i>Noncurrent Liabilities</i>						
Compensated Absences	10,872	13,515	-	-	10,872	13,515
Long-term Debt	-	-	9,539,999	11,228,446	9,539,999	11,228,446
Total Liabilities	(3,525,474)	(3,549,698)	15,128,576	16,844,300	11,603,102	13,294,602
NET POSITION						
Net Investment in Capital Assets	658,126	695,600	14,699,975	13,548,197	15,358,101	14,243,797
Restricted	1,183,763	1,207,086	-	-	1,183,763	1,207,086
Unrestricted	7,025,487	6,291,886	10,298,889	10,196,692	17,324,376	16,488,578
Total Net Position	\$ 8,867,376	\$ 8,194,572	\$ 24,998,864	\$ 23,744,889	\$ 33,866,240	\$ 31,939,461

Of the Township's net position, \$15,358,101 (45.3%) reflects its investment in capital assets (e.g. land, buildings, equipment, and vehicles); less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Township'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 Township's net position, \$1,183,763 (3.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$17,324,376, or 51.2%, is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

Governmental activities. Cash and cash equivalents increased by \$272,513 as a result of the general fund surplus (increase in fund balance) of \$275,501. Accounts payable increased \$36,345 as the Township had expenditures payable for road projects and Township hall projects at fiscal year-end.

Business-type activities. Cash and cash equivalents decreased by \$54,982 caused by sewer plant project payments. The wet spring caused a decrease in usage further resulting in decreased summer utility billings. As a result, accounts receivable decreased by \$41,497. Long-term special assessments receivable decreased by \$212,241 as a special assessment was collected on 2018 winter tax bills. The Township's total outstanding long-term debt decreased by \$1,703,447 during the current fiscal year.

The following table illustrates and summarizes the results of the changes in the net position for the Township. The Condensed information was derived from the government-wide statement of activities.

Township of Howell's Changes in Net Position

	Governmental Activities		Business-type Activities		Total Government	
	2019	2018	2019	2018	2019	2018
Revenue						
Program Revenues						
Charges for Services	\$ 136,387	\$ 156,491	\$ 2,477,659	\$ 2,773,009	\$ 2,614,046	\$ 2,929,500
Operating Grants and Contributions	65,489	-	-	-	65,489	-
Capital Grants and Contributions	-	-	-	300,000	-	300,000
Total Program Revenues	<u>201,876</u>	<u>156,491</u>	<u>2,477,659</u>	<u>3,073,009</u>	<u>2,679,535</u>	<u>3,229,500</u>
General Revenues						
Property Taxes	774,286	840,088	-	-	774,286	840,088
State Revenue Sharing	574,560	561,069	-	-	574,560	561,069
Interest Income	8,598	13,484	184,214	209,211	192,812	222,695
Other	456,446	155,084	-	-	456,446	155,084
Sale of Fixed Assets	-	-	383,256	-	383,256	-
Total General Revenues	<u>1,813,890</u>	<u>1,569,725</u>	<u>567,470</u>	<u>209,211</u>	<u>2,381,360</u>	<u>1,778,936</u>
Total Revenues	<u>2,015,766</u>	<u>1,726,216</u>	<u>3,045,129</u>	<u>3,282,220</u>	<u>5,060,895</u>	<u>5,008,436</u>
Expenses						
General Government	846,543	711,319	-	-	846,543	711,319
Public Works	380,434	197,451	1,791,154	2,457,376	2,171,588	2,654,827
Recreation and Culture	115,985	100,000	-	-	115,985	100,000
Total Expenses	<u>1,342,962</u>	<u>1,008,770</u>	<u>1,791,154</u>	<u>2,457,376</u>	<u>3,134,116</u>	<u>3,466,146</u>
Change in Net Position	<u>672,804</u>	<u>717,446</u>	<u>1,253,975</u>	<u>824,844</u>	<u>1,926,779</u>	<u>1,542,290</u>
<i>Net Position at Beginning of Period</i>	8,194,572	7,477,126	23,744,889	22,920,045	31,939,461	30,397,171
Net Position at End of Period	<u>\$ 8,867,376</u>	<u>\$ 8,194,572</u>	<u>\$ 24,998,864</u>	<u>\$ 23,744,889</u>	<u>\$ 33,866,240</u>	<u>\$ 31,939,461</u>

Governmental activities. Governmental activities increased the Township's net position by \$672,804 during fiscal year 2019. The total increase was the result of total revenues of \$2,015,766 less total expenses of \$1,342,962. Rising attorney fees caused an increase in general government expenses by \$135,224. An increase in road projects resulted in increased public works expenses by \$182,983.

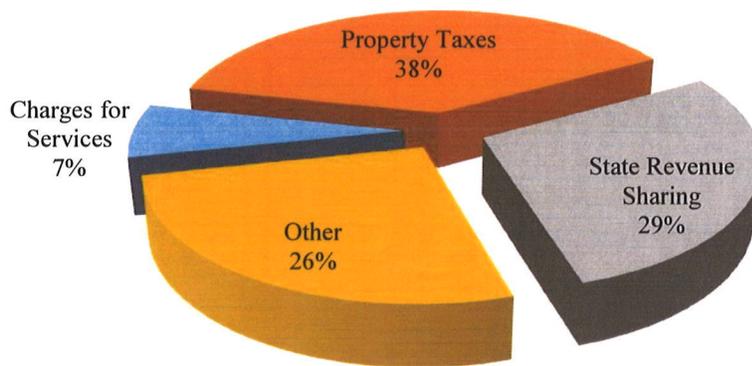
Business-type activities. Business-type activities increased the Township's net position by \$1,253,975. Charges for services decreased by \$295,350, a result of decreased connection fees collected for water/sewer projects. Capital grants and contributions decreased by \$300,000, a result

of no property contributions received in the current year. Property sales resulted in a gain on sale of capital assets in the amount of \$383,256. Public works expenses decreased by \$666,222 as in the prior year, the Township repaired a lift station and completed other sewer plant improvements.

Governmental Activities

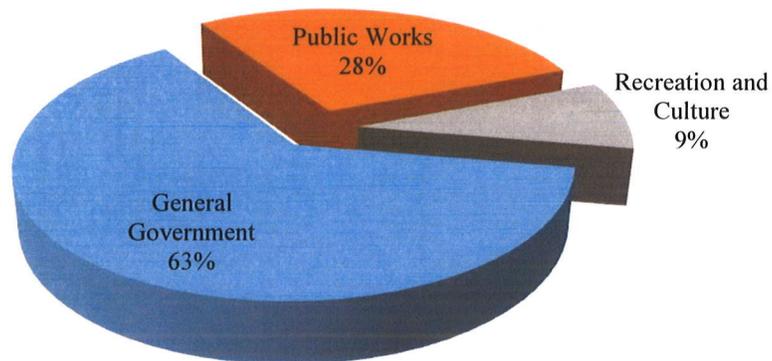
The following chart summarizes the revenue sources for the governmental activities of the Township for the most recent fiscal year-end:

Governmental Activities Revenues



The following chart summarizes the expenses for the governmental activities of the Township for the most recent fiscal year-end:

Governmental Activities Expenses



Financial Analysis of the Government's Funds

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

Governmental Activities. At the completion of the Township's fiscal year, its governmental funds reported fund balances of \$6,581,150. Of this amount, \$5,268,266, or 80.0%, is unassigned.

General Fund. The general fund is the main operating fund of the Township. The balance of the general fund increased in the fiscal year by \$275,501, bringing the balance to \$5,397,387.

Road Fund. The road fund is used to construct, pave, and repave roads within the Township. The balance of the road fund decreased during the year by \$23,323, bringing the balance to \$1,183,763.

Changes in both funds are described in an earlier section of this report.

Business-type Activities

The Township's propriety funds provide the same type of information in the government-wide financial statements, but in more detail.

Unrestricted net position of the sewer/water fund at the end of the year amounted to \$10,298,889, an increase of \$1,253,975. The reason for the increase in net position is explained in an earlier section of this report.

General Fund Budgetary Highlights

During the year, the township revised its original budget to account for the changing environment of expenditures. The changes between the original and final adopted budgets were significant during the year. Professional services within the general fund increased from \$41,500 to \$128,500 as a result of increased attorney fees. A schedule showing the Township's general fund and road fund original budget, final budget and the actual results are included as required supplementary information in the financial section of the audit report.

The Township had one expenditure in excess of the amount appropriated during the year ended June 30, 2019: capital outlay within the general fund was not budgeted, creating a negative variance of \$(5,481).

Capital Asset and Debt Administration

Capital Assets. The Township's investment in capital assets for its governmental and business-type activities as of June 30, 2019, amounted to \$26,598,100 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, water and sewer systems, and furniture and equipment.

More information on the Township's capital assets is available in the Notes to the Financial Statements.

Long-term Debt. At the end of the current fiscal year, the Township had outstanding long-term debt of \$11,239,999. All payments have been made in a timely fashion on the Township's debt. The current debt limitation ratio of general obligation debt over the Township's assessed value is within legal requirements.

More information on the Township's long-term debt is available in the Notes to the Financial Statements section of this document.

Economic Factors and Next Year's Budgets and Rates

While state shared revenues have been lower in recent years and negatively impacted provision of general government services, these revenues have at least leveled off and risen during the current year. Hopefully real property values will also stabilize and even improve, which affect local property tax collections used for provision of basic services. Looking ahead, we will continue to balance the budgets with tight controls over spending, while striving to provide the Township's residents with the same level of service to which they have been accustomed.

Requests for Information

This financial report is designed to provide a general overview of the Township'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 are welcomed, and should be directed to:

Township of Howell
Township Clerk
3525 Bryon Road
Howell, MI 48855

Basic Financial Statements

Township of Howell
Statement of Net Position
June 30, 2019

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
<i>Current Assets</i>			
Cash and Cash Equivalents	\$ 2,902,342	\$ 1,108,174	\$ 4,010,516
Due from State	100,677	--	100,677
Special Assessments Receivable - Current Portion	--	324,814	324,814
Accounts Receivable	19,114	356,691	375,805
Due from Agency	961	--	961
Prepaid Items	21,710	4,722	26,432
Total Current Assets	<u>3,044,804</u>	<u>1,794,401</u>	<u>4,839,205</u>
<i>Noncurrent Assets</i>			
Land	265,392	384,223	649,615
Construction in Process	--	87,476	87,476
Depreciable Capital Assets	392,734	25,468,275	25,861,009
Equity in MHOG	--	10,756,987	10,756,987
Equity in Howell Area Fire Authority	1,638,972	--	1,638,972
Special Assessment Receivable - Long-term	--	1,636,078	1,636,078
Total Assets	<u>5,341,902</u>	<u>40,127,440</u>	<u>45,469,342</u>
LIABILITIES			
<i>Current Liabilities</i>			
Accounts Payable	106,403	26,182	132,585
Accrued Payroll and Related Liabilities	17,374	--	17,374
Escrow Payable	23,725	--	23,725
Deposits Payable	121,105	--	121,105
Current Portion of Long-term Debt	--	1,700,000	1,700,000
Accrued Interest	--	57,442	57,442
Internal Balances	(3,804,953)	3,804,953	--
Total Current Liabilities	<u>(3,536,346)</u>	<u>5,588,577</u>	<u>2,052,231</u>
<i>Noncurrent Liabilities</i>			
Long-term Debt	--	9,539,999	9,539,999
Compensated Absences	10,872	--	10,872
Total Liabilities	<u>(3,525,474)</u>	<u>15,128,576</u>	<u>11,603,102</u>
NET POSITION			
Net Investment in Capital Assets	658,126	14,699,975	15,358,101
<i>Restricted for:</i>			
Roads	1,183,763	--	1,183,763
<i>Unrestricted</i>	7,025,487	10,298,889	17,324,376
Total Net Position	<u>\$ 8,867,376</u>	<u>\$ 24,998,864</u>	<u>\$ 33,866,240</u>

The Notes to the Financial Statement are integral part of these financial statements

Township of Howell
Statement of Activities
For the Year Ended June 30, 2019

Functions/Programs	Program Revenues			Net (Expense) Revenue			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General Government	\$ 846,543	\$ 136,387	\$ 65,489	\$ --	\$ (644,667)	\$ --	\$ (644,667)
Public Works	380,434	--	--	--	(380,434)	--	(380,434)
Recreation and Culture	115,985	--	--	--	(115,985)	--	(115,985)
Total Governmental Activities	1,342,962	136,387	65,489	--	(1,141,086)	--	(1,141,086)
Business-type Activities:							
Sewer / Water	1,791,154	2,477,659	--	--	--	686,505	686,505
Total Business-type Activities	1,791,154	2,477,659	--	--	--	686,505	686,505
Total	\$ 3,134,116	\$ 2,614,046	\$ 65,489	\$ --	\$ (1,141,086)	\$ 686,505	\$ (454,581)
General Purpose Revenues:							
Taxes					774,286	--	774,286
State Revenue Sharing					574,560	--	574,560
Other					456,446	--	456,446
Interest Income					8,598	184,214	192,812
Gain on Sale of Capital Assets					--	383,256	383,256
Total General Revenues					1,813,890	567,470	2,381,360
Change in Net Position					672,804	1,253,975	1,926,779
<i>Net Position at Beginning of Period</i>					8,194,572	23,744,889	31,939,461
Net Position at End of Period					\$ 8,867,376	\$ 24,998,864	\$ 33,866,240

The Notes to the Financial Statement are integral part of these financial statements

**Township of Howell
Balance Sheet
Governmental Funds
June 30, 2019**

	<u>Special Revenue</u>		Total Governmental Funds
	<u>General</u>	<u>Road Fund</u>	
ASSETS			
Cash and Cash Equivalents	\$ 1,673,657	\$ 1,228,685	\$ 2,902,342
Due from State	100,677	--	100,677
Accounts Receivable	19,114	--	19,114
Due from Agency	961	--	961
Prepaid Items	21,710	--	21,710
Due from Other Funds	3,840,218	--	3,840,218
<i>Total Assets</i>	<u>\$ 5,656,337</u>	<u>\$ 1,228,685</u>	<u>\$ 6,885,022</u>
LIABILITIES			
Accounts Payable	\$ 61,481	\$ 44,922	\$ 106,403
Accrued Payroll and Related Liabilities	17,374	--	17,374
Escrow Payable	23,725	--	23,725
Deposits Payable	121,105	--	121,105
Due to Other Funds	35,265	--	35,265
<i>Total Liabilities</i>	<u>258,950</u>	<u>44,922</u>	<u>303,872</u>
FUND BALANCE			
Nonspendable	21,710	--	21,710
Restricted	--	1,183,763	1,183,763
Assigned	107,411	--	107,411
Unassigned	5,268,266	--	5,268,266
<i>Total Fund Balance</i>	<u>5,397,387</u>	<u>1,183,763</u>	<u>6,581,150</u>
<i>Total Liabilities and Fund Balance</i>	<u>\$ 5,656,337</u>	<u>\$ 1,228,685</u>	<u>\$ 6,885,022</u>

The Notes to the Financial Statement are integral part of these financial statements

Township of Howell
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2019

Total Fund Balance - Governmental Funds	\$ 6,581,150
General government capital assets of \$1,374,684 net of accumulated depreciation of \$716,558 are not financial resources, and accordingly are not reported in the funds.	658,126
Joint venture assets reported in governmental activities are not financial resources and therefore are not reported in the funds.	1,638,972
Compensated absences are not due in and payable in the current period, and therefore, are not reported in the funds.	(10,872)
Total Net Position - Governmental Activities	\$ <u>8,867,376</u>

The Notes to the Financial Statement are integral part of these financial statements

Township of Howell
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2019

	<u>Special Revenue</u>		Total Governmental Funds
	<u>General</u>	<u>Road Fund</u>	
Revenues			
Taxes	\$ 444,843	\$ 329,443	\$ 774,286
State Revenue Sharing	640,049	--	640,049
Licenses and Permits	98,461	--	98,461
Charges for Services	37,926	--	37,926
Other	989	--	989
Interest Income	7,769	829	8,598
<i>Total Revenues</i>	<u>1,230,037</u>	<u>330,272</u>	<u>1,560,309</u>
Expenditures			
General Government	806,231	--	806,231
Public Works	26,839	353,595	380,434
Recreation and Culture	115,985	--	115,985
Capital Outlay	5,481	--	5,481
<i>Total Expenditures</i>	<u>954,536</u>	<u>353,595</u>	<u>1,308,131</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>275,501</u>	<u>(23,323)</u>	<u>252,178</u>
<i>Net Change in Fund Balance</i>	275,501	(23,323)	252,178
<i>Fund Balance at Beginning of Period</i>	5,121,886	1,207,086	6,328,972
<i>Fund Balance at End of Period</i>	<u>\$ 5,397,387</u>	<u>\$ 1,183,763</u>	<u>\$ 6,581,150</u>

The Notes to the Financial Statement are integral part of these financial statements

Township of Howell
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended June 30, 2019

Total Net Change in Fund Balances - Governmental Funds	\$	252,178
Governmental funds report capital outlay as expenditures; however, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount by which depreciation expense of \$42,955 in excess of capital outlay expenditures of \$5,481.		(37,474)
Decrease in compensated absences.		2,643
Joint venture income (loss) is reported in governmental activities and is not reported in the funds.		455,457
Changes in Net Position - Governmental Activities	\$	<u>672,804</u>

The Notes to the Financial Statement are integral part of these financial statements

Township of Howell
Statement of Net Position
Proprietary Fund
June 30, 2019

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Sewer / Water</u>
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	\$ 1,108,174
Special Assessments Receivable - Current Portion	324,814
Accounts Receivable	356,691
Prepaid Items	4,722
Total Current Assets	1,794,401
<i>Noncurrent Assets</i>	
Land	384,223
Construction in Process	87,476
Depreciable Capital Assets	25,468,275
Equity in MHOG	10,756,987
Special Assessment Receivable - Long-term	1,636,078
Total Assets	40,127,440
LIABILITIES	
<i>Current Liabilities</i>	
Accounts Payable	26,182
Current Portion of Long-term Debt	1,700,000
Accrued Interest	57,442
Due to Other Funds	3,804,953
Total Current Liabilities	5,588,577
<i>Noncurrent Liabilities</i>	
Long-term Debt	9,539,999
Total Liabilities	15,128,576
NET POSITION	
Net Investment in Capital Assets	14,699,975
<i>Unrestricted</i>	10,298,889
Total Net Position	\$ 24,998,864

The Notes to the Financial Statement are integral part of these financial statements

Township of Howell
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
For the Year Ended June 30, 2019

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Sewer / Water</u>
Operating Revenues	
Charges for Services	\$ 1,886,464
Connection Fees	591,195
<i>Total Operating Revenues</i>	<u>2,477,659</u>
Operating Expenses	
Public Works	1,209,278
Depreciation	705,348
<i>Total Operating Expenses</i>	<u>1,914,626</u>
<i>Operating Income (Loss)</i>	<u>563,033</u>
Non-Operating Revenues (Expenses)	
Gain on Sale of Capital Assets	383,256
Interest Income	184,214
Interest Expense	(434,986)
Write Up (Down) of Special Assessments	153,965
Change in Equity of MHOG	404,493
<i>Net Non-Operating Revenues (Expenses)</i>	<u>690,942</u>
<i>Change In Net Position</i>	1,253,975
<i>Net Position at Beginning of Period</i>	23,744,889
<i>Net Position at End of Period</i>	<u>\$ 24,998,864</u>

The Notes to the Financial Statement are integral part of these financial statements

Township of Howell
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2019

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Sewer / Water</u>
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 2,519,156
Cash Payments to Suppliers for Goods and Services	(1,215,635)
<i>Net Cash Provided by Operating Activities</i>	<u>1,303,521</u>
 Cash Flows from Non-capital Financing Activities	
Interfund Activity	97
<i>Net Cash Provided by Non-capital Financing Activities</i>	<u>97</u>
 Cash Flows from Capital and Related Financing Activities	
Special Assessments	373,198
Change in Capital Assets	229,577
Interest Paid	(442,142)
Principal Payments on Bonds	(1,703,447)
<i>Net Cash Used by Capital and Related Financing Activities</i>	<u>(1,542,814)</u>
 Cash Flows from Investing Activities	
Interest on Investments	184,214
<i>Net Cash Provided by Investing Activities</i>	<u>184,214</u>
Net Decrease in Cash and Equivalents	(54,982)
<i>Cash and Equivalents - Beginning of Year</i>	1,163,156
Cash and Equivalents - End of Year	<u>\$ 1,108,174</u>

The Notes to the Financial Statement are integral part of these financial statements

**Township of Howell
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2019**

	Business-type Activities - Enterprise Fund
	Sewer / Water
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income	\$ 563,033
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities	
Depreciation Expense	705,348
Changes in Assets and Liabilities	
Accounts Receivable, Net	41,497
Prepaid Items	(1,139)
Accounts Payable	(5,218)
Net Cash Provided by Operating Activities	\$ 1,303,521

The Notes to the Financial Statement are integral part of these financial statements

Township of Howell
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2019

	Agency
ASSETS	
Cash and Cash Equivalents	\$ 109,841
<i>Total Assets</i>	109,841
LIABILITIES	
Accounts Payable	7,686
Advances Payable	86,500
Due to Primary Government	961
Due to Other Governments	14,694
<i>Total Liabilities</i>	\$ 109,841

The Notes to the Financial Statement are integral part of these financial statements

Notes to the Financial Statements

Township of Howell

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

The Township of Howell (the “government” or “Township”) is governed by an elected seven-member board. In accordance with generally accepted accounting principles and Governmental Accounting Standards Board (GASB) Statement No. 61, "*The Financial Reporting Entity*," these financial statements present the Township. The criteria established by GASB for determining the reporting entity includes oversight responsibility, fiscal dependency, and whether the financial statements would be misleading if data were not included. There are no other units that should be included in the financial statements.

Government-wide and Fund Financial Statements

The government-wide financial statements (e.g., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government. 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 is 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 and enterprise funds are reported as separate columns in the respective fund financial statements.

Measurement focus, basis of accounting and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, except for agency funds, which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when 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.

Township of Howell

Notes to the Financial Statements

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

Property taxes, franchise taxes, intergovernmental revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. 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 the government receives cash.

The government reports the following major governmental funds:

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

The **Road Fund** accounts for the collection of property taxes and expenditures related to the extra voted road mileage.

The government reports the following major proprietary fund:

The **Sewer/Water Fund** accounts for the activities of the government's joint sewage disposal and water distribution and treatment systems.

Additionally, the government reports the following fund types:

The *agency funds* account for assets held for other governments in an agency capacity, including tax collection, health flex, and other trust and agency purposes.

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 sewer and water enterprise funds are charges to customers for sales and services. The enterprise funds also recognize as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds 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.

Township of Howell

Notes to the Financial Statements

Assets, Liabilities, and Fund Equity

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

State statutes authorize the government to deposit in the accounts of federally insured banks, credit unions, and savings and loan associations; and to invest in obligations of the U.S. Treasury, certain commercial paper, repurchase agreements, bankers' acceptances, and mutual funds composed of otherwise legal investments.

Receivables and Payables - Activity 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" (e.g., the current portion of interfund loans) or "advances to/from other funds" (e.g., 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 government-wide financial statements as "internal balances."

Capital Assets - Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), if any, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,000 and an estimated useful life in excess of 3 years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

	<u>Years</u>
Buildings and Improvements	25 - 50
System Infrastructure	30 - 50
Vehicles	3 - 30
Furniture and Equipment	5 - 15

Compensated Absences - It is the Township's policy to permit employees to accumulate earned but unused vacation pay benefits. There is no liability for unpaid accumulated sick leave since the Township does not have a policy to pay any amounts when employees separate from service with the Township. All vacation pay is accrued when included in the government-wide financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end.

Township of Howell

Notes to the Financial Statements

Long-term Obligations - In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

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

Net Position Flow Assumption - Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Governmental funds report *nonspendable fund balance* for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. *Restricted fund balance* is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Township of Howell

Notes to the Financial Statements

The *committed fund balance* classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Township Board is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the *assigned fund balance* classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Township Board, or its designee, is authorized to assign fund balance. The Township Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance is the residual classification for the Township's general fund and includes all spendable amounts not contained in the other classifications and is therefore available to be spent as determined by the Township Board.

Property Taxes - Real and personal property taxes are recorded as revenue in the year for which they are levied, provided they are collectible during that year or within 60 days following that year's end. Property tax revenues shown in the general fund and road special revenue fund reflect the 2018 Township levies of .8729 mills and .9296 mills, respectively, on the taxable valuation of property located in the Township as of the preceding December 31.

Taxable values are established annually by the County and are equalized by the State at an estimated 50% of current market value or \$349,769,000. The 2018 levy became a lien on properties on December 1, 2018, and was substantially collected in early 2019. Taxes became delinquent on March 1, 2019.

Use of Estimates - The process of preparing financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Subsequent Events - Subsequent events have been evaluated through December 12, 2019, the date the financial statements were available to be issued. Management is not aware of any subsequent events that would have a significant impact on the financial condition of the Township.

Township of Howell

Notes to the Financial Statements

Note 2 - Stewardship, Compliance, and Accountability

Budgetary Information

Annual budgets are adopted at the activity level for the general and road special revenue fund each fiscal year on a basis consistent with generally accepted accounting principles. The government's final budget must be prepared and adopted prior to July 1st of each year.

Reported budgeted amounts are as originally adopted or as amended by the Township Board. The legal level of budgetary control is the activity level. The township does not utilize encumbrance accounting.

Excess of Expenditures Over Appropriations

P.A. 621 of 1978, as amended, provides that a local unit shall not incur expenditures in excess of the amounts appropriated. The Township had one expenditure in excess of the amount appropriated during the year ended June 30, 2019: Capital outlay within the general fund was not budgeted, creating a negative variance of \$(5,481).

Note 3 - Deposits and Investments

Cash Equivalents - As of June 30, 2019, the Township's cash and cash equivalents were reported as follows:

	Governmental Activities	Business-type Activities	Total Primary Government	Fiduciary Funds
Cash and Cash Equivalents	<u>\$ 2,902,342</u>	<u>\$ 1,108,174</u>	<u>\$ 4,010,516</u>	<u>\$ 109,841</u>

Custodial Credit Risk - Deposits Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned. State law does not require, and during the year the Township did not have, a policy for deposit custodial credit risk. The insured and collateralized is as follows:

	Bank Balance	Carrying Amount
Amount Insured by the FDIC	<u>\$ 250,000</u>	<u>\$ 250,000</u>
Amount Uninsured and Uncollateralized	<u>3,854,821</u>	<u>3,870,357</u>
	<u>\$ 4,104,821</u>	<u>\$ 4,120,357</u>

All collateralized amounts are asset backed by securities.

Credit Risk - State law limits investments to specific government securities, certificates of deposit and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions,

Township of Howell

Notes to the Financial Statements

qualified mutual funds and qualified external investment pools as identified in the list of authorized investments in the accounting policies. The Township's investment policy does not have specific limits in excess of state law on investment credit risk. The Township had no investments that required credit risk ratings at year end.

Interest Rate Risk - State law limits the allowable investments and the maturities of some of the allowable investments as identified above. The Township'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.

Concentration of Credit Risk - State law limits allowable investments but does not limit concentration of credit risk as identified in the list of authorized investments above. The Township's investment policy does not have specific limits in excess of state law on concentration of credit risk.

Note 4 - Capital Assets

Governmental capital assets activity for the year ended June 30, 2019 was as follows:

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets not being depreciated				
Land	\$ 265,392	\$ -	\$ -	\$ 265,392
Capital assets being depreciated				
Buildings and Improvement	866,456	5,481	-	871,937
Furniture and Equipment	248,811	-	(11,456)	237,355
<i>Subtotal</i>	<u>1,115,267</u>	<u>5,481</u>	<u>(11,456)</u>	<u>1,109,292</u>
Less accumulated depreciation				
Buildings and Improvement	469,697	31,551	-	501,248
Furniture and Equipment	215,362	11,404	(11,456)	215,310
<i>Subtotal</i>	<u>685,059</u>	<u>42,955</u>	<u>(11,456)</u>	<u>716,558</u>
Capital assets being depreciated, net	<u>430,208</u>	<u>(37,474)</u>	<u>-</u>	<u>392,734</u>
<i>Net Capital Assets, Governmental</i>	<u>\$ 695,600</u>	<u>\$ (37,474)</u>	<u>\$ -</u>	<u>\$ 658,126</u>

Depreciation expense was charged to the general government for governmental activities.

Township of Howell

Notes to the Financial Statements

Business-type capital assets activity for the year ended June 30, 2019, was as follows:

Business-type Activities	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets not being depreciated				
Land	\$ 339,462	\$ 44,761	\$ -	\$ 384,223
Construction in Process	-	87,476	-	87,476
<i>Subtotal</i>	<u>339,462</u>	<u>132,237</u>	<u>-</u>	<u>471,699</u>
Capital assets being depreciated				
Sewer System	13,441,072	-	-	13,441,072
Water System	3,337,835	-	-	3,337,835
Water/Sewer System	18,335,757	21,442	-	18,357,199
<i>Subtotal</i>	<u>35,114,664</u>	<u>21,442</u>	<u>-</u>	<u>35,136,106</u>
Less accumulated depreciation				
Sewer System	4,030,337	268,531	-	4,298,868
Water System	824,782	66,756	-	891,538
Water/Sewer System	4,107,364	370,061	-	4,477,425
<i>Subtotal</i>	<u>8,962,483</u>	<u>705,348</u>	<u>-</u>	<u>9,667,831</u>
Capital assets being depreciated, net	<u>26,152,181</u>	<u>(683,906)</u>	<u>-</u>	<u>25,468,275</u>
Net Capital Assets, Business-type	<u>\$ 26,491,643</u>	<u>\$ (551,669)</u>	<u>\$ -</u>	<u>\$ 25,939,974</u>

Depreciation expense was charged to the sewer system (\$638,592) and water system (\$66,756) for business-type activities.

Note 5 - Long-term Debt

Long-term debt outstanding is as follows:

Business-type Activities:	Amount of Issue	Secured	Principal Maturity Ranges	Interest Rate	Maturity
<i>General Obligation Bonds</i>					
2006 Water/Sewer #6	\$ 5,700,000	Secured	\$200,000 - \$420,000	4.00 - 4.63%	2026
2012A Refunding Bonds	7,065,000	Secured	\$505,000 - \$665,000	3.00 - 4.00%	2025
2012B Refunding Bonds	1,475,000	Secured	\$95,000 - \$130,000	2.00 - 3.67%	2026
2012C Refunding Bonds	7,600,000	Secured	\$155,000 - \$590,000	3.00 - 3.73%	2027
2013 Refunding Bonds	2,710,000	Secured	\$25,000 - \$270,000	2.00 - 3.25%	2026

Township of Howell

Notes to the Financial Statements

Long-term debt obligation activity for June 30, 2019 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 13,515	\$ -	\$ 2,643	\$ 10,872	\$ -
Business-type Activities:					
2006 Water/Sewer #6	\$ 1,385,000	\$ -	\$ (310,000)	\$ 1,075,000	\$ 320,000
2012A Refunding Bonds	3,645,000	-	(540,000)	3,105,000	530,000
2012B Refunding Bonds	800,000	-	(105,000)	695,000	105,000
2012C Refunding Bonds	5,295,000	-	(540,000)	4,755,000	530,000
2013 Refunding Bonds	1,920,000	-	(220,000)	1,700,000	215,000
Bond Discount	(101,554)	-	11,553	(90,001)	-
Total Business-type Activities Long-term Debt	<u>12,943,446</u>	<u>-</u>	<u>(1,703,447)</u>	<u>11,239,999</u>	<u>1,700,000</u>
Total Primary Government Long-term Obligations	<u>\$ 12,956,961</u>	<u>\$ -</u>	<u>\$ (1,700,804)</u>	<u>\$ 11,250,871</u>	<u>\$ 1,700,000</u>

For the governmental activities, compensated absences are liquidated by the general fund.

2012 Refunding Bonds – The Township refunded the 2005 Sewer, 2006 Sewer and 2007 Water Special Assessment Bonds with the 2012 Refunding Bonds A, B, and C. These bonds were sold with a premium of \$56,504 which will be amortized straight-line over the life of the bond. The net present value of the reduced bond obligation to the Township is \$586,848 over the life of the 2012 Refunding Bonds. The total cash flow savings that Township will receive over the life of the bond is \$583,855.

2013 Refunding Bonds – The Township refunded the 2004 MHOG Bonds with the 2013 Refunding Bonds. These bonds were sold with a premium of \$114,361 which will be amortized straight-line over the life of the bond. The net present value of the reduced bond obligation to the Township is \$96,846 over the life of the 2013 Refunding Bonds. The total cash flow savings that Township will receive over the life of the bond is \$95,647.

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

Fiscal Year Ended June 30,	Business-type Activities		
	Principal	Interest	Total
2020	\$ 1,700,000	\$ 356,738	\$ 2,056,738
2021	1,795,000	309,088	2,104,088
2022	1,795,000	258,825	2,053,825
2023	1,555,000	207,449	1,762,449
2024	1,470,000	158,994	1,628,994
2025-2029	3,015,000	202,588	3,217,588
Totals	<u>\$ 11,330,000</u>	<u>\$ 1,493,681</u>	<u>\$ 12,823,681</u>

Township of Howell

Notes to the Financial Statements

All bonds are direct placement bonds. The debt documents contain various provisions that in the event of default, the Township shall be required to use money from its general fund or levy an ad valorem tax sufficient to pay the obligation, subject to applicable constitutional, statutory, and other limitations.

Note 6 - Interfund Receivables, Payables, Advances and Transfers

At June 30, 2019 interfund receivables and payables were as follows:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 3,840,218	\$ 35,265
Sewer/Water Fund	-	3,804,953
Total	<u>\$ 3,840,218</u>	<u>\$ 3,840,218</u>

The above balances generally resulted from a time lag between the payment of special assessments from taxpayers and the related debt those special assessments fund.

Note 7 - Joint Ventures

Marion, Howell, Oceola, and Genoa Sewer and Water Authority

The Township is a member of the Marion, Howell, Oceola and Genoa Sewer and Water Authority (the "Authority" or "MHOG"). The Authority was incorporated by the townships of Marion, Howell, Oceola and Genoa. The Authority is responsible for the operations of the joint water systems. The Township of Howell's equity in this joint venture as of June 30, 2019 was \$10,756,987 (25%) which is recorded in the water fund and on the government-wide statement of net position. The Township is unaware of any circumstances that would cause an additional benefit or burden to the participating governments of the joint venture in the foreseeable future. Complete financial statements for the Marion, Howell, Oceola and Genoa Sewer and Water Authority can be obtained from the administrative offices at the Township of Oceola, Livingston County, Michigan.

Authority balances as of and for the fiscal year ended September 30, 2019 the latest audited financial statements, was as follows:

MHOG	
Total Assets	\$ 46,469,111
Total Liabilities	3,441,162
Total Net Position	43,027,949
Total Revenue	5,072,107
Total Expenses	3,454,134

Township of Howell

Notes to the Financial Statements

Howell Area Fire Authority

The Township is a member of the Howell Area Fire Authority, which was jointly incorporated by the City of Howell, Cohoctah Township, Marion Township, Oceola Township and Howell Township (the “Municipalities”) for the purpose of providing fire protection and other emergency health and safety services to the Municipalities. The Township appoints a member to the joint ventures governing board, which approves the annual budget. The funding for the Authority is provided by a dedicated voter-approved millage. The Township’s equity interest in the joint venture at June 30, 2019 was \$1,638,972 (21.16%) which is recorded within the governmental activities column in the statement of net position. The Township is unaware of any circumstances that would cause an additional benefit or burden to the participating governments in the foreseeable future. Complete financial statements of the Authority can be obtained from the administrative offices at the Township of Howell, Michigan.

Authority balances as of and for the fiscal year ended June 30, 2019 the latest audited financial statements available, was as follows:

Howell Area Fire Authority	
Total Assets and Deferred Outflows	\$ 6,990,451
Total Liabilities and Deferred Inflows	434,563
Total Net Position	6,555,888
Total Revenue	2,841,248
Total Expenses	1,878,530

Note 8 - Defined Contribution Pension Plan

The Township of Howell pension plan provides pension benefits for all Township officials and all other employees who work at least 36 hours per week on a regular basis and who choose to belong to the plan.

A defined contribution pension plan provides pension benefits in return for services rendered, provides an individual account for each participant, and specifies how contributions to the individual’s account are to be determined instead of specifying the amount of benefits the individual is to receive. Under a defined contribution pension plan, the benefits a participant will receive depend solely on the amount contributed to the participant’s accounts and the returns on the investments of those contributions.

As established by the Township Board, the Township contributes 15 percent of employees’ gross earnings. Additionally, participants may contribute up to 10 percent of gross earnings on a pre-tax basis. In accordance with these requirements, the Township contributed \$57,258 during the year. No amounts were contributed by the participants.

Required Supplementary Information

Township of Howell
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative) Final to Actual
Revenues				
Property Taxes	\$ 426,500	\$ 426,500	\$ 444,843	\$ 18,343
State Revenue Sharing	620,000	620,000	640,049	20,049
Licenses and Permits	98,700	98,700	98,461	(239)
Charges for Services	41,700	34,700	37,926	3,226
Other	2,500	2,500	989	(1,511)
Interest Income	3,010	3,010	7,769	4,759
Total Revenues	<u>1,192,410</u>	<u>1,185,410</u>	<u>1,230,037</u>	<u>44,627</u>
Expenditures				
General Government				
Township Board	32,500	32,500	23,429	9,071
Supervisor	44,700	44,700	39,624	5,076
Clerk	97,800	97,800	92,259	5,541
Elections	70,000	70,000	44,364	25,636
Treasurer	83,700	83,700	68,275	15,425
Professional Services	41,500	128,500	126,700	1,800
Township Hall	162,100	152,100	111,686	40,414
Cemetery	11,200	11,200	4,829	6,371
Planning Commission	36,500	36,500	30,783	5,717
Board of Appeals	5,100	5,100	1,913	3,187
Board of Review	3,500	3,500	1,883	1,617
Zoning	59,300	71,800	50,110	21,690
Payroll Taxes	38,500	38,500	30,606	7,894
Assessor	120,800	120,800	86,968	33,832
Insurance	12,000	12,000	9,355	2,645
Economic Development	6,000	1,000	--	1,000
Employees' Life Insurance	33,600	33,600	25,318	8,282
Retirement	59,500	59,500	57,934	1,566
Other/Contingency	4,000	4,000	195	3,805
Total General Government	<u>922,300</u>	<u>1,006,800</u>	<u>806,231</u>	<u>200,569</u>
Public Works				
Street Lighting	6,000	6,000	4,224	1,776
Drains	25,000	23,000	22,615	385
Engineering	8,000	8,000	--	8,000
Total Public Works	<u>39,000</u>	<u>37,000</u>	<u>26,839</u>	<u>10,161</u>
Recreation and Culture	125,000	125,000	115,985	9,015
Capital Outlay	--	--	5,481	(5,481)
Total Expenditures	<u>1,086,300</u>	<u>1,168,800</u>	<u>954,536</u>	<u>214,264</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>106,110</u>	<u>16,610</u>	<u>275,501</u>	<u>258,891</u>
Net Change in Fund Balance	106,110	16,610	275,501	258,891
<i>Fund Balance at Beginning of Period</i>	5,103,586	5,103,586	5,103,586	--
Fund Balance at End of Period	<u>\$ 5,209,696</u>	<u>\$ 5,120,196</u>	<u>\$ 5,379,087</u>	<u>\$ 258,891</u>

Township of Howell
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Road Fund
For the Year Ended June 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Positive (Negative)
				<u>Final to Actual</u>
Revenues				
Property Taxes	\$ 320,000	\$ 320,000	\$ 329,443	\$ 9,443
Interest Income	--	--	829	829
Total Revenues	<u>320,000</u>	<u>320,000</u>	<u>330,272</u>	<u>10,272</u>
Expenditures				
Maintenance	259,000	304,000	303,863	137
Chloride	60,000	60,000	49,726	10,274
Chargebacks	1,000	1,000	6	994
Total Expenditures	<u>320,000</u>	<u>365,000</u>	<u>353,595</u>	<u>11,405</u>
Excess (Deficiency) of Revenues				
Over Expenditures	--	(45,000)	(23,323)	21,677
Net Change in Fund Balance	--	(45,000)	(23,323)	21,677
<i>Fund Balance at Beginning of Period</i>	1,207,086	1,207,086	1,207,086	--
Fund Balance at End of Period	<u>\$ 1,207,086</u>	<u>\$ 1,162,086</u>	<u>\$ 1,183,763</u>	<u>\$ 21,677</u>

December 12, 2019

To the Township Board of Trustees
Township of Howell

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the remaining fund information of Township of Howell, Michigan for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 6, 2019. 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 Township are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.

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

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 12, 2019.

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.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the budgetary comparison schedules, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with

management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

Gabridge & Company

Gabridge & Company, PLC
Grand Rapids, MI

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

December 12, 2019

To the Township Board of Trustees
Township of Howell, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Township of Howell, Michigan, (the "Township") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Township's basic financial statements, and have issued our report thereon dated December 12, 2019.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. 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.

Compliance and Other Matters

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

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.

Best regards,

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

Gabridge & Company, PLC
Grand Rapids, MI

AGENDA ITEM

9A

Glen Miller
2384 Amberwood Trail
Howell, MI 48855
734-255-9793
GlenMillerTheHomeDoctor@gmail.com

RECEIVED

DEC 17 2019

HOWELL TOWNSHIP

December 16, 2019

To: the Howell Township Board

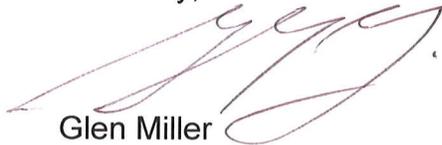
Re: Planning Commission opening

Please accept this letter as an application for the open position on the Howell Township Planning Commission.

My name is Glen Miller, a resident of Howell Township and a licensed builder in Michigan for several decades both as a builder and a marine contractor. This experience will bring a valuable perspective to the planning commission.

Thank you for your time in considering this request.

Sincerely,



Glen Miller

Ryan Makowski
2115 W Allen Rd.
Howell, MI 48855

To: Howell Township County Clerk

Please consider this letter as my interest in the position for the Planning Commission. I have been a resident of Howell Township since 2017 and plan to reside in Howell Township for the coming future. I am employed by the State of Michigan and work in Livingston County. Prior to my move to Howell Township I was residing in Sterling Heights, MI. It was during that time that I served on the Board of Appeals for the City of Sterling Heights. It is my previous experience serving on a city board as well as my passion to continue to help in the planning for Howell Township that will make me a valuable addition to the Planning Commission. I also have a working relationship with another member of the Planning Commission, which should help in the transition into the role. I have reviewed the scheduled meeting dates and times and am available for those meetings. I hope that this letter will help in the consideration for myself for the Planning Commission.

Thank you,

A handwritten signature in black ink that reads "Ryan Makowski". The signature is written in a cursive style with a large initial "R" and "M".

Ryan Makowski
(586) 718-9968
Ryan.Makowski@gmail.com

RYAN MAKOWSKI
Ryan.Makowski@gmail.com
2115 W Allen Rd.
Howell, MI 48855
586-718-9968

EDUCATION

WALDEN UNIVERSITY, Minneapolis, Minnesota

Master of Science-March 2012

Major: Psychology

CENTRAL MICHIGAN UNIVERSITY, Mount Pleasant, Michigan

Bachelor of Science in Business Administration-May 2006

Major: Finance

WORK

EXPERIENCE

06/2015-Present

STATE OF MICHIGAN, St. Clair and Livingston County, MI-Department of Health and Human Services-**Services Specialist-Foster Care/Juvenile Justice**

- Engages in face-to-face contact with alleged victims of abuse and/or neglect and visits their homes or designated placements.
- Provides casework services to dependent, neglected, abused, and delinquent children and youth; children with disabilities; socially and economically disadvantaged and dependent adult clients; and other individuals and families.
- Develops plans and finds resources to address clients' and families' problems in housing, counseling, and other areas, using specific service methods; monitors services provided.
- Prepares legal documents, forms, and petitions; utilize state tools and systems to record case assessments and actions.

12/2012-06/2015

STATE OF MICHIGAN, Lansing, Michigan-Department of Human Services **Departmental Analyst/Bridges Resource Center-Tier 1**

- Working on the Bridges Resource Center as a liaison between local office and Central office in reporting of issues with the Bridges computer system
- Actively work with members of local office and Central office to troubleshoot problems and issues with Bridges computer system to find resolutions
- Help workers to determine correct eligibility of benefits for clients

05/2009-12/2012

STATE OF MICHIGAN, Warren, Michigan-Department of Human Services **Assistance Payment Worker/Enhanced Site Support/Medical Contact Work.**

- Maintained an ongoing caseload by conducting annual redeterminations, processed case changes, kept case files current, and responded to client inquires and complaints
- Helped to troubleshoot Bridges computer issues to correct cases and act as liaison between local office and application support to submit tickets
- Worked as medical contact worker that acted as liaison between clients and Medical Review Team to help determine medical and financial benefits based on disability

EMPLOYMENT LEADERSHIP

- Presented to agencies from across the state on office best practices at 2011 conference
- Helped provide new rollouts in computer system with training to specialists
- Took position as Medical Contact Worker to help clients with disabilities obtain financial and medical assistance

AGENDA ITEM

9B

Howell Township Clerk

From: Tim Boal <tb0450@yahoo.com>
Sent: Thursday, January 2, 2020 9:33 AM
To: Howell Township Clerk
Subject: ZBA Letter of Interest
Attachments: ZBA Letter of Interest.pdf

Hello Jean,

My name is Tim Boal and attached should be my letter of interest for the ZBA Board opening posted on the Township web page. I hope the letter covers the basics needed, obviously I am over 18 (long ago. 😊) and a Township Resident per the letter, I am also a registered voter, which isn't mentioned in the letter though.

If anything else is needed or details added please let me know. Also could you let me know the attachment came through ok when you get a chance?

Thank you.

Tim Boal
517-304-6427

Sent from [Mail](#) for Windows 10

January 2, 2020

Howell Township
(Attn: Jean Graham, Clerk)
3525 Byron Rd.
Howell, MI 48855

Ref: Zoning Board of Appeals Opening

I would like to take this opportunity to express my interest in the current open seat for the Township's Zoning Board of Appeals.

I have been a continuous resident of Howell Township for nearly 24 years and have always had an interest in serving in the local government.

I recently retired from a 32 year career in Law Enforcement in good standing, which included an active duty enlistment with the United States Army. (Honorable Discharge)

My past experience gave me great opportunities to interact and problem solve with community members of all facets in a myriad of situations. It also required studying, interpreting and fairly applying different laws, regulations and ordinances on a daily basis, often on unique "case by case" basis. This was magnified in my last 17 years of my career, as most were spent in an "On Scene" Supervisory capacity in addition to administrative duties.

I feel that this experience relates very much with the posted opening and look forward to hearing from you.

If necessary, documentation verifying the above information is available.

Thank You.

Respectfully,

A handwritten signature in cursive script, appearing to read 'Timothy Boal', written in black ink.

Timothy Boal
66 Santa Rosa Dr.
Howell, MI. 48843
517-304-6427

AGENDA ITEM

10A1

AGREEMENT FOR INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE
REAL PROPERTY

THIS AGREEMENT FOR INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE dated January 13, 2020 is between Smart Label Solutions LLC, 1100 Durant Dr., Howell, MI 48855 and Howell Township (“Township”), a Michigan municipal corporation, located at 3525 Byron Road, Howell, MI 48855.

WHEREAS, Smart Label Solutions LLC has applied to the Township to receive an Industrial Facilities Exemption Certificate (a copy of the Smart Label Solutions LLC application is attached as “Exhibit A” and hereafter referred to as the “Application”); and

WHEREAS, the Township has approved the Application seeking a Industrial Facilities Exemption Certificate (“Certificate”) pursuant to 1974 PA 198, as amended ;

NOW, THEREFORE, the Township and Smart Label Solutions LLC agree as follows:

1. Smart Label Solutions LLC shall expend not less than \$2,550,00.00 on real property costs and building improvements, and \$250,00.00 on cost of machinery, equipment, furniture and fixtures located at 1100 Durant Dr., Howell, MI 48855 (the “Facility”), consistent with the Application.

2. Smart Label Solutions LLC acknowledges that the additional real property costs, building improvements and machinery equipment, furniture and fixtures of the Facility are improvements consistent with 1974 PA 198.

3. Upon separate written request(s) from the Township, Smart Label Solutions LLC shall submit documentation to the Township following the issuance date of the Certificate (and every year thereafter until the Certificate has expired or been terminated) covering:

- a. The number of new jobs created and/or the number of jobs retained by Smart Label Solutions LLC and the respective hourly rates for each; and
- b. If Smart Label Solutions LLC's projections for creation or retention of jobs, as estimated in its Application, are not reached, an explanation; and
- c. A detailed project accounting for the monies expended on the real property and improvements that year and for the term of the Certificate, as identified in the Application.

4. Smart Label Solutions LLC understands that if the construction and/or expansion project referenced in the Application has not been started or completed within the two-year period following the granting of this Certificate, the Township, the State Department Treasury, or the State Tax Commission has the right to revoke this Certificate.

5. Smart Label Solutions LLC agrees to remain and continue to conduct business within the Township for the entire period of the Certificate, unless permission (in writing) is granted by the Township Board for relocation of Smart Label Solutions LLC operations outside the Township boundaries. Smart Label Solutions LLC further understands that if it chooses to leave the Township without obtaining the Township's permission to relocate or ceases to operate the Facility prior to the end of the term of the Certificate, the Township shall have the right to recapture from Smart Label Solutions LLC an amount up to and including the total amount of taxes abated by the Certificate.

6. Smart Label Solutions LLC, its successor, assign, leaser, person or entity having control or dominion over the facility, as described in the Application, and the Township further agree that the Township may request a reduction in the term of the Certificate, a revocation of the Certificate and/or recovery from Smart Label Solutions, LLC, its successor, assign, leaser, person or entity having control or dominion over the facility, of the amount of taxes which were abated to the extent that the that the additional real property costs, building improvements and machinery equipment, furniture and fixtures of the Facility have not been completed, expenditures made, or

employment reached or retained as represented by Smart Label Solutions LLC in the Application. Achievement of the stated conditions in this Agreement shall be reviewed as deemed necessary by the Township to ensure compliance with the Application, and failure to have met or maintained the conditions may be grounds for revocation of the Tax Facility Exemption Certificate.

7. By execution of this Agreement, it is understood that Smart Label Solutions LLC's investment in the Facility and the Township's investment in granting of the Certificate is to encourage economic growth within the Township. The Township acknowledges that in some instances, economic conditions may prevent Smart Label Solutions LLC from complying fully with this Agreement and the terms of the Application. The Township will give Smart Label Solutions LLC an opportunity to explain the reasons for any variations from the representations contained in the Application and will evaluate Smart Label Solutions LLC's situation prior to taking any action.

8. Smart Label Solutions LLC agrees that the Certificate is granted with the understanding that its annual summer and winter taxes will be paid in full on or before the due date, and that any delinquency due solely and directly to Smart Label Solutions LLC's fault shall be just cause for the Township to revoke the Certificate.

9. Commitments made by Smart Label Solutions LLC and the Township are binding if the Township approves the Application filed by Smart Label Solutions LLC and the Application is approved and the Certificate is issued by the Department of Treasury, State Tax Commission pursuant to 1974 PA 198, as amended.

10. This Agreement shall be interpreted in accordance with the laws of the State of Michigan. Upon default, the other party shall be liable to the non-defaulting party for the reasonable attorney fees and court costs which may be incurred in enforcing a term or condition of this Agreement. This Agreement shall supersede the terms and conditions of any prior agreements,

oral, written or implied and represents the entire agreement of the Parties.

11. This Agreement is assignable and transferable by either party by written mutual consent of both parties.

12. This Agreement may only be altered by mutual written consent of both parties.

13. This Agreement shall remain in effect until the Certificate has expired or been revoked or terminated.

14. . By signing below, the parties swear and affirm that no payment of any kind in excess of the fee allowed by PA 198 of 1974, as amended by PA 323 of 1996, has been made or promised in exchange for favorable consideration of the Application.

Smart Label Solutions LLC

By: _____

Its: _____

Dated: _____

Howell Township

By: _____

Its: Mike Coddington, Supervisor

Dated: _____

Howell Township

By: _____

Its: Jean Graham, Clerk

Dated: _____

Application for Industrial Facilities Tax Exemption Certificate

Issued under authority of Public Act 198 of 1974, as amended. Filing is mandatory.

INSTRUCTIONS: File the original and one copy of this form and the required attachments (two complete sets) with the clerk of the local government unit. The State Tax Commission (STC) requires one complete set (one original). One copy is retained by the clerk. If you have any questions regarding the completion of this form, call 517-335-7460.

To be completed by Clerk of Local Government Unit	
Signature of Clerk	▶ Date Received by Local Unit
STC Use Only	
▶ Application Number	▶ Date Received by STC

APPLICANT INFORMATION
All boxes must be completed.

▶ 1a. Company Name (Applicant must be the occupant/operator of the facility) Smart Label Solutions LLC		▶ 1b. Standard Industrial Classification (SIC) Code - Sec. 2(10) (4 or 6 Digit Code) 3679	
▶ 1c. Facility Address (City, State, ZIP Code) (real and/or personal property location) 1100 Durant Dr, Howell MI 48855		▶ 1d. City/Township/Village (indicate which) Howell Township	▶ 1e. County Livingston
▶ 2. Type of Approval Requested <input checked="" type="checkbox"/> New (Sec. 2(5)) <input type="checkbox"/> Transfer <input type="checkbox"/> Speculative Building (Sec. 3(8)) <input type="checkbox"/> Rehabilitation (Sec. 3(6)) <input type="checkbox"/> Research and Development (Sec. 2(10)) <input type="checkbox"/> Increase/Amendment		▶ 3a. School District where facility is located Howell Public Schools	▶ 3b. School Code 47070
		4. Amount of years requested for exemption (1-12 Years) 12	

5. Per section 5, the application shall contain or be accompanied by a general description of the facility and a general description of the proposed use of the facility, the general nature and extent of the restoration, replacement, or construction to be undertaken, a descriptive list of the equipment that will be part of the facility. Attach additional page(s) if more room is needed.

24,400 sq/ft industrial facility to be constructed in the TransWest Industrial Park which will house the growing operations of the company. The facility will allow SLS to consolidate operations from four different facilities under one roof. Assembly, warehousing, and testing/lab operations, along with 4,000 sq/ft office space will make up the use of the facility.

6a. Cost of land and building improvements (excluding cost of land) * Attach list of improvements and associated costs. * Also attach a copy of building permit if project has already begun.	▶ <u>2,550,000</u> Real Property Costs
6b. Cost of machinery, equipment, furniture and fixtures * Attach itemized listing with month, day and year of beginning of installation, plus total	▶ <u>250,000</u> Personal Property Costs
6c. Total Project Costs * Round Costs to Nearest Dollar	▶ <u>2,800,000</u> Total of Real & Personal Costs

7. Indicate the time schedule for start and finish of construction and equipment installation. Projects must be completed within a two year period of the effective date of the certificate unless otherwise approved by the STC.

	Begin Date (M/D/Y)	End Date (M/D/Y)	
Real Property Improvements	▶ <u>10/01/2019</u>	<u>06/01/2020</u>	▶ <input checked="" type="checkbox"/> Owned <input type="checkbox"/> Leased
Personal Property Improvements	▶ <u>01/01/2020</u>	<u>06/01/2020</u>	▶ <input checked="" type="checkbox"/> Owned <input type="checkbox"/> Leased

▶ 8. Are State Education Taxes reduced or abated by the Michigan Economic Development Corporation (MEDC)? If yes, applicant must attach a signed MEDC Letter of Commitment to receive this exemption. Yes No

▶ 9. No. of existing jobs at this facility that will be retained as a result of this project. **18** ▶ 10. No. of new jobs at this facility expected to create within 2 years of completion. **10**

11. Rehabilitation applications only: Complete a, b and c of this section. You must attach the assessor's statement of SEV for the entire plant rehabilitation district and obsolescence statement for property. The Taxable Value (TV) data below must be as of December 31 of the year prior to the rehabilitation.

a. TV of Real Property (excluding land)

b. TV of Personal Property (excluding inventory)

c. Total TV

▶ 12a. Check the type of District the facility is located in:
 Industrial Development District Plant Rehabilitation District

▶ 12b. Date district was established by local government unit (contact local unit)
06/30/1989 ▶ 12c. Is this application for a speculative building (Sec. 3(8))?
 Yes No

APPLICANT CERTIFICATION - complete all boxes.

The undersigned, authorized officer of the company making this application certifies that, to the best of his/her knowledge, no information contained herein or in the attachments hereto is false in any way and that all are truly descriptive of the industrial property for which this application is being submitted.

It is further certified that the undersigned is familiar with the provisions of P.A. 198 of 1974, as amended, being Sections 207.551 to 207.572, inclusive, of the Michigan Compiled Laws; and to the best of his/her knowledge and belief, (s)he has complied or will be able to comply with all of the requirements thereof which are prerequisite to the approval of the application by the local unit of government and the issuance of an Industrial Facilities Exemption Certificate by the State Tax Commission.

13a. Preparer Name Jeff Hudson	13b. Telephone Number (810) 923-3405	13c. Fax Number	13d. E-mail Address jhudson@slsrufid.com
14a. Name of Contact Person Jeff Hudson	14b. Telephone Number (810) 923-3405	14c. Fax Number	14d. E-mail Address jhudson@slsrufid.com
▶ 15a. Name of Company Officer (No Authorized Agents) Jeff Hudson			
15b. Signature of Company Officer (No Authorized Agents) 		15c. Fax Number	15d. Date Sept 13 2019
▶ 15e. Mailing Address (Street, City, State, ZIP Code) 2287 Grand Commerce Dr, Howell MI 48855		15f. Telephone Number (810) 923-3405	15g. E-mail Address jhudson@slsrufid.com

LOCAL GOVERNMENT ACTION & CERTIFICATION - complete all boxes.

This section must be completed by the clerk of the local governing unit before submitting application to the State Tax Commission. Check items on file at the Local Unit and those included with the submittal.

▶ 16. Action taken by local government unit <input type="checkbox"/> Abatement Approved for _____ Yrs Real (1-12), _____ Yrs Pers (1-12) After Completion <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Denied (Include Resolution Denying)		16b. The State Tax Commission Requires the following documents be filed for an administratively complete application: Check or Indicate N/A if Not Applicable <input type="checkbox"/> 1. Original Application plus attachments, and one complete copy <input type="checkbox"/> 2. Resolution establishing district <input type="checkbox"/> 3. Resolution approving/denying application. <input type="checkbox"/> 4. Letter of Agreement (Signed by local unit and applicant) <input type="checkbox"/> 5. Affidavit of Fees (Signed by local unit and applicant) <input type="checkbox"/> 6. Building Permit for real improvements if project has already begun <input type="checkbox"/> 7. Equipment List with dates of beginning of installation <input type="checkbox"/> 8. Form 3222 (if applicable) <input type="checkbox"/> 9. Speculative building resolution and affidavits (if applicable)	
16a. Documents Required to be on file with the Local Unit Check or Indicate N/A if Not Applicable <input type="checkbox"/> 1. Notice to the public prior to hearing establishing a district. <input type="checkbox"/> 2. Notice to taxing authorities of opportunity for a hearing. <input type="checkbox"/> 3. List of taxing authorities notified for district and application action. <input type="checkbox"/> 4. Lease Agreement showing applicants tax liability.			
16c. School Code			
17. Name of Local Government Body		▶ 18. Date of Resolution Approving/Denying this Application	

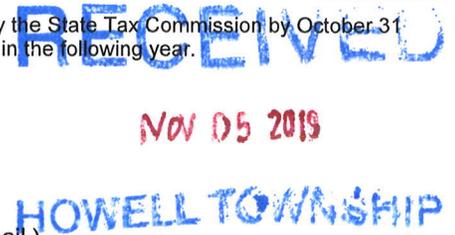
Attached hereto is an original application and all documents listed in 16b. I also certify that all documents listed in 16a are on file at the local unit for inspection at any time, and that any leases show sufficient tax liability.

19a. Signature of Clerk	19b. Name of Clerk	19c. E-mail Address
19d. Clerk's Mailing Address (Street, City, State, ZIP Code)		
19e. Telephone Number	19f. Fax Number	

State Tax Commission Rule Number 57: Complete applications approved by the local unit and received by the State Tax Commission by October 31 each year will be acted upon by December 31. Applications received after October 31 may be acted upon in the following year.

Local Unit: Mail one original of the completed application and all required attachments to:

Michigan Department of Treasury
State Tax Commission
PO Box 30471
Lansing, MI 48909



(For guaranteed receipt by the STC, it is recommended that applications are sent by certified mail.)

STC USE ONLY				
▶ LUCI Code	▶ Begin Date Real	▶ Begin Date Personal	▶ End Date Real	▶ End Date Personal

AGENDA ITEM

10A2

**RESOLUTION APPROVING APPLICATION OF
Smart Label Solutions, LLC
FOR INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE
FOR REAL PROPERTY
01.20.474**

At a regular meeting of the Township Board of the Township of Howell, held on January 13, 2020 at the Howell Township Hall located at 3525 Byron Road, Howell, Michigan 48855, at 6:30 P.M. local time.

PRESENT:

ABSENT:

The following preamble and resolution were offered by _____ and supported by _____.

WHEREAS, pursuant to P.A. 198 of 1974, M.C.L. 207.551 et seq., after a duly noticed public hearing held on June 26, 1989 the Howell Township Board of Trustees by resolution established Howell Township Industrial Development District No. 4; and

WHEREAS, Smart Label Solutions, LLC has filed an application for an Industrial Facilities Exemption Certificate with respect to real and personal property in the amount of \$2,800,000.00 to be acquired at 1100 Durand Dr. Howell, MI 48855, District No. 4; and

WHEREAS, before acting on said application, the Howell Township Board of Trustees held a hearing on January 13, 2020 at the Howell Township Hall, 3525 Byron Road, Howell, MI, at 6:30 p.m., at which hearing the applicant, the Assessor and a representative of the affected taxing units were given written notice and were afforded an opportunity to be heard on said application; and

WHEREAS, construction of the facility and installation of new machinery and equipment had not begun earlier than six (6) months before January 13, 2020 the date of acceptance of the application for the Industrial Facilities Exemption Certificate; and

WHEREAS, completion of the facility is calculated to and will at the time of issuance of the certificate have the reasonable likelihood to retain, create or prevent the loss of employment in Howell Township and

WHEREAS, the aggregate SEV of real and personal property exempt from ad valorem taxes within the Howell Township after granting this certificate, will exceed 5% of an amount equal to the sum of the SEV of the unit, plus the SEV of personal and real property thus exempted.

WHEREAS, Smart Label Solutions, LLC agrees to the requirements as set forth in the amended “Agreement for Industrial Facilities Exemption Certificate” which states the conditions and recourse to be upheld during abatement.

NOW, THEREFORE, BE IT RESOLVED BY the Howell Township Board of Trustees that:

1. The Township Board finds and determines that the granting of the Industrial Facilities Exemption Certificate considered together with the aggregate amount of certificates previously granted and currently in force under Act No. 198 of the Public Acts of 1974, shall not have the effect of substantially impeding the operation of Howell Township or impairing the financial soundness of a taxing unit which levies ad valorem property taxes in Howell Township.

2. The application from Smart Label Solutions, LLC for an Industrial Facilities Exemption Certificate, with respect to a New Facility on the following described parcel of real property situated within the Industrial Development District No. 4, to wit:

SEC 28 T3N R4E TRANS-WEST INDUSTRIAL CENTER #1 LOT 7 & S 89 FT OF LOT 6 COM 9/95 FROM 006 & 007

Be and the same is hereby approved.

3. The Industrial Facilities Exemption Certificate when issued shall be and remain in force for a period of 12 years after completion.

AYES:

NAYS:

RESOLUTION DECLARED PASTED.

I hereby certify that the foregoing constitutes a true and complete copy of a resolution adopted by the Board of Trustees of Howell Township, County of Livingston, State of Michigan, at a regular meeting held on January 13, 2020.

Jean Graham
Howell Township Clerk

AGENDA ITEM

11D

Permit Category Totals 2019

01/02/202

	Permit Fee	Number of Permits
ACCESSORY BUILDING	\$1,035.00	16
ADDITION	\$250.00	1
Addition/Remodel	\$825.00	9
ADDRESS ASSINGMENT	\$250.00	10
Attached/Detached Garage	\$450.00	6
COMMERCIAL BUILDING	\$1,250.00	5
DECK/PORCH/ACCESSORY	\$900.00	17
DEMOLITION	\$150.00	3
DEMOLITION	\$150.00	1
Detached Garage/Accessory Buildin	\$300.00	2
Fence	\$1,000.00	20
Grading	\$750.00	3
INDUSTRIAL BUILDING	\$250.00	1
NEW SINGLE FAMILY	\$2,295.00	23

Other	\$500.00	4
Pool	\$150.00	3
Sewer	\$0.00	6
SEWER	\$44,701.80	24
Standard Sign	\$1,075.00	5
Waiver	\$620.00	45
WAIVER	\$360.00	6
Water	\$34,099.80	28
WATER	\$4,680.00	1
Grand Totals	\$96,041.60	239

Population: All Records

Permit.DateIssued Between 1/1/2019 12:00:00 AM AND
12/31/2019 11:59:59 PM

Zoning & Planing Process Totals by Type

01/02/2020

AMENDMENT TO APPROVED FINAL SITE PLAN

Application Date	Case #	Project Name	Property Address	Fees
08/05/2019	PC2019-10	AMENDMENT TO APPROVED FINAL SITE PLAN	OAK GROVE RD - VACANT	\$350.00
09/03/2019	PC2019-12	AMENDMENT TO APPROVED FINAL SITE PLAN	3717 PARSONS RD	\$350.00
09/23/2019	PC2019-13	AMENDMENT TO APPROVED FINAL SITE PLAN	1360 N BURKHART	\$350.00

Total Fees For Type: \$1,050.00
Total Processes For Type: 3

Final Site Plan Approval

Application Date	Case #	Project Name	Property Address	Fees
03/12/2019	PC2019-02	Final Site Plan Approval	2425 W GRAND RIV	\$1,400.00
07/23/2019	PC2019-07	Final Site Plan Approval	1100 DURANT DR	\$1,400.00
07/29/2019	PC2019-08	Final Site Plan Approval	3755 N TOWER DR	\$1,400.00
07/30/2019	PC2019-09	Final Site Plan Approval	HIGHLAND - VACANT	\$1,400.00
11/05/2019	PC2019-14	Final Site Plan Approval	4944 MASON RD	\$1,400.00
12/26/2019	PC2019-16	Final Site Plan Approval	4640 W GRAND RIV	\$1,400.00

Total Fees For Type: \$8,400.00
Total Processes For Type: 6

PRE-CONFERENCE

Application Date	Case #	Project Name	Property Address	Fees
07/16/2019	P000000000001	PRE-CONFERENCE	3755 N TOWER DR	\$175.00
07/16/2019	PREC2019-02	PRE-CONFERENCE	1100 DURANT DR	\$175.00
11/20/2019	PREC2019-03	PRE-CONFERENCE	4640 W GRAND RIV	\$350.00

Total Fees For Type: \$700.00
Total Processes For Type: 3

Preliminary Site Plan Approval

Application Date	Case #	Project Name	Property Address	Fees
04/23/2019	PC2019-05	Preliminary Site Plan Approval	HIGHLAND - VACANT	\$1,400.00
08/27/2019	PC2019-11	Preliminary Site Plan Approval	4944 MASON RD	\$1,400.00

Total Fees For Type: \$2,800.00
Total Processes For Type: 2

Rezoning & Zoning Amendments

Application Date	Case #	Project Name	Property Address	Fees
02/28/2019	PC2019-01	Rezoning & Zoning Amendments	2198 W HIGHLAND	\$1,000.00
04/04/2019	PC2019-03	Rezoning & Zoning Amendments	HIGHLAND	\$1,000.00
04/23/2019	PC2019-04	Rezoning & Zoning Amendments	HIGHLAND - VACANT	\$1,000.00

Total Fees For Type: \$3,000.00
Total Processes For Type: 3

Special Use

Application Date	Case #	Project Name	Property Address	Fees
12/26/2019	PC2019-15	Special Use	4640 W GRAND RIV	\$500.00

Total Fees For Type: \$500.00
Total Processes For Type: 1

TEMPORARY SITE PLAN REVIEW

Application Date	Case #	Project Name	Property Address	Fees
05/21/2019	PC2019-06	TEMPORARY SITE PLAN REVIEW	4040 MASON RD	\$300.00

Total Fees For Type: \$300.00
Total Processes For Type: 1

Zoning Board of Appeals

Application Date	Case #	Project Name	Property Address	Fees
03/25/2019	PZBA2019-01	Zoning Board of Appeals	5454 BYRON	\$400.00
04/17/2019	PZBA2019-02	Zoning Board of Appeals	3410 BYRON	\$400.00
05/14/2019	PZBA2019-03	Zoning Board of Appeals	2440 W GRAND RIV	\$900.00
05/22/2019	PZBA2019-04	Zoning Board of Appeals	2278 BREWER	\$400.00
08/08/2019	PZBA2019-05	Zoning Board of Appeals	5204 CRANDALL	\$400.00
08/14/2019	PZBA2019-06	Zoning Board of Appeals	2665 FISHER RD	\$400.00
08/19/2019	PZBA2019-07	Zoning Board of Appeals	1475 N BURKHART	\$900.00
08/21/2019	PZBA2019-08	Zoning Board of Appeals	2061 TOOLEY	\$400.00
08/28/2019	PZBA2019-09	Zoning Board of Appeals	HIGHLAND - VACANT	\$900.00
09/18/2019	PZBA2019-10	Zoning Board of Appeals	3718 WARNER	\$400.00
10/14/2019	PZBA2019-11	Zoning Board of Appeals	315 DAMA VIEW CT	\$900.00
10/16/2019	PZBA2019-12	Zoning Board of Appeals	2300 ARMOND	\$400.00
11/11/2019	PZBA2019-13	Zoning Board of Appeals	2551 AMBERWOOD TRL	\$50.00

Total Fees For Type: \$6,850.00
Total Processes For Type: 13

Grand Total Fees: \$23,600.
Grand Total Processes: 32

ADDRESS ASSIGNMENT

Permit #	Contractor	Job Address	Fee Total
PA19-009	HABITAT - LIVINGSTON COU	2069 OAK GROVE RD	\$25.00
Work Description: JUST NORTH OF HENDERSON ROAD ON THE WEST SIDE OF OAK GROVE ROAD			

Total Permits For Type: 1

Total Fees For Type: \$25.00

Residential Land Use

Permit #	Contractor	Job Address	Fee Total
P19-167	WARREN STEPHANIE	4187 W ALLEN	\$10.00
Work Description: NO STRUCTURAL CHANGES. RE-ROOF			
P19-165	MONTGOMERY ANDREW AN	3711 AMBER OAKS DR	\$50.00
Work Description: BLACK CHAIN LINK FENCE IN BACK YARD			
P19-169	WESTVIEW CAPITAL LLC	3271 HILL HOLLOW LN	\$105.00
Work Description: 1,526 SQ FT RANCH ON A FULL UNFINISHED BASEMENT WITH A 2 CAR ATTACHED GARAGE AND A 14 X 20 PATIO			
P19-168	WESTVIEW CAPITAL LLC	3275 HILL HOLLOW LN	\$105.00
Work Description: 2,022 SQ FT 2 STORY DWELLING ON A FULL UNFINISHED BASEMENT WITH A 2 CAR ATTACHED GARAGE AND A 10 X 10 PATIO.			
P19-170	EAGLE MICHAEL J	3234 HILL HOLLOW LN	\$50.00
Work Description: 161' OF 4' VINYL FENCE, 2 GATES.			

Total Permits For Type: 5

Total Fees For Type: \$320.00

Sewer Connection

Permit #	Contractor	Job Address	Fee Total
PWS19-027	WESTVIEW CAPITAL LLC	3271 HILL HOLLOW LN	\$0.00
Work Description:			
PWS19-018	WESTVIEW CAPITAL LLC	3275 HILL HOLLOW LN	\$0.00

Work Description:

PWS19-044 BALGAARD NICHOLAS AND 125 BRENDA \$0.00

Work Description:

Total Permits For Type: 3

Total Fees For Type: \$0.00

Sign

Permit #	Contractor	Job Address	Fee Total
P19-166	TANGER PROPERTIES LLC	1475 N BURKHART	\$225.00

Work Description: 332.5 SQ. FT. WALL SIGN

Total Permits For Type: 1

Total Fees For Type: \$225.00

Water Connection

Permit #	Contractor	Job Address	Fee Total
PWS19-026	WESTVIEW CAPITAL LLC	3271 HILL HOLLOW LN	\$0.00

Work Description:

PWS19-019	WESTVIEW CAPITAL LLC	3275 HILL HOLLOW LN	\$0.00
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Work Description:

Total Permits For Type: 2

Total Fees For Type: \$0.00

Report Summary

Population: All Records
Permit.DateIssued Between
12/1/2019 12:00:00 AM AND
12/31/2019 11:59:59 PM

Grand Total Fees: \$570.00

Grand Total Permits: 12

AGENDA ITEM

11E

Monthly Activity Report for December 2019 – Assessing Dept/Brent Kilpela

MTT UPDATE:

Chestnut Development LLC v Howell Township: Filed answer to appeal on July 15th. Prehearing General Call set for May 18, 2020 with valuation disclosure due by February 19, 2020.

Chestnut Development LLC v Howell Township: Filed answer to appeal on July 15th. Prehearing General Call set for May 18, 2020 with valuation disclosure due by February 19, 2020.

Chestnut Crossing LLC v Howell Township: Filed answer to appeal on July 15th. Prehearing General Call set for May 18, 2020 with valuation disclosure due by February 19, 2020.

Amerilodge v Howell Township: Filed answer to appeal on August 21st. Prehearing General Call set for August 16, 2020 with valuation disclosure due by May 20, 2020. Counsel attempted a settlement on this appeal. The comparable sales and methods used were not satisfactory in my judgement. Waiting for response to my rebuttal.

Burkhart Ridge v Howell Township: Filed answer to appeal on October 9th. Prehearing General Call set for September 16, 2020 with valuation disclosure due by June 19, 2020.

SMALL CLAIMS TRIBUNAL: No pending litigation.

ASSESSING OFFICE:

ASSESSOR: Completed the December Board of Review on Tuesday December 10th. Six petitions were approved and all three board members were in attendance. Returned two parcels to the assessment roll that were previously exempt. Both properties previously had the veterans exemption and there was a transfer of ownership.

OTHER: Received the 2018-2019 financial audit report. It was another good year for Howell Township. Assisted Treasury with changing credit card processors for website transactions. Worked with Utility Billing to ensure all transactions were completed by the current processor as well as the new processor. Completed the 2019 W2's and 1099's.

AGENDA ITEM

11J

Howell Township
Waste Water Treatment Plant
Meeting: December 11, 2019 11am

Attending: James Soper, Mike Moler, Brent Kilpela, Jean Graham, Jonathan Hohenstein

Mike continued the discussion on the UV system, a new SCADA system, and the additional full time personnel. We continue to wait on quotes for these items despite being told how crucial these issues are to the plants success. We were told again that the quotes will be delivered soon.

Howell Township
Waste Water Treatment Plant
Meeting: December 19, 2019 10am

Attending: James Soper, Greg Tatara, Brent Kilpela, Jean Graham, Jonathan Hohenstein

Please see James's attached report for details on the plant operation.

Furnace: The administration building has an issue with the original furnace. James will be getting quotes and the Board will need to make a decision at the January meeting.

Flow Pacing: The effluent sampler was recently upgraded to flow pacing. James would now like to upgrade the influent sampler to flow pacing. This work includes some plumbing along with the new equipment. **Recommend approval of quote from UIS not to exceed \$8,000 as presented.**

Fecal Coliform: James would like to switch to a new method and machine to test for E.coli and fecal coliform. The current machine is old and would require some money to keep it in working order. The machine would be purchased by the Township but all the daily equipment, like the test tubes, would be paid for by Inframark. **Recommend approval of quote from IDEXX not to exceed \$4,500 as presented.**

Pump Stations: Greg made some recommendations on checking a few pump stations based on the data provided on the run times of the pumps. James will check a few pumps and have 2 pumps pulled to check for issues. Also recommended pulling Lambert Drive pump with cracked seal warning, look into getting it re-build but shelving it until needed; this station does not currently need 3 pumps.

Testing: Lab work is still being sent out to local labs. James is waiting to hear back from the state on a testing method used at the plant before hopefully bringing the labs back in house.

Respectfully submitted,
Jonathan Hohenstein

Summary

Please find in this report details that describe the monthly operating characteristics and performance of the wastewater treatment plant and lift stations, as well as other noteworthy items that occurred in November. We are always available to discuss any of these matters in greater detail if you have any further questions or comments. There was one daily minimum effluent pH violations in November. The details of the violation are described in greater detail below. We are thankful for the continued opportunity to partner with Howell Township.

Items Requiring Action

We would like further discussion and consideration on the following:

Criticality**	Request	Impact	Est. Cost	Timing
High	Flow pace the Influent (raw) sampler. The equipment to get a flow signal to the sampler is not in place.	The effluent sample is collected based on flow. The influent sample is collected based on time (a sample is collected every 15 minutes), they should both be flow based.	\$7,695	TBD
High	Detail collection system maintenance scope in a contract revision that includes additional staffing and reallocate resources.	Developing a collection system maintenance program and proactive collection system checks for areas that need cleaning. Addressing grease problems. Organize sewer cleaning and televising. Response to customer service calls and new tap/cut off inspections. Mercury minimization plan sampling and reporting.	TBD	Inframark is developing a proposal that will be presented to the Howell Township Board.
High	Replace one UV system module. UV system currently has 3 of original 4 UV modules in service. module.	Bring UV system back to original capacity with 4 working modules.	\$30,000	Inframark is communicating with Ultra Tech to define all the costs. A detailed proposal is forthcoming.

Criticality**	Request	Impact	Est. Cost	Timing
High	Update SCADA to VT SCATA. Inframark is working on putting together a guideline for work to be accomplished to update SCADA.	Allow multiple quotes to be submitted based on the same scope of work	TBD	TBT
High	Administration Building furnace repair or replacement. Secondary heat exchanger is failing	Need heat in the building	TBD	TBT

Operations

The treatment plant experienced a effluent pH daily violation on November 4th. We are continuing to experience difficulties maintaining a constant effluent pH above 6.5 SU while also dosing ferric to maintain effluent total phosphorus results below 0.50 mg/L. The chemical ferric chloride is added to the process to remove the phosphorus. However, ferric chloride is an acid and lowers the pH. Too little addition of ferric results in high effluent phosphorus and too much results in low effluent pH. This leaves a small target window for dosing that changes as conditions in the plant change. We conducted a conference call discussion with the Inframark internal operation support team and came away with the following recommendations. The first recommendation is to flow pace the ferric chemical feed pumps. The other action items are recommended if flow pacing of the chemical feed pumps does not deliver the desired results.

- Flow pacing the ferric chloride chemical feed pumps with the effluent flow meter was started. The equipment was installed on 10/30/19, programming was completed on 11/7/2019.
- Look into alternative chemicals that can be used to precipitate the phosphorus from the wastewater without lowering pH. Poly Aluminum Chloride (PAC) is an alternative option.
- Consider the addition of caustic soda after filtration to increase the pH prior to effluent sampling point.
- We are also evaluating the potential to add a second ferric chloride dosing point to the front portion of the biolac basin where the influent and RAS flows enter.

A copy of the treatment plant performance data can be found at the end of this report. You can see that all other operating parameters were within permit limits for the month.

Maintenance & Repair

A copy of the monthly maintenance report is attached. A total of 25 preventive maintains work orders were completed in November.

Work on replacing the biolac diffusers will be held off until spring

A copy of the lift station checks and run time data report is attached. There have been a number of the lift stations that have not had all of the pumps hour meters read. Inframark became aware that some of the panels that were being accessed had open power in the spaces and there policy is for only electrically qualified personnel to access such panels based on a safety concern of arc flash. UIS has recently toured the stations to view the panels and make recommendations.

Lift station #5 was having unbalanced run times between pump 1 and pump 2. It appears a plug worked its way out and the run times are balanced again.

Grand River lift station was running on only pump 2, pump 1 had tripped, both are operational.

Lift station #8 has unbalanced run times. Plan to measure water drop with each pump running.

Had UIS look at Lambert lift station. The station was getting a low float alarm, when at the station all 3 pumps were coming on at the same time. Worked with the bubbler system, UIS recommends replacing the bubbler system with a transducer. The lift station is already set up for using a transducer.

Miss Dig System

74 miss digs were responded to as no potential conflict to the township sewers and 22 locates were marked with paint and flagging.

Health & Safety

There were no safety incidents in October.

Personnel

Onsite personnel serving the project during November included James Soper, Andre Randall, Bill Jones, with Mike Molar as the Regional Manager.

Flow Pacing the Influent Sampler.



Date December 10, 2019	Customer Howell Township WWTP	To James Soper
Description Flow Pace Influent Sampler		Howell Township
Quote # 192145		1222 Packard Dr
Estimator Ken Wesley	Email ken.wesley@uiscorp.com	Howell, MI 48843

Scope of Work	Cost
---------------	------

Furnish and install necessary wire and 3/4" PVC conduit and fittings in the chemical room to interface with the existing Influent PLC.

Furnish and install necessary wire and 3/4" Ridged conduit in the influent building to continue the PVC conduit run to interface with the Influent Sampler including necessary seal offs in the Influent building.

Furnish and install one Isco pulse converter module to interface with the existing Influent sampler.

Provide necessary PLC and sampler programming to flow pace the Influent sampler based on the Influent flow.

Provide startup services.

Total \$7,695.00

UIS SCADA Approved by

Date December 10, 2019

Exclusions and Clarifications

Our quote is based on straight time during normal hours of 7:00 A.M. - 3:30 P.M., Monday through Friday.

Our price is valid for thirty (30) days, after which time UIS SCADA reserves the right to review and modify any and all portions of its proposal.

This proposal contains pricing and other information confidential and proprietary to UIS SCADA, and disclosure of the contents of this letter and any attachments to persons or organizations outside of this agreement is not authorized without specific written permission from UIS SCADA.

UIS GROUP OF COMPANIES - TERMS AND CONDITIONS

1. Offer.

These Terms and Conditions ("Terms") apply to all products and services, including without limitation, computer software program(s) provided to Purchaser under an Order Confirmation with Utilities Instrumentation Services, Inc., UIS SCADA, Inc., and/or UIS Renewable Power, Inc. (collectively, "Seller"). These Terms are incorporated into each and every Order Confirmation issued by Seller to a purchaser of such Products or Services ("Purchaser"). A confirmation or acknowledgement of an order ("Order Confirmation") will be issued to Purchaser after the Purchaser has submitted an order to Seller. The Order Confirmation constitutes Seller's offer to the Purchaser identified in the Order Confirmation to sell the Products and/or provide the Services identified in the Order Confirmation and otherwise to enter into the agreement that the Order Confirmation and these Terms describe, and the Order Confirmation and these Terms shall be the complete and exclusive statement of such offer and agreement.

2. Acceptance.

A contract is formed when Purchaser accepts the Order Confirmation by written acknowledgement, by accepting the Products and/or Services, or other issued acceptance documents for the Products and/or Services. Acceptance is expressly limited to these Terms and the terms and conditions expressly referenced on the face of the Order Confirmation, and shall not include any terms and conditions contained in Purchaser's purchase order. Notwithstanding any contrary provision in Purchaser's purchase order or other acceptance document, delivery of Products, performance of Services or commencement of Services by Seller shall not constitute acceptance of Purchaser's terms and conditions to the extent any such terms or conditions are inconsistent with or in addition to the terms and conditions contained in the Order Confirmation.

3. Prices.

Prices for Products and/or Services shall be set forth in the Order Confirmation. Unless otherwise expressly stated in the Order Confirmation: (a) prices for Products specified in the Order Confirmation do not include storage, handling, packaging or transportation charges; and (b) prices do not include any applicable federal, state, local or foreign duties or taxes.

4. Payment Terms.

Unless otherwise expressly stated in the Order Confirmation, all accounts are payable in U.S. currency thirty (30) days from the date of Seller's invoice. Credit and delivery of Products shall be subject to Seller's approval. The Purchaser shall pay Seller for Services performed in accordance with the rates and charges set forth in the Order Confirmation. If the Purchaser objects to any portion of an invoice, the Purchaser shall notify Seller, in writing, within fourteen (14) calendar days of invoice receipt, identify the cause of disagreement, and pay when due any portion of the invoice not in dispute. Failure to provide notification shall constitute acceptance of the invoice as submitted. If Purchaser fails to pay undisputed invoiced amounts within the thirty (30) calendar days of the invoice date, Seller may at any time, without waiving any other claim against the Purchaser (including lien rights) and without thereby incurring any liability to the Purchaser, suspend or terminate the Order Confirmation. Purchaser is prohibited from and shall not setoff against or recoup from any invoiced amounts due or to become due from Purchaser or its affiliates any amounts due or to become due to Seller or its affiliates, whether arising under the Order Confirmation, any related purchase order or under any other agreement.

5. Shipping and Delivery.

All sales of Products are F.O.B. Seller's plant unless otherwise specified in the Order Confirmation. Responsibility of Seller shall cease upon delivery to and receipt of the Products by a common carrier at which point Purchaser will bear all risk of loss for the Products. Premium shipping expenses and/or other related expenses necessary to meet Purchaser's accelerated delivery schedules shall be the responsibility of Purchaser. Deliveries of orders placed by Purchaser may be changed, deferred or canceled only upon specific agreement in writing by Seller and Seller may condition such agreement upon Purchaser's assumption of liability and payment to Seller for: (a) a sum equal to the costs of work in process including costs accrued for labor and material; (b) any amount for which Seller is liable by reason of commitments made by Seller to its suppliers; and (c) any other loss, cost or expense of Seller as a result of such change, deferral or cancellation.

UIS Group of Companies
2290 Bishop Circle East
Dexter, MI 48130
(734) 424-1200

Utilities Instrumentation Service
UIS SCADA
UIS Renewable Power



SEALER PROMO

Number / Date
20210978 / 12/03/2019

Ship to Address
Inframark Howell Township
1222 Packard Dr.
HOWELL MI 48843
UNITED STATES
UNITED STATES

Sold to Address
Inframark Howell Township
1222 Packard Dr.
HOWELL MI 48843
UNITED STATES
UNITED STATES

Bill-to Customer 374728

Net weight : 11.550

QUOTE VALID THROUGH 12/31/19

<i>Material ID</i>	<i>Description</i>	<i>Quantity</i>	<i>UnitPrice</i>	<i>Total Value</i>
<i>Commodity/COO</i>	<i>Batch</i>	<i>Exp.Date</i>	<i>Backorder item</i>	
98-0002570-00	SEALER PLUS, WQTSPLUS	1	4,200.00	4,200.00
8422309187/US				
99-19152	COLILERT-18/QTRAY2K COMBO 20PK	1		
98-08876-00	WP020I-18 GAMMA IRRAD COLILERT-18 20PACK	1		
3822005090/US				
98-14854-00	WQT2K-20 QUANTI-TRAY 2000 DISP. 20/BOX	1		
3926909910/US				
98-09220-00	WV120SBST-20, VESSELS W/ST AND SB, 20PK	1		
3926909910/US				
98-09227-00	WQT2KC, PRE-DISP.QT 2000 COMPARATOR	1		
3822005090/US				
98-29001-00	UN3373-WQC FECAL COLIFORM	1		
3822005090/US				

All local taxes at customer charge



Date
12/04/2019

Number
20210978

Items Total	4,200.00
Freight Value	40.15
*Tax total	254.41
Total Amount	USD 4,494.56
	=====

All local taxes at customer charge

AGENDA ITEM

13

Howell Township
Invoice and Check Registers
As of 1/2/2020

User: BRENT KILPELA
DB: Howell Twp

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Inv Ref#	Description	Entered By					Post Date
517546516011	AT&T	11/22/2019	12/13/2019	72.45	0.00	Paid	Y
18387	517 546-5160 FOR DEC 2019	BRENT KILPELA					12/02/2019
	592-442-850.00	WWTP TELEPHONE EXPENSE		72.45			
517540694711	AT&T	11/22/2019	12/13/2019	68.73	0.00	Paid	Y
18388	517 540-6947 FOR DEC 2019	BRENT KILPELA					12/02/2019
	592-442-850.00	WWTP TELEPHONE EXPENSE		68.73			
517540124113	AT&T	11/22/2019	12/13/2019	77.87	0.00	Paid	Y
18389	517 540-1241 FOR DEC 2019	BRENT KILPELA					12/02/2019
	592-442-850.00	WWTP TELEPHONE EXPENSE		77.87			
206612319028	CONSUMERS ENERGY	11/25/2019	12/23/2019	17.44	0.00	Paid	Y
18390	391 N BURKHART DEC 2019	BRENT KILPELA					12/02/2019
	592-442-922.00	WWTP NATURAL GAS EXPENSE		17.44			
12/05/2019	THE STATE BANK	12/05/2019	12/19/2019	622.62	0.00	Paid	Y
18391	2019 Win Tax Refund 4706-10-400-00	BRENT KILPELA					12/16/2019
	703-000-214.10	TAX DUE TO TAXPAYERS		622.62			
X11252019	AT&T	11/17/2019	12/12/2019	23.50	0.00	Paid	Y
18392	ASSESSING TABLET DEC 2019	BRENT KILPELA					12/02/2019
	101-209-957.00	ASSESSING DUES & SUBSCRIPTION EXPENSE		23.50			
22515	NETWORK SERVICES GROUP, LLC	11/25/2019	12/25/2019	200.00	0.00	Paid	Y
18393	WEBSITE UPDATES	BRENT KILPELA					12/02/2019
	101-265-851.00	TWP HALL WEB SITE EXPENSE		200.00			
22529	NETWORK SERVICES GROUP, LLC	11/26/2019	12/26/2019	25.00	0.00	Paid	Y
18394	DOMAIN NAME REGISTRATION	BRENT KILPELA					12/02/2019
	101-265-851.00	TWP HALL WEB SITE EXPENSE		25.00			
231	WYIIE SOFT WATER	11/26/2019	12/26/2019	118.04	0.00	Paid	Y
18395	SOFTENER SALT AND SERVICE CALL	BRENT KILPELA					12/02/2019
	101-265-801.00	TWP HALL GROUNDS CONTRACTED SVCS EXP		118.04			

User: BRENT KILPELA
DB: Howell Twp

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jnlized
Inv Ref#	Description	Entered By					Post Date
	GL Distribution						

59845							
18396	MICRO WORKS COMPUTING, INC	11/26/2019	12/16/2019	209.00	0.00	Paid	Y
	UPDATE ELECTION COMPUTERS	BRENT KILPELA					12/02/2019
	101-191-930.00	ELECTION EQUIPMENT REPAIR EXPENSE		209.00			

59846							
18397	MICRO WORKS COMPUTING, INC	11/26/2019	12/16/2019	901.50	0.00	Paid	Y
	EMAIL RENEWAL 11/19 - 11/20	BRENT KILPELA					12/02/2019
	101-265-728.00	TWP HALL COMPUTER SUPPORT EXPENSE		901.50			

81439							
18398	MASTER MEDIA	11/13/2019	12/13/2019	29.53	0.00	Paid	Y
	RED STAMP FOR ASSESSING DEPT	BRENT KILPELA					12/02/2019
	101-209-727.00	ASSESSING SUPPLIES EXPENSE		29.53			

11/22/2019							
18399	COMCAST	11/22/2019	12/13/2019	285.51	0.00	Paid	Y
	DEC 2019	BRENT KILPELA					12/02/2019
	101-265-850.00	TWP HALL TELEPHONE EXPENSE		285.51			

12/5/2019							
18400	MICHIGAN ASSESSOR ASSOCIATION	12/05/2019	12/31/2019	100.00	0.00	Paid	Y
	BRENT KILPELA MEMBERSHIP 2020	BRENT KILPELA					12/05/2019
	101-209-957.00	ASSESSING DUES & SUBSCRIPTION EXPENSE		100.00			

59865							
18401	MICRO WORKS COMPUTING, INC	11/26/2019	12/16/2019	149.00	0.00	Paid	Y
	BATTERY BACKUP RECEPTIONIST COMP.	BRENT KILPELA					12/02/2019
	101-265-728.00	TWP HALL COMPUTER SUPPORT EXPENSE		149.00			

574926							
18402	CULLIGAN WATER	11/30/2019	12/30/2019	69.75	0.00	Paid	Y
	WATER DELIVERY (9 JUGS)	BRENT KILPELA					12/02/2019
	101-265-727.00	TWP HALL KITCHEN/BATH SUPPLIES EXPENSE		69.75			

50190							
18403	FAHEY SCHULTZ BURZYCH RHODES	12/02/2019	12/31/2019	607.50	0.00	Paid	Y
	CROSSROADS OUTDOOR LITIGATION	BRENT KILPELA					12/05/2019
	101-268-801.01	TWP AT LARGE LEGAL EXPENSE		607.50			

50191							
18404	FAHEY SCHULTZ BURZYCH RHODES	12/02/2019	12/31/2019	903.50	0.00	Paid	Y
	GENERAL	BRENT KILPELA					12/05/2019
	101-268-801.01	TWP AT LARGE LEGAL EXPENSE		903.50			

50192							
18405	FAHEY SCHULTZ BURZYCH RHODES	12/02/2019	12/31/2019	1,043.50	0.00	Paid	Y
	OAKLAND TACTICAL	BRENT KILPELA					12/05/2019

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50193	101-268-801.01	TWP AT LARGE LEGAL EXPENSE		1,043.50			
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18406	FAHEY SCHULTZ BURZYCH RHODES	12/02/2019	12/31/2019	667.50	0.00	Paid	Y
	ZONING	BRENT KILPELA					12/05/2019
	101-400-801.00	PLANNING-CONTRACTED PLANNER EXPENSE		667.50			

12/1/2019	CAREFREE MAINTENANCE CO.	12/01/2019	12/31/2019	345.00	0.00	Paid	Y
18407	NOVEMBER CLEANING	BRENT KILPELA					12/05/2019
	101-265-775.00	TWP HALL OFFICE CLEANING & MAINT EXPENS		345.00			

207056979049	CONSUMERS ENERGY	11/27/2019	12/26/2019	67.27	0.00	Paid	Y
18408	2571 OAK GROVE DEC 2019	BRENT KILPELA					12/05/2019
	592-442-922.00	WWTW NATURAL GAS EXPENSE		67.27			

517548388811	AT&T	11/28/2019	12/20/2019	84.82	0.00	Paid	Y
18409	517 548-3888 FOR DEC 2019	BRENT KILPELA					12/05/2019
	592-442-850.00	WWTW TELEPHONE EXPENSE		84.82			

761-10472163	STATE OF MICHIGAN - EGLE	11/20/2019	12/31/2019	1,950.00	0.00	Paid	Y
18410	NPDES ANNUAL PERMIT FEE 2020	BRENT KILPELA					12/09/2019
	592-442-966.00	WWTW STATE OF MICHIGAN EXPENSE		1,950.00			

12/4/2019	DTE ENERGY	12/04/2019	12/26/2019	429.60	0.00	Paid	Y
18411	2571 OAK GROVE DEC 2019	BRENT KILPELA					12/09/2019
	592-442-920.00	WWTW ELECTRICITY EXPENSE		429.60			

5558768	U. S. BANK	11/25/2019	12/25/2019	300.00	0.00	Paid	Y
18412	AGENT FEE	BRENT KILPELA					12/09/2019
	592-852-992.03	SWR/WTR 8 BOND AGENT FEE EXP		300.00			

5558770	U. S. BANK	11/25/2019	12/25/2019	300.00	0.00	Paid	Y
18413	AGENT FEE	BRENT KILPELA					12/09/2019
	592-853-991.02	SEWER 7 AGENT FEES		300.00			

5558769	U. S. BANK	11/25/2019	12/25/2019	300.00	0.00	Paid	Y
18414	AGENT FEE	BRENT KILPELA					12/09/2019
	592-854-992.03	SWR 11 PAYING AGENT FEE EXP		300.00			

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Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Unlized Post Date
307626							
18415	APEX SOFTWARE	11/27/2019	12/27/2019	470.00	0.00	Paid	Y
	ANNUAL MAINTENANCE	BRENT KILPELA					
	101-209-727.00	ASSESSING SUPPLIES EXPENSE		470.00			12/09/2019
2154333							
18416	CARLISLE WORTMAN ASSOC, INC.	09/11/2019	12/10/2019	720.00	0.00	Paid	Y
	GENERAL CONSULTATION	BRENT KILPELA					
	101-400-801.00	PLANNING-CONTRACTED PLANNER EXPENSE		720.00			12/09/2019
2154337							
18417	CARLISLE WORTMAN ASSOC, INC.	09/11/2019	12/10/2019	297.50	0.00	Paid	Y
	ZONING ORDINANCE	BRENT KILPELA					
	101-400-801.00	PLANNING-CONTRACTED PLANNER EXPENSE		297.50			12/09/2019
200421780137							
18418	DTE ENERGY	12/02/2019	12/31/2019	570.72	0.00	Paid	Y
	STREET LIGHTS	BRENT KILPELA					
	101-268-920.00	TWP AT LARGE STREETLIGHT EXPENSE		570.72			12/09/2019
12/10/2019							
18419	JONATHAN HOHENSTEIN	12/10/2019	12/10/2019	67.86	0.00	Paid	Y
	TREASURER/TWP MILEAGE	BRENT KILPELA					
	101-253-860.00	TREASURER MILEAGE & EXPENSES		51.04			12/10/2019
	101-265-860.00	TWP HALL MILEAGE & EXPENSES		16.82			
12/10/2019							
18420	DENGEL TIMOTHY F & CHARLENE A	12/10/2019	12/17/2019	1,910.72	0.00	Paid	Y
	2019 Sum Tax Refund 4706-09-200-02	BRENT KILPELA					
	703-000-214.10	TAX DUE TO TAXPAYERS		1,910.72			12/10/2019
12/10/2019							
18421	SUTHERLAND RUTH	12/10/2019	12/17/2019	90.90	0.00	Paid	Y
	2019 Sum Tax Refund 4706-29-301-06	BRENT KILPELA					
	703-000-214.10	TAX DUE TO TAXPAYERS		90.90			12/10/2019
12/10/2019							
18422	CONINE ROBERT J	12/10/2019	12/17/2019	91.70	0.00	Paid	Y
	2019 Sum Tax Refund 4706-29-301-16	BRENT KILPELA					
	703-000-214.10	TAX DUE TO TAXPAYERS		91.70			12/10/2019
12/10/2019							
18423	DLL FINANCIAL SOLUTIONS	12/10/2019	12/17/2019	80.93	0.00	Paid	Y
	2019 Sum Tax Refund 4706-99-000-71	BRENT KILPELA					
	703-000-214.10	TAX DUE TO TAXPAYERS		80.93			12/10/2019

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	GL Distribution						

12/10/2019	PICOMETRY INTERNATIONAL CORP	12/10/2019	12/11/2019	3,997.08	0.00	Paid	Y
18424	INITIAL PAYMENT DUE AT SIGNING	BRENT KILPELA					12/10/2019
	101-265-728.00	TWP HALL COMPUTER SUPPORT EXPENSE		3,997.08			

74446	FIRST IMPRESSIONS PRINT & MKTG	12/11/2019	01/10/2020	65.00	0.00	Paid	Y
18425	BUSINESS CARDS	BRENT KILPELA					12/16/2019
	101-265-727.01	TWP HALL OFFICE SUPPLIES EXPENSE		65.00			

12/05/2019	DTE ENERGY	12/05/2019	12/27/2019	145.76	0.00	Paid	Y
18426	1009 N BURKHART DEC 2019	BRENT KILPELA					12/16/2019
	592-442-920.00	WWTW ELECTRICITY EXPENSE		145.76			

12/05/2019	DTE ENERGY	12/05/2019	12/27/2019	183.17	0.00	Paid	Y
18427	391 N BURKHART DEC 2019	BRENT KILPELA					12/16/2019
	592-442-920.00	WWTW ELECTRICITY EXPENSE		183.17			

20200982	MISS DIG SYSTEMS INC	12/06/2019	01/05/2020	1,139.97	0.00	Paid	Y
18428	MEMBERSHIP FEE 2020	BRENT KILPELA					12/16/2019
	592-442-962.00	WWTW MISS DIG FEES EXPENSE		1,139.97			

1486	BELL TITLE	12/10/2019	01/09/2020	1,000.00	0.00	Paid	Y
18429	TITLE WORK PINEVIEW VILLAGE	BRENT KILPELA					12/16/2019
	592-442-956.00	WWTW MISCELLANEOUS EXPENSE		1,000.00			

12/16/2019	LIVINGSTON COUNTY TREASURER	12/16/2019	12/16/2019	16,217.97	0.00	Paid	Y
18430	2019 WINTER TAXES 12/1/19 - 12/15/	BRENT KILPELA					12/16/2019
	703-000-228.90	TAX DUE TO COUNTY WINTER		16,217.97			

12/16/2019	HOWELL PUBLIC SCHOOLS	12/16/2019	12/16/2019	65,463.27	0.00	Paid	Y
18431	2019 WINTER TAXES 12/1/19 - 12/15/	BRENT KILPELA					12/16/2019
	703-000-225.91	TAX DUE TO HOWELL SCHLS DEBT WINTER		65,463.27			

12/1/2019	HOWELL CARNEGIE LIBRARY	12/16/2019	12/16/2019	22,737.17	0.00	Paid	Y
18432	2019 WINTER TAXES 12/1/19 - 12/15/	BRENT KILPELA					12/16/2019
	703-000-223.90	TAX DUE TO HOWELL LIBRARY WINTER		22,737.17			

12/16/2019	HOWELL CARNEGIE LIBRARY	12/16/2019	12/16/2019	10,951.88	0.00	Paid	Y
18433	2019 WINTER TAXES 12/1/19 - 12/15/	BRENT KILPELA					12/16/2019

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 GL Distribution

12/16/2019 703-000-226.91 TAX DUE TO FOWL SCHUS DEBT WINTER 10,951.88

18434 FOWLERVILLE DIST LIBRARY 12/16/2019 1,580.33
 2019 WINTER TAXES 12/1/19 - 12/15/ BRENT KILPELA 0.00
 703-000-223.91 TAX DUE TO FOWL LIBRARY WINTER 1,580.33

12/16/2019 HOWELL AREA FIRE AUTHORITY 12/16/2019 33,005.23
 2019 WINTER TAXES 12/1/19 - 12/15/ BRENT KILPELA 0.00
 703-000-234.90 TAX DUE TO HOWELL FIRE WINTER 33,005.23

2155225 CARLISLE WORTMAN ASSOC, INC. 12/17/2019 480.00
 BD Bond Refund BRENT KILPELA
 101-000-203.00 BSP19-0004 480.00

12/11/2019 DTE ENERGY 12/11/2019 116.11
 3888 OAKGROVE DEC 2019 BRENT KILPELA 0.00
 592-442-920.00 WWTW ELECTRICITY EXPENSE 116.11

12/11/2019 DTE ENERGY 12/11/2019 6,718.05
 1222 PACKARD DR DEC 2019 BRENT KILPELA 0.00
 592-442-920.00 WWTW ELECTRICITY EXPENSE 6,718.05

12/11/2019 DTE ENERGY 12/11/2019 286.66
 1034 AUSTIN CT DEC 2019 BRENT KILPELA 0.00
 592-442-920.00 WWTW ELECTRICITY EXPENSE 286.66

12/11/2019 DTE ENERGY 12/11/2019 283.87
 2700 TOOLEY DEC 2019 BRENT KILPELA 0.00
 592-442-920.00 WWTW ELECTRICITY EXPENSE 283.87

12/11/2019 DTE ENERGY 12/11/2019 207.35
 2559 W GRAND RIVER DEC 2019 BRENT KILPELA 0.00
 592-442-920.00 WWTW ELECTRICITY EXPENSE 207.35

120249 GIFFELS WEBSTER 11/21/2019 10,500.00
 GRAND RIVER PUMP STATION REPLACEME BRENT KILPELA 0.00
 592-000-150.00 CONSTRUCTION IN PROGRESS 10,500.00

18442 GIFFELS WEBSTER 11/21/2019 10,500.00
 GRAND RIVER PUMP STATION REPLACEME BRENT KILPELA 0.00
 592-000-150.00 CONSTRUCTION IN PROGRESS 10,500.00

18441 DTE ENERGY 12/11/2019 207.35
 2559 W GRAND RIVER DEC 2019 BRENT KILPELA 0.00
 592-442-920.00 WWTW ELECTRICITY EXPENSE 207.35

120249 GIFFELS WEBSTER 11/21/2019 10,500.00
 GRAND RIVER PUMP STATION REPLACEME BRENT KILPELA 0.00
 592-000-150.00 CONSTRUCTION IN PROGRESS 10,500.00

18442 GIFFELS WEBSTER 11/21/2019 10,500.00
 GRAND RIVER PUMP STATION REPLACEME BRENT KILPELA 0.00
 592-000-150.00 CONSTRUCTION IN PROGRESS 10,500.00

18441 DTE ENERGY 12/11/2019 207.35
 2559 W GRAND RIVER DEC 2019 BRENT KILPELA 0.00
 592-442-920.00 WWTW ELECTRICITY EXPENSE 207.35

120249 GIFFELS WEBSTER 11/21/2019 10,500.00
 GRAND RIVER PUMP STATION REPLACEME BRENT KILPELA 0.00
 592-000-150.00 CONSTRUCTION IN PROGRESS 10,500.00

18442 GIFFELS WEBSTER 11/21/2019 10,500.00
 GRAND RIVER PUMP STATION REPLACEME BRENT KILPELA 0.00
 592-000-150.00 CONSTRUCTION IN PROGRESS 10,500.00

18441 DTE ENERGY 12/11/2019 207.35
 2559 W GRAND RIVER DEC 2019 BRENT KILPELA 0.00
 592-442-920.00 WWTW ELECTRICITY EXPENSE 207.35

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98957	TRUE VALUE HARDWARE	12/16/2019	01/15/2020	27.21	0.00	Paid	Y
18443	PRIMER, GLUE, FITTINGS	BRENT KILPELA					
	592-442-956.00	WWTW MISCELLANEOUS EXPENSE		27.21			12/17/2019

2155224	CARLISLE WORTMAN ASSOC, INC.	12/10/2019	01/09/2020	1,520.00	0.00	Paid	Y
18444	GENERAL CONSULTATION	BRENT KILPELA					
	101-400-801.00	PLANNING-CONTRACTED PLANNER EXPENSE		1,520.00			12/17/2019

2155226	CARLISLE WORTMAN ASSOC, INC.	12/10/2019	01/09/2020	85.00	0.00	Paid	Y
18445	ZONING ORDINANCE	BRENT KILPELA					
	101-400-801.00	PLANNING-CONTRACTED PLANNER EXPENSE		85.00			12/17/2019

0003028087	LIVINGSTON DAILY PRESS & ARGUS	11/30/2019	12/20/2019	390.00	0.00	Paid	Y
18446	NOVEMBER PUBLICATIONS	BRENT KILPELA					
	101-247-900.00	BOARD OF REVIEW PRINTING & PUB EXP		50.00			12/17/2019
	101-412-900.00	BOARD OF APPEALS PRINTING & PUBLICITN EX		100.00			
	101-101-900.00	TWP BOARD PRINTING & PUBLICATION EXPENS		240.00			

3310131390	PITNEY BOWES GLOBAL FINANCIAL SERV.	11/29/2019	12/29/2019	384.57	0.00	Paid	Y
18447	QUARTERLY LEASE 9/30/19 - 12/29/19	BRENT KILPELA					
	101-265-930.01	TWP HALL OFFICE EQUIPMENT & REPAIR		384.57			12/17/2019

59922	MICRO WORKS COMPUTING, INC	12/12/2019	01/01/2020	150.00	0.00	Paid	Y
18448	RECEPTIONIST COMPUTER ISSUES	BRENT KILPELA					
	101-265-728.01	TWP HALL IT SUPPORT EXPENSE		150.00			12/17/2019

7329127	GABRIDGE & COMPANY, PLC	12/12/2019	01/11/2020	4,600.00	0.00	Paid	Y
18449	FINAL BILLING 2019 AUDIT	BRENT KILPELA					
	101-000-237.00	AUDIT PAYABLE		4,600.00			12/17/2019

81535	MASTER MEDIA	12/03/2019	01/02/2020	490.32	0.00	Paid	Y
18450	OFFICE SUPPLIES	BRENT KILPELA					
	101-265-727.01	TWP HALL OFFICE SUPPLIES EXPENSE		490.32			12/17/2019

12/17/2019	CAROL MAKUSHIK	12/07/2019	12/31/2019	84.35	0.00	Paid	Y
18451	MILEAGE & HEALTH INS REIMBURSEMENT	BRENT KILPELA					
	101-265-721.01	TWP HALL HEALTH INSURANCE EXPENSE		48.62			12/17/2019
	101-265-860.00	TWP HALL MILEAGE & EXPENSES		4.64			

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12/17/2019	TREASURER MILEAGE & EXPENSES			31.09			
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18452	LIVINGSTON COUNTY ASSESSORS ASSOC.	12/17/2019	01/24/2020	20.00	0.00	Paid	Y
	CAROL MAKUSHIK/BRENT KILPELA CLASS	BRENT KILPELA					12/17/2019
	101-209-720.00	ASSESSING EDUCATION EXPENSE		20.00			

4037577467	CINTAS CORPORATION #725	12/17/2019	12/27/2019	71.24	0.00	Paid	Y
18453	BLUE MATS	BRENT KILPELA					12/18/2019
	101-265-775.00	TWP HALL OFFICE CLEANING & MAINT EXPENS		71.24			

12/11/2019	PURCHASE POWER	12/11/2019	01/07/2020	2,015.00	0.00	Paid	Y
18454	PREPAID POSTAGE	BRENT KILPELA					12/18/2019
	101-000-123.00	GEN FUND PREPAID EXPENSES		2,015.00			

208.1217005	HOWELL PARKS AND RECREATION	12/17/2019	01/17/2020	26,250.00	0.00	Paid	Y
18455	HAPRA 1ST QTR FEE 2020	BRENT KILPELA					12/18/2019
	220-000-801.00	REC FUND CONTRACTED SVCS EXPENSE		26,250.00			

761-10479955	STATE OF MICHIGAN - EGLE	12/15/2019	01/31/2020	1,152.63	0.00	Paid	Y
18456	LAND APP FEE FOR BIOSOLIDS	BRENT KILPELA					12/18/2019
	592-442-969.01	WWTB BIOSOLIDS REMOVAL AND LAND APPL EX		1,152.63			

12/11/2019	DTE ENERGY	12/11/2019	01/02/2020	721.07	0.00	Paid	Y
18457	1575 N BURKHART DEC 2019	BRENT KILPELA					12/18/2019
	592-442-920.00	WWTB ELECTRICITY EXPENSE		721.07			

206879203883	CONSUMERS ENERGY	12/12/2019	01/06/2020	10.46	0.00	Paid	Y
18458	391 N BURKHART DEC 2019	BRENT KILPELA					12/18/2019
	592-442-922.00	WWTB NATURAL GAS EXPENSE		10.46			

201717989987	CONSUMERS ENERGY	12/13/2019	01/06/2020	574.13	0.00	Paid	Y
18459	1222 PACKARD DR DEC 2019	BRENT KILPELA					12/18/2019
	592-442-922.00	WWTB NATURAL GAS EXPENSE		574.13			

854006222	AT&T LONG DISTANCE	12/06/2019	01/06/2020	4.46	0.00	Paid	Y
18460	WWTB DEC 2019	BRENT KILPELA					12/18/2019
	592-442-850.00	WWTB TELEPHONE EXPENSE		4.46			

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	GL Distribution						
12/13/2019	DTE ENERGY	12/13/2019	01/06/2020	517.04	0.00	Paid	Y
18461	TWP HALL DEC 2019	BRENT KILPELA					12/18/2019
	101-265-920.00	TWP HALL ELECTRICITY EXPENSE		517.04			
BP19-0003	SCOTT RONALD	12/18/2019	12/25/2019	31,500.00	0.00	Paid	Y
18462	Bd Bond Refund	BRENT KILPELA					12/18/2019
	701-000-283.00	BP19-0003		31,500.00			
12/19/2019	CORELOGIC CENTRALIZED REFUNDS	12/19/2019	01/02/2020	1,620.09	0.00	Paid	Y
18463	2019 Win Tax Refund 4706-13-301-11	BRENT KILPELA					12/19/2019
	703-000-214.10	TAX DUE TO TAXPAYERS		1,620.09			
12/19/2019	CORELOGIC CENTRALIZED REFUNDS	12/19/2019	01/02/2020	316.51	0.00	Paid	Y
18464	2019 Win Tax Refund 4706-28-402-23	BRENT KILPELA					12/19/2019
	703-000-214.10	TAX DUE TO TAXPAYERS		316.51			
12/19/2019	CORELOGIC CENTRALIZED REFUNDS	12/19/2019	01/02/2020	393.85	0.00	Paid	Y
18465	2019 Win Tax Refund 4706-26-202-09	BRENT KILPELA					12/19/2019
	703-000-214.10	TAX DUE TO TAXPAYERS		393.85			
12/19/2019	CORELOGIC CENTRALIZED REFUNDS	12/19/2019	01/02/2020	498.56	0.00	Paid	Y
18466	2019 Win Tax Refund 4706-28-402-14	BRENT KILPELA					12/19/2019
	703-000-214.10	TAX DUE TO TAXPAYERS		498.56			
12/19/2019	CORELOGIC CENTRALIZED REFUNDS	12/19/2019	01/02/2020	1,340.94	0.00	Paid	Y
18467	2019 Win Tax Refund 4706-13-301-21	BRENT KILPELA					12/19/2019
	703-000-214.10	TAX DUE TO TAXPAYERS		1,340.94			
12/19/2019	CORELOGIC CENTRALIZED REFUNDS	12/19/2019	01/02/2020	521.92	0.00	Paid	Y
18468	2019 Win Tax Refund 4706-28-402-16	BRENT KILPELA					12/19/2019
	703-000-214.10	TAX DUE TO TAXPAYERS		521.92			
12/19/2019	CORELOGIC CENTRALIZED REFUNDS	12/19/2019	01/02/2020	146.51	0.00	Paid	Y
18469	2019 Win Tax Refund 4706-05-202-01	BRENT KILPELA					12/19/2019
	703-000-214.10	TAX DUE TO TAXPAYERS		146.51			
12/19/2019	CORELOGIC CENTRALIZED REFUNDS	12/19/2019	01/02/2020	1,079.16	0.00	Paid	Y
18470	2019 Win Tax Refund 4706-05-202-02	BRENT KILPELA					12/19/2019

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12/19/2019	703-000-214.10		TAX DUE TO TAXPAYERS	1,079.16			
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18471	CORELOGIC CENTRALIZED REFUNDS	12/19/2019	01/02/2020	152.74	0.00	Paid	Y
	2019 Win Tax Refund 4706-26-100-00	BRENT KILPELA					12/19/2019
	703-000-214.10	TAX DUE TO TAXPAYERS		152.74			

517552195612	AT&T	12/13/2019	01/03/2020	74.23	0.00	Paid	Y
18472	517 552-1956 FOR JAN 2019	BRENT KILPELA					12/30/2019
	592-442-850.00	WWTP TELEPHONE EXPENSE		74.23			

12/16/2019	DTE ENERGY	12/16/2019	01/07/2020	49.79	0.00	Paid	Y
18473	271 E HIGHLAND JAN 2019	BRENT KILPELA					12/30/2019
	592-442-920.00	WWTP ELECTRICITY EXPENSE		49.79			

530358991	UIS SCADA	12/20/2019	01/19/2020	429.00	0.00	Paid	Y
18474	SERVICE CALL	BRENT KILPELA					12/30/2019
	592-442-801.00	WWTP CONTRACTED SERVICES EXPENSE		429.00			

204476735233	CONSUMERS ENERGY	12/13/2019	01/07/2020	35.61	0.00	Paid	Y
18475	2571 OAKGROVE JAN 2019	BRENT KILPELA					12/30/2019
	592-442-922.00	WWTP NATURAL GAS EXPENSE		35.61			

084206	ACCU-TEMP	12/11/2019	01/10/2020	118.00	0.00	Paid	Y
18476	SERVICE CALL	BRENT KILPELA					12/30/2019
	592-442-801.00	WWTP CONTRACTED SERVICES EXPENSE		118.00			

202429934941	CONSUMERS ENERGY	12/13/2019	01/07/2020	322.11	0.00	Paid	Y
18477	TWP HALL JAN 2019	BRENT KILPELA					12/30/2019
	101-265-922.00	TWP HALL NATURAL GAS EXPENSE		322.11			

001038554898	MUTUAL OF OMAHA INSURANCE COMPANY	12/17/2019	01/01/2020	204.13	0.00	Paid	Y
18478	TWP HALL JAN 2020	BRENT KILPELA					12/30/2019
	101-265-721.00	TWP HALL LIFE INSURANCE EXPENSE		204.13			

12/26/2019	JONATHAN HOHENSTEIN	12/26/2019	01/05/2020	18.56	0.00	Paid	Y
18479	TREASURER MILEAGE	BRENT KILPELA					12/30/2019
	101-253-860.00	TREASURER MILEAGE & EXPENSES		18.56			

User: BRENT KILPELA
DB: Howell Twp

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnalized
Inv Ref#	Description	Entered By					Post Date
GL Distribution							

12/31/2019	JOSEPHINE MODRACK						
18480	MILEAGE REIMBURSEMENT	12/31/2019	01/05/2020	47.56	0.00	Paid	Y
	101-265-860.00						
	TWP HALL MILEAGE & EXPENSES			47.56			

92398785	AMERICAN FUNDS	12/12/2019	01/11/2020	125.00	0.00	Paid	Y
18481	QRTLY FEE FOR PLAN IRK68371	BRENT KILPELA					
	101-265-722.00						
	TWP HALL RETIREMENT EXPENSE			125.00			

12/30/2019	DEBRA JOHNSON	12/30/2019	01/15/2020	227.94	0.00	Paid	Y
18482	DEPUTY CLERK MILEAGE	BRENT KILPELA					
	101-215-860.00						
	CLERK MILEAGE & EXPENSES			227.94			

12/31/2019	BRENT KILPELA	12/31/2019	01/10/2020	40.60	0.00	Paid	Y
18483	ASSESSOR MILEAGE	BRENT KILPELA					
	101-209-860.00						
	ASSESSING MILEAGE & EXPENSES			40.60			

12/30/2019	LIVINGSTON COUNTY TREASURER	12/30/2019	01/15/2020	762.50	0.00	Paid	Y
18484	MOBILE HOME FEES DEC 2019	BRENT KILPELA					
	701-000-239.00						
	TRUST MOBILE HOME TAX PAYABLE			762.50			

SLS10086387	ALEXANDER CHEMICAL CORPORATION	12/26/2019	01/25/2020	7,128.54	0.00	Paid	Y
18485	FERRIC CHLORIDE 46,440 LBS	BRENT KILPELA					
	592-442-729.00						
	WWTTP CHEMICALS EXPENSE			7,128.54			

517540694712	AT&T	12/22/2019	01/13/2020	68.73	0.00	Paid	Y
18486	517 540-6947 FOR JAN 2020	BRENT KILPELA					
	592-442-850.00						
	WWTTP TELEPHONE EXPENSE			68.73			

517540695212	AT&T	12/22/2019	01/13/2020	43.84	0.00	Paid	Y
18487	517 540-6952 FOR JAN 2020	BRENT KILPELA					
	592-442-850.00						
	WWTTP TELEPHONE EXPENSE			43.84			

517540696312	AT&T	12/22/2019	01/13/2020	207.25	0.00	Paid	Y
18488	517 540-6963 FOR JAN 2020	BRENT KILPELA					
	592-442-850.00						
	WWTTP TELEPHONE EXPENSE			207.25			

517546516012	AT&T	12/22/2019	01/13/2020	72.45	0.00	Paid	Y
18489	517 546-5160 FOR JAN 2020	BRENT KILPELA					

User: BRENT KILPELA DB: Howell Twp

Inv Num	Vendor	Description	Inv Ref#	Inv Date	Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date
517540124112	AT&T	517 540-1241 FOR JAN 2020		12/22/2019	BRENT KILPELA	01/13/2020	79.66	0.00	Paid	12/30/2019
18490	AT&T	592-442-850.00			WWTW TELEPHONE EXPENSE		79.66			
517546349612	AT&T	517 546-3496 FOR JAN 2020		12/22/2019	BRENT KILPELA	01/13/2020	289.80	0.00	Paid	12/30/2019
18491	AT&T	592-442-850.00			WWTW TELEPHONE EXPENSE		289.80			
150560912	AT&T	WWTW INTERNET		12/19/2019	BRENT KILPELA	01/09/2020	67.40	0.00	Paid	12/30/2019
18492	WWTW INTERNET	592-442-850.00			WWTW TELEPHONE EXPENSE		67.40			
12/22/2019	COMCAST	JANUARY 2020		12/22/2019	BRENT KILPELA	01/12/2020	285.56	0.00	Paid	12/30/2019
18493	JANUARY 2020	101-265-850.00			TWP HALL TELEPHONE EXPENSE		285.56			
287282886379	AT&T	ASSESSING TABLET JANUARY 2020		12/17/2019	BRENT KILPELA	01/12/2020	23.50	0.00	Paid	12/30/2019
18494	ASSESSING TABLET	101-209-957.00			ASSESSING DUES & SUBSCRIPTION EXPENSE		23.50			
199596	SPICER GROUP	BD Bond Refund		12/30/2019	BRENT KILPELA	01/06/2020	366.75	0.00	Paid	12/30/2019
18495	BD Bond Refund	101-000-203.00			BSP19-0003		366.75			
199597	SPICER GROUP	BD Bond Refund		12/30/2019	BRENT KILPELA	01/06/2020	1,150.00	0.00	Paid	12/30/2019
18496	BD Bond Refund	101-000-203.00			BSP19-0004		1,150.00			
12/31/2019	MICHIGAN ASSOC OF MUNICIPAL CLKS	DEBBY JOHNSON MEMBERSHIP		12/31/2019	BRENT KILPELA	01/31/2020	60.00	0.00	Paid	12/31/2019
18497	DEBBY JOHNSON MEMBERSHIP	101-215-957.00			CLERK DUES & SUBSCRIPTION EXPENSE		60.00			
12/3/2019	JULIUS DAUS III	ZONING MILEAGE		12/03/2019	BRENT KILPELA	01/02/2020	107.30	0.00	Paid	12/31/2019
18498	ZONING MILEAGE	101-402-860.00			ZONING MILEAGE & EXPENSES		107.30			

User: BRENT KILPELA
DB: Howell Twp

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnalized
Inv Ref#	Description	Entered By					Post Date

12/18/2019	JULIUS DAUS III	12/18/2019	01/02/2020	25.52	0.00	Paid	Y
18499	ZONING MILEAGE	BRENT KILPELA					
	101-402-860.00	ZONING MILEAGE & EXPENSES		25.52			12/31/2019

12/30/2019	JEAN GRAHAM	01/02/2020	01/02/2020	68.79	0.00	Paid	Y
18500	CLERK MILEAGE/EXPENSES	BRENT KILPELA					
	101-265-727.00	TWP HALL KITCHEN/BATH SUPPLIES EXPENSE		36.81			01/02/2020
	101-265-727.01	TWP HALL OFFICE SUPPLIES EXPENSE		12.72			
	101-215-860.00	CLERK MILEAGE & EXPENSES		19.26			

1/2/2020	LIVINGSTON COUNTY TREASURER	01/02/2020	01/02/2020	47.00	0.00	Paid	Y
18501	DOG LICENSES	BRENT KILPELA					
	701-000-238.00	TRUST DUE TO COUNTY DOG LICENSE		47.00			01/02/2020

1/2/2020	HOWELL PUBLIC SCHOOLS	01/02/2020	01/02/2020	2,551.90	0.00	Paid	Y
18502	2019 SUMMER TAXES 12/15/19 - 12/31	BRENT KILPELA					
	703-000-225.00	TAX DUE TO HOWELL SCHLS DEBT SUMMER		2,551.90			01/02/2020

1/2/2020	HOWELL PUBLIC SCHOOLS	01/02/2020	01/02/2020	18.76	0.00	Paid	Y
18503	2019 SUMMER TAXES 12/15/19 - 12/31	BRENT KILPELA					
	703-000-225.01	TAX DUE TO HOWELL SCHLS OPER SUMMER		18.76			01/02/2020

1/2/2020	LIVINGSTON COUNTY TREASURER	01/02/2020	01/02/2020	2,897.06	0.00	Paid	Y
18504	2019 SUMMER TAXES 12/15/19 - 12/31	BRENT KILPELA					
	703-000-228.00	TAX DUE TO COUNTY SUMMER		2,897.06			01/02/2020

1/02/2020	LIV EDUC SERVICE AGENCY	01/02/2020	01/02/2020	2,889.62	0.00	Paid	Y
18505	2019 SUMMER TAXES 12/15/19 - 12/31	BRENT KILPELA					
	703-000-227.00	TAX DUE TO IESA SUMMER		2,889.62			01/02/2020

1/02/2020	LIVINGSTON COUNTY TREASURER	01/02/2020	01/02/2020	5,255.90	0.00	Paid	Y
18506	2019 SUMMER TAXES 12/15/19 - 12/31	BRENT KILPELA					
	703-000-228.01	TAX DUE TO COUNTY SET SUMMER		5,255.90			01/02/2020

1/2/2020	LIVINGSTON COUNTY TREASURER	01/02/2020	01/02/2020	105,608.86	0.00	Paid	Y
18507	2019 WINTER TAXES 12/15/19 - 12/31	BRENT KILPELA					
	703-000-228.90	TAX DUE TO COUNTY WINTER		105,608.86			01/02/2020

User: BRENT KILPELA
 DB: Howell Twp

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jnlized
Inv Ref#	Description	Entered By					Post Date
	GL Distribution						

1/2/2020	HOWELL PUBLIC SCHOOLS		01/02/2020	453,481.78	0.00	Paid	Y
18508	2019 WINTER TAXES 12/15/19 - 12/31	BRENT KILPELA					01/02/2020
	703-000-225.91	TAX DUE TO HOWELL SCHLS DEBT WINTER		453,481.78			

1/02/2020	HOWELL CARNEGIE LIBRARY		01/02/2020	157,506.62	0.00	Paid	Y
18509	2019 WINTER TAXES 12/15/19 - 12/31	BRENT KILPELA					01/02/2020
	703-000-223.90	TAX DUE TO HOWELL LIBRARY WINTER		157,506.62			

1/02/2020	FOWLERVILLE SCHOOLS		01/02/2020	51,747.43	0.00	Paid	Y
18510	2019 WINTER TAXES 12/15/19 - 12/31	BRENT KILPELA					01/02/2020
	703-000-226.91	TAX DUE TO FOWL SCHLS DEBT WINTER		51,747.43			

1/2/2020	FOWLERVILLE DIST LIBRARY		01/02/2020	7,467.00	0.00	Paid	Y
18511	2019 WINTER TAXES 12/15/19 - 12/31	BRENT KILPELA					01/02/2020
	703-000-223.91	TAX DUE TO FOWL LIBRARY WINTER		7,467.00			

1/2/2020	HOWELL AREA FIRE AUTHORITY		01/02/2020	224,949.19	0.00	Paid	Y
18512	2019 WINTER TAXES 12/15/19 - 12/31	BRENT KILPELA					01/02/2020
	703-000-234.90	TAX DUE TO HOWELL FIRE WINTER		224,949.19			

# of Invoices:	136	# Due:	0	Totals:	1,306,736.45	0.00	
# of Credit Memos:	0	# Due:	0	Totals:	0.00	0.00	

Net of Invoices and Credit Memos: 1,306,736.45 0.00

Agrees with Check Register Bk.

User: BRENT KILPELA
 DB: Howell Twp

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Inv Ref#	Description	Entered By					Post Date

GL Distribution

---- TOTALS BY FUND ----							
101 - GENERAL FUND				30,652.58	0.00		
220 - RECREATION FUND				26,250.00	0.00		
592 - SWR/WTR				44,327.25	0.00		
701 - TRUST & AGENCY				32,309.50	0.00		
703 - TAX FUND				1,173,197.12	0.00		

---- TOTALS BY DEPT/ACTIVITY ----							
000 - OTHER				1,255,774.12	0.00		
101 - TOWNSHIP BOARD				240.00	0.00		
191 - ELECTIONS				209.00	0.00		
209 - ASSESSING				707.13	0.00		
215 - CLERK				307.20	0.00		
247 - BOARD OF REVIEW				50.00	0.00		
253 - TREASURER				100.69	0.00		
265 - TOWNSHIP HALL				8,873.02	0.00		
268 - TOWNSHIP AT LARGE				3,125.22	0.00		
400 - PLANNING COMMISSION				3,290.00	0.00		
402 - ZONING ADMINISTRATION				132.82	0.00		
412 - BOARD OF APPEALS				100.00	0.00		
442 - WWTP				32,927.25	0.00		
852 - SEWER/WATER 8				300.00	0.00		
853 - SEWER 7				300.00	0.00		
854 - SEWER/WATER 11				300.00	0.00		

Check Date	Bank	Check	Vendor Name	Amount
Bank GEN GENERAL FUND CHECKING				
12/11/2019	GEN	101001643 (E)	AT&T	23.50
12/11/2019	GEN	101001644 (E)	COMCAST	285.51
12/11/2019	GEN	17377	APEX SOFTWARE	470.00
12/11/2019	GEN	17378	CAREFREE MAINTENANCE CO.	345.00
12/11/2019	GEN	17379	CARLISLE WORTMAN ASSOC, INC.	1,017.50
12/11/2019	GEN	17380	CULLIGAN WATER	69.75
12/11/2019	GEN	17381	DTE ENERGY	570.72
12/11/2019	GEN	17382	FAHEY SCHULTZ BURZYCH RHODES	3,222.00
12/11/2019	GEN	17383	JONATHAN HOHENSTEIN	67.86
12/11/2019	GEN	17384	MICHIGAN ASSESSOR ASSOCIATION	100.00
12/11/2019	GEN	17385	MASTER MEDIA	29.53
12/11/2019	GEN	17386	MICRO WORKS COMPUTING, INC	1,259.50
12/11/2019	GEN	17387	NETWORK SERVICES GROUP, LLC	225.00
12/11/2019	GEN	17388	PICTOMETRY INTERNATIONAL CORP	3,997.08
12/11/2019	GEN	17389	SPICER GROUP	4,905.75
12/11/2019	GEN	17390	WYLIE SOFT WATER	118.04
12/18/2019	GEN	101001645 (E)	DTE ENERGY	517.04
12/18/2019	GEN	17391	CARLISLE WORTMAN ASSOC, INC.	2,085.00
12/18/2019	GEN	17392	CINTAS CORPORATION #725	71.24
12/18/2019	GEN	17393	FIRST IMPRESSIONS PRINT & MKTG	65.00
12/18/2019	GEN	17394	GABRIDGE & COMPANY, PLC	4,600.00
12/18/2019	GEN	17395	HOWELL PARKS AND RECREATION	26,250.00
12/18/2019	GEN	17396	LIVINGSTON COUNTY ASSESSORS ASSOC.	20.00
12/18/2019	GEN	17397	LIVINGSTON DAILY PRESS & ARGUS	390.00
12/18/2019	GEN	17398	CAROL MAKUSHIK	84.35
12/18/2019	GEN	17399	MASTER MEDIA	490.32
12/18/2019	GEN	17400	MICRO WORKS COMPUTING, INC	150.00
12/18/2019	GEN	17401	PITNEY BOWES GLOBAL FINANCIAL SERV.	384.57
12/18/2019	GEN	17402	PURCHASE POWER	2,015.00
01/02/2020	GEN	101001646 (E)	AT&T	23.50
01/02/2020	GEN	101001647 (E)	COMCAST	285.56
01/02/2020	GEN	101001648 (E)	CONSUMERS ENERGY	322.11
01/02/2020	GEN	17403	AMERICAN FUNDS	125.00
01/02/2020	GEN	17404	JULIUS DAUS III	132.82
01/02/2020	GEN	17405	DEBRA JOHNSON	227.94
01/02/2020	GEN	17406	JEAN GRAHAM	68.79
01/02/2020	GEN	17407	JONATHAN HOHENSTEIN	18.56
01/02/2020	GEN	17408	BRENT KILPELA	40.60
01/02/2020	GEN	17409	MICHIGAN ASSOC OF MUNICIPAL CLKS	60.00
01/02/2020	GEN	17410	JOSEPHINE MODRACK	47.56
01/02/2020	GEN	17411	MUTUAL OF OMAHA INSURANCE COMPANY	204.13
01/02/2020	GEN	17412	SPICER GROUP	1,516.75

GEN TOTALS:

Total of 42 Checks:	56,902.58
Less 0 Void Checks:	0.00
Total of 42 Disbursements:	56,902.58

Bank T&A TRUST & AGENCY CHECKING

12/19/2019	T&A	3446	SCOTT RONALD	31,500.00
01/02/2020	T&A	3447	LIVINGSTON COUNTY TREASURER	762.50
01/02/2020	T&A	3448	LIVINGSTON COUNTY TREASURER	47.00

T&A TOTALS:

Total of 3 Checks:	32,309.50
Less 0 Void Checks:	0.00
Total of 3 Disbursements:	32,309.50

Bank TAX TAX CHECKING

12/16/2019	TAX	5334	FOWLerville DIST LIBRARY	1,580.33
12/16/2019	TAX	5335	FOWLerville SCHOOLS	10,951.88
12/16/2019	TAX	5336	HOWELL AREA FIRE AUTHORITY	33,005.23
12/16/2019	TAX	5337	HOWELL CARNEGIE LIBRARY	22,737.17
12/16/2019	TAX	5338	HOWELL PUBLIC SCHOOLS	65,463.27
12/16/2019	TAX	5339	THE STATE BANK	622.62
12/16/2019	TAX	5340	DENGEL TIMOTHY F & CHARLENE A	1,910.72
12/16/2019	TAX	5341	SUTHERLAND RUTH	90.90
12/16/2019	TAX	5342	CONINE ROBERT J	91.70
12/16/2019	TAX	5343	DLL FINANCIAL SOLUTIONS	80.93
12/16/2019	TAX	5344	LIVINGSTON COUNTY TREASURER	16,217.97
01/02/2020	TAX	5345	CORELOGIC CENTRALIZED REFUNDS	4,729.34
01/02/2020	TAX	5346	CORELOGIC CENTRALZIED REFUNDS	1,340.94

Check Date	Bank	Check	Vendor Name	Amount
01/02/2020	TAX	5347	FOWLERVILLE DIST LIBRARY	7,467.00
01/02/2020	TAX	5348	FOWLERVILLE SCHOOLS	51,747.43
01/02/2020	TAX	5349	HOWELL AREA FIRE AUTHORITY	224,949.19
01/02/2020	TAX	5350	HOWELL CARNEGIE LIBRARY	157,506.62
01/02/2020	TAX	5351	HOWELL PUBLIC SCHOOLS	2,551.90
01/02/2020	TAX	5352	HOWELL PUBLIC SCHOOLS	18.76
01/02/2020	TAX	5353	HOWELL PUBLIC SCHOOLS	453,481.78
01/02/2020	TAX	5354	LIV EDUC SERVICE AGENCY	2,889.62
01/02/2020	TAX	5355	LIVINGSTON COUNTY TREASURER	2,897.06
01/02/2020	TAX	5356	LIVINGSTON COUNTY TREASURER	5,255.90
01/02/2020	TAX	5357	LIVINGSTON COUNTY TREASURER	105,608.86

TAX TOTALS:

Total of 24 Checks:	1,173,197.12
Less 0 Void Checks:	0.00
Total of 24 Disbursements:	1,173,197.12

Bank UTYCK UTILITY CHECKING

12/09/2019	UTYCK	2579	STATE OF MICHIGAN - EGLE	1,950.00
12/09/2019	UTYCK	2580	HOWELL TOWNSHIP	956.12
12/09/2019	UTYCK	2581	KENNEDY INDUSTRIES INC	7,252.00
12/09/2019	UTYCK	2582	U. S. BANK	300.00
12/09/2019	UTYCK	2583	U. S. BANK	300.00
12/09/2019	UTYCK	2584	U. S. BANK	300.00
12/09/2019	UTYCK	590003000 (E)	AT&T	67.40
12/09/2019	UTYCK	590003001 (E)	AT&T	281.15
12/09/2019	UTYCK	590003002 (E)	AT&T	77.40
12/09/2019	UTYCK	590003003 (E)	AT&T	289.80
12/09/2019	UTYCK	590003004 (E)	AT&T	72.45
12/09/2019	UTYCK	590003005 (E)	AT&T	68.73
12/09/2019	UTYCK	590003006 (E)	AT&T	77.87
12/09/2019	UTYCK	590003007 (E)	AT&T	84.82
12/09/2019	UTYCK	590003008 (E)	CONSUMERS ENERGY	17.44
12/09/2019	UTYCK	590003009 (E)	CONSUMERS ENERGY	67.27
12/09/2019	UTYCK	590003010 (E)	DTE ENERGY	429.60
12/18/2019	UTYCK	2585	AT&T LONG DISTANCE	4.46
12/18/2019	UTYCK	2586	BELL TITLE	1,000.00
12/18/2019	UTYCK	2587	STATE OF MICHIGAN - EGLE	1,152.63
12/18/2019	UTYCK	2588	GIFFELS WEBSTER	10,500.00
12/18/2019	UTYCK	2589	MISS DIG SYSTEMS INC	1,139.97
12/18/2019	UTYCK	2590	TRUE VALUE HARDWARE	27.21
12/18/2019	UTYCK	590003011 (E)	CONSUMERS ENERGY	10.46
12/18/2019	UTYCK	590003012 (E)	CONSUMERS ENERGY	574.13
12/18/2019	UTYCK	590003013 (E)	DTE ENERGY	145.76
12/18/2019	UTYCK	590003014 (E)	DTE ENERGY	183.17
12/18/2019	UTYCK	590003015 (E)	DTE ENERGY	116.11
12/18/2019	UTYCK	590003016 (E)	DTE ENERGY	6,718.05
12/18/2019	UTYCK	590003017 (E)	DTE ENERGY	286.66
12/18/2019	UTYCK	590003018 (E)	DTE ENERGY	283.87
12/18/2019	UTYCK	590003019 (E)	DTE ENERGY	207.35
12/18/2019	UTYCK	590003020 (E)	DTE ENERGY	721.07
01/02/2020	UTYCK	2591	ACCU-TEMP	118.00
01/02/2020	UTYCK	2592	ALEXANDER CHEMICAL CORPORATION	7,128.54
01/02/2020	UTYCK	2593	UIS SCADA	429.00
01/02/2020	UTYCK	590003021 (E)	AT&T	74.23
01/02/2020	UTYCK	590003022 (E)	AT&T	68.73
01/02/2020	UTYCK	590003023 (E)	AT&T	43.84
01/02/2020	UTYCK	590003024 (E)	AT&T	207.25
01/02/2020	UTYCK	590003025 (E)	AT&T	72.45
01/02/2020	UTYCK	590003026 (E)	AT&T	79.66
01/02/2020	UTYCK	590003027 (E)	AT&T	289.80
01/02/2020	UTYCK	590003028 (E)	AT&T	67.40
01/02/2020	UTYCK	590003029 (E)	CONSUMERS ENERGY	35.61
01/02/2020	UTYCK	590003030 (E)	DTE ENERGY	49.79

UTYCK TOTALS:

Total of 46 Checks:	44,327.25
Less 0 Void Checks:	0.00
Total of 46 Disbursements:	44,327.25

REPORT TOTALS:

Total of 115 Checks:	1,306,736.45
Less 0 Void Checks:	0.00
Total of 115 Disbursements:	1,306,736.45

Agrees with Invoice Rossh
BK