



Board of Trustees

William J. Fountain, Supervisor Joseph W. Colaianne, Trustee
Larry N. Ciofu, Clerk Matthew J. Germane, Trustee
Kathleen A. Horning, Treasurer Glenn E. Harper, Trustee
Joseph M. Petrucci, Trustee

Board of Trustees Regular Meeting Agenda Hartland Township Hall Tuesday, September 15, 2020 7:00 PM

1. Call to Order
 2. Pledge of Allegiance
 3. Roll Call
 4. Approval of the Agenda
 5. Call to the Public
 6. Approval of the Consent Agenda
 - a. Approve Payment of Bills
 - b. Approve Post Audit of Disbursements Between Board Meetings
 - c. Approve 08/28/20 Special Meeting Minutes
 - d. Approve 09/01/20 Regular Meeting Minutes
 - e. Seasonal Wage Budget Amendment - Water Fund
 - f. Public Works Director Job Description Revisions
 7. Presentation
 - a. Fiscal Year 2019 – 2020 Audit Presentation
 8. Applicant
 - a. Site Plan #20-008 Redwood Planned Development (PD) Concept Plan
 9. Pending & New Business
 10. Board Reports
- [BRIEF RECESS]
11. Information / Discussion
 - a. Manager's Report
 - b. Spranger Field - Project Scope Change
 12. Adjournment

Hartland Township Board of Trustees Meeting Agenda Memorandum

Submitted By: Susan Case, Finance Clerk

Subject: Approve Payment of Bills

Date: September 8, 2020

Recommended Action

Move to approve the bills as presented for payment.

Discussion

Bills presented total \$410,362.92. The bills are available in the Finance office for review.

Notable invoices include:

\$13,786.12 – ETNA Supply Co. – (Toilets/urinals for Spranger Field & Iperl meters)

\$12,927.50 – Hubbell, Roth & Clark – (Various engineering invoices)

\$167,300.94 – Livingston County Drain Commission – (August 2020 Sewer O&M)

\$122,174.59 – Livingston County Road Commission – (Bullard Lake Woods Pavement Rehab)

\$52,276.00 – Preiss Companies – (Various restoration invoices)

\$33,375.00 – The Huntington National Bank – (Capital Improvement Bonds, Series 2015 & 2016 Interest)

Financial Impact

Is a Budget Amendment Required? Yes No

All expenses are covered under the amended FY21 budget.

Attachments

Bills for 09.15.2020

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		
ALLSTAR	ALLSTAR ALARM LLC	09/01/2020	290945	FOA	10/1 - 12/31/20 MONITORING HERO TEEN	
44043	8345 MAIN STREET	09/15/2020		N		150.00
09/01/2020	WHITMORE LAKE MI, 48189	/ /	0.0000	N		0.00
		09/15/2020		Y		150.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265-801.000	CONTRACTED SERVICES	150.00

VENDOR TOTAL: 150.00

APTUSC	ASSOCIATION OF PUBLIC TREASURERS	08/01/2020	22463	FOA	MEMBERSHIP RENEWAL - D. SHOLLACK	
43969	P.O. BOX 591	09/15/2020		N		199.00
08/01/2020	TAWAS CITY MI, 48764	/ /	0.0000	N		0.00
		09/15/2020		N		199.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-253-804.000	MEMBERSHIP & DUES	199.00

VENDOR TOTAL: 199.00

CHLORIDESO	CHLORIDE SOLUTIONS, LLC	08/25/2020	23979	FOA	DUST CONTROL	
43985	672 NORTH M-52	09/15/2020		N		2,037.97
08/25/2020	WEBBERVILLE MI, 48892	/ /	0.0000	N		0.00
		09/15/2020		Y		2,037.97

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-463-969.002	ROAD CHLORIDE	2,037.97

VENDOR TOTAL: 2,037.97

DOUGIES	DOUGIE'S DISPOSAL & RECYCLING	09/01/2020	71655	FOA	SEPT 2020 TRASH PICKUP @ ALL PARKS	
44009	PO BOX 241	09/15/2020		N		300.00
09/01/2020	HARTLAND MI, 48353	/ /	0.0000	N		0.00
		09/15/2020		Y		300.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-801.000	CONTRACTED SERVICES	300.00

VENDOR TOTAL: 300.00

ETNA	ETNA SUPPLY COMPANY	08/25/2020	S103478842.002	FOA	TOLIETS & URINALS @ SPRANGER	
43966	P.O. BOX 772107	09/15/2020		N		10,006.12
08/25/2020	DETROIT MI, 48277-2107	/ /	0.0000	N		0.00
		09/15/2020		N		10,006.12

Open

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount

GL NUMBER	DESCRIPTION	AMOUNT
401-751-970.006	SPRANGER FIELD	10,006.12
ETNA 44039 09/02/2020	ETNA SUPPLY COMPANY P.O. BOX 772107 DETROIT MI, 48277-2107	09/02/2020 09/15/2020 / / 09/15/2020
		S103676549.001
		FOA IPERL METERS
		N 3,780.00
		N 0.00
		N 3,780.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-741.000	METER COSTS	3,780.00

VENDOR TOTAL: 13,786.12

HUBBELROTH 44012 07/30/2020	HUBBELL, ROTH & CLARK, INC. PO BOX 824 BLOOMFIELD HILLS MI, 48303-0824	07/30/2020 09/15/2020 / / 09/15/2020	180875	FOA N N Y	WALNUT RIDGE CONSTR OBSER THRU 7/11/ 1,022.00 0.00 1,022.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
702-000-290.064	WALNUT RIDGE ESTATES, LLC	1,022.00

HUBBELROTH 44013 07/30/2020	HUBBELL, ROTH & CLARK, INC. PO BOX 824 BLOOMFIELD HILLS MI, 48303-0824	07/30/2020 09/15/2020 / / 09/15/2020	180877	FOA N N Y	ARENA DR TRAINING FACILITY CONSTR OB 994.00 0.00 994.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-400-801.100-0004	HARTLAND SPORTS CENTER EXPENSES	994.00

HUBBELROTH 44014 07/30/2020	HUBBELL, ROTH & CLARK, INC. PO BOX 824 BLOOMFIELD HILLS MI, 48303-0824	07/30/2020 09/15/2020 / / 09/15/2020	180882	FOA N N Y	KOPPERT ADDITION CONSTR OBSERV THRU 2,695.00 0.00 2,695.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-400-801.100-0014	KOPPERT BIOLOGICAL ADDITION	2,695.00

HUBBELROTH 43974 08/28/2020	HUBBELL, ROTH & CLARK, INC. PO BOX 824 BLOOMFIELD HILLS MI, 48303-0824	08/28/2020 09/15/2020 / / 09/15/2020	181559	FOA N N Y	M59 EAST WATER MAIN EXT PLANS/SPECS 3,320.50 0.00 3,320.50
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Open

GL NUMBER	DESCRIPTION	AMOUNT
539-000-150.000	WATER CONSTRUCT IN PROGRESS	3,320.50

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		
HUBBELROTH	HUBBELL, ROTH & CLARK, INC.	08/28/2020	181560	FOA	M59 SAFETY PATH PLANS/SPECS THRU 8/8	
43975	PO BOX 824	09/15/2020		N		3,021.00
08/28/2020	BLOOMFIELD HILLS MI, 48303-0824	/ /	0.0000	N		0.00
		09/15/2020		Y		3,021.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
401-444-969.005	SIDEWALKS	3,021.00

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		
HUBBELROTH	HUBBELL, ROTH & CLARK, INC.	08/28/2020	181561	FOA	M59 SAFETY PATH WETLAND DELINEATION	
43976	PO BOX 824	09/15/2020		N		1,875.00
08/28/2020	BLOOMFIELD HILLS MI, 48303-0824	/ /	0.0000	N		0.00
		09/15/2020		Y		1,875.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
401-444-969.005	SIDEWALKS	1,875.00

VENDOR TOTAL: 12,927.50

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		
2017	LIVINGSTON COUNTY ASSESSOR'S ASSOC	09/01/2020	090120	FOA	2020/2021 MEMBERSHIP RENEWALS (3)	
44018	C/O DEERFIELD TOWNSHIP	09/15/2020		N		30.00
09/01/2020	LINDEN MI, 48451	/ /	0.0000	N		0.00
		09/15/2020		N		30.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-209-804.000	MEMBERSHIP & DUES	30.00

VENDOR TOTAL: 30.00

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		
LCC	LIVINGSTON COUNTY CLERK, ELECTIONS	08/24/2020	7925	FOA	AUGUST 2020 ELECTION	
44020	200 E GRAND RIVER	09/15/2020		N		2,191.57
08/24/2020	HOWELL MI, 48843	/ /	0.0000	N		0.00
		09/15/2020		N		2,191.57

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-191-801.000	CONTRACTED SERVICES	2,191.57

VENDOR TOTAL: 2,191.57

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		
0210	LIVINGSTON CTY ROAD COMMISSION	08/31/2020	7131	FOA	BULLARD LAKE WOODS	
44041	3535 GRAND OAKS DRIVE	09/15/2020		N		122,174.59
08/31/2020	HOWELL MI, 48843	/ /	0.0000	N		0.00
		09/15/2020		N		122,174.59

Open

GL NUMBER	DESCRIPTION	AMOUNT
410-000-967.000	PROJECT COST	122,174.59

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount

VENDOR TOTAL: 122,174.59

2909	LIVINGSTON CTY.DRAIN COMMISSIO	08/28/2020	3227	FOA	AUGUST 2020 SEWER SYSTEM O&M	
43977	2300 E. GRAND RIVER	09/15/2020		N		167,300.94
	STE. 105					
08/28/2020	HOWELL MI, 48843	/ /	0.0000	N		0.00
		09/15/2020		N		167,300.94

Open

GL NUMBER	DESCRIPTION	AMOUNT
590-000-801.008	LCDC CONTRACT SERVICES	167,300.94

VENDOR TOTAL: 167,300.94

LIVLOCK&DO	LIVINGSTON LOCK & DOOR, LLC	08/26/2020	27132	FOA	ADJUST ELECTRIC STRIKE	
43968	P.O. BOX 576	09/15/2020		N		129.00
08/26/2020	BRIGHTON MI, 48116	/ /	0.0000	N		0.00
		09/15/2020		N		129.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265-930.000	REPAIRS & MAINTENANCE	129.00

VENDOR TOTAL: 129.00

6645	MICHIGAN MUNICIPAL LEAGUE	09/01/2020	2612-920	FOA	7/1/20 - 6/30/21 MEMBER DUES	
44040	P.O. BOX 7409	09/15/2020		N		200.00
09/01/2020	ANN ARBOR MI, 48107-7409	/ /	0.0000	N		0.00
		09/15/2020		N		200.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-101-804.000	MEMBERSHIP & DUES	200.00

VENDOR TOTAL: 200.00

1180	PETER'S TRUE VALUE HARDWARE	08/27/2020	54522	FOA	SPARK PLUG, FILTER	
43971	3455 W. HIGHLAND ROAD	09/15/2020		N		62.97
08/27/2020	MILFORD MI, 48380	/ /	0.0000	N		0.00
		09/15/2020		N		62.97

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-930.002	REPAIRS & MAINTENANCE TRUCKS	62.97

1180	PETER'S TRUE VALUE HARDWARE	08/26/2020	K54492	FOA	TRASH BAGS & POLISH	
43967	3455 W. HIGHLAND ROAD	09/15/2020		N		20.98
08/26/2020	MILFORD MI, 48380	/ /	0.0000	N		0.00
		09/15/2020		N		20.98

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-740.000	OPERATING SUPPLIES	20.98

VENDOR TOTAL: 83.95

PREISS	PREISS COMPANIES LLC	07/29/2020	12798	FOA	M-59 WATER VALVE ADJUSTMENTS	
44011	8211 CLYDE ROAD	09/15/2020		N		1,947.00
07/29/2020	FENTON MI, 48430	/ /	0.0000	N		0.00
		09/15/2020		Y		1,947.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-930.001	REPAIRS & MAINTENANCE SYSTEM	1,947.00

PREISS	PREISS COMPANIES LLC	08/25/2020	12816	FOA	BULLARD LK ESTATES RESTORATION	
43972	8211 CLYDE ROAD	09/15/2020		N		33,850.00
08/25/2020	FENTON MI, 48430	/ /	0.0000	N		0.00
		09/15/2020		Y		33,850.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
410-000-967.000	PROJECT COST	33,850.00

PREISS	PREISS COMPANIES LLC	09/02/2020	12821	FOA	BULLARD LAKE WOODS RESTORATION #2	
44031	8211 CLYDE ROAD	09/15/2020		N		12,180.00
09/02/2020	FENTON MI, 48430	/ /	0.0000	N		0.00
		09/15/2020		Y		12,180.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
410-000-967.000	PROJECT COST	12,180.00

PREISS	PREISS COMPANIES LLC	09/02/2020	12822	FOA	LAWN/LANDSCAPE RESTORATION DUE TO WA	
44032	8211 CLYDE ROAD	09/15/2020		N		2,449.00
09/02/2020	FENTON MI, 48430	/ /	0.0000	N		0.00
		09/15/2020		Y		2,449.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-930.001	REPAIRS & MAINTENANCE SYSTEM	2,449.00

PREISS	PREISS COMPANIES LLC	09/02/2020	12823	FOA	RESTORATION OF M-59 PATHWAY ROW	
44033	8211 CLYDE ROAD	09/15/2020		N		1,850.00
09/02/2020	FENTON MI, 48430	/ /	0.0000	N		0.00
		09/15/2020		Y		1,850.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
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Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount

401-444-969.005	SIDEWALKS					1,850.00
VENDOR TOTAL:						52,276.00

STAPLES	STAPLES	08/29/2020	8059510506	FOA	MISC SUPPLIES	
43986	PO BOX 660409	09/15/2020		N		153.30
08/29/2020	DALLAS TX, 75266-0409	/ /	0.0000	N		0.00
		09/15/2020		N		153.30

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-299-727.000	SUPPLIES & POSTAGE	153.30
VENDOR TOTAL:		153.30

HUNTINGBAN	THE HUNTINGTON NATIONAL BANK	08/20/2020	08/20/2020	FOA	CAPITAL IMPROVEMENT BONDS, SERIES 20	
43979	PO BOX 1558-GW4E64	09/15/2020		N		11,625.00
08/20/2020	COLUMBUS OH, 43216	/ /	0.0000	N		0.00
		09/15/2020		N		11,625.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
204-000-997.001	BOND INTEREST ROADS 2015	11,625.00

HUNTINGBAN	THE HUNTINGTON NATIONAL BANK	08/20/2020	082020	FOA	CAPITAL IMPROVEMENT BONDS, SERIES 20	
43980	PO BOX 1558-GW4E64	09/15/2020		N		21,750.00
08/20/2020	COLUMBUS OH, 43216	/ /	0.0000	N		0.00
		09/15/2020		N		21,750.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
204-000-997.002	BOND INTEREST ROADS 2016	21,750.00

VENDOR TOTAL: 33,375.00

TOSHIBA	TOSHIBA BUSINESS SOLUTIONS	08/25/2020	5341013	FOA	AUGUST 2020 ESTUDIO2830C - COLOR COP	
43981	PO BOX 927	09/15/2020		N		85.44
08/25/2020	BUFFALO NY, 14240	/ /	0.0000	N		0.00
		09/15/2020		N		85.44

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-299-930.000	REPAIRS & MAINTENANCE	85.44

TOSHIBA	TOSHIBA BUSINESS SOLUTIONS	08/25/2020	5341014	FOA	AUGUST 2020 ESTUDIO2830C - BLACK COP	
43982	PO BOX 927	09/15/2020		N		6.97
08/25/2020	BUFFALO NY, 14240	/ /	0.0000	N		0.00
		09/15/2020		N		6.97

Open

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
Invoice Date	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount

GL NUMBER	DESCRIPTION	AMOUNT
101-299-930.000	REPAIRS & MAINTENANCE	6.97
VENDOR TOTAL:		92.41

WATERTECH	WATER TECH	07/31/2020	48164	FOA	JULY 2020	
44042	718 S MICHIGAN	09/15/2020		N		220.00
08/29/2020	HOWELL MI, 48843	/ /	0.0000	N		0.00
		09/15/2020		Y		220.00

GL NUMBER	DESCRIPTION	AMOUNT
536-000-740.000	OPERATING SUPPLIES	220.00
VENDOR TOTAL:		220.00

WOOD	WOOD ENVIRONMENT & INFRASTRUCTURE	09/01/2020	H06102674	FOA	WWTP MONITORING THRU 8/14/20	
44019	P.O. BOX 74008618	09/15/2020		N		2,735.57
09/01/2020	CHICAGO IL, 60674-8618	/ /	0.0000	N		0.00
		09/15/2020		N		2,735.57

GL NUMBER	DESCRIPTION	AMOUNT
101-441-801.007	TREATMENT PLANT SAMPLING	2,735.57
VENDOR TOTAL:		2,735.57

TOTAL - ALL VENDORS: 410,362.92

FUND TOTALS:

Fund 101 - GENERAL FUND	11,907.82
Fund 204 - MUNICIPAL STREET FUND	33,375.00
Fund 401 - CAPITAL PROJECTS FUND	16,752.12
Fund 410 - BULLARD LAKE ROAD CONSTRUCTION	168,204.59
Fund 536 - WATER SYSTEM FUND	8,479.95
Fund 539 - WATER REPLACEMENT FUND	3,320.50
Fund 590 - SEWER OPERATIONS & MAINTENANCE FUND	167,300.94
Fund 702 - TRUST & AGENCY - NEW	1,022.00

Hartland Township Board of Trustees Meeting Agenda Memorandum

Submitted By: Susan Case, Finance Clerk

Subject: Approve Post Audit of Disbursements Between Board Meetings

Date: September 8, 2020

Recommended Action

Move to approve the presented disbursements under the post-audit resolution.

Discussion

The following disbursements have been made since the last board meeting:

Accounts Payable - \$10,302.21

September 15, 2020 Payroll - \$61,012.82

Financial Impact

Is a Budget Amendment Required? Yes No

All expenses are covered under the amended FY21 budget.

Attachments

Post Audit Bills List 08.31.2020

Post Audit Bills List 09.03.2020

Payroll for 09.15.2020

Check Date	Bank	Check #	Payee	Description	GL #	Amount
08/31/2020	FOA	40615	AT&T	TELEPHONE	101-265-851.000	254.36
08/31/2020	FOA	40616	DEPENDABLE SEWER SERVICES	CONSUMERS ENERGY W HYDRANT	536-000-287.000-0017	1,500.00
08/31/2020	FOA	40617	VERIZON WIRELESS	TELEPHONE	101-265-851.000	547.43
		40617		CONTRACTED SERVICES & RENTALS	577-000-801.000	386.99
						<u>934.42</u>
			TOTAL - ALL FUNDS	TOTAL OF 3 CHECKS		2,688.78

--- GL TOTALS ---

101-265-851.000	TELEPHONE	801.79
536-000-287.000-0017	CONSUMERS ENERGY W HYDRANT	1,500.00
577-000-801.000	CONTRACTED SERVICES & RENTALS	386.99
	TOTAL	2,688.78

Check Date	Bank	Check #	Payee	Description	GL #	Amount
09/03/2020	FOA	40652	BAGDON, KELLY	MISCELLANEOUS	101-172-956.000	100.00
09/03/2020	FOA	40653	BERNARDI, MELYNDA	MISCELLANEOUS	101-172-956.000	50.00
09/03/2020	FOA	40654	CASE, SUSAN	MISCELLANEOUS	101-172-956.000	100.00
09/03/2020	FOA	40655	CHASE BANK	PRINTING & PUBLICATIONS	101-191-900.000	60.00
		40655		MISCELLANEOUS	101-191-956.000	912.52
		40655		EDUCATION/TRAINING/CONVENTION	101-192-957.000	27.00
		40655		EDUCATION/TRAINING/CONVENTION	101-209-957.000	27.00
		40655		PRINTING & PUBLICATIONS	101-215-900.000	105.00
		40655		REPAIRS & MAINTENANCE	101-239-930.000	82.00
		40655		TELEPHONE	101-265-851.000	256.07
		40655		SUPPLIES & POSTAGE	101-299-727.000	66.61
		40655		OPERATING SUPPLIES	101-441-740.000	232.69
		40655		CONTRACTED SERVICES	101-577-801.000	47.17
		40655		OPERATING SUPPLIES	536-000-740.000	2,620.56
		40655		INTERNET	536-000-805.000	116.20
		40655		TELEPHONE	536-000-851.000	66.23
		40655		PRINTING & PUBLICATIONS	536-000-900.000	25.00
		40655		REPAIRS & MAINTENANCE SYSTEM	536-000-930.001	865.00
		40655		REPAIRS & MAINTENANCE TRUCKS	536-000-930.002	230.02
		40655		INTERNET	577-000-805.000	178.35
		40655		CABLE TV FEES	577-000-806.000	91.64
		40655		PEG SERVER & SOFTWARE RENTAL	577-000-946.000	15.89
						6,024.95
09/03/2020	FOA	40656	DRYDEN-HOGAN, SUSAN	MISCELLANEOUS	101-172-956.000	100.00
09/03/2020	FOA	40657	HEASLIP, JAMES	MISCELLANEOUS	101-172-956.000	100.00
09/03/2020	FOA	40658	HOME DEPOT CREDIT SERVICES	OPERATING SUPPLIES	536-000-740.000	338.48
09/03/2020	FOA	40659	JOHNSON, LISA	MISCELLANEOUS	101-172-956.000	100.00
09/03/2020	FOA	40660	KLINE, CORI	MISCELLANEOUS	101-172-956.000	50.00
09/03/2020	FOA	40661	KUMAR, ANDREW	MISCELLANEOUS	101-172-956.000	100.00
09/03/2020	FOA	40662	LANGER, TROY	MISCELLANEOUS	101-172-956.000	100.00
09/03/2020	FOA	40663	LOUIS, CASEY	MISCELLANEOUS	101-172-956.000	50.00
09/03/2020	FOA	40664	MORGANROTH, CAROL	MISCELLANEOUS	101-172-956.000	100.00
09/03/2020	FOA	40665	SHOLLACK, DONNA	MISCELLANEOUS	101-172-956.000	100.00
09/03/2020	FOA	40666	VERMILLION, KAREN	MISCELLANEOUS	101-172-956.000	100.00
09/03/2020	FOA	40667	WYATT, MARTHA	MISCELLANEOUS	101-172-956.000	100.00

Check Date	Bank	Check #	Payee	Description	GL #	Amount
			TOTAL - ALL FUNDS	TOTAL OF 16 CHECKS		7,613.43
--- GL TOTALS ---						
101-172-956.000			MISCELLANEOUS			1,250.00
101-191-900.000			PRINTING & PUBLICATIONS			60.00
101-191-956.000			MISCELLANEOUS			912.52
101-192-957.000			EDUCATION/TRAINING/CONVENTION			27.00
101-209-957.000			EDUCATION/TRAINING/CONVENTION			27.00
101-215-900.000			PRINTING & PUBLICATIONS			105.00
101-239-930.000			REPAIRS & MAINTENANCE			82.00
101-265-851.000			TELEPHONE			256.07
101-299-727.000			SUPPLIES & POSTAGE			66.61
101-441-740.000			OPERATING SUPPLIES			232.69
101-577-801.000			CONTRACTED SERVICES			47.17
536-000-740.000			OPERATING SUPPLIES			2,959.04
536-000-805.000			INTERNET			116.20
536-000-851.000			TELEPHONE			66.23
536-000-900.000			PRINTING & PUBLICATIONS			25.00
536-000-930.001			REPAIRS & MAINTENANCE SYSTEM			865.00
536-000-930.002			REPAIRS & MAINTENANCE TRUCKS			230.02
577-000-805.000			INTERNET			178.35
577-000-806.000			CABLE TV FEES			91.64
577-000-946.000			PEG SERVER & SOFTWARE RENTAL			15.89
					TOTAL	7,613.43

Check Register Report For Hartland Township
For Check Dates 09/15/2020 to 09/15/2020

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
09/15/2020	FOA	16825	GOODWIN, DENNIS R	222.30	172.86	0.00	Open
09/15/2020	FOA	16826	ICMA VANTAGEPOINT TRANSFER AGENT	1,277.88	1,277.88	0.00	Open
09/15/2020	FOA	16827	ICMA VANTAGEPOINT TRANSFER AGENT	3,611.31	3,611.31	0.00	Open
09/15/2020	FOA	16828	ICMA VANTAGEPOINT TRANSFER AGENT	1,140.03	1,140.03	0.00	Open
09/15/2020	FOA	DD6715	BAGDON, KELLY M	1,722.83	0.00	1,206.68	Cleared
09/15/2020	FOA	DD6716	BEAUDOIN, DIANA K	1,717.89	0.00	1,443.09	Cleared
09/15/2020	FOA	DD6717	BERNARDI, MELYNDA A	1,483.38	0.00	1,144.86	Cleared
09/15/2020	FOA	DD6718	BROOKS, TYLER J	1,734.08	0.00	1,246.70	Cleared
09/15/2020	FOA	DD6719	CASE, SUSAN E	1,743.36	0.00	1,164.74	Cleared
09/15/2020	FOA	DD6720	CIOFU, LARRY N	2,583.33	0.00	1,905.88	Cleared
09/15/2020	FOA	DD6721	DRYDEN-HOGAN, SUSAN A	3,291.57	0.00	2,355.73	Cleared
09/15/2020	FOA	DD6722	HEASLIP, JAMES B	2,938.79	0.00	1,757.25	Cleared
09/15/2020	FOA	DD6723	HORNING, KATHLEEN A	2,583.33	0.00	1,793.60	Cleared
09/15/2020	FOA	DD6724	JOHNSON, LISA	2,005.83	0.00	1,404.45	Cleared
09/15/2020	FOA	DD6725	KENDALL, ANTHONY S	75.23	0.00	69.48	Cleared
09/15/2020	FOA	DD6726	KLINE, CORI L	643.37	0.00	552.06	Cleared
09/15/2020	FOA	DD6727	KUMAR, ANDREW M	1,865.44	0.00	1,355.70	Cleared
09/15/2020	FOA	DD6728	LANGER, TROY D	3,283.12	0.00	2,315.76	Cleared
09/15/2020	FOA	DD6729	LENAGHAN, WILLIAM J	420.46	0.00	387.24	Cleared
09/15/2020	FOA	DD6730	LOUIS, CASEY	854.36	0.00	543.16	Cleared
09/15/2020	FOA	DD6731	MITCHELL, KYLE J	2,569.64	0.00	1,972.36	Cleared
09/15/2020	FOA	DD6732	MORGANROTH, CAROL L	1,839.86	0.00	1,414.78	Cleared
09/15/2020	FOA	DD6733	SHOLLACK, DONNA M	1,903.39	0.00	1,398.25	Cleared
09/15/2020	FOA	DD6734	VERMILLION, KAREN L	1,795.03	0.00	1,335.49	Cleared
09/15/2020	FOA	DD6735	VERMILLION, NATHANIAL J	104.50	0.00	92.06	Cleared
09/15/2020	FOA	DD6736	VETTRAINO, ALEXANDER D	776.25	0.00	647.86	Cleared
09/15/2020	FOA	DD6737	WEST, ROBERT M	3,332.36	0.00	2,165.23	Cleared
09/15/2020	FOA	DD6738	WYATT, MARTHA K	2,821.78	0.00	2,031.78	Cleared
09/15/2020	FOA	EFT556	FEDERAL TAX DEPOSIT	10,672.12	10,672.12	0.00	Cleared

Totals: Number of Checks: 029 61,012.82 16,874.20 31,704.19

Total Physical Checks: 4
Total Check Stubs: 25

Hartland Township Board of Trustees Meeting Agenda Memorandum

Submitted By: Larry Ciofu, Clerk

Subject: 08-28-2020 Hartland Township Board Special Meeting Minutes

Date: September 9, 2020

Recommended Action

Move to approve the Hartland Township Board Special Meeting minutes for August 28, 2020.

Discussion

Draft Minutes are attached for review.

Financial Impact

None

Attachments

8-28-2020 HTB Minutes - DRAFT

DRAFT

1. Call to Order

The meeting was called to order by Supervisor Fountain at 3:00 p.m.

2. Pledge of Allegiance

3. Roll Call

PRESENT Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Colaianne, Trustee Germane, Trustee Harper, Trustee Petrucci

ABSENT: None

4. Approval of the Agenda

Move to approve the agenda for the August 28, 2020 Hartland Township Board Special Meeting as presented.

Motion made by Treasurer Horning, Seconded by Trustee Harper

Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Colaianne, Trustee Germane, Trustee Harper, Trustee Petrucci

Voting Nay: None

5. Interview of Township Manager Candidates

Supervisor Fountain gave a brief overview of the interview process. The Township Board then proceeded to interview the following candidates for the Township Manager position:

Robert West
Matthew Best
Dennis Liimatta
Ryan Rudzis

It was the consensus of the Board to discuss the candidates interviews in more depth at the September 1, 2020 Hartland Township Board Regular meeting.

6. Call to the Public

Glen Wilkinson came forward to provide his observations and opinions regarding the candidates.

Doug Kuhn came forward to state that he thought there were some good candidates and that the Board has a tough decision to make. He also requested that the Board defer this decision until after the new Board is elected.

Supervisor Fountain stated that we will not be making a decision this evening.

Frank Crouse came forward and seconded the comments made by the previous speakers. He also stated he got the impression that at the meeting that was cancelled a few weeks ago that the Township was going to delay the actual decision, so he was a little surprised that the Board was moving forward with the actual interviews with the candidates. He also requested a timetable for the hiring process.

Supervisor Fountain stated that the August 10th meeting to discuss the recommended candidates to determine the final candidate list, that was actually held last week, was cancelled due to not being posted correctly. We will be discussing tonight's interviews at

HARTLAND TOWNSHIP BOARD OF TRUSTEES SPECIAL MEETING MINUTES

August 28, 2020 – 3:00 PM

our regular Board meeting next Tuesday, September 1st and we do not know at this time if a final decision will be made at that meeting or not.

Denise O'Connell came forward to restate her intentions that hiring at this time is the wrong thing to do, citing the State and County hiring freezes and the recent closing of Hartland High School. She stated that there were some good candidates, but she did not think this was the time for the Township to be hiring until we know where our budget is going to be at. She stated we need to be fiscally conservative for our residents, so they are not blindsided in the near future when our budget blows up.

Summer McMullen came forward to state she agreed with Denise. She has spoken to many people across the County and State that all have hiring freezes. She also inquired as to whether these were all of the candidates for the position.

Supervisor Fountain explained that these were the final candidates. Mr Walsh was our facilitator and did the vetting process for us. Mr. Walsh started with around 38 candidates and he got this pared down to seven individuals that were most qualified. He presented the seven candidates to the Board at our last Closed Session meeting as some of the candidates did not want their names known to the public that they were looking for a position. As soon as we decided on the top four candidates, this all became public knowledge and any discussions and decisions that would be made by the Board would be held at a public meeting.

7. Adjournment

Move to adjourn the meeting at 7:15 p.m.

Motion made by Trustee Harper, Seconded by Trustee Colaianne

Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Colaianne, Trustee Germane, Trustee Harper, Trustee Petrucci

Voting Nay: None

Hartland Township Board of Trustees Meeting Agenda Memorandum

Submitted By: Larry Ciofu, Clerk

Subject: 09-01-2020 Hartland Township Board Regular Meeting Minutes

Date: September 9, 2020

Recommended Action

Move to approve the Hartland Township Board Regular Meeting minutes of September 1, 2020,

Discussion

Draft minutes are attached for review,

Financial Impact

None

Attachments

9-1-2020 HTB Minutes - DRAFT

DRAFT

1. Call to Order

The meeting was called to order by Supervisor Fountain at 7:00 p.m.

2. Pledge of Allegiance

3. Roll Call

PRESENT: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Colaianne, Trustee Germane, Trustee Harper, Trustee Petrucci

ABSENT: None

Also present were Public Works Director Bob West and Planning Director Troy Langer.

4. Approval of the Agenda

Move to approve the agenda for the September 1, 2020, Hartland Township Board meeting as presented.

Motion made by Treasurer Horning, Seconded by Trustee Petrucci.

Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Colaianne, Trustee Germane, Trustee Harper, Trustee Petrucci

Voting Nay: None

5. Call to the Public

Glenn Wilkinson came forward to say that he believes that the Township has been operating well for the last 5 months without a Township Manager and there does not seem like there is really any reason to rush into having a manager or hiring anybody until the Township feels like the workload is too great and needs somebody in that position.

6. Approval of the Consent Agenda

Move to approve the consent agenda for the September 1, 2020, Hartland Township Board meeting as presented.

Motion made by Trustee Colaianne, Seconded by Trustee Harper.

Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Colaianne, Trustee Germane, Trustee Harper, Trustee Petrucci

Voting Nay: None

- a. Approve Payment of Bills
- b. Approve Post Audit of Disbursements Between Board Meetings
- c. Approve 08/18/20 Regular Meeting Minutes
- d. Approve 08/18/20 Closed Session Meeting Minutes
- e. Approve 08/19/20 Special Meeting Minutes
- f. Approve 08/19/20 Closed Session Meeting Minutes

7. Applicant

- g. Site Plan Application #20-005 Hartland Senior Living PD – Preliminary Site Plan

Planning Director Troy Langer gave a brief overview of the Hartland Senior Living PD location and basic information about the building and the process. Graham from PIRHL Developers was present to discuss the Hartland Senior Living PD and answer any questions from the Hartland Township Board.

Move to Approved as outlined in the Staff Memorandum, dated August 26, 2020. Approval of Site Plan Application #20-005, the Preliminary Planned Development Site Plan for Hartland Senior Living, subject to the following:

- 1. Waiver request on the minimum lot size requirement for a planned development, being less than 20 acres, is approved.**
- 2. Waiver request on the building height, being greater than 35 feet, is approved.**
- 3. Waiver request to deviate from the maximum allowable and minimum façade material percentages, is approved**
- 4. The site plan is subject to the current location of the access drive connecting to M-59. In the event the access drive needs to be relocated more than ten (10) feet in either direction, the applicant will need to submit a site plan to the Planning Commission for review to amend the approved site plan.**
- 5. As part of the Final Plan Review, the applicant shall secure an ingress-egress easement agreement for the proposed access drive connection to the adjacent property to the west (Trillium Center/office building, at 12319 Highland Road), which would afford a secondary emergency access for the development.**
- 6. The applicant shall adequately address the outstanding items noted in the Planning Department’s memorandum, dated August 13, 2020, on the Construction Plan set, subject to an administrative review by Planning staff prior to the issuance of a land use permit.**
- 7. Applicant complies with any requirements of the Township Engineering Consultant, Department of Public Works Director, Hartland Deerfield Fire Authority, and all other government agencies, as applicable.**
- 8. (Any other conditions the Planning Commission deems necessary)**

Motion made by Trustee Colaianne, Seconded by Trustee Germane.

Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Colaianne, Trustee Germane, Trustee Harper, Trustee Petrucci

Voting Nay: None

8. Pending & New Business

- h. Staff Stipend for Personal Data Use (\$1,350)

Move to approve a one-time stipend to eligible staff for the usage of personal cellular and internet data, not to exceed a total of \$1,350 and budget amendment as required.

HARTLAND TOWNSHIP BOARD OF TRUSTEES REGULAR MEETING MINUTES

September 01, 2020 – 7:00 PM

Motion made by Treasurer Horning, Seconded by Trustee Harper.

Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Colaianne,
Trustee Germane, Trustee Harper, Trustee Petrucci

Voting Nay: None

i. Township Truck Purchase

Public Works Director Bob West gave a briefing on of the purchasing of a new truck and a briefing on the old truck that was damaged and totaled due to an encounter with a deer.

Motion made by Trustee Germane, Seconded by Trustee Colaianne.

Approve the purchase of new Township truck through the MiDeal procurement agreement in an amount not to exceed \$24,979 as presented, including a budget amendment for that amount and to authorize the Public Works Director Bob West as authorized agent of the Township to complete this transaction.

Motion made by Trustee Germane, Seconded by Trustee Colaianne

Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Colaianne,
Trustee Germane, Trustee Harper, Trustee Petrucci

Voting Nay: None

9. Board Reports

Trustee Harper - No report.

Trustee Petrucci - No report.

Clerk Ciofu - No report.

Treasurer Horning - The Farmers Market had 10 new vendors this past Saturday.

Trustee Colaianne - The HERO Teen Center Board met for their annual meeting. The officers remain the same. The annual Golf Outing is coming up on September 13, which is the Teen Center's main fundraising event. Hole sponsorships are welcome or donations to the Teen Center. The annual report should be presented next month to the Township Board.

Trustee Germane - Supports everything Trustee Colaianne just mentioned about the Teen Center. It is a great after school program. The attendance last spring was the highest they have ever had. Volunteers for the Teen Center and for the Board are always welcomed.

Supervisor Fountain - Public Works Director Bob West reports that Large Item Cleanup Day is Saturday September 19, from 9:00 a.m. until 1:00 p.m. in the High School student parking lot. The only thing off limits to bring is anything hazardous like batteries and paints, stains, anything oil based. There is a \$25 fee per appliance to remove Freon from any appliance.

[BRIEF RECESS]

10. Information / Discussion

j. Township Update

Supervisor Fountain stated that the Communications Director is working with the Partners-in-Progress on the State of the Community and Volunteer of the Year which will probably be a zoom meeting. The Planning Commission is working on the Future Land Use Map regarding multi-family housing, Biggby's Coffee drive-thru, Hungry Howie's new stand alone building, and an Undercoating business on Bergin Rd. He stated that the DPW is incurring more maintenance cost for the parks due to COVID increasing the use of the parks. DPW is also

HARTLAND TOWNSHIP BOARD OF TRUSTEES REGULAR MEETING MINUTES

September 01, 2020 – 7:00 PM

working with the three developers on the water system expansion. Finance is looking into the Payroll Tax Relief Order signed by the President and the Township is considering our options. Finance is also working with John Axe on the Water Bond surplus and options to provide rebates to users. Supervisor Fountain gave a brief overview of the State Shared Revenue updated projections. Hartland's budget is for \$1.353MM and the May projections lowered this to around \$1.1MM. August's new projections are now at \$1.281MM, a shortfall of around \$71K. This would take our budgeted surplus for the year, which goes into our Capital Improvement Fund, from \$513K to around \$442K. He stated that we have \$600K in the Capital Improvement Fund and we have one year's revenue as a reserve in the General Fund. He also provided a brief update on the 11% increase in usage at the Septage Receiving Station. The Parks Site Plan committee will have an updated report on Spranger Field improvement for the next meeting as the concession/restroom building needed additional work.

k. Review of Manager Candidates

Supervisor Fountain gave a brief overview of the Township Manager interview process and stated that one of the four finalists removed himself from consideration for the position. Each Board member provided their top two candidates and there was a consensus for the top two candidates of Matthew Best and Robert West. Discussion was held on the top two candidates. Discussion was held on the current Board-Manager process, past Board history and legal fees that have been reduced by bringing in a Manager, the continuity needed for this process to remain successful, the current situation in employees stepping up to help fill the gap without a Manager, and the requirements and skills the Manager would need to implement Board policy. The Board review the candidate interviews with regards to this discussion and it was the unanimous consensus of the Board to offer the Township Manager position to Robert West. Further discussion was held on the positives and negatives of needing to have a Manager under a contract in these uncertain times.

Move to name Robert West as Township Manager contingent on a comprehensive background check and successful contract negotiations.

Motion made by Trustee Colaianne, Seconded by Trustee Harper Roll Call Voter Taken
Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Colaianne,
Trustee Germane, Trustee Harper, Trustee Petrucci
Voting Nay: None Motion passes: 7 – 0 – 0.

Move to have the Manager's Committee discuss contract issues with Walsh Municipal Services regarding contract negotiations.

Motion made by Treasurer Horning, Seconded by Trustee Germane
Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Colaianne,
Trustee Germane, Trustee Harper, Trustee Petrucci
Voting Nay: None

11. Adjournment

Move to adjourn the meeting at 8:20 p.m.

Motion made by Trustee Harper, Seconded by Trustee Germane
Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Colaianne,
Trustee Germane, Trustee Harper, Trustee Petrucci
Voting Nay: None

Hartland Township Board of Trustees Meeting Agenda Memorandum

Submitted By: Robert West, Director of Public Works
Subject: Seasonal Wage Budget Amendment - Water Fund
Date: September 10, 2020

Recommended Action

Approve the budget amendment of \$8,075 for seasonal wages increases

Discussion

The seasonal employees have supplemented the full-time staff beyond the scope originally intended for Public Works operations related to Parks and Township Hall/Grounds. Seasonal employee wages are significantly less than full-time employees, resulting in a significant cost savings to the Township.

The expanded scope was a direct result of the increased demand of park maintenance as a result of the pandemic combined with the lack of deadline extensions for water system compliance. As a result, the full-time staff resources focused on sustaining water system compliance by adhering to the requirements set forth by EGLE. This proved challenging as the majority of the compliance actions were delayed by the pandemic shutdown.

As mentioned in prior correspondence, seasonal employees performed services related to Township Hall/Grounds and Parks as opposed to full time staff. The recognized benefit has resulted in a significant cost savings of approximately \$15,000 to the General Fund expenses for reimbursement for Contracted Services to the Water Fund.

The proposed budget for any given year includes projections for water staff hours worked outside of the water system. An adjustment is generally required to reflect the actual hours worked at the end of the fiscal year. The seasonal employment season is now coming near an end, and this particular component of the budget can now be quantified with better accuracy. The proposed budget amendment is a standard practice for budget auditing purposes, and requires a transfer from the Water Fund balance to the Seasonal Wages account.

Financial Impact

Is a Budget Amendment Required? Yes No

536.000.709-000	Seasonal Wages	\$7,500
536.000.715.000	Employers Soc Sec	\$ 575
Water Fund Balance		(\$8,075)

Attachments

N/A

Hartland Township Board of Trustees Meeting Agenda Memorandum

Submitted By: Robert West, Director of Public Works

Subject: Public Works Director Job Description Revisions

Date: September 10, 2020

Recommended Action

Move to approve the Hartland Township Public Works Director job description as presented

Discussion

As part of the potential posting of the Public Works Director position, a revised job description has been developed to reflect recent candidate preferences.

All Township job descriptions are review from time to time to reflect the changes in the municipal environment, and the Public Works Director job description has been revised to include the most up to date revisions prior to posting.

Financial Impact

Is a Budget Amendment Required? Yes No

Attachments

Revised Job Description (revisions in red text)

Hartland Township

JOB DESCRIPTION

Title:	Public Works Director	Department:	Public Works
Employment:	Regular, Full-Time	Reports To:	Township Manager
FLSA Status:	Exempt	Supervises:	Maintenance Workers and clerical staff, as assigned
Pay Grade:	26		
Effective:	09/08/2020		

Responsibilities

1. Plan and oversee quality public services for our residents are provided by the Township.
2. Provide leadership and oversight to subordinates, including daily workload, goals, training, and performance reviews while encouraging professional development.
3. Manage and supervise all public works operations including water, sewer, parks, fleet maintenance, roads, buildings, and grounds.
4. Prepares plans, schedules, resource allocations and risk management analysis for Township projects.
5. Oversees department budgets including forecasting, allocations, and unexpected expenses.
6. Ensure compliance with federal regulations, township ordinances/policies, state statutes and environmental regulations to secure the safe and efficient operation of the department.
7. Provides effective communication between naturally disconnected Township entities.
8. Review township activities in relationship to circumstantial changes and prepares and presents action plans to the Township Manager and Township Board.
9. Assist in emergency government activities or similar special situations that may require working nights and weekends.
10. Perform such other duties as may be prescribed by this act or required of him/her by ordinance or by direction of the township manager or board.

Requirements

1. Associate's or bachelor's degree in construction management, public administration, accounting, or a related field.
2. Minimum of three years of progressively responsible public works administration experience; five to seven years' experience is preferred.
3. S-2 Waterworks System Operator license.
4. Valid Michigan driver's license with a favorable driving record.
5. Thorough knowledge of the principles, techniques, equipment, machines, materials, safety precautions and operating practices of municipal public works operations, including water distribution and sanitary collection systems.
6. Preferred experience with building relationships and exceptional communication with segmented audiences.
7. Preferred experience in Project Management with familiarity of ARC GIS and BS&A Software.

Hartland Township Board of Trustees Meeting Agenda Memorandum

Submitted By: Susan Dryden-Hogan, Finance Director

Subject: Fiscal Year 2019 – 2020 Audit Presentation

Date: September 9, 2020

Recommended Action

Move to accept the Audit Report from Pfeffer, Hanniford & Palka, CPA for the Fiscal Year 2019-2020

Discussion

Attached are the FY19 audit report, audit presentation and management letter, prepared by Pfeffer, Hanniford & Palka

Financial Impact

Is a Budget Amendment Required? Yes No

Attachments

Hartland Township Financial Statements FY20
Hartland Township Graph 3.31.20
Hartland 2020 Comments & Recommendations

HARTLAND TOWNSHIP

Report on Audit of Financial Statements

For the Year Ended March 31, 2020

HARTLAND TOWNSHIP

TOWNSHIP OFFICIALS

Supervisor - William Fountain

Clerk - Larry Ciofu

Treasurer - Kathleen Horning

TOWNSHIP BOARD

Larry Ciofu

Joseph Colaianne

William Fountain

Matthew Germane

Glenn Harper

Kathleen Horning

Joseph Petrucci

TOWNSHIP ATTORNEY

Foster, Swift, Collins & Smith, P.C.

TOWNSHIP AUDITORS

Pfeffer, Hanniford & Palka

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

September 15, 2020

To the Board of Trustees
Hartland Township
2655 Clark Road
Hartland, Michigan 48353

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Hartland Township, Michigan, as of and for the year ended March 31, 2020, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Hartland Township, Michigan, as of March 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 8 - 13 and 49 - 51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Hartland Township, Michigan's basic financial statements. The combining and individual nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 nonmajor 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, 2020

Within this section of Hartland 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, 2020. 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 non-financial 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.

Both government-wide financial statements distinguish governmental activities of the Township that are principally supported by taxes and revenue sharing, and from the business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include such activities as general government, public safety, and planning and zoning departments. Business-type activities include water and sewer system operations. 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 three 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 available 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.

Proprietary funds are reported in the fund financial statements and are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

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 statements for individual fund activity are presented in a subsequent section of this report.

The Township as a Whole - Government-Wide Financial Analysis

The Township’s net position at the end of the fiscal year was \$37,456,306. This is a \$1,212,134 increase over last year’s net position of \$36,244,172.

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

Summary of Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>3/31/2020</u>	<u>3/31/2019</u>	<u>3/31/2020</u>	<u>3/31/2019</u>	<u>3/31/2020</u>	<u>3/31/2019</u>
ASSETS						
Current and other assets	\$ 11,756,557	\$ 12,315,908	\$ 18,538,673	\$ 19,183,650	\$ 30,295,230	\$ 31,499,558
Capital assets	<u>8,773,326</u>	<u>8,904,087</u>	<u>21,806,846</u>	<u>22,336,541</u>	<u>30,580,172</u>	<u>31,240,628</u>
Total assets	<u>20,529,883</u>	<u>21,219,995</u>	<u>40,345,519</u>	<u>41,520,191</u>	<u>60,875,402</u>	<u>62,740,186</u>
LIABILITIES						
Other liabilities	547,752	286,030	1,192,001	1,194,971	1,739,753	1,481,001
Long-term liabilities	<u>5,790,000</u>	<u>7,640,000</u>	<u>15,889,343</u>	<u>17,375,013</u>	<u>21,679,343</u>	<u>25,015,013</u>
Total liabilities	<u>6,337,752</u>	<u>7,926,030</u>	<u>17,081,344</u>	<u>18,569,984</u>	<u>23,419,096</u>	<u>26,496,014</u>
NET POSITION						
Net investment in capital assets	8,773,326	8,904,087	6,931,846	6,031,541	15,705,172	14,935,628
Restricted	3,090,665	4,384,717			3,090,665	4,384,717
Unrestricted	<u>2,328,140</u>	<u>5,161</u>	<u>16,332,329</u>	<u>16,918,666</u>	<u>18,660,469</u>	<u>16,923,827</u>
Total net position	<u>\$ 14,192,131</u>	<u>\$ 13,293,965</u>	<u>\$ 23,264,175</u>	<u>\$ 22,950,207</u>	<u>\$ 37,456,306</u>	<u>\$ 36,244,172</u>

Summary of Changes in Activities

	Governmental Activities		Business-type Activities		Totals	
	3/31/2020	3/31/2019	3/31/2020	3/31/2019	3/31/2020	3/31/2019
REVENUES						
Program revenues						
Charges for services	\$ 447,093	\$ 435,243	\$ 3,322,012	\$ 3,185,289	\$ 3,769,105	\$ 3,620,532
Capital contributions			371,649	529,503	371,649	529,503
General revenues						
State revenues	1,375,368	1,310,319			1,375,368	1,310,319
Property taxes	2,848,907	2,694,929			2,848,907	2,694,929
Interest and rent	231,113	335,004	298,589	315,929	529,702	650,933
Other	696,376	383,991	9,388	20,885	705,764	404,876
Total revenues	5,598,857	5,159,486	4,001,638	4,051,606	9,600,495	9,211,092
EXPENSES						
General government	2,068,351	1,656,005			2,068,351	1,656,005
Public safety	1,314,798	1,282,725			1,314,798	1,282,725
Parks and recreation	283,210	279,225			283,210	279,225
Public works	639,025	1,234,553			639,025	1,234,553
Community development	42,000	42,000			42,000	42,000
Cemetery	33,242	34,321			33,242	34,321
Interest on governmental long-term debt	320,065	309,628			320,065	309,628
Water system			673,220	598,214	673,220	598,214
Sewer system			3,014,450	2,923,440	3,014,450	2,923,440
Total expenses	4,700,691	4,838,457	3,687,670	3,521,654	8,388,361	8,360,111
Change in net position	898,166	321,029	313,968	529,952	1,212,134	850,981
Beginning net position	13,293,965	12,972,936	22,950,207	22,420,255	36,244,172	35,393,191
Ending net position	\$ 14,192,131	\$ 13,293,965	\$ 23,264,175	\$ 22,950,207	\$ 37,456,306	\$ 36,244,172

Financial Analysis of the Township's Funds

The Township has four major governmental funds for the year ended March 31, 2020. These funds are the General Fund, Municipal Street Fund, Fire Operating Fund, and M-59/Hartland Road Debt Service Fund.

- The General Fund increased by \$283,323, primarily due to a steady increase in property tax revenue and State Shared revenue.
- The Municipal Street Fund increased by \$198,341. This fund is supported by a 10-year millage, which expires in 2024. All major construction road projects were completed within the first three years. Annual repair and maintenance projects over the next seven years are planned. Fiscal year 2020 had minimal maintenance projects, resulting in the increase to fund balance.
- The Fire Operating Fund increased \$57,202, which was expected in the amended budget. Annual support for the Hartland Deerfield Fire Authority has stayed within the adopted budgets, however, the millage will expire in one year (2021). A new millage will be on the November 2020 ballot.
- The M-59/Hartland Road Debt Service Fund decreased by \$1,065,157, due to the refunding of a bond at a lower interest rate.

The Township has two major business-type funds for the year ended March 31, 2020. These funds are the Water System Fund and the Sewage Disposal System Fund.

- The Water System Fund's net position increased by \$155,653, due to annual rate increases under the Township's current water rate structure and connection fee revenue.
- The Sewage Disposal System Fund increased its net position by \$158,315 due to annual rate increases under the Township's current sewer rate structure and connection fee revenue.

General Fund Budgetary Highlights

The General Fund's budget was adopted prior to the start of the fiscal year ended March 31, 2020. Several amendments were made during the year to bring it closer to economic reality. The Township General Fund was over budget a small amount in the Streetlight activity.

Capital Asset and Debt Administration

Governmental Funds:

The Township acquired \$268,971 of depreciable capital assets during the year for the governmental funds for equipment, vehicles, sidewalk projects, and park projects. The Township disposed of \$60,827 of fully-depreciated capital assets during the year. The Township completed the Pathway Phase 2 project during the year at a total cost of \$398,768. It also incurred \$137,647 of costs on the Spranger Field project. At the fiscal year end, the Spranger Field project was estimated to be 66% complete.

The Township issued refunding bonds during the year, paying off the M-56 Road Improvement bond in the amount of \$4,050,000 and receiving new proceeds of \$2,790,000. Principal payments will begin on this new bond during fiscal year 2021. Not including the \$4,050,000 payoff, the Township made bond principal payments of \$590,000 during the fiscal year, with a total governmental debt of \$5,790,000 remaining for the year ended March 31, 2020.

Business-Type Funds:

The business-type funds acquired \$151,458 of new capital assets related to the Water System during the year. The Water System completed the construction on the pole barn, totaling \$145,577. At year end, the Water System had construction in progress of \$1,638 for a booster station and \$81,316 for a water main extension.

The Township issued no new business-type fund bonds during the fiscal year. Principal paid on outstanding bonds totaled \$1,485,670, with a total of \$15,889,343 of principal outstanding for the year ended March 31, 2020.

Economic Conditions and Future Activities

New construction on commercial and residential homes continues at a moderate pace, helping to stabilize the Township's property tax revenues back to pre-recession levels. Outstanding debt related to connecting to the Genesee County's sewage treatment system exceeds the special assessments to repay the bonds, however, the Township continues to cover this shortfall with connection fees and annual planned sewer rate increases. A long-term financial plan is updated annually to ensure that sewer department requirements will be met.

On March 11, 2020 the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. The Township is still assessing the impacts of the pandemic but believes there could be a resulting decrease in tax collections, state revenue and investment earnings. As a result, there will be an increased focus on decreasing expenditures and tightening the budgets.

Contacting the Township's Financial Management

This report is designed to provide a general overview of the Township's financial position and comply with finance-related regulations. If you have any further questions about this report or to request additional information, please contact Hartland Township at 2655 Clark Road, Hartland, Michigan 48353. Find us on the web at www.hartlandtwp.com.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

HARTLAND TOWNSHIP

STATEMENT OF NET POSITION
MARCH 31, 2020

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets			
Cash and investments	\$ 7,501,386	\$ 9,287,244	\$ 16,788,630
Cash and investments - restricted		2,055,681	2,055,681
Receivables			
Taxes	96,509		96,509
State shared revenues	220,359		220,359
Special assessments	3,761,012	5,540,716	9,301,728
Connection fees		452,448	452,448
Accounts	78,537	1,041,362	1,119,899
Interest	3,157	75,785	78,942
Prepaid items	9,526	16,925	26,451
Intergovernmental	(517)	517	
Bond discount - net of amortization	54,348	67,995	122,343
Deposit	32,240		32,240
Non-current assets			
Capital assets			
Non-depreciable	2,472,104	394,036	2,866,140
Depreciable - net of accumulated depreciation	6,301,222	21,412,810	27,714,032
Total assets	20,529,883	40,345,519	60,875,402
LIABILITIES			
Current liabilities			
Accounts payable	239,910	773,558	1,013,468
Accrued wages/taxes	59,874		59,874
Accrued interest payable		113,146	113,146
Unearned revenue	26,421		26,421
Compliance reserve	50,479		50,479
Bond premium - net of amortization	171,068	305,297	476,365
Long term liabilities			
Long term obligations			
Other due within one year	840,000	1,475,670	2,315,670
Other due in more than one year	4,950,000	14,413,673	19,363,673
Total liabilities	6,337,752	17,081,344	23,419,096
NET POSITION			
Net investment in capital assets	8,773,326	6,931,846	15,705,172
Restricted	3,090,665		3,090,665
Unrestricted	2,328,140	16,332,329	18,660,469
Total net position	\$ 14,192,131	\$ 23,264,175	\$ 37,456,306

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

HARTLAND TOWNSHIP
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2020

<u>Functions/Programs</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenue and Changes in Net Assets</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Capital Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Governmental activities:						
General government	\$ (2,068,351)	\$ 443,893	\$	\$ (1,624,458)	\$	\$ (1,624,458)
Parks and recreation	(283,210)			(283,210)		(283,210)
Police protection	(16,323)			(16,323)		(16,323)
Fire protection	(1,298,475)			(1,298,475)		(1,298,475)
Cemetery	(33,242)	3,200		(30,042)		(30,042)
Public works	(639,025)			(639,025)		(639,025)
Community development	(42,000)			(42,000)		(42,000)
Interest on long-term debt	(320,065)			(320,065)		(320,065)
Total governmental activities	(4,700,691)	447,093		(4,253,598)		(4,253,598)
Business-type activities:						
Water system	(673,220)	629,712	155,160		111,652	111,652
Sewer system	(3,014,450)	2,692,300	216,489		(105,661)	(105,661)
Total business-type activities	(3,687,670)	3,322,012	371,649		5,991	5,991
Total	\$ (8,388,361)	\$ 3,769,105	\$ 371,649	(4,253,598)	5,991	(4,247,607)
General revenues and transfers						
Property taxes				2,848,907		2,848,907
State shared revenues				1,375,368		1,375,368
Licenses and permits				347,839		347,839
Bond proceeds				70,694		70,694
Gain on sale of asset				4,500		4,500
New special assessment levied				165,843		165,843
Interest and rents				231,113	298,589	529,702
Other income				107,500	9,388	116,888
Total general revenues				5,151,764	307,977	5,459,741
Changes in net position				898,166	313,968	1,212,134
Net position, April 1, 2019				13,293,965	22,950,207	36,244,172
Net position, March 31, 2020				\$ 14,192,131	\$ 23,264,175	\$ 37,456,306

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

FUND FINANCIAL STATEMENTS

**HARTLAND TOWNSHIP
BALANCE SHEET - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2020**

	General	Municipal Street	Fire Operating	M-59/Hartland Road Debt Service	Other Nonmajor Funds	Total
ASSETS						
Cash and investments	\$ 3,512,237	\$ 1,555,344	\$ 1,249,022	\$ 392,867	\$ 791,916	\$ 7,501,386
Receivables						
Taxes	22,761	32,679	41,069			96,509
State shared revenues	220,359					220,359
Special assessments	2,003			3,026,168	732,841	3,761,012
Accounts	56,105				22,000	78,105
Interest	3,157					3,157
Deposits					32,240	32,240
Due from other funds	88,249					88,249
Prepaid expenditures	9,526					9,526
Total assets	<u>\$ 3,914,397</u>	<u>\$ 1,588,023</u>	<u>\$ 1,290,091</u>	<u>\$ 3,419,035</u>	<u>\$ 1,578,997</u>	<u>\$ 11,790,543</u>
LIABILITIES						
Accounts payable	\$ 64,637	\$	\$ 18	\$	\$ 1,260	\$ 65,915
Accrued wages and absences	59,874					59,874
Compliance reserves	50,479					50,479
Unearned revenue	26,421					26,421
Due to others	173,995					173,995
Due to other funds	3,844				84,490	88,334
Total liabilities	<u>379,250</u>		<u>18</u>		<u>85,750</u>	<u>465,018</u>
DEFERRED INFLOW OF RESOURCES						
Unavailable revenue				3,001,155	730,328	3,731,483
FUND BALANCES						
Nonspendable - prepaid items	9,526					9,526
Restricted						
Roads		1,044,606			175	1,044,781
Public safety			1,290,073		61,411	1,351,484
Debt service				417,880	276,520	694,400
Committed						
Capital improvement	672,549				21,519	694,068
Cable					183,872	183,872
Cemetery					47,485	47,485
Assigned for future deficit					171,937	171,937
Unassigned	2,853,072	543,417				3,396,489
Total fund balance	<u>3,535,147</u>	<u>1,588,023</u>	<u>1,290,073</u>	<u>417,880</u>	<u>762,919</u>	<u>7,594,042</u>
Total liabilities and deferred inflow of resources and liabilities	<u>\$ 3,914,397</u>	<u>\$ 1,588,023</u>	<u>\$ 1,290,091</u>	<u>\$ 3,419,035</u>	<u>\$ 1,578,997</u>	<u>\$ 11,790,543</u>

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

HARTLAND TOWNSHIP

RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
MARCH 31, 2020

Total fund balance per balance sheet		\$ 7,594,042
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 funds.		
Historical cost	\$ 12,703,114	
Depreciation	<u>(3,929,788)</u>	
Capital assets net of depreciation		8,773,326
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These include:		
Bonds payable		(5,790,000)
Assessments not collected are reported as unavailable revenue in the fund statements, and are reported as income as levied in the Statement of Activities.		
		3,731,483
Unamortized bond discount and premiums are not recognized in the fund statements.		<u>(116,720)</u>
Net position of governmental activities		<u>\$ 14,192,131</u>

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

HARTLAND TOWNSHIP

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2020

	General	Municipal Street	Fire Operating	M-59/Hartland Road Debt Service	Other Nonmajor Funds	Total
REVENUES						
Taxes	\$ 545,129	\$ 1,021,819	\$ 1,281,959	\$	\$	\$ 2,848,907
Special assessments - principal				215,159	139,200	354,359
Special assessments - interest				120,594	34,313	154,907
State revenues	1,367,578	4,121	3,669			1,375,368
Licenses and permits	246,687				101,152	347,839
Interest and rents	68,427	3,254	1,922	1,398	1,205	76,206
Charges for services	443,893				3,200	447,093
Miscellaneous	107,245	108	139		8	107,500
Total revenues	2,778,959	1,029,302	1,287,689	337,151	279,078	5,712,179

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

HARTLAND TOWNSHIP

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS (continued)
 FOR THE YEAR ENDED MARCH 31, 2020

	<u>General</u>	<u>Municipal Street</u>	<u>Fire Operating</u>	<u>M-59/Hartland Road Debt Service</u>	<u>Other Nonmajor Funds</u>	<u>Total</u>
EXPENDITURES						
Current:						
General government	1,632,357					1,632,357
Parks and recreation	75,833					75,833
Capital improvement	28,934					28,934
Police protection/public safety	14,426				1,897	16,323
Fire protection			1,230,487			1,230,487
Cemetery					33,242	33,242
Public works	275,009	244,061			119,955	639,025
Community development	42,000					42,000
Capital outlay:						
General government	10,012				35,744	45,756
Parks and recreation	223,215					223,215
Debt service:						
Principal		505,000		4,050,000	85,000	4,640,000
Interest and fees		81,900		213,002	25,163	320,065
Total expenditures	<u>2,301,786</u>	<u>830,961</u>	<u>1,230,487</u>	<u>4,263,002</u>	<u>301,001</u>	<u>8,927,237</u>
Excess of revenues over (under) expenditures	<u>477,173</u>	<u>198,341</u>	<u>57,202</u>	<u>(3,925,851)</u>	<u>(21,923)</u>	<u>(3,215,058)</u>
OTHER FINANCING SOURCES (USES)						
Gain on sale of asset					4,500	4,500
Proceeds from debt				2,860,694		2,860,694
Transfers in					203,850	203,850
Transfers (out)	(193,850)				(10,000)	(203,850)
Total other financing sources (uses)	<u>(193,850)</u>			<u>2,860,694</u>	<u>198,350</u>	<u>2,865,194</u>
Net changes in fund balances	283,323	198,341	57,202	(1,065,157)	176,427	(349,864)
FUND BALANCE, APRIL 1, 2019	<u>3,251,824</u>	<u>1,389,682</u>	<u>1,232,871</u>	<u>1,483,037</u>	<u>586,492</u>	<u>7,943,906</u>
FUND BALANCE, MARCH 31, 2020	<u>\$ 3,535,147</u>	<u>\$ 1,588,023</u>	<u>\$ 1,290,073</u>	<u>\$ 417,880</u>	<u>\$ 762,919</u>	<u>\$ 7,594,042</u>

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

HARTLAND TOWNSHIP

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2020**

Net change in fund balance - governmental funds \$ (349,864)

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 depreciation exceeded capital outlay is as follows:

Capital outlay	\$ 268,971	
Depreciation expense	<u>(399,732)</u>	
Total		(130,761)

Issuance of new debt and the repayment of long-term debt are recorded as revenues and expenditures in the governmental funds, but change the outstanding long-term liabilities in the Statement of Net Position.

Contracts/bonds payable		4,640,000
-------------------------	--	-----------

Bond discounts and bond premiums are amortized over the life of the bonds on the Statement of Activities.

Current year amortization		(41,820)
---------------------------	--	----------

Assessment not collected are reported as deferred revenue in the fund statements, and are reported as income levied in the Statement of Activities.

Principal collected during the year		(429,389)
-------------------------------------	--	-----------

Proceeds from loans are financing sources in the governmental funds, but are recorded as long-term liabilities in the Statement of Net Position.

Bond proceeds		<u>(2,790,000)</u>
---------------	--	--------------------

Change in net position of governmental activities \$ 898,166

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

HARTLAND TOWNSHIP

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 MARCH 31, 2020

	ENTERPRISE FUNDS			Total
	Water System	Sewage Disposal System	Eliminations	
CURRENT ASSETS				
Cash and cash equivalents	\$ 1,788,511	\$ 5,416,273	\$	\$ 7,204,784
Investments	100,000	1,982,460		2,082,460
Special assessment receivable	11,556	45,131		56,687
Accounts receivable - billing	178,599	862,763		1,041,362
Prepaid		16,925		16,925
Interest receivable	6,337	69,448		75,785
Due from other funds	11,921		(8,077)	3,844
Total current assets	2,096,924	8,393,000	(8,077)	10,481,847
RESTRICTED ASSETS				
Cash and cash equivalents	566,428	1,230,249		1,796,677
Investments	259,004			259,004
Special assessments receivable, net of \$400,000 allowance	330,940	5,153,089		5,484,029
Connection fees receivable		452,448		452,448
Bond discount, net of amortization		67,995		67,995
Total restricted assets	1,156,372	6,903,781		8,060,153
CAPITAL ASSETS				
Land	300,000	11,082		311,082
Construction in progress	82,954			82,954
Utility systems, net	5,223,562	16,189,248		21,412,810
Net capital assets	5,606,516	16,200,330		21,806,846
Total assets	8,859,812	31,497,111	(8,077)	40,348,846
CURRENT LIABILITIES				
Accounts payable	128,001	161,153		289,154
Accrued expenditures	7,905			7,905
Accrued interest payable	3,917	109,229		113,146
Due to others		8,976		8,976
Chargeback payable		467,523		467,523
Bonds and contracts - current portion	245,000	1,230,670		1,475,670
Due to other funds	3,016	8,388	(8,077)	3,327
Total current liabilities	387,839	1,985,939	(8,077)	2,365,701
LONG-TERM LIABILITIES				
Bonds and contracts payable long term portion	225,000	14,188,673		14,413,673
Bond premiums, net of amortization	2,943	302,354		305,297
Total long-term liabilities	227,943	14,491,027		14,718,970
Total liabilities	615,782	16,476,966	(8,077)	17,084,671
NET POSITION				
Invested in capital assets, net of related debt	5,136,516	1,795,330		6,931,846
Unrestricted	3,107,514	13,224,815		16,332,329
Total net position	\$ 8,244,030	\$ 15,020,145	\$	\$ 23,264,175

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

HARTLAND TOWNSHIP

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS

FOR THE YEAR ENDED MARCH 31, 2020

	ENTERPRISE FUNDS		
	Water System	Sewage Disposal System	Total
OPERATING REVENUES			
User charges	\$ 629,712	\$ 2,692,300	\$ 3,322,012
OPERATING EXPENSES	665,830	2,530,734	3,196,564
Operating (loss)	(36,118)	161,566	125,448
NON-OPERATING REVENUES AND (EXPENSES)			
Interest income - cash and cash equivalents	12,148	72,738	84,886
Interest income - special assessments	16,779	196,924	213,703
Other income (expense)	15,074	(5,686)	9,388
Interest expense and bond fees	(6,890)	(483,716)	(490,606)
Bond issuance costs	(500)		(500)
Total non-operating revenues and (expenses)	36,611	(219,740)	(183,129)
CAPITAL CONTRIBUTIONS			
Connection fees, net of refund	155,160	122,521	277,681
Surcharge fees		93,968	93,968
Total capital contributions	155,160	216,489	371,649
Changes in net position	155,653	158,315	313,968
NET POSITION AT APRIL 1, 2019	8,088,377	14,861,830	22,950,207
NET POSITION AT MARCH 31, 2020	\$ 8,244,030	\$ 15,020,145	\$ 23,264,175

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

HARTLAND TOWNSHIP

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED MARCH 31, 2020

	ENTERPRISE FUNDS		
	Water System	Sewage Disposal System	Total
CASH FLOW FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 633,666	\$ 2,674,487	\$ 3,308,153
Payments to other suppliers for goods or services	(159,012)	(2,104,495)	(2,263,507)
Payments made to employees	(108,827)		(108,827)
Net cash (used) provided by operating activities	365,827	569,992	935,819
CASH FLOW FROM (USED IN) CAPITAL AND FINANCING ACTIVITIES			
Principal and interest paid on capital debt	(272,000)	(1,827,445)	(2,099,445)
Collections of special assessment (principal and interest)	354,787	733,442	1,088,229
Connection fees	155,160	122,521	277,681
Acquisition of fixed assets	(151,458)		(151,458)
Other revenue	14,574	93,968	108,542
Net cash from capital and related financing activities	101,063	(877,514)	(776,451)
CASH FLOW FROM INVESTING ACTIVITIES			
Net proceeds from sale/purchase of investments	4,762	(188,171)	(183,409)
Interest received on cash and cash equivalents	3,730	26,040	29,770
Net cash (used) provided by investing activities	8,492	(162,131)	(153,639)
Net increase (decrease) in cash and cash equivalents	475,382	(469,653)	5,729
CASH AND CASH EQUIVALENTS AT APRIL 1, 2019	1,879,557	7,116,175	8,995,732
CASH AND CASH EQUIVALENTS AT MARCH 31, 2020	\$ 2,354,939	\$ 6,646,522	\$ 9,001,461
ADJUSTMENTS TO OPERATING GAIN (LOSS) TO NET CASH PROVIDED (USED BY) OPERATING ACTIVITIES			
Operating gain (loss)	\$ (36,118)	\$ 161,566	\$ 125,448
Adjustments to reconcile operating income to net cash provided (used by) operating activities:			
Depreciation	244,483	436,670	681,153
Change in assets and liabilities			
(Increase) decrease in accounts receivable	3,954	(17,813)	(13,859)
(Increase) decrease in prepaid expense	35,887	(16,925)	18,962
(Increase) decrease due from other funds	5,501		5,501
Increase (decrease) accounts payable	115,745	6,494	122,239
Increase (decrease) in accrued expenditures	(3,625)		(3,625)
Total adjustments	401,945	408,426	810,371
Net cash provided by operating activities	\$ 365,827	\$ 569,992	\$ 935,819

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

HARTLAND TOWNSHIP

STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
MARCH 31, 2020

	<u>Current Tax Collection</u>
ASSET	
Cash	<u>\$ 432</u>
LIABILITIES	
Due to other funds	<u>\$ 432</u>

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

NOTES TO FINANCIAL STATEMENTS

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Township relating to the funds and account groups included in the accompanying combined financial statements conform to generally accepted accounting principles applicable to state and local governments. The more significant accounting policies of the Township are described below.

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 activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. All activities, both governmental and business-type, 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. Net interfund activity and balances between governmental activities and business-type activities are shown in 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 positions 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 or other governments, or 2) imposed by law through constitutional provisions or enabling legislation. All net positions 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 expenses 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.

HARTLAND TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Also, part of the basic financial statements are fund financial statements for governmental funds and proprietary 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/expenses of fund category and of the governmental and enterprise 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.

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 Fire Operating Fund accounts for property taxes collected for and the related costs to provide fire protection to the Township residents.

The Municipal Street Fund accounts for property taxes collected for and related costs to improve Township roads.

The M-59/Hartland Road Debt Service Fund accounts for the activity related to the debt and assessments to finance a road project.

The Township reports the following major proprietary funds:

The Sewage Disposal System Fund accounts for all the activity associated with the operations and maintenance of operating a sewage treatment system.

The Water System Fund accounts for all the activity associated with the operations and maintenance of operating a water distribution system.

B. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The governmental fund financial statements are prepared on a current financial resources measurement focus and 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, transient occupancy taxes, licenses, fees and permits, intergovernmental revenues, charges for services, fines, forfeits and penalties, and interest.
- B. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general 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.

HARTLAND TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- 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 balance as a measure of available 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.

The proprietary funds financial statements are prepared on the same basis (economic resources measurement focus and accrual basis of accounting) as the government-wide financial statements. Therefore, most lines for the total enterprise funds on the proprietary funds financial statements will directly reconcile to the business-type activities column on the government-wide financial statements. Because the enterprise funds are combined into a single business-type activities column on the government-wide financial statements, certain interfund activities between these funds are eliminated in the consolidation for the government-wide financial statements, but are included in the fund columns in the proprietary funds financial statements.

Enterprise funds account for operations where the intent of the Township is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Under GASB Statement No. 34, enterprise funds are also required for any activity whose principal revenue sources meet any of the following criteria: 1) any activity that has issued debt backed solely by the fees and charges of the activity, 2) if the cost of providing services for any activity, including capital costs such as depreciation or debt service, must legally be recovered through fees and charges of the activity, or 3) it is the policy of the Township to establish activity fees or charges to recover the cost of providing services, including capital costs.

On the proprietary funds financial statements, operating revenues are those that flow directly from the operations of the activity, i.e. charges to customers or users who purchase or use the goods or services of that activity. Operating expenses are those that are incurred to provide those goods or services. Non-operating revenues and expenses are items such as investment income and interest expense that are not a result of the direct operations of the activity.

Under GASB standards, the Township has elected for proprietary funds not to apply Financial Accounting Standards Board statements issued after November 30, 1989.

When both restricted and unrestricted revenues are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

HARTLAND TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. 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. The Township currently maintains an agency fund to account for the monies collected and paid on behalf of developer's escrow accounts.

C. CAPITAL ASSETS

Under GASB Statement No. 34, 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 fund's financial statements.

Capital assets, including public domain infrastructure (e.g., roads, bridges, sidewalks and other assets that are immovable and of value only to the Township) are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life greater than one year. 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. Real properties are considered capital assets regardless of initial cost.

The cost 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	5 to 50 years
Utility plant	5 to 50 years
Machinery and equipment	2 to 40 years
Infrastructure	25 to 75 years

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

D. BUDGETARY DATA

The Board of Trustees follows the procedures as outlined in the Uniform Budgeting Manual for Local Units of Government in Michigan in the establishment of the various annual budgets.

The budget process is detailed in the approval of the General Appropriations Act adopted by the Board. The proposed budget is then submitted for discussion and approved by the entire Township Board. The budget is approved by activity rather than line item. If and when it becomes necessary to amend certain amounts in the budget, a proposal outlining the desired changes is made to and approved by the Township Board at any of their regular meetings. Budget appropriations made, but not expended by year end, will lapse with the fiscal year end.

For the year ended March 31, 2020, expenditures did exceed appropriations immaterially in the General Fund.

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. PROPERTY TAXES

The Township's property taxes are levied and become a lien on each December 1st based on the taxable value of property located in the Township as of the preceding December 31st. These taxes are due on February 14 with the final collection date of February 28 before they are added to the county delinquent tax rolls. The Township recognized the amount levied December 1, 2019 as revenue for the year ended March 31, 2020.

The 2018 taxable valuation of the Township totaled \$700,808,337. The delinquent real property taxes of the Township are purchased by Livingston County. The county sells tax notes, the proceeds of which will be used to pay the Township for these property taxes. The county disbursed the delinquent taxes to the Township in June 2020.

The Township levies the following millage:

General Township	.7779
Fire and fire capital improvements	1.8293
Road improvement	<u>1.4581</u>
Total millage	<u><u>4.0653</u></u>

F. MANAGEMENT'S 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. CASH EQUIVALENTS

For purposes of the statement of cash flow, demand deposits and short-term investments with a maturity date of three months or less when acquired are considered to be cash equivalents.

H. RISK MANAGEMENT

The Township is exposed to various risks of loss pertaining to property loss, torts, errors and omissions and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Township has purchased commercial insurance for these claims. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Township. Settled claims related to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

I. INVENTORIES AND PREPAID ITEMS

Inventories are valued at cost. Cost is determined using the first-in, first-out method. Inventory consists of expendable supplies held for consumption. Inventories are capitalized under the consumption method, whereby expenditures are capitalized as inventory until used.

HARTLAND TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. CAPITALIZATION OF INTEREST

A portion of the interest cost incurred on capital projects is capitalized on assets that require a period of time for construction or to otherwise prepare them for their intended use. Such amounts are amortized over the useful lives of the assets. No such interest has been incurred during the year ended March 31, 2020.

K. INCOME TAXES

As a governmental agency, the Township is exempt from income taxes.

L. RECEIVABLES

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. See Note 9 for further discussion on special assessment receivables and related allowance for uncollectable receivables.

M. INVESTMENTS

Investments are stated at market value; except investments in high quality commercial paper or negotiable certificates of deposit with maturities of 270 days or less at date of acquisition are stated at cost as such does not differ significantly from fair value.

N. FUND EQUITY

According to GASB standards, the Township wishes to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications - nonspendable, restricted, committed, assigned, and unassigned.

HARTLAND TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

N. FUND EQUITY (continued)

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. All current year assignments have been made by the Supervisor, Clerk, and Treasurer.
- Unassigned - Amounts that do not fall into any other category above. This is the residual classification of 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.

O. DEFERRED INFLOW AND OUTFLOW OF RESOURCES

The Township has previously adopted GASB No. 65 "Items Previously Reported as Assets and Liabilities". Under this standard the Township will report two new sections in the Statement of Net Position (Government Wide Statements) and in the Balance Sheet (Fund Statements) which are called Deferred Outflow of resources (previously called assets) and Deferred Inflow of resources (previously called liabilities).

These separate financial statement elements which meet the definition of deferred outflow and inflow of resources, are no longer considered assets or liabilities.

Deferred outflow of resources represents a consumption of net position that applies to a future period. The element will not be recognized as an expense and (or) expenditure until the time restriction is met. The Township did not have any deferred outflows as of March 31, 2020.

Deferred inflow of resources represents an acquisition of net position that applies to a future period. The element will not be recognized as revenue until the time restriction is met. The Township has one transaction type which consist of elements considered deferred inflows listed on the balance sheets of various funds and the Statement of Net Position.

The transaction type listed as a deferred inflow of resources are special assessments levied over a period of years, in which the future principle collections exceeding one year are unavailable for fund accounting purposes. Therefore, the deferred inflow is only listed on the Balance Sheets under Fund Accounting.

HARTLAND TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

P. BOND ISSUANCE COSTS AND BOND DISCOUNTS

On government-wide financial statements, bond discounts and premiums are deferred and amortized over the term of the bonds using the straight-line method, which approximates the effective interest method. The unamortized portion is recorded as unamortized bond discounts or premiums on the statement of net positions.

On the governmental fund financial statements, issuance costs and bond discounts or premiums are recognized in the current period. Bond issuance costs are classified as expenditures.

NOTE 2 - DESCRIPTION OF REPORTING ENTITY

In accordance with Governmental Accounting Standards Board (GASB) standards, all funds, agencies, and activities of Hartland Township have been included in the basic financial statements.

The following potential component unit has been evaluated under the criteria established by GASB statement number 39 and determined not to be a component unit based upon financial independence and accountability:

HARTLAND DEERFIELD FIRE AUTHORITY

Hartland Township appoints two members of the Authority's four-member Board. The Authority is fiscally independent from the Township. The Authority is audited as an independent entity in compliance with Public Act. 2.

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended March 31, 2020, was as follows:

	Balance 4/1/2019	Additions	Deletions	Reclassification	Balance 3/31/2020
Governmental activities:					
Capital assets not being depreciated					
Construction in progress	\$ 321,700	\$ 214,715	\$	\$ (398,768)	\$ 137,647
Land	2,334,457				2,334,457
Total assets not being depreciated	<u>2,656,157</u>	<u>214,715</u>		<u>(398,768)</u>	<u>2,472,104</u>
Other capital assets:					
Buildings and improvements	5,764,312				5,764,312
Parks	3,422,070	8,500		398,768	3,829,338
Vehicles and equipment	652,431	45,756	(60,827)		637,360
Total other capital assets	<u>9,838,813</u>	<u>54,256</u>	<u>(60,827)</u>	<u>398,768</u>	<u>10,231,010</u>
Less accumulated depreciation for:					
Buildings and improvements	(2,436,084)	(147,710)			(2,583,794)
Parks	(638,980)	(207,377)			(846,357)
Vehicles and equipment	(515,819)	(44,645)	60,827		(499,637)
Total accumulated depreciation	<u>(3,590,883)</u>	<u>(399,732)</u>	<u>60,827</u>		<u>(3,929,788)</u>
Other capital assets, net	<u>6,247,930</u>	<u>(345,476)</u>		<u>398,768</u>	<u>6,301,222</u>
Governmental capital assets, net	<u>\$ 8,904,087</u>	<u>\$ (130,761)</u>	<u>\$</u>	<u>\$</u>	<u>\$ 8,773,326</u>

There is no related long-term debt outstanding.

Depreciation was charged to functions as follows:

Governmental activities:	
General government	\$ 124,367
Public safety	67,988
Parks and recreation	<u>207,377</u>
	<u>\$ 399,732</u>

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

NOTE 3 - CAPITAL ASSETS (continued)

	<u>Balance 4/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclassification</u>	<u>Balance 3/31/2020</u>
Business-type activities:					
Capital assets not being depreciated					
Land - sewer	\$ 11,082	\$	\$	\$	\$ 11,082
Land - water	300,000				300,000
Construction in progress	100,267	128,264		(145,577)	82,954
Total other capital assets not being depreciated	<u>411,349</u>	<u>128,264</u>		<u>(145,577)</u>	<u>394,036</u>
Other capital assets:					
Intangible-sewer system and related equipment	21,839,792				21,839,792
Water plant and distribution system	9,120,508	23,194		145,577	9,289,279
Total other capital assets at historical cost	<u>30,960,300</u>	<u>23,194</u>		<u>145,577</u>	<u>31,129,071</u>
Less accumulated depreciation for:					
Sewer system	(5,213,874)	(436,670)			(5,650,544)
Water system	(3,821,234)	(244,483)			(4,065,717)
Total accumulated depreciation	<u>(9,035,108)</u>	<u>(681,153)</u>			<u>(9,716,261)</u>
Other capital assets, net	21,925,192	(657,959)		145,577	21,412,810
Business-type capital assets, net	<u>\$ 22,336,541</u>	<u>\$ (529,695)</u>	<u>\$</u>	<u>\$</u>	21,806,846
Related long-term debt outstanding at March 31, 2020					<u>(14,875,000)</u>
Business-type capital assets, net related long-term debt					<u>\$ 6,931,846</u>

Depreciation was charged to functions as follows:

Business-type activities:	
Sewer	\$ 436,670
Water service	244,483
Total	<u>\$ 681,153</u>

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

NOTE 4 - INTERFUND ACTIVITIES AND BALANCES

Interfund receivables and payables exist at March 31, 2020. These represent short-term borrowings and amounts owed for reimbursements between other funds.

<u>INTERFUND RECEIVABLE</u>		<u>INTERFUND PAYABLE</u>	
General Fund	\$ 432	Current Tax Fund	\$ 432
General Fund	311	Sewage Disposal System Fund	311
General Fund	3,016	Water System Fund	3,016
Water System Fund	400	Clearing Fund	400
Capital Projects Fund	84,490	Ore Valley SAD Fund	84,490
Water System Fund	3,444	General Fund	3,444
Water System Fund	8,077	Sewage Disposal System Fund	8,077
	<u>\$ 100,170</u>		<u>\$ 100,170</u>

Interfund transfers for the year ended March 31, 2020 were as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Purpose</u>	<u>Amount</u>
Cemetery Fund	General Fund	Future improvements	\$ 25,000
Bullard Lake Construction Fund	General Fund	Future improvements	168,850
Millpointe Construction	Millpoint Debt Service	Future improvements	10,000
Totals			<u>\$ 203,850</u>

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

NOTE 5 - LONG TERM LIABILITIES

General Obligation Bonds

The Township has issued general obligation special assessment bonds to provide funds used for road construction projects, and water and sewer system expansion projects. General obligation bonds are outstanding as of March 31, 2020 for governmental and business-type activities as follows:

<u>Purpose</u>	<u>Issuance Amount</u>	<u>Annual Principal Installments</u>	<u>Final Maturity</u>	<u>Interest Rate(s)</u>	<u>Debt Outstanding</u>
Governmental activities:					
Refunding Bonds, Series 2019	\$ 2,790,000	\$150,000 - \$250,000	5/1/33	.05 - 3.00%	\$ 2,790,000
Capital Improvement, Series 2015	1,650,000	170,000 - 205,000	4/1/24	3.00%	775,000
Capital Improvement, Series 2016	2,750,000	325,000 - 375,000	4/1/24	3.00%	1,450,000
Road Special Assessment, Series 2018	860,000	85,000 - 110,000	6/1/27	3.00 - 3.125%	<u>775,000</u>
Total for governmental activities					<u>5,790,000</u>
Business-type activities:					
Water System, Series 2017	1,010,000	225,000 - 280,000	5/1/21	2.00%	470,000
Sewer System - Refunding Series 2011	5,610,000	700,000 - 705,000	11/1/33	4.00 - 5.25%	5,610,000
Sewer System - Refunding Series 2016	11,430,000	400,000 - 1,175,000	11/1/30	1.50 - 3.00%	8,795,000
Sewer System - Lake Tyrone 2016	1,312,640	52,740 - 79,673	4/1/35	2.50%	<u>1,014,343</u>
Total for business-type activities					<u>15,889,343</u>
Total general obligation bonds payable					<u><u>\$ 21,679,343</u></u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ending March 31,</u>	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
3/31/2021	\$ 870,000	\$ 154,096	\$ 1,475,670	\$ 497,559
3/31/2022	870,000	135,298	1,433,600	467,967
3/31/2023	890,000	113,750	1,178,600	441,252
3/31/2024	900,000	88,476	1,156,530	417,387
3/31/2025	320,000	62,588	1,156,530	393,949
4/1/2025 - 3/31/2030	1,295,000	182,820	5,896,950	1,470,594
4/1/2030 - 3/31/2035	<u>645,000</u>	<u>37,425</u>	<u>3,591,463</u>	<u>405,165</u>
	<u>\$ 5,790,000</u>	<u>\$ 774,453</u>	<u>\$ 15,889,343</u>	<u>\$ 4,093,873</u>

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

NOTE 5 - LONG TERM LIABILITIES (continued)

Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended March 31, 2020:

	<u>Balance 4/1/2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 3/31/2020</u>	<u>Due Within One Year</u>
Governmental activities:					
<u>General obligation bonds payable</u>					
M-59/Hartland Road Series 2009 Refunding Bonds, Series 2019	\$ 4,050,000	\$ 2,790,000	\$ 4,050,000	\$ 2,790,000	\$ 250,000
Capital Improvement Series 2015	955,000		180,000	775,000	180,000
Capital Improvement Series 2016	1,775,000		325,000	1,450,000	325,000
Road Special Assessment Series 2018	860,000		85,000	775,000	85,000
Governmental activities long-term liabilities	<u>7,640,000</u>	<u>2,790,000</u>	<u>4,640,000</u>	<u>5,790,000</u>	<u>840,000</u>
Business-type activities:					
<u>General obligation bonds payable</u>					
Water System, Series 2017	730,000		260,000	470,000	245,000
Sewer System Refunding, Series 2011	5,610,000			5,610,000	
Sewer System Refunding, Series 2016	9,965,000		1,170,000	8,795,000	1,175,000
Lake Tyrone, Series 2016	1,070,013		55,670	1,014,343	55,670
Business-type activities long-term liabilities	<u>17,375,013</u>		<u>1,485,670</u>	<u>15,889,343</u>	<u>1,475,670</u>
Total long-term liabilities	<u>\$25,015,013</u>	<u>\$ 2,790,000</u>	<u>\$ 6,125,670</u>	<u>\$ 21,679,343</u>	<u>\$ 2,315,670</u>

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

NOTE 6 - EMPLOYEE RETIREMENT PLAN

The Township participated in three 401(a) defined contribution plans with International City/County Management Association Retirement Corporation (ICMA-RA).

ICMA- RA 401(a) plan #109341 covers all full-time employees hired prior to July 1, 2017, the Clerk, Treasurer, Supervisor and four Trustees. Full-time employees, the Clerk and the Treasurer are required to contribute 2.5% of his/her compensation and the Township contributes 10%. The Supervisor and four Trustees are required to contribute \$25 monthly and the Township contributes \$75 monthly. The plan vests 100% immediately. The plan members and Township contributed \$18,429 and \$72,218, respectively during the fiscal year ended March 31, 2020.

IRMA-RA 401(a) plan #109348 covers all full-time employee hired after July 1, 2017. Employees are required to contribute 2.5% and the Township contributes 10%. The plan vests 100% at year 5. The plan members and Township contributed \$4,323 and \$17,290, respectively during the fiscal year ended March 31, 2020.

IMCA-RA 401(a) plan #109350 covers all officials elected after July 1, 2017. The Clerk and Treasurer are required to contribute 2.5 % and the Township contributes 10%. The Supervisor and Trustee are required to contribute \$25 monthly and the Township contributes \$75 monthly. The plan vests 100% at year 4. There are currently no employees in this plan.

The Township also participates in the IMCA-RA 457 Deferred Compensation Plan (a defined contribution plan). Substantially all full-time employees, elected official and trustees are included in the Plan. Plan eligibility is a minimum age of 18 (and not more than a maximum age of 75). Employee contributions to the Plan are voluntary and the Township does not contribute to the Plan. For the year ended March 31, 2020, employees contributed \$26,500 to the Plan.

Amounts in the defined contribution plans are available to participants in accordance with Internal Revenue Service guidelines for such plans.

NOTE 7 - 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 deposits are in accordance with statutory authority.

The investment policy adopted by the Board in accordance with Public Act 196 of 1997 has authorized investments in all the investments mentioned in the preceding paragraph.

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

NOTE 7 - DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (continued)

As of March 31, 2020, cash, cash equivalents, and investments consist of the following:

	<u>Total</u>	<u>Cash</u>	<u>Investments</u>
Deposits			
Checking accounts	\$ 2,991,108	\$ 2,991,108	\$
Money market and savings accounts	13,408,534	13,408,534	
Non-negotiable CDs	<u>2,808,003</u>		<u>2,808,003</u>
State revenue	<u>\$ 19,207,645</u>	<u>\$ 16,399,642</u>	<u>\$ 2,808,003</u>

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

Statement of Net Position

Cash and investments \$ 18,844,311

Fiduciary Funds

Cash 432

Total cash and investments \$ 18,844,743

The carrying amount of cash is stated at \$18,844,743 as of March 31, 2020. The difference between the carrying amounts and amounts mentioned above stem from outstanding checks and outstanding deposits.

Deposits - Custodial Credit Risk

This is the risk that in the event of a bank failure, the Township will not be able to recover its deposits. 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.

Insured by FDIC	\$ 5,469,577
Uninsured and collateralized	258,243
Uninsured and uncollateralized	<u>13,479,825</u>
	<u>\$ 19,207,645</u>

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

NOTE 8 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The Township maintains two enterprise funds, which provide water and sewer services. Segment information for the year ended March 31, 2020, was as follows:

	Water System Fund	Sewer Disposal System Fund	Total Enterprise Funds
Operating revenues	\$ 629,712	\$ 2,692,300	\$ 3,322,012
Depreciation	244,483	436,670	681,153
Operating income (loss)	(36,118)	161,566	125,448
Non-operating revenues (expenses)	36,311	(219,740)	(183,429)
Change in net position	155,653	158,315	313,968
Total assets	8,828,263	31,497,110	40,325,373
Accounts payable	96,451	161,153	257,604
Net working capital	1,740,635	6,243,511	7,984,146
Total equity	8,244,030	15,020,145	23,264,175

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

NOTE 9 - SPECIAL ASSESSMENTS RECEIVABLE

Special assessments are levied on various properties within the Township that benefit from certain capital improvements. Generally, such assessments are established in accordance with Public Act 188 of 1954 and collected from property owners in annual installments over a period of five (5) to twenty (20) years. The annual receipts of such assessments are typically used to service debt which financed capital improvements in the assessment district.

The current economic environment has caused a number of property owners in various special assessment districts to become delinquent on their obligation to pay the annual installments in a timely manner. In normal times these delinquent assessments would be satisfied through a lien and foreclosure process. However, due to the decline in the value of the property collateralizing such assessments it has become apparent a portion, if not all, of certain assessments will ultimately be uncollectable.

Management has estimated that the following long-term special assessments receivable will be uncollectable:

	Water System	Sewage Disposal System	Total
Gross special assessments receivable	\$ 330,940	\$ 5,553,089	\$ 5,884,029
Less: allowance for uncollectable assessments		(400,000)	(400,000)
Net special assessments receivable	<u>\$ 330,940</u>	<u>\$ 5,153,089</u>	<u>\$ 5,484,029</u>
Total debt	<u>\$ 470,000</u>	<u>\$ 15,419,343</u>	<u>\$ 15,889,343</u>

NOTE 10 - HEALTH SAVINGS ACCOUNT

The Township adopted a Health Savings Account (HSA) effective July 1, 2009. A Health Savings Account was created for the purpose of saving and paying for qualified medical expenses in connection with a high deductible health plan (HDHP). The Township's HDHP is a health plan that: (1) has an annual deductible of \$1,600 for single coverage or (2) has an annual deductible of \$4,000 for family (coverage of more than one individual). In addition, the annual out-of-pocket expenses required to be paid under the plan cannot exceed \$4,000 for individual coverage and \$8,000 for family coverage.

Only employees that are eligible for the HDHP are eligible to participate in the HSA. The Township contributes \$1,600 annually for individual coverage, and \$3,200 for couple/family coverage. Deposits are made directly into the participating individual's personal account in four equal installments at the beginning of each quarter. Employees can elect to contribute to their personal accounts, but are not required to do so. There is no third party involved with the HSA, the personal accounts are held at a national bank. Payments of qualified medical expenses are withdrawn directly from the individual's personal bank account.

HARTLAND TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

NOTE 11 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through September 15, 2020 , which is the date the financial statements were available to be issued.

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) as a global health pandemic and recommended containment and mitigation measures worldwide. The State of Michigan implemented the Stay Home, Stay Safe initiative on March 23, 2020, in which non-essential businesses were ordered to close and residents encouraged to stay home. This initiative remained in effect through June 8, 2020 for most businesses, with some remaining closed through June 15, 2020.

The Township is assessing the impact of this pandemic and the subsequent containment measures but believes the response could lead to a decrease in property tax collections, reduction in state revenue sharing and investment earnings.

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

NOTE 12 - IMPLEMENTATION OF NEW ACCOUNTING STANDARDS

During May, 2014, the FASB issued "Accounting Standards Update" (ASU) 2014-09, "Revenue from Contracts with Customers" (Topic 606). ASU 2014-09 establishes principles for recognizing revenue upon the transfer of promised goods or services to customers in an amount that reflects the expected consideration received in exchange for those goods or services. During August, 2015, the FASB issued ASU 2015-14, which defers the effective date of ASU 2014-09. ASU 2014-09 is effective for fiscal years beginning after December 15, 2018. The amendments may be applied retrospectively to each prior period presented or retrospectively with the cumulative effect reorganized as of the date of initial application. The aforementioned ASU's are codified as "Accounting Standards Codification" (ASC) Topic 606 "Revenue from Contracts with Customers."

Under ASU 2014-09, revenue is recorded when: (i) a contract with a customer has been identified, (ii) the performance obligation(s) in the contract have been identified, (iii) the transaction price has been determined, (iv) the transaction price has been allocated to each performance obligation in the contract, and (v) the Township has satisfied the applicable performance obligation(s). The expenses that are directly related to such transactions are recorded as incurred and presented within operating expenses. Revenue associated with the reimbursement of such expenses is recorded when the Township is contractually entitled to the reimbursement.

The Governmental Accounting Standards Board (GASB) issued Standard No. 84 "Fiduciary Activities" to establish criteria for identifying fiduciary activities for all state and local governments. Activities meeting the criteria for a fiduciary activity should be presented in a separate statement of fiduciary net position and statement of changes in fiduciary net position. The standard establishes four types of fiduciary funds: pension and other employment benefit trust funds, investment trust funds, private purpose trust funds, and custodial funds.

HARTLAND TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

NOTE 12 - IMPLEMENTATION OF NEW ACCOUNTING STANDARDS (continued)

The Township adopted both of these standards on March 31, 2019. As a result, the Township has considered the need to recognize deferred outflows relating to building permit activity depending on the completion of various performance obligations. For the year ended March 31, 2020, the Township has determined this has had no material impact on the financial statement.

As a result of implementing GASB 84, the Township has determined that previously reported trust and agency funds will now be combined with the General Fund. Trust and agency fund related activities have been recognized as Township source revenues and expenditures, totaling \$32,751. The remaining balances have been recognized as unearned revenues.

NOTE 13 - 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, which will be required to be implemented for the statements for the year ended March 31, 2022.

GASB 89 - ACCOUNTING FOR INTEREST COST INCURRED BEFORE THE END OF A CONSTRUCTION PERIOD

The Governmental Accounting Standards Board (GASB) issued GASB Standard No. 89 to establish accounting requirements for interest costs that are incurred before the end of a construction period. This statement will require interest costs incurred before the end of a construction period to be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As such, the interest will no longer be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This standard should be applied prospectively.

The Township is currently assessing the impact that this Standard will have on the Township's financial statements, which will be required to be implemented for the statements for the year ended March 31, 2022.

OTHER GASB STANDARDS

In addition to the above Standards, GASB has issued Standards No. 88, 90, 91, 92, 93, and 94. The Township has considered these standards and determined that they will not have any material impact on the Township's financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

HARTLAND TOWNSHIP

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2020

	Budgets		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes	\$	\$	\$ 545,129	\$
State revenue			1,367,578	
Licenses and permits			246,687	
Interest and rents			68,427	
Charges for services			443,893	
Grant			6,000	
Miscellaneous			101,245	
Total revenues	2,634,880	2,720,580	2,778,959	58,379
EXPENDITURES	2,282,063	2,855,647	2,301,786	553,861
Excess of revenues over (under) expenditures	352,817	(135,067)	477,173	612,240
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(25,000)	(25,000)	(193,850)	
Total other financing sources (uses)	(25,000)	(25,000)	(193,850)	(168,850)
Net change in fund balance	327,817	(160,067)	283,323	443,390
FUND BALANCE, APRIL 1, 2019	3,251,824	3,251,824	3,251,824	
FUND BALANCE, MARCH 31, 2020	\$ 3,579,641	\$ 3,091,757	\$ 3,535,147	\$ 443,390

HARTLAND TOWNSHIP

MUNICIPAL STREET FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2020

	Budgets		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes	\$	\$	\$ 1,021,819	\$
State - personal property tax reimbursement			4,121	
Interest and rent			3,254	
Other revenue			108	
Total revenues	<u>1,017,997</u>	<u>1,017,997</u>	<u>1,029,302</u>	<u>11,305</u>
EXPENDITURES				
Project costs			244,061	
Debt				
Principal			505,000	
Interest			81,900	
Total expenditures	<u>1,210,990</u>	<u>1,210,990</u>	<u>830,961</u>	<u>380,029</u>
Net change in fund balance	(192,993)	(192,993)	198,341	391,334
FUND BALANCE, APRIL 1, 2019	<u>1,389,682</u>	<u>1,389,682</u>	<u>1,389,682</u>	
FUND BALANCE, MARCH 31, 2020	<u>\$ 1,196,689</u>	<u>\$ 1,196,689</u>	<u>\$ 1,588,023</u>	<u>\$ 391,334</u>

HARTLAND TOWNSHIP

FIRE OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2020

	Budgets		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes	\$	\$	\$ 1,281,959	\$
State - personal property tax reimbursement			3,669	
Interest			1,922	
Miscellaneous			139	
Total revenues	<u>1,203,961</u>	<u>1,282,867</u>	<u>1,287,689</u>	<u>4,822</u>
EXPENDITURES				
Authority contributions			1,200,303	
Repairs and maintenance			27,461	
Tax chargebacks			756	
Professional fees			1,096	
Utility/assessments			871	
Total expenditures	<u>1,212,718</u>	<u>1,257,620</u>	<u>1,230,487</u>	<u>27,133</u>
Net change in fund balance	(8,757)	25,247	57,202	31,955
FUND BALANCE, APRIL 1, 2019	<u>1,232,871</u>	<u>1,232,871</u>	<u>1,232,871</u>	
FUND BALANCE, MARCH 31, 2020	<u>\$ 1,224,114</u>	<u>\$ 1,258,118</u>	<u>\$ 1,290,073</u>	<u>\$ 31,955</u>

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

HARTLAND TOWNSHIP

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED MARCH 31, 2020

NOTE - BUDGETARY INFORMATION

Budget Overruns

The following expenditures exceeded appropriations in one fund:

	<u>Final Budget</u>	<u>Actual Expenditures</u>	<u>Variance (Unfavorable)</u>
General fund			
Township hall and ground	\$ 120,261	\$ 121,996	\$ (1,735)
Street lighting	<u>19,124</u>	<u>19,365</u>	<u>(241)</u>
	<u>\$ 139,385</u>	<u>\$ 141,361</u>	<u>\$ (1,976)</u>

SUPPLEMENTARY INFORMATION

COMBINING FINANCIAL STATEMENTS

HARTLAND TOWNSHIP

COMBINING BALANCE SHEETS
 FUNDS INCLUDED IN GASB 54 CONSOLIDATION
 MARCH 31, 2020

	General Fund Pre GASB 54 - Consolidation	Capital Improvement Fund	Totals Restated General Fund
ASSETS			
Cash and cash equivalents	\$ 2,915,211	\$ 597,026	\$ 3,512,237
Taxes receivable	22,761		22,761
State shared revenue receivable	220,359		220,359
Special assessments receivable		2,003	2,003
Accounts receivable - other	56,105		56,105
Interest	3,157		3,157
Prepaid expense	9,526		9,526
Due from other funds	3,759	84,490	88,249
	<u>3,759</u>	<u>84,490</u>	<u>88,249</u>
Total assets	<u>\$ 3,230,878</u>	<u>\$ 683,519</u>	<u>\$ 3,914,397</u>
LIABILITIES			
Accounts payable	\$ 53,667	\$ 10,970	\$ 64,637
Accrued expense	59,874		59,874
Compliance reserves	50,479		50,479
Unearned revenue	26,421		26,421
Due to others	173,995		173,995
Due to other funds	3,844		3,844
	<u>3,844</u>		<u>3,844</u>
Total liabilities	<u>368,280</u>	<u>10,970</u>	<u>379,250</u>
FUND BALANCES			
Nonspendable	9,526		9,526
Committed - capital improvement		672,549	672,549
Unassigned	2,853,072		2,853,072
	<u>2,853,072</u>		<u>2,853,072</u>
Total fund balance	<u>2,862,598</u>	<u>672,549</u>	<u>3,535,147</u>
Total liabilities and fund balance	<u>\$ 3,230,878</u>	<u>\$ 683,519</u>	<u>\$ 3,914,397</u>

HARTLAND TOWNSHIP
 COMBINING BALANCE SHEETS
 ALL NONMAJOR FUNDS
 MARCH 31, 2020

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS		DEBT SERVICE FUNDS				Totals
	Cemetery	Liquor Law Enforcement	Cable Television	Millpoint Road Construction	Bullard Lake Construction	Hartland Shores	Ore Valley	Millpointe Road SAD	Bullard Lake Road SAD	
ASSETS										
Cash and investments	\$ 47,485	\$ 61,535	\$ 130,892	\$ 6,632	\$ 169,025	\$ 14,887	\$ 85,484	\$ 249,764	\$ 26,212	\$ 791,916
Special assessment receivable							20,720	567,008	145,113	732,841
Fees receivable			22,000							22,000
Deposits			32,240							32,240
Total assets	<u>\$ 47,485</u>	<u>\$ 61,535</u>	<u>\$ 185,132</u>	<u>\$ 6,632</u>	<u>\$ 169,025</u>	<u>\$ 14,887</u>	<u>\$ 106,204</u>	<u>\$ 816,772</u>	<u>\$ 171,325</u>	<u>\$ 1,578,997</u>
LIABILITIES										
Accounts payable	\$	\$	\$ 1,260	\$	\$	\$	\$	\$	\$	\$ 1,260
Due to other funds							84,490			84,490
Total liabilities			<u>1,260</u>				<u>84,490</u>			<u>85,750</u>
DEFERRED INFLOW OF RESOURCES										
Unavailable revenue							19,827	565,388	145,113	730,328
FUND BALANCE										
Restricted										
Public safety		61,411								61,411
Debt service							1,887	248,421	26,212	276,520
Roads					175					175
Committed										
Cemetery	47,485									47,485
Cable			183,872							183,872
Capital improvement				6,632		14,887				21,519
Assigned for future budget deficit		124			168,850			2,963		171,937
Total fund balance	<u>47,485</u>	<u>61,535</u>	<u>183,872</u>	<u>6,632</u>	<u>169,025</u>	<u>14,887</u>	<u>1,887</u>	<u>251,384</u>	<u>26,212</u>	<u>762,919</u>
Total liabilities, deferred inflow of resources and fund balance	<u>\$ 47,485</u>	<u>\$ 61,535</u>	<u>\$ 185,132</u>	<u>\$ 6,632</u>	<u>\$ 169,025</u>	<u>\$ 14,887</u>	<u>\$ 106,204</u>	<u>\$ 816,772</u>	<u>\$ 171,325</u>	<u>\$ 1,578,997</u>

HARTLAND TOWNSHIP

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FUNDS INCLUDED IN GASB 54 CONSOLIDATION
 FOR THE YEAR ENDED MARCH 31, 2020

	<u>General Fund - Pre GASB 54 Consolidation</u>	<u>Capital Improvement Fund</u>	<u>Eliminations</u>	<u>Totals Restated General Fund</u>
REVENUES				
Taxes	\$ 545,129	\$	\$	\$ 545,129
State revenues	1,367,578			1,367,578
Licenses and permits	226,898	19,789		246,687
Interest and rents	67,516	911		68,427
Charges for services	443,893			443,893
Grant		6,000		6,000
Miscellaneous	101,245			101,245
	<u>2,752,259</u>	<u>26,700</u>		<u>2,778,959</u>
Total revenues				
	<u>2,039,625</u>	<u>262,161</u>		<u>2,301,786</u>
EXPENDITURES				
	<u>712,634</u>	<u>(235,461)</u>		<u>477,173</u>
Excess of revenues over (under) expenditures				
OTHER FINANCING SOURCES (USES)				
Transfers in		820,185	(820,185)	
Transfers (out)	(845,185)	(168,850)	820,185	(193,850)
	<u>(845,185)</u>	<u>651,335</u>		<u>(193,850)</u>
Total other financing sources (uses)				
	<u>(132,551)</u>	<u>415,874</u>		<u>283,323</u>
Net changes in fund balances				
	<u>2,995,149</u>	<u>256,675</u>		<u>3,251,824</u>
FUND BALANCE, APRIL 1, 2019				
	<u>\$ 2,862,598</u>	<u>\$ 672,549</u>	<u>\$</u>	<u>\$ 3,535,147</u>
FUND BALANCE, MARCH 31, 2020				

HARTLAND TOWNSHIP

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL NONMAJOR FUNDS
FOR THE YEAR ENDED MARCH 31, 2020

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS		DEBT SERVICE FUNDS			Totals	
	Cemetery	Liquor Law Enforcement	Cable Television	Millpoint Road Construction	Bullard Lake Construction	Hartland Shores	Ore Valley	Millpointe Road SAD		Bullard Lake Road SAD
REVENUES										
Special assessments										
Principal	\$	\$	\$	\$	\$	\$	\$ 21,545	\$ 96,924	20,731	\$ 139,200
Interest							829	28,011	5,473	34,313
Licenses and permits		12,129	89,023							101,152
Interest and rents	64	105	329	14	220	32	122	319		1,205
Charges for services	3,200									3,200
Miscellaneous									8	8
Total revenues	3,264	12,234	89,352	14	220	32	22,496	125,254	26,212	279,078
EXPENDITURES										
Public safety		1,897								1,897
Cemetery	33,242									33,242
Public works			106,819	10,741	45			2,350		119,955
Capital outlay										
General government			35,744							35,744
Debt service										
Principal								85,000		85,000
Interest								25,163		25,163
Total expenditures	33,242	1,897	142,563	10,741	45			112,513		301,001
Excess of revenues over (under) expenditures	(29,978)	10,337	(53,211)	(10,727)	175	32	22,496	12,741	26,212	(21,923)
OTHER FINANCING SOURCES (USES)										
Gain on sale of asset			4,500							4,500
Transfers in	25,000			10,000	168,850					203,850
Transfers (out)								(10,000)		(10,000)
Total other financing sources (uses)	25,000		4,500	10,000	168,850			(10,000)		198,350
Net change in fund balances	(4,978)	10,337	(48,711)	(727)	169,025	32	22,496	2,741	26,212	176,427
FUND BALANCE (DEFICIT), APRIL 1, 2019	52,463	51,198	232,583	7,359		14,855	(20,609)	248,643		586,492
FUND BALANCE , MARCH 31, 2020	\$ 47,485	\$ 61,535	\$ 183,872	\$ 6,632	\$ 169,025	\$ 14,887	\$ 1,887	\$ 251,384	\$ 26,212	\$ 762,919

INDIVIDUAL FUNDS

GENERAL FUND (PRE GASB 54 - RESTATEMENT)

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.

HARTLAND TOWNSHIP

GENERAL FUND (PRE GASB 54 - RESTATEMENT)
BALANCE SHEET
MARCH 31, 2020

ASSETS

Cash and investments		\$ 2,915,211
Accounts receivable		
Taxes		22,761
State revenues		220,359
Other		56,105
Interest		3,157
Due from other funds		3,759
Prepaid expenditures		9,526
		<hr/>
Total assets		\$ 3,230,878

LIABILITIES

Accounts payable	\$ 53,667	
Accrued expenditures	59,874	
Compliance reserves	50,479	
Unearned revenue	26,421	
Due to others	173,995	
Due to other funds	3,844	
	<hr/>	
Total liabilities		\$ 368,280

FUND BALANCE

		<hr/>
		2,862,598
		<hr/>
Total liabilities and fund balance		\$ 3,230,878

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.

HARTLAND 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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$	\$ 545,129	\$
Licenses and permits		226,898	
State revenues		1,367,578	
Interest and rent		67,516	
Charges for services		443,893	
Other revenues		101,245	
Total revenues	<u>2,698,080</u>	<u>2,752,259</u>	<u>54,179</u>
EXPENDITURES	<u>2,218,040</u>	<u>2,039,625</u>	<u>178,415</u>
Excess of revenues over (under) expenditures	480,040	712,634	232,594
OTHER FINANCING SOURCES (USES)			
Transfers (out)	<u>(845,185)</u>	<u>(845,185)</u>	
Net change in fund balance	(365,145)	(132,551)	232,594
FUND BALANCE, APRIL 1, 2019	<u>2,995,149</u>	<u>2,995,149</u>	
FUND BALANCE, MARCH 31, 2020	<u>\$ 2,630,004</u>	<u>\$ 2,862,598</u>	<u>\$ 232,594</u>

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HARTLAND TOWNSHIP

GENERAL FUND (PRE GASB 54 - RESTATEMENT)
STATEMENT OF REVENUES - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TAXES			
Current property taxes	\$ 541,804	\$ 545,129	\$ 3,325
LICENSES AND PERMITS			
Mobile home		2,915	
Dog licenses		341	
Cable fees		223,642	
Total licenses and permits	<u>228,730</u>	<u>226,898</u>	<u>(1,832)</u>
STATE REVENUE			
State shared revenue		1,365,407	
Personal property tax reimbursement		2,171	
Total state grants	<u>1,310,457</u>	<u>1,367,578</u>	<u>57,121</u>
CHARGES FOR SERVICES			
Utility administration		149,403	
Tax administration fee		220,782	
Zoning fees		38,610	
Tax collections fees		17,673	
Other		17,425	
Total charges for services	<u>436,974</u>	<u>443,893</u>	<u>6,919</u>
INTEREST AND RENT			
Rental income		52,805	
Interest income		14,272	
Unrealized gains (losses)		439	
Total interest and rent	<u>64,345</u>	<u>67,516</u>	<u>3,171</u>
MISCELLANEOUS REVENUES			
Donations		22,563	
Reimbursements		5,383	
Professional review costs		53,613	
Miscellaneous		16,624	
Farmers market		3,062	
Total miscellaneous revenues	<u>115,770</u>	<u>101,245</u>	<u>(14,525)</u>
Total revenues	<u>\$ 2,698,080</u>	<u>\$ 2,752,259</u>	<u>\$ 54,179</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.

HARTLAND TOWNSHIP

GENERAL FUND (PRE GASB 54 - RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TOWNSHIP BOARD			
Trustee fees	\$	\$ 27,200	\$
Retirement		3,600	
Taxes - payroll		2,081	
Supplies and postage		107	
Audit		9,160	
Legal		1,373	
Membership and dues		20,208	
Education and training		3,259	
Total township board	<u>100,007</u>	<u>66,988</u>	<u>33,019</u>
SUPERVISOR			
Supervisor salary		31,000	
Taxes - payroll		2,373	
Retirement		900	
Total supervisor	<u>34,372</u>	<u>34,273</u>	<u>99</u>
TOWNSHIP MANAGER			
Wages		118,327	
Secretary wages		61,214	
Taxes - payroll		13,281	
Insurance - health		31,735	
Retirement		3,873	
Supplies and postage		718	
Contracted services		160	
Membership and dues		3,344	
Education and training		3,081	
Travel and meetings		604	
Total township manager	<u>242,522</u>	<u>236,337</u>	<u>6,185</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.

HARTLAND TOWNSHIP

GENERAL FUND (PRE GASB 54 - RESTATEMENT)
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL (continued)
 FOR THE YEAR ENDED MARCH 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
ELECTIONS			
Wages and fees		9,346	
Supplies and postage		5,161	
Capital outlay		5,069	
Printing and publications		50	
Miscellaneous		950	
Total elections	<u>21,236</u>	<u>20,576</u>	<u>660</u>
FINANCE DEPARTMENT			
Salaries		118,114	
Taxes - payroll		8,577	
Insurance - benefits		22,766	
Retirement		11,743	
Supplies and postage		416	
Membership and dues		391	
Repairs and maintenance		2,704	
Education and training		1,290	
Total finance department	<u>170,011</u>	<u>166,001</u>	<u>4,010</u>
ASSESSOR			
Salaries and wages		145,258	
Taxes - payroll		11,056	
Insurance - benefits		1,672	
Retirement		11,211	
Supplies and postage		826	
Membership and dues		1,916	
Tax preparation		3,551	
Legal fees		33,853	
Printing and publications		232	
Repairs and maintenance		5,703	
Other		52	
Education and training		2,122	
Total assessor	<u>222,938</u>	<u>217,452</u>	<u>5,486</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.

HARTLAND TOWNSHIP

GENERAL FUND (PRE GASB 54 - RESTATEMENT)
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL (continued)
 FOR THE YEAR ENDED MARCH 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
CLERK			
Clerk salary		62,000	
Other - clerical salary		39,402	
Taxes - payroll		7,438	
Insurance - benefits		20,456	
Retirement		9,944	
Supplies and postage		448	
Membership and dues		250	
Printing and publishing		1,949	
Education and training		571	
Total clerk	<u>148,284</u>	<u>142,458</u>	<u>5,826</u>
VEHICLE USE	<u>2,850</u>	<u>1,836</u>	<u>1,014</u>
BOARD OF REVIEW			
Fees		1,680	
Taxes - payroll		129	
Supplies and postage		92	
Printing and publishing		258	
Total board of review	<u>4,450</u>	<u>2,159</u>	<u>2,291</u>
TREASURER			
Treasurer salary		62,000	
Assistant wages		55,095	
Taxes - payroll		8,188	
Insurance - benefits		34,872	
Retirement		10,403	
Supplies and postage		1,104	
Membership and dues		800	
Tax preparation		8,861	
Repairs and maintenance		5,366	
Education and training		2,574	
Mileage		30	
Capital outlay		46	
Total treasurer	<u>194,224</u>	<u>189,339</u>	<u>4,885</u>
DATA PROCESSING	<u>18,655</u>	<u>14,798</u>	<u>3,857</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.

HARTLAND TOWNSHIP

GENERAL FUND (PRE GASB 54 - RESTATEMENT)
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL (continued)
 FOR THE YEAR ENDED MARCH 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TOWNSHIP HALL AND GROUNDS			
Wages		4,855	
Taxes - payroll		371	
Supplies		3,478	
Snow removal and mowing		25,398	
Contract services		19,403	
Telephone		12,341	
Utilities		30,433	
Repairs and maintenance		25,466	
Assessments		251	
Total township hall and grounds	<u>120,261</u>	<u>121,996</u>	<u>(1,735)</u>
UNALLOCATED			
PTO payout		(3,721)	
Office supplies and postage		4,397	
Tax chargebacks		788	
Insurance and bonds		22,616	
Repairs and maintenance		3,315	
Education and training		514	
Total unallocated	<u>58,574</u>	<u>27,909</u>	<u>30,665</u>
PLANNING AND ZONING			
Wages		189,165	
Taxes - payroll		15,565	
Insurance - benefits		2,607	
Retirement		17,854	
Planning commission		14,294	
Professional review costs		36,443	
Supplies and postage		543	
Contract services		34,589	
Membership and dues		1,885	
Legal fees		3,930	
Printing and publications		2,255	
Repairs and maintenance		317	
License application		2,638	
Capital outlay		780	
Education and training		1,113	
Total planning and zoning	<u>350,093</u>	<u>323,978</u>	<u>26,115</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.

HARTLAND TOWNSHIP

GENERAL FUND (PRE GASB 54 - RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL (continued)
FOR THE YEAR ENDED MARCH 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
PUBLIC WORKS			
Salaries		122,249	
Taxes - payroll		9,352	
Retirement		11,467	
Supplies and postage		931	
Contracted services		10,004	
Sampling		17,362	
Membership and dues		227	
Miscellaneous		391	
Education and training		260	
Total public works	<u>173,135</u>	<u>172,243</u>	<u>892</u>
ZONING BOARD OF APPEALS	<u>2,172</u>	<u>2,131</u>	<u>41</u>
SIDEWALKS	<u>10,000</u>	<u>4,000</u>	<u>6,000</u>
STREETLIGHTS	<u>19,124</u>	<u>19,365</u>	<u>(241)</u>
ROADS	<u>98,915</u>	<u>79,401</u>	<u>19,514</u>
CABLE			
Salaries		29,450	
Taxes - payroll		2,253	
Contacted services		23,135	
Printing and publishing		5,305	
Postage and supplies		1,013	
Education and training		20	
Total cable	<u>72,156</u>	<u>61,176</u>	<u>10,980</u>
CODE ENFORCEMENT	<u>15,799</u>	<u>14,426</u>	<u>1,373</u>
DRAINS	<u>8,000</u>	<u>2,950</u>	<u>5,050</u>
SENIOR CITIZENS	<u>22,000</u>	<u>22,000</u>	
COMMUNITY CENTRAL	<u>20,000</u>	<u>20,000</u>	
PARKS AND RECREATION	<u>88,262</u>	<u>75,833</u>	<u>12,429</u>
Total expenditures	<u>\$ 2,218,040</u>	<u>\$ 2,039,625</u>	<u>\$ 178,415</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.

MUNICIPAL STREET FUND

HARTLAND TOWNSHIP

**MUNICIPAL STREET FUND
BALANCE SHEET
MARCH 31, 2020**

ASSET

Cash	\$ 1,555,344
Taxes receivable	<u>32,679</u>
Total assets	<u>\$ 1,588,023</u>

FUND BALANCE

\$ 1,588,023

HARTLAND TOWNSHIP

MUNICIPAL STREET FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$	\$ 1,021,819	\$
Personal property tax reimbursement		4,121	
Interest and rent		3,254	
Other revenue		108	
Total revenues	<u>1,017,997</u>	<u>1,029,302</u>	<u>11,305</u>
EXPENDITURES			
Public works		244,061	
Debt			
Principal		505,000	
Interest		81,900	
Total expenditures	<u>1,210,990</u>	<u>830,961</u>	<u>380,029</u>
Net change in fund balance	<u>(192,993)</u>	<u>198,341</u>	<u>391,334</u>
FUND BALANCE, APRIL 1, 2019	<u>1,389,682</u>	<u>1,389,682</u>	
FUND BALANCE, MARCH 31, 2020	<u>\$ 1,196,689</u>	<u>\$ 1,588,023</u>	<u>\$ 391,334</u>

FIRE OPERATING FUND

HARTLAND TOWNSHIP

**FIRE OPERATING FUND
BALANCE SHEET
MARCH 31, 2020**

ASSETS

Cash	\$ 1,249,022
Taxes receivable	<u>41,069</u>
Total assets	<u><u>\$ 1,290,091</u></u>

LIABILITIES

Accounts payable	\$ 18
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FUND BALANCE

	<u>1,290,073</u>
Total liabilities and fund balance	<u><u>\$ 1,290,091</u></u>

HARTLAND TOWNSHIP

FIRE OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$	\$ 1,281,959	\$
Personal property tax reimbursement		3,669	
Interest		1,922	
Miscellaneous		139	
Total revenues	<u>1,282,867</u>	<u>1,287,689</u>	<u>4,822</u>
EXPENDITURES			
Authority contributions		1,200,303	
Repairs and maintenance		27,461	
Tax chargebacks		756	
Professional fees		1,096	
Utility/assessments		871	
Total expenditures	<u>1,257,620</u>	<u>1,230,487</u>	<u>27,133</u>
Net change in fund balance	25,247	57,202	31,955
FUND BALANCE, APRIL 1, 2019	<u>1,232,871</u>	<u>1,232,871</u>	
FUND BALANCE, MARCH 31, 2020	<u>\$ 1,258,118</u>	<u>\$ 1,290,073</u>	<u>\$ 31,955</u>

M-59/HARTLAND ROAD DEBT SERVICE FUND

HARTLAND TOWNSHIP

M-59/HARTLAND ROAD DEBT SERVICE FUND
BALANCE SHEET
MARCH 31, 2020

ASSETS

Cash	\$ 392,867
Special assessments receivable	<u>3,026,168</u>
Total assets	<u><u>\$ 3,419,035</u></u>

DEFERRED INFLOW OF RESOURCES

Unavailable revenues	\$ 3,001,155
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FUND BALANCE

	<u>417,880</u>
Total deferred inflow of resources and fund balance	<u><u>\$ 3,419,035</u></u>

HARTLAND TOWNSHIP

M-59/HARTLAND ROAD DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 2020

REVENUES

Special assessments		
Principal	\$ 215,159	
Interest	120,594	
Interest income	<u>1,398</u>	
Total revenues		\$ 337,151

EXPENDITURES

Debt		
Principal	4,050,000	
Interest	135,569	
Fees	<u>77,433</u>	
Total expenditures		<u>4,263,002</u>
Excess of revenues over (under) expenditures		(3,925,851)

OTHER FINANCING SOURCES

Proceeds from debt		<u>2,860,694</u>
Net change in fund balance		(1,065,157)
FUND BALANCE, APRIL 1, 2019		<u>1,483,037</u>
FUND BALANCE, MARCH 31, 2020		<u>\$ 417,880</u>

WATER SYSTEM FUND

HARTLAND TOWNSHIP

WATER SYSTEM FUND
BALANCE SHEET
MARCH 31, 2020

CURRENT ASSETS

Cash and investments - operating	\$ 1,116,677	
Cash and investments - capital replacement	671,834	
Investments	100,000	
Accounts receivable - customers	178,599	
Special assessment receivable	11,556	
Interest receivable	6,337	
Due from other funds	<u>11,921</u>	
Total current assets		\$ 2,096,924

RESTRICTED ASSETS

Cash and investments restricted for debt	566,428	
Investments	259,004	
Special assessment receivable	<u>330,940</u>	
Total restricted assets		1,156,372

PROPERTY, PLANT AND EQUIPMENT

Capital assets		
Land	300,000	
Construction in progress	82,954	
Water plant and equipment	<u>9,289,279</u>	
	9,672,233	
Less: accumulated depreciation	<u>(4,065,717)</u>	
Total property, plant and equipment		<u>5,606,516</u>
Total assets		<u>\$ 8,859,812</u>

CURRENT LIABILITIES

Accounts payable	\$ 128,001	
Accrued expenditures	7,905	
Due to other funds	<u>3,016</u>	
Total current liabilities		\$ 138,922

CURRENT LIABILITIES (from restricted assets)

Accrued interest	3,917	
Bonds payable - current portion	<u>245,000</u>	
Total current liabilities (from restricted assets)		248,917

LONG-TERM LIABILITIES (from restricted assets)

Bonds payable after one year	225,000	
Bond premiums, net of discounts and amortization	<u>2,943</u>	
Total long-term liabilities (from restricted assets)		<u>227,943</u>
Total liabilities		<u>615,782</u>

NET POSITION

Invested in capital assets, net of related debt	5,136,516	
Restricted	<u>3,107,514</u>	
Total net position		<u>8,244,030</u>
Total liabilities and net position		<u>\$ 8,859,812</u>

HARTLAND TOWNSHIP

WATER SYSTEM FUND
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2020

OPERATING REVENUES		
User charges		\$ 629,712
OPERATING EXPENSES		
Wages	\$ 97,610	
Taxes - payroll	7,591	
Insurance - benefits	4,944	
Retirement	8,589	
Administration fees	77,840	
Depreciation	244,483	
Contracted services	10,573	
Professional fees	8,812	
Repair and maintenance	72,425	
Insurance	9,499	
Supplies and postage	21,800	
Miscellaneous	2,466	
Meters	27,877	
Utilities and telephone	71,321	
	<hr/>	
Total operating expenses		<u>665,830</u>
Operating (loss)		(36,118)
NON-OPERATING REVENUES (EXPENSES)		
Other income	15,074	
Interest income - cash	12,148	
Interest income - special assessments	16,779	
Interest expense	(6,890)	
Bond fees	(500)	
	<hr/>	
Total non-operating revenues (expenses)		36,611
CAPITAL CONTRIBUTIONS		
Connection fees		<u>155,160</u>
Net income		155,653
NET POSITION APRIL 1, 2019		<u>8,088,377</u>
NET POSITION, MARCH 31, 2020		<u><u>\$ 8,244,030</u></u>

HARTLAND TOWNSHIP
WATER SYSTEM FUND
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from customers	\$ 633,666	
Payments to other suppliers for goods or services	(159,012)	
Payments to employees	(108,827)	
Net cash from operating activities		\$ 365,827

CASH FLOWS FROM (USED IN) CAPITAL AND FINANCING ACTIVITIES

Principal and interest paid on bonds	(272,000)	
Collections of special assessment (principal and interest)	354,787	
Acquisition of fixed assets	(151,458)	
Connection fees	155,160	
Other revenue	14,574	
Net cash from capital and related financing activities		101,063

CASH FLOWS FROM INVESTING ACTIVITIES

Net proceeds from sales/purchase of investments	4,762	
Interest received on cash and cash equivalents	3,730	
Net cash from investing activities		8,492

Net decrease in cash and cash equivalents 475,382

CASH AND CASH EQUIVALENTS AT APRIL 1, 2019 1,879,557

CASH AND CASH EQUIVALENTS AT MARCH 31, 2020 \$ 2,354,939

RECONCILIATION OF OPERATING INCOME TO NET

CASH PROVIDED BY OPERATING ACTIVITIES

Operating (loss) \$ (36,118)

Adjustments to reconcile operating income to net cash provided by operating activities:

Depreciation \$ 244,483

Changes in assets and liabilities

(Increase) - Decrease in accounts receivable 3,954

(Increase) - Decrease in prepaid expense 35,887

(Increase) - Decrease in due from other funds 5,501

Increase - (Decrease) in accounts payable 115,745

Increase - (Decrease) in accrued wages (3,625)

Total adjustments 401,945

Net cash provided by operating activities \$ 365,827

SEWAGE DISPOSAL SYSTEM FUND

HARTLAND TOWNSHIP

SEWAGE DISPOSAL SYSTEM FUND
BALANCE SHEET
MARCH 31, 2020

CURRENT ASSETS

Cash and cash equivalents	\$ 5,416,273	
Investments	1,982,460	
Accounts receivable - billings	862,763	
Interest receivable	69,448	
Special assessments receivable	45,131	
Prepaid	<u>16,925</u>	
Total current assets		\$ 8,393,000

RESTRICTED ASSETS

Cash and cash equivalents	1,230,249	
Special assessment receivable, net of allowance of \$400,000	<u>5,153,089</u>	
Total restricted assets		6,383,338

PROPERTY, PLANT AND EQUIPMENT

Land	11,082	
Sewer system and office equipment	<u>21,839,792</u>	
	21,850,874	
Less: accumulated depreciation	<u>(5,650,544)</u>	
Total property, plant and equipment		16,200,330

OTHER ASSETS

Connection fees receivable	452,448	
Bond discount, net of amortization	<u>67,995</u>	
Total other assets		<u>520,443</u>
Total assets		<u>\$ 31,497,111</u>

CURRENT LIABILITIES

Accounts payable	\$ 161,153	
Accrued interest payable	109,229	
Due to others	8,976	
Due to other funds	8,388	
Chargebacks payable	467,523	
Bonds payable	1,230,670	
Bond premium - net of amortization	<u>302,354</u>	
Total current liabilities		\$ 2,288,293

LONG-TERM LIABILITIES (from restricted assets)

Bonds payable after one year	<u>14,188,673</u>	
Total liabilities		16,476,966

NET POSITION

Invested in capital assets, net of related debt	1,795,330	
Unrestricted	<u>13,224,815</u>	
Total net position		<u>15,020,145</u>
Total liabilities and net position		<u>\$ 31,497,111</u>

HARTLAND TOWNSHIP

SEWAGE DISPOSAL SYSTEM FUND
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2020

OPERATING REVENUES		
User charges	\$ 2,368,219	
Septage station fees	<u>324,081</u>	
Total revenue		\$ 2,692,300
OPERATING EXPENSES		
Administration	71,563	
Depreciation	436,670	
Sewer usage fees	1,995,498	
Professional fees	14,650	
Repair and maintenance	1,097	
Insurance	9,754	
Supplies and postage	<u>1,502</u>	
Total operating expenses		<u>2,530,734</u>
Operating income		161,566
NON-OPERATING REVENUES (EXPENSES)		
Interest income - cash	72,738	
Interest income - special assessments	196,924	
Miscellaneous expense	(5,686)	
Interest expense and bond fees	<u>(483,716)</u>	
Total non-operating revenues (expenses)		(219,740)
CAPITAL CONTRIBUTIONS		
Connection fees	122,521	
Surcharge fees	<u>93,968</u>	
Total capital contributions		<u>216,489</u>
Net income		158,315
NET POSITION, APRIL 1, 2019		<u>14,861,830</u>
NET POSITION, MARCH 31, 2020		<u>\$ 15,020,145</u>

HARTLAND TOWNSHIP
SEWAGE DISPOSAL SYSTEM FUND
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from customers	\$ 2,674,487	
Payments to other suppliers for goods or services	(2,104,495)	
Net cash from operating activities		\$ 569,992

CASH FLOWS FROM (USED IN) CAPITAL AND FINANCING ACTIVITIES

Principal and interest paid on capital debt	(1,827,445)	
Collections of special assessment (principal and interest)	733,442	
Connection fees	122,521	
Other revenue	93,968	
Net cash from capital and related financing activities		(877,514)

CASH FLOWS FROM INVESTING ACTIVITIES

Net proceeds from sales/purchase of investments	(188,171)	
Interest received on cash and cash equivalents	26,040	
Net cash from (used in) investing activities		(162,131)

Net increase in cash and cash equivalents **(469,653)**

CASH AND CASH EQUIVALENTS AT APRIL 1, 2019 **7,116,175**

CASH AND CASH EQUIVALENTS AT MARCH 31, 2020 **\$ 6,646,522**

RECONCILIATION OF OPERATING INCOME TO NET

CASH PROVIDED BY OPERATING ACTIVITIES

Operating income		\$ 161,566
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	\$ 436,670	
Change in assets and liabilities:		
(Increase) decrease in accounts receivable	(17,813)	
(Increase) decrease in prepaid expenditures	(16,925)	
Increase (decrease) in accounts payable	6,494	
Total adjustments		408,426
Net cash provided by operating activities		\$ 569,992

Hartland Township

Audit Presentation

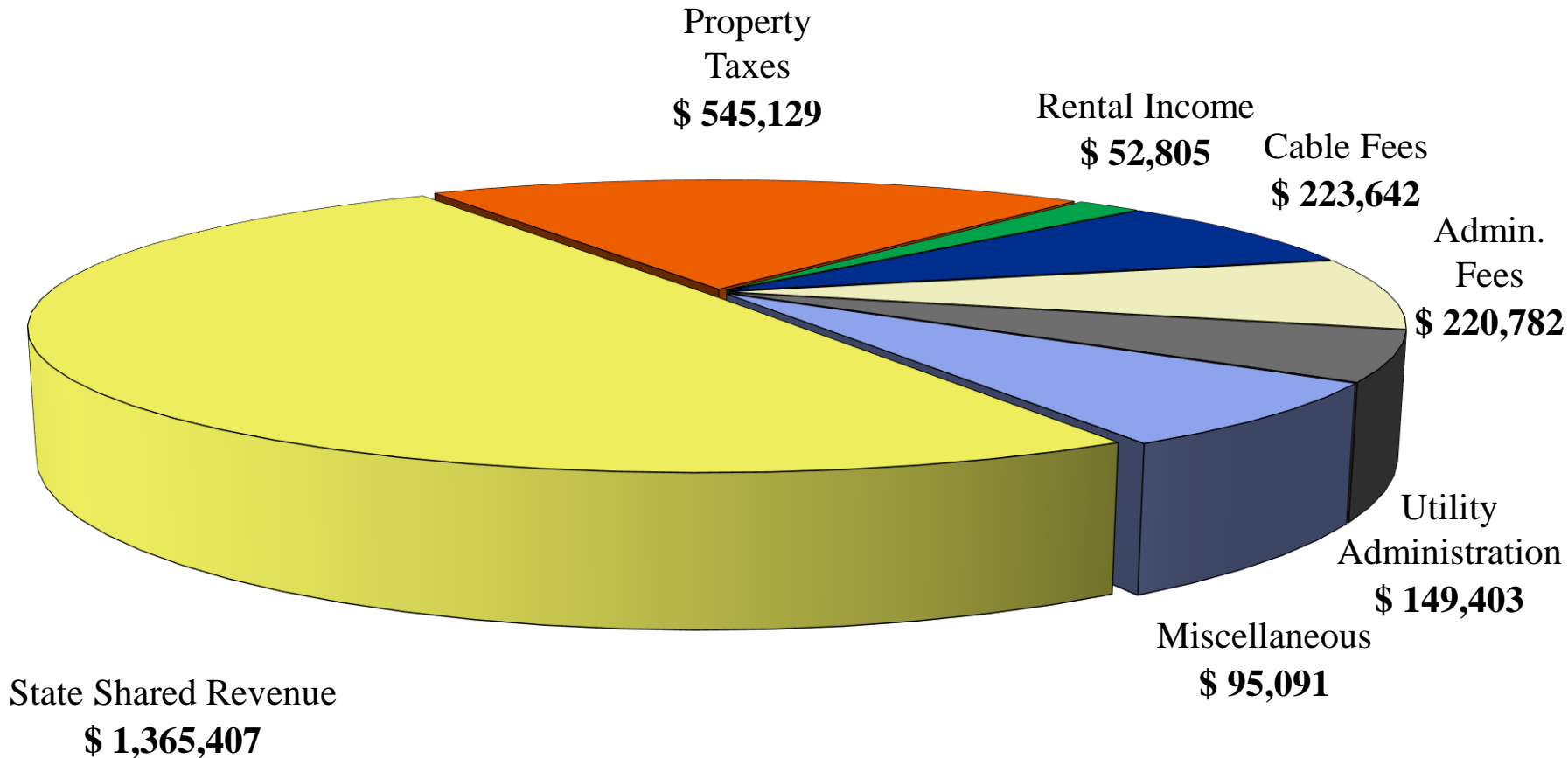
March 31, 2020



PFEFFER, HANNIFORD & PALKA
Certified Public Accountants

BRIGHTON, MICHIGAN

Hartland Township
General Fund Revenues – Pre GASB 54
For The Year Ended March 31, 2020

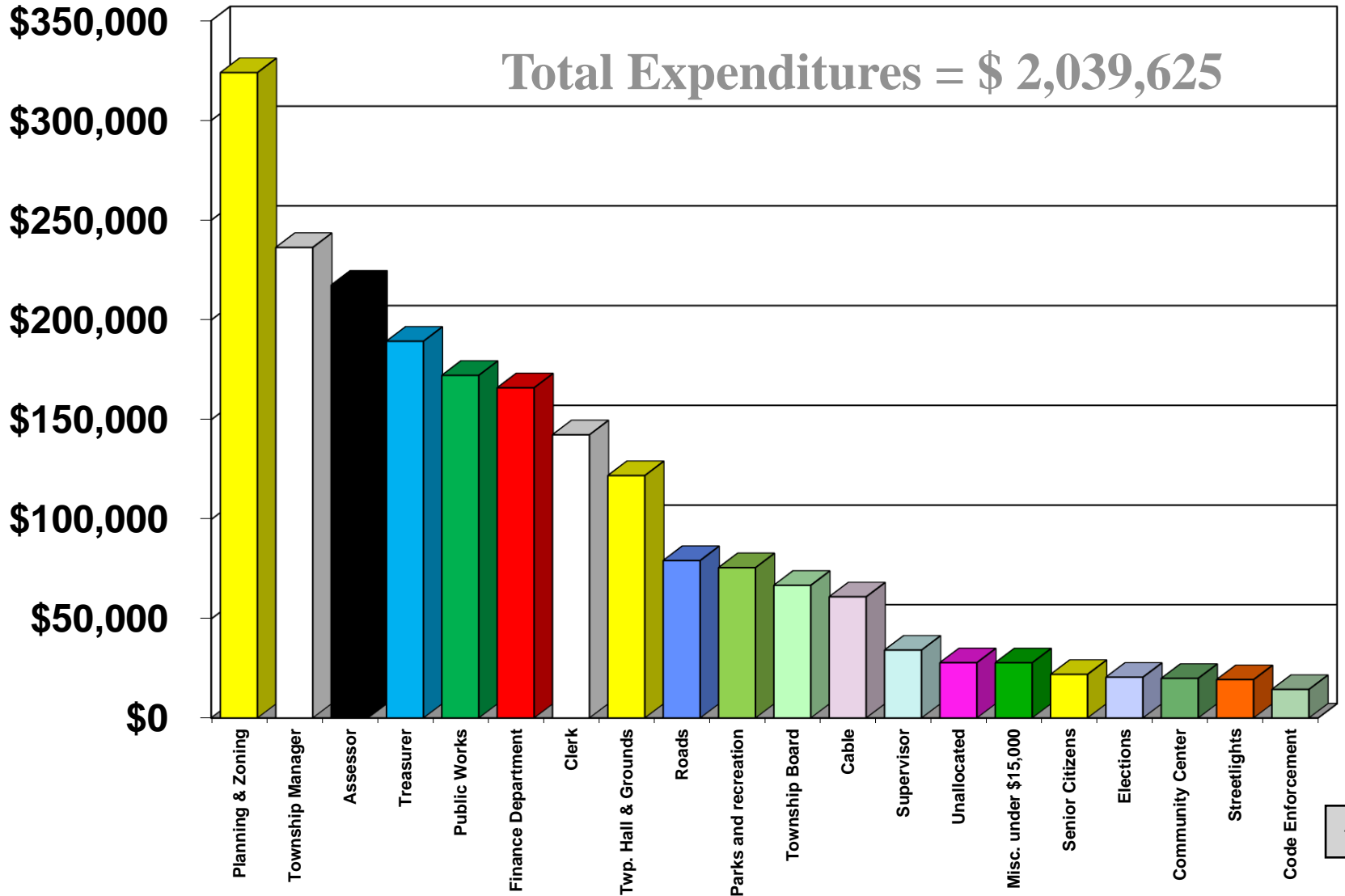


Total Revenues \$ 2,752,259

Hartland Township

General Fund Expenditures – Pre GASB 54

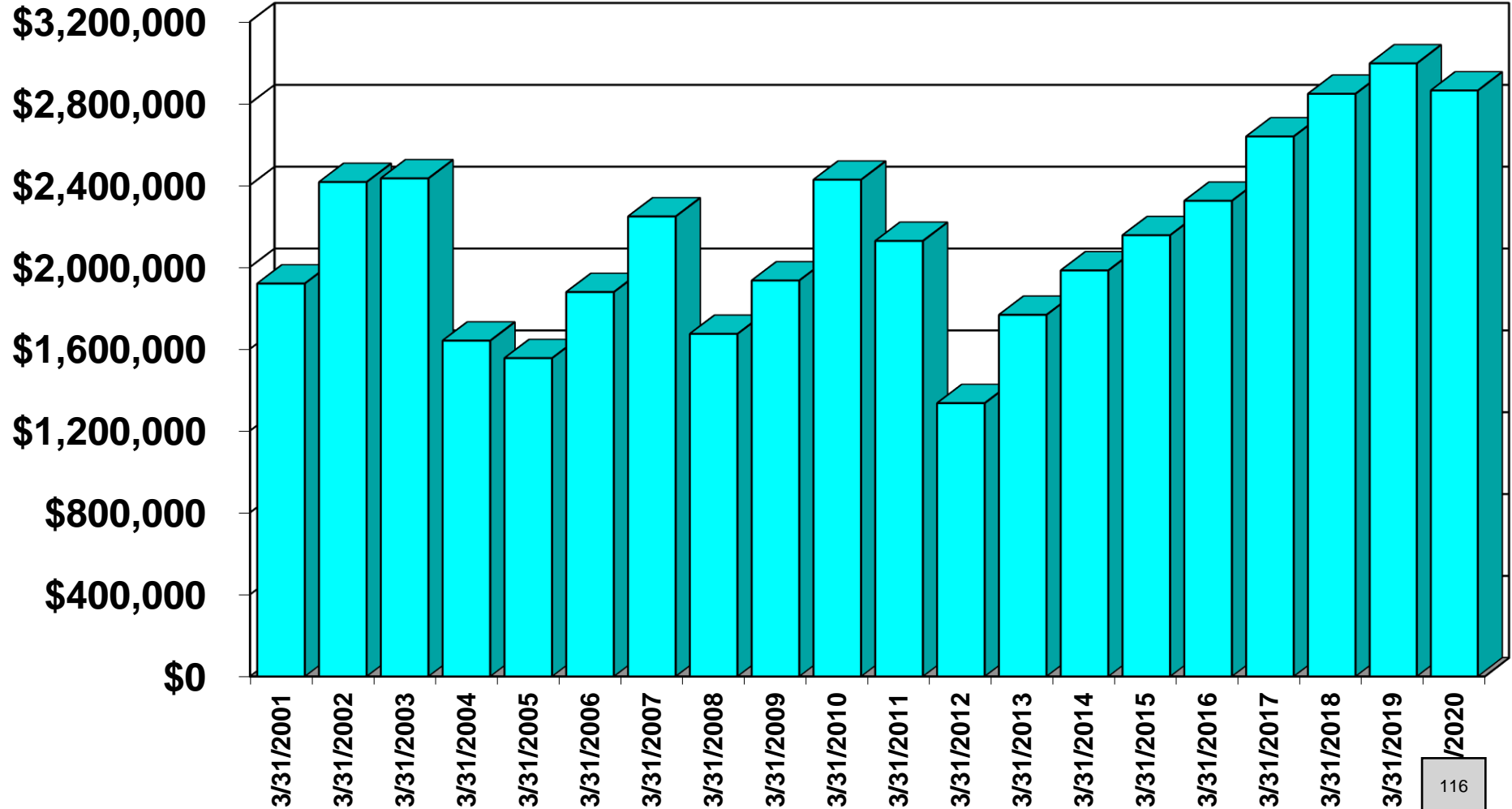
For The Year Ended March 31, 2020



Hartland Township

General Fund - Fund Balance – Pre GASB 54

March 31, 2001-2020





PFEFFER ■ HANNIFORD ■ PALKA
Certified Public Accountants

John M. Pfeffer, C.P.A.
Patrick M. Hanniford, C.P.A.
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September 15, 2020

To the Board of Trustees
Hartland Township
2655 Clark Road
Hartland, MI 48353

Dear Honorable Board of Trustees:

In planning and performing our audit of the financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the Hartland Township as of and for the year ended March 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Hartland Township's internal control over financial reporting (internal control) as a basis for designing and auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

CONCLUSION

Thank you for your assistance and hospitality toward our firm while conducting the audit of Hartland Township.

If you should have any questions, comments or concerns please do not hesitate to call us.

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

This report is intended solely for the information and use of the Board of Trustees and management of Hartland Township and is not intended to be and should not be used by anyone other than the specified parties.

Pfeffer, Hanniford & Palka, P.C.

PFEFFER, HANNIFORD & PALKA

Certified Public Accountants

Hartland Township Board of Trustees Meeting Agenda Memorandum

Submitted By: Troy Langer, Planning Director

Subject: Site Plan #20-008 Redwood Planned Development (PD) Concept Plan

Date: September 9, 2020

Recommended Action

No formal action shall be taken by the Planning Commission or the Township Board as part of a Planned Development Concept Plan review. The Planning Department should provide comments to the applicant about the proposed Redwood PD Concept Plan and whether it is indicative of a plan that can and will meet the intent, design standards, and eligibility criteria of the Planned Development process.

Discussion

Applicant: Redwood Living

Site Description

The proposed planned development (PD) is shown in the northeast portion of Hartland Glen Golf Club. The golf course property, addressed as 12400 Highland Road, is approximately 383.15 acres in size, and is west of Pleasant Valley Road, south of Cundy Road, and west of Hartland Glen Lane (Parcel ID #4708-26-100-019).

The golf course parcel has split zoning. In 2017, approximately 73 acres were rezoned from CA-Conservation Agricultural to HDR-High Density Residential, under RZ #361. The property associated with the rezoning request included approximately 71 acres of the golf course property (the northern nine (9) holes of the golf course) and two (2) single-family residences on Cundy Road, equating to an additional two (2) acres of land, or 73 acres. The properties on Cundy Road are addressed as 12396 and 12398 Cundy Road. The remaining portion of Hartland Golf Club property is zoned CA. The current (2012) Township Zoning Map does not reflect the zoning changes that were approved under RZ #361.

The proposed PD project occupies approximately 24.29 acres of the golf course property, in the northeast part of the golf course. The concept plan shows proposed parcel lines that delineate the project area. Zoning designations are not provided on the concept plan thus staff cannot determine the zoning category or categories of the project area. A land division request and application will be reviewed separately. The two residential properties along Cundy Road noted above are not part of the proposed Redwood Planned Development.

The subject area and the Hartland Glen Golf Course are designated as Medium Suburban Density Residential on the adopted 2015 Future Land Use Map.

Currently the proposed project area functions as a golf course. Existing wetland areas are shown on the submitted plan.

East of the proposed project area is vacant land, currently zoned CA, and is part of the proposed Newberry Place Planned Development (Parcel ID #4708-26-200-002). Newberry Place is in the process of finalizing plans to be submitted for Preliminary Plan Review. Single-family residential properties located north of the

project area are zoned CA. The project area is surrounded by Hartland Glen Golf course on the south and west. The submitted plan does not show the zoning categories for these areas.

The applicant has been involved in discussions with the Township and other property owners about the extension of a water main down M-59 that could serve this site. The Public Works Director has indicated that municipal sanitary sewer currently is located near this subject property and the development would be required to connect. Those details will be worked out later.

Public access to the proposed development is via Cundy Road and Hartland Glen Lane. The concept plan shows a line next to this road and states “Hartland Glen Public R.O.W.”. Staff is unsure if Hartland Glen Lane is considered a private road or an internal access drive that provides access to the golf club for Hartland Glen Golf Club. Scaled plans were not provided thus the road width could not be determined for any road. Additional information on its status will be required at a later date. The proposed PD plan shows two (2) access points to Hartland Glen Lane from internal roads in the PD.

Site History

Hartland Glen Golf Course has been in operation on the property for over 30 years. As noted previously, approximately 71 acres of Hartland Glen Golf Club property was rezoned from CA to HDR in 2017 under RZ #361.

During the rezoning request, the applicant had also submitted a concept plan. This plan was never formally reviewed during the rezoning, as it was not part of the rezoning request. However, at that time, the property owner indicated that the entire property, which consists of 386 acres, has been allocated 602 Residential Equivalent Units (REU) sanitary sewer taps. The Planning Department has not been able to verify that number of REU’s with the Public Works Department; however, it is believed the number would at a minimum be fairly close, since there has been litigation on this topic and this property.

The Planning Commission discussed the concept review of this project at their Special Meeting on August 20, 2020.

Planned Development Procedure

Section 3.1.18 of the Township’s Zoning Ordinance provides standards and approval procedures for a PD Planned Development. Approval of a Planned Development is a three-step process. A Concept Plan, Preliminary Plan, and Final Plan are all reviewed by the Planning Commission and the Township Board, with the Planning Commission making a recommendation and the Board having final approval at each step. The process usually requires a rezoning from the existing zoning district to the Planned Development (PD) zoning district. As part of the rezoning, a public hearing is held before the Planning Commission consistent with the Michigan Zoning Enabling Act; this public hearing is held at the same meeting during which the Planning Commission reviews and makes a recommendation on the Preliminary Plan. Approval of the Final Plan by the Township Board usually constitutes a rezoning of the subject property to PD.

Proposed Concept Plan

A. General

The applicant has submitted a Concept Plan for a residential planned development that consists of single-story apartment homes. There are three (3) types of apartment buildings: 3-unit, 4-unit, and 5-unit. In total there are 33 apartment buildings and 152 units. Six (6) different models are offered. Architectural plans have been submitted by the applicant. Each apartment unit has an attached garage.

A leasing office/maintenance building is shown in the northeast portion of the site, at the east end of a 6-unit apartment building. Elevation drawings and floor plans for this building were not provided.

As noted, the project area is approximately 24.29 acres in area, in the northeast portion of the Hartland Glen Golf Club property. The estimated proposed density is 6.26 dwelling units per acre. More discussion on density is provided in the next section of this report.

Public access to the development is via Cundy Road on the north and Hartland Glen Lane on the east. There is one (1) access point from Cundy Road and two (2) access points onto Hartland Glen Lane. Internally the residential units are served by several private roads.

The Concept Plan shows the footprint of each of the 33 apartment buildings. The plan states the rear yard setback is 25 feet, however scaled plans were not provided thus staff could not verify the distance between the buildings or the setbacks along the perimeter of the project area. Guest parking spaces are scattered throughout the development.

Existing wetlands are shown on the plan. Conceptual stormwater management plans were not provided. Internal sidewalks are not shown.

Section 3.1.18.E has specific requirements for information to be included within a planned development Concept Plan submittal. Given the size of the subject property (24.29 acres) and the scale of the proposed development (152 units), the Planning Department feels the information provided in the submittal is sufficient to consider complete.

B. Proposed Density

Section 3.1.18.C. of the Zoning Ordinance states the residential density in a planned development shall be consistent with the density designation within the Township's Comprehensive Plan. The subject property is designated Medium Suburban Density Residential on the adopted 2015 Future Land Use Map.

This designation envisions a maximum density of 0.5 to 1.0 acres per dwelling unit; or one (1) to two (2) dwelling units per acre.

Using the project area of 24.29 acres for density calculations and allowing a maximum density of two (2) dwelling units per acre, a maximum of 48.6 dwelling units could be permitted. The Concept Plan proposes a density of 6.26 dwelling units per acre (152 units ÷ 24.29 acres), which is not consistent with the allowed density for the Medium Suburban Density Residential category.

Per Section 3.1.18.C.iv., the Planning Commission may agree to recommend up to a forty (40%) percent increase in dwellings on a site in recognition of outstanding attributes as listed in this section. The Township Board in its sole discretion shall have the ability to approve such density increase up to forty percent (40%) subsequent to an affirmative recommendation from the Planning Commission.

In this case if the planned development land area could accommodate 48.6 dwellings (24.29 acres x 2 units per acre), in accordance with the Comprehensive Plan, the planned development plan could include up to 68 dwellings (48.6 + 19.4 additional dwellings), if a maximum bonus was awarded by the Planning Commission and Township Board.

The 2015 Future Land Use Map designations for properties adjacent to the subject site (24.29-acre site) are as follows:

North: Medium Suburban Density Residential and Office (north side of Cundy Road)

South: Medium Suburban Density Residential

East: Medium Suburban Density Residential and Special Planning Area

West: Medium Suburban Density Residential

C. Public Road Access

As noted previously, public access to the development is via Cundy Road Clark Road, which is a public road. Two (2) access points are shown from Hartland Glen Lane; however, staff could not determine the road width or status of this road (public vs. private road). Internally the units are served by several private roads, however the road width is not stated on the plan.

Staff has concerns with the limited access into the development via Cundy Road should the development continue with a future expansion phase west and/or south of Phase 1. Additionally, the internal circulation pattern is tight. Future connections to existing roads located near the west property line of the Hartland Glen Golf Club property seem unlikely.

D. Traffic Generation

The applicant has not submitted a traffic impact analysis as part of the Concept Plan submittal; this is one of the requirements for Preliminary Site Plan submittal.

E. Internal Vehicular/Pedestrian Circulation

The proposed development is accessed from Cundy Road and Hartland Glen Lane. Six (6) private roads provide internal circulation. The private roads in the proposed development will be required to meet the standards of Section 5.23 of the Zoning Ordinance for a road serving twenty-five (25) or more units or parcels, which requires the private road to be constructed consistent with public road requirements of the Livingston County Road Commission.

Sidewalks are provided from each unit to a private road however internal sidewalks throughout the development are not shown.

F. Utilities

The applicant will need to work with the Livingston County Drain Commissioner's office on public water and sanitary sewer. They will also need to work with the Hartland Township Public Works Department to acquire the necessary Residential Equivalent Units (REU)'s for this development.

G. Design Details

A Pattern Book with specific design details was not submitted with the Concept Plan, although elevation drawings and floor plans were submitted, showing various apartment home options. For a project such as this, additional design details should be provided as part of the Preliminary Site Plan application, such as detailed plans for all apartment building models, building material options (products, colors, percentage of materials), streetlights (if proposed), entry feature, common space amenities, etc.

Minimum design details are outlined in Section 3.1.18.C. and include minimum yard requirements and distance between buildings.

H. Open Space

Section 3.1.18.C requires a Planned Development to include open space; at a minimum that open space should meet the requirements of the site's previous zoning district. Historically in other residential planned developments, such as Walnut Ridge Estates and Fiddler Grove, the following formula was applied: a minimum of 25% (of total area of site) should be provided as open space, and of that 25%, 10% must be usable open space. An Open Space plan was not provided but will be required as part of the Preliminary Site Plan submittal.

I. Landscaping

A landscape plan was not submitted. The Preliminary Site Plan will be reviewed for compliance with the landscaping/screening requirements of a planned development and applicable sections of the Landscaping Ordinance (Section 5.11). Requirements may include screening/buffering along the rear side of each building (33 buildings). A 15-foot wide off-site landscape easement is shown on the plan, which is intended to be used to provide screening of the apartment buildings along the north property line of the development. The property owner of Hartland Glen Golf Course also owns the two (2) properties north of the subject development and has indicated to staff he would provide the 15-foot wide landscape easement within those two (2) properties, for screening. Those properties are addressed as 12396 and 12398 Cundy Road.

J. Exterior Lighting

No exterior lighting plan was provided as part of the Concept Plan. The Preliminary Site Plan and/or pattern book should include the design and location of streetlights if proposed.

Recognizable Benefits

One of the eligibility criteria for a planned development is that it “shall result in a recognizable and substantial benefit to the ultimate users of the project and to the community, and shall result in a higher quality of development than could be achieved under conventional zoning”. It is not clear based on the Concept Plan whether the proposed development satisfies these criteria. It will be ultimately up to the applicant, Planning Commission, and Township Board to come to an agreement on the extent to which a recognizable benefit shall be provided for the proposed development.

Other

The Preliminary Site Plan will include significantly more detail with respect to design and engineering, landscaping, lighting, traffic impacts, wetland determinations, common space features, etc. It would be in the Applicant’s best interest to provide a summary of design details (entryway feature, landscaping, amenities, common area features, etc.) as part of the Preliminary Site Plan.

Hartland Township DPW Review

No comments at this time.

Hartland Township Engineer’s Review (HRC)

No comments at this time.

Hartland Deerfield Fire Authority Review

Comments on the project are provided in the review letter dated August 7, 2020. Approval of the layout plan is subject to the contingencies being addressed as outlined in the review letter.

Attachments:

1. Hartland Deerfield Fire Authority review letter dated August 7, 2020-*PDF version provided*
2. Redwood PD Concept Plan 07.16.2020-*PDF version provided*
3. Breezewood Color Rendering-*PDF version provided*
4. Building Elevation Redwood DeWitt-*PDF version provided*
5. Capewood, Meadowood, and Forestwood Color Rendering-*PDF version provided*
6. Haydenwood Color Rendering-*PDF version provided*
7. Haydenwood with Floor Plan-*PDF version provided*
8. Willowood Color Rendering-*PDF version provided*

SP #20-008 Redwood PD Concept Plan

September 9, 2020

Page 6

CC:

HRC, Twp Engineer (via email)

R. West, Twp DPW Director (via email)

A. Carroll, Hartland FD Fire Chief (via email)

T:\PLANNING DEPARTMENT\PLANNING COMMISSION\2020 Planning Commission Activity\Site Plan Applications\SP
#20-008 Redwood Hartland Glen Development\Staff Reports\Redwood PD Concept Plan 08.13.2020.docx



HARTLAND DEERFIELD FIRE AUTHORITY

FIRE MARSHALS OFFICE

Hartland Area Fire Dept.
3205 Hartland Road
Hartland, MI. 48353-1825

Voice: (810) 632-7676
Fax: (810) 632-2176
E-Mail: jwhitbeck@hartlandareafire.com

August 7, 2020

Troy Langer
Zoning/Planning Dept.
Hartland Township
2655 Hartland Road
Hartland, MI 48353

RE: Redwood
Conceptual Plan Review (Option 4)
Received by email on July 9, 2020

Dear Troy:

1. The Hartland Deerfield Fire Authority has reviewed the above mentioned site plan. The plans were received for review on July 9, 2020 and the drawings are not dated. Access points and layout have been changed. The two access points off of Hartland Glen Lane and the one off of Cundy are sufficient for this current layout of Phase 1.

The following items needed:

2. Construction type
3. Use group/occupancy type – R2 or R3
4. 26' face to face curb drives
5. Turning radius must be followed for fire department access.
6. Hydrant spacing extended to 1,000 feet if suppressed the homes.
7. Will you be capturing the construction and insurance life safety property conservation of suppression?

The Fire Marshal's Office approves the layout submittal of site plan undated with the above contingencies. Any revised drawings affecting the Fire Department must be submitted for review.

Yours In Fire Safety,

Jenn Whitbeck
Fire Inspector

SITE DATA:

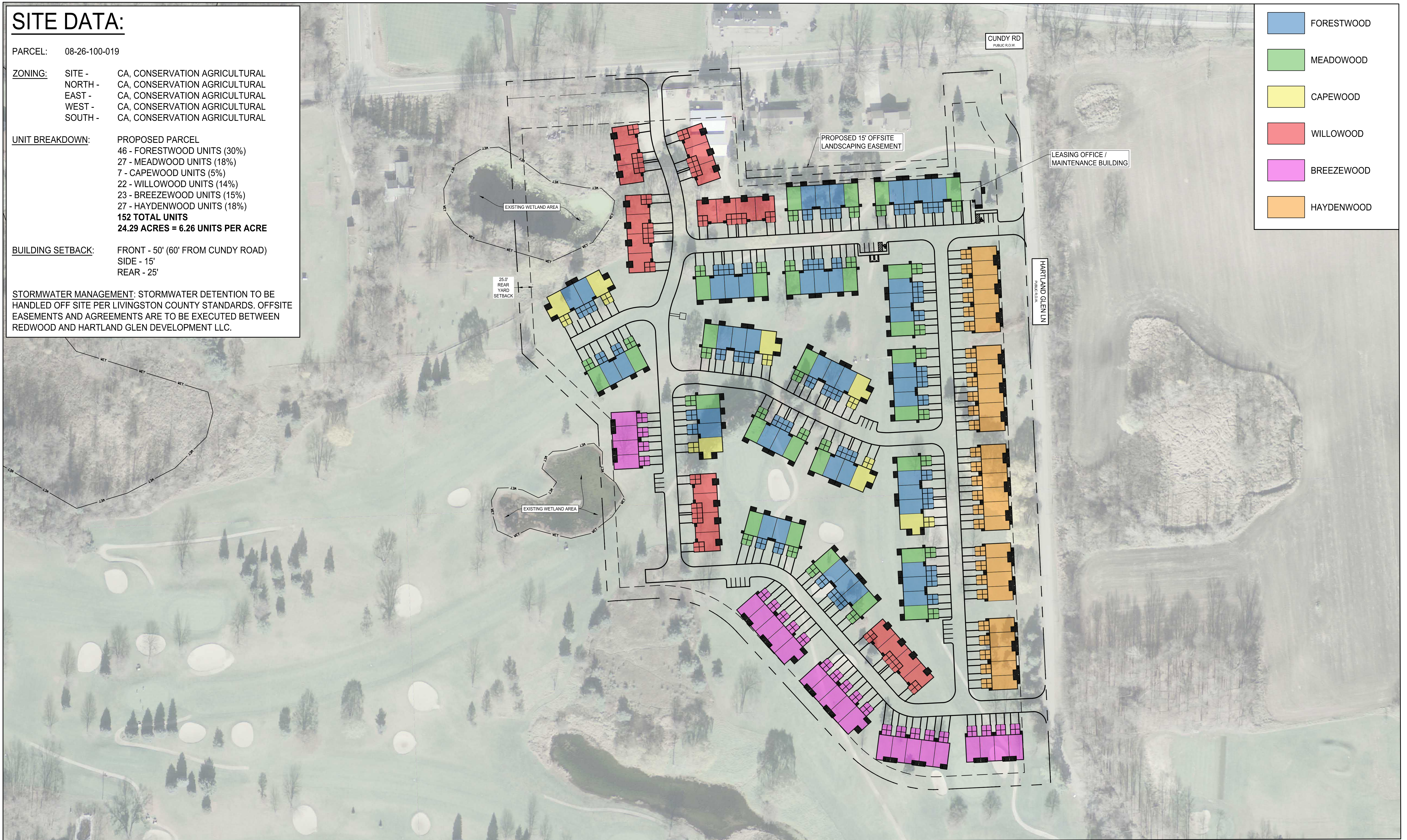
PARCEL: 08-26-100-019

ZONING: SITE - CA, CONSERVATION AGRICULTURAL
 NORTH - CA, CONSERVATION AGRICULTURAL
 EAST - CA, CONSERVATION AGRICULTURAL
 WEST - CA, CONSERVATION AGRICULTURAL
 SOUTH - CA, CONSERVATION AGRICULTURAL

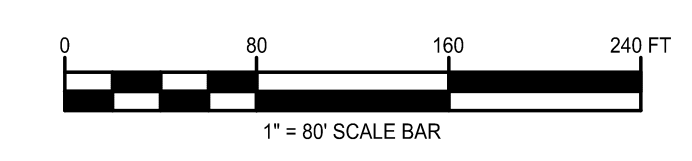
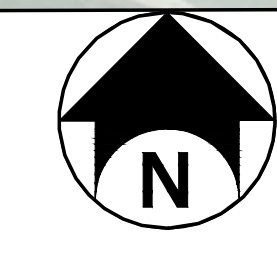
UNIT BREAKDOWN: PROPOSED PARCEL
 46 - FORESTWOOD UNITS (30%)
 27 - MEADOWOOD UNITS (18%)
 7 - CAPEWOOD UNITS (5%)
 22 - WILLOWOOD UNITS (14%)
 23 - BREEZEWOOD UNITS (15%)
 27 - HAYDENWOOD UNITS (18%)
152 TOTAL UNITS
24.29 ACRES = 6.26 UNITS PER ACRE

BUILDING SETBACK: FRONT - 50' (60' FROM CUNDY ROAD)
 SIDE - 15'
 REAR - 25'

STORMWATER MANAGEMENT: STORMWATER DETENTION TO BE HANDLED OFF SITE PER LIVINGSTON COUNTY STANDARDS. OFFSITE EASEMENTS AND AGREEMENTS ARE TO BE EXECUTED BETWEEN REDWOOD AND HARTLAND GLEN DEVELOPMENT LLC.



- FORESTWOOD
- MEADOWOOD
- CAPEWOOD
- WILLOWOOD
- BREEZEWOOD
- HAYDENWOOD





Breezewood
1,343 sqft



REVISIONS

phone 330.666.5770
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Fairlawn, OH 44333

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ARCHITECTS
mpg-architects.com

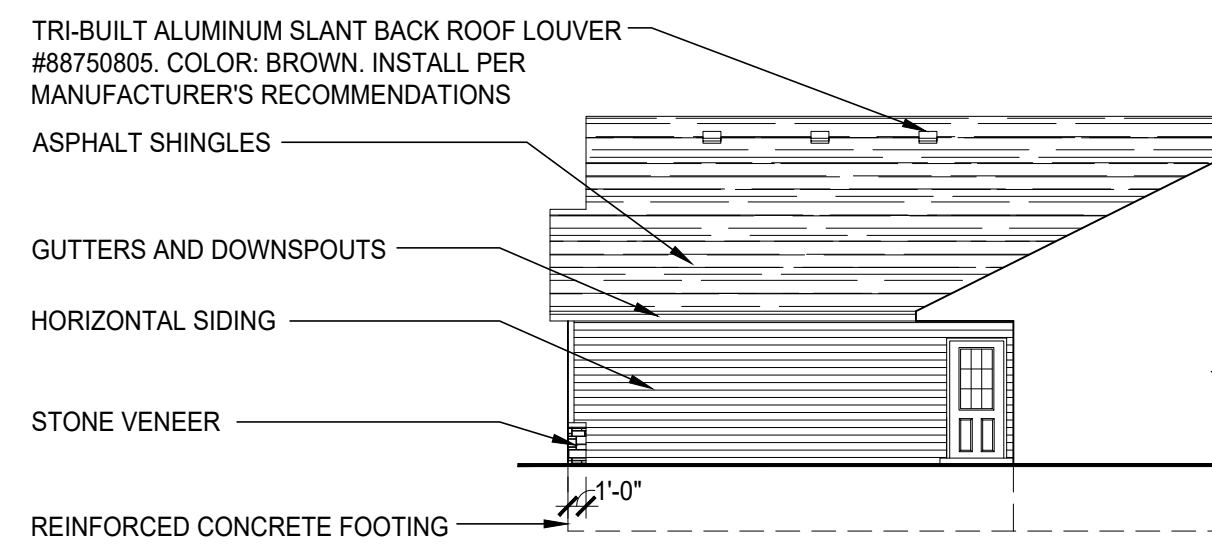
BUILDING PLAN AND ELEVATIONS

PROJECT #: 12819 DATE: SEPTEMBER 3, 2019

REDWOOD DEWITT CLARK ROAD

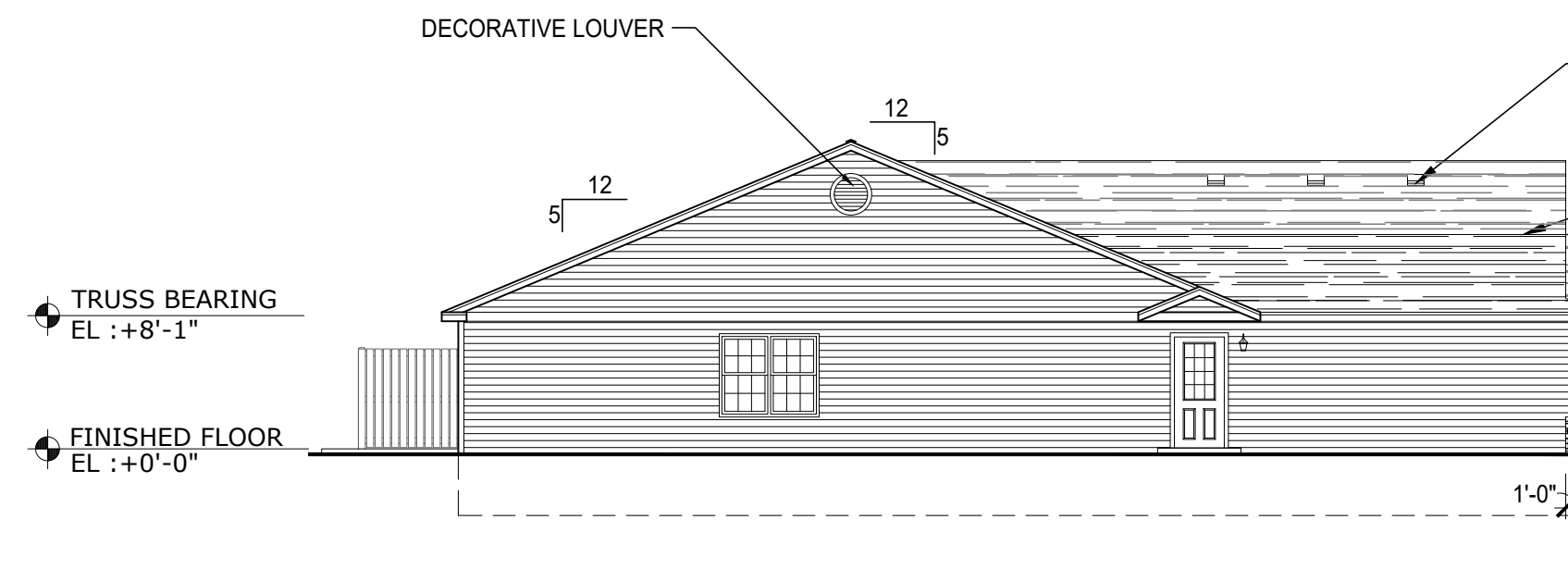
CLARK ROAD
DEWITT TWP., MI

A4.1



6 PARTIAL SIDE ELEVATION

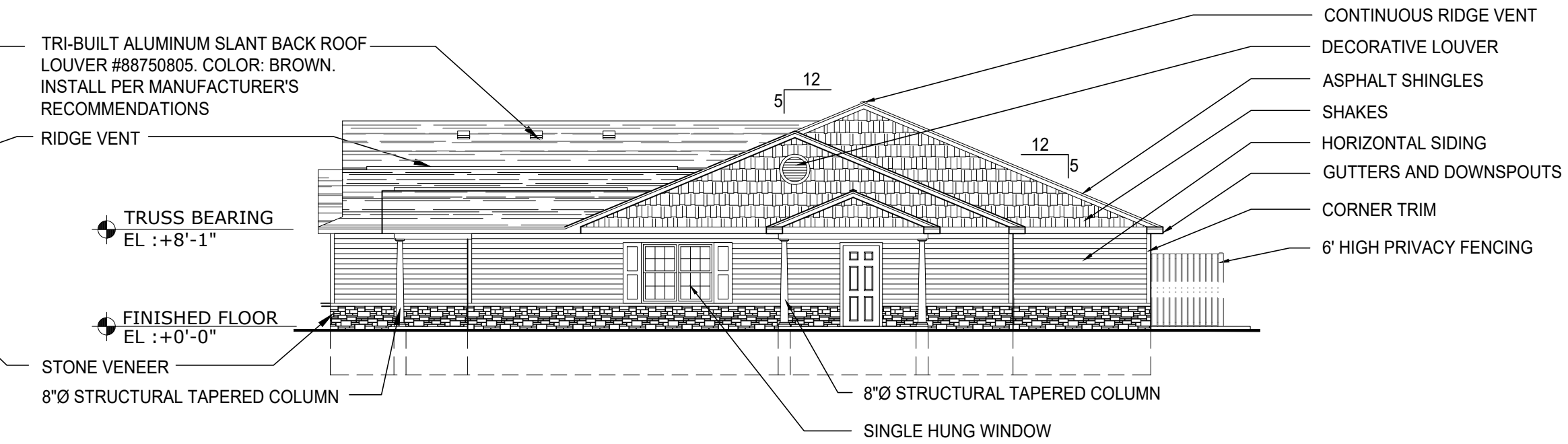
A4.1 SCALE: 3/32" = 1'-0"



5 STANDARD SIDE ELEVATION

A4.1 SCALE: 3/32" = 1'-0"

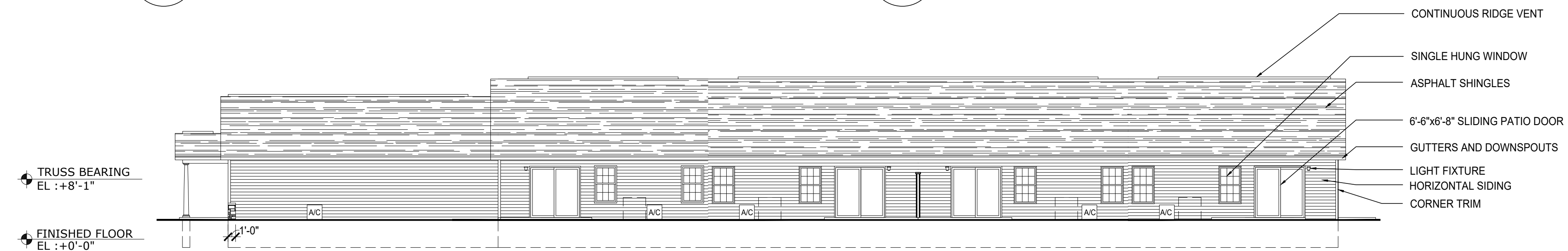
BLDG: A



4 HIGH PROFILE SIDE ELEVATION

A4.1 SCALE: 3/32" = 1'-0"

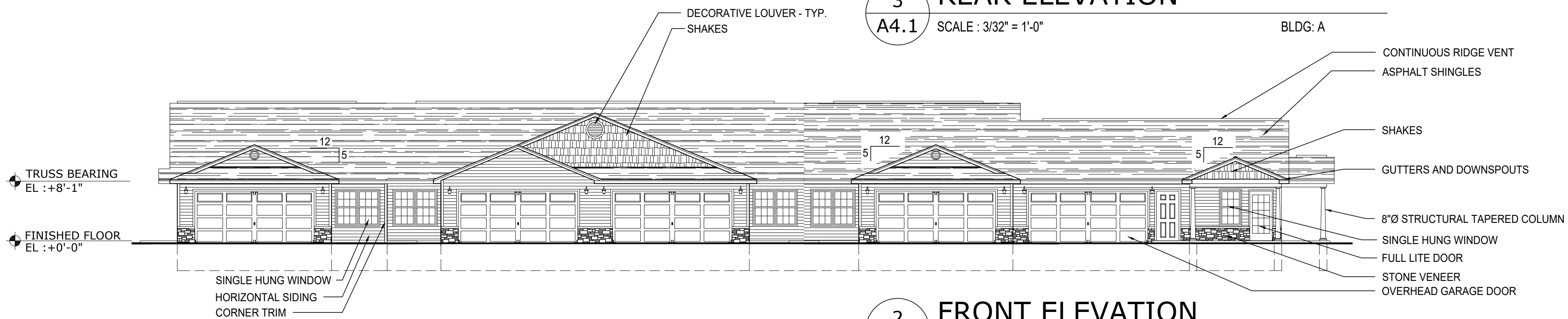
BLDG: A



3 REAR ELEVATION

A4.1 SCALE: 3/32" = 1'-0"

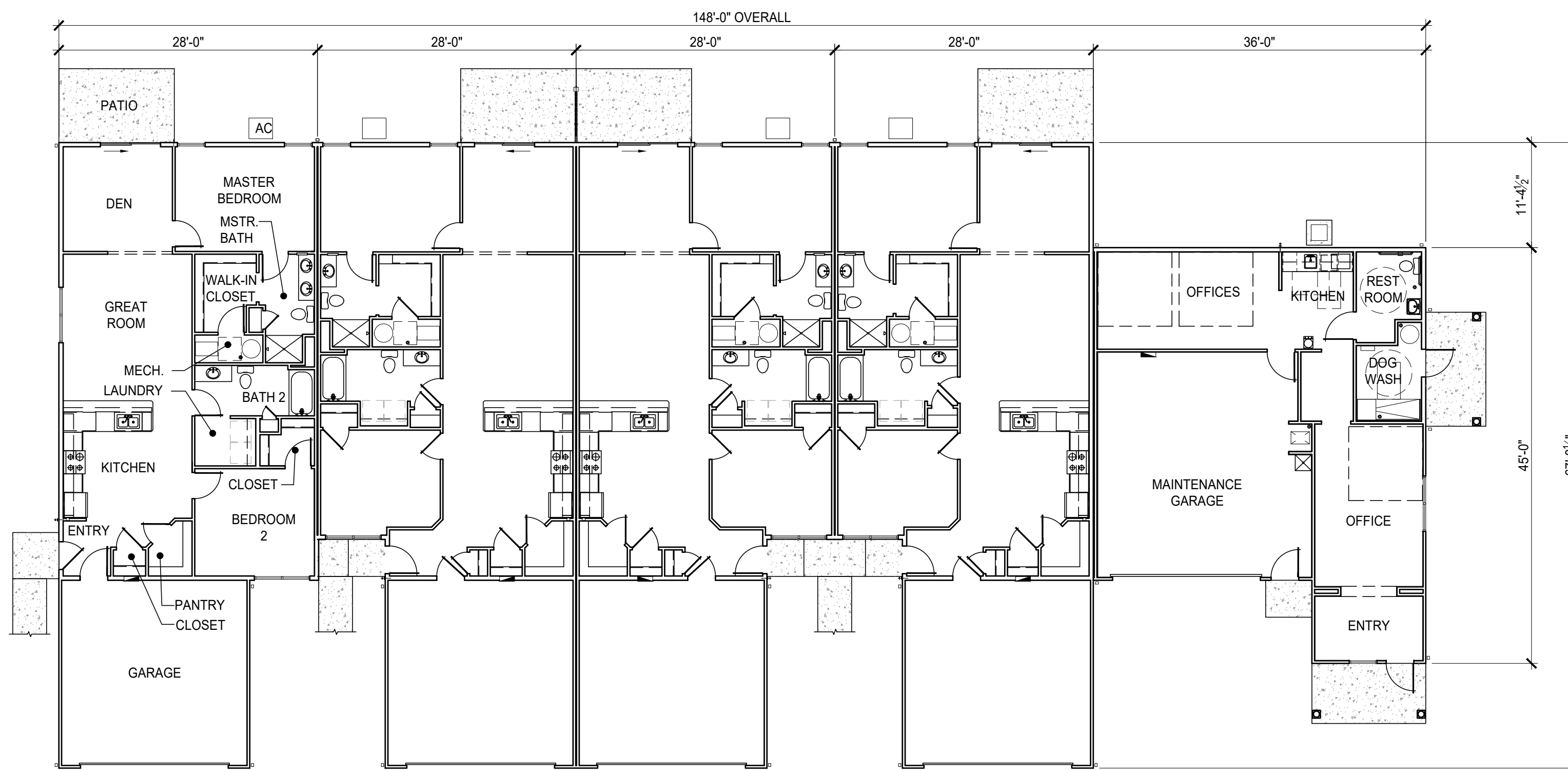
BLDG: A



2 FRONT ELEVATION

A4.1 SCALE: 3/32" = 1'-0"

BLDG: A



1 OVERALL FLOOR PLAN

A4.1 SCALE: 3/32" = 1'-0"

BLDG: A

EXTERIOR FINISH MATERIAL SELECTIONS

ITEM:	MATERIAL / STYLE:	COLOR:
DECORATIVE LOUVER	VINYL	WHITE
ASPHALT SHINGLES	DIMENSIONAL 30 YEAR LAMINATED	WEATHERED WOOD
GUTTERS AND DOWNSPOUTS	PREFINISHED ALUMINUM	WHITE
HORIZONTAL SIDING	VINYL	VARIES
SHAKES	VINYL	VARIES
CORNER TRIM	VINYL	WHITE
STONE VENEER	PRESTIGE	OHIO WHITE VEIN
OVERHEAD GARAGE DOOR	RAISED PANEL PAN STEEL	WHITE
SINGLE HUNG	VINYL	STANDARD WHITE WITH COLONIAL PATTERN FLAT GRIDS
6'-6" X 6'-8" SLIDING PATIO DOOR	VINYL	WHITE

NOTE:
ADDRESS FOR EACH UNIT TO BE PLACED IN SUCH A POSITION AS TO BE PLAINLY VISIBLE AND LEGIBLE FROM THE STREET OR ROAD.

REVISIONS

phone 330.666.5770
fax 330.666.8812
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Fairlawn, OH 44333

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mpg-architects.com

BUILDING PLAN AND ELEVATIONS

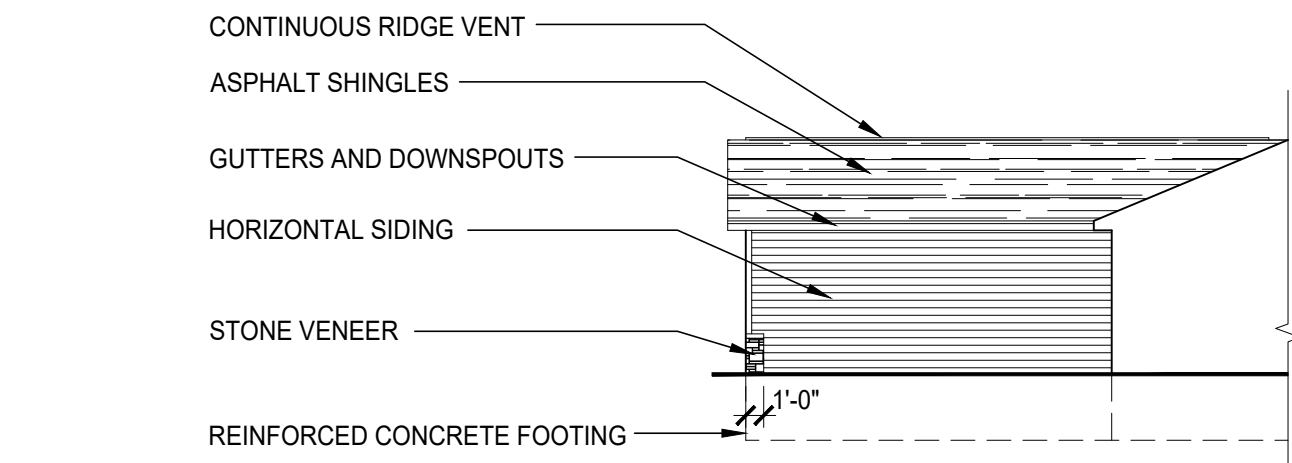
PROJECT #: 12819 DATE: SEPTEMBER 3, 2019

REDWOOD DEWITT CLARK ROAD

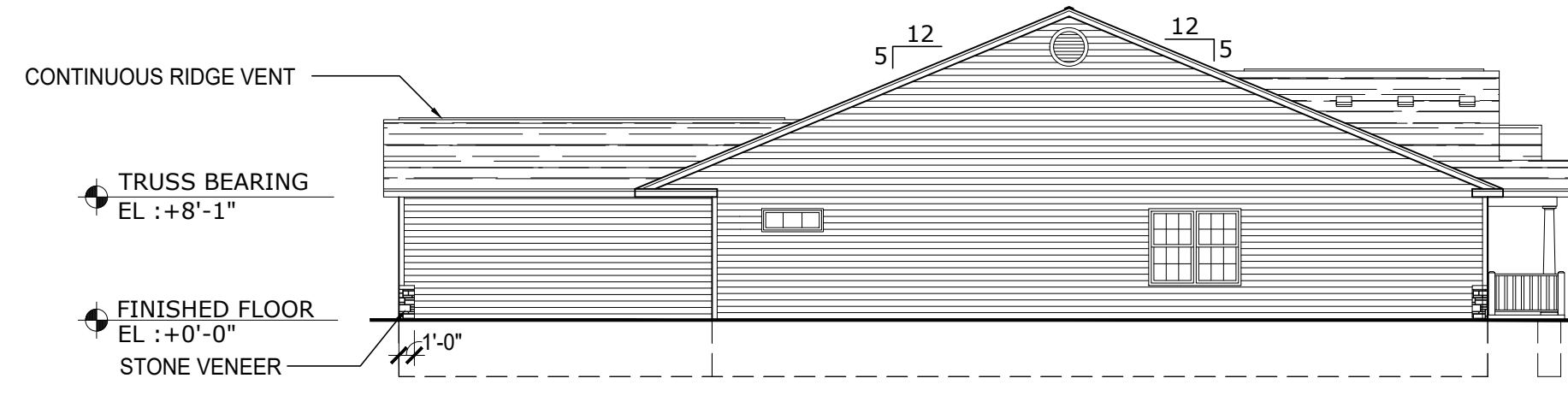
CLARK ROAD
DEWITT TWP., MI



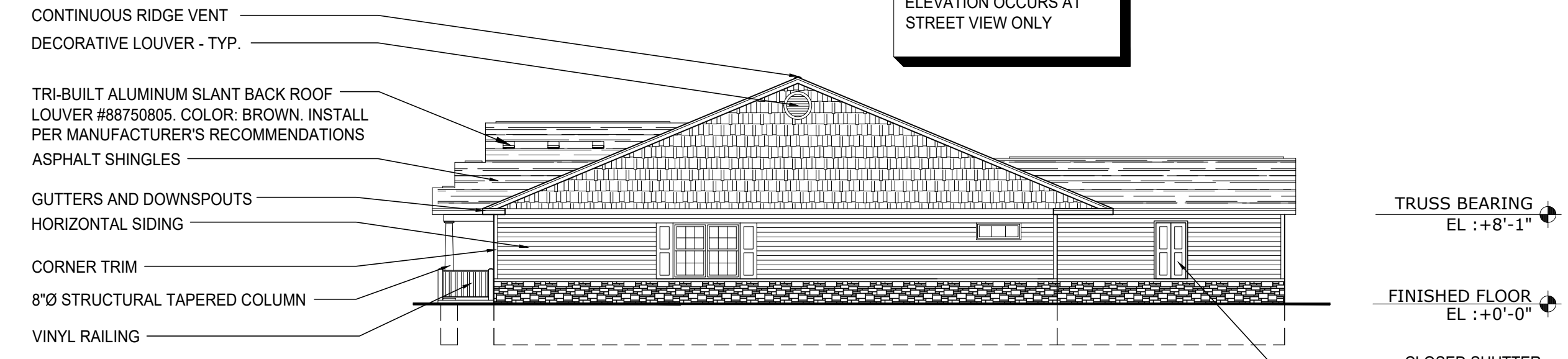
A4.2



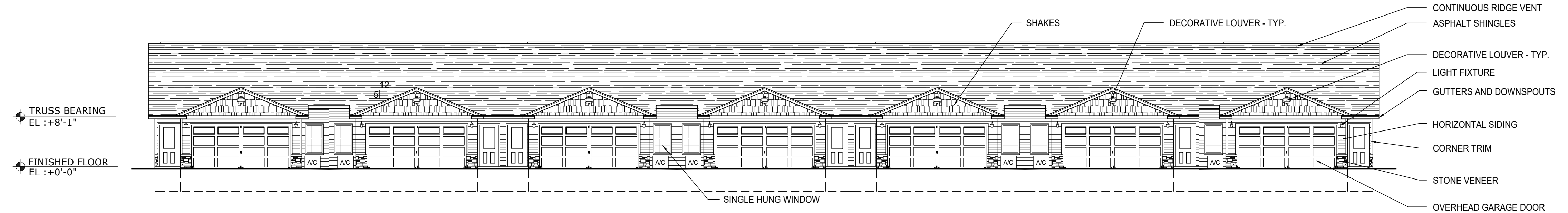
6 PARTIAL SIDE ELEVATION
A4.2 SCALE : 3/32" = 1'-0"



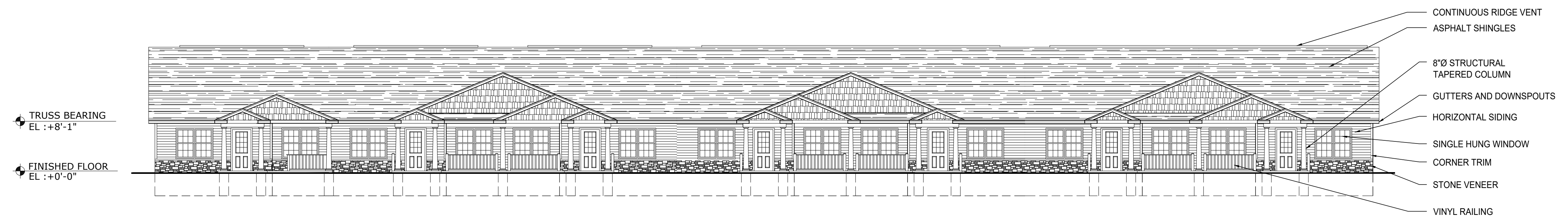
5 STANDARD SIDE ELEVATION
A4.2 SCALE : 3/32" = 1'-0" BLDG: B



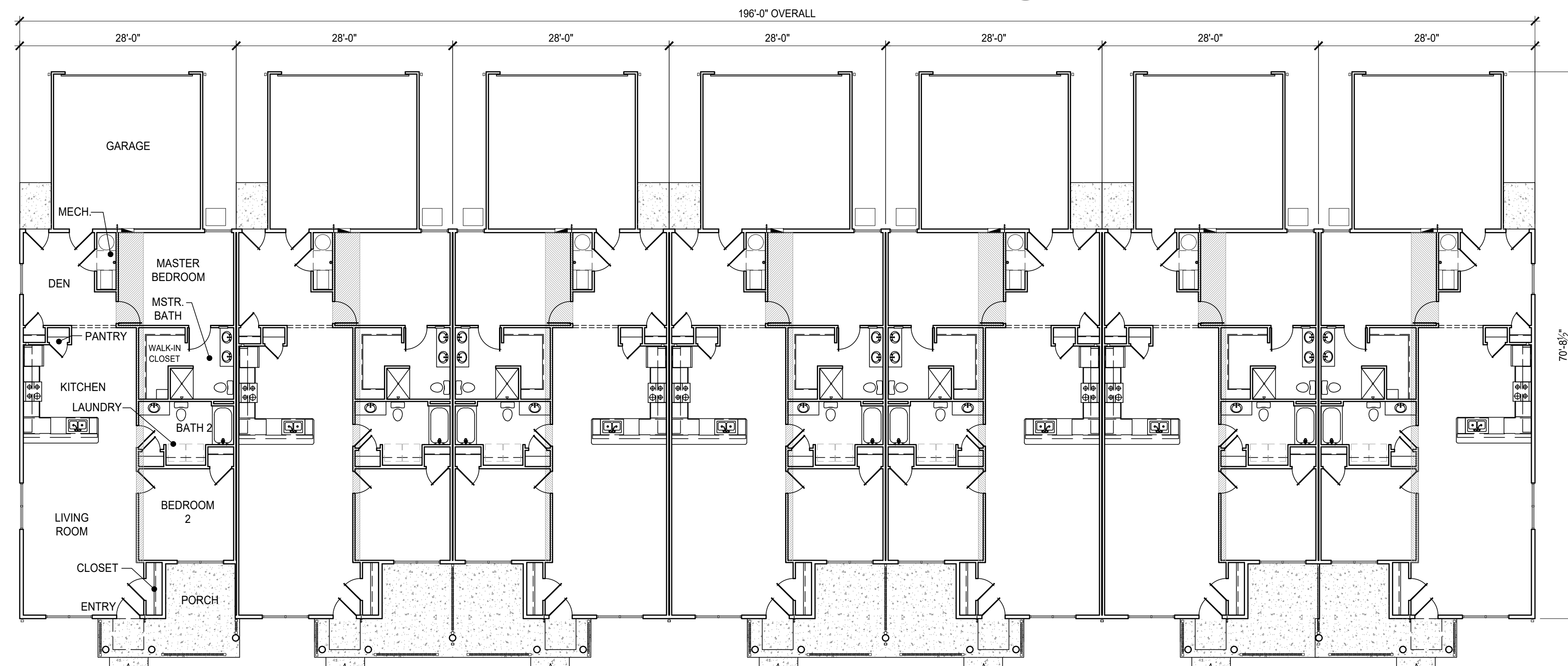
4 HIGH PROFILE SIDE ELEVATION
A4.2 SCALE : 3/32" = 1'-0" BLDG: B



3 REAR ELEVATION
A4.2 SCALE : 3/32" = 1'-0" BLDG: B



2 FRONT ELEVATION
A4.2 SCALE : 3/32" = 1'-0" BLDG: B



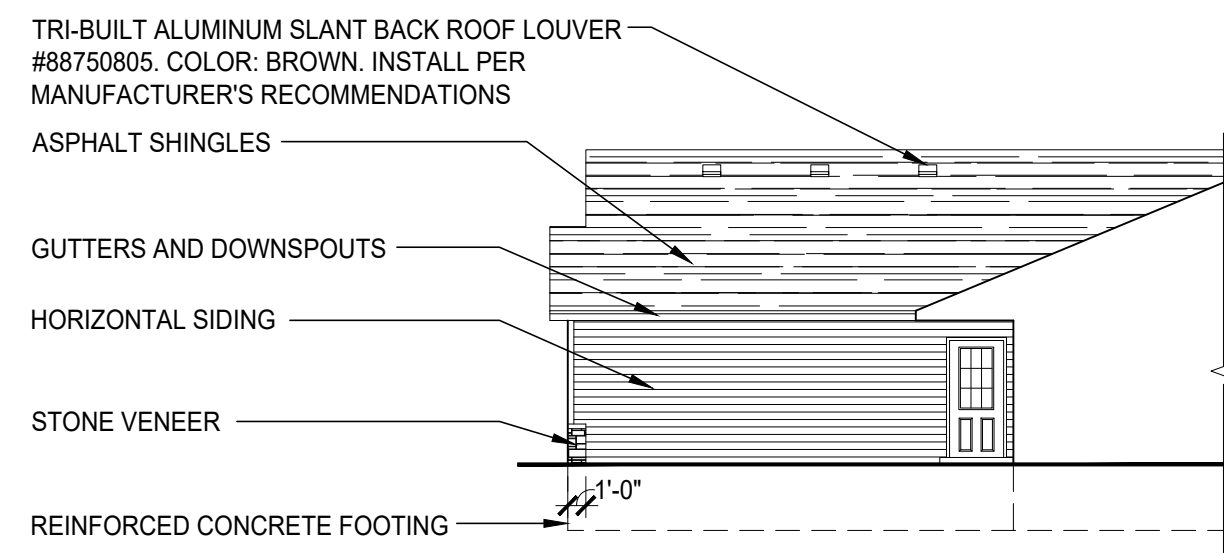
1 OVERALL FLOOR PLAN
A4.2 SCALE : 3/32" = 1'-0" BLDG: B

EXTERIOR FINISH MATERIAL SELECTIONS

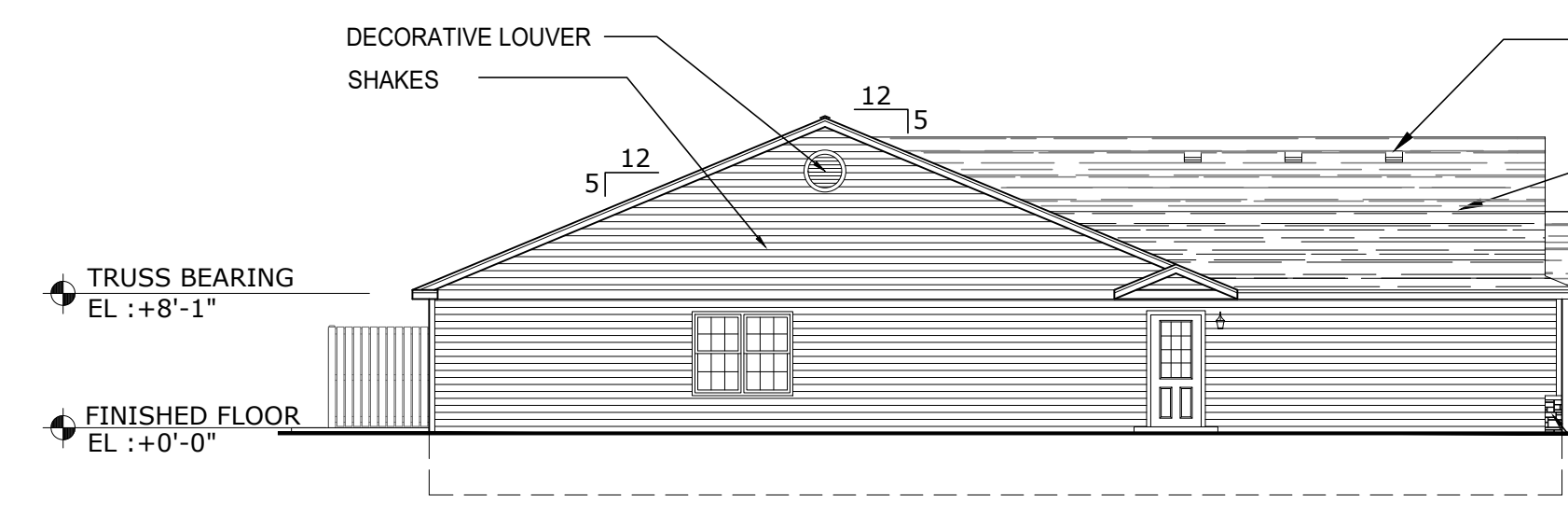
ITEM:	MATERIAL / STYLE:	COLOR:
DECORATIVE LOUVER	VINYL	WHITE
ASPHALT SHINGLES	DIMENSIONAL 30 YEAR LAMINATED	WEATHERED WOOD
GUTTERS AND DOWNSPOUTS	PREFINISHED ALUMINUM	WHITE
HORIZONTAL SIDING	VINYL	VARIES
SHAKES	VINYL	VARIES
CORNER TRIM	VINYL	WHITE
STONE VENEER	PRESTIGE	OHIO WHITE VEIN
OVERHEAD GARAGE DOOR	RAISED PANEL PAN STEEL	WHITE
SINGLE HUNG	VINYL	STANDARD WHITE WITH COLONIAL PATTERN FLAT GRIDS

NOTE:
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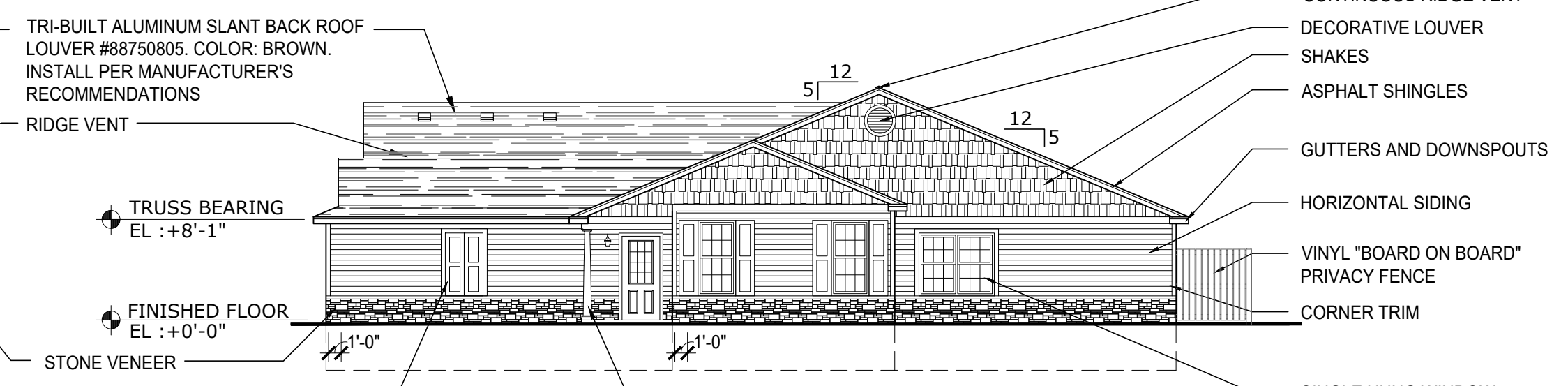
REVISIONS



6 PARTIAL SIDE ELEVATION
A4.3 SCALE : 3/32" = 1'-0"

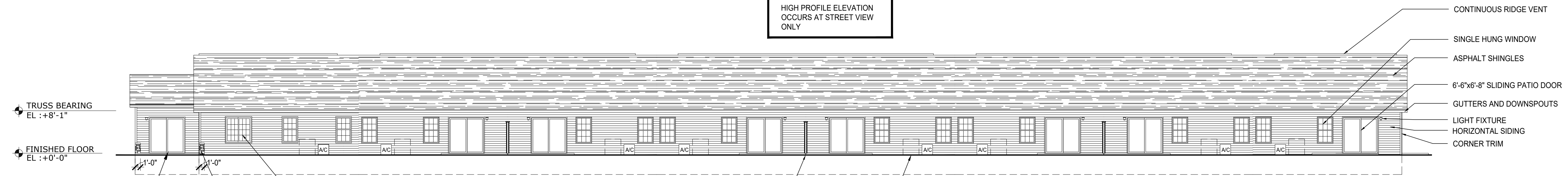


5 STANDARD SIDE ELEVATION
A4.3 SCALE : 3/32" = 1'-0" BLDG: D



4 HIGH PROFILE SIDE ELEVATION
A4.3 SCALE : 3/32" = 1'-0" BLDG: D

NOTE:
HIGH PROFILE ELEVATION OCCURS AT STREET VIEW ONLY

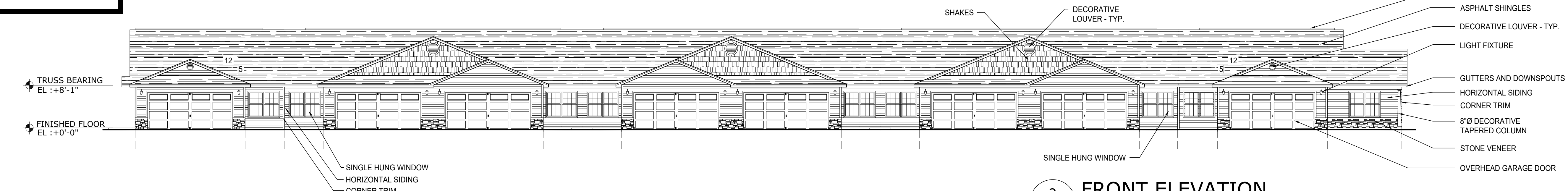


PATIO DOOR TO MEET FHA MINIMUM REQUIREMENTS:

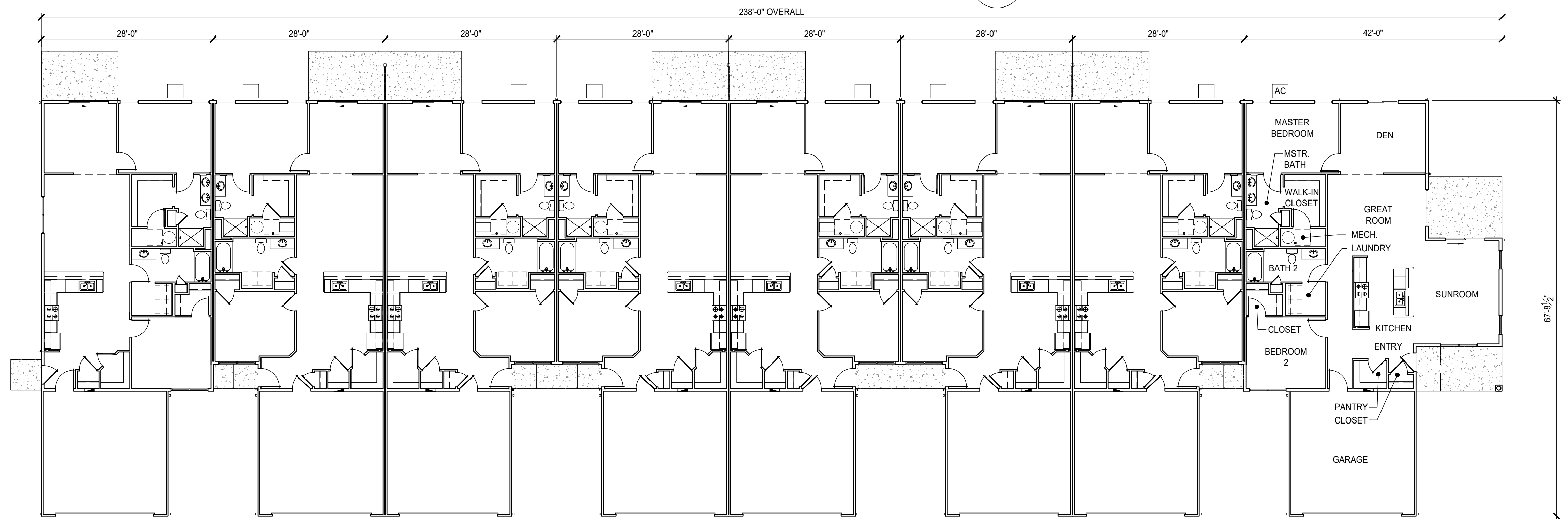
- 1/4" HIGH VERTICAL RISE MAX. AT INTERIOR THRESHOLD
- 32" CLEAR WIDTH DOOR OPENING (MIN.)
- 1-1/2" HIGH x 43" WIDE TAPERED MAT (1:12 MAX SLOPE WITH TAPERED SIDES) AT INTERIOR OF PATIO DOOR.

NOTE:
STONE RETURN OCCURS ADJACENT TO HIGH PROFILE SIDE ELEVATION ONLY

3 REAR ELEVATION
A4.3 SCALE : 3/32" = 1'-0" BLDG: D



2 FRONT ELEVATION
A4.3 SCALE : 3/32" = 1'-0" BLDG: D



1 OVERALL FLOOR PLAN
A4.3 SCALE : 3/32" = 1'-0" BLDG: D

EXTERIOR FINISH MATERIAL SELECTIONS

ITEM:	MATERIAL / STYLE:	COLOR:
DECORATIVE LOUVER	VINYL	WHITE
ASPHALT SHINGLES	DIMENSIONAL 30 YEAR LAMINATED	WEATHERED WOOD
GUTTERS AND DOWNSPOUTS	PREFINISHED ALUMINUM	WHITE
HORIZONTAL SIDING	VINYL	VARIES
SHAKES	VINYL	VARIES
CORNER TRIM	VINYL	WHITE
STONE VENEER	PRESTIGE	OHIO WHITE VEIN
OVERHEAD GARAGE DOOR	RAISED PANEL PAN STEEL	WHITE
SINGLE HUNG	VINYL	STANDARD WHITE WITH COLONIAL PATTERN FLAT GRIDS
6'-6" X 6'-8" SLIDING PATIO DOOR	VINYL	WHITE

NOTE:
ADDRESS FOR EACH UNIT TO BE PLACED IN SUCH A POSITION AS TO BE PLAINLY VISIBLE AND LEGIBLE FROM THE STREET OR ROAD.

phone 330.666.5770
fax 330.666.8812
3660 Embassy Parkway
Fairlawn, OH 44333
MPG ARCHITECTS
MANN • PARSONS • GRAY
mpg-architects.com

BUILDING PLAN AND ELEVATIONS
PROJECT #: 12819
DATE: SEPTEMBER 3, 2019
REDWOOD DEWITT CLARK ROAD
CLARK ROAD
DEWITT TWP., MI

A4.3

REVISIONS

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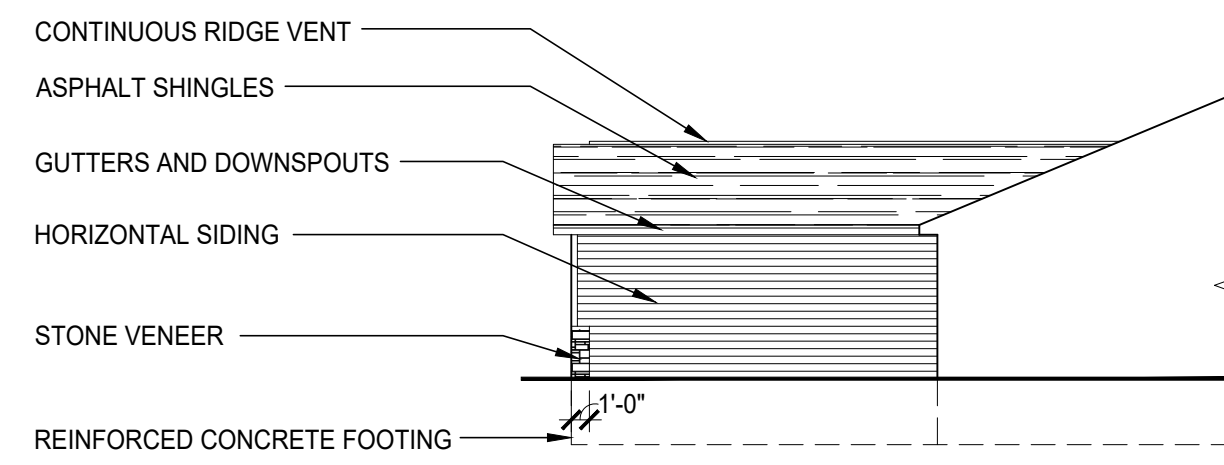
BUILDING PLAN AND ELEVATIONS

PROJECT #: 12819 DATE: SEPTEMBER 3, 2019

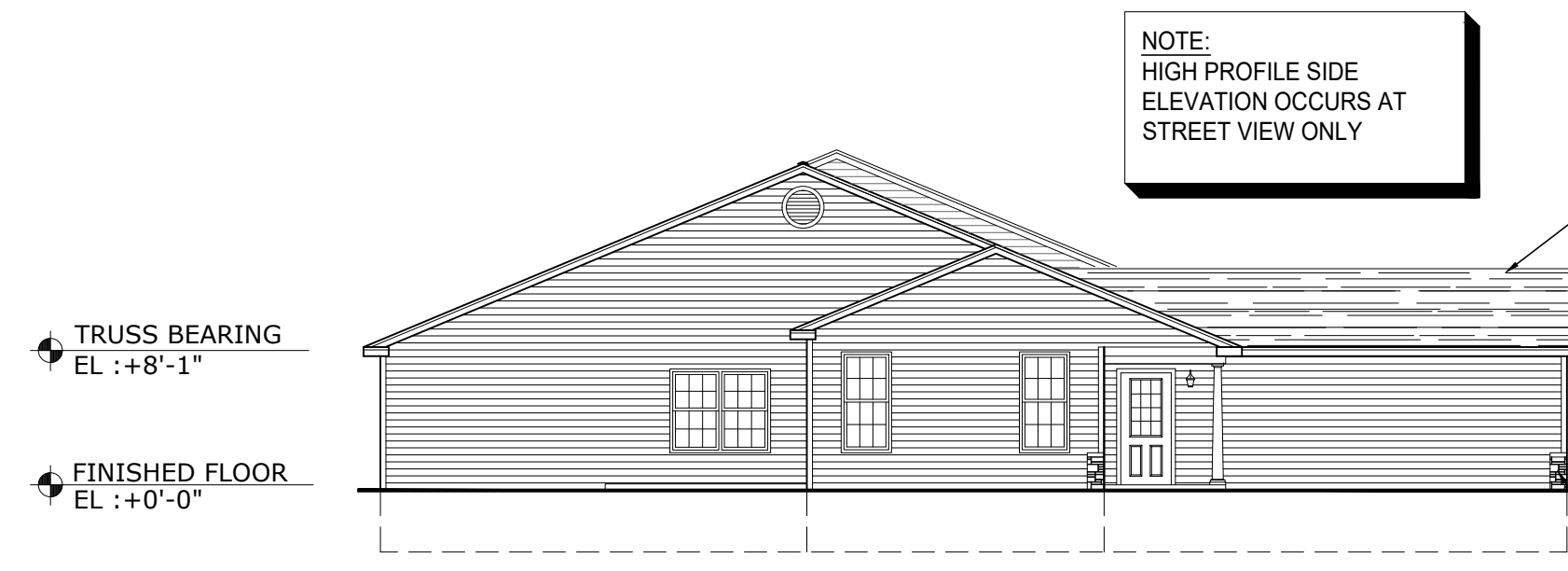
REDWOOD DEWITT CLARK ROAD

CLARK ROAD
DEWITT TWP., MI

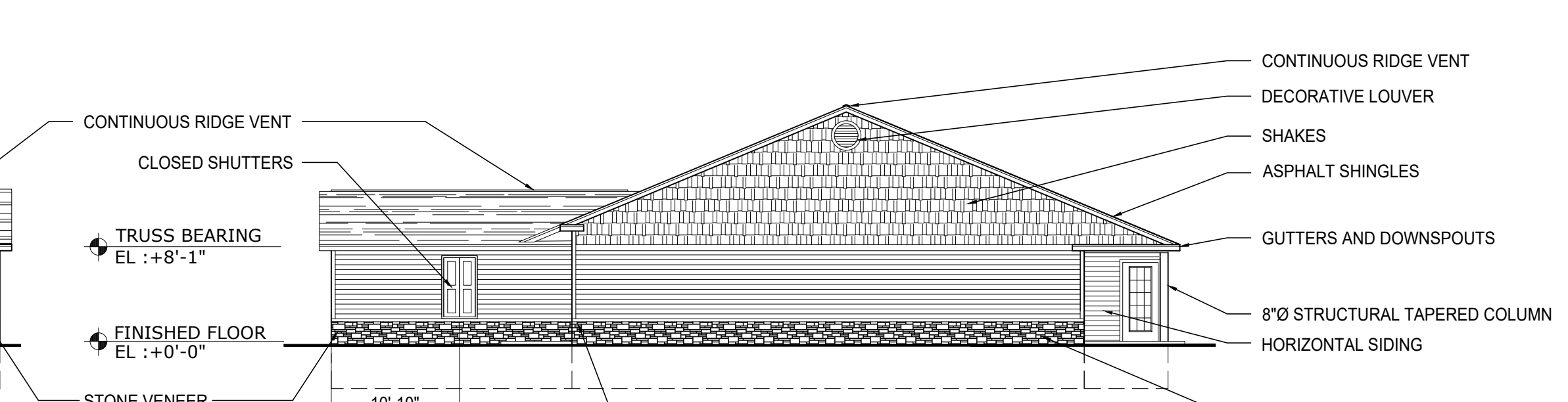
A4.4



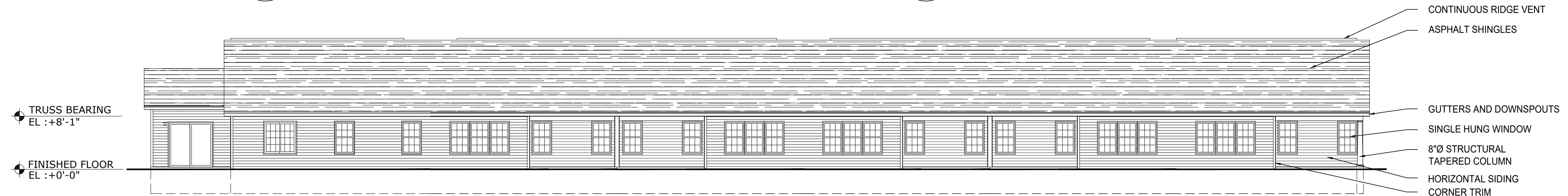
6 PARTIAL SIDE ELEVATION
A4.4 SCALE: 3/32" = 1'-0"



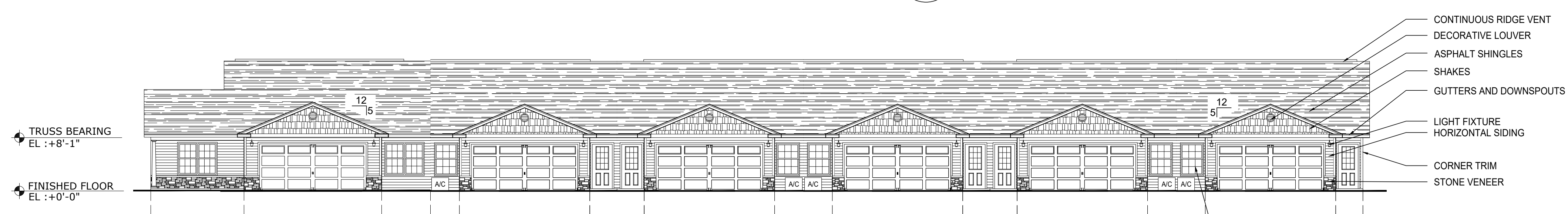
5 STANDARD SIDE ELEVATION
A4.4 SCALE: 3/32" = 1'-0" BLDG. G



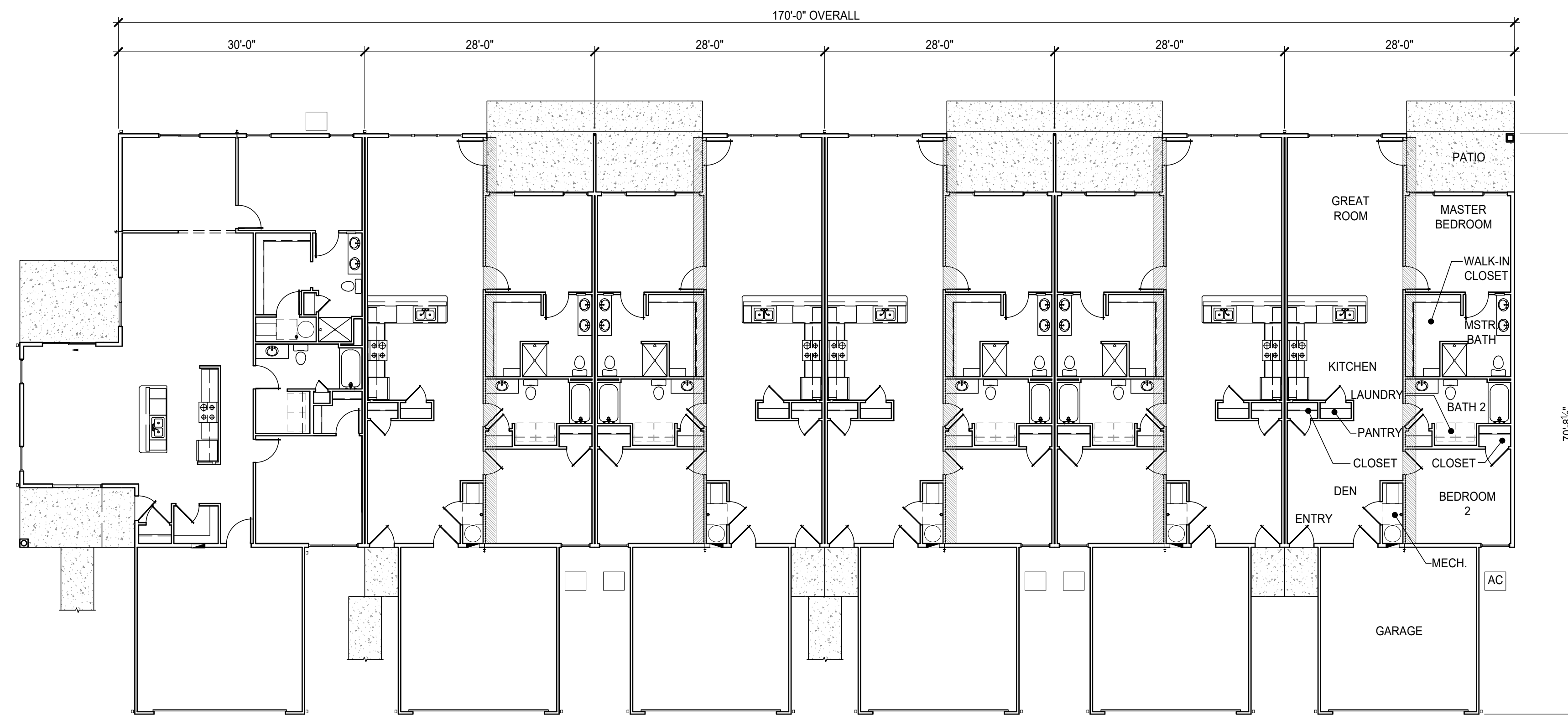
4 HIGH PROFILE SIDE ELEVATION
A4.4 SCALE: 3/32" = 1'-0" BLDG. G



3 REAR ELEVATION
A4.4 SCALE: 3/32" = 1'-0" BLDG. G



2 FRONT ELEVATION
A4.4 SCALE: 3/32" = 1'-0" BLDG. G



1 OVERALL FLOOR PLAN
A4.4 SCALE: 3/32" = 1'-0" BLDG. G

EXTERIOR FINISH MATERIAL SELECTIONS

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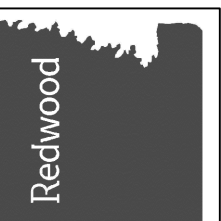
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BUILDING PLAN AND ELEVATIONS

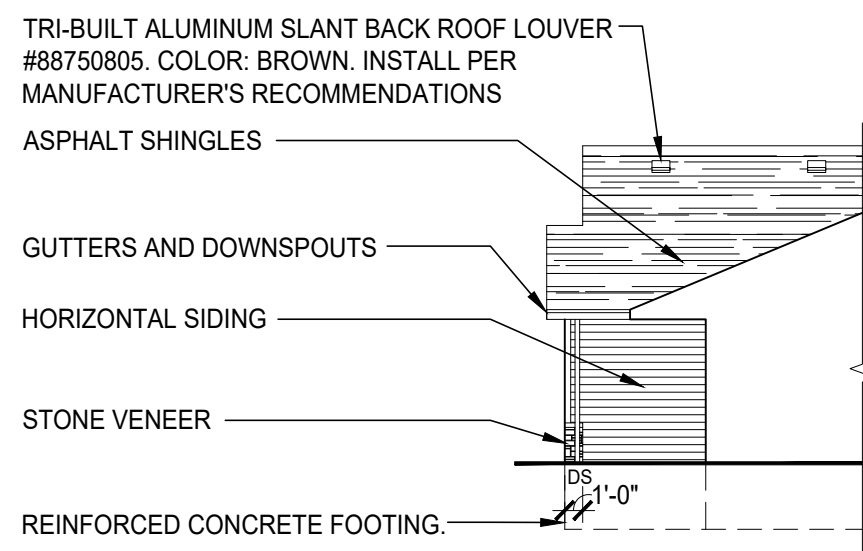
PROJECT #: 12819 DATE: SEPTEMBER 3, 2019

REDWOOD DEWITT CLARK ROAD

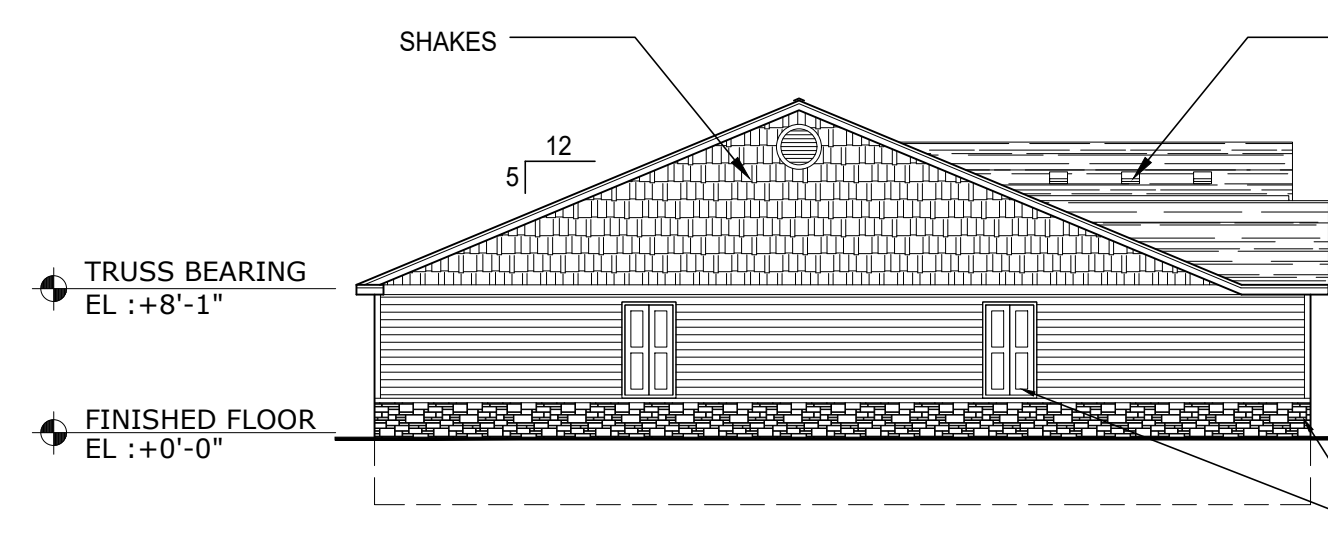
CLARK ROAD
DEWITT TWP., MI



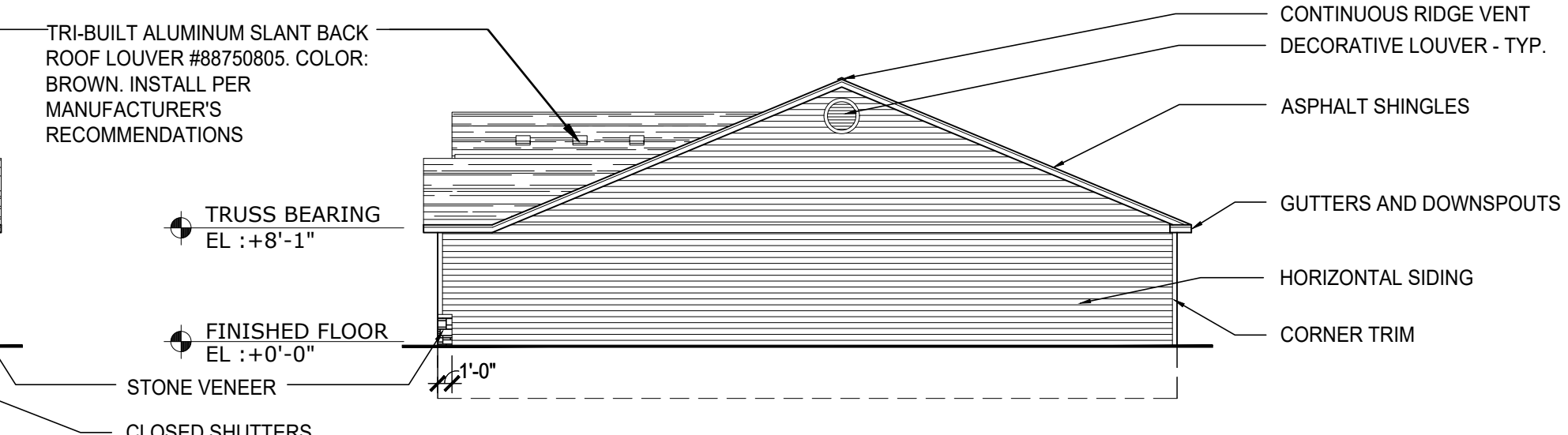
A4.5



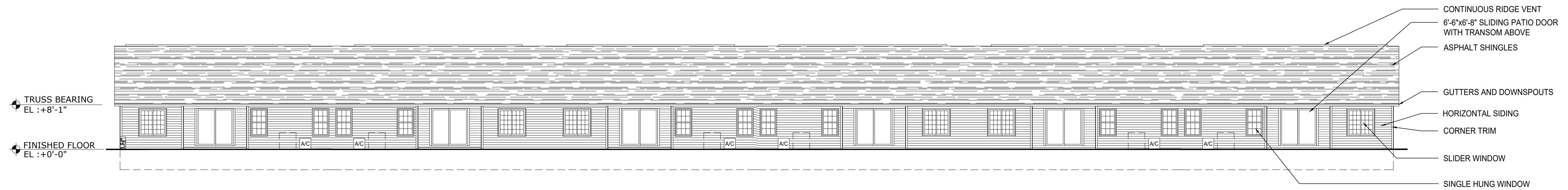
6 PARTIAL SIDE ELEVATION
A4.5 SCALE : 3/32" = 1'-0"



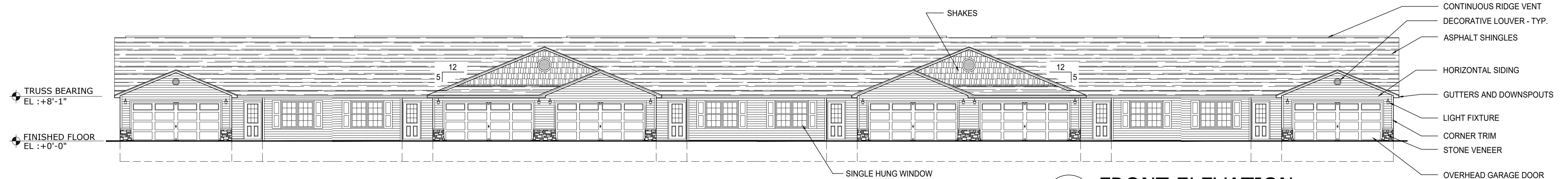
5 HIGH PROFILE SIDE ELEVATION
A4.5 SCALE : 3/32" = 1'-0" BLDGS. L



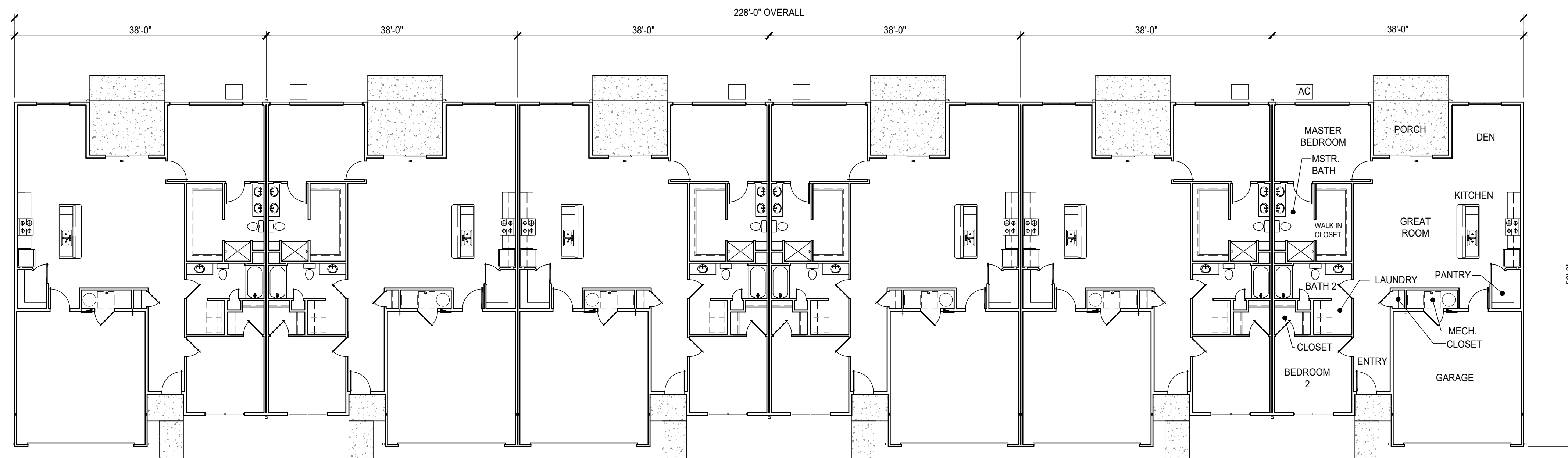
4 STANDARD SIDE ELEVATION
A4.5 SCALE : 3/32" = 1'-0" BLDGS. L



3 REAR ELEVATION
A4.5 SCALE : 3/32" = 1'-0" BLDGS. L



2 FRONT ELEVATION
A4.5 SCALE : 3/32" = 1'-0" BLDGS. L



1 OVERALL FLOOR PLAN
A4.5 SCALE : 3/32" = 1'-0" BLDGS. L

EXTERIOR FINISH MATERIAL SELECTIONS

ITEM:	MATERIAL / STYLE:	COLOR:
DECORATIVE LOUVER	VINYL	WHITE
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SHAKES	VINYL	VARIES
CORNER TRIM	VINYL	WHITE
STONE VENEER	PRESTIGE	OHIO WHITE VEIN
OVERHEAD GARAGE DOOR	RAISED PANEL PAN STEEL	WHITE
SINGLE HUNG	VINYL	STANDARD WHITE WITH COLONIAL PATTERN FLAT GRIDS

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Meadowood
1,327 sqft

Forestwood
1,294 sqft

Capewood
1,620 sqft



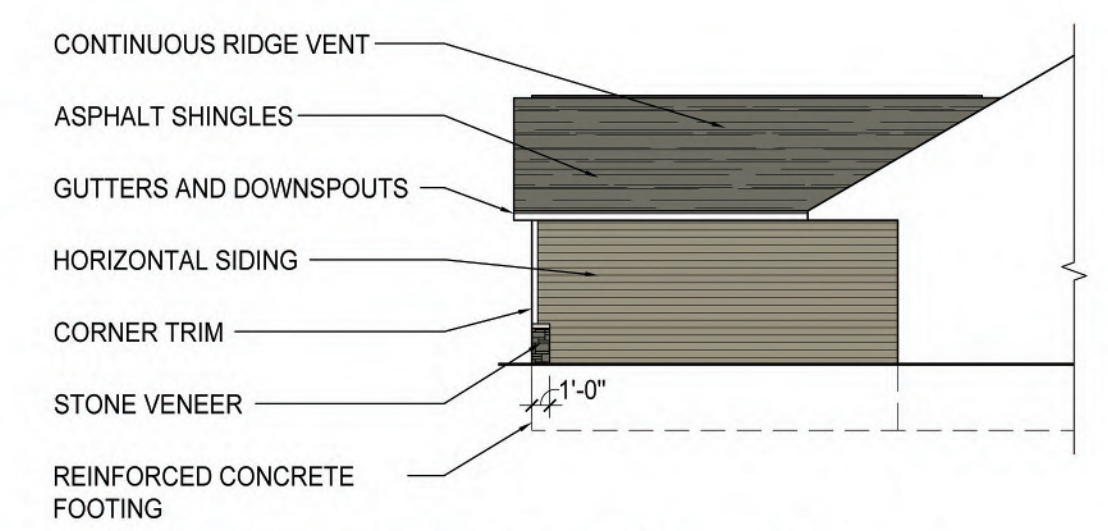


REDWOOD - HAYDENWOOD

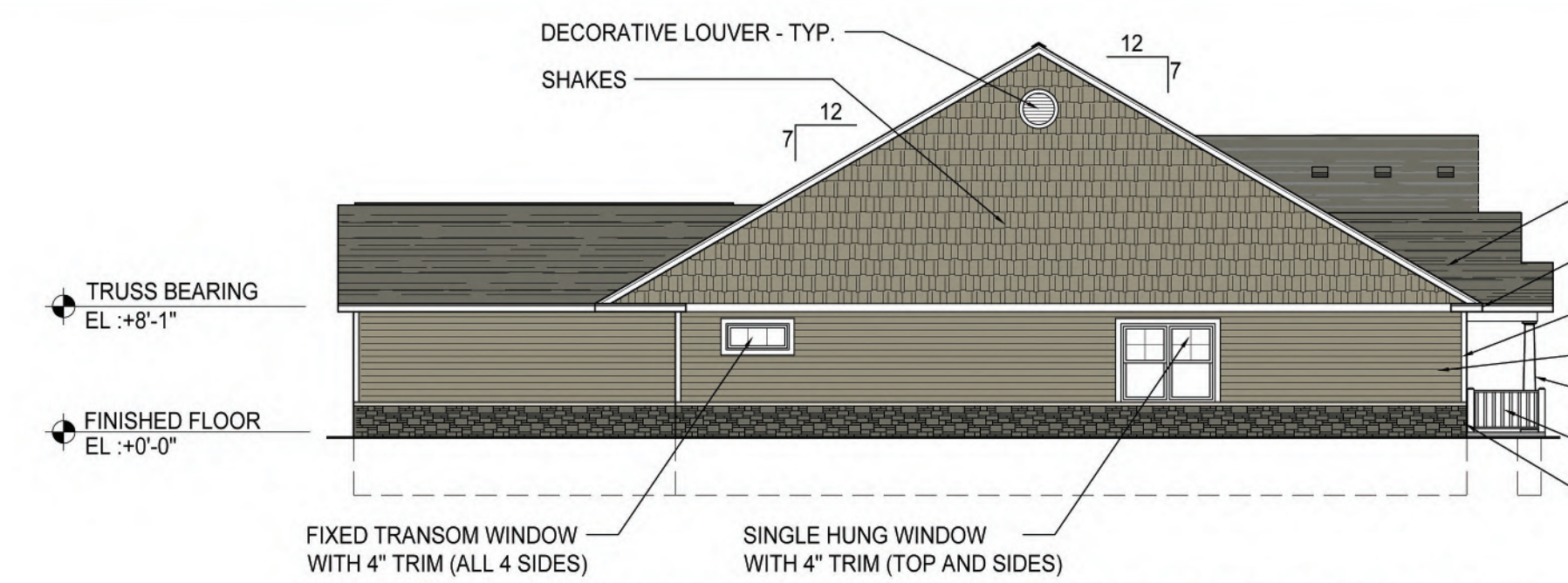
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mpg-architects.com

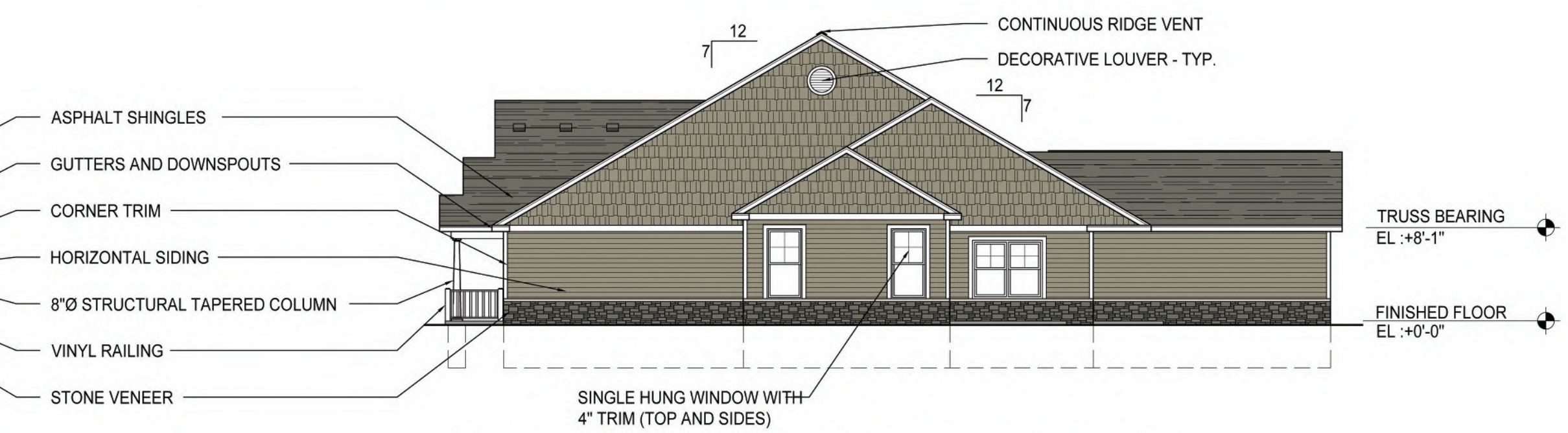
BUILDING FLOOR PLAN AND ELEVATIONS
PROJECT #: 34919 DATE: JUNE 1, 2020
REDWOOD PORTAGE LOVERS LANE
LOVERS LANE, PORTAGE MI
Redwood
APARTMENT NEIGHBORHOODS



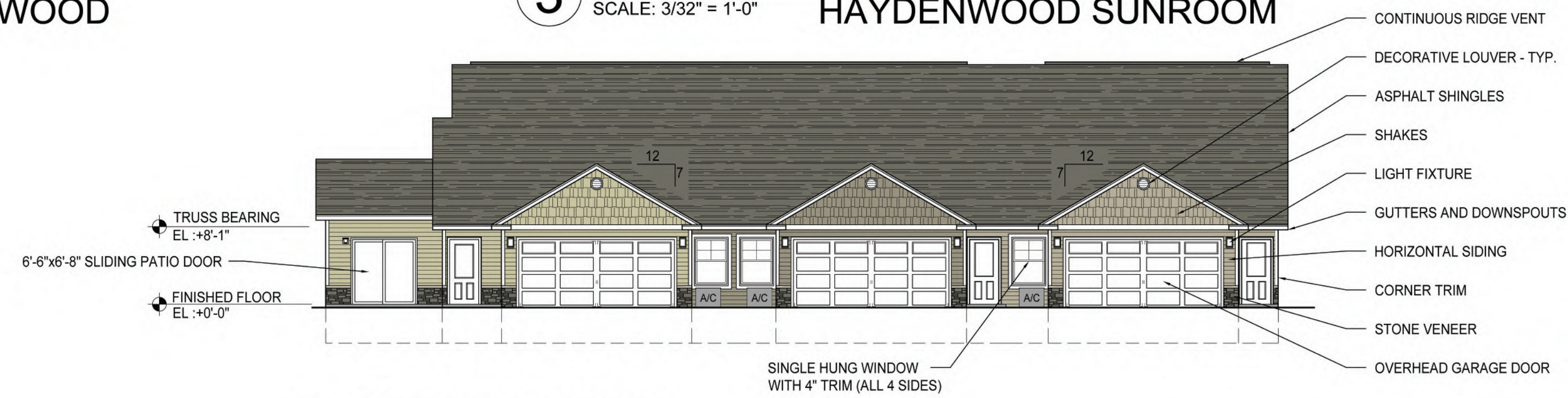
5 PARTIAL SIDE ELEVATION
SCALE: 1" = 1'-0"
HAYDENWOOD



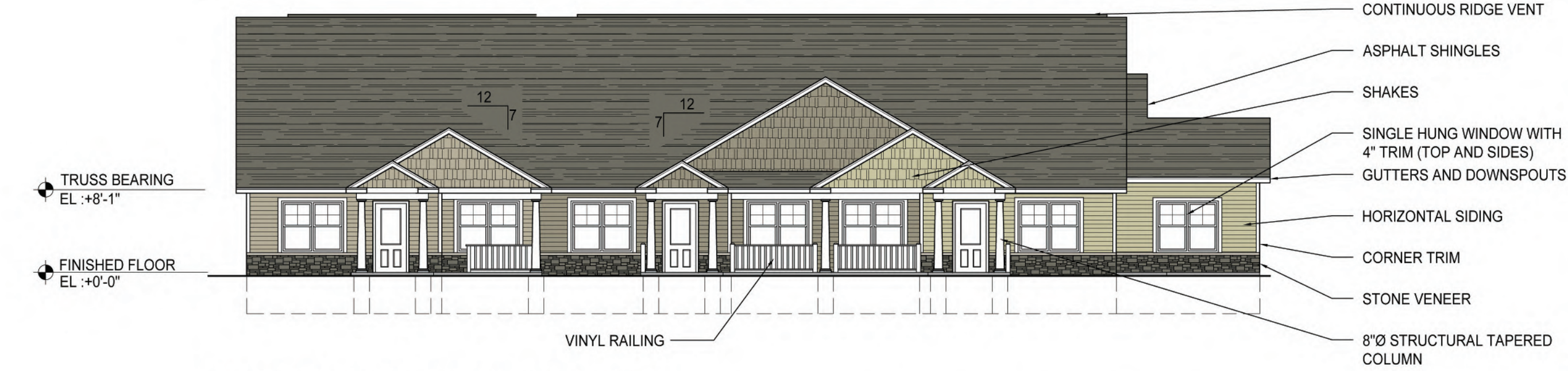
4 HIGH PROFILE SIDE ELEVATION
SCALE: 3/32" = 1'-0"
HAYDENWOOD



3 HIGH PROFILE SIDE ELEVATION
SCALE: 3/32" = 1'-0"
HAYDENWOOD SUNROOM



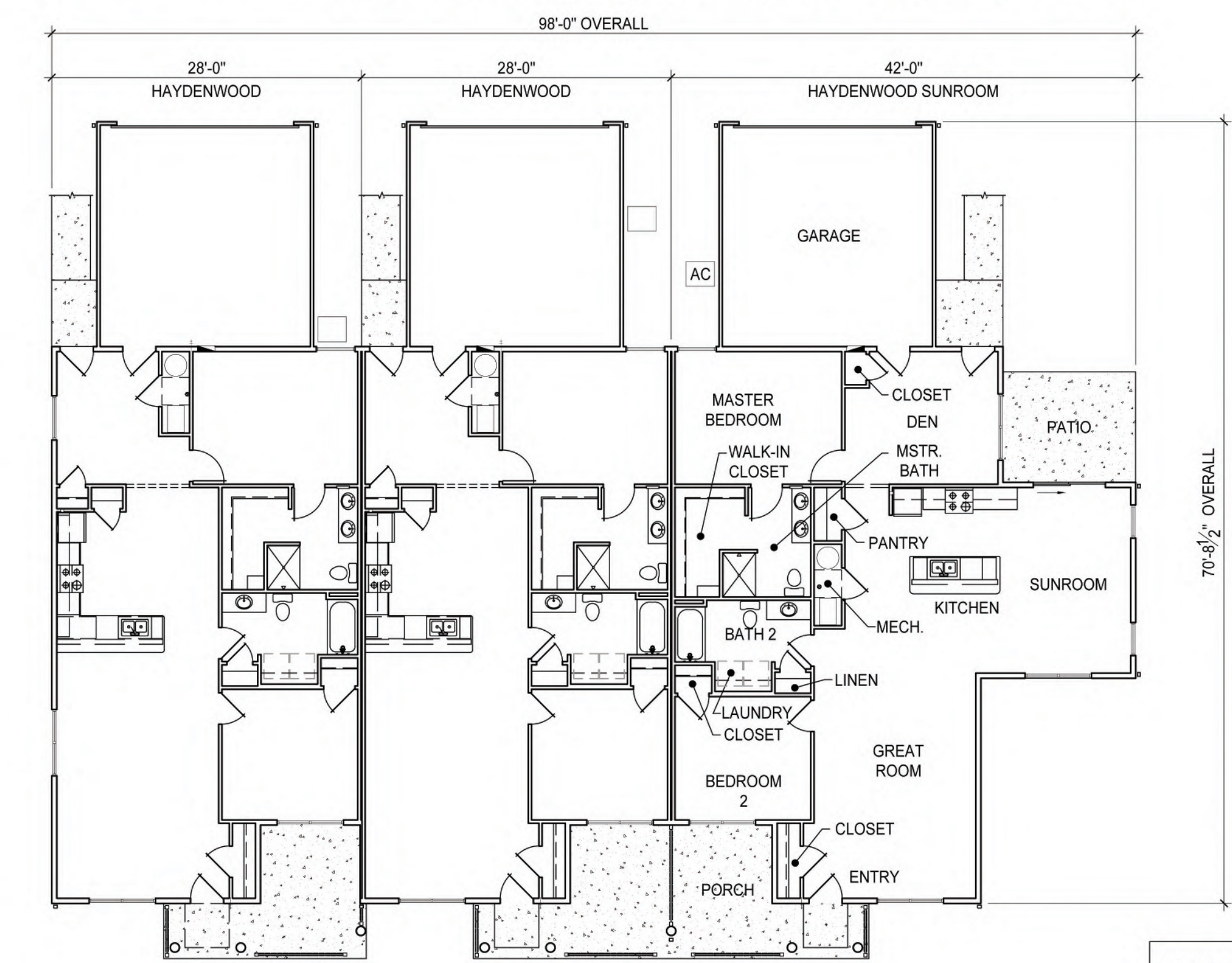
2 REAR ELEVATION
SCALE: 1" = 1'-0"
HAYDENWOOD, HAYDENWOOD SUNROOM



1 FRONT ELEVATION
SCALE: 1" = 1'-0"
HAYDENWOOD, HAYDENWOOD SUNROOM

ITEM:	MATERIAL / STYLE:	COLOR:
DECORATIVE LOUVER	VINYL	WHITE
ASPHALT SHINGLES	DIMENSIONAL 30 YEAR LAMINATED	WEATHERED WOOD
GUTTERS AND DOWNSPOUTS	PREFINISHED ALUMINUM	WHITE
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6'-6" X 6'-8" SLIDING PATIO DOOR	VINYL	WHITE

NOTE:
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OVERALL FLOOR PLAN
SCALE: 3/32" = 1'-0"
BUILDING 'A'

HAYDENWOOD



Willowood
1,381 sqft



Hartland Township Board of Trustees Meeting Agenda Memorandum

Submitted By: Robert West, Director of Public Works

Subject: Spranger Field - Project Scope Change

Date: September 10, 2020

Recommended Action

Informational – provide feedback towards the Spranger Field project scope change

Discussion

Spranger Field improvements project will exceed the proposed budget amount due to a change in scope as a result of the ceiling water damage due to a leaking well pressure tank.

The original facility improvement scope proposed epoxy coating the floors and replacing the fixtures at a cost of \$30,000. Upon discovery of the leaking well tank mounted in the ceiling, the scope changed resulting in replacement of the plumbing, electrical and construction of new interior walls within the facility. Additionally, the well tank and hot water heater were replaced as a result of the existing condition.

To offset the change in costs, Public Works is recommending eliminating the field maintenance portion of the project, which no longer can be completed as proposed due to not meeting the desires of HAYAA Baseball. In exchange for the lack of field improvements, the Spranger Field agreement would be revised to eliminate the section referencing payback to the Township for park improvements.

The changes, coupled with the field improvement savings, will result in a net increase of approximately \$14,100 to the total project costs. The project was intentionally included in the former and current approved budget due to starting the project 30 days prior to the fiscal year changeover. An official budget amendment is not required, however Public Works would like inform the Board the project, excluding the former field improvements, will be approximately \$14,100 over the original budget projections.

Financial Impact

Is a Budget Amendment Required? Yes No

The project would normally require a budget amendment but was included in the previous and current budget years due to the project timing in relation to the budget fiscal year.

Attachments

2021 HAYAA Contract - Spranger.pdf

2020 Spranger Field Improvements.pdf

<u>2020 Spranger Field Improvements</u>		<u>Complete</u>	<u>Expenses</u>
Restrooms		\$30,000	\$65,000
Concessions			
Playscape		\$28,000	\$29,100
Fencing		\$98,000	\$116,000
infield Material		\$40,000	\$0
Tree Clearing		\$15,000	\$15,000
Total:		\$211,000	\$225,100
<p style="text-align: center;"><i>Restrooms would be upgraded to stainless steel fixtures in both instances</i></p> <p style="text-align: center;"><i>Concessions would include epoxy flooring and new cabinet and countertop</i></p> <p style="text-align: center;"><i>Playscape would be chosen by the HAYAA Baseball organization and Public Works Dept.</i></p> <p style="text-align: center;"><i>Fencing would replace existing and add baseline fences to each field</i></p> <p style="text-align: center;"><i>Infield material includes adding additional material - possibly clay mix</i></p> <p style="text-align: center;"><i>Tree clearing is clearing of the area between the US-23 ROW and the ball fields</i></p>			

**Memorandum of Agreement
Between Hartland Township and the Hartland Area Youth Athletic Association**

WHEREAS, Hartland Township (the Township) owns Spranger Field, a park site on Hartland Road and north of Dunham Road, used for general community park uses and provides facilities for the Hartland Area Youth Athletic Association (HAYAA);

WHEREAS, HAYAA has a long tradition of positively serving children in the Township by providing recreational opportunities of baseball and softball activities through the use of volunteers at little cost to the Township;

WHEREAS, the Township and HAYAA desire to enter into an agreement regarding the use, maintenance and preservation of the fields, rest rooms, concession stand, pavilion and parking lot (the Facilities) at Spranger Field; and

WHEREAS, the Township has determined that this Agreement is in the public interest and serves and advances the public purpose,

NOW, THEREFORE, the Township and HAYAA agree as follows:

- I. The term of this Agreement shall commence immediately and shall expire December 31, 2022. The parties agree to meet in November 2022 to discuss renewal of this Agreement.
- II. The Township agrees to provide use of the Facilities to HAYAA under the following conditions:
 - a. Only for the purpose of HAYAA sanctioned baseball and softball activities for children between the ages of five (5) and sixteen (16).
 - b. HAYAA shall submit a "requested" schedule to the Township every year of this agreement, by March 31, which shall be reviewed to confirm the availability of the Facilities and to protect the best interest of the Township. After approval by the Township, the schedule shall become "final", and no changes shall be made without written approval of the Township (not to be unreasonably withheld).
 - c. HAYAA shall provide a detailed game and practice schedule prior to each season that includes identification and contact information for each team scheduled.
 - d. HAYAA agrees to use and occupy the Facilities in accordance with all applicable ordinances, statutes, codes, laws, rules and regulations.
 - e. HAYAA shall maintain adequate books and records in accordance with generally accepted accounting principles consistently applied, and permit the Township, upon request, to inspect, audit and examine such books and records within five (5) business days.
- III. The Township shall pay to HAYAA every year of this agreement, the sum of Nine Thousand Dollars (\$9,000), payable in seven (7) equal monthly installments of one thousand, two hundred eighty-five dollars and seventy-two cents (\$1,285.72) each, beginning March 15, 2021, in consideration of the following services for the Facilities to be provided by HAYAA:

- a. Facilities shall be maintained in good condition, recognizing they are part of a park serving the general public.
 - b. Grass turf areas shall be mowed once every two weeks between the months of April and October, including the abutting Hartland Road right of way to the north side of the Ore Creek bridge (including weed trimming along sidewalk cracks and edges, from the curb to the fence).
 - c. Picnic pavilion, restroom facilities, all toilets and fixtures shall be:
 - i. Unlocked, open and operational during all HAYAA sanctioned activities;
 - ii. Secured and locked at the conclusion of each day's activities (except pavilion);
 - iii. Cleaned, serviced and maintained in good and safe working order as a clean, useable facility, with all necessary supplies (including, but not limited to, paper towels, toilet paper, and cleaning supplies).
 - d. The concession stand shall also be cleaned, serviced and maintained in good and safe working order as a clean, useable facility.
 - e. Proper parking of spectator cars and proper crowd control to allow access for emergency vehicles and personnel shall be maintained.
 - f. Litter control shall be provided to the Facilities daily during HAYAA sanctioned activities and trash receptacles shall be emptied when more than half full, but at least weekly. All refuse shall be properly disposed in a dumpster to be provided by HAYAA in an area approved by the Township. The dumpster shall remain locked, to deter illegal dumping, and it shall be emptied at least bi-weekly.
 - g. When deemed by the Township to have occurred during HAYAA sanctioned activities, prominent graffiti in common areas shall be painted out within one week of discovery. Other incidental graffiti shall be painted out annually.
 - h. Additional asphalt millings shall be applied, and the graveled parking lot shall be graded by April 30, of every year of this agreement.
 - i. HAYAA may provide maintenance or services to a higher or more frequent standard than identified above, providing HAYAA assumes all related costs resulting from the higher standard and complies with any present or future federal, state, or local laws and policies.
 - j. If the Township determines that any of this required maintenance is not being done effectively, the Township will provide 24 hours notice to HAYAA to correct the condition. If it is not completed satisfactorily, the Township will provide the service and bill HAYAA for the cost of service plus an additional 10% administrative fee. HAYAA will pay all costs related to this service.
- IV. The Township shall maintain the well, sewer and electrical services at its own cost, including the winterization of the facilities and restoration of utilities based on the seasonal demand.
- V. The Township shall retain the right to allow and approve rental of the Facilities by others during those times when HAYAA is not scheduled, provided the Facilities are returned to HAYAA in good, clean, playable condition. In consideration of the payment for services above, HAYAA agrees to provide dumpster access and clean the restroom facilities, to the same standard described, for up to ten (10) additional days for rental of the Facilities by others. For any other services HAYAA may provide to other renters of the Facilities (i.e. lining/marketing fields, concessions, equipment rental, etc.), they shall be permitted to charge a reasonable fee to recover any costs HAYAA may incur. HAYAA shall submit a

schedule of permissible fees and charges to the Township by March 31, every year of this agreement

- VI. Any other maintenance, safety or liability concerns not provided for in this Agreement should be reported to the Township by HAYAA within 24 hours for review and correction, if necessary.
- VII. HAYAA shall make no modifications to the Facilities without the permission of the Township.
- VIII. Any and all news releases, signs, or other types of publicity pertaining to the activities of HAYAA at Spranger Field shall recognize the Township as a participating entity and represent the Township in a positive and favorable light.
- IX. HAYAA agrees that it will indemnify, hold and save the Township and its officers, agents, contractors and employees whole and harmless and defend same from and against all claims from any an act, omission, negligence or misconduct on the part of HAYAA or any of its agents, servants, employees, contractors, guests or invitees resulting from its use of the Facilities.
- X. HAYAA shall furnish a copy of a liability insurance policy naming the Township as insured in the amount of \$1,000,000 together with a signed copy of this agreement and a copy of the approved schedule before using the facilities for any purpose. Such liability insurance will also be required of any sub-contractors hired by HAYAA prior to working on park property.
- XI. The Township shall be entitled to revoke this Agreement by 10 days written notice to HAYAA for violating any terms contained herein.

IN WITNESS WHEREOF, the duly authorized officers of the parties hereto have executed this agreement on the dates shown with their respective signatures.

Hartland Area Youth Athletic Association

Hartland Township

By: _____
President

By: _____
Supervisor

Date: _____

Date: _____