



COHOCTAH TOWNSHIP BOARD MEETING

September 08, 2022 at 8:00 PM

Township Hall | Fowlerville, Michigan

The Township will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting upon 72 hour advance notice by contacting Barb Fear, Township Clerk, by email: bfearclerk@gmail.com, phone: (517) 618-7404, or mail: 3530 Gannon Rd, Howell, MI 48855.

AGENDA

CALL TO ORDER

AGENDA APPROVAL

1. Closed Session Minutes 8-22-22

CONSENT AGENDA

- [2.](#) Minutes 8-11-22
- [3.](#) Treasurer's Report
- [4.](#) Expenditures
- [5.](#) Special Meeting Minutes 8-22-22

CALL TO THE PUBLIC

- [6.](#) Audit Presentation

UNFINISHED BUSINESS

Road Commission

- [7.](#) Speed Limits in Settlements

Howell Fire Authority

Hall

Cemetery

- [8.](#) Cemetery Ordinance

Parks and Recreation

9. Park Event Update
- [10.](#) Updated Park User Agreements

NEW BUSINESS

- [11.](#) Tax Rate Request
- [12.](#) Audit Contract
13. Large Item Day- October 8, 2022

REPORTS - WRITTEN REPORTS SUBMITTED

Zoning Board of Appeals

Planning Commission

Violations and Complaints

CALL TO THE PUBLIC

NEXT REGULAR MEETING DATE - October 13, 2022

ADJOURN



COHOCTAH TOWNSHIP BOARD MEETING

August 11, 2022 at 8:00 PM

Township Hall | Fowlerville, Michigan

The Township will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting upon 72 hour advance notice by contacting Barb Fear, Township Clerk, by email: bfearclerk@gmail.com, phone: (517) 618-7404, or mail: 3530 Gannon Rd, Howell, MI 48855.

MINUTES

CALL TO ORDER

The meeting was called to order at 8:03pm with the Pledge of Allegiance.

PRESENT: Barb Fear, Phil Charette, Mark Fosdick, Tami Bock, Mark Torigian, Zoning Administrator Fred Buckner, Park Manager Larry Flanary, and 6 citizens.

AGENDA APPROVAL

Motion made by Torigian, Seconded by Charette to approve the agenda as presented. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

CONSENT AGENDA

Motion made by Charette, Seconded by Torigian to approve the Consent Agenda as presented. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

1. Minutes 07-14-2022
2. Treasurer's Report
3. Expenditures

CALL TO THE PUBLIC

None

UNFINISHED BUSINESS

Road Commission

Report given

Howell Fire Authority

Report given

Hall

Report given

Cemetery

Report given

Parks and Recreation

Report given

4. Updated Bid for All Purpose Courts

Motion made by Torigian, Seconded by Bock to accept the estimate from Watson Concrete for the construction of the multi-purpose courts not to exceed \$22,000.00. ARPA Funds will be used for this project. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

NEW BUSINESS

5. Election Report

Report given.

6. Contributions to Employee Retirement

Motion made by Torigian, Seconded by Bock to adopt the Resolution Adopting the MERS Defined Contribution Plan. Roll Call Voting Yea: Charette, Fosdick, Bock, Torigian, Fear. Nay: none. Motion carried.

Motion made by Fear, Seconded by Charette to approve the MERS Defined Contribution Plan Adoption Agreement with changes. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

REPORTS - WRITTEN REPORTS SUBMITTED

Zoning Board of Appeals

No report

Planning Commission

Report given

Violations and Complaints

Report given

CALL TO THE PUBLIC

None

NEXT REGULAR MEETING DATE - September 08, 2022

ADJOURN

There being no further business, the meeting was adjourned at 8:54pm.

TAMI BOCK			
COHOCTAH TOWNSHIP TREASURER			
6153 BYRON ROAD			
HOWELL MI 48855			
517-546-2510			
			August 2022
RECEIPTS			
	FRANCHISE FEES		\$ 29.18
	LAND USE		\$ 260.00
	INTEREST		\$ 17.38
	TRASH PICK UP		\$ 9,030.00
	SOLID WASTE GRANT		\$ 1,302.00
	PARK FEES		\$ 9.00
	G2G		\$ 197.18
	RECEIPTS TOTAL		\$ 10,844.74
	CASH ACCOUNT ENDING BALANCE		\$ 971,116.18
	FLAGSTAR CD		\$ 112,550.86
	PNC BANK CD		\$ 115,005.73
	HUNTINGTON CD		\$ 109,385.29
	GENERAL FUND BALANCE		\$ 1,308,058.06
	TRUST AND AGENCY BALANCE		\$ 7,050.00
	CAPITAL IMPROVEMENT FUND		\$ 221,515.16
	ROAD FUND ENDING BALANCE		\$ 50,273.55

EXPENDITURES - SEPTEMBER 2022		
BERG ASSESSING		\$ 3,050.00
SURF BROADBAND SOLUTIONS		\$ 85.00
HIDDEN LAKE WIRELESS		\$ 45.00
COOPER & RIESTERER PLC		\$ 2,722.50
THE GROUNDS CREW		\$ 7,395.00
CYBERMIND		\$ 29.95
GRANGER		\$ 18,668.21
ALL TRAFFIC SOLUTIONS		\$ 5,157.00
AT&T		\$ 276.81
LASHBROOK SEPTIC SERVICE		\$ 150.00
CONSUMERS ENERGY		\$ 141.07
ARMSTRONG MASONRY		\$ 4,545.00
PRINTING SYSTEMS		\$ 863.53
COFFIELD OIL CO		\$ 1,169.48
CARLISLE/WORTMAN		\$ 165.00
CHASE BANK		\$ 4,439.80
PRINTING SYSTEMS		\$ 1,218.77
VERIZON		\$ 250.13
LIVINGSTON COUNTY CLERK		\$ 1,304.89
NEXT HOME STATEWIDE REALTY		\$ 5,000.00
JANICE KATONA		\$ 800.00
A HODGE		\$ 24.01
D BURDEN		\$ 107.64
T BOCK		\$ 60.26
K THURNER		\$ 135.00
B FEAR		\$ 128.19
SUB TOTAL		\$ 57,932.24
T BOCK		\$ 2,109.26
D BURDEN		\$ 267.09
T CLAPP		\$ 184.70
F BUCKNER		\$ 738.80
L FLANARY		\$ 1,061.15
A HODGE		\$ 255.49
J ARMSTRONG		\$ 57.74
K THURNER		\$ 198.55
C DAMON		\$ 79.29
P MCCLOREY		\$ 237.86
R BEACH		\$ 352.40
P CHARETTE		\$ 1,712.88
M CICAN		\$ 346.32
C DEFRANCISCO		\$ 264.30
F HEIL		\$ 346.32
M JOLLIFF		\$ 1,558.11
M TORIGIAN		\$ 1,034.32
A TYLER		\$ 414.16
M FOSDICK		\$ 1,518.70
J BUTTERMORE		\$ 132.14
B FEAR		\$ 1,470.71
T LITZ		\$ 719.87
MERS		\$ 1,187.29
MISDU		\$ 538.50
W/H		\$ 4,253.77
BENEPAY		\$ 51.83
SUB TOTAL		\$ 20,893.00
TOTAL GENERAL FND		\$ 78,825.24
CHLORIDE SOLUTIONS		\$ 4,499.26
ROAD FUND		\$ 4,499.26
TOTAL EXPENDITURES		\$ 83,324.50

August 22, 2022
Special Meeting Minutes

The special meeting of the Cohoctah Township Board was called to order at 7:02 pm.
Present: Fosdick, Bock, Torigian, Fear, Charette.

Agenda Approval- Motion by Charette, support by Torigian to approve the agenda as presented. Motion carried 5 Ayes, 0 Nays.

Motion by Charette, support by Bock to enter into closed session at 7:03pm. Roll call vote, Ayes Charette, Bock, Fosdick, Torigian, Fear. Nays 0. Motion carried.

Motion by Charette, support by Fear to leave closed session at 7:16pm. Roll call vote, Ayes: Fear, Torigian, Charette, Bock, Fosdick. Nays 0. Motion carried.

Motion by Bock, support by Torigian to purchase 5+ acres from the Buckner Estate and authorize a \$5,000 down payment per purchase agreement. Motion carried.

Motion by Torigian, support by Charette to contact a Real Estate Agent to investigate the marketability of 5 acres of Township Land and receive a Market Analysis not to exceed \$600 in costs. Motion carried.

Call to the Public- None

There being no further business, the meeting was adjourned at 7:36 pm.

Respectfully submitted,

Barb Fear
Cohoctah Township Clerk

Cohoctah Township

Audit Presentation

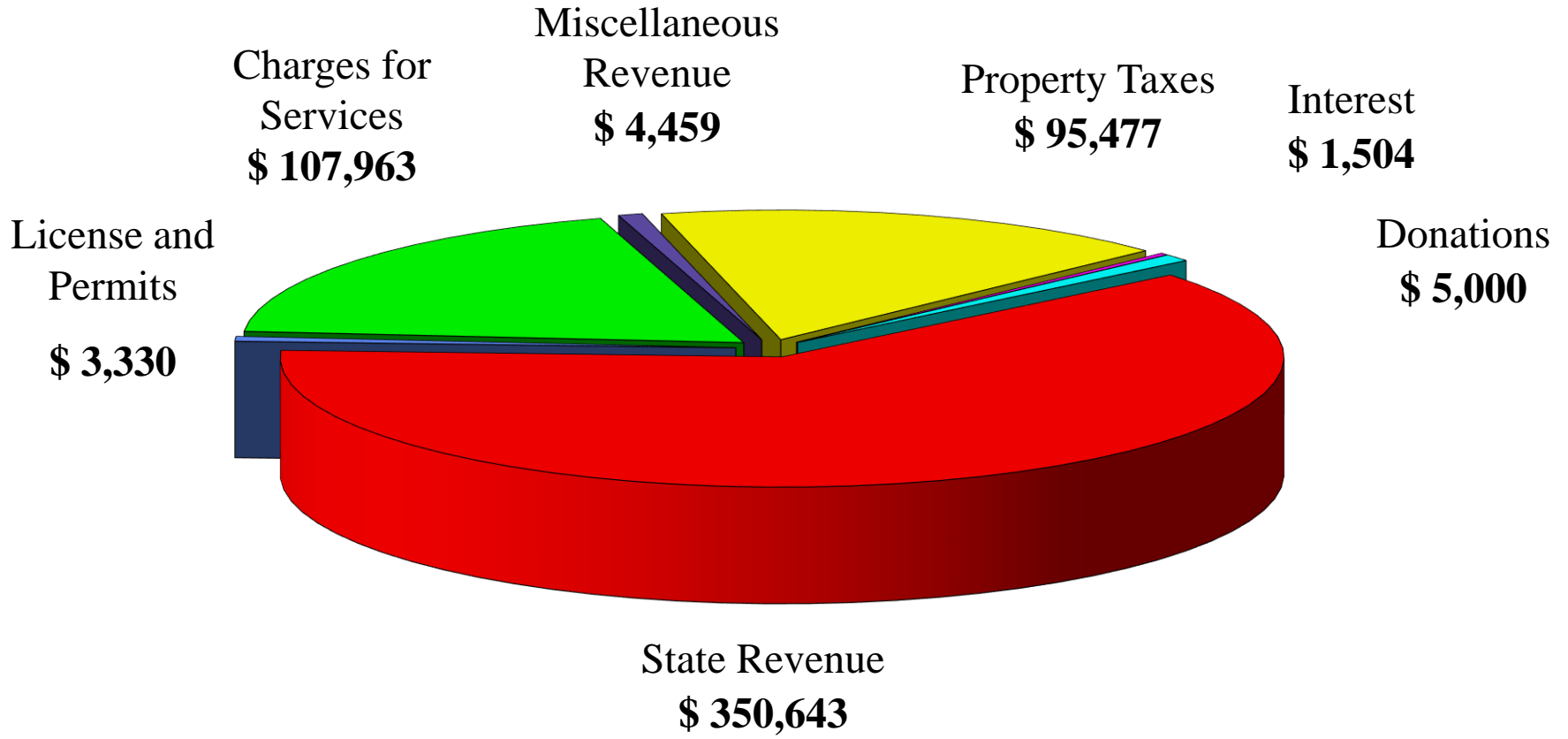
March 31, 2022



PFEFFER, HANNIFORD & PALKA
Certified Public Accountants

BRIGHTON, MICHIGAN

Cohoctah Township
General Fund Revenues – Pre GASB 54
For The Year Ended March 31, 2022



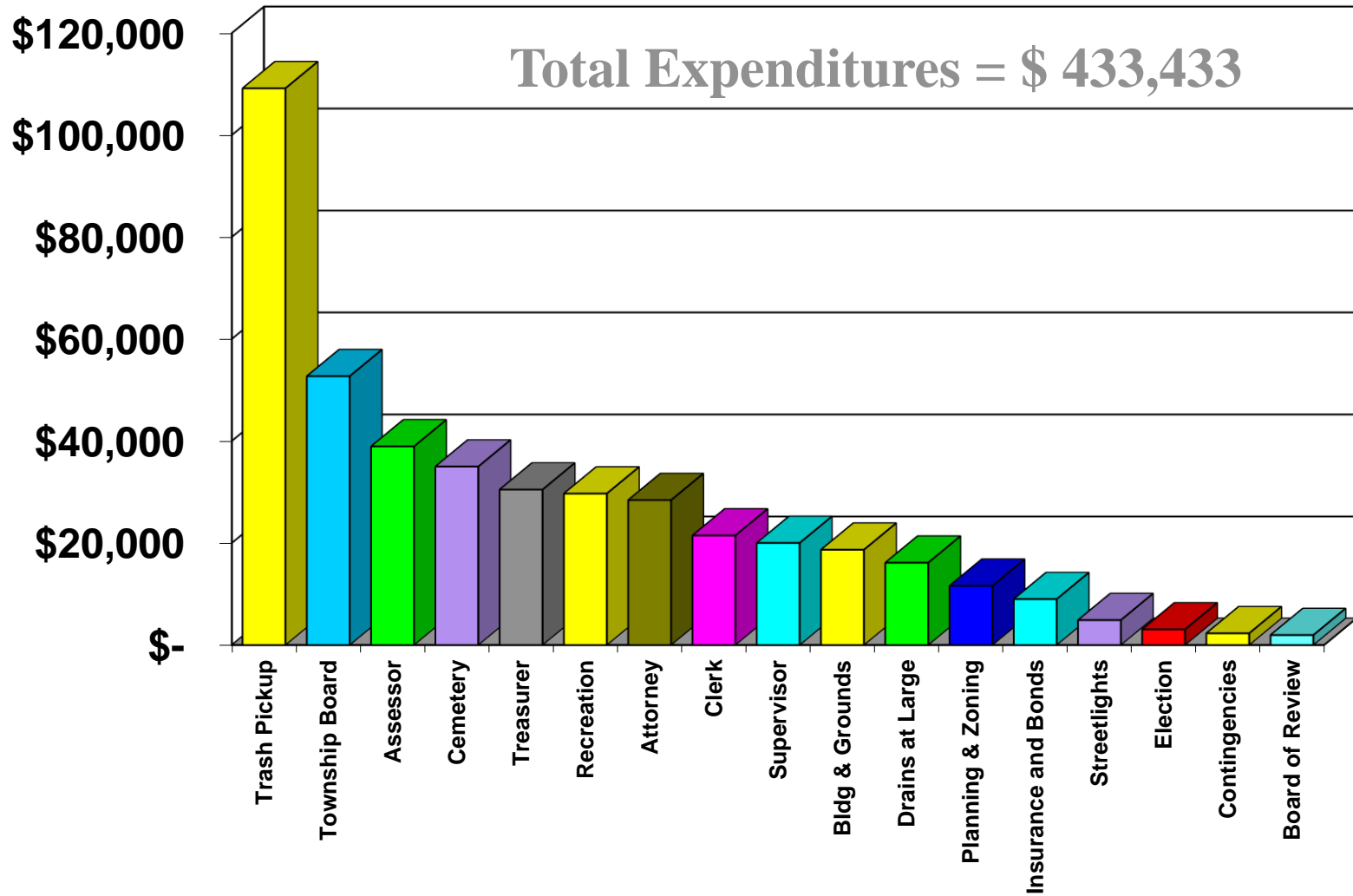
Total Revenues = \$ 568,376

The General Fund is presented in amounts prior to the implementation of GASB 54

Cohoctah Township

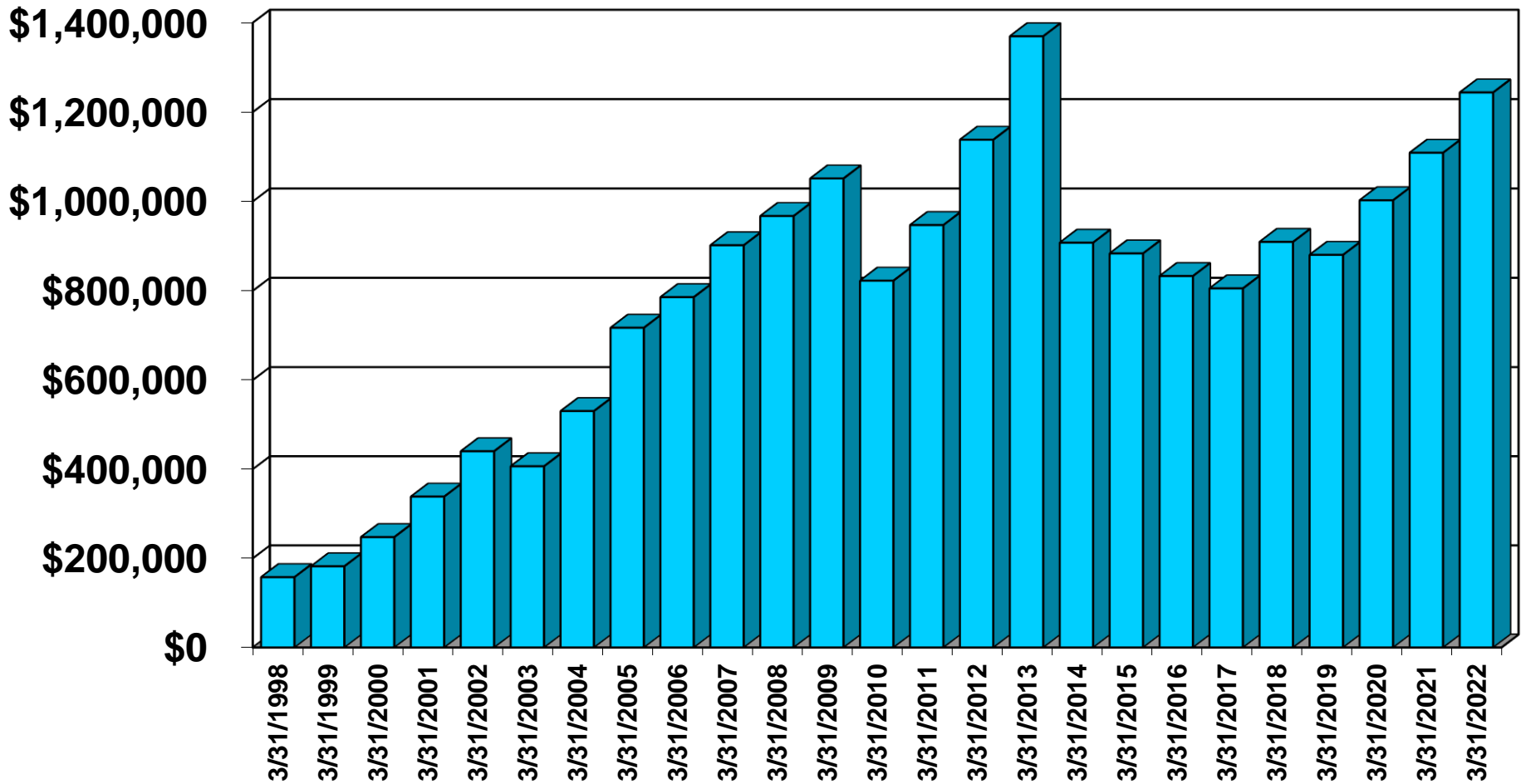
General Fund Expenditures – Pre GASB 54

For The Year Ended March 31, 2022



The General Fund is presented in amounts prior to the implementation of GASB 54

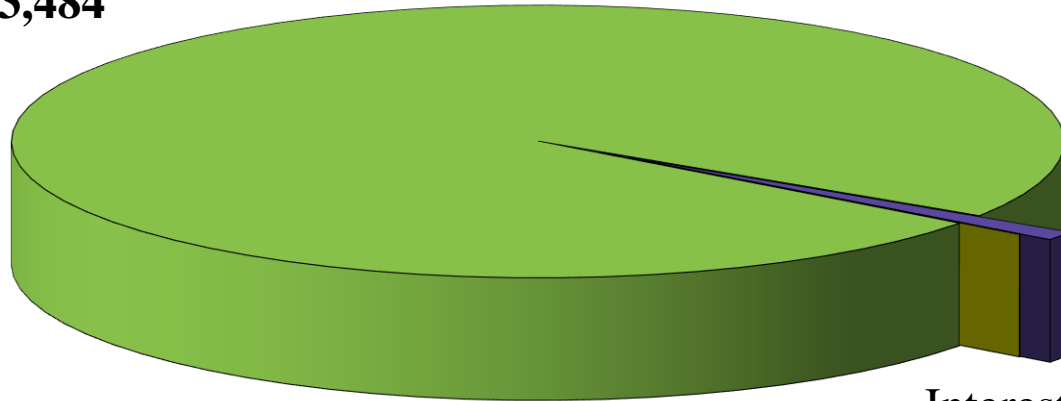
Cohoctah Township
General Fund – Fund Balance – Pre GASB 54
March 31, 1998 – 2022



The General Fund is presented in amounts prior to the implementation of GASB 54

Cohoctah Township
Road Fund Revenues
For The Year Ended March 31, 2022

Taxes
\$ 183,484



State Revenues
\$ 1,954

Interest
\$ 45

Total Revenues = \$ 185,483

Total Expenses = \$ 256,329

COHOCTAH TOWNSHIP

Annual Financial Report

For the Year Ended March 31, 2022

COHOCTAH TOWNSHIP

TOWNSHIP OFFICIALS

Supervisor - Mark Fosdick

Treasurer - Tami Bock

Clerk - Barb Fear

TOWNSHIP BOARD OF TRUSTEES

Tami Bock

Phil Charette

Mark Fosdick

Barb Fear

Mark Torigian

TOWNSHIP ATTORNEYS

Cooper & Riesterer PLC

TOWNSHIP AUDITORS

Pfeffer, Hanniford & Palka
Certified Public Accountants

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PHP

PFEFFER ■ HANNIFORD ■ PALKA
Certified Public Accountants

John M. Pfeffer, C.P.A.
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Kenneth J. Palka, C.P.A.

Members:
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MACPA

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INDEPENDENT AUDITOR'S REPORT

September 8, 2022

To the Board of Trustees
Cohoctah Township
10518 Antcliff Road
Fowlerville, MI 48836

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cohoctah Township, Michigan, as of and for the year ended March 31, 2022, and the related notes to the financial statements, which collectively comprise Cohoctah Township, Michigan's basic financial statements as listed in the table of contents. In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Cohoctah Township, Michigan, as of March 31, 2022, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 7-11 and 33-34 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township's basic financial statements. The accompanying supplementary information such as the combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional

procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Pfeffer, Hanniford & Palka, P.C.

PFEFFER, HANNIFORD & PALKA
Certified Public Accountants

MANAGEMENT DISCUSSION AND ANALYSIS

Management Discussion and Analysis
March 31, 2022

Within this section of Cohoctah Township’s annual financial report, the Township’s management is providing a narrative discussion and analysis of the financial activities of the Township for the fiscal year ended March 31, 2022. This narrative discusses and analyzes the activity within the context of the accompanying financial statements and disclosures following this section. The discussion focuses on the Township’s primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

Overview of the Financial Statements

Management’s Discussion and Analysis introduces the Township’s basic financial statements. The basic financial statements include government-wide financial statements, fund financial statements, and notes to the financial statements. The Township also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The Township’s annual reports include two government-wide financial statements. These statements provide both long-term and short-term information about the Township’s overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Position. This is the Township-wide statement of position presenting information that includes all the Township’s assets and liabilities, with the difference 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, as a whole, is improving or deteriorating. Evaluation of the overall health of the Township may extend to various nonfinancial factors as well.

The second government-wide statement is the Statement of Activities which reports how the Township’s net position changed during the current fiscal year. The design of this statement is to show the financial reliance of the Township’s distinct activities or functions on the revenues generated by the Township.

Governmental activities include such activities as general government, public safety, and planning and zoning departments. Fiduciary activities such as tax collection are not included in the government-wide statements since these assets are not available to fund Township programs.

The Township’s financial reporting includes all the funds of the Township (primary government) and, additionally, organizations for which the Township is accountable (component units).

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Township uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Township’s most significant funds rather than the Township as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the combining statements later in this report.

The Township has two kinds of funds:

Governmental funds are reported in the financial statements and encompass essentially the same functions as governmental activities in the government-wide financial statements except with a different focus on the financial activity. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of these resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term. Since the focus of the government-wide financial statements includes a long-term view, a reconciliation of these fund balances has been completed to detail its relation to net position.

Fiduciary funds are reported in the fiduciary fund financial statements, but are excluded from the government-wide statements. Fiduciary fund financial statements report resources that are not available to fund Township activities.

Notes to the financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of both the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Other supplementary information includes detail by fund for receivables, payables, transfers, and payments within the reporting entity.

Major funds are reported in the basic financial statements as discussed. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report.

Financial Analysis of the Township as a Whole

The Township’s net position at the end of the fiscal year was \$2,227,429. This is a increase of \$66,382 over last year’s net position of \$2,161,047.

The following tables provide a summary of the Township’s financial activities and changes in net position:

Summary of Net Position

	Governmental Activities	
	<u>3/31/2022</u>	<u>3/31/2021</u>
Assets		
Current and other assets	\$ 1,766,705	\$ 1,522,780
Capital assets	<u>661,380</u>	<u>660,632</u>
Total assets	<u>2,428,085</u>	<u>2,183,412</u>
Liabilities		
Accounts payable	25,807	
Unearned revenues	<u>174,849</u>	<u>22,365</u>
Total liabilities	<u>200,656</u>	<u>22,365</u>
Net position:		
Invested in capital assets, net of related debt	661,380	660,632
Restricted - roads	50,635	171,481
Unrestricted	<u>1,515,414</u>	<u>1,328,934</u>
Total net position	<u>\$ 2,227,429</u>	<u>\$ 2,161,047</u>

The governmental funds experienced an increase in net position of \$66,382 for the year ended March 31, 2022, as compared to a decrease of \$4,577 in the prior year. This increase in net position is primarily due to an increase in state shared revenues and a decrease to depreciation expense.

Financial Analysis of the Township’s Major Funds

Cohoctah Township determined it has two major governmental funds, the General Fund and the Road Fund. In the fiscal year ending March 31, 2022, the General Fund increased its fund balance by \$136,480. An increase in State shared revenues along with a decrease to depreciation were the reason for the increase in the fund balance.

The Road Fund decreased its fund balance by \$70,846. This was primarily due to an increase in road projects this year.

General Fund Budgetary Highlights

The Township approved a budget prior to the start of the fiscal year. The Township Board made immaterial amendments during the year to bring it closer to economic reality.

Summary of Changes in Net Position

	Governmental Activities	
	<u>3/31/2022</u>	<u>3/31/2021</u>
Revenues:		
Program revenues		
Charges for services	\$ 107,963	\$ 107,872
General revenues		
Property taxes	278,961	274,665
State revenues	352,597	303,598
Interest income	3,086	6,365
Other income	12,789	17,834
Total revenues	<u>755,396</u>	<u>710,334</u>
Expenses		
General government	251,017	370,866
Public works	277,341	194,849
Refuse	109,173	99,013
Cemetery	21,792	26,765
Recreation	29,691	23,418
Total expenses	<u>689,014</u>	<u>714,911</u>
Changes in net position	66,382	(4,577)
Beginning net position	<u>2,161,047</u>	<u>2,165,624</u>
Ending net position	<u>\$ 2,227,429</u>	<u>\$ 2,161,047</u>

Capital Asset and Debt Administration

The Township acquired two capital assets during the year. They purchased a gazebo for the cemetery and a new traffic shield display. The gazebo cost \$13,816 in fiscal year 2022; however, the project was not completed during the fiscal year so it was added to construction in progress. The traffic shield speed display cost \$4,800 and was added to equipment. No assets were disposed of.

The governmental funds issued no debt during the year and has no outstanding debt.

Economic Conditions and Future Activities

Due to the COVID-19 pandemic, taxable values and in turn tax revenues and State Shared Revenue were going to be hard to predict. Total tax revenue increased a little over 2% in the General Fund and Road Fund; which is due to an increase in taxable value and a decrease in the millage rates for General fund and Road Fund. State Shared Revenues increased by 16%. This was due to results from the 2020 census, showing an updated increase in population to use for calculations of apportionment.

The Township received \$174,849 in funds under the State and Local Fiscal Recovery Program (“SLFRP”) in relation to the American Rescue Plan Act (“ARPA”), which was passed to help communities recover from negative impacts of the Covid-19 pandemic. No ARPA funds were spent or obligated in fiscal year 2022.

Contacting the Township’s Financial Management

This report is designed to provide a general overview of the Township’s financial position and to comply with finance-related regulations. If you have any further questions about this report or require additional information, please contact Cohoctah Township at 10518 Antcliff Road, Fowlerville, Michigan 48836.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

COHOCTAH TOWNSHIP

STATEMENT OF NET POSITION
MARCH 31, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 1,694,772
Taxes receivable	17,417
State shared revenues receivable	53,518
Due from others	998
Capital assets	
Non-depreciable	378,279
Depreciable, net of accumulated depreciation	<u>283,101</u>
Total assets	<u>2,428,085</u>
LIABILITIES	
Accounts payable	25,807
Unearned revenues	<u>174,849</u>
Total liabilities	<u>200,656</u>
NET POSITION	
Invested in capital assets, net of related debt	661,380
Restricted	50,635
Unrestricted	<u>1,515,414</u>
Total net position	<u><u>\$ 2,227,429</u></u>

The accompanying notes are an integral part of these financial statements.

COHOCTAH TOWNSHIP

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Governmental Activities</u>
Governmental activities:			
General government	\$ (251,017)	\$ 19,986	\$ (231,031)
Public works	(277,341)		(277,341)
Refuse	(109,173)	80,597	(28,576)
Cemetery	(21,792)	7,380	(14,412)
Recreation	(29,691)		(29,691)
Total governmental activities	<u>\$ (689,014)</u>	<u>\$ 107,963</u>	<u>(581,051)</u>
		General Revenues:	
		Property taxes	278,961
		Licenses and permits	3,330
		State revenues	352,597
		Interest income	3,086
		Other income	4,459
		Donations	5,000
		Total general revenues	<u>647,433</u>
		Changes in net position	66,382
		Net position, April 1, 2021	<u>2,161,047</u>
		Net position, March 31, 2022	<u>\$ 2,227,429</u>

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

COHOCTAH TOWNSHIP

**BALANCE SHEET
GOVERNMENTAL FUND
MARCH 31, 2022**

	General Fund	Road Fund	Total
ASSETS			
Cash and cash equivalents	\$ 1,617,327	\$ 77,445	\$ 1,694,772
Receivables:			
Taxes	5,961	11,456	17,417
State shared revenues	53,518		53,518
Due from others	341	655	996
Due from other funds	508	11,585	12,093
Total assets	\$ 1,677,655	\$ 101,141	\$ 1,778,796
LIABILITIES			
Accounts payable	\$ 25,807	\$	\$ 25,807
Due to other funds	11,585	506	12,091
Unearned revenues	174,849		174,849
Total liabilities	212,241	506	212,747
FUND BALANCES			
Restricted for:			
Roads		50,635	50,635
Committed for:			
Capital improvement	221,491		221,491
Assigned for future budget deficit		50,000	50,000
Unassigned	1,243,923		1,243,923
Total fund balances	1,465,414	100,635	1,566,049
Total liabilities and fund balances	\$ 1,677,655	\$ 101,141	\$ 1,778,796

The accompanying notes are an integral part of these financial statements.

COHOCTAH TOWNSHIP

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
MARCH 31, 2022

Total fund balance per balance sheet \$ 1,566,049

Amounts reported for governmental activities in the Statement
of Net Position are different because:

Capital assets used in governmental activities are not financial
resources and therefore, are not reported in the
governmental funds:

Historical costs	\$ 911,307	
Accumulated depreciation	<u>(249,927)</u>	
Capital assets, net of depreciation		<u>661,380</u>

Net position of governmental activities \$ 2,227,429

The accompanying notes are an integral part of these financial statements.

COHOCTAH TOWNSHIP

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2022**

	General Fund	Road Fund	Total
REVENUES			
Taxes	\$ 95,477	\$ 183,484	\$ 278,961
Licenses and permits	3,330		3,330
State revenues	350,643	1,954	352,597
Charges for services	107,963		107,963
Interest	3,041	45	3,086
Donations	5,000		5,000
Miscellaneous	4,459		4,459
	569,913	185,483	755,396
EXPENDITURES			
Current			
General government	233,779		233,779
Public works	21,012	256,329	277,341
Refuse	109,173		109,173
Cemetery	21,792		21,792
Recreation	29,691		29,691
Capital outlay			
General government	17,986		17,986
	433,433	256,329	689,762
Net change in fund balance	136,480	(70,846)	65,634
FUND BALANCE, APRIL 1, 2021	1,328,934	171,481	1,500,415
FUND BALANCE, MARCH 31, 2022	\$ 1,465,414	\$ 100,635	\$ 1,566,049

The accompanying notes are an integral part of these financial statements.

COHOCTAH TOWNSHIP

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE OF THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2022

Net change in fund balance - governmental fund \$ 65,634

Amounts reported for governmental activities in the
Statement of Activities are different because:

Governmental funds report capital outlay as expenditures.

However, in the Statement of Activities the cost of those assets
are allocated over their useful lives as depreciation expense.

The amount by which capital outlay exceeded depreciation
is as follows:

Capital outlay	\$ 17,986	
Depreciation expense	<u>(17,238)</u>	
Total		<u>748</u>

Change in net position of governmental activities \$ 66,382

The accompanying notes are an integral part of these financial statements.

COHOCTAH TOWNSHIP

STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUND
MARCH 31, 2022

	<u>Current Tax Collection Fund</u>
ASSETS	
Cash	\$ 4,195
LIABILITIES	
Due to others	\$ 4,193
Due to other funds	<u>2</u>
Total liabilities	<u>\$ 4,195</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

COHOCTAH TOWNSHIP

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Cohoctah Township conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. BASIC FINANCIAL STATEMENTS

In accordance with GASB Standards, the basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (Statement of Net Position and Statement of Activities) report on the Township as a whole, excluding fiduciary activities. Governmental fund types are reported in the government-wide financial statements using the economic resources measurement focus and the accrual basis of accounting, which includes long-term assets and receivables as well as long-term debt and obligations. The government-wide financial statements focus more on the sustainability of the Township as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. Generally, the effect of interfund activity has been removed from the government-wide financial statements.

The government-wide Statement of Net Position reports all financial and capital resources of the Township (excluding fiduciary funds). It is displayed in a format of assets less liabilities equals net position, with the assets and liabilities shown in order of their relative liquidity. Net positions are required to be displayed in three components: 1) invested in capital assets, net of related debt, 2) restricted, and 3) unrestricted. Invested in capital assets, net of related debt is capital assets net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Restricted net position are those with constraints placed on their use by either: 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or 2) imposed by law through constitutional provisions or enabling legislation. All net position not otherwise classified as restricted, are shown as unrestricted. Generally, the Township would first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

The government-wide Statement of Activities demonstrates the degree to which both direct and indirect expenses of the various functions and programs of the Township are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. Indirect expenses for administrative overhead are allocated among the functions and activities using a full cost allocation approach and are presented separately to enhance comparability of direct expense between governments that allocate direct expenses and those that do not. Interest on general long-term debt is not allocated to the various functions. Program revenues include: 1) charges to customers or users who purchase, use or directly benefit from goods, services or privileges provided by a particular function or program and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. Taxes, unrestricted investment income and other revenues not identifiable with particular functions or programs are included as general revenues. The general revenues support the net costs of the functions and programs not covered by program revenues.

Also, part of the basic financial statements are fund financial statements for the governmental funds. The focus of the fund financial statements is on major funds, as defined by GASB Statement No. 34. Although this reporting model sets forth minimum criteria for determination of major funds (a percentage of assets, liabilities, revenues, or expenditures of fund category and of the governmental funds combined), it also gives governments the option of displaying other funds as major funds. Other non-major funds are combined in a single column on the fund financial statements.

COHOCTAH TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

The Township reports the following major governmental funds:

The General Fund is the Township'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 is for the Township road improvement. It collects taxes for a special approved mileage and expenses for approved road improvements.

B. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The governmental fund financial statements are prepared on a modified accrual basis of accounting. To conform to the modified accrual basis of accounting, certain modifications must be made to the accrual method. These modifications are outlined below:

- A. Revenue is recorded when it becomes both measurable and available (received within 60 days after year-end). Revenue considered susceptible to accrual includes: property taxes, sales and use taxes, licenses, fees and permits, intergovernmental revenues, charges for services and interest.
- B. Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.
- C. Disbursements for the purchase of capital assets providing future benefits are considered expenditures. Bond proceeds are reported as another financing source.

With this measurement focus, operating statements present increases and decreases in net current assets and unreserved fund balances as a measure of available spendable resources.

This is the traditional basis of accounting for governmental funds and also is the manner in which these funds are normally budgeted. This presentation is deemed most appropriate to: 1) demonstrate legal and covenant compliance, 2) demonstrate the sources and uses of liquid resources, and 3) demonstrate how the Township's actual revenues and expenditures conform to the annual budget. Since the governmental funds financial statements are presented on a different basis than the governmental activities column of the government-wide financial statements, a reconciliation is provided immediately following each fund statement. These reconciliations briefly explain the adjustments necessary to transform the fund financial statements into the governmental activities column of the government-wide financial statements.

Fiduciary funds account for assets held by the Township in a trustee or agency capacity on behalf of others and, therefore, are not available to support Township programs. The reporting focus is upon net position and changes in net position and employs accounting principles similar to proprietary funds. Fiduciary funds are not included in the government-wide financial statements as they are not an asset of the Township available to support Township programs.

COHOCTAH TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

C. BUDGETARY DATA

The Township's original budget was adopted prior to April 1, 2021. A budget was adopted for the General Fund and Road Fund as required. Amendments made during the fiscal year are reflected in the budget column.

The Township adopts its budget by functional activity which is the level of classification detail at which expenditures may not legally exceed appropriations. Expenditures did not exceed budgeted appropriations.

D. PROPERTY TAX REVENUE RECOGNITION

The Township property tax is levied each December 1 on the taxable value of property located in the Township as of the preceding December 31. Assessed values are established annually by the County and are equalized by the State at an estimated 50 percent of current market value. Real and personal property in the Township for the 2021 levy was assessed and equalized at \$128,004,761. Taxes are due and payable by February 28. Delinquent real property taxes are returned to the County Treasurer for collection. Information related to the 2021 tax levy is as follows:

	<u>Millage Rate</u>
Township operations	0.7404
Roads	<u>1.4229</u>
Total Township millage	<u>2.1633</u>

E. CAPITAL ASSETS

Under GASB standards, all capital assets whether owned by governmental activities or business-type activities, are recorded and depreciated in the government-wide financial statements. No long-term capital assets or depreciation are shown in the governmental funds financial statements.

Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life greater than one year. Land is considered a capital asset regardless of initial cost. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market 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 improvements are capitalized and depreciated over the remaining useful lives of the related capital assets.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings, structures and improvements	10 to 50 years
Machinery and equipment	5 to 40 years

Any capital assets transferred between funds are transferred at their net book value (cost less accumulated depreciation), as of the date of the transfer.

COHOCTAH TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

F. MANAGEMENT ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

G. RISK MANAGEMENT

The Township is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Township maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Township. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

H. CASH AND CASH EQUIVALENTS

The Township considers its deposits and restricted deposits and investments held with maturities of three months or less are considered to be cash equivalents.

I. DATE OF MANAGEMENT'S REVIEW

Subsequent events have been evaluated through September 8, 2022, which is the date the financial statements were available to be issued.

J. FUND EQUITY

In the fund financial statements, governmental funds report the following components of fund balance:

- *Nonspendable:* Amounts that are not in spendable form or are legally or contractually required to be maintained intact.
- *Restricted:* Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose.
- *Committed:* Amounts that have been formally set aside by the Township Board for use for specific purposes. Commitments are made and can be rescinded only via resolution of the Township Board.
- *Assigned:* Intent to spend resources on specific purposes expressed by the Township Board; or Supervisor, Clerk, and Treasurer; who are authorized by policy approved by the Township Board to make assignments.
- *Unassigned:* Amounts that do not fall into any other aforementioned category. This is the residual classification for amounts in the General Fund and represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes in the General Fund. In other governmental funds, only negative unassigned amounts are reported, if any, and represent expenditures incurred for specific purposes exceeding the amounts previously restricted, committed, or assigned to those purposes.

COHOCTAH TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

NOTE 2 - FINANCIAL REPORTING ENTITY

In accordance with the provisions of the Governmental Accounting Standards Board (GASB) standards, certain other governmental organizations are not considered to be part of the reporting entity for financial statement purposes.

The criteria established by GASB standards for various governmental organizations to be included in the reporting entity's financial statements include accountability, control, and significant financial relationships.

The accompanying financial statements of Cohoctah Township as of March 31, 2022, include any and all boards, agencies, funds and account groups under the jurisdiction of the Cohoctah Township Board.

NOTE 3 - INTERFUND BALANCES

Interfund balances between individual funds of the Township, as reported in the fund financial statements, as of March 31, 2022. Interfund receivables and payables were as follows:

	<u>Interfund Receivable</u>		<u>Interfund Payable</u>	<u>Purpose</u>
General Fund	\$ 506	Road Fund	\$ 506	Repay expenses
General Fund	2	Current Tax Collection Fund	2	Reimbursement
Road Fund	<u>11,585</u>	General Fund	<u>11,585</u>	Repay personal property tax
Total	<u><u>\$ 12,093</u></u>		<u><u>\$ 12,093</u></u>	

COHOCTAH TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the governmental funds for the year ended March 31, 2022 was as follows:

	<u>Balance 4/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Eliminations</u>	<u>Balance 3/31/2022</u>
<u>Governmental Funds</u>					
Capital assets not being depreciated					
Construction in progress	\$	\$ 13,186	\$	\$	\$ 13,186
Land	365,093				365,093
Total capital assets not being depreciated	<u>365,093</u>	<u>13,186</u>			<u>378,279</u>
Other capital assets:					
Building and improvements	501,538				501,538
Equipment	26,690	4,800			31,490
Total other capital assets at historical cost	<u>528,228</u>	<u>4,800</u>			<u>533,028</u>
Less accumulated depreciation for:					
Buildings and improvements	(227,919)	(14,815)			(242,734)
Vehicles and equipment	(4,770)	(2,423)			(7,193)
Total accumulated depreciation	<u>(232,689)</u>	<u>(17,238)</u>			<u>(249,927)</u>
Other capital assets, net	<u>295,539</u>	<u>(12,438)</u>			<u>283,101</u>
Governmental activities capital asset, net	<u>\$ 660,632</u>	<u>\$ 748</u>	<u>\$</u>	<u>\$</u>	<u>\$ 661,380</u>

Depreciation was charged to functions as follows:

General government	\$ 12,928
Fire protection	4,310
	<u>\$ 17,238</u>

Depreciation expense is being recorded in the government-wide statement of activities based upon the activity utilizing the assets. The Township uses the straight line method to depreciate capital assets over their estimated useful lives.

COHOCTAH TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

NOTE 5 - DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

Michigan Compiled Laws, Section 129.91, authorizes the Township to deposit and invest in the accounts of Federally insured banks, credit unions, and savings and loan associations; bonds, securities and other direct obligations of the United States, or any agency or instrumentality of the United States; United States government or Federal Agency obligation repurchase agreements; bankers' acceptance of United States banks, commercial paper rated by two standard rating agencies within the two highest classifications, which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan. Financial institutions eligible for deposit of public funds must maintain an office in Michigan. The Township's deposits are in accordance with statutory authority.

The investment policy adopted by the Board has authorized investments in all of the investments mentioned in the preceding paragraph.

As of March 31, 2022, deposits and investments consist of the following:

Deposits	
Checking accounts	\$ 854,693
Savings	332,292
Money Market	6,041
Certificates of deposit	<u>557,362</u>
Total deposits	<u><u>\$ 1,750,388</u></u>

Deposits and investments are presented in the financial statements in the following areas:

Statement of Net Position	
Cash	\$ 1,694,772
Fiduciary Funds	
Cash	<u>4,195</u>
Total cash and investments	<u><u>\$ 1,698,967</u></u>

The carrying amount of cash is stated at \$1,750,388 as of March 31, 2022. The difference between the carrying amounts and amounts mentioned above stem from outstanding checks.

COHOCTAH TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

NOTE 5 - DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS - continued

Deposits - Custodial Credit Risk

This is the risk that in the event of a bank failure, the Township will be able to recover its deposits. The Township believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the Township evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

As of March 31, 2022, deposits in banks totaled \$1,750,388, which was exposed to custodial credit risks as follows:

Insured by FDIC	\$ 1,110,310
Uninsured and uncollateralized	<u>640,078</u>
	<u>\$ 1,750,388</u>

The Township's investment policy does not address this risk.

NOTE 6 - AGREEMENT TO LEASE COHOCTAH TOWNSHIP FIRE SUB-STATION

Cohoctah Township entered into a lease agreement to lease space to the Howell Area Fire Authority in the Cohoctah Township Fire Sub-station. The Authority is responsible for its operating expenses such as utilities, maintenance and repairs and replacements. The Township agreed not to collect the lease this year.

NOTE 7 - CONTINGENCIES

The Township is involved in various legal actions arising in the normal course of business. In the opinion of management, such matters will not have a material effect upon the financial position of the Township.

NOTE 8 - DEFERRED COMPENSATION PLAN

The Township offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is administered by the Nationwide Retirement Solutions, Inc.

COHOCTAH TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

NOTE 9 – FEDERAL GRANTS

The Township received \$174,849 in funds under the State and Local Fiscal Recovery Program (“SLFRP”) in relation to the American Rescue Plan Act (“ARPA”), which was passed to help communities recover from negative impacts of the Covid- 19 pandemic. The Township did not spend any ARPA funds in fiscal year 2022. Accordingly, amounts are recorded as unearned revenue in the general fund as of March 31, 2022.

NOTE 10 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through September 8, 2022, which is the date the financial statements were available to be issued.

Management has determined the ongoing COVID-19 events are non-adjusting subsequent events. Accordingly, the financial position and statement of activities as of and for the year ended March 31, 2022 have not been adjusted for their impact. The duration and impact of COVID-19 remains unclear at this time. While the Township is optimistic about continuing operations going forward, it is not possible to reliably estimate the duration and severity of these consequences, nor their impact on the financial position and statement of activities of the Township for future periods.

Management has determined that the Township does not have any other material recognizable or non-recognizable events.

NOTE 11 - UPCOMING GASB PRONOUNCEMENTS

GASB 87 - LEASES

The Governmental Accounting Standards Board (GASB) issued GASB Standard No. 87, Leases to improve the accounting and financial reporting of leases by governments. This Standard requires the recognition of lease assets and liabilities for leases that were previously classified as operating leases and recognized as inflows and outflows of resources based on the payment provisions of the contract. This Standard will require a lessee to recognize a lease liability and right-to-use lease asset and a lessor to recognize a lease receivable and a deferred inflow of resources.

The Township is currently assessing the impact that this Standard will have on the Township’s financial statements. The Standard was originally required to be implemented for the statements for the year ended March 31, 2021. However, the Governmental Accounting Standards Board released GASB Standard No. 95, extending the implementation date of this standard by 18 months, requiring the Standard to be implemented for the Township’s statements for the year ended March 31, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

COHOCTAH TOWNSHIP

GENERAL FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2022**

	Budget Amount		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes	\$ 122,000	\$ 122,000	\$ 95,477	\$ (26,523)
Licenses and permits	2,010	2,010	3,330	1,320
State revenues	303,000	303,000	350,643	47,643
Charges for services	117,100	117,100	107,963	(9,137)
Interest income	3,500	3,500	3,041	(459)
Miscellaneous	7,880	7,880	9,459	1,579
Total revenues	555,490	555,490	569,913	14,423
EXPENDITURES				
General government	262,250	262,250	238,579	23,671
Public works	22,700	22,700	21,012	1,688
Refuse	117,000	117,000	109,173	7,827
Cemetery	39,200	39,200	34,978	4,222
Recreation	34,900	34,900	29,691	5,209
Total expenditures	476,050	476,050	433,433	42,617
Net change in fund balance	79,440	79,440	136,480	57,040
FUND BALANCE, APRIL 1, 2021	1,328,934	1,328,934	1,328,934	
FUND BALANCE, MARCH 31, 2022	\$ 1,408,374	\$ 1,408,374	\$ 1,465,414	\$ 57,040

COHOCTAH TOWNSHIP

ROAD FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2022**

	<u>Budget Amount</u>		<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
REVENUES				
Taxes	\$ 190,000.00	\$ 190,000	\$ 183,484	\$ (6,516)
State property tax reimbursement			1,954	1,954
Interest income	100	100	45	(55)
Total revenues	190,100	190,100	185,483	(4,617)
EXPENDITURES				
Road improvements	345,100	345,100	256,329	88,771
 Net change in fund balance	 (155,000)	 (155,000)	 (70,846)	 84,154
 FUND BALANCE, APRIL 1, 2021	 171,481	 171,481	 171,481	
FUND BALANCE, MARCH 31, 2022	<u>\$ 16,481</u>	<u>\$ 16,481</u>	<u>\$ 100,635</u>	<u>\$ 84,154</u>

SUPPLEMENTARY INFORMATION

COMBINING FINANCIAL STATEMENTS

COHOCTAH TOWNSHIP

**COMBINING BALANCE SHEETS
FUNDS INCLUDED IN GASB 54 CONSOLIDATION
MARCH 31, 2022**

	General Fund Pre GASB 54 Consolidation	Capital Improvement Fund	Trust and Agency Fund	Eliminations	Total Restated General Fund
ASSETS					
Cash and cash equivalents	\$ 1,388,816	\$ 221,491	\$ 7,020	\$	\$ 1,617,327
Receivable					
Taxes	5,961				5,961
State shared revenues	53,518				53,518
Due from others	341				341
Due from other funds	515		105	(112)	508
	<u>515</u>		<u>105</u>	<u>(112)</u>	<u>508</u>
Total assets	<u><u>\$ 1,449,151</u></u>	<u><u>\$ 221,491</u></u>	<u><u>\$ 7,125</u></u>	<u><u>\$ (112)</u></u>	<u><u>\$ 1,677,655</u></u>
LIABILITIES					
Accounts payable	\$ 18,689	\$	\$ 7,118	\$	\$ 25,807
Due to other funds	11,690		7	(112)	11,585
Unearned revenues	174,849				174,849
	<u>174,849</u>				<u>174,849</u>
Total liabilities	<u>205,228</u>		<u>7,125</u>	<u>(112)</u>	<u>212,241</u>
FUND BALANCE					
Committed					
Capital improvement		221,491			221,491
Unassigned	1,243,923				1,243,923
	<u>1,243,923</u>				<u>1,243,923</u>
Total fund balance	<u>1,243,923</u>	<u>221,491</u>			<u>1,465,414</u>
Total liabilities and fund balance	<u><u>\$ 1,449,151</u></u>	<u><u>\$ 221,491</u></u>	<u><u>\$ 7,125</u></u>	<u><u>\$ (112)</u></u>	<u><u>\$ 1,677,655</u></u>

COHOCTAH TOWNSHIP

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FUNDS INCLUDED IN GASB 54 CONSOLIDATION
FOR THE YEAR ENDED MARCH 31, 2022**

	General Fund Pre GASB 54 Consolidation	Capital Improvement Fund	Totals Restated General Fund
REVENUES			
Taxes	\$ 95,477	\$	\$ 95,477
License and permits	3,330		3,330
State revenues	350,643		350,643
Charges for services	107,963		107,963
Interest income	1,504	1,537	3,041
Donations	5,000		5,000
Miscellaneous	4,459		4,459
Total revenues	568,376	1,537	569,913
EXPENDITURES			
Current			
General government	233,779		233,779
Public works	21,012		21,012
Refuse	109,173		109,173
Cemetery	21,792		21,792
Recreation	29,691		29,691
Capital outlay:			
General government	17,986		17,986
Total expenditures	433,433		433,433
Net changes in fund balances	134,943	1,537	136,480
FUND BALANCE, APRIL 1, 2021	1,108,980	219,954	1,328,934
FUND BALANCE, MARCH 31, 2022	\$ 1,243,923	\$ 221,491	\$ 1,465,414

INDIVIDUAL FUNDS

GENERAL FUND (PRE GASB 54 RESTATEMENT)

COHOCTAH TOWNSHIP

GENERAL FUND (PRE GASB 54 RESTATEMENT)
BALANCE SHEET
MARCH 31, 2022

ASSETS

Cash	\$ 1,388,816
Receivables:	
Taxes	5,961
State shared revenues	53,518
Due from others	341
Due from other funds	<u>515</u>
Total assets	<u><u>\$ 1,449,151</u></u>

LIABILITIES

Accounts payable	\$ 18,689
Due to other funds	11,690
Unearned revenues	<u>174,849</u>
Total liabilities	205,228

FUND BALANCE

	<u>1,243,923</u>
Total liabilities and fund balance	<u><u>\$ 1,449,151</u></u>

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

COHOCTAH TOWNSHIP

**GENERAL FUND (PRE GASB 54 RESTATEMENT)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2022**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 122,000	\$ 95,477	\$ (26,523)
Licenses and permits	2,010	3,330	1,320
State revenues	303,000	350,643	47,643
Charges for services	117,100	107,963	(9,137)
Interest income	2,000	1,504	(496)
Donations		5,000	5,000
Miscellaneous	7,880	4,459	(3,421)
Total revenues	<u>553,990</u>	<u>568,376</u>	<u>14,386</u>
EXPENDITURES			
General government:			
Township board	54,000	52,695	1,305
Supervisor	20,000	20,000	-
Election	5,150	3,059	2,091
Attorney	30,000	28,411	1,589
Assessor	40,600	38,938	1,662
Clerk	23,800	21,476	2,324
Board of review	2,200	1,953	247
Treasurer	32,100	30,469	1,631
Buildings and grounds	23,500	18,677	4,823
Planning and zoning	14,600	11,611	2,989
Insurance and bonds	9,500	8,991	509
Contingencies	6,800	2,299	4,501
Public works:			
Drains at large	16,200	16,136	64
Streetlights	6,500	4,876	1,624
Refuse:			
Trash pick up	117,000	109,173	7,827
Cemetery:			
Cemetery	39,200	34,978	4,222
Recreation:			
Recreation	34,900	29,691	5,209
Total expenditures	<u>476,050</u>	<u>433,433</u>	<u>42,617</u>
Net change in fund balance	77,940	134,943	57,003
FUND BALANCE, APRIL 1, 2021	<u>1,108,980</u>	<u>1,108,980</u>	
FUND BALANCE, MARCH 31, 2022	<u>\$ 1,186,920</u>	<u>\$ 1,243,923</u>	<u>\$ 57,003</u>

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

COHOCTAH TOWNSHIP

**GENERAL FUND (PRE GASB 54 RESTATEMENT)
STATEMENT OF REVENUES - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2022**

	Budget	Actual	Variance Favorable (Unfavorable)
TAXES	\$ 122,000	\$ 95,477	\$ (26,523)
LICENSES AND PERMITS	2,010	3,330	1,320
STATE REVENUES			
State shared revenues		344,729	
State property tax reimbursement		1,017	
Local community stabilization		4,897	
Total state revenues	303,000	350,643	47,643
CHARGES FOR SERVICES			
Franchise fees		11,678	
Tax collection fees		5,565	
School election reimbursement		1,616	
Burial service and cemetery plots		7,380	
Trash pick up		80,597	
Miscellaneous		1,127	
Total charges for services	117,100	107,963	(9,137)
INTEREST INCOME	2,000	1,504	(496)
DONATIONS		5,000	5,000
MISCELLANEOUS	7,880	4,459	(3,421)
Total revenues	\$ 553,990	\$ 568,376	\$ 9,386

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

COHOCTAH TOWNSHIP

**GENERAL FUND (PRE GASB 54 RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2022**

	Budget	Actual	Variance Favorable (Unfavorable)
GENERAL GOVERNMENT			
Township board			
Trustee wages	\$	\$ 16,868	\$
Supplies		1,660	
Contracted services		18,183	
Telephone		1,113	
Conferences		2,163	
Publishing		2,120	
Payroll expense		5,638	
Equipment		4,800	
Dues		150	
	54,000	52,695	1,305
Total township board			
Supervisor	20,000	20,000	
Election			
Wages		1,883	
Supplies		1,096	
Publishing		80	
	5,150	3,059	2,091
Total election			
Attorney	30,000	28,411	1,589
Assessor	40,600	38,938	1,662

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

COHOCTAH TOWNSHIP

**GENERAL FUND (PRE GASB 54 RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - continued
FOR THE YEAR ENDED MARCH 31, 2022**

	Budget	Actual	Variance Favorable (Unfavorable)
Clerk			
Salary		20,000	
Deputy wages		544	
Mileage		242	
Supplies		690	
Total clerk	23,800	21,476	2,324
Board of review	2,200	1,953	247
Treasurer			
Salary		20,000	
Deputy		3,086	
Mileage		1,600	
Supplies		1,186	
Contracted services		4,597	
Total treasurer	32,100	30,469	1,631
Building and grounds			
Telephone		11,647	
Utilities		2,672	
Repairs and maintenance		4,358	
Total buildings and grounds	23,500	18,677	4,823
Planning and zoning			
Wages		10,872	
Publishing		660	
Supplies		79	
Total planning and zoning	14,600	11,611	2,989

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

COHOCTAH TOWNSHIP

**GENERAL FUND (PRE GASB 54 RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - continued
FOR THE YEAR ENDED MARCH 31, 2022**

	Budget	Actual	Variance Favorable (Unfavorable)
Insurance and bonds	9,500	8,991	509
Contingencies	6,800	2,299	4,501
TOTAL GENERAL GOVERNMENT	262,250	238,579	23,671
PUBLIC WORKS			
Drains at large	16,200	16,136	64
Streetlights	6,500	4,876	1,624
TOTAL PUBLIC WORKS	22,700	21,012	1,688
REFUSE			
Trash pick up	117,000	109,173	7,827
CEMETERY			
Burials		2,070	
Foundations		2,145	
Wages		3,449	
Supplies		58	
Lawn care and maintenance		27,256	
TOTAL CEMETERY	39,200	34,978	4,222
RECREATION			
Wages		3,297	
Lawn care		7,950	
Recreation - contracted		6,724	
Community promotion		4,460	
Utilities		372	
Park maintenance and improvement		6,888	
TOTAL RECREATION	34,900	29,691	5,209
Total expenditures	\$ 476,050	\$ 433,433	\$ 42,617

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

CAPITAL IMPROVEMENT FUND (PRE GASB 54 RESTATEMENT)

COHOCTAH TOWNSHIP

**CAPITAL IMPROVEMENT FUND (PRE GASB 54 RESTATEMENT)
BALANCE SHEET
MARCH 31, 2022**

ASSETS

Cash

\$ 221,491

FUND BALANCE

Committed - capital improvement

\$ 221,491

This supplementary information shows the Capital Improvement Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

COHOCTAH TOWNSHIP

**CAPITAL IMPROVEMENT FUND (PRE GASB 54 RESTATEMENT)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2022**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest income	\$ 1,500	\$ 1,537	\$ 37
EXPENDITURES			
Net change in fund balance	1,500	1,537	37
FUND BALANCE, APRIL 1, 2021	219,954	219,954	
FUND BALANCE, MARCH 31, 2022	\$ 221,454	\$ 221,491	\$ 37

This supplementary information shows the Capital Improvement Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

ROAD FUND

COHOCTAH TOWNSHIP

**ROAD FUND
BALANCE SHEET
MARCH 31, 2022**

ASSETS

Cash	\$	77,445
Receivables:		
Taxes		11,456
Due from others		655
Due from other funds		<u>11,585</u>

Total assets \$ 101,141

LIABILITIES

Due to other funds \$ 506

FUND BALANCE 100,635

Total liabilities and fund balance \$ 101,141

COHOCTAH TOWNSHIP

ROAD FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2022**

	Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES			
Taxes	\$ 190,000	\$ 183,484	\$ (6,516)
State property tax reimbursement		1,954	1,954
Interest income	100	45	(55)
	190,100	185,483	(4,617)
EXPENDITURES			
Road improvements	345,100	256,329	88,771
Excess of revenues over (under) expenditures	(155,000)	(70,846)	84,154
OTHER FINANCING SOURCES (USES)			
Transfer in			
Net change in fund balance	(155,000)	(70,846)	84,154
FUND BALANCE, APRIL 1, 2021	171,481	171,481	
FUND BALANCE, MARCH 31, 2022	\$ 16,481	\$ 100,635	\$ 84,154

CURRENT TAX COLLECTION FUND

COHOCTAH TOWNSHIP
CURRENT TAX COLLECTION FUND
BALANCE SHEET
MARCH 31, 2022

ASSETS

Cash	\$ 4,195
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LIABILITIES

Due to others	\$ 4,193
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Due to other funds	<u>2</u>
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Total liabilities	<u>\$ 4,195</u>
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TRUST AND AGENCY FUND (PRE GASB 54 RESTATEMENT)

COHOCTAH TOWNSHIP

TRUST AND AGENCY FUND (PRE GASB 54 RESTATEMENT)
BALANCE SHEET
MARCH 31, 2022

ASSETS

Cash	\$	7,020
Due from other funds		<u>105</u>
Total assets	\$	<u><u>7,125</u></u>

LIABILITIES

Due to others	\$	7,118
Due to other funds		<u>7</u>
Total liabilities	\$	<u><u>7,125</u></u>

This supplementary information shows the Trust and Agency Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.



Barb Fear <bfearclerk@gmail.com>

Fwd: RE: [EXT] Speed traffic orders for Cohoctah

supervisor@cohoctahtownship.org
<supervisor@cohoctahtownship.org>Wed, Aug 31, 2022 at 3:15
PM

To: tbtreasurer@gmail.com, philrcharrette@gmail.com, Abby Cooper <abby@crlaw.biz>, mcunningham@tyronetownship.us, bfearclerk@gmail.com, torigianfarms@gmail.com

----- Original Message -----

Subject: RE: [EXT] Speed traffic orders for Cohoctah

Date: 2022-08-31 04:52

From: Chad Sell <CSell@livgov.com>

To: Mike Murphy <MMurphy@livgov.com>, Mark Fosdick <supervisor@cohoctahtownship.org>

Cc: Eric Sanborn <ESanborn@livgov.com>

Mark,

Traffic Control Orders are issued / maintained by the road commission. In regards to Cohoctah I believe there are only two speed limit reductions which is Cohoctah Rd and Antcliff Rd. Both of these 25 mph zones were established a long time ago and are no longer valid speed limits for the area that they are in due to law changes. Both areas are technically 55 mph. LCRC has taken a stance that they will not remove the signs unless someone comes forward and asks they be removed. Most of our people know they are not valid so they are not enforced by us.

If you are interested in getting a traffic study done on another road or area I would suggest contacting Mike Goryl at LCRC as he is their traffic engineer. They or the township has to request a study be done by MSP which obviously takes some time to get them out here to do. MSP is the only entity that can legally suggest / recommend a speed reduction.

A few years ago the law changed under MCL 257.627 to establish speed limits. Basically everything is 55 miles per hour unless it meets a ¼ mile threshold for intersections. You need 60 driveway connections in ¼ mile to reduce to 25 miles per hour which is why Antcliff Rd and Cohoctah Rd do not qualify anymore. I believe you need 45 connections to get to 35 miles per hour and so on. The only speed limits available now are 25, 35, 45, 55 for surface streets.

If you have any additional questions or a specific area you would like our traffic guys to look at prior to contacting LCRC let me know and we can give you our 2 cents worth.

Thanks

Chad

Sergeant C. Sell / #384

Livingston County Sheriff's Office

Uniform Services Division – Supervisor

150 S. Highlander Way

Howell, MI 48843

517.546.2440

csell@livgov.com

From: Mike Murphy <MMurphy@livgov.com>

Sent: Tuesday, August 30, 2022 11:26 AM

To: Mark Fosdick <supervisor@cohoctahtownship.org>

Cc: Eric Sanborn <ESanborn@livgov.com>; Chad Sell <CSell@livgov.com>

Subject: Re: [EXT] Speed traffic orders for Cohoctah

Lt / Sgt

Can you answer this one

In God We Trust

Murph

On Aug 30, 2022, at 10:40 AM, Mark Fosdick <supervisor@cohoctahtownship.org> wrote:

"The e-mail below is from an external source. Please do not open attachments or click links from an unknown or suspicious origin."

Mike do you maintain speed orders for Cohoctah Township. The road commission only has it for Cohoctah. Cohoctah Center and Oak Grove they do not have. If you don't, is there a number I can call with the State Police to follow up with them.



Barb Fear <bfearclerk@gmail.com>

Sign Permit

Mark Fosdick <supervisor@cohoctatownship.org>
To: Fear Barbara <bfearclerk@gmail.com>

Tue, Sep 6, 2022 at 1:04 PM

Mark Fosdick Cohoctah Township Supervisor

-----Original Message-----

From: Eric Maul <eric@crlaw.biz>

To: "supervisor@cohoctatownship.org" <supervisor@cohoctatownship.org>

Cc: Abby Cooper <abby@crlaw.biz>

Sent: Tue, 26 Jul 2022 11:35 AM

Subject: RE: Sign Permit

Hi Mark,

Abby asked me to look into this speed limit question for you. I believe that Mike is correct. MCL 257.627(2)(d) provides a 25 mph speed limit for roads in residential subdivisions as long as the road is not a "through highway." Apparently this statute was amended six to seven years ago to include the "through highway" exception. I spoke to Mike and he indicated that, according to the Livingston County Road Commission, a "through highway" is a road that is predominantly used for through traffic and not direct access to residential homes. I believe that, based on this definition, both Fausett and Antcliff would be considered through highways. Therefore, their current enforceable speed limit would be 55 mph, the default speed limit for all county and state roads.

Pursuant to MCL 257.628, in order to change Fausett's and Antcliff's enforceable speed limits, a traffic control order would need to be implemented. If you would like to explore the process of having a traffic control order implemented in depth, please let me know. Basically, the Michigan Department of Transportation and the Livingston County Road Commission would perform a survey of the different speed of drivers along the road and then recommend a new speed limit. Mike thinks that if a traffic control order is issued, the speed limit on Fausett will increase to somewhere between 25 and 35 mph and the speed limit on Antcliff will increase to approximately 45 mph.

I am more than happy to assist you with the process of having a traffic control order issued, but I would also understand any hesitancy given the likelihood that the speed limits will

increase. Please let me know if you have any further questions.

Sincerely,



Eric Maul



Barb Fear <bfearclerk@gmail.com>

Sign Permit

Mike Goryl <mgoryl@livingstonroads.org>

Fri, Jul 15, 2022 at 3:10 PM

To: "bfearclerk@gmail.com" <bfearclerk@gmail.com>

Cc: Kim Hiller <khiller@livingstonroads.org>, "supervisor@cohoctahtownship.org" <supervisor@cohoctahtownship.org>

Hi Barb,

Thank you for your email. I was going to reach out by email to Mark today and apologize for our phone conversation going south the other day and to let him know that we've discussed this issue internally and we believe there is an easy way going forward. A permit is not required. All we really need is to know the locations where you want to place the radar units. A simple email of the locations is fine. We'll then review and email back with our approval or any suggested changes. If it's just the three locations you mentioned, we should be able to get this done on a one-time basis with email. If you decide to add additional locations in the future, then we would just need to know the new locations. Also, we should be agreeable to you placing the radar units on our existing signposts, under existing speed limit signs.

However, we do feel that we need to inform you about certain changes to speed limit laws that have made some speed limits within your Township invalid. Under current law, on all county roads that are through roads, the Michigan State Police (MSP) has advised us that the speed limit is 55 mph unless a traffic control order (TCO) jointly signed by the MSP and the Road Commission is in place. There has only been one TCO ever written in Cohoctah Township, and that was done in 1966 for the 25-mph speed limit on Cohoctah Road from the Cohoctah/Oak Grove/Stelzer intersection to a point 0.6 miles west. Therefore, the 25-mph speed limits on Antcliff Road and on Faussett Road are currently invalid per the MSP. The Sheriff Department knows this and has advised us they will not enforce those speed limits. We have not removed the speed limits signs as we believe they met the prima facie definition for residential areas as defined by law at the time they were installed, nor has MSP asked or ordered us to remove the speed limit signs. But there always is the possibility down the road they might. The downside of asking for a TCO for those roads is that a new speed study would need to be completed, and the speed limit by law would have to be set by the prevailing speeds (or 85th percentile speed) on the roadway. It would also require removing the speed limit signs prior to any study and until a new speed limit is determined. I can discuss this issue with you at greater length if you wish.

I'm copying Mark on this email. I would be happy to work with either of you going forward.

Regards,

Mike Goryl

Traffic and Safety Engineer

Livingston County Road Commission

[3535 Grand Oaks Drive](#)

[Howell, MI 48843](#)

517-546-4250 (office)

517-518-3019 (direct)

From: Kim Hiller <khillier@livingstonroads.org>

Sent: Friday, July 15, 2022 12:58 PM

To: Mike Goryl <mgoryl@livingstonroads.org>

Subject: FW: Sign Permit

I've never permitted a speed radar sign. What would you like to see on it?

[Quoted text hidden]

COHOCTAH TOWNSHIP Cemetery Ordinance

COHOCTAH TOWNSHIP
LIVINGSTON COUNTY, MICHIGAN
(Ordinance No. _____)

An ordinance to protect the public health, safety and general welfare by establishing regulations relating to the operation, control, maintenance and management of cemeteries owned, controlled or operated by the **Township of Cohoctah**, in Livingston County, Michigan; to provide penalties for the violation of said ordinance, and to repeal all ordinances or parts of ordinances in conflict therewith.

THE MUNICIPAL ENTITY NAME OF COHOCTAH TOWNSHIP, COUNTY OF LIVINGSTON, MICHIGAN ORDAINS:

Section 1. Title

This Ordinance shall be known and cited as the **Cohoctah Township Cemetery Ordinance.**”

Section 2. Purpose and Intent

The **Cohoctah Township** Board recognizes and concludes that the proper and reasonable maintenance, appearance and use of the cemetery or cemeteries owned or controlled by the **Cohoctah Township** is an important function of the government of the **Cohoctah Township**. It is also important that burials, disinterment’s and other matters associated with a municipal cemetery are handled in a respectful and proper way in order to promote the safety, public health and general welfare of the community. The **Cohoctah Township** Board finds that the adoption and enforcement of this Ordinance is in the best interests of the property owners and residents of the **Cohoctah Township**.

Section 3. Definitions

- (a) A “cemetery site” or “plot” shall consist of an area in a **Cohoctah Township** cemetery sufficient to accommodate one burial space for one deceased person. It shall consist of a land area plotted as follows:
 - a. “Old” section: 48”x120”, full sites
 - b. “New” section: 42”x120”, full sites
 - c. “New” section: 42”x70”, infant sites
 - d. “New” section: 42”x30”, cremation sites, which holds 2 urns and are restricted to flush markers only.
- (b) Exceptions may be made with **Cohoctah Township** permission to accommodate infant burial or the burial of cremains on full sites.
- (c) “**Cohoctah Township**” means **Cohoctah Township**.
- (d) “**Cohoctah Township** cemetery” or “cemetery” means any cemetery owned, operated and/or controlled by the **Cohoctah Township**.

Section 4. Sale of Cemetery Plots; Nontransferable

- (a) After the effective date of this Ordinance, cemetery plots shall be sold by the **Cohoctah Township** for the purpose of burial for the purchaser of a cemetery plot, or his or her family. No sale shall be made to funeral directors or others, except for those acting as an agent for an eligible purchaser.
- (b) All sales and transfers of cemetery plots shall be made on a form approved by the **Cohoctah Township** Sexton which grants a right of burial only and does not convey any other title or right to the cemetery plot or burial space sold.
- (c) Cemetery plots are nontransferable, but may be sold back for the original purchase price to the **Cohoctah Township** (for resale by the **Cohoctah Township**).
- (d) The **Cohoctah Township** shall have the right to correct any errors that may be made concerning interments, disinterment's, or in the description, transfer or conveyance of any cemetery plot, either by canceling the permit for a particular vacant cemetery plot or plots and substituting and conveying in lieu thereof another vacant cemetery plot or plots in a similar location within the cemetery at issue or by refunding the money paid for the cemetery plot to the purchaser or the successor of the purchaser. In the event that an error involves the interment of the remains of any person, the **Cohoctah Township** shall have the right to remove and transfer the remains so interred to another cemetery plot in a similar location in the same **Cohoctah Township** cemetery in accordance with law.
- (e) The owner of every cemetery plot shall be responsible for notifying the **Cohoctah Township** whenever that person's mailing address changes.

Section 5. Purchase Price for Cemetery Plots

- (a) Each cemetery plot shall cost the sum of \$400/Residents and \$800/Non-residents full site. Burial spaces for infants or cremains shall cost the sum of \$150/Residents and \$300/Non-residents and Cremation sites for up to two urns are \$125 for residents and \$250 for non-residents. The lawful owner of any cemetery plot within the **Cohoctah Township** shall promptly provide the **Cohoctah Township** Clerk with any change in that owner's mailing address.
- (b) All charges shall be paid to the **Cohoctah Township** Treasurer.
- (c) The **Cohoctah Township** Board may by resolution periodically alter the foregoing fees to accommodate increased costs and needed reserve funds for cemetery maintenance and acquisition.

Section 6. Grave Opening Charges

- (a) The **Cohoctah Township** may charge reasonable fees for the opening and closing of any cemetery plot, prior to and following a burial therein, and including the interment of ashes. Such fees shall be set from time to time by the **Cohoctah Township** Board, payable to the **Cohoctah Township**.
- (b) No cemetery plot shall be opened or closed except under the direction and control of the **Cohoctah Township** Sexton or such other individual as is designated by the **Cohoctah Township** Board. This subsection B shall not apply to any grave opening, disinterment, or similar matter which is done pursuant to a valid court order or under the supervision and direction of local or state health department authorities; however, even in such cases, the **Cohoctah Township** Sexton shall be given at least forty-eight (48) hours' prior notice of when such grave opening or closing will occur.

Section 7. Markers or Memorials; No Monuments

- (a) All markers and memorials must be comprised of stone or other equally durable composition and shall face the same direction as the markers and memorials around them.
- (b) When a full site is used for the burial of 4 cremains, an upright stone is allowed at the head for two occupants and a flush marker is allowed midway on the site for the other two occupants. Only one (1) marker or memorial shall be permitted per cemetery plot, or one marker or memorial in total where two adjoining plots share that one marker or memorial. Headstones are limited to 12 (twelve) inches less than the width of the burial site. Markers for cremains shall be flush with the ground and shall be no more than twelve (12) inches by twenty-four (24) inches in size in the cremation areas.
- (c) The footing or foundation upon which any marker or memorial must be placed shall be constructed by the **Cohoctah Township**, or such person(s) as may be designated by the **Cohoctah Township** Board. Fees for such work shall be set from time to time by the **Cohoctah Township** Board, payable to the **Cohoctah Township**. The foundation includes a 2 inch border around the maker and 2 inches above grade as to prevent tipping due to frost or freezing over the winter months. Foundations can only be poured once the frost has left the ground.
- (d) Should any monument or memorial (including any monument or memorial that was in place before this Ordinance became effective) become unsightly, broken, moved off its proper site, dilapidated or a safety hazard, the **Cohoctah Township** Board shall have the right to correct the condition or remove the same. The **Cohoctah Township** shall make reasonable attempts to contact the owner of the cemetery plot prior to any such work beginning.
- (e) The maintenance, repair and upkeep of a cemetery memorial, marker, urn or similar item is the responsibility of the heirs or family of the person buried at that location. The **Cohoctah Township** has no responsibility or liability regarding the repair, maintenance or upkeep regarding any such marker, memorial, urn or similar item.

Section 8. Interment Regulations

- (a) Only one (1) person shall be buried in a cemetery plot, except for a parent and infant child or two (2) children buried at the same time when approved by the **Cohoctah Township**. Up to four (4) cremains are allowed per cemetery plot. An infant would also be allowed at the foot of a family member's grave and marked with a flush marker with township approval.
- (b) The **Cohoctah Township** shall be given not less than 48 hours' prior notice in advance of any funeral to allow for the opening of the cemetery plot with the exception being a court-ordered opening. The opening and closing of cemetery plots shall be done only by the or such person or persons as are designated by the **Cohoctah Township**.
- (c) The appropriate permit or form issued by the **Cohoctah Township** for the cemetery plot involved, together with appropriate identification of the person to be buried therein and the burial-transit permit from the health department, shall be presented to either the **Cohoctah Township** Sexton or the **Cohoctah Township** Clerk (or designated **Cohoctah Township** official) prior to interment. Where such permit or form has been lost or destroyed, the **Cohoctah Township** Sexton must be satisfied, from his or her records, that the deceased person to be buried in the cemetery plot is an authorized and appropriate person for that space before any interment is commenced or completed.

- (d) The surface of all graves shall be kept in an orderly and neat-appearing manner within the confines of the cemetery plot involved.

Section 9. Disinterment's

- (a) No disinterment or digging up of an occupied grave shall occur until and unless any and all permits, licenses and written authorizations for such disinterment or digging up of an occupied grave have been obtained from any applicable state or county agency, governmental unit or official, and a copy of the same has been filed with the **Cohoctah Township**
- (b) The **Cohoctah Township** Board shall have the authority to refuse to allow a disinterment or the digging up of an occupied grave (and to refuse to issue a **Cohoctah Township** disinterment permit for the same) if the disinterment or digging up of an occupied grave is not done pursuant to a court order (issued by a court of competent jurisdiction) or does not have a reasonable basis.

Section 10. Winter Burials

- (a) The **Cohoctah Township** may charge additional fees for winter burials.
- (b) No burials shall occur without the prior consent of the **Cohoctah Township** Sexton or clerk in the absence of the sexton.

Section 11. Cremains

- (a) Cremains may be buried in a container approved by the **Cohoctah Township** in a cemetery plot or in a columbarium that has been installed by the **Cohoctah Township** within a **Cohoctah Township** cemetery.
- (b) No cremains shall be scattered or dispersed within a **Cohoctah Township** cemetery.

Section 12. Grounds Maintenance

- (a) Flower pots and urns may be placed and maintained at the head stones of graves no earlier than May 1 and must be removed no later than October 1 of each year. Winter holiday Grave Blankets are allowed and will be removed in the spring for the growing season. Grave blankets are not allowed during the growing season. Decorations will be permitted for holidays falling outside of these dates, but only for one (1) week prior and one (1) week following the holiday. Veteran flags and flag holders shall be governed by the Veteran's Administration rules and guidelines.
- (b) No grading, leveling or excavating within a cemetery shall be allowed without the prior permission of the **Cohoctah Township** Sexton. Furthermore, no tree, shrub, landscaping or similar plantings shall occur without the prior permission of the **Cohoctah Township** Sexton. Small plantings and mulch are allowed around the headstones.
- (c) The **Cohoctah Township** Board reserves the right to remove or trim any existing trees, plants or shrubs located within a cemetery in the interest of maintaining proper appearance and the use of the cemetery.
- (d) Mounds, bricks, blocks and any borders that hinder the free use of a lawn mower or other gardening apparatus are prohibited.
- (e) The **Cohoctah Township** Sexton shall have the right and authority to remove and dispose of any and all growth, emblems, displays, containers and other items that through decay,

deterioration, damage or otherwise become or are unsightly, a source of litter or a maintenance problem.

- (f) Surfaces other than earth or sod are prohibited.
- (g) All refuse of any kind or nature including, but not limited to, dried flowers, wreaths, papers and plastic flower containers must be removed from the cemetery within 10 days after a burial.
- (h) No glass containers or items are allowed.
- (i) Except for markers, memorials, flowers, and urns expressly allowed by this Ordinance, and veteran flags as authorized by law, no other item (including, but not limited to, ornaments, signs, trellises, statues, landscaping, bricks, stones, grave border materials or other structures) shall be installed or maintained within a **Cohoctah Township** cemetery, nor shall any grading, digging, mounding or similar alteration of the ground or earth occur except as authorized by this Ordinance or by the **Cohoctah Township**.

Section 13. Disclaimer of Cohoctah Township Liability and Responsibility

Every person who enters, remains in and travels within a **Cohoctah Township** cemetery does so at their own risk. The **Cohoctah Township** is not responsible for any injury, accident or other calamity that might occur to any person present in a **Cohoctah Township** cemetery.

Furthermore, the **Cohoctah Township** is not responsible for any damage or vandalism to, theft of or deterioration of any burial monument, headstone, flower urn or other item placed at or near a cemetery plot, burial site or anywhere in a **Cohoctah Township** cemetery. The purchaser or transferee of any cemetery plot or the equivalent (and all subsequent transferees, assigns, heirs, or beneficiaries) hereby releases, waives, indemnifies and holds harmless the **Cohoctah Township** for, from and against any injury, damages, causes of action, claims, costs and expenses associated with, relating to and/or involving the cemetery plot or similar right, any headstone, monument or similar items, and any matter related to the cemetery involved. Such waiver, release and hold harmless provision shall apply not only to the **Cohoctah Township**, but also as to the **Cohoctah Township** Sexton and any **Cohoctah Township** employee, officer, official or agent.

Section 14. Forfeiture of vacant cemetery plots or burial spaces

Cemetery plots or burial spaces sold after the effective date of this Ordinance and remaining vacant for forty (40) years or more from the date of their sale shall automatically revert to the **Cohoctah Township** upon the occurrence of the following events:

- (a) Notice shall be sent by the **Cohoctah Township** Clerk by first-class mail to the last known address of the last owner of record informing him/her of the expiration of the 40-year period and that all rights with respect to said plots or spaces will be forfeited if he/she does not affirmatively indicate in writing to the **Cohoctah Township** Clerk within sixty (60) days from the date of mailing of such notice of his/her desire to retain such burial rights; and
- (b) No written response to said notice indicating a desire to retain the cemetery plots or burial spaces in question is received by the **Cohoctah Township** Clerk from the last owner of record of said plots or spaces, or his/her heirs or legal representative, within sixty (60) days from the date of mailing of said notice.

Section 15. Repurchases of Plots or Burial Spaces

The **Cohoctah Township** may repurchase any cemetery plot from the owner for a price set by the **Cohoctah Township** Board, upon the written request of said owner or his or her legal heirs or representatives.

Section 16. Records

The **Cohoctah Township** Sexton shall maintain records concerning all burials, cemetery plots, issuance of burial permits and any other records of the **Cohoctah Township** related to **Cohoctah Township** cemeteries, and the same shall be open to public inspection upon request.

Section 17. Vaults

- (a) All full burials shall be within a standard concrete vault (which meets all applicable laws) installed or constructed in each cemetery plot before interment. Vaults of other suitable materials may be allowed at the discretion of the **Cohoctah Township**.
- (b) Cremains shall be in a container approved by the **Cohoctah Township**.

Section 18. Cemetery Hours

Unless otherwise specified by the **Cohoctah Township** Board by resolution, all **Cohoctah Township** cemeteries shall be closed during the hours from dusk to dawn the next morning. During those hours, no person shall be present in a **Cohoctah Township** cemetery. Such prohibition on being present in a **Cohoctah Township** cemetery during the time when a **Cohoctah Township** cemetery is closed shall not apply to the **Cohoctah Township** Sexton, any **Cohoctah Township** official, a person accompanied by the **Cohoctah Township** Sexton or other **Cohoctah Township Name** official, or any law enforcement or firefighting official when engaged in the lawful duties of any such office or position.

Section 19. Prohibited Uses and Activities

The following prohibitions shall apply within any **Cohoctah Township** cemetery:

- (a) No person shall destroy, deface, apply graffiti to or otherwise injure any monument, marker, memorial, sign, tree or other lawful item located within a **Cohoctah Township** cemetery.
- (b) No person shall disturb the peace or unreasonably annoy, harass or disturb any other person who is lawfully present on the grounds of any **Cohoctah Township** cemetery.
- (c) No vehicles shall be permitted to drive on lawns or cemetery plots in a cemetery except as deemed necessary for cemetery maintenance.
- (d) There shall be no entry or presence in the cemetery by any person when the cemetery is closed or outside of authorized times.
- (e) There shall be no destruction of cemetery property.
- (f) There shall be no destruction, defacing, cutting, etc., of any tree or plant within a cemetery.
- (g) There shall be no headstones, ornaments, vases, plastic flowers, fences, benches, trellises, statues, signs or any other item placed, kept, installed or maintained in a cemetery except those expressly allowed by this Ordinance.
- (h) There shall be no disturbing of the peace or engaging in any loud or boisterous conduct.
- (i) There shall be no digging, grading or mounding unless expressly authorized by this Ordinance.

- (j) There shall be no driving of an automobile, truck or any vehicle on any portion of a cemetery except the designated roads or drives.
- (k) There shall be no snowmobiles, four-wheelers, go-carts or similar vehicles.
- (l) There shall be no gathering of persons in excess of 75 people without prior **Cohoctah Township** approval (except during or incidental to a funeral occurring concurrent with burial).
- (m) There shall be no disinterment or grave openings unless approved and conducted by the **Cohoctah Township**.
- (n) There shall be no possession or consumption of any alcoholic beverage.
- (o) There shall be no picnicking or consumption of food without prior **Cohoctah Township** approval.
- (p) There shall be no music, playing of any radio, or the use of any amplification device or similar item, except pursuant to a military ceremony or a funeral.
- (q) There shall be no solicitation or peddling of services or goods or any signs or placards advertising any goods or services.
- (r) There shall be no littering or dumping.
- (s) There shall be no unlawful interference with or disruption of a lawful funeral or funeral procession.
- (t) There shall be no private signs, lighting, moving displays or changeable copy on a sign.
- (u) There shall be no fires, candles or open flames.
- (v) No children under twelve (12) years of age shall be allowed in any **Cohoctah Township** cemetery unless accompanied by an adult and are properly supervised by an adult.
- (w) There shall be no domestic animals of any kind or pets allowed within the cemetery grounds. However, this prohibition shall not apply to dogs assisting handicapped persons.
- (x) No firearms or archery arrows shall be discharged or shot except that military or other veterans' organizations may carry arms for the purpose of firing over the grave at the burial of a member.
- (y) No person shall engage in any fight, quarrel or disturbance.
- (z) Cremains or ashes of a deceased person shall not be scattered or dispersed except in designated scatter areas.
- (aa) There shall be no dumping, vandalizing or tipping over of any lawful garbage container or receptacle.
- (bb) In Cremation designater areas, no flowers, décor or plantings can be used on any of the sites. Only flush markers are allowed. Veteran's flags are allowed with timely removal.

Section 20. Authority of the Cohoctah Township Sexton

- (a) The **Cohoctah Township** Board shall appoint a **Cohoctah Township** Sexton, who shall serve at the discretion of the **Cohoctah Township** Board. The **Cohoctah Township** Sexton may be a **Cohoctah Township** employee or independent contractor for the **Cohoctah Township** at the discretion of the **Cohoctah Township** Board.
- (b) The **Cohoctah Township** Sexton shall assist other **Cohoctah Township** officials with the enforcement and administration of this Ordinance.
- (c) The **Cohoctah Township** Sexton shall have such duties and obligations with regard to **Cohoctah Township** cemeteries as may be specified from time to time by the **Cohoctah Township** Board.

Section 21. Fees

The **Cohoctah Township** Board shall have the authority to set fees pursuant to this Ordinance from time to time by resolution. Such fees can include, but are not limited to, a fee or fees for a burial permit, disinterment permit, grave opening, setting of foundations, grave closing, winter or holiday burial, the price for a new cemetery plot, transfer fees for cemetery plots, and other matters.

Section 22. Applicability of this Ordinance

- (a) This Ordinance shall apply only to cemeteries owned, controlled or operated by the **Cohoctah Township**.
- (b) The provisions of this Ordinance shall not apply to **Cohoctah Township** officials or their agents or designees involved with the upgrading, maintenance, administration or care of a **Cohoctah Township** cemetery.
- (c) The provisions of this Ordinance shall not apply to police officers or firefighting officials or officers involved in carrying out their official duties.

Section 23. Interpretation/Appeals to the Cohoctah Township Board

- (a) The **Cohoctah Township** Board shall have the authority to render binding interpretations regarding any of the clauses, provisions or regulations contained in this Ordinance and any rule or regulation adopted pursuant to this Ordinance, as well as their applicability. The **Cohoctah Township** Board (or its designee) is also authorized to waive application of the strict letter of any provision of this Ordinance or any rules or regulations promulgated under this Ordinance where practical difficulties in carrying out the strict letter of this Ordinance or any rules or regulations related thereto would result in hardship to a particular person or persons or the public. Any such waiver, however, must be of such a character as it will not impair the purposes and intent of this Ordinance.
- (b) Any party aggrieved by any interpretation or decision made by the **Cohoctah Township** Sexton or any **Cohoctah Township** official, agent or contractor pursuant to this Ordinance, as well as any matter relating to a **Cohoctah Township** cemetery, rights to a cemetery plot, or other matter arising pursuant to this Ordinance, shall have the right to appeal that determination/decision or matter to the **Cohoctah Township** Board. Any such appeal shall be in writing and shall be filed with the **Cohoctah Township** within thirty (30) days of the date of the decision, determination or other matter being appealed from. **The Cohoctah Township** shall give the aggrieved party who filed the written appeal with the **Cohoctah Township** at least ten (10) days' prior written notice of the meeting at which the **Cohoctah Township** Board will address the matter unless an emergency is involved, in which case

the **Cohoctah Township** shall utilize reasonable efforts to notify the aggrieved party who filed the appeal of a special or emergency meeting of the **Cohoctah Township Board** at which the matter will be addressed. Pursuant to any such appeal, the decision of the **Cohoctah Township Board** shall be final.

- (c) The **Cohoctah Township Board** may set a fee or fees for any such appeal from time to time by resolution.

Section 24. Authority of the Cohoctah Township to Remove Unauthorized or Unlawful Items from a Cohoctah Township Cemetery

Any monument, marker, planting, trellis, personal item, urn, flowers or foliage (whether real or artificial), structure, flag (except for lawful veterans flags), or other item that has been placed, installed, left or maintained in any **Cohoctah Township** cemetery in violation of this Ordinance, any **Cohoctah Township** rule or regulation regarding **Cohoctah Township** cemeteries, or any county, state or federal law, statute or regulation may be removed by the **Cohoctah Township** from the **Cohoctah Township** cemetery at any time and destroyed or disposed of by the **Cohoctah Township** without any prior notice to, permission from, or liability or obligation to the person or persons who left, installed, maintained or kept such item in the **Cohoctah Township** cemetery. No such item (including, but not limited to, a monument, marker, planting, trellis, personal item, urn, flowers or foliage, structure, flag, or similar item) can be installed, placed, maintained or kept in a **Cohoctah Township** cemetery unless expressly authorized by this Ordinance or a written rule or policy of the **Cohoctah Township**. Even if such an item is authorized to be installed, kept, maintained or left in a **Cohoctah Township** cemetery, the **Cohoctah Township** shall still have the discretion to remove any such item at any time and dispose of the same without prior notice to, consent from or liability to the person or persons who installed, maintained or left such item in a **Cohoctah Township** cemetery.

Section 25. Penalties

A violation of this Ordinance (or of any rule or regulation adopted pursuant to this Ordinance) constitutes a municipal civil infraction. Any person who violates, disobeys, omits, neglects or refuses to comply with any provision of this Ordinance, or any permit or approval issued hereunder, or any amendment thereof, or any person who knowingly or intentionally aids or abets another person in violation of this Ordinance, shall be in violation of this Ordinance and shall be responsible for a civil infraction. The civil fine for a municipal civil infraction shall be not less than one hundred dollars (\$100) for the first offense and not less than two hundred dollars (\$200) for subsequent offenses, in the discretion of the court, in addition to all other costs, damages, expenses and remedies provided by law. For purposes of this section, "subsequent offense" means a violation of the provisions of this Ordinance committed by the same person within twelve (12) months of a previous violation of the same provision of this Ordinance or similar provision of this Ordinance for which said person admitted responsibility or was adjudged to be responsible. Each day during which any violation continues shall be deemed a separate offense.

A violation of any permit or permit condition issued pursuant to this Ordinance shall also constitute a violation of this Ordinance.

Section 26. Cohoctah Township Officials Who Can Enforce this Ordinance

Unless otherwise specified by the **Cohoctah Township Board** by resolution, the following officials or officers shall have the authority to enforce this Ordinance and to issue municipal civil infraction citations/tickets pursuant to this Ordinance:

- **Cohoctah Township** Supervisor
- **Cohoctah Township** Clerk
- **Cohoctah Township** Sexton
- **Cohoctah Township** Zoning Administrator
- **Cohoctah Township** Ordinance Enforcement Officer
- Any deputy of the Livingston County sheriff's department
- Any State Police officer

Section 27. Severability

The provisions of this Ordinance are hereby declared to be severable and should any provision, section or part thereof be declared to be invalid or unconstitutional by any court of competent jurisdiction, such decision shall only affect the particular provision, section or part thereof involved in such decision and shall not affect or invalidate the remainder of this Ordinance, which shall continue in full force and effect.

Section 28. Effective Date; Conflicts

This Ordinance shall become effective thirty (30) days after a copy of this Ordinance (or summary thereof) appears in the newspaper. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

The above Ordinance was offered for adoption by **Cohoctah Township** Board Member _____ and was seconded by **Cohoctah Township** Board Member _____, the vote being as follows:

YEAS:

NAYS:

ABSENT/ABSTAIN:

ORDINANCE DECLARED ADOPTED.

CERTIFICATION

I hereby declare that the above is a true copy of an ordinance adopted by the **Cohoctah Township** Board at a _____ meeting held on _____, _____, at the _____ **Cohoctah Township** Hall, pursuant to the required statutory procedures.

Dated: _____, 20_____

Respectfully submitted,

By _____, _____ **Cohoctah Township** Clerk

COHOCTAH TOWNSHIP PARK
GROUP EQUINE USER AGREEMENT & RELEASE

This Group Equine User Agreement & Release (“Agreement”) is between Cohoctah Township, a Michigan municipal corporation, and _____ (“Group”), whose address is _____ . In return for the use of the Cohoctah Township Park, located at 1000 Allen Road, Howell, Michigan (“Park”), Group hereby expressly agrees to the following:

1. The Group shall abide by the Cohoctah Township Park Rules Ordinance at all times. Prior to use of the Park, the Group shall ensure that each Group member, guest, vendor, and invitee has completed and submitted an individual “Equine User Agreement & Release” Form to the Township. Individuals without a completed individual user agreement on file with the Township will not be permitted to use the Park.
2. The Group acknowledges and understands the Township is an equine activity sponsor under the Michigan Equine Activity Liability Act, 1994 PA 351, and not an equine professional, and that an equine activity sponsor is not liable for an injury to or the death of a participant or property damage resulting from an inherent risk of an equine activity.
3. The Group agrees to be liable for and to pay Township for any damage done to any Park improvement caused by the Group’s use of the Park.
4. The Group shall assume any and all risks involved and arising from the Group’s use of or presence upon the Park including but not limited to the risks of death, bodily injury, property damage, falls, kicks, bites, collision with vehicles, horses or stationary objects, fire or explosion, the unavailability of emergency medical care, or the negligence or deliberate acts or omissions of another person, an act of God, fire, theft, or any weather conditions.
5. The Group releases, indemnifies, and holds harmless Township from any and all claims, causes of action, tort actions, injuries, damages, judgments, costs, expenses, and attorney fees arising out of the Group’s activities at and use of the Park, including without limitation, those based on death, bodily injury, loss to person, property or animal, and property damage (“Release”). The Release includes a waiver of all Township liability because of (a) a dangerous latent condition at the Park, whether it is known or unknown to the Township, where warning signs are not conspicuously posted and (b) an act or omission that constitutes a willful or wanton disregard for the safety of any member, guest, vendor, or invitee of the Group and that is a proximate cause of the injury, death, or damage.
6. Use of the Park by any for-profit or non-profit group shall require at the time of scheduling a certificate of insurance with a combined limit of at least one million dollars (\$1,000,000). Such insurance shall insure, on an occurrence basis, against all liability arising out of or in connection with the use of the Park by the Group and any of its members, guests, vendors, and invitees. Cohoctah Township, and its elected officials, officers, board members, agents and employees, shall be named as additional insureds on the policy. Said certificate shall be kept current and shall evidence at all times an effective insurance policy in accordance with this paragraph.
7. This Agreement is binding on and inures to the benefit of the parties, their officers, employees, heirs, successors, assigns, and representatives; it cannot be amended or modified except in a writing signed by both parties. The Group represents and warrants that the Group Representative identified below has authority to bind the Group.

Agreement Dated: _____

Contact information for Group Representative:

Name: _____

User Phone: _____

User Email: _____

/s/ _____

Cohoctah Township Park Manager

/s/ _____

Group Representative

COHOCTAH TOWNSHIP PARK
EQUINE USER AGREEMENT & RELEASE

This Equine User Agreement & Release (“Agreement”) is between Cohoctah Township, a Michigan municipal corporation, and _____ (“User”) and, if User is a minor, User’s parent or guardian, _____, whose address is _____. In return for the use of the Cohoctah Township Park, located at 1000 Allen Road, Howell, Michigan (“Park”), User hereby expressly agrees to the following:

1. If User is a minor, User’s parent(s) or guardian(s) acknowledge and understand that this Agreement is between Cohoctah Township, User, and User’s parent(s) or guardian(s), and that all parties shall be bound hereby.
2. User shall abide by the Cohoctah Township Park Rules Ordinance at all times.
3. User acknowledges and understands the Township is an equine activity sponsor under the Michigan Equine Activity Liability Act, 1994 PA 351, and not an equine professional, and that an equine activity sponsor is not liable for an injury to or the death of a participant or property damage resulting from an inherent risk of an equine activity.
4. User agrees to be liable for and to pay Township for any damage done to any Park improvement caused by User’s use of the Park.
5. User shall assume any and all risks involved and arising from User’s use of or presence upon the Park including but not limited to the risks of death, bodily injury, property damage, falls, kicks, bites, collision with vehicles, horses or stationary objects, fire or explosion, the unavailability of emergency medical care, or the negligence or deliberate acts or omissions of another person, an act of God, fire, theft, or any weather conditions.
6. User releases, indemnifies, and holds harmless Township from any and all claims, causes of action, tort actions, injuries, damages, judgments, costs, expenses, and attorney fees arising out of User’s activities at and use of the Park, including without limitation, those based on death, bodily injury, loss to person, property or animal, and property damage (“Release”). The Release includes a waiver of all Township liability because of (a) a dangerous latent condition at the Park, whether it is known or unknown to the Township, where warning signs are not conspicuously posted and (b) an act or omission that constitutes a willful or wanton disregard for the safety of User, and that is a proximate cause of the injury, death, or damage.
7. This Agreement is binding on and enures to the benefit of the parties, their officers, employees, heirs, successors, assigns, and representatives; it cannot be amended or modified except in a writing signed by both parties.

Agreement Dated: _____

Contact information for User:

User Phone: _____

User Email: _____

/s/ _____

Cohoctah Township Park Manager

/s/ _____

User

/s/ _____

Parent/guardian of User if User is a minor

2022 Tax Rate Request (This form must be completed and submitted on or before September 30, 2022)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes LIVINGSTON	2022 Taxable Value of ALL Properties in the Unit as of 5-23-2022 \$138,054,666
Local Government Unit Requesting Millage Levy COHOCTAH TOWNSHIP	For LOCAL School Districts: 2022 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2022 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5)** 2021 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2022 Current Year "Headlee" Millage Reduction Fraction	(7) 2022 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Allocated	Operational		1.3	0.7404	0.9799	0.7255	1.00	0.7255		0.7255	
Voted	Roads	08/18	1.5	1.4229	0.9799	1.3942	1.00	1.3942		1.3942	12/22

Prepared by Barb Fear	Telephone Number (517) 546-0655	Title of Preparer Clerk	Date 09/08/2022
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input checked="" type="checkbox"/> Clerk	Signature	Print Name	Date
<input type="checkbox"/> Secretary		Barb Fear	09/08/2022
<input checked="" type="checkbox"/> Chairperson	Signature	Print Name	Date
<input type="checkbox"/> President		Mark Fosdick	09/08/2022

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

** **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2022 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

COHOCTAH TOWNSHIP
FISCAL YEAR 2023, 2024, AND 2025

PFEFFER, HANNIFORD & PALKA, Certified Public Accountants, registered to practice in the State of Michigan (hereinafter referred to as **CERTIFIED PUBLIC ACCOUNTANTS**) and the **COHOCTAH TOWNSHIP**, A municipal corporation, of the State of Michigan (hereinafter referred to as **TOWNSHIP**) contract on this day of , 2022, as follows:

1. For the fiscal year ending March 31, 2023, 2024 and 2025 the **CERTIFIED PUBLIC ACCOUNTANTS** shall conduct an audit of the financial statements of the **TOWNSHIP**. The financial statements are the responsibility of the **TOWNSHIP BOARD**. Our responsibility is to express an opinion on the financial statements based on our audits. We will conduct our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the **TOWNSHIP** as well as evaluating the overall financial statement presentation.

2. The **CERTIFIED PUBLIC ACCOUNTANTS'** audit shall meet the requirements of Act No. 2, P.A. 1968, or as amended, and the related Bulletin for Audits of Local Units of Government in Michigan, dated June 1, 1968, or as amended, which is available from the State Treasurer.

3. If the **TOWNSHIP** receives federal financial assistance, grants, or other contracts, we may be required to, not only conduct the audit in accordance with generally accepted auditing standards, but also in accordance with Government Auditing Standards and (or) in accordance with the Single Audit Act Amendments of 1996, OMB A-133. The testing of compliance and other fieldwork would be increased substantially because of the aforementioned. We would issue a separate engagement letter and fee proposal for the additional work to complete the audit in accordance with Government Auditing Standards and (or) the Single Audit Act Amendments of 1996, OMB A-133.

4. The reports on financial statements, as required by Act 2 of Public Acts of 1968, or as amended, shall contain an unqualified opinion by the **CERTIFIED PUBLIC ACCOUNTANTS** or such other opinion as he must render under the circumstances when he is unable to express an unqualified opinion.

5. The audit shall begin as soon after the signing of this contract as shall be convenient to the **CERTIFIED PUBLIC ACCOUNTANTS** and shall be completed with the **CERTIFIED PUBLIC ACCOUNTANTS'** reports issued not later than six months after the conclusion of the fiscal year.

6. The **TOWNSHIP** shall have closed and balanced all funds and bank accounts, agencies and operations to be examined by the **CERTIFIED PUBLIC ACCOUNTANTS**.

7. The estimated total audit fee for the years ended March 31, 2023, 2024, and 2025 will be \$7,800, \$7,800, and \$7,800 respectively. Additional services outside the scope of the audit will be billed at \$105 per hour.

8. The **TOWNSHIP** authorizes the **CERTIFIED PUBLIC ACCOUNTANTS** to immediately disclose any and all findings of suspected fraud, and/or embezzlement to the Deputy State Treasurer in charge of the Local Audit Division of the State Department of Treasury.

9. The **CERTIFIED PUBLIC ACCOUNTANTS** shall provide a reasonable number of reports for each of the funds to the **TOWNSHIP** officials.

10. This contract may be terminated by either party upon a ninety day (90) advance written notice.

Pfeffer, Hanniford & Palka, P.C.

PFEFFER, HANNIFORD & PALKA
Certified Public Accountants

COHOCTAH TOWNSHIP