

HOWELL TOWNSHIP BOARD ZOOM MEETING
3525 Byron Road
Howell, MI 48855
January 11, 2021
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. Call to the Board:
4. Approval of the Minutes:
A. Regular Board Meeting December 14, 2020
5. Correspondence:
6. Call to the Public:
7. Unfinished Business
8. New Business:
A. Howell Township 2019-2020 Audit – Neil Hammerbacher
B. Resolution 01.21.478 LESA Summer Taxes
C. Resolution 01.21.479 Fowlerville Community Schools Summer Taxes
D. Resolution 01.21.480 Howell Public School Summer Taxes
E. Reappointments:
 1. Planning Commission
 2. ZBA Commission
F. Crossroads - Letter of Credit
9. 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
10. Call to the Public:
11. Disbursements:
Regular and Check Register
12. Adjournment:

Notice of Electronic Meeting

The Howell Township Regular Board Meeting on January 11, 2021 at 6:30pm will be held electronically via Zoom. Zoom allows participants to connect with a computer or a telephone. This meeting is being held electronically due to COVID-19 and by Public Act 228 of 2020. Instructions for connecting to the meeting will be posted on the Township website and below. This meeting will be open to the public. Public comments will be limited to the portion(s) of the meeting dedicated to 'Call to the Public' on the meeting agenda. Questions and comments can also be submitted prior to the meeting by email to supervisor@howelltownshipmi.org. Persons with a disability may participate with the use of an attendant or by requesting, in advance, accommodations to participate in the meeting.

Howell Township is inviting you to a scheduled Zoom meeting.

Topic: Howell Township Regular Board Meeting

Time: Jan 11, 2021 06:30 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/88243799079?pwd=dnINQWJQNTIiWnZ4YW43SnBIQlkwdz09>

Meeting ID: 882 4379 9079

Passcode: 362232

One tap mobile

+13017158592,,88243799079#,,,,*362232# US (Washington D.C)

+13126266799,,88243799079#,,,,*362232# US (Chicago)

Dial by your location

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+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 669 900 6833 US (San Jose)

Meeting ID: 882 4379 9079

Passcode: 362232

Find your local number: <https://us02web.zoom.us/j/k7Au45jW2>

AGENDA ITEM

4A

**HOWELL TOWNSHIP REGULAR BOARD ELECTRONIC/ZOOM MEETING
MINUTES**

3525 Byron Road
Howell, MI 48855
December 14, 2020
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.

Due to the meeting being a Zoom Meeting, there was no Pledge of Allegiance.

APPROVAL OF THE AGENDA:

December 14, 2020

MOTION by Melton, seconded by Counts, **“TO APPROVE THE DECEMBER 14, 2020 AGENDA AS PRESENTED.”** Discussion followed. Motion passes by unanimous consent.

NOVEMBER 9, 2020 MEETING MINUTES:

A) REGULAR BOARD MEETING MINUTES

MOTION by Hohenstein, seconded by Rudnicki, **“TO APPROVE THE NOVEMBER 9, 2020 MEETING MINUTES AS PRESENTED.”** Discussion followed. Motion passes by unanimous consent. (See November 9, 2020 Regular Zoom Meeting Minutes.)

CORRESPONDENCE:

No additions and there were no questions.

CALL TO THE PUBLIC:

Leslie Berg, 502 Kimball Street, Howell City – President of the Homeowners Association of Town Commons. Has concern about the proposed development going in behind Kroger on Oak Grove Road. Would like to know the status of the project and if it is part of the plans to join the development to Kimball or Weilding Street which are city streets. (There is a proposed apartment complex development for that location. It is currently at the Planning Commission and will go for a Final Site Plan on the 15th. It is not in the plans to join roads.)

UNFINISHED BUSINESS:

A. ORDINANCE AMENDMENT FROM HEAVY COMMERCIAL TO INDUSTRIAL FLEX ZONE

Clerk Graham stated that discussion from last month’s meeting the Board wanted to reduce the amount of days allowed to store vehicles on a temporary site. It has been agreed upon to 60 days maximum.

- **MOTION** by Graham, seconded by Rudnicki, **“TO ACCEPT ORDINANCE #285, AN ORDINANCE TO MAKE AN AMENDMENT FROM HEAVY COMMERCIAL TO INDUSTRIAL FLEX ZONE, AS PRESENTED WITH THE CHANGE TO SECTION 16.21 TOW YARDS, SECTION A, NOT TO EXCEED 60 DAYS.”** Discussion followed. Motion passes by unanimous consent.

B. APPROVAL OF NEW ZONING FOR INDUSTRIAL FLEX ZONE

Map was first presented at last month's meeting.

- **MOTION** by Graham, seconded by Hohenstein, **"TO ACCEPT THE MAP FOR THE INDUSTRIAL FLEX ZONE AS PRESENTED."** Discussion followed. Motion passes by unanimous consent.

C. CONTRACT ASSESSMENTS

Treasurer Hohenstein stated that this is for residents who are in the sewer/water district but do not have a special assessment or have not paid connection fees and probably in District 8. There could be other situations where this could happen. If their well or septic fails they will then have to connect to the system. Treasurer Hohenstein gave an example for District 8. The example does not include the cost of getting the work done. The resident will be responsible for hiring this work done. An example of a "Contract for special Assessment Lien" was given. He would like to keep the rate at the cost of the bond which is the Township's cost. You can pay off early with no penalty. You can pay extra on your payment. There will be separate contracts for water and for sewer. This is a way to help the resident fund this expense should they need to connect into the system. This would be for 10 years rather than having to fund the whole amount at once.

- **MOTION** by Counts, seconded by Rudnicki, **"TO APPROVE THE CONCEPT AND PROCESS FOR CONTRACT ASSESSMENT LEINS."** Discussion followed. This is to approve the concept process of the liens but not the actual liens which will be separate. Motion passes by unanimous consent.

All contracts will be brought back to the Board for approval.

NEW BUSINESS:

A. INTERGOVERNMENTAL AGREEMENT

Clerk Graham stated that the AMAR is once every five years. If the assessor is not compliant with any of the requirements they are asked to submit a corrective action plan and correct the mistakes. If current assessor leaves the position or is let go the law stipulates the Township must get a new assessor that is MAAO or MMAO. The agreement presented is with the County and not the State.

- **MOTION** by Rudnicki, seconded by Hohenstein, **"TO ENTER IN AGREEMENT FOR LIVINGSTON COUNTY DESIGNATE ASSESSOR FOR THE PERIOD OF JANUARY 1, 2021 THROUGH DECEMBER 31, 2025."** Discussion followed. Motion passes by unanimous consent.

Assessor Kilpela is not planning to leave his position nor does the Township plan to dismiss him. Assessor Kilpela is compliant in all areas.

B. HOWELL TOWNSHIP SEWER/WATER CONNECTION

Treasurer Hohenstein reminded the Board that every year the Water/Sewer Connections go up 5% automatically on January 1st, if the Board takes no action on the issue. It is his suggestion to leave the connection fees at the current rate.

- **MOTION** by Counts, seconded by Hohenstein, **"TO LEAVE HOWELL TOWNSHIP CONNECTION FEES AT THE CURRENT RATE OF \$5,000.00 EACH."** Discussion followed. Motion passes by unanimous consent.

C. COVID-19 PREPAREDNESS AND RESPONSE PLAN

Treasurer Hohenstein stated that it is required to have a COVID Preparedness and Response Plan in place for the Township. Two different plans were presented, one plan is from MTA and one plan is from MIOSHA. Treasurer Hohenstein specified that he prefers the plan from MIOSHA. The packet also includes the current Emergency Order, which can change. It also shows emergency rules and the MIOSHA Training Packet for the employees. Records need to be kept for 1 year.

- **MOTION** by Counts, seconded by Melton, **“TO APPROVE THE MIOSHA EMERGENCY COVID PLAN FOR HOWELL TOWNSHIP.”** Discussion followed. Motion passes by unanimous consent.
- Treasurer Hohenstein will be the Work Site Supervisor for COVID Plan.
- Each employee was given a risk factor. All employees were given a low risk except the Zoning Administrator who is at a medium risk factor because of his minimal public contact.
- The Township office is closed but the vestibule is open at times for people to come in and pay taxes, utility bills, drop off plans and for mail delivery. Things are done with the least amount of exposure to the public.
- The plan is to have each employee come in and get done what is needed to get done and then leave.
- Discussion on whether if an employee goes out of state for personal reason if they will need to quarantine afterwards. No action was taken.

D. CEMETERY PRICE INCREASE

Clerk Graham stated that Huron Cemetery Maintenance has increased their prices for opening and closing of graves. Does the Township want to pass that increase into the Township Fee Schedule?

- **MOTION** by Smith, seconded by Melton, **“TO ACCEPT THE PRICE INCREASE FOR 2021 FORWARD FROM HURON CEMETERY MAINTENANCE AS PRESENTED.”** Discussion followed. Motion passes by unanimous consent.

E. RESIGNATION OF CAROLYN HENRY

Supervisor Coddington state that Carolyn Henry has submitted a letter of resignation from Planning Commission.

- **MOTION** by Graham, seconded by Rudnicki, **“TO ACCEPT CAROLYN HENRY’S RESIGNATION FROM THE PLANNING COMMISSION.”** Discussion followed. Motion passes by unanimous consent.
- There is now a vacant position on the Planning Commission. It is posted on the website and on the front door. The person must be a resident of Howell Township and the Planning Commission Board may have one member that has a business within the Township but is not a resident. Anyone interested should submit a letter to the Township Clerk.

F. REAPPOINTMENTS

1) SUPERVISOR, TREASURY & CLERK DEPUTY’S

Clerk Graham informed the Trustee’s that all prior deputies have been reappointed. There is no need for Board approval but just for informational purpose. Deputy Supervisor – Brent Kilpela, Deputy Treasurer – Carol Makushik, Deputy Clerk – Debby Johnson.

2) BOARD MEMBERS COMMITTEE MEETINGS

- a) Planning Commission – Matthew Counts and Jeff Smith as alternate
- b) ZBA – Evan Rudnicki and Jeff Smith as alternate
- c) Fire Authority – Mike Coddington and Matthew Counts as alternate
- d) MHOG – Mike Coddington, Matthew Counts and Jonathan Hohenstein as alternate
- e) HAPRA – Jean Graham and Evan Rudnicki as alternate
- f) WWTP – Jonathan Hohenstein, Brent Kilpela and Jean Graham
- g) Property Committee – Jonathan Hohenstein, Jeff Smith, Jean Graham

- **MOTION** by Counts, seconded by Rudnicki, **“TO ACCEPT THE LIST OF APPOINTMENTS AS PRESENTED.”** Discussion followed. Motion passes by unanimous consent.

3) BOARD OF REVIEW

Township Assessor Kilpela submitted a letter requesting that Bill Graham, Sue Daus and Aaren Currie be reappointed to the Board of Review.

- **MOTION** by Graham, seconded by Hohenstein, **“TO ACCEPT THE LIST OF RECOMMENED APPOINTEES TO THE BOARD OF REVIEW AS PRESENTED FOR THE TERM OF JANUARY 1, 2021 – DECEMBER 31, 2022.”** Discussion followed. Motion passes by unanimous consent.

REPORTS:

A. SUPERVISOR:

(Supervisor Coddington reported on the following items)

- Nothing new to report.

B. TREASURER:

(Treasurer Hohenstein reported on the following items)

- Collecting taxes. Things are going pretty smooth even with the Township being closed.
- By the Governor's orders, Electronic Meetings should be extended through the month of March.

C. CLERK:

(Clerk Graham reported on the following items)

- Nothing new to report.

D. ZONING:

(See Zoning Administrator Daus's prepared written report)

E. ASSESSING:

(See Assessor Kilpela's prepared written report)

F. FIRE AUTHORITY:

(Supervisor Coddington reported on the following items)

- Personal issue appeal – no decision has been made at this time.
- Renewed the contract with the attorney.
- Set meeting schedule for 2021.

G. MHOG:

(Trustee Counts reported on the following items)

- Genoa and Oceola water towers are schedule to be painted.
- Sidewalks along Grand River in Genoa Township are torn up. MHOG is working with engineering to try and keep the waterlines from freezing.
- There is a bleach container that needs to be repaired. They are trying to figure how to remove the large container without having to remove the roof which will be very expensive.
- Budget was discussed.

H. PLANNING COMMISSION:

(Trustee Counts reported on the following items)

- Roman Pools purchased a piece of property at the corner of Grand River and Warner Road. They would like to put some temporary shipping containers on the property to store equipment and parts. They eventually would like to build a pole barn with an office and showroom. Because of the zoning regulations they are still working on what uses will be allowed.
- The Annex Group came for Final Site Plan Approval. A traffic study was done for this project. The exit onto Henderson Road will lineup with Armond Road. Asking for more analysis on drainage.
- The Industrial Flex Zone that came to the Board tonight.

- I. ZONING BOARD OF APPEALS (ZBA):
(Trustee Smith reported on the following items)
 - There was no ZBA Meeting.

- J. WWTP:
(Treasurer Hohenstein reported on the following items)
 - Hired a third full time person.
 - Plant is running smoothly.

- K. HAPRA:
(Clerk Graham reported on the following items)
 - Budget was discussed.
 - Lights at the park, photo with Santa.
 - Received MPARKS VIRTUAL AWARD.
 - Building project is moving forward.

- L. PROPERTY COMMITTEE:
(Treasurer Hohenstein reported on the following items)
 - Allen Edwin pulled out of the project on Oak Grove Road
 - Developer interested in Pineview Village missed their deadline to pull out of the project, but has not closed.

CALL TO THE PUBLIC:

No response.

BURSEMENTS: REGULAR AND CHECK REGISTER:

MOTION by Hohenstein, seconded by Rudnicki, **“TO APPROVE THE REGULAR DISBURSEMENTS AS OF NOVEMBER 30, 2020 CHECK REGISTER AS PRESENTED, ALSO ANY CUSTOMARY AND NORMAL PAYMENTS FOR THE MONTH.”** Discussion followed. Motion passes by unanimous consent.

ADJOURNMENT: **MOTION** by Counts, seconded by Melton, **“TO ADJOURN.”** Motion passes by unanimous consent. The meeting adjourned (7:50 p.m.)

As Presented: _____

Howell Township Clerk
Jean Graham

As Amended: _____

As Corrected: _____

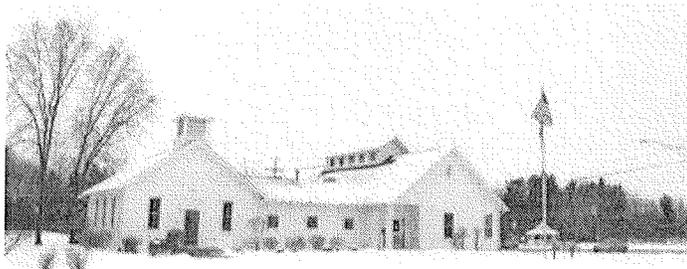
Mike Coddington
Howell Township Supervisor

Dated: _____

Debby Johnson, Recording Secretary

AGENDA ITEM

8A



TOWNSHIP OF HOWELL
LIVINGSTON COUNTY, MICHIGAN
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2020

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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, 2020, 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, 2020, 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 22, 2020, 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 22, 2020

Management's Discussion and Analysis

Township of Howell
Management's Discussion and Analysis
June 30, 2020

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, 2020. 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 \$34,875,828 (net position for all activities). Of this amount, \$17,358,670 (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 \$1,009,588 in 2020.
- At the close of the current fiscal year, the Township's governmental funds reported combined ending fund balances of \$6,970,833, which is an increase of \$389,683. Approximately 80.3%, or \$5,600,224, 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 \$1,688,447 during the current fiscal year. The remaining long-term debt at year end was \$9,551,552 (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 \$34,875,828 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	
	2020	2019	2020	2019	2020	2019
ASSETS						
<i>Current Assets</i>						
Cash and Cash Equivalents	\$ 3,256,860	\$ 2,902,342	\$ 873,936	\$ 1,108,174	\$ 4,130,796	\$ 4,010,516
Accounts Receivable	19,033	19,114	296,565	356,691	315,598	375,805
Special Assessments Receivable - Short-term	-	-	357,488	324,814	357,488	324,814
Due from State	84,167	100,677	-	-	84,167	100,677
Prepaid Items	20,355	21,710	1,500	4,722	21,855	26,432
Due from Agency Funds	961	961	-	-	961	961
Total Current Assets	3,381,376	3,044,804	1,529,489	1,794,401	4,910,865	4,839,205
<i>Noncurrent Assets</i>						
Investment in Joint Ventures	1,703,638	1,638,972	10,773,338	10,756,987	12,476,976	12,395,959
Special Assessments Receivable - Long-term	-	-	1,445,665	1,636,078	1,445,665	1,636,078
Nondepreciable Capital Assets	265,392	265,392	415,442	471,699	680,834	737,091
Depreciable Capital Assets	352,223	392,734	24,848,951	25,468,275	25,201,174	25,861,009
Total Assets	5,702,629	5,341,902	39,012,885	40,127,440	44,715,514	45,469,342
LIABILITIES						
<i>Current Liabilities</i>						
Accounts Payable	77,747	106,403	3,053	26,182	80,800	132,585
Accrued Payroll and Related Liabilities	23,782	17,374	-	-	23,782	17,374
Escrow Payable	33,441	23,725	-	-	33,441	23,725
Accrued Interest Payable	-	-	50,100	57,442	50,100	57,442
Deposits Payable	80,652	121,105	-	-	80,652	121,105
Current Portion of Long-term Debt	-	-	1,795,000	1,700,000	1,795,000	1,700,000
Internal Balances	(3,805,079)	(3,804,953)	3,805,079	3,804,953	-	-
Total Current Liabilities	(3,589,457)	(3,536,346)	5,653,232	5,588,577	2,063,775	2,052,231
<i>Noncurrent Liabilities</i>						
Compensated Absences	19,359	10,872	-	-	19,359	10,872
Long-term Debt	-	-	7,756,552	9,539,999	7,756,552	9,539,999
Total Liabilities	(3,570,098)	(3,525,474)	13,409,784	15,128,576	9,839,686	11,603,102
NET POSITION						
Net Investment in Capital Assets	617,615	658,126	15,712,841	14,699,975	16,330,456	15,358,101
Restricted	1,186,702	1,183,763	-	-	1,186,702	1,183,763
Unrestricted	7,468,410	7,025,487	9,890,260	10,298,889	17,358,670	17,324,376
Total Net Position	\$ 9,272,727	\$ 8,867,376	\$ 25,603,101	\$ 24,998,864	\$ 34,875,828	\$ 33,866,240

Of the Township's net position, \$16,330,456 (46.8%) 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, \$1,186,702 (3.4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of

\$17,358,670, or 49.8%, 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 \$354,518 as a result of the general fund surplus (increase in fund balance) of \$386,744. Accounts payable decreased \$28,656 as the Township did not have expenditures payable for road projects and Township hall projects at fiscal year-end.

Business-type activities. Cash and cash equivalents decreased by \$234,238 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 \$60,126. Long-term special assessments receivable decreased by \$190,413 as a special assessment was collected on 2019 winter tax bills. The Township's total outstanding long-term debt decreased by \$1,688,447 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

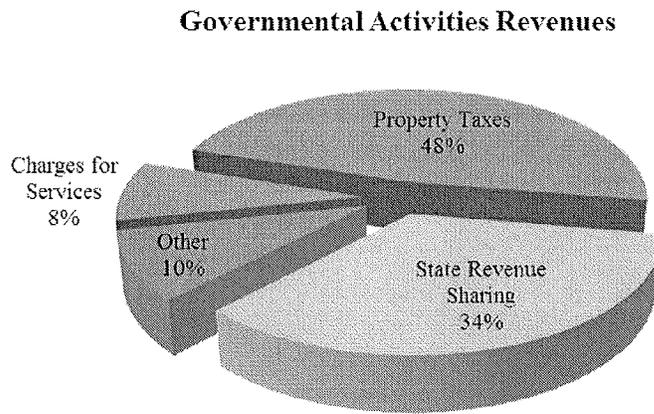
	Governmental Activities		Business-type Activities		Total Government	
	2020	2019	2020	2019	2020	2019
Revenue						
Program Revenues						
Charges for Services	\$ 142,425	\$ 136,387	\$ 2,441,498	\$ 2,477,659	\$ 2,583,923	\$ 2,614,046
Operating Grants and Contributions	75,859	65,489	-	-	75,859	65,489
Capital Grants and Contributions	-	-	-	-	-	-
Total Program Revenues	<u>218,284</u>	<u>201,876</u>	<u>2,441,498</u>	<u>2,477,659</u>	<u>2,659,782</u>	<u>2,679,535</u>
General Revenues						
Property Taxes	807,396	774,286	-	-	807,396	774,286
State Revenue Sharing	584,057	574,560	-	-	584,057	574,560
Interest Income	17,166	8,598	173,200	184,214	190,366	192,812
Other	69,106	456,446	-	-	69,106	456,446
Sale of Fixed Assets	-	-	-	383,256	-	383,256
Total General Revenues	<u>1,477,725</u>	<u>1,813,890</u>	<u>173,200</u>	<u>567,470</u>	<u>1,650,925</u>	<u>2,381,360</u>
Total Revenues	<u>1,696,009</u>	<u>2,015,766</u>	<u>2,614,698</u>	<u>3,045,129</u>	<u>4,310,707</u>	<u>5,060,895</u>
Expenses						
General Government	820,802	846,543	-	-	820,802	846,543
Public Works	365,299	380,434	2,010,461	1,791,154	2,375,760	2,171,588
Recreation and Culture	104,557	115,985	-	-	104,557	115,985
Total Expenses	<u>1,290,658</u>	<u>1,342,962</u>	<u>2,010,461</u>	<u>1,791,154</u>	<u>3,301,119</u>	<u>3,134,116</u>
Change in Net Position	<u>405,351</u>	<u>672,804</u>	<u>604,237</u>	<u>1,253,975</u>	<u>1,009,588</u>	<u>1,926,779</u>
<i>Net Position at Beginning of Period</i>	<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>
Net Position at End of Period	<u>\$ 9,272,727</u>	<u>\$ 8,867,376</u>	<u>\$ 25,603,101</u>	<u>\$ 24,998,864</u>	<u>\$ 34,875,828</u>	<u>\$ 33,866,240</u>

Governmental activities. Governmental activities increased the Township's net position by \$405,301 during fiscal year 2020. The total increase was the result of total revenues of \$1,696,009 less total expenses of \$1,290,658. Attorney fees decreased from \$116,362 in the prior fiscal year to \$68,431 in the current fiscal year. A decrease in road projects resulted in a decrease in public works expenses by \$15,135.

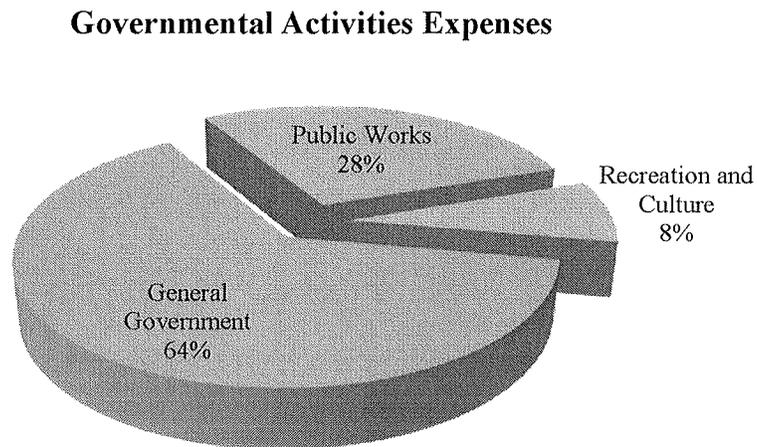
Business-type activities. Business-type activities increased the Township's net position by \$604,237. Charges for services decreased by \$36,161, a result of decreased connection fees collected for water/sewer projects. There were no property sales in the current fiscal resulting in a decrease in revenue compared to the prior year in the amount of \$383,256. Public works expenses increased by \$219,307, partially related to an increase in WWTP electricity expense of \$32,031 and an increase in WWTP biosolids removal of \$8,462.

Governmental Activities

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



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



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 \$6,970,833. Of this amount, \$5,600,224 or 80.3%, 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 \$386,744, bringing the balance to \$5,784,131.

Road Fund. The road fund is used to construct, pave, and repave roads within the Township. The balance of the road fund increased during the year by \$2,939, bringing the balance to \$1,186,702.

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 \$9,890,260, an decrease of \$408,629. 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. Township Hall within the general fund decreased from \$178,100 to \$151,100 as a result of increased hall maintenance. 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 no expenditure in excess of the amount appropriated during the year ended June 30, 2020.

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, 2020, amounted to \$25,882,008 (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 \$9,551,552. 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

Management estimates roughly \$983,750 of revenues to be available for appropriation in the general fund in the upcoming fiscal year. Expenditures are expected to change by small amounts compared to 2020. The Township continues to review all budget line items for opportunities to reduce expenditures when possible. The budget will be monitored during the year to identify any necessary amendments. In 2021, the Township plans again to use current revenues to provide essential services and to maintain the Township's financial reserves at similar levels.

The ongoing costs of providing essential services for the citizens of the Township will again need to be monitored in order to maintain the financial condition of the Township. Additionally, management and the Township Board of Trustees are currently working to determine the significance that the COVID-19 Pandemic will have on the City's upcoming revenues.

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, 2020

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
<i>Current Assets</i>			
Cash and Cash Equivalents	\$ 3,256,860	\$ 873,936	\$ 4,130,796
Due from State	84,167	--	84,167
Special Assessments Receivable - Current Portion	--	357,488	357,488
Accounts Receivable	19,033	296,565	315,598
Due from Agency	961	--	961
Prepaid Items	20,355	1,500	21,855
Total Current Assets	<u>3,381,376</u>	<u>1,529,489</u>	<u>4,910,865</u>
<i>Noncurrent Assets</i>			
Capital Assets not being Depreciated	265,392	415,442	680,834
Capital Assets being Depreciated, Net	352,223	24,848,951	25,201,174
Equity in MHOG	--	10,773,338	10,773,338
Equity in Howell Area Fire Authority	1,703,638	--	1,703,638
Special Assessment Receivable - Long-term	--	1,445,665	1,445,665
Total Assets	<u>5,702,629</u>	<u>39,012,885</u>	<u>44,715,514</u>
LIABILITIES			
<i>Current Liabilities</i>			
Accounts Payable	77,747	3,053	80,800
Accrued Payroll and Related Liabilities	23,782	--	23,782
Escrow Payable	33,441	--	33,441
Deposits Payable	80,652	--	80,652
Current Portion of Long-term Debt	--	1,795,000	1,795,000
Accrued Interest	--	50,100	50,100
Internal Balances	(3,805,079)	3,805,079	--
Total Current Liabilities	<u>(3,589,457)</u>	<u>5,653,232</u>	<u>2,063,775</u>
<i>Noncurrent Liabilities</i>			
Long-term Debt	--	7,756,552	7,756,552
Compensated Absences	19,359	--	19,359
Total Liabilities	<u>(3,570,098)</u>	<u>13,409,784</u>	<u>9,839,686</u>
NET POSITION			
Net Investment in Capital Assets	617,615	15,712,841	16,330,456
<i>Restricted for:</i>			
Roads	1,186,702	--	1,186,702
<i>Unrestricted</i>	7,468,410	9,890,260	17,358,670
Total Net Position	<u>\$ 9,272,727</u>	<u>\$ 25,603,101</u>	<u>\$ 34,875,828</u>

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

Township of Howell
Statement of Activities
For the Year Ended June 30, 2020

Functions/Programs	Program Revenues			Net (Expense) Revenue		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government						
Governmental Activities:						
General Government	\$ 820,802	\$ 75,859	\$ --	\$ (602,518)	\$ --	\$ (602,518)
Public Works	365,299	--	--	(365,299)	--	(365,299)
Recreation and Culture	104,557	--	--	(104,557)	--	(104,557)
Total Governmental Activities	<u>1,290,658</u>	<u>75,859</u>	<u>--</u>	<u>(1,072,374)</u>	<u>--</u>	<u>(1,072,374)</u>
Business-type Activities:						
Sewer / Water	2,010,461	--	--	--	431,037	431,037
Total Business-type Activities	<u>2,010,461</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>431,037</u>	<u>431,037</u>
Total	<u>\$ 3,301,119</u>	<u>\$ 75,859</u>	<u>\$ --</u>	<u>\$ (1,072,374)</u>	<u>\$ 431,037</u>	<u>\$ (641,337)</u>
General Purpose Revenues						
Taxes				807,396	--	807,396
State Revenue Sharing				584,057	--	584,057
Other				69,106	--	69,106
Interest Income				17,166	173,200	190,366
Total General Revenues				<u>1,477,725</u>	<u>173,200</u>	<u>1,650,925</u>
Change in Net Position				<u>405,351</u>	<u>604,237</u>	<u>1,009,588</u>
Net Position at Beginning of Period				8,867,376	24,998,864	33,866,240
Net Position at End of Period				<u>\$ 9,272,727</u>	<u>\$ 25,603,101</u>	<u>\$ 34,875,828</u>

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

**Township of Howell
Balance Sheet
Governmental Funds
June 30, 2020**

	<u>Special Revenue</u>		Total Governmental Funds
	<u>General</u>	<u>Road Fund</u>	
ASSETS			
Cash and Cash Equivalents	\$ 2,043,528	\$ 1,213,332	\$ 3,256,860
Due from State	84,167	--	84,167
Accounts Receivable	19,033	--	19,033
Due from Agency	961	--	961
Prepaid Items	20,355	--	20,355
Due from Other Funds	3,866,151	--	3,866,151
<i>Total Assets</i>	<u>6,034,195</u>	<u>1,213,332</u>	<u>7,247,527</u>
LIABILITIES			
Accounts Payable	\$ 51,117	\$ 26,630	\$ 77,747
Accrued Payroll and Related Liabilities	23,782	--	23,782
Escrow Payable	33,441	--	33,441
Deposits Payable	80,652	--	80,652
Due to Other Funds	61,072	--	61,072
<i>Total Liabilities</i>	<u>250,064</u>	<u>26,630</u>	<u>276,694</u>
FUND BALANCE			
Nonspendable	20,355	--	20,355
Restricted	--	1,186,702	1,186,702
Assigned	163,552	--	163,552
Unassigned	5,600,224	--	5,600,224
<i>Total Fund Balance</i>	<u>5,784,131</u>	<u>1,186,702</u>	<u>6,970,833</u>
<i>Total Liabilities and Fund Balance</i>	<u>\$ 6,034,195</u>	<u>\$ 1,213,332</u>	<u>\$ 7,247,527</u>

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

Township of Howell
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2020

Total Fund Balance - Governmental Funds	\$	6,970,833
General government capital assets of \$1,374,684 net of accumulated depreciation of \$757,069 are not financial resources, and accordingly are not reported in the funds.		617,615
Joint venture assets reported in governmental activities are not financial resources and therefore are not reported in the funds.		1,703,638
Compensated absences are not due in and payable in the current period, and therefore, are not reported in the funds.		(19,359)
Total Net Position-Governmental Funds	\$	<u>9,272,727</u>

The Notes to the Financial Statements are an 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, 2020

	<u>Special Revenue</u>		Total Governmental Funds
	<u>General</u>	<u>Road Fund</u>	
Revenues			
Taxes	\$ 463,857	\$ 343,539	\$ 807,396
State Revenue Sharing	659,916	--	659,916
Licenses and Permits	96,691	--	96,691
Charges for Services	45,734	--	45,734
Other	4,440	--	4,440
Interest Income	15,383	1,783	17,166
<i>Total Revenues</i>	<u>1,286,021</u>	<u>345,322</u>	<u>1,631,343</u>
Expenditures			
General Government	771,804	--	771,804
Public Works	22,916	342,383	365,299
Recreation and Culture	104,557	--	104,557
<i>Total Expenditures</i>	<u>899,277</u>	<u>342,383</u>	<u>1,241,660</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>386,744</u>	<u>2,939</u>	<u>389,683</u>
<i>Net Change in Fund Balance</i>	<u>386,744</u>	<u>2,939</u>	<u>389,683</u>
<i>Fund Balance at Beginning of Period</i>	5,397,387	1,183,763	6,581,150
<i>Fund Balance at End of Period</i>	<u>\$ 5,784,131</u>	<u>\$ 1,186,702</u>	<u>\$ 6,970,833</u>

The Notes to the Financial Statements are an 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, 2020

Total Net Change in Fund Balances - Governmental Funds	\$	389,683
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 \$40,511 in excess of capital outlay expenditures of \$0.		(40,511)
Decrease in compensated absences.		(8,487)
Joint venture income (loss) is reported in governmental activities and is not reported in the funds.		64,666
Changes in Net Position-Governmental Funds	\$	<u>405,351</u>

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

Township of Howell
Statement of Net Position
Proprietary Funds
June 30, 2020

		<u>Business-type Activities - Enterprise Funds</u>
		<u>Sewer / Water</u>
ASSETS		
<i>Current Assets</i>		
Cash and Cash Equivalents	\$	873,936
Special Assessments Receivable - Current Portion		357,488
Accounts Receivable		296,565
Prepaid Items		1,500
Total Current Assets		<u>1,529,489</u>
<i>Noncurrent Assets</i>		
Capital Assets not being Depreciated		415,442
Capital Assets being Depreciated, Net		24,848,951
Equity in MHOG		10,773,338
Special Assessment Receivable - Long-term		1,445,665
Total Assets		<u>39,012,885</u>
LIABILITIES		
<i>Current Liabilities</i>		
Accounts Payable		3,053
Current Portion of Long-term Debt		1,795,000
Accrued Interest		50,100
Due to Other Funds		3,805,079
Total Current Liabilities		<u>5,653,232</u>
<i>Noncurrent Liabilities</i>		
Long-term Debt		7,756,552
Total Liabilities		<u>13,409,784</u>
NET POSITION		
Net Investment in Capital Assets		15,712,841
<i>Unrestricted</i>		9,890,260
Total Net Position	\$	<u>25,603,101</u>

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

Township of Howell
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds
	Sewer / Water
Operating Revenues	
Charges for Services	\$ 1,737,188
Connection Fees	704,310
<i>Total Operating Revenues</i>	2,441,498
Operating Expenses	
Public Works	1,154,240
Depreciation	720,388
<i>Total Operating Expenses</i>	1,874,628
<i>Operating Income (Loss)</i>	566,870
Non-Operating Revenues (Expenses)	
Interest Income	173,200
Interest Expense	(377,487)
Write Up (Down) of Special Assessments	225,303
Change in Equity of MHOG	16,351
<i>Net Non-Operating Revenues (Expenses)</i>	37,367
<i>Income Before Contributions and Transfers</i>	604,237
<i>Change In Net Position</i>	604,237
<i>Net Position at Beginning of Period</i>	24,998,864
<i>Net Position at End of Period</i>	\$ 25,603,101

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

**Township of Howell
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2020**

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Sewer / Water</u>
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 2,501,624
Cash Payments to Suppliers for Goods and Services	<u>(1,174,147)</u>
<i>Net Cash Provided by Operating Activities</i>	<u>1,327,477</u>
 Cash Flows from Non-capital Financing Activities	
Interfund Activity	<u>126</u>
<i>Net Cash Provided by Non-capital Financing Activities</i>	<u>126</u>
 Cash Flows from Capital and Related Financing Activities	
Special Assessments	383,042
Change in Capital Assets	(44,807)
Interest Paid	(384,829)
Principal Payments on Bonds	<u>(1,688,447)</u>
<i>Net Cash Used by Capital and Related Financing Activities</i>	<u>(1,735,041)</u>
 Cash Flows from Investing Activities	
Interest on Investments	<u>173,200</u>
<i>Net Cash Provided by Investing Activities</i>	<u>173,200</u>
 Net Decrease in Cash and Equivalents	(234,238)
<i>Cash and Equivalents - Beginning of Year</i>	<u>1,108,174</u>
Cash and Equivalents - End of Year	<u>\$ 873,936</u>

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

**Township of Howell
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2020**

		<u>Business-type Activities - Enterprise Fund</u>
		<u>Sewer / Water</u>
Reconciliation of Operating Income to		
Net Cash Provided by Operating Activities		
Operating Income	\$	566,870
Adjustments to Reconcile Operating Income to Net Cash		
Provided by Operating Activities		
Depreciation Expense		720,388
Changes in Assets and Liabilities		
Accounts Receivable, Net		60,126
Prepaid Items		3,222
Accounts Payable		(23,129)
Net Cash Provided by Operating Activities	\$	<u>1,327,477</u>

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

Township of Howell
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2020

	Agency
ASSETS	
Cash and Cash Equivalents	\$ 109,715
<i>Total Assets</i>	\$ 109,715
LIABILITIES	
Accounts Payable	\$ 3,944
Advances Payable	90,000
Due to Primary Government	961
Due to Other Governments	14,810
<i>Total Liabilities</i>	\$ 109,715

The Notes to the Financial Statements are an 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 2019 Township levies of .8664 mills and .9227 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 \$3678,681,800. The 2019 levy became a lien on properties on December 1, 2019, and was substantially collected in early 2020. Taxes became delinquent on March 1, 2020.

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 22, 2020, the date the financial statements were available to be issued. The Township will be affected by the recent and ongoing outbreak of the Coronavirus (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. COVID-19 has caused significant government and business disruptions through mandated and voluntary closings and stay at home orders.

Management is in the process of determining the significance that the outbreak will have on the Township's upcoming budget. Charges for services, state revenue sharing, and grant revenues are

Township of Howell

Notes to the Financial Statements

expected to decrease significantly during fiscal year 2021. Further, expenditures for personal protective equipment will be incurred during fiscal year 2021. The impact on future revenues and expenditures are highly uncertain as of the date of this report.

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 no expenditures in excess of the amount appropriated during the year ended June 30, 2020.

Note 3 - Deposits and Investments

Cash Equivalents - As of June 30, 2020, 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>\$ 3,256,860</u>	<u>\$ 873,936</u>	<u>\$ 4,130,796</u>	<u>\$ 109,715</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>\$ 4,283,875</u>	<u>\$ 4,240,511</u>

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, qualified mutual funds and qualified external investment pools as identified in the list of authorized

Township of Howell

Notes to the Financial Statements

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, 2020 was as follows:

<u>Governmental Activities</u>	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets not being depreciated				
Land	\$ 265,392	\$ -	\$ -	\$ 265,392
Capital assets being depreciated				
Buildings and Improvement	871,937	-	-	871,937
Furniture and Equipment	237,355	-	-	237,355
<i>Subtotal</i>	<u>1,109,292</u>	<u>-</u>	<u>-</u>	<u>1,109,292</u>
Less accumulated depreciation				
Buildings and Improvement	501,248	31,781		533,029
Furniture and Equipment	215,310	8,730		224,040
<i>Subtotal</i>	<u>716,558</u>	<u>40,511</u>	<u>-</u>	<u>757,069</u>
Capital assets being depreciated, net	<u>392,734</u>	<u>(40,511)</u>	<u>-</u>	<u>352,223</u>
<i>Net Capital Assets, Governmental</i>	<u>\$ 658,126</u>	<u>\$ (40,511)</u>	<u>\$ -</u>	<u>\$ 617,615</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, 2020, was as follows:

Business-type Activities	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets not being depreciated				
Land	\$ 384,223	\$ 7,297	\$ -	\$ 391,520
Construction in Process	87,476	23,922	(87,476)	23,922
<i>Subtotal</i>	<u>471,699</u>	<u>31,219</u>	<u>(87,476)</u>	<u>415,442</u>
Capital assets being depreciated				
Sewer System	13,441,072	87,476	-	13,528,548
Water System	3,337,835	-	-	3,337,835
Water/Sewer System	18,357,199	13,587	-	18,370,786
<i>Subtotal</i>	<u>35,136,106</u>	<u>101,063</u>	<u>-</u>	<u>35,237,169</u>
Less accumulated depreciation				
Sewer System	4,298,868	650,679	-	4,949,547
Water System	891,538	66,756	-	958,294
Water/Sewer System	4,477,425	2,953	-	4,480,378
<i>Subtotal</i>	<u>9,667,831</u>	<u>720,388</u>	<u>-</u>	<u>10,388,219</u>
Capital assets being depreciated, net	<u>25,468,275</u>	<u>(619,325)</u>	<u>-</u>	<u>24,848,950</u>
Net Capital Assets, Business-type	<u>\$ 25,939,974</u>	<u>\$ (588,106)</u>	<u>\$ (87,476)</u>	<u>\$ 25,264,392</u>

Depreciation expense was charged to the sewer system (\$653,632) 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, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 10,872	\$ 8,487	\$ -	\$ 19,359	\$ -
Business-type Activities:					
2006 Water/Sewer #6	\$ 1,075,000	\$ -	\$ (320,000)	\$ 755,000	\$ 335,000
2012A Refunding Bonds	3,105,000	-	(530,000)	2,575,000	525,000
2012B Refunding Bonds	695,000	-	(105,000)	590,000	100,000
2012C Refunding Bonds	4,755,000	-	(530,000)	4,225,000	620,000
2013 Refunding Bonds	1,700,000	-	(215,000)	1,485,000	215,000
Bond Discount	(90,001)	-	11,553	(78,448)	-
<i>Total Business-type Activities Long-term Debt</i>	<u>11,239,999</u>	<u>-</u>	<u>(1,688,447)</u>	<u>9,551,552</u>	<u>1,795,000</u>
Total Primary Government Long-term Obligations	<u>\$ 11,250,871</u>	<u>\$ 8,487</u>	<u>\$ (1,688,447)</u>	<u>\$ 9,570,911</u>	<u>\$ 1,795,000</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
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	1,470,000	110,944	1,580,944
2026-2027	1,545,000	91,644	1,636,644
Totals	<u>\$ 9,630,000</u>	<u>\$ 1,136,943</u>	<u>\$ 10,766,943</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, 2020 interfund receivables and payables were as follows:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 3,866,151	\$ 61,072
Sewer/Water Fund	-	3,805,079
Total	<u>\$ 3,866,151</u>	<u>\$ 3,866,151</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, 2020 was \$10,773,338 (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, 2020 the latest audited financial statements, was as follows:

MHOG	
Total Assets	\$ 46,463,297
Total Liabilities	3,369,945
Total Net Position	43,093,352
Total Revenue	3,569,026
Total Expenses	3,503,623

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, 2020 was \$1,703,638 (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, 2020 the latest audited financial statements available, was as follows:

Howell Area Fire Authority	
Total Assets and Deferred Outflows	\$ 7,250,445
Total Liabilities and Deferred Inflows	435,892
Total Net Position	6,814,553
Total Revenue	2,953,615
Total Expenses	2,694,950

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 \$60,415 during the year. No amounts were contributed by the participants.

Required Supplementary Information

Township of Howell
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Consolidated General Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ 446,500	\$ 446,500	\$ 463,857	\$ 17,357
State Revenue Sharing	605,000	630,000	659,916	29,916
Licenses and Permits	98,550	98,550	96,691	(1,859)
Charges for Services	35,200	35,200	45,734	10,534
Other	2,750	2,750	4,440	1,690
Interest Income	4,750	4,750	15,383	10,633
<i>Total Revenues</i>	<u>1,192,750</u>	<u>1,217,750</u>	<u>1,286,021</u>	<u>68,271</u>
Other Financing Sources				
<i>Total Revenues and Other Financing Sources</i>	<u>1,192,750</u>	<u>1,217,750</u>	<u>1,286,021</u>	<u>68,271</u>
Expenditures				
Recreation and Culture	110,000	110,000	104,557	5,443
Township Board	32,500	32,500	24,973	7,527
Supervisor	46,300	46,300	42,419	3,881
Clerk	102,400	102,400	90,510	11,890
Elections	70,000	70,000	39,789	30,211
Treasurer	89,220	89,220	72,980	16,240
Professional Services	91,500	92,500	80,671	11,829
Township Hall	151,100	178,100	114,654	63,446
Cemetery	11,200	11,200	3,877	7,323
Planning Commission	42,000	42,000	27,745	14,255
Board of Appeals	5,100	5,100	2,814	2,286
Board of Review	3,500	3,500	2,110	1,390
Zoning	71,800	71,800	54,438	17,362
Payroll Taxes	38,500	38,500	30,751	7,749
Assessor	117,000	117,000	85,490	31,510
Insurance	12,000	11,000	8,541	2,459
Economic Development	6,000	6,000	--	6,000
Employees' Life Insurance	33,600	31,600	28,506	3,094
Retirement	62,500	62,500	61,498	1,002
Other/Contingency	4,000	4,000	38	3,962
Street Lighting	6,000	6,000	5,541	459
Drains	25,000	25,000	17,375	7,625
Engineering	8,000	8,000	--	8,000
<i>Total Expenditures</i>	<u>1,139,220</u>	<u>1,164,220</u>	<u>899,277</u>	<u>264,943</u>
Other Financing Uses				
<i>Total Expenditures and Other Financing Uses</i>	<u>1,139,220</u>	<u>1,164,220</u>	<u>899,277</u>	<u>264,943</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>53,530</u>	<u>53,530</u>	<u>386,744</u>	<u>333,214</u>
Net Change in Fund Balance	<u>53,530</u>	<u>53,530</u>	<u>386,744</u>	<u>333,214</u>
<i>Fund Balance at Beginning of Period</i>	5,397,387	5,397,387	5,397,387	--
Fund Balance at End of Period	<u>\$ 5,450,917</u>	<u>\$ 5,450,917</u>	<u>\$ 5,784,131</u>	<u>\$ 333,214</u>

Township of Howell
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Road Fund
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ 330,000	\$ 330,000	\$ 343,539	\$ 13,539
Interest Income	--	--	1,783	1,783
<i>Total Revenues</i>	<u>330,000</u>	<u>330,000</u>	<u>345,322</u>	<u>15,322</u>
Other Financing Sources				
<i>Total Revenues and Other Financing Sources</i>	<u>330,000</u>	<u>330,000</u>	<u>345,322</u>	<u>15,322</u>
Expenditures				
Maintenance	249,000	268,000	267,268	732
Chloride	80,000	80,000	75,115	4,885
Chargebacks	1,000	1,000	--	1,000
<i>Total Expenditures</i>	<u>330,000</u>	<u>349,000</u>	<u>342,383</u>	<u>6,617</u>
Other Financing Uses				
<i>Total Expenditures and Other Financing Uses</i>	<u>330,000</u>	<u>349,000</u>	<u>342,383</u>	<u>6,617</u>
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	--	(19,000)	2,939	21,939
<i>Net Change in Fund Balance</i>	--	(19,000)	2,939	21,939
<i>Fund Balance at Beginning of Period</i>	1,183,763	1,183,763	1,183,763	--
<i>Fund Balance at End of Period</i>	<u>\$ 1,183,763</u>	<u>\$ 1,164,763</u>	<u>\$ 1,186,702</u>	<u>\$ 21,939</u>

December 22, 2020

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, 2020. 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 October 27, 2020. 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 22, 2020.

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.

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

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 22, 2020

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, 2020, and the related notes to the financial statements, which collectively comprise Township's basic financial statements, and have issued our report thereon dated December 22, 2020.

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

8B

NOV 12 2020

HOWELL TOWNSHIP

SUMMER TAX COLLECTION AGREEMENT

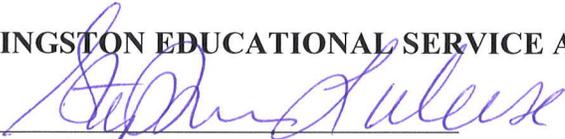
The Township of Howell with offices located at 3525 Byron Rd., Howell, Michigan (the "township") pursuant to 1976 PA 451, as amended, for the purposes of providing for the collection by the Township of a summer levy of Livingston Educational Service Agency, Michigan (the "Agency") property taxes for the year 2021 and hereafter as provided below:

The Agency and the Township agree as follows:

1. The Township agrees to collect 100% of the total school millage in the summer as certified by the Agency for levy on all taxable property in addition to and not within the K-12 school district summer tax collection, including principal residence and other exempt property not subject to the 18 mill levy within the Fowlerville Community School district.
2. All interest and penalties, other than collection fees, that are imposed prior to the date the taxes are returned delinquent and that are attributable to school taxes, shall belong to the Agency.
3. The Agency agrees to pay the Township costs of assessment and collection at \$3.00 per parcel which represents reasonable expenses incurred by the Township in assessing and collecting Agency taxes, to the extent that the expenses are in addition to the expenses of assessing and collecting other taxes at the same time.
4. The Agency shall certify to the Township Treasurer the school millage to be levied on property for summer collection to the Township via a signed L-4029 within 3 weeks of Livingston County Equalization delivering their tax roll information to the Agency, or by June 15, whichever is earlier.
5. The Township Treasurer shall account for and deliver summer school tax collections to the Agency within ten (10) business days from the 1st and 15th of each month via electronic transfer, if and when possible.
6. In the event that state law is amended necessitating changes to this Agreement, the parties agree to negotiate changes to the Agreement in good faith to conform the Agreement to state law. Collection of summer taxes and payment for said collection shall not be disrupted or delayed due to the negotiation of or revision to this Agreement.
7. By execution of this Agreement, both parties certify and represent that the Agreement is authorized by the laws of the State of Michigan, that the individuals responsible for collecting the Agency taxes are and will be in compliance with all laws pertaining to their duties and responsibilities as a tax collecting agent, and that the signors are authorized by their respective governing bodies to execute this Agreement.
8. This Agreement is effective on the date of its execution and shall expire twelve months from the effective date.

IN WITNESS WHEREOF, the parties have executed this Agreement on the respective dates indicated below.

LIVINGSTON EDUCATIONAL SERVICE AGENCY, MICHIGAN

By 
Stephanie L. Weese

Its: Assistant Superintendent for Administrative Services

Dated: November 2, 2020

TOWNSHIP OF HOWELL: _____

By _____

Its _____

Dated _____



November 5, 2020

Township/City Treasurer

Dear Treasurer,

Please find enclosed, is a copy of the December 14, 2005 resolution authorizing the collection of 2021 summer taxes and also a copy of the October 14, 2020 resolution reaffirming the original resolution.

The Board of Education requests that the township/city collect the district's summer school property taxes levied upon property located within the boundaries of the township/city. The Agency intends to collect 100% of the levy in the summer for Brighton, Fowlerville, Hartland, and Howell school districts. The levy in Pinckney will be collected 100% in the winter.

We anticipate the collection of fees will remain the same as last year. If you have any concerns or want to discuss further, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Stephanie L. Weese".

Stephanie L. Weese
Assistant Superintendent of Administrative Services

enc.

RECEIVED

NOV 12 2020

HOWELL TOWNSHIP

SUMMER TAX

Livingston Educational Service Agency, Michigan (the "District")

A regular meeting of the board of education (the "Board") of the District was held in the Livingston Educational Service Agency, in the District, on the 14th day of December, 2005, at 6:07 p.m. in the evening.

The meeting was called to order by Harold Fryer, President.

Present: Harold Fryer, Julie Hill, LuAnn Loy, Bill Manuel

Absent: Gary Kaiser

The following preamble and resolution were offered by Member Manuel and supported by Member Hill

WHEREAS:

1. Act 451, Public Acts of Michigan, 1976, as amended (the "Revised School Code"), provides that a school district may determine by resolution to impose a summer tax levy of one-half (1/2) or all of its annual school property taxes, including debt service, which resolution shall be applicable until revoked by the Board; and
2. For each year such a resolution applies, a school district must request, before January 1, each city and township in which it is located to agree to collect the summer tax levy in that year of all of annual school property taxes, including debt service; and
3. This Board has determined that it would be in the best interests of the District to impose a summer tax levy to collect all of the annual school property taxes, including debt service; and
4. The Revised School Code provides for certain procedural steps to be taken by this Board in connection with the imposition of a summer tax levy and also provides for the manner in which such summer tax levy shall be collected.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. This Board, pursuant to the Revised School Code, hereby imposes a summer tax levy of all of the annual school property taxes, including debt service, beginning with July 1, 2006, and continuing from year to year until specifically revoked by this Board.
2. The Board shall adopt a resolution annually prior to January 1 acknowledging its decision to impose summer taxes on an ongoing basis (the "annual resolution"), and the Superintendent of Schools or designee is authorized and directed to annually forward a copy of this resolution and the annual resolution to the governing body of each city

and/or township in which this District is located, together with this Board's request that each such city and/or township agree to collect the summer tax levy for the ensuing year in the amount as specified in this resolution. The annual forwarding of this resolution, the annual resolution, and the request to collect the summer tax levy shall be performed so that they are received by the appropriate governing bodies before January 1 of each year.

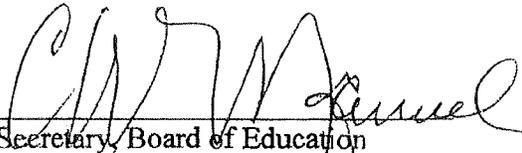
3. The Superintendent or designee is authorized and directed to negotiate on behalf of this District with the governing body of each city and/or township in which the District is located for the reasonable expenses for collection of the District's summer tax levy that the city and/or township may bill under MCLA 380.1611 or MCLA 380.1612. Any such proposed agreement shall be brought before this Board for its approval or disapproval.
4. If no agreement can be reached between this Board and any city or township within the time limits set forth in the Revised School Code, this Board shall then take such further action as is required and/or permitted therein.
5. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded

Ayes: Manuel, Hill, Loy, Fryer

Nays: Members

Absent: Kaiser

Resolution declared adopted.


Secretary, Board of Education

The undersigned, duly qualified and acting Secretary of the Board of Education of Livingston Educational Service Agency, Michigan, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by said Board of Education at a regular meeting held on December 14, 2005, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, PA 1976, as amended).


Secretary, Board of Education

Summer Tax Resolutions

Executive Summary:

In accordance with the Revised School Code, the Board must annually adopt a resolution to acknowledge its decision to impose summer taxes on an ongoing basis.

The Agency is required to forward a copy of the annual resolution and the resolution passed on December 14, 2005 to each city and/or township in which the Agency is located. The Agency must then request each city and/or township in which it is located to agree to collect the summer school property tax levy. Negotiations for the reasonable expenses for collection of the summer school property tax levy then follow.

Recommendation:

I move that the Board approve the annual summer tax resolution as presented and authorize the Superintendent to negotiate the reasonable expenses for collection of the summer property tax levy.

ANNUAL SUMMER TAX RESOLUTION

Livingston Educational Service Agency

A regular meeting of the Board of Education (the "Board") was held in the Livingston Educational Service Agency Administration Building on the 14th day of October, 2020, at six o'clock p.m.

The meeting was called to order at 6:03 p.m., by President Loy.

Present: Cortez, Fryer, Jankowski, Kaiser, Loy

Absent:

The following preamble and resolution were offered by Member Kaiser and supported by Member Jankowski.

WHEREAS:

1. This Board of Education previously adopted a resolution to impose a summer property tax levy to collect all of school property taxes, including debt services, upon property located within the school district and continuing from year to year until specifically revoked by this Board of Education; and

2. The Revised School Code, as amended, requires formal action of the Board of Education prior to January 1 every year to continue the summer tax levy.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. This Board of Education, pursuant to the Revised School Code, as amended, hereby invokes for 2020 its previously adopted ongoing resolution imposing a summer tax levy of all of school property taxes, including debt service, and continuing from year to year until specifically revoked by this Board of Education, and requests each city and/or township in which this Agency is located (and in which a local school district or city is concurrently imposing a summer tax levy) to collect those summer taxes.

2. The Superintendent, school business official, or his/her designee, is authorized and directed to forward to the governing body of each city and/or township in which this Agency is located (and in which a local school district or city is concurrently imposing a summer tax levy) a copy of this Board's resolution imposing a summer property tax levy on an ongoing basis and a copy of this resolution requesting that each city and/or township agree to collect the summer tax levy for 2020. Said resolutions and the request to collect the summer tax levy shall be forwarded so that they are received by the appropriate governing bodies before January 1, 2021.

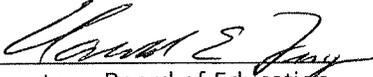
3. The Superintendent, school business official, or his/her designee, is authorized and directed to negotiate on behalf of this Agency with the governing body of each city and/or township in which the Agency is located for the reasonable expenses for collection of the Agency's summer tax levy that the city and/or township may bill under MCL 380.1611 or MCL 380.1612.

4. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution are hereby rescinded.

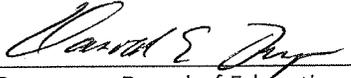
Ayes: Fryer, Jankowski, Kaiser, Cortez, Loy

Nays: Members

Resolution declared adopted.


Secretary, Board of Education

The undersigned, duly qualified and acting Secretary of the Board of Education of the Livingston Educational Service Agency, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by said Board of Education at a regular meeting held on October 14th, 2020, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (1976 PA 267, as amended).


Secretary, Board of Education



Livingston
**EDUCATIONAL
SERVICE** Agency

November 6, 2020

Township/City Treasurer

Dear Treasurer,

Please find enclosed the Summer Tax Collection Agreement for your signature and board approval, if necessary.

Please return the signed agreement as soon as possible, but no later than April 30, 2021. If you have any questions, please do not hesitate to contact me.

Thank you,

A handwritten signature in blue ink, appearing to read "Stephanie L. Weese".

Stephanie L. Weese

Assistant Superintendent of Administrative Services

enc.

Stephanie L. Weese, C.F.O.

Administrative Services • 1425 W. Grand River Avenue • Howell, MI • 517.540.6810 • LivingstonESA.org

AGENDA ITEM

8C

**AGREEMENT FOR COLLECTION OF
SUMMER SCHOOL PROPERTY TAXES**

AGREEMENT made this 20th day of October 2020 by and between **Fowlerville Community Schools**, with offices located at 7677 Sharpe Road, Suite A, Fowlerville, MI 48836 (hereinafter "School District") and, Antrim Township, with offices located at 12014 Bancroft Road, Morrice, MI, 48857 (hereinafter "Township"), pursuant to 1976 PA 451, as amended, for the purposes of providing for the collection by the Township of a Summer Levy of School District property taxes for the year 2021.

The parties agree as follows:

1. The Township agrees to collect 100% of the total school non-homestead property taxes as certified by the School District for levy on July 1, 2021 on property located within the Township. Interest earned on said taxes will be retained by the township.
2. The School District agrees to pay Township costs of assessment and collection as follows:

\$3.00 per parcel

It is understood that the tax rate as spread by the Township would also reflect the sum of 100% of the taxes of the Livingston Educational Service Agency and that the \$3.00 per parcel fee will cover the collection for the Livingston Educational Service Agency, also.

3. No later than June 16, 2021 the School District shall certify to the Township Supervisor the school millage to be levied on property for summer collection in 2021.
4. The Township Treasurer shall account for and deliver summer school tax collections as follows:
 - a. Summer Tax collections shall be paid to the School District within ten (10) business days from the 1st and 15th of each month.

Signature Authorized by Board of Education
Resolution of October 20, 2020.

SCHOOL DISTRICT

Michael D. Brown

President

Aurelia M. Burkhardt

Secretary

Signature Authorized by Board of Trustees
Resolution of _____
(MM/DD/YYYY)

TOWNSHIP

(Name/Title)

(Name/Title)

Annual Summer Tax Resolution

Fowlerville Community Schools, Counties of Livingston, Ingham and Shiawassee, State of Michigan (the "District")

A regular meeting of the board of education of the District (the "Board") was held:

- in the Fowlerville High School, media center, within the boundaries of the District,
- electronically through Zoom with identification number 882 9816 8470

on the 20th day of October, 2020, at 7 o'clock in the p.m. (the "Meeting")

The meeting was called to order by Mr. Mike Brown, President.

Present: Members Belcher, Brown, Burkhardt, Frederick, Reed, Vielbig & Wanczyk

Absent: Members None

The following preamble and resolution were offered by Member Burkhardt and supported by Member Frederick:

WHEREAS, this Board previously adopted a resolution to impose a summer tax levy to collect 100% of annual school property taxes, including debt service, upon property located within the District and continuing from year-to-year until specifically revoked by the Board.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board, pursuant to 1976 PA 451, as amended (the Revised School Code), invokes for 2021 its previously adopted ongoing resolution imposing a summer tax levy of all of annual school property taxes, including debt service, upon property located within the District and continuing from year-to-year until specifically revoked by the Board and requests that each city and/or township in which the District is located collect those summer taxes.

2. The Superintendent or designee is authorized and directed to forward to the governing body of each city and/or township in which the District is located a copy of this Board's resolution imposing a summer property tax levy on an ongoing basis and a copy of this resolution requesting that each such city and/or township agree to collect the summer tax levy for 2021 in the amount specified in this resolution. Such forwarding of the resolutions and the request to collect the summer tax levy shall be performed so that they are received by the appropriate governing bodies before January 1, 2021.

3. Pursuant to and in accordance with Section 1613(1) of the Revised School Code, the Superintendent or designee is authorized and directed to negotiate on behalf of the District with the governing body of each city and/or township in which the District is located for the reasonable expenses for collection of the District's summer tax levy that the city and/or township may bill

Fowlerville Community Schools

7677 W. Sharpe Road, Suite A • Fowlerville, Michigan 48836
(517) 223-6015 • Fax (517) 223-6022
Wayne Roedel, Superintendent

RECEIVED

NOV 09 2020

HOWELL TOWNSHIP

Date: November 3, 2020

To: Township Official

From: Fowlerville Community Schools

Re: 2021 Summer Taxes

Enclosed is the Agreement for Collection of Summer Taxes. The Fowlerville Board of Education requests that the Township collect the district's summer school property taxes. If the Township agrees to do so, please sign and return the enclosed, original agreement and return it to the address below. If the Township will not agree to collect the district's summer tax levy, please notify me so other arrangements can be made.

Thanks for your continued help,



Wayne Roedel, Superintendent
Fowlerville Community Schools

Mailing Address:

Fowlerville Community Schools
Mr. Wayne Roedel
7677 W. Sharpe Road, Suite A
Fowlerville, MI 48836

Enclosures: Cover Letter
Summer Tax Agreement, Original
Resolution

RECEIVED

NOV 09 2020

HOWELL TOWNSHIP

AGENDA ITEM

8D

AGREEMENT FOR COLLECTION OF SUMMER SCHOOL PROPERTY TAXES

AGREEMENT made this _____ day of _____, 20____ by and between Howell Public Schools, with offices located at 411 N. Highlander Way, Howell, MI 48843 (hereinafter "School District") and Howell Township with offices located at 3525 Byron Road, Howell, MI 48855 (hereinafter "Township"), pursuant to 1976 PA 451, as amended, for the purposes of providing for the collection by the Township of a Summer levy of School District property taxes for the year 2021.

RECEIVED

DEC 26 2020

The parties agree as follows:

1. The Township agrees to collect 100% of the total school non-homestead property taxes and 50% of the school debt property taxes as certified by the School District for levy on July 1, 2021 on property located within the Township. Interest earned on said taxes will be retained by the township.
2. The School District agrees to pay Township costs of assessment and collection as follows:

HOWELL TOWNSHIP

\$ 3.00 per parcel

It is understood that the tax rate as spread by the Township would also reflect the sum of 100% of the taxes of the Livingston Education Service Agency.

3. No later than June 15, 2021 the School District shall certify to the Township Supervisor the school millage to be levied on property for summer collection in 2021.
4. The Township Treasurer shall account for and deliver summer school tax collections as follows:
 - a. Summer Tax collections shall be paid to the School District within ten (10) business days from the 1st and 15th of each month. At your discretion, you may elect to discontinue summer tax disbursements to Howell Public Schools in November, December, January, and March.

SCHOOL DISTRICT

Signature authorized by Board of Education Resolution of _____ (date)

President

Secretary

TOWNSHIP

Signature authorized by Board of Trustees Resolution of _____ (date)

Supervisor

Clerk



December 21, 2020

Jean Graham, Clerk
Howell Township
3525 Byron Road
Howell, MI 48855

Re: 2021 Summer Tax Collection

Dear Ms. Graham,

Attached please find a copy of our annual summer tax collection resolution recently passed by the Board of Education. This resolution authorizes collection of the school district's taxes this next summer. Through its resolution, the Board has determined to collect 100% of the 18 mills non-homestead and 50% of the debt millage.

In past years we have paid a \$3.00 per parcel fee for this collection. The fee was paid to offset your costs that were incurred for collecting the summer school tax.

Enclosed please find an Agreement for Collection of Summer School Property Taxes. If the per parcel fee is acceptable please sign and return this form to the address at the bottom of this memo.

I can be reached at 517-548-6230 if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Richard P. Terres', written over a white background.

Richard P. Terres
Associate Superintendent
for Business

RPT/ms

enc.

cc: Treasurer

AGENDA ITEM

8E

Planning Commission

Andrew Sloan	2021-2023
Martha Haglund	2021-2023
Peter Manwiller	2021-2023

ZBA

Andrew Sloan	2021-2023
Kenneth Frenger	2021-2023

AGENDA ITEM

8F

Section 19.09 BILLBOARDS.

A. **Approval.** All applications for billboards are subject to the site plan approval procedures in Article XX and shall be approved by the Planning Commission.

B. **Districts.** Subject to the provisions of Section 14.06, billboards shall only be allowed as a principle use on property in the RSC, HSC, HC, IZ, and I Districts. Such property must share a property line with the M-59 or I-96 right of way.

ARTICLE XIX

Table of Contents Zoning Map Definitions

XIX-7

C. **Area.** The total sign area of any billboard shall not exceed six hundred and seventy-two (672) square feet per face. A triangular or "V"-shaped billboard shall not have more than two (2) sign faces.

D. **Design.** Billboard shall be square or rectangle. 3-D billboard extensions, embellishments, amplified design, or any relief projecting from the sign surface or projecting beyond the sign edge is prohibited. No billboard design shall involve motion or rotation of any part of the structure, running animation or displays, or flashing or moving lights.

E. **Setback.** No portion of a billboard shall be located closer than twenty-five (25) feet to any right of way property line. No billboard shall be located closer than twenty-five (25) feet to any other property line. Billboard signs shall be located no closer than one thousand (1,000) feet to any adjacent district which permits or is occupied by a residential use. Except that the residential setback shall not extend across the I-96 right-of-way.

F. **Site area.** The minimum lot area required for a billboard shall be the minimum area required for a lot in the zoning district in which it is located.

G. **Distance from Other Signs.** Billboards shall be spaced no closer than one thousand (1,000) feet from other billboard signs on either side of an interstate highway or freeway right-of-way line.

H. **Distance from Interchange or intersection.** A sign structure shall not be permitted adjacent to or within five hundred (500) feet of an interchange, or any highway pull off including MDOT facilities along I-96 and shall not be permitted adjacent to or within one thousand (1,000) feet of an interchange, an intersection at grade, or any highway pull off including MDOT facilities along M-59. The distance shall be measured from the point of beginning or ending of pavement widening at the exit from or entrance to the main traveled way.

I. **Height.** The top of any billboard shall not be higher than twenty-five (25) feet above the average normal grade beneath any portion of the structure. Normal grade is considered the preexisting grade at the time of application. Grades shall not be altered in order to increase the height of the billboard.

J. **Illumination.** A billboard may be either externally or internally illuminated. In addition, billboards which are located along I-96

only, may use digital technology subject to the following:

1) A billboard shall not display light of such intensity or brilliance to cause glare, impair the vision of an ordinary driver, or constitute

a nuisance. In order to reduce glare, no design shall have a white or near white background.

2) The digital billboard sign shall operate at a brightness level not to exceed 6000 cd/m² (candela per meter squared) between sunrise and sunset, and a maximum brightness of 300 cd/m² between sunset and sunrise. Sunrise and sunset times shall be determined according to the National Institute of Standards and Technology (NIST "<http://www.nist.gov>"). In addition to the above maximum day/night brightness thresholds, the digital billboard sign shall be equipped with ambient light sensors that automatically adjust the brightness levels to no more than 0.3 foot candles above ambient light conditions.

3) Sign owner shall provide written certification from the sign manufacturer or company furnishing the sign display system, that the above requirements have been pre-set at the factory or other facility. The sign owner shall separately certify that the above requirements setting will not be adjusted.

4) The brightness of the sign shall be measured by a certified individual, other than the sign owner or an employee of the sign

ARTICLE XIX

Table of Contents Zoning Map Definitions

XIX-8

owner, who is qualified to make such measurement using a handheld luminance meter e.g., "nit gun." The required operation/level of ambient light sensors shall be measured using a handheld illuminance meter. The timing for each message change shall be verified by use of a stop watch, video camera or other appropriate measuring device. The sign owner shall certify in writing to the Township Planning Commission and Zoning Administrator before final construction inspection, and twice annually from the sign owner's initial certification date thereafter, that the sign has been field tested by a certified individual, other than the sign owner or employee of the sign owner, and the sign is operating in compliance with the requirements in this section. The cost of all certification shall be the responsibility of the sign owner.

5) The digital billboard sign display system shall be configured with a self-diagnostics program that will notify the sign owner's technical support team in the event of a malfunction of the sign. In the event of a display failure resulting in a flashing or intermittent light change, or a failure resulting in the display exceeding the brightness level or image dwell standard stated in subsection (j)(2) above, the display shall be automatically shut-off or steps shall be taken immediately by the sign owner's technical support team to shut-off the sign remotely. Additionally, should more than one individual display panel comprising the total sign display area not function as engineered, the display shall be immediately shut-off remotely.

6) All displayed images must be static.

7) No flashing, animation, scrolling, blinking, or intermittent lights, or lights with changing colors or levels of light intensity shall be permitted.

- 8) The use of video on signs is expressly prohibited.
- 9) The transition time between images shall be instantaneous (less than one second), with no transition effects between images.
- 10) The minimum dwell time (time an image is displayed) of each and any image will be exactly nine (9) seconds. Emergency messages may exceed this dwell time if deemed appropriate.
- 11) Sequential images or messages (e.g. back-to-back, nine (9) second images that form one continual advertisement), are prohibited.
- 12) The digital billboard screen shall be allowed to operate 24 hours per day, seven days per week, unless a malfunction occurs.

K. Conversion. No existing static billboard may be converted to one using digital technology without first submitting site plan application for review by the Planning Commission that demonstrates that the proposed sign will meet all of the requirements of this ordinance.

L. Construction and Maintenance. Any billboard shall be self-supported and pole-mounted.

- 1) All plans for billboards shall be certified by a licensed engineer registered in Michigan;
- 2) All billboards shall be self-supported and pole-mounted;
- 3) All billboards shall be constructed in accordance with industry-wide standards established by the Outdoor Advertising Association of America and the Institute of Outdoor Advertising, or their successor organizations. All billboards shall be structurally sound and maintained in good condition and in compliance with all applicable Michigan Building Codes;

ARTICLE XIX

Table of Contents Zoning Map Definitions

XIX-9

- 4) The rear face of a single-face, billboard shall be painted and maintained with a single neutral color as approved by the township;
and
- 5) Every three years, the owner of the billboard shall have a structural inspection made of the billboard by a licensed engineer registered in Michigan and shall provide to the Township a certificate certifying that the billboard is structurally sound.
- 6) No billboard shall be permitted to fall into a state of disrepair in accordance with Section 19.14 of this ordinance.

M. Landscaping. A landscape plan shall be submitted in conjunction with the sign permit application for a billboard. A landscape buffer a minimum of 15 feet wide shall be provided at the base of all billboards. Such landscaped area should be enhanced with a decorative wall. Trees and shrubbery, including evergreen and flowering trees, of sufficient size and quantity shall be used to achieve the effect of making the base of the structure blend with the surroundings. An irrigation system shall be installed for the landscaping area. Billboards along I-96 shall be exempt from this landscaping requirement.

N. Guarantee. An irrevocable, automatically renewing letter of credit from a bank chartered and located in the United States of America in an amount and form satisfactory to the Township Board shall be required for continued maintenance. In the event that a

billboard is vacated, the cost of removal, if that burden is placed on the Township, shall be assessed to the property owner.

(Ord. No. 1 eff. Jan. 8, 1983; amend. by Ord. No. 30 eff. Aug. 8, 1991; further amend. by Ord. No. 97 eff. Feb. 23, 2000, amend by Ord. 254 eff.

Feb. 10, 2013, amend. by Ord. No. eff.; further amend. eff. Nov. 22, 2018; further amend. eff. Mar. 31, 2019)

AGENDA ITEM

9D

Residential Land Use

Permit #	Contractor	Job Address	Fee Total
P20-173	WESTVIEW CAPITAL LLC	3312 HILL HOLLOW LN	\$105.00
Work Description: 2443 SQ FT 2 STORY ON A FULL PARTIALLY FINISHED BASEMENT, 2 CAR ATTACHED GARAGE.			
P20-171	WESTVIEW CAPITAL LLC	3296 HILL HOLLOW LN	\$105.00
Work Description: 2059 SQ FT BI-LEVEL, FINISHED LOWER LEVEL, 2 CAR ATTACHED GARAGE.			
P20-167	HARTFORD JACOB AND KATHI	3221 HILL HOLLOW LN	\$50.00
Work Description: 5 FT BLACK CHAIN LINK FENCE IN THE BACK YARD.			
P20-172	WESTVIEW CAPITAL LLC	134 PINECOVE TRL	\$105.00
Work Description: 1576 SQ FT 2 STORY ON A FULL UNFINISHED BASEMENT, 2 CAR ATTACHED GARAGE.			
P20-170	BRUM GEHARD	151 W BARRON	\$10.00
Work Description: TEAR OFF AND RE ROOF HOUSE, GARAGE, SHED AND PORCH			
P20-169	HESLIP BRIAN & ELIZABETH	3152 N BURKHART	\$10.00
Work Description: TEAR OFF AND RE ROOF HOUSE AND GARAGE.			
P20-166	SALOMONSON TERRY G & NAT	3451 N BURKHART	\$75.00
Work Description: 30 X 70 X 12 POLE BARN			

Total Permits For Type: 7
Total Fees For Type: \$460.00

Sign

Permit #	Contractor	Job Address	Fee Total
P20-168	HOWELL 59 LLC	433 E HIGHLAND	\$225.00
Work Description: REFACE EXISTING GROUND SIGN.			

Total Permits For Type: 1
Total Fees For Type: \$225.00

Water Connection

Permit #	Contractor	Job Address	Fee Total
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Work Description: CONNECTION FEE PAID 11,10,2011

Total Permits For Type:	1
Total Fees For Type:	\$0.00

Report Summary

Population: All Records

Permit.DateIssued Between
12/1/2020 12:00:00 AM AND
12/31/2020 11:59:59 PM

Grand Total Fees:	\$685.00
--------------------------	-----------------

Grand Total Permits:	9
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Permit Category Totals 2020

01/05/2021

	Permit Fee	Number of Permits
ACCESSORY BUILDING	\$525.00	7
ADDITION	\$250.00	1
Addition/Remodel	\$450.00	6
ADDRESS ASSINGMENT	\$7,550.00	20
Attached/Detached Garage	\$375.00	5
COMMERCIAL BUILDING	\$750.00	3
DECK/PORCH/ACCESSORY	\$960.00	19
DEMOLITION	\$0.00	2
Detached Garage/Accessory Building	\$300.00	2
Fence	\$1,000.00	18
Grading	\$250.00	1
MULTI-FAMILY	\$6,450.00	28
NEW SINGLE FAMILY	\$2,865.00	31
Pool	\$410.00	9

Sewer	\$0.00	1
SEWER	\$607,648.42	72
Standard Sign	\$2,100.00	10
Waiver	\$230.00	23
WAIVER	\$470.00	7
Water	\$463,800.00	69
WATER	\$170,280.00	1
Grand Totals	\$1,266,663.42	335

Population: All Records

Permit.DateIssued Between 1/1/2020 12:00:00 AM AND
12/31/2020 11:59:59 PM

PZE Process List

01/05/2021

PZE Process #	Address	PZE Process Type	Applicant Name	Started	Completed	Amount Billed
PC2018-28	OAK GROVE RD - VACANT	Site Plan - Minor	WESTVIEW CAPITAL LLC	02/20/2020	02/20/2020	\$0.00
PC2020-01	OAK GROVE RD	Rezoning & Zoning Amendr	WESTVIEW CAPITAL LLC	04/09/2020	10/29/2020	\$1,000.00
PC2020-02	1006 PACKARD	Final Site Plan Approval	MAS HOLDINGS LLC	04/30/2020	06/11/2020	\$1,400.00
PC2020-03	W GRAND RIV	Final Site Plan Approval	CROSSROADS DIGITAL OUTDO	05/11/2020	12/15/2020	\$1,400.00
PC2020-04	OAK GROVE RD	Preliminary Site Plan Approv	THE ANNEX GROUP	05/04/2020	12/15/2020	\$1,400.00
PC2020-05	1100 W HIGHLAND	Final Site Plan Approval	JAC PROPERTY ENTERPRISES I	06/15/2020	10/06/2020	\$1,400.00
PC2020-06	BURKHART	Rezoning & Zoning Amendr	CHESTNUT DEVELOPMENT LI	07/29/2020		\$1,000.00
PC2020-07	OAK GROVE RD	Final Site Plan Approval	THE ANNEX GROUP	10/29/2020		\$1,400.00
PC2020-08	4930 W GRAND RIV	TEMPORARY SITE PLAN	ROMAN TAFELSKI	11/17/2020	12/15/2023	\$300.00
PREC2020-01	1006 PACKARD	PRE-CONFERENCE		03/11/2020	03/11/2020	\$350.00
PZBA2020-01	66 SANTA ROSA	Zoning Board of Appeals	BOAL TIMOTHY C	01/28/2020	02/18/2020	\$400.00
PZBA2020-02	2640 BREWER	Zoning Board of Appeals	ZELLER LAVERN AND DUTT S	02/06/2020	07/30/2020	\$400.00
PZBA2020-03	2655 BYRON	Zoning Board of Appeals	OSTROWSKI LUKE & JANNET	06/30/2020	07/30/2020	\$400.00
PZBA2020-04	1100 W HIGHLAND	Zoning Board of Appeals	JAC PROPERTY ENTERPRISES I	08/27/2020	09/22/2020	\$900.00

Number of PZE Processes: 14

Total Billed:

\$11,750.00

AGENDA ITEM

9E

Monthly Activity Report for December 2020 – Assessing Dept/Brent Kilpela

MTT UPDATE:

Burkhart Ridge v Howell Township: *Petitioner withdrew appeal on December 22nd.*

Chestnut Crossing LLC v Howell Township: Prehearing General Call Hearing set for September 1, 2021 with valuation disclosure due by June 4, 2021. Sent opinion to opposing counsel on discovery provided. Waiting for reply.

Amerilodge Group v Howell Township: Filed answer to appeal on October 20th. Waiting for General Call Hearing date.

SGA Hotels LLC v Howell Township: Filed answer to appeal on October 20th. Waiting for General Call Hearing date.

SMALL CLAIMS TRIBUNAL:

Crawford Brothers v Howell Township: Telephonic hearing set for February 19th.

ASSESSING OFFICE:

ASSESSOR: Progress is continuing with the Oblique Imagery. We have reviewed sections 1-18 of the township. We have met our original goal of reviewing 50% of the township! The personal property statements were prepared in-house again this year. They will be mailed out the first week of January.

OTHER: Financial audit for year ending June 30th 2020 has been completed. The report is on the January agenda to be given by Matt Holland from Gabridge & Co.

AGENDA ITEM

9J

Howell Township
Wastewater Treatment Plant Meeting
Meeting: December 17, 2020 10am

Attending: Matt Holtz, Greg Tatara, Jim Aulette, Brent Kilpela, Jean Graham, Jonathan Hohenstein

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

Plant is running well. The aeration basin clean out has cut their use of ferric chloride by more than half. Matt is holding off on most projects in an attempt to keep contractors out of the plant. Matt and the crew are in the planning stages for getting the manholes and air release valves inspected and schedule any necessary repairs. Greg recommended using the GIS program we already have to keep track of all inspections and maintenance of the collection system. Greg showed us how it works because they use the same system at MHOG/GO.

Respectfully submitted,
Jonathan Hohenstein



FOR IMMEDIATE RELEASE

Inframark Partners with New Mountain Capital for Next Phase of Growth

New Partnership Enables Water Services Firm to Expand Service Offerings, Enter Adjacent Markets, and Pursue Acquisition Opportunities

HORSHAM, PA and NEW YORK– December 18, 2020 – Inframark, LLC, is pleased to announce that it has partnered with New Mountain Capital, a leading growth-oriented investment firm with \$28 billion in assets under management. The investment provides access to capital that enhances Inframark’s capacity for growth while maintaining and building on its leadership position in the outsourced water services market. It also reflects New Mountain Capital’s confidence in the firm’s strong reputation, robust operating model and outstanding approach to service. Terms of the transaction were not disclosed.

Inframark’s management team, led by CEO Stephane Bouvier, will continue to lead the business and execute upon their strong vision for the future. New Mountain has acquired its interest in Inframark from PPC Enterprises LLC (“PPC”) and Alston Capital Partners LLC (“Alston”). The management team will continue to have a meaningful ownership interest alongside New Mountain.

“Since becoming Inframark three years ago under PPC and Alston’s ownership, our team has placed an unwavering focus on deepening client relationships to become a recognized leader in water and infrastructure operations,” said Stephane Bouvier, CEO of Inframark. “We’re thrilled to enter this new relationship with New Mountain Capital and build on a growth model that has delivered terrific results for our company and our customers to date with substantial long-term tailwinds for the future.”

Max Alper, Partner and Head of Industrials at PPC commented, “We are very proud to have established Inframark as a stand-alone entity three years ago and to have partnered with management during the first stage of the Company’s significant growth as an independent business. We are grateful to the entire leadership team and all the employees of Inframark for the enormous work that has gone into the successes achieved during our ownership. On behalf of PPC and Alston, we wish them all the best for the future.”

With its new partnership, Inframark will maintain its multi-faceted growth strategy focused on enhancing its service offering and expanding into new and adjacent markets. Management will pursue this through an increased focus on strategic acquisitions and continued investment in capabilities and technologies that deliver more value to customers across core business units: operation and maintenance of water and wastewater systems, management of community infrastructure, and related services.

“Inframark has demonstrated a strong commitment to client service, innovation and environmentally-friendly solutions while ensuring the delivery of safe and clean water to over 4 million people across the United States,” said Lars Johansson, Managing Director at New Mountain Capital. “We look forward to accelerating the scalable growth plan against which

Stephane and his leadership team are already executing. Our firm's expertise in supporting market leaders on their growth journey will be the basis for a meaningful partnership.”

Harris Williams served as the exclusive advisor to Inframark on this transaction.

About INFRAMARK

Inframark, LLC (www.inframark.com) is a standalone American infrastructure services company focused on operation and maintenance of water and wastewater systems, management of community infrastructure, and back-office services.

With more than 40 years of experience in managing water-related infrastructure, the company employs in excess of 1,500 people serving more than 400 clients in 19 states. Its North American operations manages facilities that can treat over 900 million gallons of drinking water and wastewater daily. It also manages more than 7,000 miles of wastewater collection and water distribution networks. Its infrastructure management services group serves 220 clients with financial, administrative and specialized support services.

About New Mountain Capital

New Mountain Capital is a New York-based investment firm that emphasizes business building and growth, rather than debt, as it pursues long-term capital appreciation. The firm currently manages private equity, public equity, and credit funds with over \$28 billion in assets under management. New Mountain seeks out what it believes to be the highest quality growth leaders in carefully selected industry sectors and then works intensively with management to build the value of these companies. For more information on New Mountain Capital, please visit www.newmountaincapital.com

Contacts:

Inframark

Jennifer Flipping
Phone: 215.859.7239
Email: Jennifer.Flipping@inframark.com

New Mountain Capital

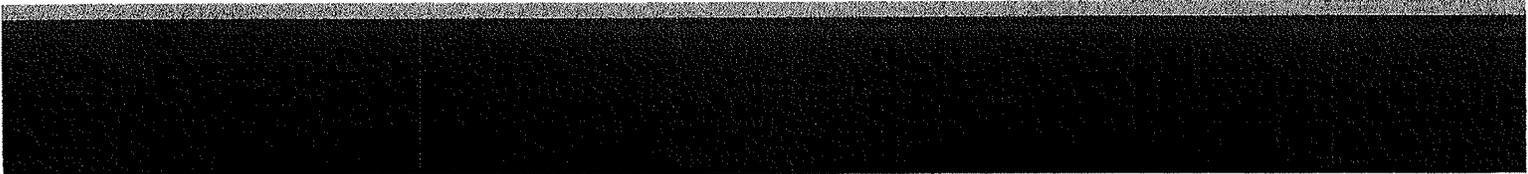
Dana Gorman / Claire Walsh
Abernathy MacGregor
Phone: 212-371-5999
Email: dtg@abmac.com / cw@abmac.com

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Howell Township, MI

November 2020 Monthly Report

November 16, 2020



November 16, 2020

Mr. Mike Coddington
Township Supervisor
Howell Township
3525 Byron
Howell, MI 48855

Re: Letter of Transmittal-Monthly Operation Report

Dear Mike,

Please find attached the Monthly Client Report for November 2020.

We have read, reviewed and vetted all information conveyed in this report and verify the accuracy of all data. Additionally, this report provides a representation of the overall operations for the month reported.

If you have any questions or comments, please feel free to call 517-518-1355.

Sincerely,



Matthew Holtz
Plant Manager

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 October. We are always available to discuss any of these matters in greater detail if you have any further questions or comments. There were no violations in November. We are thankful for the continued opportunity to partner with Howell Township.

Site Visit – Town Officials	0
Site Visit – Inframark Officials	0
NPDES Permit Compliance	met compliance for November
Preventative Work Orders	86 open 86 closed
Corrective Work Orders	1 open 0 closed
Locates for Month	17 marked 82 no conflict
Health & Safety	0 recordable incidents 0 lost time incidents

Items Requiring Action

We would like further discussion and consideration on the following:

Criticality**	Request	Impact	Est. Cost	Timing
High	Update SCADA to VT SCADA. 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	Estimate submitted
High	Connect potable water to plant piping system	Allows for cleaning in the facility and some systems require water for proper operation.	TBD	
High	Headworks evaluation, grit removal will require water for proper operation.	Protect the biolac tank from grit and rags	TBD	
High	Main power disconnect for treatment plant	Allow the ability to disconnect the plant from DTE in case of partial loss of power	TBD	

Operations

The treatment plant did not experience any violations in November.

All lab work with the exception of CBOD and mercury is now performed in house.

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

Maintenance & Repair

A copy of the monthly maintenance report is attached. A total of 86 preventative maintenance work orders were completed in November.

Repaired and replaced fuses and a contactor that were damaged from November 9th power outage.

Purchased a backup power supply for the plant that was damaged, \$96.00.

Personnel

Onsite personnel serving the project during November included Matthew Holtz, Andre Randall, Bill Jones, and Chris McDonald with Kirt Ervin as the Regional VP.

giffels **Memorandum** **webster**

To: Howell Township Board of Trustees Date: December 23, 2020
From: Jason Mayer, PE, Giffels Webster Project: Howell Township
RE: Grand River Pump Station Upgrades Project Number: 19634.00

This memo is a summary of the project and budget for the **Howell Township Grand River Pump Station Upgrade** located at 2515 W. Grand River Avenue. We appreciate the opportunity to work with you on this successful project and we hope to work with you again soon.

BACKGROUND

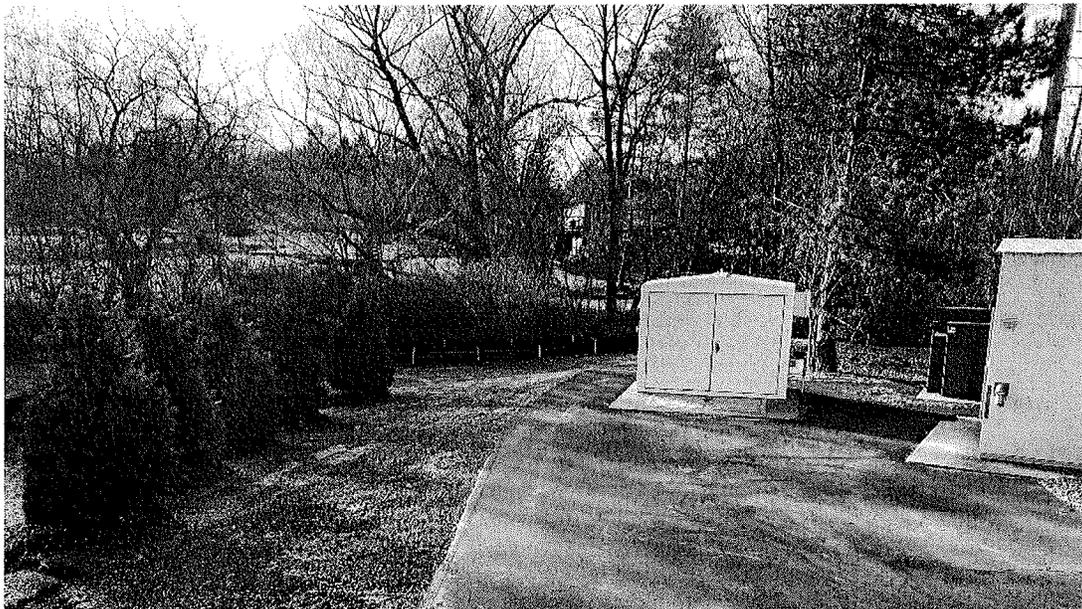
The intent of this project was to install a submersible pump station with above ground valves and controls in a heated enclosure to replace the existing suction pump station that was in a below grade metal chamber. The new station includes digital level sensing with a SCADA system connection.

BUDGET SUMMARY

The total project budget was \$366,760.90 as approved by the township board on February 10, 2020. The final project cost was \$333,486.84 with acceptance of the balancing change on December 15, 2020.

PROJECT SUMMARY

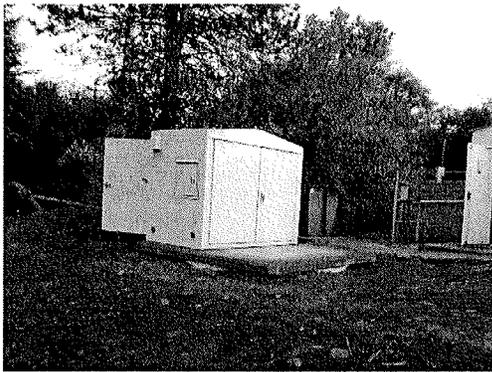
Construction began on September 9, 2020 and the new pump station was operating on September 23, 2020. The final restoration was completed by October 21, 2020.



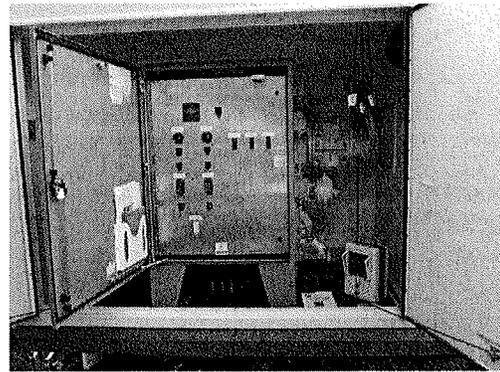
Completed project with landscaping and additional paving

The project replaced an existing Smith and Loveless pump station that was originally installed in 1988. The base of the metal pump station chamber was buried approximately five feet below grade, sitting on top of an eight-foot diameter concrete wet well. The bypass connection on the existing station was not set up for pumping around the station so a new valve and connection had to be installed on the existing force main before the existing station could be removed. An existing meter vault located 25 feet west of the station was converted to a flushing and bypass pumping connection with a quick connect and a plug valve that were installed on the force main.

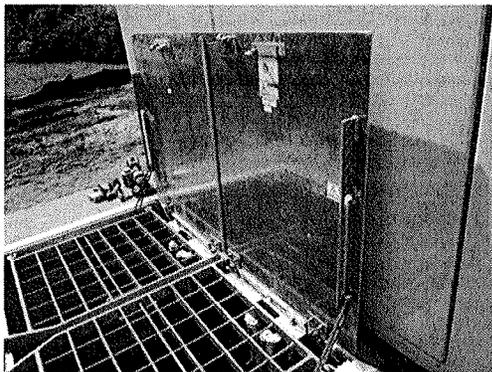
A precast section was placed to extend the existing wet well to the surface. A pre-assembled Pumpcon pump station enclosure and base was installed on top of the new section. The above ground enclosure contained valves accessed from the front doors and the control panel at the back doors. The base includes integral hatch access to the wet well for new submersible pumps by Flygt.



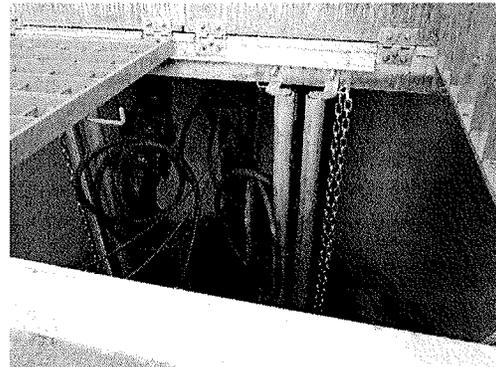
Station on wet well prior to paving



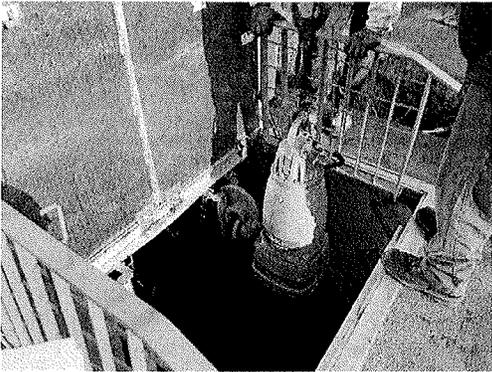
Control panel through rear doors of enclosure



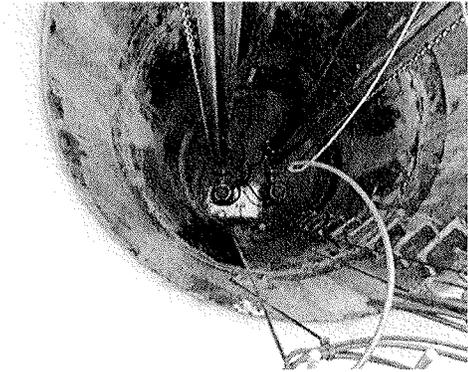
Wet well hatch with safety grate



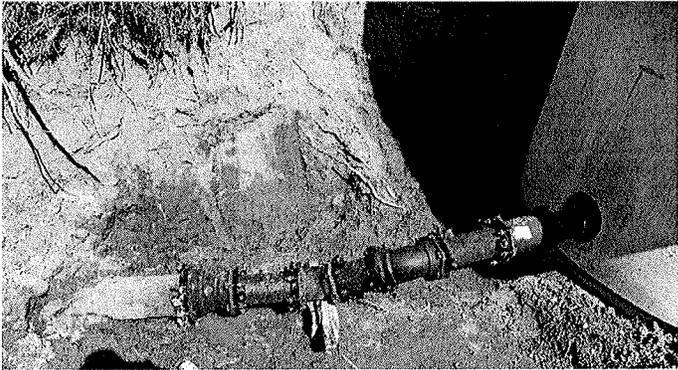
Restrained joint pipe connections to station



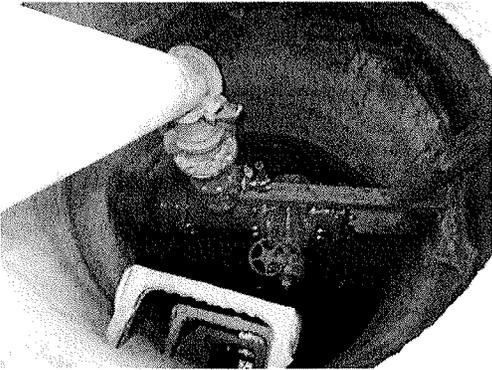
Submersible pump raised on guide rail



Pumps in wet well



Pump station reconnection to force main prior to backfilling.



*New valve and bypass connection installed in converted meter vault.
The bypass piping is connected and braced for operation in this photo*

AGENDA ITEM

11

Howell Township
Invoice and Check Registers
As of 12/31/2020

INVOICE REGISTER REPORT FOR HOWELL TOWNSHIP

01/04/2021 11:17 AM
 User: BRENT KIPELA
 DB: Howell Twp

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date
12/1/2020 19465	LIVINGSTON COUNTY TREASURER DOG LICENSES 701-000-238.00	12/01/2020 BRENT KIPELA	12/01/2020	23.50	0.00	Paid	Y 12/01/2020
11/23/2020 19466	LIVINGSTON COUNTY TREASURER MOBILE HOME FEES 701-000-239.00	11/23/2020 BRENT KIPELA	12/01/2020	765.00	0.00	Paid	Y 12/01/2020
12/1/2020 19467	HOWELL PUBLIC SCHOOLS SUMMER 2020 TAXES 11/16 - 11/30 703-000-225.00	12/01/2020 BRENT KIPELA	12/15/2020	1,614.67	0.00	Paid	Y 12/01/2020
12/1/2020 19468	HOWELL PUBLIC SCHOOLS SUMMER 2020 TAXES 11/16 - 11/30 703-000-225.01	12/01/2020 BRENT KIPELA	12/10/2020	797.51	0.00	Paid	Y 12/01/2020
12/1/2020 19469	LIVINGSTON COUNTY TREASURER SUMMER 2020 TAXES 11/16 - 11/30 703-000-228.01	12/01/2020 BRENT KIPELA	12/10/2020	3,176.46	0.00	Paid	Y 12/01/2020
12/1/2020 19470	LIV EDUC SERVICE AGENCY SUMMER 2020 TAXES 11/16 - 11/30 703-000-227.00	12/01/2020 BRENT KIPELA	12/10/2020	1,730.42	0.00	Paid	Y 12/01/2020
12/1/2020 19471	LIVINGSTON COUNTY TREASURER SUMMER 2020 TAXES 11/16 - 11/30 703-000-228.00	12/01/2020 BRENT KIPELA	12/10/2020	1,734.59	0.00	Paid	Y 12/01/2020
12/1/2020 19472	HOWELL TOWNSHIP DRAINS FOR TWP PARCELS (69 TOTAL B 592-442-956.00	12/01/2020 BRENT KIPELA	12/01/2020	1,762.17	0.00	Paid	Y 12/01/2020
530361975 19473	UTS SCADA SERVICE CALL 592-442-801.00	11/24/2020 BRENT KIPELA	12/24/2020	588.00	0.00	Paid	Y 12/01/2020
57355 19474	INFRAMARK, LLC LABOR FOR CLEANING AERATION BASIN 592-442-801.00	11/24/2020 BRENT KIPELA	12/24/2020	10,000.00	0.00	Paid	Y 12/01/2020
761-10592346 19475	STATE OF MICHIGAN - EGLE NPDES ANNUAL PERMIT FEE 2021 M005 592-442-966.00	12/01/2020 BRENT KIPELA	12/31/2020	1,950.00	0.00	Paid	Y 12/01/2020
	WWTP STATE OF MICHIGAN EXPENSE			1,950.00			

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						

31667	HI-TECH SAFE & LOCK COMPANY, INC	11/23/2020	12/23/2020	1,065.51	0.00	Paid	Y
19487	INSTALL NEW BOARD ROOM DOOR	BRENT KILPELA					12/01/2020
	101-265-930.01	TWP HALL OFFICE EQUIPMENT & REPAIR		1,065.51			

5336	PERFECT MAINTENANCE	11/30/2020	12/30/2020	175.00	0.00	Paid	Y
19488	DECEMBER CLEANING	BRENT KILPELA					12/01/2020
	101-265-775.00	TWP HALL OFFICE CLEANING EXPENSE		175.00			

66096	ECONO PRINT	11/29/2020	12/10/2020	1,000.28	0.00	Paid	Y
19489	WINTER TAX BILL PROCESSING	BRENT KILPELA					12/01/2020
	101-253-726.01	TREASURER POSTAGE		1,000.28			

001142946504	MUTUAL OF OMAHA INSURANCE COMPANY	11/16/2020	12/15/2020	186.38	0.00	Paid	Y
19490	DECEMBER 2020	BRENT KILPELA					12/01/2020
	101-265-721.00	TWP HALL LIFE INSURANCE EXPENSE		186.38			

12/3/2020	MICHIGAN ASSESSOR ASSOCIATION	12/03/2020	12/31/2020	90.00	0.00	Paid	Y
19491	BRENT KILPELA 2021 MEMBERSHIP	BRENT KILPELA					12/03/2020
	101-209-957.00	ASSESSING DUES & SUBSCRIPTION EXPENSE		90.00			

204568	SPICER GROUP	12/03/2020	12/10/2020	3,191.75	0.00	Paid	Y
19492	BD Bond Refund	BRENT KILPELA					12/03/2020
	101-000-203.00	BSP20-0003		3,191.75			

56036	FAHEY SCHULTZ BURZYCH RHODES PLC	11/30/2020	12/31/2020	2,886.50	0.00	Paid	Y
19493	GENERAL	BRENT KILPELA					12/03/2020
	101-268-801.01	TWP AT LARGE LEGAL EXPENSE		2,886.50			

56037	FAHEY SCHULTZ BURZYCH RHODES PLC	11/30/2020	12/31/2020	1,003.00	0.00	Paid	Y
19494	RAINBOW	BRENT KILPELA					12/03/2020
	101-268-801.01	TWP AT LARGE LEGAL EXPENSE		1,003.00			

56038	FAHEY SCHULTZ BURZYCH RHODES PLC	11/30/2020	12/31/2020	2,425.50	0.00	Paid	Y
19495	ZONING	BRENT KILPELA					12/03/2020
	101-268-801.01	TWP AT LARGE LEGAL EXPENSE		2,425.50			

3312464621	PITNEY BOWES GLOBAL FINANCIAL SERV.	11/25/2020	12/29/2020	384.57	0.00	Paid	Y
19496	QUARTERLY RENTAL 9/30 - 12/29/2020	BRENT KILPELA					12/08/2020
	101-265-930.01	TWP HALL OFFICE EQUIPMENT & REPAIR		384.57			

311627	APEX SOFTWARE	11/27/2020	12/28/2020	470.00	0.00	Paid	Y
19497	ANNUAL MAINTENANCE	BRENT KILPELA					12/08/2020
	101-209-727.00	ASSESSING SUPPLIES EXPENSE		470.00			

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						

200232544939	DTE ENERGY	11/30/2020	12/31/2020	543.80	0.00	Paid	Y
19498	STREETLIGHTS	BRENT KILPELA					
	101-268-920.00	TWP AT LARGE STREETLIGHT EXPENSE		543.80			12/08/2020

5943692	U. S. BANK	11/25/2020	12/25/2020	300.00	0.00	Paid	Y
19499	SEWER 8 AGENT FEE	BRENT KILPELA					
	592-852-992.03	SWR/WTR 8 BOND AGENT FEE EXP		300.00			12/08/2020

5943693	U. S. BANK	11/25/2020	12/25/2020	300.00	0.00	Paid	Y
19500	SEWER 7 AGENT FEE	BRENT KILPELA					
	592-853-991.02	SEWER 7 AGENT FEES		300.00			12/08/2020

5943694	U. S. BANK	11/25/2020	12/31/2020	300.00	0.00	Paid	Y
19501	SEWER 11 AGENT FEE	BRENT KILPELA					
	592-854-992.03	SWR 11 PAYING AGENT FEE EXP		300.00			12/08/2020

2159220	CARLISLE WORTMAN ASSOC, INC.	12/14/2020	12/21/2020	880.00	0.00	Paid	Y
19502	BD Bond Refund	BRENT KILPELA					
	101-000-203.00	BSP20-0003		880.00			12/14/2020

2159221	CARLISLE WORTMAN ASSOC, INC.	12/09/2020	12/31/2020	42.50	0.00	Paid	Y
19503	ZONING ORDINANCE	BRENT KILPELA					
	101-400-801.00	PLANNING-CONTRACTED PLANNER EXPENSE		42.50			12/14/2020

2159219	CARLISLE WORTMAN ASSOC, INC.	12/09/2020	12/31/2020	688.00	0.00	Paid	Y
19504	LARE TEMP SITE PLAN	BRENT KILPELA					
	101-400-801.00	PLANNING-CONTRACTED PLANNER EXPENSE		688.00			12/14/2020

2159218	CARLISLE WORTMAN ASSOC, INC.	12/09/2020	12/31/2020	720.00	0.00	Paid	Y
19505	GENERAL CONSULTATION	BRENT KILPELA					
	101-400-801.00	PLANNING-CONTRACTED PLANNER EXPENSE		720.00			12/14/2020

58265	INFRAMARK, LLC	12/10/2020	12/31/2020	28,685.68	0.00	Paid	Y
19506	WWTTP DECEMBER 2020	BRENT KILPELA					
	592-442-801.00	WWTTP CONTRACTED SERVICES EXPENSE		28,685.68			12/14/2020

279708	PVS TECHNOLOGIES, INC	12/08/2020	12/31/2020	4,527.42	0.00	Paid	Y
19507	FERRIC CHLORIDE 45,000 LBS	BRENT KILPELA					
	592-442-729.00	WWTTP CHEMICALS EXPENSE		4,527.42			12/14/2020

202634	SPICER GROUP	07/28/2020	12/31/2020	823.00	0.00	Paid	Y
19508	78 FORDNEY SEWER TAP	BRENT KILPELA					
	592-000-775.00	SEWER FUND REPAIR & IMPROV EXPENSE		823.00			12/14/2020

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						

21284786	GUARDIAN ALARM	12/14/2020	12/31/2020	793.92	0.00	Paid	Y
19509	ALARM MONITORING 1/1/21-6/30/21	BRENT KILPELA					
	101-265-931.00	TWP HALL	GROUPS CARE EXPENSE	793.92			12/14/2020

83083	MASTER MEDIA	12/07/2020	12/31/2020	434.80	0.00	Paid	Y
19510	KITCHEN SUPPLIES	BRENT KILPELA					
	101-265-727.00	TWP HALL	KITCHEN/BATH SUPPLIES EXPENSE	434.80			12/14/2020

51674194	TETRA TECH INC	12/14/2020	12/23/2020	3,705.00	0.00	Paid	Y
19511	BD Bond Refund	BRENT KILPELA					
	101-000-203.00	BSP18-0011		3,705.00			12/14/2020

12/4/2020	DTE ENERGY	12/04/2020	12/28/2020	169.01	0.00	Paid	Y
19512	391 N BURKHART DEC 2020	BRENT KILPELA					
	592-442-920.00	WWTP	ELECTRICITY EXPENSE	169.01			12/14/2020

12/4/2020	DTE ENERGY	12/04/2020	12/28/2020	146.13	0.00	Paid	Y
19513	1009 N BURKHART DEC 2020	BRENT KILPELA					
	592-442-920.00	WWTP	ELECTRICITY EXPENSE	146.13			12/14/2020

12/4/2020	DTE ENERGY	12/04/2020	12/28/2020	381.71	0.00	Paid	Y
19514	2571 OAKROVE DEC 2020	BRENT KILPELA					
	592-442-920.00	WWTP	ELECTRICITY EXPENSE	381.71			12/14/2020

45589	REGAL RIGGING & DEMOLITION LLC	12/08/2020	12/31/2020	29,385.00	0.00	Paid	Y
19515	DEMOLITION AT 2990 TOOLEY & 3150 C BRENT KILPELA	BRENT KILPELA					
	592-000-972.00	SEWER/WATER CAPITAL	OUTLAY EXPENSE	29,385.00			12/14/2020

12/15/2020	BENEFIT PLAN SERVICES	12/15/2020	12/23/2020	1,400.00	0.00	Paid	Y
19516	PENSTON PLAN 7/1/2019 - 6/30/2020	BRENT KILPELA					
	101-265-801.01	TWP HALL	LEGAL EXPENSE	1,400.00			12/16/2020

12/16/2020	HOWELL PUBLIC SCHOOLS	12/16/2020	12/16/2020	771.20	0.00	Paid	Y
19517	SUMMER TAXES 2020 12/1 - 12/15/202	BRENT KILPELA					
	703-000-225.00	TAX DUE TO HOWELL SCHLS	DEBT SUMMER	771.20			12/16/2020

12/16/2020	HOWELL PUBLIC SCHOOLS	12/16/2020	12/16/2020	4,545.41	0.00	Paid	Y
19518	SUMMER TAXES 2020 12/1 - 12/15/202	BRENT KILPELA					
	703-000-225.01	TAX DUE TO HOWELL SCHLS	OPER SUMMER	4,545.41			12/16/2020

12/16/2020	LIVINGSTON COUNTY TREASURER	12/16/2020	12/16/2020	1,517.12	0.00	Paid	Y
19519	SUMMER TAXES 2020 12/1 - 12/15/202	BRENT KILPELA					
	703-000-228.01	TAX DUE TO COUNTY SET	SUMMER	1,517.12			12/16/2020

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
	GL Distribution						

12/16/2020	LIV EDUC SERVICE AGENCY		12/16/2020	826.49	0.00	Paid	Y
19520	SUMMER TAXES 2020 12/1 - 12/15/202	BRENT KILPELA					
	703-000-227.00	TAX DUE TO LEESA SUMMER		826.49			12/16/2020

12/16/2020	LIVINGSTON COUNTY TREASURER		12/16/2020	828.46	0.00	Paid	Y
19521	SUMMER TAXES 2020 12/1 - 12/15/202	BRENT KILPELA					
	703-000-228.00	TAX DUE TO COUNTY SUMMER		828.46			12/16/2020

12/16/2020	LIVINGSTON COUNTY TREASURER		12/16/2020	28,671.73	0.00	Paid	Y
19522	2020 WINTER TAXES 12/1 - 12/15/202	BRENT KILPELA					
	703-000-228.90	TAX DUE TO COUNTY WINTER		28,671.73			12/16/2020

12/16/2020	HOWELL PUBLIC SCHOOLS		12/16/2020	105,384.69	0.00	Paid	Y
19523	2020 WINTER TAXES 12/1 - 12/15/202	BRENT KILPELA					
	703-000-225.91	TAX DUE TO HOWELL SCHLS DEBT WINTER		105,384.69			12/16/2020

12/16/2020	HOWELL CARNEGIE LIBRARY		12/16/2020	36,253.96	0.00	Paid	Y
19524	2020 WINTER TAXES 12/1 - 12/15/202	BRENT KILPELA					
	703-000-223.90	TAX DUE TO HOWELL LIBRARY WINTER		36,253.96			12/16/2020

12/16/2020	HOWELL AREA FIRE AUTHORITY		12/16/2020	11,626.09	0.00	Paid	Y
19525	2020 WINTER TAXES 12/1 - 12/15/202	BRENT KILPELA					
	703-000-223.91	TAX DUE TO HOWELL LIBRARY WINTER		11,626.09			12/16/2020

12/16/2020	FOWLerville DIST LIBRARY		12/16/2020	1,658.58	0.00	Paid	Y
19526	2020 WINTER TAXES 12/1 - 12/15/202	BRENT KILPELA					
	703-000-223.91	TAX DUE TO FOWL LIBRARY WINTER		1,658.58			12/16/2020

12/16/2020	HOWELL AREA FIRE AUTHORITY		12/16/2020	51,631.88	0.00	Paid	Y
19527	2020 WINTER TAXES 12/1 - 12/15/202	BRENT KILPELA					
	703-000-234.90	TAX DUE TO HOWELL FIRE WINTER		51,631.88			12/16/2020

202637	SPICER GROUP		12/17/2020	2,725.00	0.00	Paid	Y
19528	BD Bond Refund	BRENT KILPELA					
	101-000-203.00	BSP20-0005		2,725.00			12/17/2020

12/17/2020	BENFORD, ANDREW		12/17/2020	110.22	0.00	Paid	Y
19529	UB refund for account: 0621100028	BRENT KILPELA					
	592-000-214.89	SEWER DEBT FEE QTRLY		110.22			12/16/2020

12/22/2020	Debra Maahs		12/22/2020	11.32	0.00	Paid	Y
19530	UB refund for account: 0627304043	BRENT KILPELA					
	592-000-214.89	SEWER METERED		11.32			12/22/2020

INVOICE REGISTER REPORT FOR HOWELL TOWNSHIP

01/04/2021 11:17 AM
 User: BRENT KILPELA
 DB: Howell Twp

Inv Num	Vendor Description	GL Distribution	Inv Date	Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date
12/21/2020	PURCHASE POWER		12/21/2020		12/31/2020	1,510.00	0.00	Paid	12/22/2020
19531	PREPAID POSTAGE		BRENT KILPELA						
	101-000-123.00	GEN FUND PREPAID EXPENSES				1,510.00			
83120	MASTER MEDIA		12/14/2020		12/31/2020	35.89	0.00	Paid	12/22/2020
19532	ENVELOPES		BRENT KILPELA						
	101-265-727.01	TWP HALL OFFICE SUPPLIES EXPENSE				35.89			
4070247916	CINTAS CORPORATION #725		12/16/2020		12/31/2020	71.24	0.00	Paid	12/22/2020
19533	BLUE MATS		BRENT KILPELA						
	101-265-775.00	TWP HALL OFFICE CLEANING EXPENSE				71.24			
0003622643	LIVINGSTON DAILY PRESS & ARGUS		12/20/2020		12/31/2020	50.00	0.00	Paid	12/22/2020
19534	NOVEMBER PUBLICATIONS		BRENT KILPELA						
	101-101-900.00	TWP BOARD PRINT & PUBL EXPENSE				50.00			
001153243757	MUTUAL OF OMAHA INSURANCE COMPANY		12/20/2020		12/31/2020	186.38	0.00	Paid	12/22/2020
19535	DECEMBER 2020		BRENT KILPELA						
	101-265-721.00	TWP HALL LIFE INSURANCE EXPENSE				186.38			
12/11/2020	DPE ENERGY		12/11/2020		12/31/2020	471.76	0.00	Paid	12/22/2020
19536	TWP HALL DEC 2020		BRENT KILPELA						
	101-265-920.00	TWP HALL ELECTRICITY EXPENSE				471.76			
205011228483	CONSUMERS ENERGY		12/14/2020		12/31/2020	277.68	0.00	Paid	12/22/2020
19537	TWP HALL DEC 2020		BRENT KILPELA						
	101-265-922.00	TWP HALL NATURAL GAS EXPENSE				277.68			
761-10597953	STATE OF MICHIGAN - EGLE		12/15/2020		12/31/2020	1,292.70	0.00	Paid	12/22/2020
19538	BIOSOLIDS LAND APP FEE		BRENT KILPELA						
	592-442-969.01	WWTP BIOSOLIDS REMOVAL EXPENSE				1,292.70			
517552195612	AT&T		12/13/2020		12/31/2020	161.85	0.00	Paid	12/22/2020
19539	517 552-1956 FOR DEC 2020		BRENT KILPELA						
	592-442-850.00	WWTP TELEPHONE EXPENSE				161.85			
12/11/2020	DTE ENERGY		12/11/2020		12/31/2020	232.06	0.00	Paid	12/22/2020
19540	2559 W GRAND RIVER DEC 2020		BRENT KILPELA						
	592-442-920.00	WWTP ELECTRICITY EXPENSE				232.06			
12/11/2020	DTE ENERGY		12/11/2020		12/31/2020	92.27	0.00	Paid	12/22/2020
19541	1216 PACKARD DEC 2020		BRENT KILPELA						
	592-442-920.00	WWTP ELECTRICITY EXPENSE				92.27			

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						

12/11/2020	DTE ENERGY	12/11/2020	12/31/2020	196.78	0.00	Paid	Y
19542	3888 OAKGROVE DEC 2020	BRENT KILPELA					12/22/2020
	592-442-920.00	WWTP ELECTRICITY EXPENSE		196.78			

12/11/2020	DTE ENERGY	12/11/2020	12/31/2020	228.93	0.00	Paid	Y
19543	2700 TOOLHEY DEC 2020	BRENT KILPELA					12/22/2020
	592-442-920.00	WWTP ELECTRICITY EXPENSE		228.93			

12/11/2020	DTE ENERGY	12/11/2020	12/31/2020	4,342.47	0.00	Paid	Y
19544	1222 PACKARD DEC 2020	BRENT KILPELA					12/22/2020
	592-442-920.00	WWTP ELECTRICITY EXPENSE		4,342.47			

12/11/2020	DTE ENERGY	12/11/2020	12/31/2020	302.19	0.00	Paid	Y
19545	1034 AUSTIN CT DEC 2020	BRENT KILPELA					12/22/2020
	592-442-920.00	WWTP ELECTRICITY EXPENSE		302.19			

12/11/2020	DTE ENERGY	12/11/2020	12/31/2020	371.71	0.00	Paid	Y
19546	1575 N BURKHART DEC 2020	BRENT KILPELA					12/22/2020
	592-442-920.00	WWTP ELECTRICITY EXPENSE		371.71			

203765325394	CONSUMERS ENERGY	12/11/2020	12/31/2020	388.45	0.00	Paid	Y
19547	1222 PACKARD DR DEC 2020	BRENT KILPELA					12/22/2020
	592-442-922.00	WWTP NATURAL GAS EXPENSE		388.45			

207057474741	CONSUMERS ENERGY	12/14/2020	12/31/2020	111.07	0.00	Paid	Y
19548	2571 OAKGROVE DEC 2020	BRENT KILPELA					12/22/2020
	592-442-922.00	WWTP NATURAL GAS EXPENSE		111.07			

206879687420	CONSUMERS ENERGY	12/11/2020	12/31/2020	20.72	0.00	Paid	Y
19549	391 N BURKHART DEC 2020	BRENT KILPELA					12/22/2020
	592-442-922.00	WWTP NATURAL GAS EXPENSE		20.72			

530362311	UIS SCADA	12/24/2020	01/23/2020	1,628.61	0.00	Paid	Y
19554	SERVICE CALL FOR LAMBERT LIFT STAT	BRENT KILPELA					12/29/2020
	592-442-801.00	WWTP CONTRACTED SERVICES EXPENSE		1,628.61			

12/16/2020	DTE ENERGY	12/16/2020	01/07/2021	52.08	0.00	Paid	Y
19555	271 E HIGHLAND DEC 2020	BRENT KILPELA					12/29/2020
	592-442-920.00	WWTP ELECTRICITY EXPENSE		52.08			

3177	TRUE VALUE HARDWARE	12/16/2020	12/29/2020	18.44	0.00	Paid	Y
19556	KEYS/FASTENERS	BRENT KILPELA					12/29/2020
	592-442-956.00	WWTP MISCELLANEOUS EXPENSE		18.44			

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						

205119	SPICER GROUP						
19557	BD Bond Refund	12/29/2020	01/05/2021	625.00	0.00	Paid	Y
	101-000-203.00	BRENT KILPELA					12/29/2020
	BSP20-0002			625.00			

7332879	GARRIDGE & COMPANY, PLC						
19558	FINAL BILLING FOR 6/30/2020 AUDIT	12/23/2020	01/22/2021	4,700.00	0.00	Paid	Y
	101-000-237.00	BRENT KILPELA					12/29/2020
	AUDIT PAYABLE			4,100.00			
	101-265-728.00	TWP HALL COMPUTER SUPPORT EXPENSE		600.00			

# of Invoices:	90	# Due:	0	Totals:	377,230.85	0.00
# of Credit Memos:	0	# Due:	0	Totals:	0.00	0.00

377,230.85
L Agrees with Quick Register
 BK

--- TOTALS BY FUND ---

101 - GENERAL FUND	33,662.38	0.00
592 - SWR/WTR	90,010.71	0.00
701 - TRUST & AGENCY	788.50	0.00
703 - TAX FUND	252,769.26	0.00

--- TOTALS BY DEPT/ACTIVITY ---

000 - OTHER	300,624.05	0.00
101 - TOWNSHIP BOARD	50.00	0.00
191 - ELECTIONS	414.58	0.00
209 - ASSESSING	560.00	0.00
215 - CLERK	120.00	0.00
253 - TREASURER	1,000.28	0.00
265 - TOWNSHIP HALL	6,471.47	0.00
268 - TOWNSHIP AT LARGE	6,858.80	0.00
400 - PLANNING COMMISSION	1,450.50	0.00
442 - WWTP	58,781.17	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				
12/08/2020	GEN	101001690(E)	COMCAST	388.34
12/08/2020	GEN	101001691(E)	DTE ENERGY	543.80 V
			Void Reason: NOT SETUP FOR EFT	
12/08/2020	GEN	17669	APEX SOFTWARE	470.00
12/08/2020	GEN	17670	ECONO PRINT	1,000.28
12/08/2020	GEN	17671	FAHEY SCHULTZ BURZYCH RHODES PLC	6,315.00
12/08/2020	GEN	17672	HI-TECH SAFE & LOCK COMPANY, INC	1,065.51
12/08/2020	GEN	17673	MICHIGAN ASSESSOR ASSOCIATION	90.00
12/08/2020	GEN	17674	MICHIGAN ASSOC OF MUNICIPAL CLKS	120.00
12/08/2020	GEN	17675	MUTUAL OF OMAHA INSURANCE COMPANY	186.38
12/08/2020	GEN	17676	PERFECT MAINTENANCE	175.00
12/08/2020	GEN	17677	PITNEY BOWES GLOBAL FINANCIAL SERV.	384.57
12/08/2020	GEN	17678	SPECTRUM	414.58
12/08/2020	GEN	17679	SPICER GROUP	3,191.75
12/08/2020	GEN	17680	DTE ENERGY	543.80
12/29/2020	GEN	101001692(E)	CONSUMERS ENERGY	277.68
12/29/2020	GEN	101001693(E)	DTE ENERGY	471.76
12/29/2020	GEN	17681	BENEFIT PLAN SERVICES	1,400.00
12/29/2020	GEN	17682	CARLISLE WORTMAN ASSOC, INC.	2,330.50
12/29/2020	GEN	17683	CINTAS CORPORATION #725	71.24
12/29/2020	GEN	17684	GABRIDGE & COMPANY, PLC	4,700.00
12/29/2020	GEN	17685	GUARDIAN ALARM	793.92
12/29/2020	GEN	17686	LIVINGSTON DAILY PRESS & ARGUS	50.00
12/29/2020	GEN	17687	MASTER MEDIA	470.69
12/29/2020	GEN	17688	MUTUAL OF OMAHA INSURANCE COMPANY	186.38
12/29/2020	GEN	17689	PURCHASE POWER	1,510.00
12/29/2020	GEN	17690	SPICER GROUP	3,350.00
12/29/2020	GEN	17691	TETRA TECH INC	3,705.00

GEN TOTALS:

Total of 27 Checks:	34,206.18
Less 1 Void Checks:	543.80
Total of 26 Disbursements:	33,662.38

Bank T&A TRUST & AGENCY CHECKING

12/02/2020	T&A	3479	LIVINGSTON COUNTY TREASURER	23.50 V
			Void Reason: Voided Check Range Void Utility	
12/02/2020	T&A	3480	LIVINGSTON COUNTY TREASURER	765.00 V
			Void Reason: Voided Check Range Void Utility	
12/02/2020	T&A	3481	LIVINGSTON COUNTY TREASURER	23.50
12/02/2020	T&A	3482	LIVINGSTON COUNTY TREASURER	765.00

T&A TOTALS:

Total of 4 Checks:	1,577.00
Less 2 Void Checks:	788.50
Total of 2 Disbursements:	788.50

Bank TAX TAX CHECKING

12/02/2020	TAX	5468	HOWELL PUBLIC SCHOOLS	1,614.67
12/02/2020	TAX	5469	HOWELL PUBLIC SCHOOLS	797.51
12/02/2020	TAX	5470	LIV EDUC SERVICE AGENCY	1,730.42
12/02/2020	TAX	5471	LIVINGSTON COUNTY TREASURER	3,176.46
12/02/2020	TAX	5472	LIVINGSTON COUNTY TREASURER	1,734.59
12/16/2020	TAX	5473	FOWLERVILLE DIST LIBRARY	1,658.58
12/16/2020	TAX	5474	FOWLERVILLE SCHOOLS	11,626.09
12/16/2020	TAX	5475	HOWELL AREA FIRE AUTHORITY	51,631.88
12/16/2020	TAX	5476	HOWELL CARNEGIE LIBRARY	36,253.96
12/16/2020	TAX	5477	HOWELL PUBLIC SCHOOLS	771.20
12/16/2020	TAX	5478	HOWELL PUBLIC SCHOOLS	4,545.41
12/16/2020	TAX	5479	HOWELL PUBLIC SCHOOLS	105,384.69
12/16/2020	TAX	5480	LIV EDUC SERVICE AGENCY	826.49
12/16/2020	TAX	5481	LIVINGSTON COUNTY TREASURER	1,517.12
12/16/2020	TAX	5482	LIVINGSTON COUNTY TREASURER	828.46
12/16/2020	TAX	5483	LIVINGSTON COUNTY TREASURER	28,671.73

TAX TOTALS:

Total of 16 Checks:	252,769.26
Less 0 Void Checks:	0.00
Total of 16 Disbursements:	252,769.26

Check Date	Bank	Check	Vendor Name	Amount
Bank UTYCK UTILITY CHECKING				
12/08/2020	UTYCK	2721	STATE OF MICHIGAN - EGLE	1,950.00
12/08/2020	UTYCK	2722	HOWELL TOWNSHIP	1,762.17
12/08/2020	UTYCK	2723	INFRAMARK, LLC	10,000.00
12/08/2020	UTYCK	2724	K & J ELECTRIC, INC	452.00
12/08/2020	UTYCK	2725	U. S. BANK	300.00
12/08/2020	UTYCK	2726	U. S. BANK	300.00
12/08/2020	UTYCK	2727	U. S. BANK	300.00
12/08/2020	UTYCK	2728	UIS SCADA	588.00
12/08/2020	UTYCK	590003255 (E)	AT&T	222.80
12/08/2020	UTYCK	590003256 (E)	AT&T	104.08
12/08/2020	UTYCK	590003257 (E)	AT&T	80.12
12/08/2020	UTYCK	590003258 (E)	AT&T	83.79
12/08/2020	UTYCK	590003259 (E)	AT&T	103.62
12/08/2020	UTYCK	590003260 (E)	AT&T	84.31
12/29/2020	UTYCK	2729	STATE OF MICHIGAN - EGLE	1,292.70
12/29/2020	UTYCK	2730	INFRAMARK, LLC	28,685.68
12/29/2020	UTYCK	2731	BENFORD, ANDREW	110.22
12/29/2020	UTYCK	2732	Debra Maahs	11.32
12/29/2020	UTYCK	2733	PVS TECHNOLOGIES, INC	4,527.42
12/29/2020	UTYCK	2734	REGAL RIGGING & DEMOLITION LLC	29,385.00
12/29/2020	UTYCK	2735	SPICER GROUP	823.00
12/29/2020	UTYCK	2736	TRUE VALUE HARDWARE	18.44
12/29/2020	UTYCK	2737	UIS SCADA	1,628.61
12/29/2020	UTYCK	590003261 (E)	AT&T	161.85
12/29/2020	UTYCK	590003262 (E)	CONSUMERS ENERGY	388.45
12/29/2020	UTYCK	590003263 (E)	CONSUMERS ENERGY	111.07
12/29/2020	UTYCK	590003264 (E)	CONSUMERS ENERGY	20.72
12/29/2020	UTYCK	590003265 (E)	DTE ENERGY	169.01
12/29/2020	UTYCK	590003266 (E)	DTE ENERGY	146.13
12/29/2020	UTYCK	590003267 (E)	DTE ENERGY	381.71
12/29/2020	UTYCK	590003268 (E)	DTE ENERGY	232.06
12/29/2020	UTYCK	590003269 (E)	DTE ENERGY	92.27
12/29/2020	UTYCK	590003270 (E)	DTE ENERGY	196.78
12/29/2020	UTYCK	590003271 (E)	DTE ENERGY	228.93
12/29/2020	UTYCK	590003272 (E)	DTE ENERGY	4,342.47
12/29/2020	UTYCK	590003273 (E)	DTE ENERGY	302.19
12/29/2020	UTYCK	590003274 (E)	DTE ENERGY	371.71
12/29/2020	UTYCK	590003275 (E)	DTE ENERGY	52.08

UTYCK TOTALS:

Total of 38 Checks:	90,010.71
Less 0 Void Checks:	0.00
Total of 38 Disbursements:	90,010.71

REPORT TOTALS:

Total of 85 Checks:	378,563.15
Less 3 Void Checks:	1,332.30
Total of 82 Disbursements:	377,230.85

Covers with Invoice Register BK