



## Board of Trustees

William J. Fountain, Supervisor    Matthew J. Germane, Trustee  
Larry N. Ciofu, Clerk            Summer L. McMullen, Trustee  
Kathleen A. Horning, Treasurer    Denise M. O'Connell, Trustee  
Joseph M. Petrucci, Trustee

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### Board of Trustees Regular Meeting Agenda Hartland Township Hall Tuesday, September 07, 2021 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.](#) 08-17-2021 Hartland Township Board Regular Meeting Minutes
    - [d.](#) 08-17-2021 Hartland Township Board Closed Session Meeting Minutes
    - [e.](#) Ratify Hiring of Dan Loftus as Code Enforcement Officer (\$20.00/hour), 09/09/2021 or After
  7. Pending & New Business
    - [a.](#) Fiscal Year 2020 - 2021 Audit Presentation
    - [b.](#) 2021 WWTP Annual Sampling and Reporting
    - [c.](#) Water System Supply Well Engineering
  8. Board Reports
- [BRIEF RECESS]
9. Information / Discussion
    - [a.](#) Manager's Report
    - [b.](#) ARPA Discussion
  10. Adjournment

## Hartland Township Board of Trustees Meeting Agenda Memorandum

**Submitted By:** Susan Case, Finance Clerk

**Subject:** Approve Payment of Bills

**Date:** August 31, 2021

### **Recommended Action**

Move to approve the bills as presented for payment.

### **Discussion**

Bills presented total \$223,121.52 The bills are available in the Finance office for review.

Notable invoices include:

\$15,869.87 – Hartland Township Water O&M – (1<sup>st</sup> Fiscal Qtr 2021 Water Staff Out of Dept Costs)

\$11,983.41 – Jennifer M. Nash – (Livingston County Sewage Disposal Bond Interest, Series 2015)

\$173,512.27 – Livingston County Drain Commission – (August 2021 Sewer System O&M)

### **Financial Impact**

Is a Budget Amendment Required?     Yes     No

All expenses are covered under the adopted FY22 budget.

### **Attachments**

Bills for 09.07.2021

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		
APPLIED 45514 08/23/2021	APPLIED IMAGING 7718 SOLUTION CENTER CHICAGO IL, 60677-7007	08/23/2021 09/07/2021 / / 09/07/2021	1795369  0.0000	FOA N N N	7/23 - 8/22/21 RICOH MP6055SP	18.18 0.00 18.18

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-299-930.000	REPAIRS & MAINTENANCE	18.18

VENDOR TOTAL: 18.18

CINTAS 45503 08/23/2021	CINTAS CORPORATION P.O. BOX 630910 CINCINNATI OH, 45263	08/23/2021 09/07/2021 / / 09/07/2021	4093599297  0.0000	FOA N N N	MATS	43.56 0.00 43.56
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265-801.000	CONTRACTED SERVICES	43.56

VENDOR TOTAL: 43.56

CITY 45530 08/24/2021	CITY ELECTRIC SUPPLY - MI PO BOX 1006 WILBRAHAM MA, 01095	08/24/2021 09/07/2021 / / 09/07/2021	101991  0.0000	FOA N N N	AIR COMPRESSOR PARTS	249.40 0.00 249.40
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Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-930.003	REPAIRS & MAINTENANCE BLD&GRDS	249.40

VENDOR TOTAL: 249.40

CITYOFFENT 45500 08/17/2021	CITY OF FENTON 301 S LEROY ST FENTON MI, 48430	08/17/2021 09/07/2021 / / 09/07/2021	3848  0.0000	FOA N N Y	BACTERIOLOGICAL SAMPLES	16.00 0.00 16.00
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Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-740.000	OPERATING SUPPLIES	16.00

VENDOR TOTAL: 16.00

COLDSRING 45477 08/12/2021	COLDSRING MEMORIAL 17482 GRANITE WEST ROAD COLD SPRING MN, 56320-4578	08/12/2021 09/07/2021 / / 09/07/2021	439624  0.0000	FOA N N N	ROSE NICHE - GORDINEAR	287.00 0.00 287.00
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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
101-567-727.000	SUPPLIES & POSTAGE	287.00
VENDOR TOTAL:		287.00

CORRIGAN	CORRIGAN OIL CO.	08/13/2021	7332276-IN	FOA	FUEL	
45495	775 N 2ND ST	09/07/2021		N		553.06
08/13/2021	BRIGHTON MI, 48116	/ /	0.0000	N		0.00
		09/07/2021		N		553.06

Open

GL NUMBER	DESCRIPTION	AMOUNT
539-000-930.000	REPAIRS & MAINTENANCE	553.06
VENDOR TOTAL:		553.06

ETNA	ETNA SUPPLY COMPANY	08/07/2021	S104110182.001	FOA	SENSUS OMNI 1000 GAL MEASURING CHAMB	
45463	P.O. BOX 772107	09/07/2021		N		892.05
08/07/2021	DETROIT MI, 48277-2107	/ /	0.0000	N		0.00
		09/07/2021		N		892.05

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-741.000	METER COSTS	892.05

ETNA	ETNA SUPPLY COMPANY	08/07/2021	S104121092.001	FOA	2 OMNI 1-1/2" METERS	
45464	P.O. BOX 772107	09/07/2021		N		1,180.00
08/07/2021	DETROIT MI, 48277-2107	/ /	0.0000	N		0.00
		09/07/2021		N		1,180.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-741.000	METER COSTS	1,180.00
VENDOR TOTAL:		2,072.05

5888	FOSTER, SWIFT, COLLINS & SMITH	08/24/2021	815067	FOA	JULY 2021	
45517	313 S. WASHINGTON SQUARE	09/07/2021		N		3,622.50
08/24/2021	LANSING MI, 48933-2193	/ /	0.0000	N		0.00
		09/07/2021		Y		3,622.50

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-209-826.000	LEGAL FEES	1,732.50
590-595-826.000	LEGAL FEES	1,327.50
702-000-290.067	NEWBERRY/MAYBERRY HOMES	562.50
VENDOR TOTAL:		3,622.50

BOTH OPEN AND PAID

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

HAYAA-F 45543	HARTLAND AREA YOUTH ATHLETIC ASSOC HAYAA - FOOTBALL P.O. BOX 359	09/01/2021 09/07/2021	090121	FOA N	SEPTEMBER 2021 - PMT PER AGREEMENT	413.06
09/01/2021	HARTLAND MI, 48353	/ / 09/07/2021	0.0000	N N		0.00 413.06

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-801.000	CONTRACTED SERVICES	413.06

VENDOR TOTAL: 413.06

HAYAA-B 44206	HARTLAND AREA YOUTH ATHLETIC ASSOC. HAYAA - BASEBALL P.O. BOX 110	09/01/2021 09/07/2021	091521	FOA N	PAYMENT DUE 9/15/21 PER AGREEMENT	535.68
09/01/2021	HARTLAND MI, 48353	/ / 09/07/2021	0.0000	N N		0.00 535.68

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-801.000	CONTRACTED SERVICES	535.68

VENDOR TOTAL: 535.68

HCSA 44775	HARTLAND COMMUNITY SOCCER ASSN HARTLAND COMMUNITY EDUCATION 9525 HIGHLAND RD	09/01/2021 09/07/2021	091521	FOA N	SEPTEMBER 2021 - PMT PER AGREEMENT	839.08
09/01/2021	HOWELL MI, 48843	/ / 09/07/2021	0.0000	N N		0.00 839.08

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-801.000	CONTRACTED SERVICES	839.08

VENDOR TOTAL: 839.08

0150 45481	HARTLAND CONSOLIDATED SCHOOLS 9525 E HIGHLAND ROAD	08/16/2021 09/07/2021	172881	FOA N	JULY 2021 FUEL	596.17
08/09/2021	HOWELL MI, 48843	/ / 09/07/2021	0.0000	N N		0.00 596.17

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-239-860.000	GASOLINE	66.43
536-000-860.000	GASOLINE	529.74

596.17

VENDOR TOTAL: 596.17

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		
WATERO&M	HARTLAND TOWNSHIP WATER O & M	08/25/2021	082521	FOA	1ST FISCAL QTR 2021 WATER STAFF OUT	
45518	2655 CLARK RD	09/07/2021		N		15,869.87
08/25/2021	HARTLAND MI, 48353	/ /	0.0000	N		0.00
		09/07/2021		N		15,869.87

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-801.009	CONTRACT SERVICES - WATER SYSTEM	4,595.21
101-265-801.009	CONTRACT SERVICES - WATER SYSTEM	11,274.66
		<u>15,869.87</u>

VENDOR TOTAL: 15,869.87

HYL	HARTLAND YOUTH LACROSSE	09/01/2021	091521	FOA	SEPTEMBER 2021 - PMT PER AGREEMENT	
44782	P.O. BOX 56	09/07/2021		N		413.06
09/01/2021	HARTLAND MI, 48353	/ /	0.0000	N		0.00
		09/07/2021		N		413.06

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-801.000	CONTRACTED SERVICES	413.06

VENDOR TOTAL: 413.06

LIVINGCO	JENNIFER M. NASH	08/18/2021	081721	FOA	LIV CNTY SEWAGE DISPOSAL BOND, SERIE	
45493	C/O BRIAN JONCKHEERE, LCDC	09/07/2021		N		11,983.41
08/17/2021	2300 E. GRAND RIVER, STE 105	/ /	0.0000	N		0.00
	HOWELL MI, 48843-7581	09/07/2021		N		11,983.41

Open

GL NUMBER	DESCRIPTION	AMOUNT
591-000-997.000	BOND INTEREST PAYMENT	11,983.41

VENDOR TOTAL: 11,983.41

KUMAR	KUMAR, ANDREW	08/31/2021	083121	FOA	ASSIST IN OBTAINING ACCESS TO HARTLA	
45538	12195 ELM ST	09/07/2021		N		250.00
08/31/2021	BIRCH RUN MI, 48415	/ /	0.0000	N		0.00
		09/07/2021		Y		250.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-258-801.000	CONTRACTED SERVICES	250.00

VENDOR TOTAL: 250.00

2909	LIVINGSTON CTY.DRAIN COMMISSIO	08/30/2021	3387	FOA	AUGUST 2021 SEWER SYSTEM O&M	
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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
		Due Date		1099		
45534	2300 E. GRAND RIVER	09/07/2021		N		173,512.27
	STE. 105					
08/30/2021	HOWELL MI, 48843	/ /	0.0000	N		0.00
		09/07/2021		N		173,512.27

Open

GL NUMBER	DESCRIPTION	AMOUNT
590-000-801.008	LCDC CONTRACT SERVICES	173,512.27

VENDOR TOTAL: 173,512.27

LIVLOCK&DO	LIVINGSTON LOCK & DOOR, LLC	08/31/2021	27609	FOA	REPLACE 1 FILE LOCK	
45539	P.O. BOX 576	09/07/2021		N		164.00
08/31/2021	BRIGHTON MI, 48116	/ /	0.0000	N		0.00
		09/07/2021		N		164.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265-930.000	REPAIRS & MAINTENANCE	164.00

VENDOR TOTAL: 164.00

LUTZROOFIN	LUTZ ROOFING	08/06/2021	34630	FOA	ROOF REPAIRS AT WTP	
45529	4721 22 MILE RD	09/07/2021		N		255.50
08/06/2021	SHELBY TOWNSHIP MI, 48317	/ /	0.0000	N		0.00
		09/07/2021		N		255.50

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-930.003	REPAIRS & MAINTENANCE BLD&GRDS	255.50

VENDOR TOTAL: 255.50

NORTHWEST	NORTHWEST PIPE AND SUPPLY INC	08/16/2021	41344	FOA	SOFTENER AIR GAP FOR SPRANGER PARK	
45502	6430 GRAND RIVER	09/07/2021		N		46.70
08/16/2021	BRIGHTON MI, 48114	/ /	0.0000	N		0.00
		09/07/2021		N		46.70

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-930.000	REPAIRS & MAINTENANCE	46.70

VENDOR TOTAL: 46.70

ORKIN	ORKIN	08/11/2021	215284765	FOA	PEST CONTROL AT TWP HALL	
45469	21068 BRIDGE ST.	09/07/2021		N		66.85
08/11/2021	SOUTHFIELD MI, 48034	/ /	0.0000	N		0.00
		09/07/2021		N		66.85

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
101-265-801.000	CONTRACTED SERVICES	66.85
ORKIN	ORKIN	08/11/2021 215285544
45470	21068 BRIDGE ST.	09/07/2021
08/11/2021	SOUTHFIELD MI, 48034	/ / 0.0000
		09/07/2021

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265-801.000	CONTRACTED SERVICES	65.88
ORKIN	ORKIN	08/21/2021 215287440
45513	21068 BRIDGE ST.	09/07/2021
08/21/2021	SOUTHFIELD MI, 48034	/ / 0.0000
		09/07/2021

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-801.000	CONTRACTED SERVICES	68.00
		VENDOR TOTAL: 200.73

1180	PETER'S TRUE VALUE HARDWARE	08/10/2021 58943	FOA	WATER CONDITIONER SALT	
45465	3455 W. HIGHLAND ROAD	09/07/2021	N		83.86
08/10/2021	MILFORD MI, 48380	/ / 0.0000	N		0.00
		09/07/2021	N		83.86

Open

GL NUMBER	DESCRIPTION	AMOUNT			
536-000-740.000	OPERATING SUPPLIES	83.86			
1180	PETER'S TRUE VALUE HARDWARE	08/17/2021 K59057	FOA	PAPER TOWEL`	
45494	3455 W. HIGHLAND ROAD	09/07/2021	N		16.98
08/17/2021	MILFORD MI, 48380	/ / 0.0000	N		0.00
		09/07/2021	N		16.98

Open

GL NUMBER	DESCRIPTION	AMOUNT			
536-000-740.000	OPERATING SUPPLIES	16.98			
1180	PETER'S TRUE VALUE HARDWARE	08/26/2021 K59200	FOA	TANK SPRAYER	
45532	3455 W. HIGHLAND ROAD	09/07/2021	N		47.98
08/26/2021	MILFORD MI, 48380	/ / 0.0000	N		0.00
		09/07/2021	N		47.98

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-802.000	LAWN/SNOW MAINTENANCE	47.98



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
		Due Date		1099		
1180	PETER'S TRUE VALUE HARDWARE	08/31/2021	K59274	FOA	CULTIVATOR ATTACHMENT	
45537	3455 W. HIGHLAND ROAD	09/07/2021		N		189.99
08/31/2021	MILFORD MI, 48380	/ /	0.0000	N		0.00
		09/07/2021		N		189.99

Open

GL NUMBER	DESCRIPTION	AMOUNT
401-444-969.005	SIDEWALKS	189.99

VENDOR TOTAL: 338.81

PREISS	PREISS COMPANIES LLC	08/16/2021	14493	FOA	ROLLING SPRANGER FIELD - LAWN DAMAGE	
45490	8211 CLYDE ROAD	09/07/2021		N		1,500.00
08/16/2021	FENTON MI, 48430	/ /	0.0000	N		0.00
		09/07/2021		Y		1,500.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-930.000	REPAIRS & MAINTENANCE	750.00
101-751-801.000	CONTRACTED SERVICES	750.00
		1,500.00

PREISS	PREISS COMPANIES LLC	08/16/2021	14494	FOA	TREE REMOVAL AT SPRANGER, SETTLERS P	
45491	8211 CLYDE ROAD	09/07/2021		N		4,287.50
08/16/2021	FENTON MI, 48430	/ /	0.0000	N		0.00
		09/07/2021		Y		4,287.50

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-930.000	REPAIRS & MAINTENANCE	2,893.50
101-567-930.000	REPAIRS & MAINTENANCE	1,394.00
		4,287.50

PREISS	PREISS COMPANIES LLC	08/23/2021	14498	FOA	GRADE HERITAGE PARK	
45508	8211 CLYDE ROAD	09/07/2021		N		1,500.00
08/23/2021	FENTON MI, 48430	/ /	0.0000	N		0.00
		09/07/2021		Y		1,500.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-930.000	REPAIRS & MAINTENANCE	1,500.00

VENDOR TOTAL: 7,287.50

JOHNSON	ROSATI, SCHULTZ, JOPPICH&AMTSBUECHLER	08/16/2021	1076021	FOA	ORDINANCE ENFORCEMENT MATTERS	
45492	2755 EXECUTIVE DRIVE, SUITE 250	09/07/2021		N		283.50
08/12/2021	FARMINGTON HILLS MI, 48331	/ /	0.0000	N		0.00
		09/07/2021		Y		283.50

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
101-722-826.000	LEGAL FEES	283.50

VENDOR TOTAL: 283.50

STAPLES	STAPLES	08/28/2021	8063405470	FOA	FOLDERS	
45531	PO BOX 660409	09/07/2021		N		83.85
08/28/2021	DALLAS TX, 75266-0409	/ /	0.0000	N		0.00
		09/07/2021		N		83.85

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-299-727.000	SUPPLIES & POSTAGE	83.85

VENDOR TOTAL: 83.85

SPIRITOFLI	THE SPIRIT OF LIVINGSTON	08/12/2021	52229	FOA	EMBROIDER LOGO ON 2 SHIRTS	
45476	3280 W GRAND RIVER	09/07/2021		N		26.00
02/08/2021	HOWELL MI, 48855	/ /	0.0000	N		0.00
		09/07/2021		N		26.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-719.100	UNIFORMS/CLOTHING ALLOWANCE	26.00

SPIRITOFLI	THE SPIRIT OF LIVINGSTON	08/12/2021	52269	FOA	EMBROIDERY ON 2 PIECES FOR TYLER BRO	
45475	3280 W GRAND RIVER	09/07/2021		N		26.00
02/25/2021	HOWELL MI, 48855	/ /	0.0000	N		0.00
		09/07/2021		N		26.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-719.100	UNIFORMS/CLOTHING ALLOWANCE	26.00

SPIRITOFLI	THE SPIRIT OF LIVINGSTON	08/12/2021	52417	FOA	LOGO PRINTED ON 4 2XL GREEN SHIRTS	
45474	3280 W GRAND RIVER	09/07/2021		N		56.00
04/19/2021	HOWELL MI, 48855	/ /	0.0000	N		0.00
		09/07/2021		N		56.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-719.100	UNIFORMS/CLOTHING ALLOWANCE	56.00

SPIRITOFLI	THE SPIRIT OF LIVINGSTON	08/12/2021	52783	FOA	FARMERS MKT T-SHIRTS	
45509	3280 W GRAND RIVER	09/07/2021		N		754.00
08/12/2021	HOWELL MI, 48855	/ /	0.0000	N		0.00
		09/07/2021		N		754.00

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
101-751-956.000	FARMERS MARKET	754.00
SPIRITOFLI	THE SPIRIT OF LIVINGSTON	08/23/2021 52837
45510	3280 W GRAND RIVER	09/07/2021
08/23/2021	HOWELL MI, 48855	/ / 0.0000
		09/07/2021

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-956.000	FARMERS MARKET	61.60
SPIRITOFLI	THE SPIRIT OF LIVINGSTON	08/23/2021 52838
45511	3280 W GRAND RIVER	09/07/2021
08/23/2021	HOWELL MI, 48855	/ / 0.0000
		09/07/2021

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-956.000	FARMERS MARKET	56.00
		VENDOR TOTAL: 979.60

TOSHIBA	TOSHIBA BUSINESS SOLUTIONS	08/25/2021 5598983	FOA	7/25 - 8/24/21 - ESTUDIO2830C - COLO	
45535	PO BOX 927	09/07/2021	N		40.38
08/25/2021	BUFFALO NY, 14240	/ / 0.0000	N		0.00
		09/07/2021	N		40.38

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-299-930.000	REPAIRS & MAINTENANCE	40.38
TOSHIBA	TOSHIBA BUSINESS SOLUTIONS	08/25/2021 5598984
45536	PO BOX 927	09/07/2021
08/25/2021	BUFFALO NY, 14240	/ / 0.0000
		09/07/2021

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-299-930.000	REPAIRS & MAINTENANCE	5.11
		VENDOR TOTAL: 45.49

USA	USA BLUE BOOK	08/12/2021 693661	FOA	INJECTION VALVE	
45478	P.O. BOX 9004	09/07/2021	N		352.29
08/12/2021	GURNEE IL, 60031-9004	/ / 0.0000	N		0.00
		09/07/2021	N		352.29

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

536-000-740.000	OPERATING SUPPLIES					352.29
USA	USA BLUE BOOK	08/17/2021	697804	FOA	INJECTION VALVE	
45497	P.O. BOX 9004	09/07/2021		N		66.57
08/17/2021	GURNEE IL, 60031-9004	/ /	0.0000	N		0.00
		09/07/2021		N		66.57

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-740.000	OPERATING SUPPLIES	66.57

VENDOR TOTAL: 418.86

SCADA	UTILITIES INSTRUMENTATION SERVICE	08/20/2021	530364511	FOA	ANNUAL CALIBRATIONS ON AIR COMPRESSO	
45515	2290 BISHOP CIRCLE EAST	09/07/2021		N		748.63
08/20/2021	DEXTER MI, 48130	/ /	0.0000	N		0.00
		09/07/2021		N		748.63

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-930.001	REPAIRS & MAINTENANCE SYSTEM	748.63

VENDOR TOTAL: 748.63

WATERTECH	WATER TECH	08/15/2021	51208	FOA	JULY 2021 ANALYSIS	
45496	718 S MICHIGAN	09/07/2021		N		994.00
08/15/2021	HOWELL MI, 48843	/ /	0.0000	N		0.00
		09/07/2021		N		994.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-740.000	OPERATING SUPPLIES	994.00

VENDOR TOTAL: 994.00

TOTAL - ALL VENDORS: 223,121.52

FUND TOTALS:

Fund 101 - GENERAL FUND	29,431.77
Fund 401 - CAPITAL PROJECTS FUND	189.99
Fund 536 - WATER SYSTEM FUND	5,561.02
Fund 539 - WATER REPLACEMENT FUND	553.06
Fund 590 - SEWER OPERATIONS & MAINTENANCE FUND	174,839.77
Fund 591 - LAKE TYRONE 2015 SEWER SAD	11,983.41
Fund 702 - TRUST & AGENCY - NEW	562.50

## Hartland Township Board of Trustees Meeting Agenda Memorandum

**Submitted By:** Susan Case, Finance Clerk

**Subject:** Approve Post Audit of Disbursements Between Board Meetings

**Date:** August 31, 2021

### 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 – \$16,729.46

August 31, 2021 Payroll - \$75,673.95

### Financial Impact

Is a Budget Amendment Required?  Yes  No

All expenses are covered under the adopted FY22 budget.

### Attachments

Post Audit Bills List 08.12.2021

Post Audit Bills List 08.19.2021

Post Audit Bills List 08.26.2021

Payroll for 08.31.2021

Check Date	Bank	Check #	Payee	Description	GL #	Amount
08/12/2021	FOA	41392	CONSUMERS ENERGY	STREET LIGHTS	101-448-921.000	137.11
		41392		UTILITIES - ELECTRIC	206-000-920.002	46.12
						<u>183.23</u>
			TOTAL - ALL FUNDS	TOTAL OF 1 CHECKS		183.23

--- GL TOTALS ---

101-448-921.000	STREET LIGHTS	137.11
206-000-920.002	UTILITIES - ELECTRIC	46.12
	TOTAL	183.23

Check Date	Bank	Check #	Payee	Description	GL #	Amount
08/19/2021	FOA	41437	CONSUMERS ENERGY	UTILITIES - GAS	101-265-920.001	17.23
		41437		UTILITIES - GAS	536-000-920.001	15.00
						32.23
08/19/2021	FOA	41438	DELTA DENTAL	ACCRUED DENTAL BENEFITS	001-000-257.101	149.01
		41438		EMPLOYMENT EXPENSE	101-192-716.000	58.56
		41438		EMPLOYMENT EXPENSE	101-209-716.000	55.30
		41438		EMPLOYMENT EXPENSE	101-215-716.000	84.58
		41438		EMPLOYMENT EXPENSE	101-253-716.000	110.60
		41438		EMPLOYMENT EXPENSE	101-400-716.000	156.47
		41438		EMPLOYMENT EXPENSE	101-441-716.000	101.17
		41438		EMPLOYMENT EXPENSE	536-000-716.000	29.28
						744.97
08/19/2021	FOA	41439	DTE ENERGY	UTILITIES - ELECTRIC	101-265-920.002	1,515.24
		41439		STREET LIGHTS	101-448-921.000	40.94
		41439		UTILITIES	101-567-920.000	16.45
		41439		UTILITIES - ELECTRIC	101-751-920.002	89.81
		41439		UTILITIES - ELECTRIC	536-000-920.002	3,742.20
						5,404.64
08/19/2021	FOA	41440	LIVINGSTON DAILY PRESS & ARGUS	PRINTING & PUBLICATIONS	101-215-900.000	50.00
08/19/2021	FOA	41441	PRIORITY HEALTH	ACCRUED MEDICAL BENEFITS	001-000-257.100	1,642.94
		41441		EMPLOYMENT EXPENSE	101-192-716.000	1,081.76
		41441		EMPLOYMENT EXPENSE	101-209-716.000	1,189.95
		41441		EMPLOYMENT EXPENSE	101-215-716.000	1,730.83
		41441		EMPLOYMENT EXPENSE	101-253-716.000	540.88
		41441		EMPLOYMENT EXPENSE	101-441-716.000	1,487.46
		41441		EMPLOYMENT EXPENSE	536-000-716.000	540.88
						8,214.70
TOTAL - ALL FUNDS				TOTAL OF 5 CHECKS		14,446.54

--- GL TOTALS ---

001-000-257.100	ACCRUED MEDICAL BENEFITS	1,642.94
001-000-257.101	ACCRUED DENTAL BENEFITS	149.01
101-192-716.000	EMPLOYMENT EXPENSE	1,140.32
101-209-716.000	EMPLOYMENT EXPENSE	1,245.25
101-215-716.000	EMPLOYMENT EXPENSE	1,815.41
101-215-900.000	PRINTING & PUBLICATIONS	50.00
101-253-716.000	EMPLOYMENT EXPENSE	651.48
101-265-920.001	UTILITIES - GAS	17.23
101-265-920.002	UTILITIES - ELECTRIC	1,515.24
101-400-716.000	EMPLOYMENT EXPENSE	156.47
101-441-716.000	EMPLOYMENT EXPENSE	1,588.63
101-448-921.000	STREET LIGHTS	40.94
101-567-920.000	UTILITIES	16.45
101-751-920.002	UTILITIES - ELECTRIC	89.81
536-000-716.000	EMPLOYMENT EXPENSE	570.16

Check Date	Bank	Check #	Payee	Description	GL #	Amount
536-000-920.001				UTILITIES - GAS		15.00
536-000-920.002				UTILITIES - ELECTRIC		3,742.20
				TOTAL		14,446.54



Check Date	Bank	Check #	Payee	Description	GL #	Amount
08/26/2021	FOA	41442	CONSUMERS ENERGY	UTILITIES - GAS	101-265-920.001	15.74
08/26/2021	FOA	41443	LOWES BUSINESS ACCT/SYNCB	REPAIRS & MAINTENANCE	101-265-930.000	27.80
		41443		REPAIRS & MAINTENANCE	101-751-930.000	67.36
		41443		OPERATING SUPPLIES	536-000-740.000	110.58
						205.74
08/26/2021	FOA	41444	MUTUAL OF OMAHA	ACCRUED STD/LTD BENEFITS	001-000-257.103	134.31
		41444		EMPLOYMENT EXPENSE	101-192-716.000	91.59
		41444		EMPLOYMENT EXPENSE	101-209-716.000	88.95
		41444		EMPLOYMENT EXPENSE	101-215-716.000	60.77
		41444		EMPLOYMENT EXPENSE	101-253-716.000	66.99
		41444		EMPLOYMENT EXPENSE	101-400-716.000	107.35
		41444		EMPLOYMENT EXPENSE	101-441-716.000	41.36
		41444		EMPLOYMENT EXPENSE	536-000-716.000	80.22
						671.54
08/26/2021	FOA	41445	VERIZON WIRELESS	TELEPHONE	101-265-851.000	567.77
		41445		CONTRACTED SERVICES & RENTALS	577-000-801.000	457.51
						1,025.28
08/26/2021	FOA	41446	VSP INSURANCE CO. (CT)	ACCRUED VISION BENEFITS	001-000-257.102	36.27
		41446		EMPLOYMENT EXPENSE	101-192-716.000	15.54
		41446		EMPLOYMENT EXPENSE	101-209-716.000	13.08
		41446		EMPLOYMENT EXPENSE	101-215-716.000	26.43
		41446		EMPLOYMENT EXPENSE	101-253-716.000	26.16
		41446		EMPLOYMENT EXPENSE	101-400-716.000	34.61
		41446		EMPLOYMENT EXPENSE	101-441-716.000	21.53
		41446		EMPLOYMENT EXPENSE	536-000-716.000	7.77
						181.39
TOTAL - ALL FUNDS				TOTAL OF 5 CHECKS		2,099.69

--- GL TOTALS ---

001-000-257.102	ACCRUED VISION BENEFITS	36.27
001-000-257.103	ACCRUED STD/LTD BENEFITS	134.31
101-192-716.000	EMPLOYMENT EXPENSE	107.13
101-209-716.000	EMPLOYMENT EXPENSE	102.03
101-215-716.000	EMPLOYMENT EXPENSE	87.20
101-253-716.000	EMPLOYMENT EXPENSE	93.15
101-265-851.000	TELEPHONE	567.77
101-265-920.001	UTILITIES - GAS	15.74
101-265-930.000	REPAIRS & MAINTENANCE	27.80
101-400-716.000	EMPLOYMENT EXPENSE	141.96
101-441-716.000	EMPLOYMENT EXPENSE	62.89
101-751-930.000	REPAIRS & MAINTENANCE	67.36

08/26/2021 05:31 PM  
User: SUSANC  
DB: Hartland

CHECK DISBURSEMENT REPORT FOR HARTLAND TOWNSHIP  
CHECK DATE FROM 08/26/2021 - 08/26/2021

Check Date	Bank	Check #	Payee	Description	GL #	Amount
536-000-716.000				EMPLOYMENT EXPENSE		87.99
536-000-740.000				OPERATING SUPPLIES		110.58
577-000-801.000				CONTRACTED SERVICES & RENTALS		457.51
				TOTAL		2,099.69

Check Register Report For Hartland Township  
For Check Dates 08/31/2021 to 08/31/2021

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
08/31/2021	FOA	DD7345	BAGDON, KELLY M	1,915.00	0.00	1,365.82	Cleared
08/31/2021	FOA	DD7346	BEAUDOIN, DIANA K	714.62	0.00	646.93	Cleared
08/31/2021	FOA	DD7347	BERNARDI, MELYNDA A	1,420.51	0.00	1,097.00	Cleared
08/31/2021	FOA	DD7348	BROOKS, TYLER J	1,821.77	0.00	1,303.92	Cleared
08/31/2021	FOA	DD7349	CASE, SUSAN E	1,630.80	0.00	1,085.39	Cleared
08/31/2021	FOA	DD7350	CIOFU, LARRY N	2,583.33	0.00	1,865.77	Cleared
08/31/2021	FOA	DD7351	COBB, SUSAN M	619.88	0.00	534.96	Cleared
08/31/2021	FOA	DD7352	DRYDEN-HOGAN, SUSAN A	3,388.82	0.00	2,414.30	Cleared
08/31/2021	FOA	EFT602	FEDERAL TAX DEPOSIT	12,009.22	12,009.22	0.00	Cleared
08/31/2021	FOA	DD7353	FOUNTAIN, WILLIAM J	2,583.33	0.00	2,161.31	Cleared
08/31/2021	FOA	DD7354	FOX, LAWRENCE E	428.25	0.00	377.29	Cleared
08/31/2021	FOA	DD7355	GERMANE, MATTHEW J	500.00	0.00	436.75	Cleared
08/31/2021	FOA	DD7356	GRISSIM, SUSAN L	180.00	0.00	166.23	Cleared
08/31/2021	FOA	DD7357	HEASLIP, JAMES B	2,979.50	0.00	1,771.93	Cleared
08/31/2021	FOA	DD7358	HORNING, KATHLEEN A	2,833.33	0.00	2,056.92	Cleared
08/31/2021	FOA	17047	ICMA VANTAGEPOINT TRANSFER AGENT	1,735.20	1,735.20	0.00	Open
08/31/2021	FOA	17048	ICMA VANTAGEPOINT TRANSFER AGENT	3,956.83	3,956.83	0.00	Open
08/31/2021	FOA	17049	ICMA VANTAGEPOINT TRANSFER AGENT	1,265.54	1,265.54	0.00	Open
08/31/2021	FOA	17050	ICMA VANTAGEPOINT TRANSFER AGENT	200.00	200.00	0.00	Open
08/31/2021	FOA	DD7359	JOHNSON, LISA	2,107.28	0.00	1,445.51	Cleared
08/31/2021	FOA	DD7360	KENDALL, ANTHONY S	29.20	0.00	26.97	Cleared
08/31/2021	FOA	DD7361	KOPCZYK, MARY ANN	424.88	0.00	374.32	Cleared
08/31/2021	FOA	DD7362	LANGER, TROY D	3,630.26	0.00	2,564.33	Cleared
08/31/2021	FOA	17043	LAROSE, MICHELLE M	142.50	125.54	0.00	Open
08/31/2021	FOA	DD7363	LUCE, MICHAEL T	3,250.00	0.00	2,386.86	Cleared
08/31/2021	FOA	17044	MCMULLEN, SUMMER L	680.00	575.14	0.00	Open
08/31/2021	FOA	EFT603	MI DEPT OF TREASURY	3,666.94	3,666.94	0.00	Cleared
08/31/2021	FOA	DD7364	MITCHELL, KYLE J	2,927.70	0.00	2,245.19	Cleared
08/31/2021	FOA	DD7365	MITCHELL, MICHAEL E	180.00	0.00	166.23	Cleared
08/31/2021	FOA	DD7366	MOCERI, VINCENT	320.00	0.00	295.52	Cleared
08/31/2021	FOA	DD7367	MORGANROTH, CAROL L	1,959.84	0.00	1,511.72	Cleared
08/31/2021	FOA	DD7368	MURPHY, THOMAS A	90.00	0.00	79.29	Cleared
08/31/2021	FOA	DD7369	O'CONNELL, DENISE	500.00	0.00	350.06	Cleared
08/31/2021	FOA	17045	PETRUCCI, JOSEPH M	500.00	416.56	0.00	Open

Check Register Report For Hartland Township  
For Check Dates 08/31/2021 to 08/31/2021

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
08/31/2021	FOA	DD7370	RUF, ANDREW J	690.00	0.00	591.17	Cleared
08/31/2021	FOA	DD7371	SALMON, ROBERT L	1,020.00	0.00	847.26	Cleared
08/31/2021	FOA	DD7372	SHOLLACK, DONNA M	2,023.73	0.00	1,534.87	Cleared
08/31/2021	FOA	DD7373	VERMILLION, KAREN L	1,630.22	0.00	1,204.17	Cleared
08/31/2021	FOA	17046	VOIGHT, KEITH R	63.00	55.50	0.00	Open
08/31/2021	FOA	DD7374	WEST, ROBERT M	4,258.33	0.00	2,554.84	Cleared
08/31/2021	FOA	DD7375	WYATT, MARTHA K	2,814.14	0.00	2,036.25	Cleared
<b>Totals:</b>							
		Number of Checks:	041	75,673.95	24,006.47	37,499.08	
		Total Physical Checks:	8				
		Total Check Stubs:	33				

## **Hartland Township Board of Trustees Meeting Agenda Memorandum**

**Submitted By:** Larry Ciofu, Clerk

**Subject:** 08-17-2021 Hartland Township Board Regular Meeting Minutes

**Date:** September 1, 2021

### **Recommended Action**

Move to approve the Hartland Township Board Regular Meeting minutes for August 17, 2021.

### **Discussion**

Draft minutes are attached for review.

### **Financial Impact**

None

### **Attachments**

8-15-2021 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 Germane, Trustee McMullen, Trustee O'Connell, Trustee Petrucci

ABSENT: None

Also present were Township Manager Robert West, Public Works Director Michael Luce, Planning Director Troy Langer, and Finance Director Susan Dryden-Hogan.

**4. Approval of the Agenda**

**Move to approve the agenda for the August 17, 2021, Hartland Township Board meeting as presented.**

Motion made by Trustee Petrucci, Seconded by Treasurer Horning.

Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Germane, Trustee McMullen, Trustee O'Connell, Trustee Petrucci

Voting Nay: None

**5. Call to the Public**

No one came forward.

**6. Approval of the Consent Agenda**

**Move to approve the consent agenda for the August 17, 2021, Hartland Township Board meeting as presented.**

Motion made by Trustee Germane. Seconded by Trustee O'Connell.

Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Germane, Trustee McMullen, Trustee O'Connell, Trustee Petrucci

Voting Nay: None

- a. Approve Post Audit of Disbursements Between Board Meetings
- b. Approve Payment of Bills
- c. 07-20-21 Hartland Township Board Regular Meeting Minutes
- d. Code Enforcement Budget Amendment (\$5,382.50)
- e. Approve Permit for Fireworks Display – Hartland High School

**7. Pending & New Business**

- a. Site Plan/PD Application #21-005 Redwood Living Planned Development (PD) – Preliminary Site Plan

## HARTLAND TOWNSHIP BOARD OF TRUSTEES REGULAR MEETING MINUTES

August 17, 2021 – 7:00 PM

Patricia Rakoci and Emily Englehart of Redwood Homes came forward. Planning Director Troy Langer gave an overview of the project and the process. Redwood is proposing a 148 unit apartment complex on the Hartland Glen Golf Course site. It would not consume the entire golf course site which is over 380 acres, they are only looking to occupy about 27 acres on the northern portion of that property. This is a Planned Development (PD) and the PD process generally has three steps to it. The first step is the conceptual review where the applicant presents a concept to the Planning Commission (PC) as well as to the Township Board to get feedback from both the PC and the Board and the applicant has done that. The next step is the Preliminary Review and that is a fairly detailed plan with architectural plans, lighting, and landscaping plans and these have been submitted to the PC. There is then a public hearing and the PC held the public hearing in June 2021. The PC did not take action at this public hearing and then brought the plan back in July 2021, when they recommended approval of the proposed project. The applicants are here now based on the recommendation from the PC with the preliminary plan. The next step for the applicant will be the final PD that will come before the PC, as well as the Township Board, assuming they get everything wrapped up at the preliminary stage. Trustee O'Connell inquired as to the future plans for the remaining acreage if this project is only 27 of the 380 acres. Director Langer stated that Redwood will only be using 27 acres. He stated the owner of the property has not submitted any proposed plans for the remaining property, but he has indicated that it would be his desire to have a golf course community on the property. The applicants then provided a brief overview of the apartment project stating there would be around 148 units in the development. They stated that they worked closely with the Planning department and the PC in the development of the site plan. They indicated they spent a lot of time on the look and feel of the plan regarding curved roads, staggering of buildings, placing the front porch of units on Hartland Glen Drive toward the road, and adding pathways throughout the development. They indicated improvements were made to the landscape plan and open space areas for passive recreation. They also indicated they were working with the Planning Department on PC recommendations for changes to the exterior of the units regarding siding, shingles, and stone. There will also be two fountains in the retention basin. Director Langer reviewed the resident's concerns from the public hearing regarding the distance from the development to residents west of the development and the concern of a resident on Cundy Rd. abutting the property. He stated additional screening will be provided by the applicant at this location. The PC also discussed the density of this project in that some percentage of bonus density would be required for this project. There were concerns of some PC members with regards to granting bonus density without changes to the landscaping, driveway width, and the siding issues. The applicant revised the plan to accommodate these items and it was recommended for approval by the PC at the second meeting in July. Trustee McMullen stated she was pleased with the additional landscape screening for the concerned residents on Cundy Road. Trustee Petrucci had a concern with parking spaces for guests to have a place to park. Director Troy Langer stated that the wider driveway will allow for some additional parking and there are a few extra spaces throughout the site. He stated that at the public hearing, the owner of the property offered his golf course clubhouse parking facility for overflow parking if needed. Director Langer stated there is no parking allowed in the street. Clerk Ciofu stated that he had the same issues with the parking but thought that people would still park on the street by pulling up onto the sidewalk area for a short period of time. Trustee Germane inquired as to the difference of open space versus usable open space. Director Langer stated there are open space areas that are not owned by the owner of the unit. Everything outside of the walls of the unit would fall into an open space category. There can be smaller landscaped areas that are in-between walkways or in-between driveways that will count as open space. Then there is another requirement for usable open space. These would be things like parks, pathways, benches where residents of developments can actually use versus just regular open space like the landscaped areas in between buildings that no one

HARTLAND TOWNSHIP BOARD OF TRUSTEES REGULAR MEETING MINUTES

August 17, 2021 – 7:00 PM

would use. Trustee Germane inquired as to the building on the southeast corner of the property and Director Langer stated that this was a sanitary pump station and there would need to be an easement dedicated for that. Trustee Germane also inquired as to the process for granting bonus density and Director Langer stated that density for a project is based on the future land use map designation. The PD process allows for a discretionary bonus density to be allowed by the PC and Board. Bonus density for this project was approved based on the changes the applicant made to the driveway width, landscaping, and siding materials. Supervisor Fountain thanked the applicant for all of their hard work in making changes to this project that were beneficial for our community.

**Move to approve the Preliminary Site Plan #21-005 as outlined in the Staff Memorandum, dated August 11, 2021.**

Roll Call Vote Taken

Motion made by Treasurer Horning, Seconded by Clerk Ciofu.

Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Germane, Trustee McMullen, Trustee O'Connell, Trustee Petrucci

Voting Nay: None Motion passes 7-0-0

b. Amendment to Sewer Bond Refunding Resolution R21-011

Finance Director Susan Dryden-Hogan was present and gave a brief overview of the Sanitary Refunding Bonds. This is an amendment to the Bond Resolution that was passed back in June 2021 for us to do the refunding. At that time we gave ourselves the option to either do a public sale or do a negotiated sale. We have made the determination we are going to do a negotiated sale. The legal counsel for the underwriter wants us to have this amendment done for the preliminary official statement which is basically the publication of how we will now sell the bonds. There is no additional cost to us, it does not change the timeline in which we are going to sell the bonds, and it is just a formality. Joe Colaianne of Clark Hill was present and stated that his firm represents Hartland Township in matters dealing with the bonds. Mr. Colaianne stated that there should be significant savings with refunding the bonds. Refunding is basically refunding current bonds that are able to be called at this time. There are usually call dates when you issue bonds over a period of time. These bonds have been issued previously and now, due to the rates that we see currently, refunding these bonds is going to result in significant savings. He stated in a negotiated sale, we usually look at potential banks that would want to purchase these bonds. In this case, from the financial advisor's perspective, utilization of an Underwriter will result in significant savings. In discussions with the Underwriter's counsel the idea was to clarify, in a resolution, the reference to the use of an Underwriter, rather than just banks. The Resolution before the Board is to clarify that an Underwriter is being used for this sale.

**Move to approve the Amending Bond Resolution as attached for the 2021 Sanitary Sewer Refunding Bonds, Series 2021.**

Roll call vote taken

Motion made by Trustee Germane, Seconded by Trustee Petrucci.

Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Germane, Trustee McMullen, Trustee O'Connell, Trustee Petrucci

Voting Nay: None Motion passes 7-0-0

c. Hartland Woods Public Road SAD - Resolution of Intent

Public Works Director Michael Luce gave a brief overview of the Resolution of Intent for Hartland Woods to establish a special assessment for their roads. Hartland Township was approached by multiple residents in Hartland Woods that they would like to have their roads resurfaced. A resident went out and initiated a petition, and around 82% of that subdivision came



HARTLAND TOWNSHIP BOARD OF TRUSTEES REGULAR MEETING MINUTES

August 17, 2021 – 7:00 PM

back in favor of repaving of the roads. The Resolution of Intent is just to establish the intent to do a special assessment. There will be four separate meetings with two public hearings in this process. Manager West stated that this is the first of four resolutions that will come before the Board along with the two public hearings that will be held. He stated that this is the third attempt to get this project off the ground and the first time they have been able to collect enough signatures in support. This initiative dates back to around 2014, when the first petitions went out and they were unsuccessful at that time. The second attempt was impacted and stopped because of COVID situation. Hartland Township will basically act as the fiduciary in this process and will manage the project to a degree. These are public roads, and the work will be done, contracted, and scoped by the Livingston County Road Commission (LCRC). Manager West stated that the LCRC is contributing to the cost as they are paying for all of the engineering and project management. At this point, he is recommending exploring a bonding for this project given that the \$639,325 impact to our capital fund balance would bring it to a significantly low level. Bonding costs have been included in this price and this will be a 2022 construction project. He stated that based on the bids that LCRC is receiving we may actually see a slight savings on this project as these numbers are actually a little bit higher than what the LCRC is seeing for 2022 projects at this time. There is very aggressive bidding on this, and this project may start at the end of the next school year to avoid impacting school busses on the road. Treasurer Horning stated that this is her subdivision, and she will abstain from voting to be fair, but commended the work of Katie Pilon in the petition drive. Treasurer Horning inquired as to the previous discussions we had regarding using General Funds for this project. Manager West reported that this would be more than half of the funds balance in the General Funds account and during those previous discussions the project cost estimates were lower, and the fund balance was higher. He stated we could go either way on funding and we would be monitoring this situation prior to making the first payment around the fall of next year. Treasurer Horning also inquired as to the Resolution language that there would be no formal drain improvements even though this is a concern of the residents. She stated there has been no maintenance since 1996 and there has been a buildup of a lip that holds all the water on the road. Manager West stated that the LCRC has requested this language be included in all of our road projects because they are not allowed to go outside the right of way. Formal drainage improvements are generally drain improvements that are eligible to establish a drainage district to the Livingston County Drain Commission. This usually gets into private property issues and there should not be any expectations for this project that they will be going into resident's yards to improve the drainage through the whole neighborhood. The LCRC is aware of the drainage issues with the road and will inherently improve any drainage associated with the roadways and the road surface as well as any ditching within the right of way. Trustee Germane stated that the roads have been poor since the beginning, and it has been exasperated through the years with poor maintenance and he inquired as to whether spending a little more to have these improvements engineered would be beneficial. A brief discussion was held on engineering and the costs and Manager West will discuss this with the LCRC to try and include the engineering as a specific optional line item in the cost estimates.

**Move to approve the Resolution of Intent for Hartland Woods Road Improvements SAD.**

Motion made by Clerk Ciofu, Seconded by Trustee Petrucci. Roll call vote taken

Voting Yea: Supervisor Fountain, Clerk Ciofu, Trustee Germane, Trustee McMullen, Trustee O'Connell, Trustee Petrucci

Voting Nay: None

Abstained: Treasurer Horning Motion passes 6-0-1

# HARTLAND TOWNSHIP BOARD OF TRUSTEES REGULAR MEETING MINUTES

August 17, 2021 – 7:00 PM

## d. Settlers Park Sealcoating

Director Luce gave a brief overview of Settler’s Park pathways sealcoating proposal including the condition of the paths and the current preventative maintenance processes in place. He stated he reached out to multiple communities and received pricing from various companies between six cents to fourteen cents per square foot. He contacted three companies with our project and only received one response at ten cents per square foot. There is limited available companies that can get this done before snowfall this year, and the only response came from Preiss Companies who we have dealt with in the past for sealcoating and they have done a very good job for us. This project will entail trimming the edges of the pathway, blowing away the debris and then sealcoating, for all of the pathways in Settler’s Park. Manager West stated that the cost is related to quantity of pathways and the scope of the work. Trustee McMullen inquired as to the how they would fill in the cracks as stated in the memo. Director Luce stated that this was not a crack sealing project, but a sealcoating project. Manager West stated we are very proactive in the hot tar crack sealing as once water gets under the path significant problems will occur.

**Move to approve the sealcoating of the Settlers Park pathway and the attached contract with Preiss Companies for an amount not to exceed \$48,000.**

Motion made by Trustee Germane, Seconded by Trustee O’Connell.

Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Germane, Trustee McMullen, Trustee O’Connell, Trustee Petrucci

Voting Nay: None

## 10. Board Reports

Trustee O’Connell – no report.

Trustee McMullen – no report.

Trustee Petrucci – reported that the Hartland-Deerfield Fire Authority received a \$22,265 grant from Firehouse Subs to purchase eight sets of bunker gear, which are the outfits they wear in going into a fire.

Clerk Ciofu – no report.

Treasurer Horning – Stated that the Farmer’s Market has sold out most every booth for the whole summer, the Senior Center provides music every week, and it has been nice to see Board members in attendance and participating in the event. It is held every Saturday from 9am to 2pm through mid-October and she stated the corn came in last week but it sells out early.

Trustee Germane – Reported that there has been a remediation system for sulfolane operating in the township for a little over three years now. It had been shut down for monitoring purposes for about the last six months, but there is one well that the concentrations are not dropping. The remediation system has been restarted and will likely remain in operation for the remainder of the year to try and get this project closed.

Supervisor Fountain – no report.

[BRIEF RECESS]

## 10. Manager’s Report

Manager West stated that we will be updating the Board photographs for our website at the next meeting so formal or semi-formal attire is required. The Partners in Progress meeting will be held

HARTLAND TOWNSHIP BOARD OF TRUSTEES REGULAR MEETING MINUTES

August 17, 2021 – 7:00 PM

on August 25, 2021, at the Settler’s Park Pavilion at 6:30pm. Manager West stated that he had the attorneys teleconference scheduled for this time so he would finish his Manager’s Report after the closed session.

11. Information / Discussion

- a. Closed Session: To review the written legal opinion of the Township Attorney, subject to attorney-client privilege, in accordance with the Open Meetings Act, MCL 15.268(e)

**Move to go into closed session to review the written legal opinion of the Township Attorney, subject to attorney-client privilege, regarding Clyde Land/Hartland Glen and Mayberry Homes in accordance with the Open Meetings Act, MCL15.268(e) and to include Finance Director Susan-Dryden Hogan.**

Motion made by Treasurer Horning, Seconded by Trustee O’Connell. Roll call vote taken  
Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Germane,  
Trustee McMullen, Trustee O’Connell, Trustee Petrucci  
Voting Nay: None Motion passes 7-0-0

Board is in closed session at 8:03 p.m.

Board came out of closed session at 9:16 p.m.

10. Manager’s Report (continued)

Manager West led a brief discussion regarding the motorcycle noise complaint. Discussion was held on decibel levels, measurement of decibel levels, calculation of excessive decibels levels, property owners within one quarter mile, number of complaints, the property owner’s measures to control sound and dust, and the discussions of Manager West and Supervisor Fountain with the main complainant. Supervisor Fountain spoke with the complainant about meeting with his neighbor and discussing the situation. Trustee McMullen stated she lives very close to the complainant, and she stated she can hear the noise, but it is not that loud. Manager West will put together a list of all the steps the Township has taken to research and resolve the issue and will provide this to the complainant.

12. Adjournment

**Move to adjourn the meeting at 9:25 p.m.**

Motion made by Trustee Petrucci, Seconded by Trustee McMullen.  
Voting Yea: Supervisor Fountain, Clerk Ciofu, Treasurer Horning, Trustee Germane,  
Trustee McMullen, Trustee O’Connell, Trustee Petrucci  
Voting Nay: None

## **Hartland Township Board of Trustees Meeting Agenda Memorandum**

**Submitted By:** Larry Ciofu, Clerk

**Subject:** 08-17-2021 Hartland Township Board Closed Session Meeting Minutes

**Date:** September 1, 2021

### **Recommended Action**

Move to approve the Hartland Township Board Closed Session Meeting minutes for August 17, 2021.

### **Discussion**

Draft minutes are available in Clerk's Office for review.

### **Financial Impact**

None

### **Attachments**

None

# Hartland Township Board of Trustees Meeting Agenda Memorandum

**Submitted By:** Troy Langer, Planning Director

**Subject:** Ratify Hiring of Dan Loftus as Code Enforcement Officer (\$20.00/hour), 09/09/2021 or After

**Date:** August 31, 2021

## Recommended Action

**Move to ratify the hiring of Dan Loftus as Code Enforcement Officer, starting on September 8, 2021, or after at an hourly rate of \$20.00 and 16 hours per week.**

## Discussion

In September of 2020, the Hartland Township code enforcement officer, Bill, resigned. When proceeding with the notice for the replacement of the position, the Township had internal discussions about hiring 2 part time code enforcement officers or increasing the hours for a single code enforcement officer. Although there were good points for doing either, it was decided to just hire a single part time code enforcement officer. The hours would be increased from 16 hours a week to 24 hours per week. Essentially, this would be 3 days a week, with each day being 8 hours.

In November of 2020, Hartland Township hired a part time code enforcement officer, Vince. Unfortunately, with everything going on in 2020, Vince couldn't start until January of 2021.

A couple of months into work, Vince suffered a health-related injury and need to be off work for an extended period. As a result, the Township brought in another part time person, Steve, to assist with code enforcement matters. During the summer of 2021, the Vince was able to return to work and for a period Hartland Township had 2 part time code enforcement officers, being both Vince and Steve. It was during this interim period that we were able to see how successful this could be to have 2 part time code enforcement officers. Ultimately, Steve resigned to accept a new position, leaving us with a single part time code enforcement officer, Vince. Shortly thereafter, Vince suffered another health-related injury. Vince was out for a period, but can-do limited office work, but is not recovered enough to drive.

As a result, when Dan is brought on, Vince will not return to work until he has clearance from his medical doctor. When Vince does have medical clearance, the goal is to have 2 part time code enforcement officers, with both officers working 2 days a week, with each day being 8 hours.

If Vince is not able to return to work, it is anticipated that we would hire a second code enforcement officer or adjust Dan's hours to 3 days a week.

## Financial Impact

All funds for this fiscal year are covered, as the position has been somewhat vacant or with reduced hours and a budget amendment was done at the August 17, 2021, Township Board meeting.

## Attachments:

1. Dan Loftus Resume

# Daniel M. Loftus

## Summary

Employment desired with a progressive organization where I can put to use the knowledge I have acquired in the criminal justice and information technology fields and demonstrate my human relation skills and abilities in management, organization, negotiations and information technology.

## Professional experience

1979-2006 City of Livonia Police Department Livonia, MI

### Senior Police Sergeant

27 years law enforcement experience including Patrol Division, Detective Bureau, Narcotics Bureau, and SWAT Team Sniper. Officer in charge of Patrol Division, Juvenile and Computer Services Bureaus. Investigations include homicides, arson, gangs, narcotics and computer crimes as well as internal affairs. Retired.

2006-2018 City of Livonia Police Department Livonia, MI

### Systems Analyst II

Administer Police and Fire Department IT infrastructure, including in car video, computer network, body cams, 911 system, phone recording system, web site and social media accounts and covert surveillance technologies. Local Area Security Officer and 911 Infrastructure administrator. Retired.

2021 Threat Tec Corp. Hampton, VA.

### Contract Employee

Provide active role in development of U.S. Department of Defense project applications. Ongoing.

## Education

1979-1983 Schoolcraft College Livonia, MI

### Associates- Criminal Justice

1987-1991 Madonna University Livonia, MI

### Bachelors- Criminal Justice

## References

Available upon request.

## Former Professional Associations

Down River Mutual Aid Task Force, National Emergency Number Association , Michigan Communications Directors Association , Association of Public Communication Officials , FBI Infraguard, Juvenile Officers Association, D.A.R.E. Officers Association (Founding Member), Michigan Tactical Officers Association.

## Hartland Township Board of Trustees Meeting Agenda Memorandum

**Submitted By:** Susan Dryden-Hogan, Finance Director

**Subject:** Fiscal Year 2020 - 2021 Audit Presentation

**Date:** August 31, 2021

### Recommended Action

Move to accept the Audit Report from Pfeffer, Hanniford & Palka, CPA for the Fiscal Year 2020 - 2021

### Discussion

Attached is the Fiscal Year 2021 audit report, including the audit presentation and management letter, prepared by PHP, CPAs. John Pfeffer will be reviewing the results of the audit and financial position of the Township during the meeting.

### Financial Impact

Is a Budget Amendment Required?     Yes     No

### Attachments

Audit Presentation

Management letter

Audited financial statements

# Hartland Township

Audit Presentation

March 31, 2021

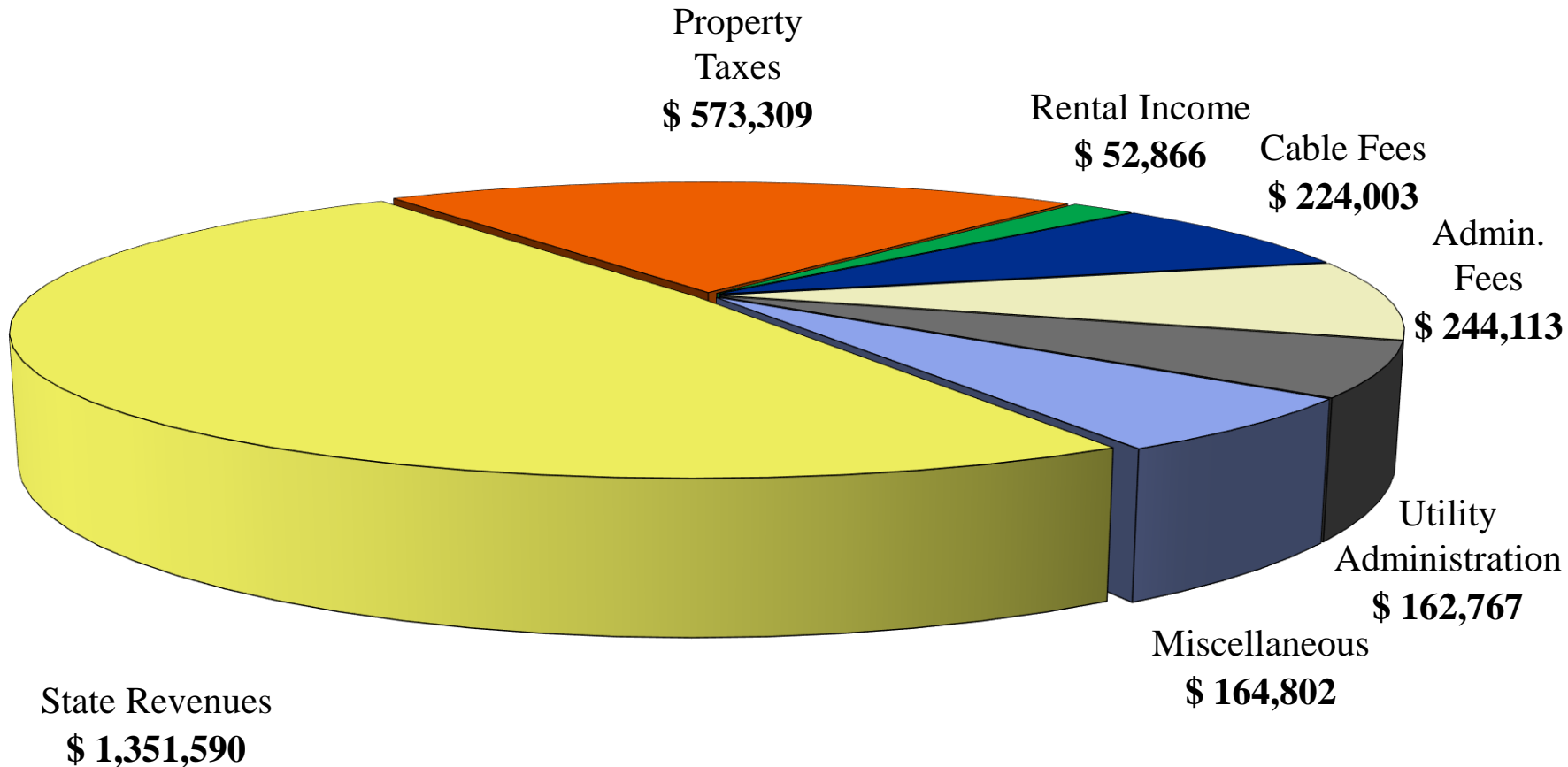


PFEFFER, HANNIFORD & PALKA  
Certified Public Accountants

BRIGHTON, MICHIGAN



**Hartland Township**  
**General Fund Revenues – Pre GASB 54**  
**For The Year Ended March 31, 2021**

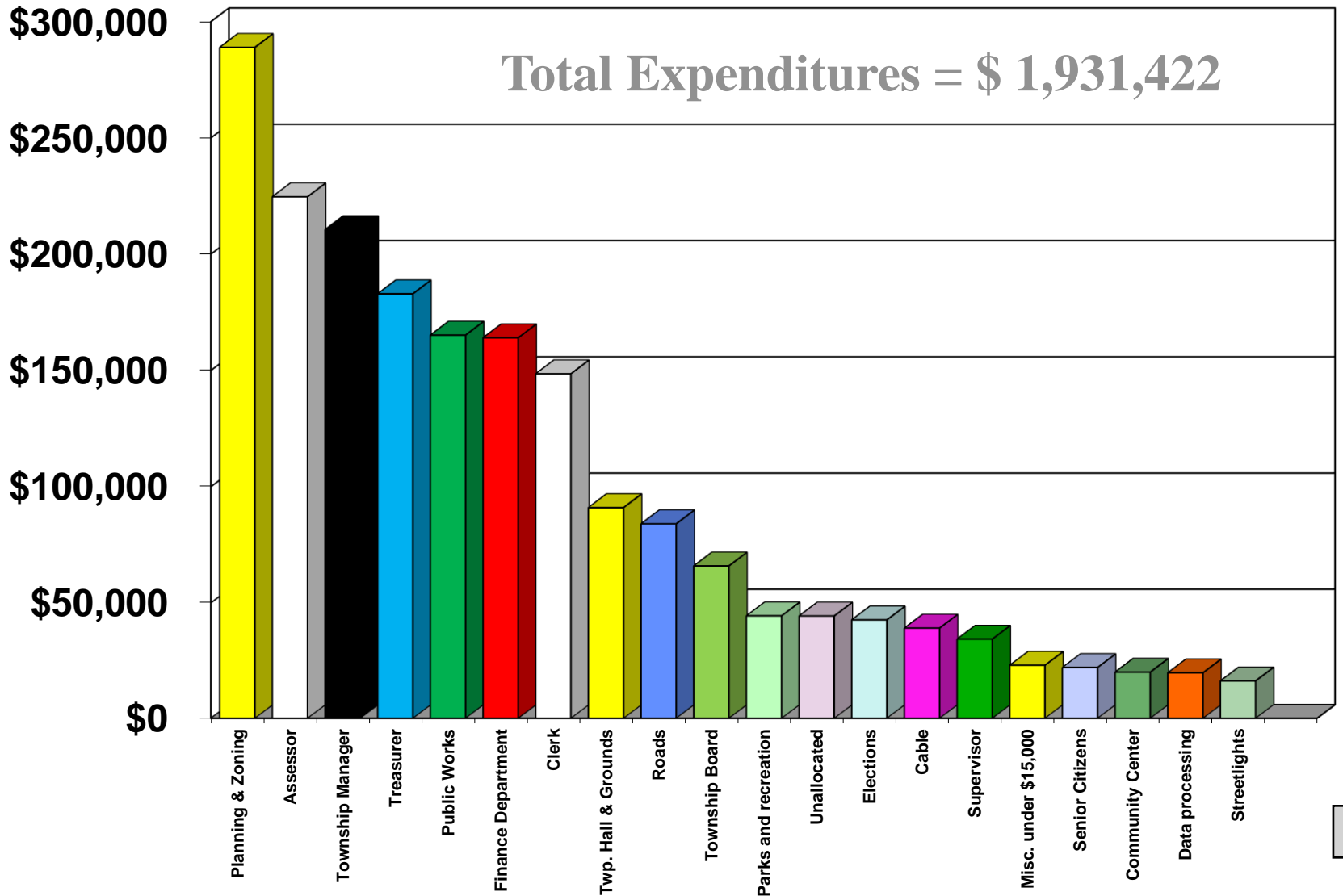


**Total Revenues \$ 2,773,450**

# Hartland Township

## General Fund Expenditures – Pre GASB 54

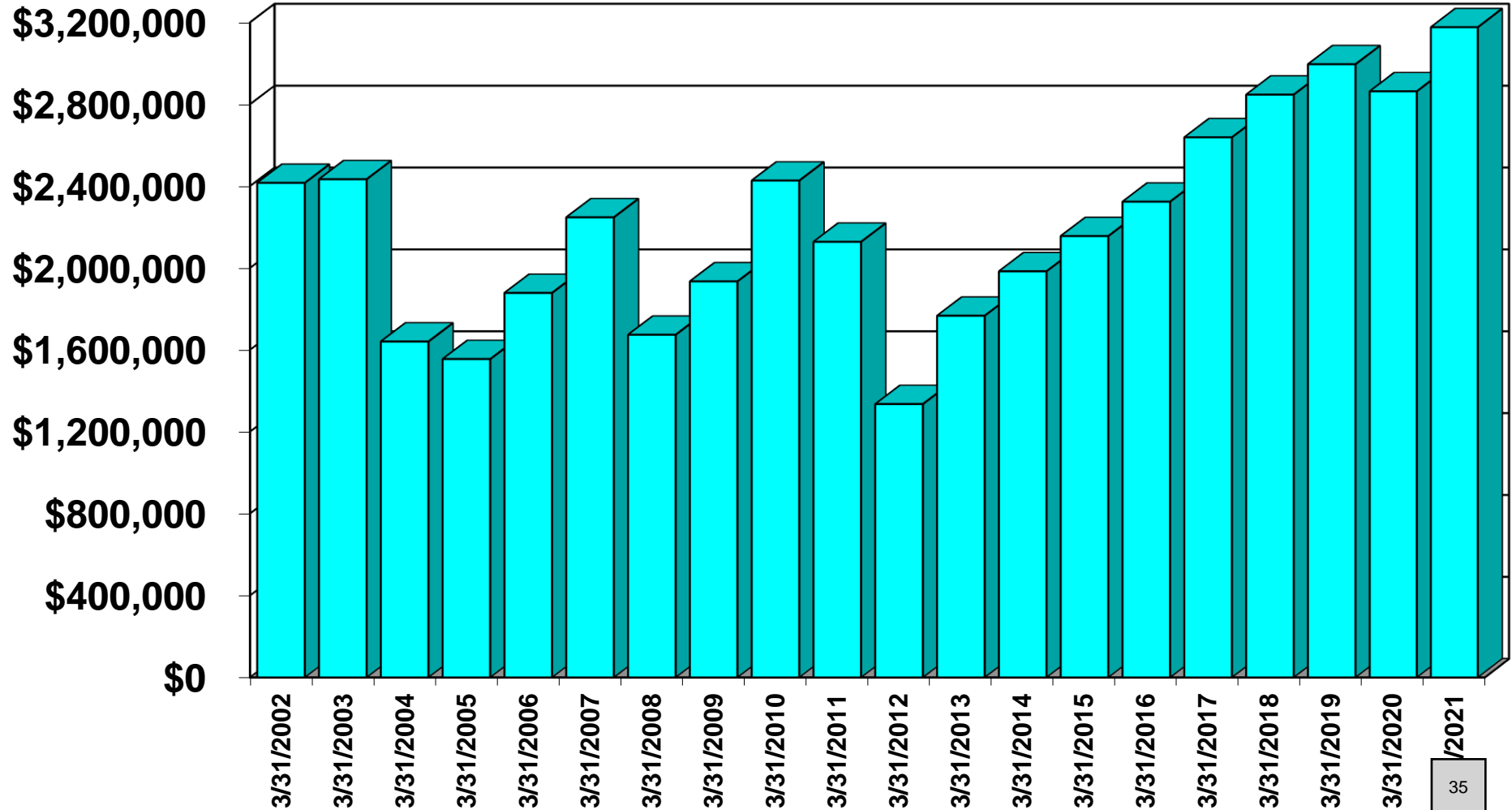
### For The Year Ended March 31, 2021



# Hartland Township

## General Fund - Fund Balance – Pre GASB 54

### March 31, 2002-2021





**PFEFFER ■ HANNIFORD ■ PALKA**  
*Certified Public Accountants*

**John M. Pfeffer, C.P.A.**  
**Patrick M. Hanniford, C.P.A.**  
**Kenneth J. Palka, C.P.A.**

*Members:*  
*AICPA Private Practice Companies Section*  
*MACPA*

**225 E. Grand River - Suite 104**  
**Brighton, Michigan 48116-1575**  
**(810) 229-5550**  
**FAX (810) 229-5578**

September 7, 2021

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, 2021, 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

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**Report on Audit of Financial Statements**

**For the Year Ended March 31, 2021**

**HARTLAND TOWNSHIP**

**TOWNSHIP OFFICIALS**

Supervisor - William Fountain  
Clerk - Larry Ciofu  
Treasurer - Kathleen Horning

**TOWNSHIP BOARD**

Larry Ciofu  
William Fountain  
Matthew Germane  
Kathleen Horning  
Summer McMullen  
Denise O'Connell  
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 7, 2021

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, 2021, 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, 2021, 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, 2021**

---

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, 2021. 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 \$38,766,059. This is a \$1,309,753 increase over last year’s net position of \$37,456,306.

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

**Summary of Net Position**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Totals</b>	
	<b>3/31/2021</b>	<b>3/31/2020</b>	<b>3/31/2021</b>	<b>3/31/2020</b>	<b>3/31/2021</b>	<b>3/31/2020</b>
<b>ASSETS</b>						
Current and other assets	\$ 12,286,035	\$ 11,756,557	\$ 17,434,878	\$ 18,538,673	\$ 29,720,913	\$ 30,295,230
Capital assets	8,785,546	8,773,326	21,393,001	21,806,846	30,178,547	30,580,172
<b>Total assets</b>	<b>21,071,581</b>	<b>20,529,883</b>	<b>38,827,879</b>	<b>40,345,519</b>	<b>59,899,460</b>	<b>60,875,402</b>
<b>LIABILITIES</b>						
Other liabilities	120,526	547,752	1,266,320	1,192,001	1,386,846	1,739,753
Long-term liabilities	5,332,882	5,790,000	14,413,673	15,889,343	19,746,555	21,679,343
<b>Total liabilities</b>	<b>5,453,408</b>	<b>6,337,752</b>	<b>15,679,993</b>	<b>17,081,344</b>	<b>21,133,401</b>	<b>23,419,096</b>
<b>NET POSITION</b>						
Net investment in capital assets	8,785,546	8,773,326	7,938,001	6,931,846	16,723,547	15,705,172
Restricted	3,586,450	3,090,665			3,586,450	3,090,665
Unrestricted	3,246,177	2,328,140	15,209,885	16,332,329	18,456,062	18,660,469
<b>Total net position</b>	<b>\$ 15,618,173</b>	<b>\$ 14,192,131</b>	<b>\$ 23,147,886</b>	<b>\$ 23,264,175</b>	<b>\$ 38,766,059</b>	<b>\$ 37,456,306</b>

**Summary of Changes in Activities**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Totals</b>	
	<b>3/31/2021</b>	<b>3/31/2020</b>	<b>3/31/2021</b>	<b>3/31/2020</b>	<b>3/31/2021</b>	<b>3/31/2020</b>
<b>REVENUES</b>						
Program revenues						
Charges for services	\$ 480,658	\$ 447,093	\$ 3,439,974	\$ 3,322,012	\$ 3,920,632	\$ 3,769,105
Capital contributions			53,502	371,649	53,502	371,649
General revenues						
State revenues	1,358,146	1,375,368			1,358,146	1,375,368
Property taxes	2,996,333	2,848,907			2,996,333	2,848,907
Interest and rent	196,841	231,113	212,532	298,589	409,373	529,702
Other	605,729	696,376	52,318	9,388	658,047	705,764
<b>Total revenues</b>	<b>5,637,707</b>	<b>5,598,857</b>	<b>3,758,326</b>	<b>4,001,638</b>	<b>9,396,033</b>	<b>9,600,495</b>
<b>EXPENSES</b>						
General government	1,849,959	2,068,351			1,849,959	2,068,351
Public safety	1,295,952	1,314,798			1,295,952	1,314,798
Parks and recreation	279,048	283,210			279,048	283,210
Public works	562,980	639,025			562,980	639,025
Community development	42,000	42,000			42,000	42,000
Cemetery	26,630	33,242			26,630	33,242
Interest on governmental long-term debt	155,096	320,065			155,096	320,065
Water system			816,183	673,220	816,183	673,220
Sewer system			3,058,432	3,014,450	3,058,432	3,014,450
<b>Total expenses</b>	<b>4,211,665</b>	<b>4,700,691</b>	<b>3,874,615</b>	<b>3,687,670</b>	<b>8,086,280</b>	<b>8,388,361</b>
<b>Change in net position</b>	<b>1,426,042</b>	<b>898,166</b>	<b>(116,289)</b>	<b>313,968</b>	<b>1,309,753</b>	<b>1,212,134</b>
<b>Beginning net position</b>	<b>14,192,131</b>	<b>13,293,965</b>	<b>23,264,175</b>	<b>22,950,207</b>	<b>37,456,306</b>	<b>36,244,172</b>
<b>Ending net position</b>	<b>\$ 15,618,173</b>	<b>\$ 14,192,131</b>	<b>\$ 23,147,886</b>	<b>\$ 23,264,175</b>	<b>\$ 38,766,059</b>	<b>\$ 37,456,306</b>



## **Financial Analysis of the Township's Funds**

The Township has four major governmental funds for the year ended March 31, 2021. 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 \$560,772, primarily due to delayed spending on capital projects resulting from the impact of the COVID-19 pandemic. Property tax revenues and State Shared Revenue remained strong and were not adversely affected by the pandemic.
- The Municipal Street Fund increase by \$401,386. This fund is supported by a 10-year millage, which expires in 2024. All major construction projects were completed within the first three years. The remaining seven years included additional repairs and maintenance. Due to the pandemic, all road repairs and maintenance projects were delayed, but are budgeted to move forward in fiscal years 2022 and 2023.
- The Fire Operating fund increased \$82,320, which was expected in the amended budget. Annual support for the Hartland Deerfield Fire Authority comes from a 10-year millage, which expires in 2021. However, a new millage 5-year of 2.06, expiring in 2025, was approved by the voters in November 2020. The Township Board has vacated the old 10-year millage.
- The M-59/Hartland Road Debt Service Fund increased by \$19,850, due to early payoffs of special assessments. A 2019 bond refunding resulted in interest savings to the assessed parcels and is accounted for in the budget.

The Township has two major business-type funds for the year ended March 31, 2021. These funds are the Water System Fund and the Sewage Disposal System Fund.

- The Water System Fund's net position decreased by \$115,763, which was slightly less than budgeted. Water Operations continues to perform well due to planned annual rate increases, as well as residential water usage was higher due to remote work. The Water Repair & Replacement fund had no significant revenues from connection fees, which is mainly attributable to the pandemic and the main source of the decrease.
- The Sewage Disposal System Fund decreased its net position by \$526, which was better than expected in the amended budget. Similar to the Water System Fund, connection revenues were much lower than budget, however, this was offset by lower-than-expected expenses. Commercial sewage usage was down due to pandemic closures.

## **General Fund Budgetary Highlights**

The General Fund's budget was adopted prior to the start of the fiscal year ended March 31, 2021. 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 Streetlights and Drains activity.

The Township received \$13,438 of CARES Grant monies. These funds were used to provide protective health measures to increase the safety of the public and employees from the COVID-19 pandemic.

## **Capital Asset and Debt Administration**

### *Governmental Funds*

The Township acquired \$439,744 of capital assets during the year. Additional land for Settlers Park was purchased for \$132,223 and sidewalk easements of \$15,227. The Spranger Field Improvements and Playground projects were completed in the current year, with the final total cost of \$221,710 for both. The Township-owned Fire Station 61 received a new roof for a cost \$48,950. And late in the fiscal year, the Township began a new sidewalk project called the M-59 Safety Path, incurring \$40,069. This project is expected to cost \$354,000 and will be completed by the end of Fall 2021.

The township disposed of two fully depreciated assets during the year, which cost a total of \$26,125 when they were purchased.

The Township made bond principal payments of \$870,000 during the fiscal year, bringing the total governmental debt balance to \$4,920,000 for the year end March 31, 2021. The Township did not issue any new debt during the fiscal year.

### *Business-Type Funds*

The Township has two business-type funds – Water Fund and Sewer Fund. The Water Fund acquired \$275,274 in new capital assets during the year. The Water System completed the construction on the booster station, totaling \$13,128 in costs. At year end, the Water System had construction in progress of \$329,101 for a water main extension. The Sewer System purchased \$15,761 in land.

No business-type assets were sold or disposed of during the fiscal year.

The Township issued no new business-type fund bonds during the fiscal year. Principal paid on outstanding bonds totaled \$1,475,670, with a total of \$14,413,673 of principal outstanding for the year ended March 31, 2021.

### **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.

The COVID-19 pandemic impacted many sectors of the economy, with a decline of growth and an increase in the unemployment rate. Hartland Township weathered this storm in 2020/2021 by postponing several capital projects, limiting temporary layoffs to part-time field employees. All budgeted positions are filled with regular in-office work schedules and budgeted projects are moving forward into the new fiscal year.

While the duration and long-term impact of COVID-19 remains unclear, the Township has taken successful measures to continue operations with few interruptions.

During the fiscal year ending March 31, 2022, the Township expects to issue refunding bonds of approximately \$5,500,000 for the Sewer Fund, resulting in interest savings over \$1,000,000 and explore additional road projects funded through special assessment districts.

### **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](http://www.hartlandtwp.com).

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

HARTLAND TOWNSHIP

STATEMENT OF NET POSITION  
MARCH 31, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current assets			
Cash and investments	\$ 8,428,768	\$ 8,523,627	\$ 16,952,395
Cash and investments - restricted		2,831,474	2,831,474
Receivables			
Taxes	104,770		104,770
State shared revenues	229,252		229,252
Special assessments	3,394,384	4,793,722	8,188,106
Connection fees		301,632	301,632
Accounts	79,570	884,030	963,600
Interest	489	17,979	18,468
Prepaid items	1,888	14,967	16,855
Intergovernmental	(3,552)	3,552	
Bond discount - net of amortization	50,466	63,895	114,361
Non-current assets			
Capital assets			
Non-depreciable	2,522,476	655,942	3,178,418
Depreciable - net of accumulated depreciation	6,263,070	20,737,059	27,000,129
<b>Total assets</b>	<b>21,071,581</b>	<b>38,827,879</b>	<b>59,899,460</b>
<b>LIABILITIES</b>			
Current liabilities			
Accounts payable	187,969	880,646	1,068,615
Accrued wages/taxes	70,792		70,792
Accrued interest payable		111,104	111,104
Unearned revenue	85,906		85,906
Compliance reserve	50,429		50,429
Long term liabilities			
Bond premium - net of amortization	138,312	274,570	412,882
Other due within one year	870,000	1,433,600	2,303,600
Other due in more than one year	4,050,000	12,980,073	17,030,073
<b>Total liabilities</b>	<b>5,453,408</b>	<b>15,679,993</b>	<b>21,133,401</b>
<b>NET POSITION</b>			
Net investment in capital assets	8,785,546	7,938,001	16,723,547
Restricted	3,586,450		3,586,450
Unrestricted	3,246,177	15,209,885	18,456,062
<b>Total net position</b>	<b>\$ 15,618,173</b>	<b>\$ 23,147,886</b>	<b>\$ 38,766,059</b>

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

**HARTLAND TOWNSHIP**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED MARCH 31, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenue and Changes in Net Assets</u>		
		<u>Charges for Services</u>	<u>Capital Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Governmental activities:</b>						
General government	\$ (1,849,959)	\$ 477,148	\$	\$ (1,372,811)	\$	\$ (1,372,811)
Parks and recreation	(279,048)			(279,048)		(279,048)
Police protection	(6,318)			(6,318)		(6,318)
Fire protection	(1,289,634)			(1,289,634)		(1,289,634)
Cemetery	(26,630)	3,510		(23,120)		(23,120)
Public works	(562,980)			(562,980)		(562,980)
Community development	(42,000)			(42,000)		(42,000)
Interest on long-term debt	(155,096)			(155,096)		(155,096)
<b>Total governmental activities</b>	<b>(4,211,665)</b>	<b>480,658</b>		<b>(3,731,007)</b>		<b>(3,731,007)</b>
<b>Business-type activities:</b>						
Water system	(816,183)	629,168			(187,015)	(187,015)
Sewer system	(3,058,432)	2,810,806	53,502		(194,124)	(194,124)
<b>Total business-type activities</b>	<b>(3,874,615)</b>	<b>3,439,974</b>	<b>53,502</b>		<b>(381,139)</b>	<b>(381,139)</b>
<b>Total</b>	<b>\$ (8,086,280)</b>	<b>\$ 3,920,632</b>	<b>\$ 53,502</b>	<b>(3,731,007)</b>	<b>(381,139)</b>	<b>(4,112,146)</b>
<b>General revenues and transfers</b>						
Property taxes				2,996,333		2,996,333
State shared revenues				1,358,146		1,358,146
Licenses and permits				344,201		344,201
Grants				13,438		13,438
New special assessment levied				165,843		165,843
Interest and rents				196,841	212,532	409,373
Other income				82,247	52,318	134,565
<b>Total general revenues</b>				<b>5,157,049</b>	<b>264,850</b>	<b>5,421,899</b>
<b>Changes in net position</b>				<b>1,426,042</b>	<b>(116,289)</b>	<b>1,309,753</b>
<b>Net position, April 1, 2020</b>				<b>14,192,131</b>	<b>23,264,175</b>	<b>37,456,306</b>
<b>Net position, March 31, 2021</b>				<b>\$ 15,618,173</b>	<b>\$ 23,147,886</b>	<b>\$ 38,766,059</b>

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, 2021**

	<u>General Fund</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>
<b>ASSETS</b>						
Cash and investments	\$ 4,006,586	\$ 2,027,323	\$ 1,331,994	\$ 417,681	\$ 645,184	\$ 8,428,768
Receivables						
Taxes	24,546	35,552	44,672			104,770
State shared revenues	229,252					229,252
Special assessments	2,003			2,790,345	602,036	3,394,384
Accounts	56,589				22,500	79,089
Interest	489					489
Due from other funds	88,298					88,298
Prepaid expenditures	1,888					1,888
<b>Total assets</b>	<u>\$ 4,409,651</u>	<u>\$ 2,062,875</u>	<u>\$ 1,376,666</u>	<u>\$ 3,208,026</u>	<u>\$ 1,269,720</u>	<u>\$ 12,326,938</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 33,283	\$ 73,466	\$ 4,273		\$ 10,505	\$ 121,527
Accrued wages and absences	70,792					70,792
Compliance reserves	50,429					50,429
Unearned revenue	85,906					85,906
Due to others	66,442					66,442
Due to other funds	6,879				84,490	91,369
<b>Total liabilities</b>	<u>313,731</u>	<u>73,466</u>	<u>4,273</u>		<u>94,995</u>	<u>486,465</u>
<b>DEFERRED INFLOW OF RESOURCES</b>						
Unavailable revenue				2,770,296	599,068	3,369,364
<b>FUND BALANCES</b>						
Nonspendable - prepaid items	1,888					1,888
Restricted						
Roads		1,374,239				1,374,239
Public safety			1,372,393		73,708	1,446,101
Debt service				437,730	328,380	766,110
Committed						
Capital improvement	904,442					904,442
Cable					135,460	135,460
Cemetery					24,381	24,381
Assigned for future deficit		71,753			13,728	85,481
Unassigned	3,189,590	543,417				3,733,007
<b>Total fund balance</b>	<u>4,095,920</u>	<u>1,989,409</u>	<u>1,372,393</u>	<u>437,730</u>	<u>575,657</u>	<u>8,471,109</u>
<b>Total liabilities and deferred inflow of resources and liabilities</b>	<u>\$ 4,409,651</u>	<u>\$ 2,062,875</u>	<u>\$ 1,376,666</u>	<u>\$ 3,208,026</u>	<u>\$ 1,269,720</u>	<u>\$ 12,326,938</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, 2021

<b>Total fund balance per balance sheet</b>		\$ 8,471,109
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	\$ 13,116,733	
Depreciation	<u>(4,331,187)</u>	
<b>Capital assets net of depreciation</b>		8,785,546
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These include:		
Bonds payable		(4,920,000)
Assessments not collected are reported as unavailable revenue in the fund statements, and are reported as income as levied in the Statement of Activities.		
		3,369,364
Unamortized bond discount and premiums are not recognized in the fund statements.		
		<u>(87,846)</u>
<b>Net position of governmental activities</b>		<u>\$ 15,618,173</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, 2021

	General	Municipal Street	Fire Operating	M-59/Hartland Road Debt Service	Other Nonmajor Funds	Total
<b>REVENUES</b>						
Taxes	\$ 573,309	\$ 1,074,712	\$ 1,348,312	\$	\$	\$ 2,996,333
Special assessments - principal				230,858	131,260	362,118
Special assessments - interest				104,445	28,850	133,295
State revenues	1,351,590	2,908	3,648			1,358,146
Grants	13,438					13,438
Licenses and permits	242,173				102,028	344,201
Interest and rents	60,247	1,578	902	280	539	63,546
Charges for services	477,148				3,510	480,658
Donations	2,500					2,500
Miscellaneous	79,699	21	27			79,747
<b>Total revenues</b>	<b>2,800,104</b>	<b>1,079,219</b>	<b>1,352,889</b>	<b>335,583</b>	<b>266,187</b>	<b>5,833,982</b>

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, 2021

	General	Municipal Street	Fire Operating	M-59/Hartland Road Debt Service	Other Nonmajor Funds	Total
<b>EXPENDITURES</b>						
Current:						
General government	1,560,154					1,560,154
Parks and recreation	44,368					44,368
Capital improvement	28,006					28,006
Police protection/public safety	6,318					6,318
Fire protection			1,221,619			1,221,619
Cemetery					26,630	26,630
Public works	269,420	76,083			217,477	562,980
Community development	42,000					42,000
Capital outlay:						
General government	219,893				86,829	306,722
Fire protection			48,950			48,950
Parks and recreation	84,072					84,072
Debt service:						
Principal		535,000		250,000	85,000	870,000
Interest and fees		66,750		65,733	22,613	155,096
<b>Total expenditures</b>	<u>2,254,231</u>	<u>677,833</u>	<u>1,270,569</u>	<u>315,733</u>	<u>438,549</u>	<u>4,956,915</u>
<b>Excess of revenues over (under) expenditures</b>	<u>545,873</u>	<u>401,386</u>	<u>82,320</u>	<u>19,850</u>	<u>(172,362)</u>	<u>877,067</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	14,900				7,549	22,449
Transfers (out)					(22,449)	(22,449)
<b>Total other financing sources (uses)</b>	<u>14,900</u>				<u>(14,900)</u>	
<b>Net changes in fund balances</b>	560,773	401,386	82,320	19,850	(187,262)	877,067
<b>FUND BALANCE, APRIL 1, 2020</b>	<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>
<b>FUND BALANCE, MARCH 31, 2021</b>	<u>\$ 4,095,920</u>	<u>\$ 1,989,409</u>	<u>\$ 1,372,393</u>	<u>\$ 437,730</u>	<u>\$ 575,657</u>	<u>\$ 8,471,109</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, 2021**

<b>Net change in fund balance - governmental funds</b>	\$	877,067
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>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:</p>		
Capital outlay	\$	439,744
Depreciation expense		<u>(427,524)</u>
<b>Total</b>		12,220
<p>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.</p>		
Contracts/bonds payable		870,000
<p>Bond discounts and bond premiums are amortized over the life of the bonds on the Statement of Activities.</p>		
Current year amortization		28,874
<p>Assessment not collected are reported as deferred revenue in the fund statements, and are reported as income levied in the Statement of Activities.</p>		
Principal collected during the year		<u>(362,119)</u>
<b>Change in net position of governmental activities</b>	<b>\$</b>	<b><u><u>1,426,042</u></u></b>

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

HARTLAND TOWNSHIP

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 MARCH 31, 2021

	ENTERPRISE FUNDS			
	Water System	Sewage Disposal System	Eliminations	Total
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	\$ 1,773,938	\$ 4,810,284	\$	\$ 6,584,222
Investments	101,634	1,837,771		1,939,405
Special assessment receivable	37,228	93,930		131,158
Accounts receivable - billing	144,291	739,739		884,030
Prepaid		14,967		14,967
Interest receivable	14,229	3,750		17,979
Due from other funds	15,059	213	(8,393)	6,879
<b>Total current assets</b>	<b>2,086,379</b>	<b>7,500,654</b>	<b>(8,393)</b>	<b>9,578,640</b>
<b>RESTRICTED ASSETS</b>				
Cash and cash equivalents	627,874	1,944,596		2,572,470
Investments	259,004			259,004
Special assessments receivable, net of \$400,000 allowance		4,662,564		4,662,564
Connection fees receivable		301,632		301,632
Bond discount, net of amortization		63,895		63,895
<b>Total restricted assets</b>	<b>886,878</b>	<b>6,972,687</b>		<b>7,859,565</b>
<b>CAPITAL ASSETS</b>				
Land	300,000	26,842		326,842
Construction in progress	329,100			329,100
Utility systems, net	4,984,481	15,752,578		20,737,059
<b>Net capital assets</b>	<b>5,613,581</b>	<b>15,779,420</b>		<b>21,393,001</b>
<b>Total assets</b>	<b>8,586,838</b>	<b>30,252,761</b>	<b>(8,393)</b>	<b>38,831,206</b>
<b>CURRENT LIABILITIES</b>				
Accounts payable	217,273	175,497		392,770
Accrued expenditures	11,377			11,377
Accrued interest payable	1,875	109,229		111,104
Due to others		8,976		8,976
Chargeback payable		467,523		467,523
Bonds and contracts - current portion	225,000	1,208,600		1,433,600
Due to other funds	3,046	8,674	(8,393)	3,327
<b>Total current liabilities</b>	<b>458,571</b>	<b>1,978,499</b>	<b>(8,393)</b>	<b>2,428,677</b>
<b>LONG-TERM LIABILITIES</b>				
Bonds and contracts payable long term portion		12,980,073		12,980,073
Bond premiums, net of amortization		274,570		274,570
<b>Total long-term liabilities</b>		<b>13,254,643</b>		<b>13,254,643</b>
<b>Total liabilities</b>	<b>458,571</b>	<b>15,233,142</b>	<b>(8,393)</b>	<b>15,683,320</b>
<b>NET POSITION</b>				
Invested in capital assets, net of related debt	5,388,581	2,549,420		7,938,001
Unrestricted	2,739,686	12,470,199		15,209,885
<b>Total net position</b>	<b>\$ 8,128,267</b>	<b>\$ 15,019,619</b>	<b>\$</b>	<b>\$ 23,147,886</b>

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, 2021

	ENTERPRISE FUNDS		
	Water System	Sewage Disposal System	Total
<b>OPERATING REVENUES</b>			
User charges	\$ 629,168	\$ 2,810,806	\$ 3,439,974
<b>OPERATING EXPENSES</b>	813,718	2,600,049	3,413,767
<b>Operating (loss)</b>	(184,550)	210,757	26,207
<b>NON-OPERATING REVENUES AND (EXPENSES)</b>			
Interest income - cash and cash equivalents	11,066	24,796	35,862
Interest income - special assessments	8,331	168,339	176,670
Other income (expense)	51,855	463	52,318
Interest expense and bond fees	(1,965)	(458,383)	(460,348)
Bond issuance costs	(500)		(500)
<b>Total non-operating revenues and (expenses)</b>	68,787	(264,785)	(195,998)
<b>CAPITAL CONTRIBUTIONS</b>			
Connection fees, net of refund		9,439	9,439
Surcharge fees		44,063	44,063
<b>Total capital contributions</b>		53,502	53,502
<b>Changes in net position</b>	(115,763)	(526)	(116,289)
<b>NET POSITION AT APRIL 1, 2020</b>	8,244,030	15,020,145	23,264,175
<b>NET POSITION AT MARCH 31, 2021</b>	\$ 8,128,267	\$ 15,019,619	\$ 23,147,886

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, 2021

	ENTERPRISE FUNDS		
	Water System	Sewage Disposal System	Total
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Cash received from customers	\$ 663,476	\$ 2,933,830	\$ 3,597,306
Payments to other suppliers for goods or services	(354,928)	(2,152,926)	(2,507,854)
Payments made to employees	(116,945)		(116,945)
<b>Net cash (used) provided by operating activities</b>	<b>191,603</b>	<b>780,904</b>	<b>972,507</b>
<b>CASH FLOW FROM (USED IN) CAPITAL AND FINANCING ACTIVITIES</b>			
Principal and interest paid on capital debt	(251,950)	(1,712,737)	(1,964,687)
Collections of special assessment (principal and interest)	313,599	633,818	947,417
Connection fees		160,255	160,255
Acquisition of fixed assets	(259,274)	(15,760)	(275,034)
Other revenue	51,355	43,600	94,955
<b>Net cash from capital and related financing activities</b>	<b>(146,270)</b>	<b>(890,824)</b>	<b>(1,037,094)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Net proceeds from sale/purchase of investments		200,460	200,460
Interest received on cash and cash equivalents	1,540	17,818	19,358
<b>Net cash (used) provided by investing activities</b>	<b>1,540</b>	<b>218,278</b>	<b>219,818</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>46,873</b>	<b>108,358</b>	<b>155,231</b>
<b>CASH AND CASH EQUIVALENTS AT APRIL 1, 2020</b>	<b>2,354,939</b>	<b>6,646,522</b>	<b>9,001,461</b>
<b>CASH AND CASH EQUIVALENTS AT MARCH 31, 2021</b>	<b>\$ 2,401,812</b>	<b>\$ 6,754,880</b>	<b>\$ 9,156,692</b>
<b>ADJUSTMENTS TO OPERATING GAIN (LOSS) TO NET CASH PROVIDED (USED BY) OPERATING ACTIVITIES</b>			
Operating gain (loss)	\$ (184,550)	\$ 210,757	\$ 26,207
Adjustments to reconcile operating income to net cash provided (used by) operating activities:			
Depreciation	252,209	436,670	688,879
Change in assets and liabilities			
(Increase) decrease in accounts receivable	34,308	123,024	157,332
(Increase) decrease in prepaid expense		1,958	1,958
(Increase) decrease due from other funds	(3,108)	(73)	(3,181)
Increase (decrease) accounts payable	89,272	8,568	97,840
Increase (decrease) in accrued expenditures	3,472		3,472
<b>Total adjustments</b>	<b>376,153</b>	<b>570,147</b>	<b>946,300</b>
<b>Net cash provided by operating activities</b>	<b>\$ 191,603</b>	<b>\$ 780,904</b>	<b>\$ 972,507</b>

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

HARTLAND TOWNSHIP

STATEMENT OF ASSETS AND LIABILITIES  
 FIDUCIARY FUNDS  
 MARCH 31, 2021

	<u>Current Tax Collection</u>	<u>Trust and Agency</u>	<u>Totals</u>
<b>ASSET</b>			
Cash	\$ 481	\$ 15,295	\$ 15,776
<b>LIABILITIES</b>			
Due to other funds	\$ 481	\$	\$ 481
Due to others	<u>                    </u>	<u>15,295</u>	<u>15,295</u>
<b>Total liabilities</b>	<u>\$ 481</u>	<u>\$ 15,295</u>	<u>\$ 15,776</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, 2021

#### **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 equal 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, 2021**

**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, 2021**

**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, 2021

**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, 2021, expenditures did exceed appropriations immaterially in the General Fund.

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2021

**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, 2020 as revenue for the year ended March 31, 2021.

The 2020 taxable valuation of the Township totaled \$747,217,938. 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 2021.

The Township levies the following millage:

General Township	.7699
Fire and fire capital improvements	1.8106
Road improvement	<u>1.4432</u>
Total millage	<u><u>4.0237</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, 2021

**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, 2021.

**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, 2021

**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, 2021.

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.

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, 2021**

**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, 2021

**NOTE 3 - CAPITAL ASSETS**

Capital asset activity for the year ended March 31, 2021, was as follows:

	Balance 4/1/2020	Additions	Deletions	Reclassification	Balance 3/31/2021
<b>Governmental activities:</b>					
Capital assets not being depreciated					
Construction in progress	\$ 137,647	\$ 124,141	\$	\$ (221,719)	\$ 40,069
Land	2,334,457	147,950			2,482,407
Total assets not being depreciated	<u>2,472,104</u>	<u>272,091</u>		<u>(221,719)</u>	<u>2,522,476</u>
Other capital assets:					
Buildings and improvements	5,764,312	48,950			5,813,262
Parks	3,829,338			221,719	4,051,057
Vehicles and equipment	637,360	118,703	(26,125)		729,938
Total other capital assets	<u>10,231,010</u>	<u>167,653</u>	<u>(26,125)</u>	<u>221,719</u>	<u>10,594,257</u>
<b>Less accumulated depreciation for:</b>					
Buildings and improvements	(2,583,794)	(149,616)			(2,733,410)
Parks	(846,357)	(234,680)			(1,081,037)
Vehicles and equipment	(499,637)	(43,228)	26,125		(516,740)
Total accumulated depreciation	<u>(3,929,788)</u>	<u>(427,524)</u>	<u>26,125</u>		<u>(4,331,187)</u>
Other capital assets, net	<u>6,301,222</u>	<u>(259,871)</u>		<u>221,719</u>	<u>6,263,070</u>
<b>Governmental capital assets, net</b>	<u>\$ 8,773,326</u>	<u>\$ 12,220</u>	<u>\$</u>	<u>\$</u>	<u>\$ 8,785,546</u>

There is no related long-term debt outstanding.

Depreciation was charged to functions as follows:

<b>Governmental activities:</b>	
General government	\$ 124,829
Public safety	68,015
Parks and recreation	234,680
Total	<u>\$ 427,524</u>

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2021

**NOTE 3 - CAPITAL ASSETS (continued)**

	Balance 4/1/2020	Additions	Deletions	Reclassification	Balance 3/31/2021
<b>Business-type activities:</b>					
Capital assets not being depreciated					
Land - sewer	\$ 11,082	\$ 15,760	\$	\$	\$ 26,842
Land - water	300,000				300,000
Construction in progress	82,954	259,274		(13,128)	329,100
	<u>394,036</u>	<u>275,034</u>		<u>(13,128)</u>	<u>655,942</u>
<b>Total other capital assets not being depreciated</b>					
Other capital assets:					
Intangible-sewer system and related equipment	21,839,792				21,839,792
Water plant and distribution system	9,289,279			13,128	9,302,407
	<u>31,129,071</u>			<u>13,128</u>	<u>31,142,199</u>
<b>Total other capital assets at historical cost</b>					
<b>Less accumulated depreciation for:</b>					
Sewer system	(5,650,544)	(436,670)			(6,087,214)
Water system	(4,065,717)	(252,209)			(4,317,926)
	<u>(9,716,261)</u>	<u>(688,879)</u>			<u>(10,405,140)</u>
<b>Total accumulated depreciation</b>					
Other capital assets, net	21,412,810	(688,879)		13,128	20,737,059
	<u>21,412,810</u>	<u>(688,879)</u>		<u>13,128</u>	<u>20,737,059</u>
<b>Business-type capital assets, net</b>	<u>\$ 21,806,846</u>	<u>\$ (413,845)</u>	<u>\$</u>	<u>\$</u>	<u>21,393,001</u>
Related long-term debt outstanding at March 31, 2021					(13,455,000)
<b>Business-type capital assets, net related long-term debt</b>					<u>\$ 7,938,001</u>

Depreciation was charged to functions as follows:

Business-type activities:

Sewer	\$ 436,670
Water service	252,209
	<u>688,879</u>
<b>Total</b>	<u>\$ 688,879</u>

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2021

**NOTE 4 - INTERFUND ACTIVITIES AND BALANCES**

Interfund receivables and payables exist at March 31, 2021. These represent short-term borrowings and amounts owed for reimbursements between other funds.

<u>INTERFUND RECEIVABLE</u>		<u>INTERFUND PAYABLE</u>	
General Fund	\$ 481	Current Tax Collection Fund	\$ 481
General Fund	311	Sewage Disposal System Fund	311
General Fund	3,016	Water System Fund	3,016
Water System Fund	400	General Fund	400
Capital Improvement Fund	84,490	Ore Valley SAD Fund	84,490
Water System Fund	6,296	General Fund	6,296
Water System Fund	8,363	Sewage Disposal System Fund	8,363
Sewage Disposal System Fund	30	Water System Fund	30
Sewage Disposal System Fund	183	General Fund	183
	<u>\$ 103,570</u>		<u>\$ 103,570</u>

Interfund transfers for the year ended March 31, 2021 were as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Purpose</u>	<u>Amount</u>
Capital Improvements Fund	Hartland Shores Fund	Future improvements	14,900
<b>Totals</b>			<u>\$ 14,900</u>

**HARTLAND TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2021**

**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, 2021 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>
<b>Governmental activities:</b>					
Refunding Bonds, Series 2019	\$ 2,790,000	\$150,000 - \$250,000	5/1/33	.05 - 3.00%	\$ 2,540,000
Capital Improvement, Series 2015	1,650,000	170,000 - 205,000	4/1/24	3.00%	590,000
Capital Improvement, Series 2016	2,750,000	325,000 - 375,000	4/1/24	3.00%	1,100,000
Road Special Assessment, Series 2018	860,000	85,000 - 110,000	6/1/27	3.00 - 3.125%	690,000
<b>Total for governmental activities</b>					<u>4,920,000</u>
<b>Business-type activities:</b>					
Water System, Series 2017	1,010,000	225,000 - 280,000	5/1/21	2.00%	225,000
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%	7,620,000
Sewer System - Lake Tyrone 2016	1,312,640	52,740 - 79,673	4/1/35	2.50%	958,673
<b>Total for business-type activities</b>					<u>14,413,673</u>
<b>Total general obligation bonds payable</b>					<u>\$ 19,333,673</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>
3/31/2022	\$ 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
3/31/2026	310,000	53,688	1,129,460	370,510
4/1/2026 - 3/31/2031	1,160,000	145,857	5,940,740	1,263,895
4/1/2031 - 3/31/2035	470,000	20,700	2,418,213	241,353
	<u>\$ 4,920,000</u>	<u>\$ 620,357</u>	<u>\$ 14,413,673</u>	<u>\$ 3,596,313</u>

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2021

**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, 2021:

	<u>Balance 4/1/2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 3/31/2021</u>	<u>Due Within One Year</u>
<b>Governmental activities:</b>					
<b><u>General obligation bonds payable</u></b>					
Refunding Bonds, Series 2019	\$ 2,790,000	\$	\$ (250,000)	\$ 2,540,000	\$ 240,000
Capital Improvement, Series 2015	775,000		(185,000)	590,000	190,000
Capital Improvement, Series 2016	1,450,000		(350,000)	1,100,000	350,000
Road Special Assessment, Series 2018	775,000		(85,000)	690,000	90,000
	<u>5,790,000</u>		<u>(870,000)</u>	<u>4,920,000</u>	<u>870,000</u>
<b>Governmental activities long-term liabilities</b>					
<b>Business-type activities:</b>					
<b><u>General obligation bonds payable</u></b>					
Water System, Series 2017	470,000		(245,000)	225,000	225,000
Sewer System - Refunding Series 2011	5,610,000			5,610,000	
Sewer System - Refunding Series 2016	8,795,000		(1,175,000)	7,620,000	1,150,000
Sewer System - Lake Tyrone 2016	1,014,343		(55,670)	958,673	58,600
	<u>15,889,343</u>		<u>(1,475,670)</u>	<u>14,413,673</u>	<u>1,433,600</u>
<b>Business-type activities long-term liabilities</b>					
<b>Total long-term liabilities</b>	<u>\$ 21,679,343</u>	<u>\$</u>	<u>\$ (2,345,670)</u>	<u>\$ 19,333,673</u>	<u>\$ 2,303,600</u>

**HARTLAND TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2021**

**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 \$18,510 and \$72,690, respectively during the fiscal year ended March 31, 2021.

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 \$5,750 and \$23,000, respectively during the fiscal year ended March 31, 2021.

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. The plan members and Township contributed \$100 and \$500, respectively during the fiscal year ended March 31, 2021.

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, 2021, employees contributed \$43,493 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, 2021

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

As of March 31, 2021, cash, cash equivalents, and investments consist of the following:

	<u>Total</u>	<u>Cash</u>	<u>Investments</u>
<b>Deposits</b>			
Checking accounts	\$ 2,481,993	\$ 2,481,993	\$
Money market and savings accounts	14,772,362	14,772,362	
Non-negotiable CDs	2,668,019		2,668,019
<b>Total deposits</b>	<u>\$ 19,922,374</u>	<u>\$ 17,254,355</u>	<u>\$ 2,668,019</u>

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

**Statement of Net Position**

Cash and investments \$ 19,783,869

**Fiduciary Funds**

Cash 15,776

**Total cash and investments** \$ 19,799,645

The carrying amount of cash is stated at \$19,799,645 as of March 31, 2021. The difference between the carrying amounts and amounts mentioned above stem from outstanding checks and outstanding deposits and accrued interest.

**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	\$ 5,401,101
Uninsured and collateralized	1,037,782
Uninsured and uncollateralized	<u>13,483,491</u>
	<u>\$ 19,922,374</u>

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2021

**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, 2021, was as follows:

	<b>Water System Fund</b>	<b>Sewer Disposal System Fund</b>	<b>Total Enterprise Funds</b>
Operating revenues	\$ 629,168	\$ 2,810,806	\$ 3,439,974
Depreciation	252,209	436,670	688,879
Operating income (loss)	(184,550)	210,757	26,207
Non-operating revenues (expenses)	68,787	(264,785)	(195,998)
Change in net position	(115,763)	(526)	(116,289)
Total assets	8,586,838	30,252,761	38,839,599
Accounts payable	217,273	175,497	392,770
Net working capital	1,627,808	5,247,585	6,875,393
Total equity	8,128,267	15,019,619	23,147,886

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2021

**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:

	<u>Water System</u>	<u>Sewage Disposal System</u>	<u>Total</u>
Gross special assessments receivable	\$	\$ 5,062,564	\$ 5,062,564
Less: allowance for uncollectable assessments		(400,000)	(400,000)
Net special assessments receivable	<u>\$</u>	<u>\$ 4,662,564</u>	<u>\$ 4,662,564</u>
Total debt	<u>\$ 225,000</u>	<u>\$ 14,188,673</u>	<u>\$ 14,413,673</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, 2021**

**NOTE 11 - COVID 19**

In March 2020 the governor of Michigan took measures to contain the spread of the COVID-19 virus, including travel bans, quarantines, social distancing, and closures of non-essential services. This has triggered significant disruptions to the economy. The Township has taken steps to reduce the negative effect on its financial position by taking cost reduction measures. As a result, the Township had a positive increase to the net position at March 31, 2021. The Township continues to carefully monitor the situation.

**NOTE 12 - SUBSEQUENT EVENTS**

Subsequent events have been evaluated through September 7, 2021, which is the date the financial statements were available to be issued.

Management has determined the ongoing COVID-19 events mentioned in Note 11 are non-adjusting subsequent events. Accordingly, the financial position and statement of activities as of and for the year ended March 31, 2021, have not been adjusted for their impact. The duration and impact of COVID-19 remains unclear at this time. While the Township is optimistic about continuing operations going forward, it is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and statement of activities of the Township for future periods.

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

**HARTLAND TOWNSHIP**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2021**

**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, 2021

	Budgets		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$	\$	\$ 573,309	\$
State revenue			1,351,590	
Licenses and permits			242,173	
Interest and rents			60,247	
Charges for services			477,148	
Miscellaneous			95,637	
<b>Total revenues</b>	2,786,243	2,786,243	2,800,104	13,861
<b>EXPENDITURES</b>	3,007,595	3,015,299	2,254,231	761,068
<b>Excess of revenues over (under) expenditures</b>	(221,352)	(229,056)	545,873	774,929
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (out)	(25,000)	(25,000)	14,900	39,900
<b>Total other financing sources (uses)</b>	(25,000)	(25,000)	14,900	39,900
<b>Net change in fund balance</b>	(246,352)	(254,056)	560,773	814,829
<b>FUND BALANCE, APRIL 1, 2020</b>	3,535,147	3,535,147	3,535,147	
<b>FUND BALANCE, MARCH 31, 2021</b>	\$ 3,288,795	\$ 3,281,091	\$ 4,095,920	\$ 814,829

HARTLAND TOWNSHIP

MUNICIPAL STREET FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED MARCH 31, 2021

	Budgets		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$	\$	\$ 1,074,712	\$
State - personal property tax reimbursement			2,908	
Interest and rent			1,578	
Other revenue			21	
<b>Total revenues</b>	<u>1,077,833</u>	<u>1,077,833</u>	<u>1,079,219</u>	<u>1,386</u>
<b>EXPENDITURES</b>				
Project costs			76,083	
Debt				
Principal			535,000	
Interest			66,750	
<b>Total expenditures</b>	<u>1,621,250</u>	<u>1,621,250</u>	<u>677,833</u>	<u>943,417</u>
<b>Net change in fund balance</b>	(543,417)	(543,417)	401,386	944,803
<b>FUND BALANCE, APRIL 1, 2020</b>	<u>1,588,023</u>	<u>1,588,023</u>	<u>1,588,023</u>	
<b>FUND BALANCE, MARCH 31, 2021</b>	<u>\$ 1,044,606</u>	<u>\$ 1,044,606</u>	<u>\$ 1,989,409</u>	<u>\$ 944,803</u>



HARTLAND TOWNSHIP

FIRE OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED MARCH 31, 2021

	Budgets		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$	\$	\$ 1,348,312	\$
State - personal property tax reimbursement			3,648	
Interest			902	
Miscellaneous			27	
<b>Total revenues</b>	<u>1,353,457</u>	<u>1,353,457</u>	<u>1,352,889</u>	<u>(568)</u>
<b>EXPENDITURES</b>				
Authority contributions			1,200,038	
Repairs and maintenance			17,206	
Capital outlay			48,950	
Professional fees			3,387	
Utility/assessments			988	
<b>Total expenditures</b>	<u>1,221,479</u>	<u>1,271,249</u>	<u>1,270,569</u>	<u>680</u>
<b>Net change in fund balance</b>	131,978	82,208	82,320	112
<b>FUND BALANCE, APRIL 1, 2020</b>	<u>1,290,073</u>	<u>1,290,073</u>	<u>1,290,073</u>	
<b>FUND BALANCE, MARCH 31, 2021</b>	<u>\$ 1,422,051</u>	<u>\$ 1,372,281</u>	<u>\$ 1,372,393</u>	<u>\$ 112</u>

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

HARTLAND TOWNSHIP

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED MARCH 31, 2021

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			
Drains	\$ 8,300	\$ 9,164	\$ (864)
Streetlights	<u>14,750</u>	<u>16,183</u>	<u>(1,433)</u>
	<u>\$ 23,050</u>	<u>\$ 25,347</u>	<u>\$ (2,297)</u>

**SUPPLEMENTARY INFORMATION**

## COMBINING FINANCIAL STATEMENTS

HARTLAND TOWNSHIP

COMBINING BALANCE SHEETS  
FUNDS INCLUDED IN GASB 54 CONSOLIDATION

MARCH 31, 2021

	General Fund Pre GASB 54 - Consolidation	Capital Improvement Fund	Eliminations	Totals Restated General Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,170,581	\$ 836,005		\$ 4,006,586
Taxes receivable	24,546			24,546
State shared revenue receivable	229,252			229,252
Special assessments receivable		2,003		2,003
Accounts receivable - other	56,589			56,589
Interest	489			489
Prepaid expense	1,888			1,888
Due from other funds	19,408	84,490	(15,600)	88,298
<b>Total assets</b>	<b>\$ 3,502,753</b>	<b>\$ 922,498</b>	<b>\$ (15,600)</b>	<b>\$ 4,409,651</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 30,827	\$ 2,456		\$ 33,283
Accrued expenditures	70,792			70,792
Compliance reserves	50,429			50,429
Unearned revenue	85,906			85,906
Due to others	66,442			66,442
Due to other funds	6,879	15,600	(15,600)	6,879
<b>Total liabilities</b>	<b>311,275</b>	<b>18,056</b>	<b>(15,600)</b>	<b>313,731</b>
<b>FUND BALANCES</b>				
Nonspendable	1,888			1,888
Committed - capital improvement		904,442		904,442
Unassigned	3,189,590			3,189,590
<b>Total fund balance</b>	<b>3,191,478</b>	<b>904,442</b>		<b>4,095,920</b>
<b>Total liabilities and fund balance</b>	<b>\$ 3,502,753</b>	<b>\$ 922,498</b>	<b>\$ (15,600)</b>	<b>\$ 4,409,651</b>

HARTLAND TOWNSHIP  
 COMBINING BALANCE SHEETS  
 ALL NONMAJOR FUNDS  
 MARCH 31, 2021

	SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS			Totals
	Cemetery	Liquor Law Enforcement	Cable Television	Ore Valley SAD	Millpointe Road SAD	Bullard Lake Road SAD	
<b>ASSETS</b>							
Cash and investments	\$ 25,166	\$ 73,708	\$ 125,005	\$ 105,796	\$ 267,450	\$ 48,059	\$ 645,184
Special assessment receivable				876	472,171	128,989	602,036
Fees receivable			22,500				22,500
<b>Total assets</b>	<u>\$ 25,166</u>	<u>\$ 73,708</u>	<u>\$ 147,505</u>	<u>\$ 106,672</u>	<u>\$ 739,621</u>	<u>\$ 177,048</u>	<u>\$ 1,269,720</u>
<b>LIABILITIES</b>							
Accounts payable	\$ 785	\$	\$ 9,720	\$	\$	\$	\$ 10,505
Due to other funds				84,490			84,490
<b>Total liabilities</b>	<u>785</u>		<u>9,720</u>	<u>84,490</u>			<u>94,995</u>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Unavailable revenue					470,079	128,989	599,068
<b>FUND BALANCE</b>							
Restricted							
Public safety		73,708					73,708
Debt service				22,182	258,438	47,760	328,380
Committed							
Cemetery	24,381						24,381
Cable			135,460				135,460
Assigned for future budget deficit			2,325		11,104	299	13,728
<b>Total fund balance</b>	<u>24,381</u>	<u>73,708</u>	<u>137,785</u>	<u>22,182</u>	<u>269,542</u>	<u>48,059</u>	<u>575,657</u>
<b>Total liabilities, deferred inflow of resources and fund balance</b>	<u>\$ 25,166</u>	<u>\$ 73,708</u>	<u>\$ 147,505</u>	<u>\$ 106,672</u>	<u>\$ 739,621</u>	<u>\$ 177,048</u>	<u>\$ 1,269,720</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, 2021

	General Fund - Pre GASB 54 Consolidation	Capital Improvement Fund	Eliminations	Totals Restated General Fund
<b>REVENUES</b>				
Taxes	\$ 573,309	\$	\$	\$ 573,309
State revenues	1,351,590			1,351,590
Grant	13,438			13,438
Licenses and permits	227,925	14,248		242,173
Interest and rents	59,791	456		60,247
Charges for services	477,148			477,148
Donations		2,500		2,500
Miscellaneous	70,249	9,450		79,699
<b>Total revenues</b>	2,773,450	26,654		2,800,104
<b>EXPENDITURES</b>	1,931,422	322,809		2,254,231
<b>Excess of revenues over (under) expenditures</b>	842,028	(296,155)		545,873
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in		528,048	(513,148)	14,900
Transfers (out)	(513,148)		513,148	
<b>Total other financing sources (uses)</b>	(513,148)	528,048		14,900
<b>Net changes in fund balances</b>	328,880	231,893		560,773
<b>FUND BALANCE, APRIL 1, 2020</b>	2,862,598	672,549		3,535,147
<b>FUND BALANCE, MARCH 31, 2021</b>	\$ 3,191,478	\$ 904,442	\$	\$ 4,095,920



HARTLAND TOWNSHIP

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
ALL NONMAJOR FUNDS  
FOR THE YEAR ENDED MARCH 31, 2021

	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 SAD	Millpointe Road SAD		Bullard Lake Road SAD
<b>REVENUES</b>										
Special assessments										
Principal	\$	\$	\$	\$	\$	\$	\$ 19,827	\$ 95,309	\$ 16,124	\$ 131,260
Interest							397	23,664	4,789	28,850
Licenses and permits		12,120	89,908							102,028
Interest and rents	16	53	107	5	91	13	71	161	22	539
Charges for services	3,510									3,510
<b>Total revenues</b>	<u>3,526</u>	<u>12,173</u>	<u>90,015</u>	<u>5</u>	<u>91</u>	<u>13</u>	<u>20,295</u>	<u>119,134</u>	<u>20,935</u>	<u>266,187</u>
<b>EXPENDITURES</b>										
Cemetery	26,630									26,630
Public works			49,273		168,204					217,477
Capital outlay										
General government			86,829							86,829
Debt service										
Principal								85,000		85,000
Interest								22,613		22,613
<b>Total expenditures</b>	<u>26,630</u>		<u>136,102</u>		<u>168,204</u>			<u>107,613</u>		<u>438,549</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(23,104)</u>	<u>12,173</u>	<u>(46,087)</u>	<u>5</u>	<u>(168,113)</u>	<u>13</u>	<u>20,295</u>	<u>11,521</u>	<u>20,935</u>	<u>(172,362)</u>
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in								6,637	912	7,549
Transfers (out)				(6,637)	(912)	(14,900)				(22,449)
Total other financing sources (uses)				<u>(6,637)</u>	<u>(912)</u>	<u>(14,900)</u>		<u>6,637</u>	<u>912</u>	<u>(14,900)</u>
<b>Net change in fund balances</b>	<u>(23,104)</u>	<u>12,173</u>	<u>(46,087)</u>	<u>(6,632)</u>	<u>(169,025)</u>	<u>(14,887)</u>	<u>20,295</u>	<u>18,158</u>	<u>21,847</u>	<u>(187,262)</u>
<b>FUND BALANCE, APRIL 1, 2020</b>	<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>
<b>FUND BALANCE, MARCH 31, 2021</b>	<u>\$ 24,381</u>	<u>\$ 73,708</u>	<u>\$ 137,785</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 22,182</u>	<u>\$ 269,542</u>	<u>\$ 48,059</u>	<u>\$ 575,657</u>

**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, 2021

**ASSETS**

Cash and investments	\$	3,170,581
Accounts receivable		
Taxes		24,546
State revenues		229,252
Other		56,589
Interest		489
Due from other funds		19,408
Prepaid expenditures		<u>1,888</u>
<b>Total assets</b>	\$	<u><u>3,502,753</u></u>

**LIABILITIES**

Accounts payable	\$	30,827
Accrued expenditures		70,792
Compliance reserves		50,429
Unearned revenue		85,906
Due to others		66,442
Due to other funds		<u>6,879</u>
<b>Total liabilities</b>	\$	311,275

**FUND BALANCE**

		<u>3,191,478</u>
<b>Total liabilities and fund balance</b>	\$	<u><u>3,502,753</u></u>

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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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Taxes	\$	\$ 573,309	\$
Licenses and permits		227,925	
State revenues		1,351,590	
Interest and rent		59,791	
Charges for services		477,148	
Other revenues		83,687	
<b>Total revenues</b>	<u>2,773,743</u>	<u>2,773,450</u>	<u>(293)</u>
<b>EXPENDITURES</b>	<u>2,218,320</u>	<u>1,931,422</u>	<u>286,898</u>
<b>Excess of revenues over (under) expenditures</b>	555,423	842,028	286,605
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	<u>(538,148)</u>	<u>(513,148)</u>	<u>25,000</u>
<b>Net change in fund balance</b>	17,275	328,880	311,605
<b>FUND BALANCE, APRIL 1, 2020</b>	<u>2,862,598</u>	<u>2,862,598</u>	
<b>FUND BALANCE, MARCH 31, 2021</b>	<u>\$ 2,879,873</u>	<u>\$ 3,191,478</u>	<u>\$ 311,605</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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TAXES</b>			
Current property taxes	\$ 572,786	\$ 573,309	\$ 523
<b>LICENSES AND PERMITS</b>			
Mobile home		3,760	
Dog licenses		162	
Cable fees		224,003	
<b>Total licenses and permits</b>	<b>224,610</b>	<b>227,925</b>	<b>3,315</b>
<b>STATE REVENUE</b>			
State shared revenue		1,350,039	
Personal property tax reimbursement		1,551	
<b>Total state revenue</b>	<b>1,355,040</b>	<b>1,351,590</b>	<b>(3,450)</b>
<b>CHARGES FOR SERVICES</b>			
Utility administration		162,767	
Tax administration fee		244,113	
Zoning fees		45,605	
Tax collections fees		17,673	
Other		6,990	
<b>Total charges for services</b>	<b>466,765</b>	<b>477,148</b>	<b>10,383</b>
<b>INTEREST AND RENT</b>			
Rental income		52,866	
Interest income		6,925	
<b>Total interest and rent</b>	<b>64,345</b>	<b>59,791</b>	<b>(4,554)</b>
<b>MISCELLANEOUS REVENUES</b>			
Reimbursements		15,695	
Professional review costs		37,417	
Grant revenue		13,438	
Miscellaneous		13,147	
Farmers market		3,990	
<b>Total miscellaneous revenues</b>	<b>90,197</b>	<b>83,687</b>	<b>(6,510)</b>
<b>Total revenues</b>	<b>\$ 2,773,743</b>	<b>\$ 2,773,450</b>	<b>\$ (293)</b>

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TOWNSHIP BOARD</b>			
Trustee fees	\$	\$ 25,467	\$
Retirement		3,600	
Taxes - payroll		1,948	
Supplies and postage		247	
Audit		9,160	
Legal		4,907	
Membership and dues		20,499	
Education and training		112	
<b>Total township board</b>	<b>80,963</b>	<b>65,940</b>	<b>15,023</b>
<b>SUPERVISOR</b>			
Supervisor salary		31,000	
Taxes - payroll		2,392	
Retirement		900	
<b>Total supervisor</b>	<b>34,372</b>	<b>34,292</b>	<b>80</b>
<b>TOWNSHIP MANAGER</b>			
Wages		97,398	
Secretary wages		61,415	
Taxes - payroll		11,973	
Insurance - health		12,896	
Retirement		9,094	
Supplies and postage		1,593	
Contracted services		12,994	
Membership and dues		534	
Education and training		327	
Miscellaneous		2,330	
<b>Total township manager</b>	<b>234,792</b>	<b>210,554</b>	<b>24,238</b>

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HARTLAND TOWNSHIP

GENERAL FUND (PRE GASB 54 - RESTATEMENT)  
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL (continued)  
 FOR THE YEAR ENDED MARCH 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>ELECTIONS</b>			
Wages and fees		23,008	
Taxes - payroll		36	
Supplies and postage		9,288	
Capital outlay		586	
Contracted services		6,294	
Printing and publications		120	
Miscellaneous		3,281	
<b>Total elections</b>	<u>72,175</u>	<u>42,613</u>	<u>29,562</u>
<b>FINANCE DEPARTMENT</b>			
Salaries		119,612	
Taxes - payroll		8,748	
Insurance - benefits		18,876	
Retirement		11,972	
Supplies and postage		1,209	
Membership and dues		310	
Repairs and maintenance		2,756	
Education and training		549	
<b>Total finance department</b>	<u>166,008</u>	<u>164,032</u>	<u>1,976</u>
<b>ASSESSOR</b>			
Salaries and wages		146,542	
Taxes - payroll		10,557	
Insurance - benefits		18,958	
Retirement		11,698	
Supplies and postage		1,393	
Contracted services		5,500	
Membership and dues		2,417	
Tax preparation		3,688	
Legal fees		17,826	
Repairs and maintenance		4,637	
Capital outlay		1,260	
Education and training		219	
<b>Total assessor</b>	<u>241,027</u>	<u>224,695</u>	<u>16,332</u>

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HARTLAND TOWNSHIP

GENERAL FUND (PRE GASB 54 - RESTATEMENT)  
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL (continued)  
 FOR THE YEAR ENDED MARCH 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>CLERK</b>			
Clerk salary		62,000	
Other - clerical salary		43,654	
Taxes - payroll		7,769	
Insurance - benefits		21,798	
Retirement		10,433	
Supplies and postage		902	
Membership and dues		271	
Printing and publishing		1,598	
Education and training		127	
<b>Total clerk</b>	<u>154,416</u>	<u>148,552</u>	<u>5,864</u>
<b>VEHICLE USE</b>	<u>2,300</u>	<u>366</u>	<u>1,934</u>
<b>BOARD OF REVIEW</b>			
Fees		1,820	
Taxes - payroll		139	
Supplies and postage		69	
Printing and publishing		979	
<b>Total board of review</b>	<u>4,450</u>	<u>3,007</u>	<u>1,443</u>
<b>TREASURER</b>			
Treasurer salary		62,000	
Assistant wages		59,069	
Taxes - payroll		8,884	
Insurance - benefits		24,189	
Retirement		10,677	
Supplies and postage		1,057	
Membership and dues		834	
Tax preparation		9,509	
Repairs and maintenance		6,306	
Education and training		425	
Miscellaneous		15	
<b>Total treasurer</b>	<u>187,559</u>	<u>182,965</u>	<u>4,594</u>
<b>DATA PROCESSING</b>	<u>19,700</u>	<u>19,700</u>	

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HARTLAND TOWNSHIP

GENERAL FUND (PRE GASB 54 - RESTATEMENT)  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL (continued)  
FOR THE YEAR ENDED MARCH 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>TOWNSHIP HALL AND GROUNDS</b>			
Wages		2,931	
Taxes - payroll		224	
Supplies		5,124	
Snow removal and mowing		12,201	
Contract services		16,289	
Telephone		8,952	
Utilities		26,076	
Repairs and maintenance		9,829	
Capital outlay		9,162	
Assessments		245	
<b>Total township hall and grounds</b>	<u>119,022</u>	<u>91,033</u>	<u>27,989</u>
<b>UNALLOCATED</b>			
PTO payout		12,161	
Office supplies and postage		4,932	
Tax chargebacks		481	
Insurance and bonds		22,141	
Repairs and maintenance		2,699	
Education and training		1,900	
<b>Total unallocated</b>	<u>79,992</u>	<u>44,314</u>	<u>35,678</u>
<b>PLANNING AND ZONING</b>			
Wages		196,347	
Taxes - payroll		15,814	
Insurance - benefits		2,571	
Retirement		18,646	
Planning commission		10,368	
Professional review costs		25,900	
Supplies and postage		828	
Contract services		5,391	
Membership and dues		1,853	
Legal fees		7,740	
Printing and publications		2,250	
Repairs and maintenance		316	
Education and training		909	
<b>Total planning and zoning</b>	<u>327,385</u>	<u>288,933</u>	<u>38,452</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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>PUBLIC WORKS</b>			
Salaries		106,409	
Taxes - payroll		8,029	
Retirement		10,119	
Supplies and postage		1,049	
Contracted services		19,818	
Sampling		11,448	
Membership and dues		233	
Miscellaneous		790	
<b>Total public works</b>	<u>183,785</u>	<u>165,188</u>	<u>18,597</u>
<b>ZONING BOARD OF APPEALS</b>	<u>2,172</u>	<u>94</u>	<u>2,078</u>
<b>SIDEWALKS</b>	<u>6,000</u>	<u>4,000</u>	<u>2,000</u>
<b>STREETLIGHTS</b>	<u>14,750</u>	<u>16,183</u>	<u>(1,433)</u>
<b>ROADS</b>	<u>103,445</u>	<u>84,049</u>	<u>19,396</u>
<b>CABLE</b>			
Salaries		30,975	
Taxes - payroll		2,394	
Contacted services		1,216	
Printing and publishing		4,351	
Postage and supplies		126	
<b>Total cable</b>	<u>48,683</u>	<u>39,062</u>	<u>9,621</u>
<b>CODE ENFORCEMENT</b>	<u>15,956</u>	<u>6,318</u>	<u>9,638</u>
<b>DRAINS</b>	<u>8,300</u>	<u>9,164</u>	<u>(864)</u>
<b>SENIOR CITIZENS</b>	<u>22,000</u>	<u>22,000</u>	
<b>COMMUNITY CENTER</b>	<u>20,000</u>	<u>20,000</u>	
<b>PARKS AND RECREATION</b>	<u>69,068</u>	<u>44,368</u>	<u>24,700</u>
<b>Total expenditures</b>	<u>\$ 2,218,320</u>	<u>\$ 1,931,422</u>	<u>\$ 286,898</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, 2021

**ASSET**

Cash	\$ 2,027,323
Taxes receivable	<u>35,552</u>
<b>Total assets</b>	<u><u>\$ 2,062,875</u></u>

**LIABILITIES**

Accounts payable	\$ 73,466
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**FUND BALANCE**

	<u>1,989,409</u>
<b>Total liabilities and fund balance</b>	<u><u>\$ 2,062,875</u></u>

HARTLAND TOWNSHIP

MUNICIPAL STREET FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED MARCH 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Taxes	\$	\$ 1,074,712	\$
Personal property tax reimbursement		2,908	
Interest and rent		1,578	
Other revenue		21	
<b>Total revenues</b>	<u>1,077,833</u>	<u>1,079,219</u>	<u>1,386</u>
<b>EXPENDITURES</b>			
Public works		76,083	
Debt			
Principal		535,000	
Interest		66,750	
<b>Total expenditures</b>	<u>1,621,250</u>	<u>677,833</u>	<u>943,417</u>
<b>Net change in fund balance</b>	<u>(543,417)</u>	<u>401,386</u>	<u>944,803</u>
<b>FUND BALANCE, APRIL 1, 2020</b>	<u>1,588,023</u>	<u>1,588,023</u>	
<b>FUND BALANCE, MARCH 31, 2021</b>	<u>\$ 1,044,606</u>	<u>\$ 1,989,409</u>	<u>\$ 944,803</u>

**FIRE OPERATING FUND**

**HARTLAND TOWNSHIP**

**FIRE OPERATING FUND  
BALANCE SHEET  
MARCH 31, 2021**

**ASSETS**

Cash	\$ 1,331,994
Taxes receivable	<u>44,672</u>
<b>Total assets</b>	<b><u>\$ 1,376,666</u></b>

**LIABILITIES**

Accounts payable	\$ 4,273
------------------	----------

**FUND BALANCE**

	<u>1,372,393</u>
<b>Total liabilities and fund balance</b>	<b><u>\$ 1,376,666</u></b>



HARTLAND TOWNSHIP

FIRE OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED MARCH 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Taxes	\$	\$ 1,348,312	\$
Personal property tax reimbursement		3,648	
Interest		902	
Miscellaneous		27	
<b>Total revenues</b>	<u>1,353,457</u>	<u>1,352,889</u>	<u>(568)</u>
<b>EXPENDITURES</b>			
Authority contributions		1,200,038	
Repairs and maintenance		17,206	
Professional fees		3,387	
Capital outlay		48,950	
Utility/assessments		988	
<b>Total expenditures</b>	<u>1,271,249</u>	<u>1,270,569</u>	<u>680</u>
<b>Net change in fund balance</b>	<u>82,208</u>	<u>82,320</u>	<u>112</u>
<b>FUND BALANCE, APRIL 1, 2020</b>	<u>1,290,073</u>	<u>1,290,073</u>	
<b>FUND BALANCE, MARCH 31, 2021</b>	<u>\$ 1,372,281</u>	<u>\$ 1,372,393</u>	<u>\$ 112</u>

**M-59/HARTLAND ROAD DEBT SERVICE FUND**

HARTLAND TOWNSHIP

M-59/HARTLAND ROAD DEBT SERVICE FUND  
BALANCE SHEET  
MARCH 31, 2021

**ASSETS**

Cash	\$ 417,681
Special assessments receivable	<u>2,790,345</u>
<b>Total assets</b>	<u><u>\$ 3,208,026</u></u>

**DEFERRED INFLOW OF RESOURCES**

Unavailable revenues	\$ 2,770,296
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**FUND BALANCE**

	<u>437,730</u>
<b>Total deferred inflow of resources and fund balance</b>	<u><u>\$ 3,208,026</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, 2021

**REVENUES**

Special assessments

Principal	\$	230,858
Interest		104,445
Interest income		280

<b>Total revenues</b>			\$	335,583
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**EXPENDITURES**

Debt

Principal		250,000
Interest		65,233
Fees		500

<b>Total expenditures</b>				<u>315,733</u>
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<b>Net change in fund balance</b>				19,850
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<b>FUND BALANCE, APRIL 1, 2020</b>				<u>417,880</u>
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<b>FUND BALANCE, MARCH 31, 2021</b>			\$	<u><u>437,730</u></u>
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**WATER SYSTEM FUND**

HARTLAND TOWNSHIP

WATER SYSTEM FUND  
BALANCE SHEET  
MARCH 31, 2021

**CURRENT ASSETS**

Cash and investments - operating	\$ 1,348,423	
Cash and investments - capital replacement	425,515	
Investments	101,634	
Accounts receivable - customers	144,291	
Special assessment receivable	37,228	
Interest receivable	14,229	
Due from other funds	15,059	
<b>Total current assets</b>		\$ 2,086,379

**RESTRICTED ASSETS**

Cash and investments restricted for debt	627,874	
Investments	259,004	
<b>Total restricted assets</b>		886,878

**PROPERTY, PLANT AND EQUIPMENT**

Capital assets		
Land	300,000	
Construction in progress	329,100	
Water plant and equipment	9,302,407	
	9,931,507	
Less: accumulated depreciation	(4,317,926)	
<b>Total property, plant and equipment</b>		5,613,581
<b>Total assets</b>		\$ 8,586,838

**CURRENT LIABILITIES**

Accounts payable	\$ 217,273	
Accrued expenditures	11,377	
Due to other funds	3,046	
<b>Total current liabilities</b>		\$ 231,696

**CURRENT LIABILITIES (from restricted assets)**

Accrued interest	1,875	
Bonds payable - current portion	225,000	
<b>Total current liabilities (from restricted assets)</b>		226,875
<b>Total liabilities</b>		458,571

**NET POSITION**

Invested in capital assets, net of related debt	5,388,581	
Restricted	2,739,686	
<b>Total net position</b>		8,128,267
<b>Total liabilities and net position</b>		\$ 8,586,838

**HARTLAND TOWNSHIP**  
**WATER SYSTEM FUND**  
**STATEMENT OF REVENUES AND EXPENSES**  
**FOR THE YEAR ENDED MARCH 31, 2021**

<b>OPERATING REVENUES</b>		
User charges		\$ 629,168
<b>OPERATING EXPENSES</b>		
Wages	\$ 120,420	
Taxes - payroll	8,796	
Insurance - benefits	9,160	
Retirement	9,529	
Administration fees	83,140	
Depreciation	252,209	
Contracted services	4,287	
Professional fees	13,910	
Repair and maintenance	107,531	
Insurance	9,096	
Supplies and postage	33,043	
Miscellaneous	14,910	
Meters	103,815	
Utilities and telephone	43,872	
<b>Total operating expenses</b>		813,718
<b>Operating (loss)</b>		(184,550)
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Other income	51,855	
Interest income - cash	11,066	
Interest income - special assessments	8,331	
Interest expense	(1,965)	
Bond fees	(500)	
<b>Total non-operating revenues (expenses)</b>		68,787
<b>Net (loss)</b>		(115,763)
<b>NET POSITION APRIL 1, 2020</b>		8,244,030
<b>NET POSITION, MARCH 31, 2021</b>		\$ 8,128,267

**HARTLAND TOWNSHIP**  
**WATER SYSTEM FUND**  
**STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED MARCH 31, 2021**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received from customers	\$ 663,476	
Payments to other suppliers for goods or services	(354,928)	
Payments to employees	(116,945)	
<b>Net cash from operating activities</b>		<b>\$ 191,603</b>

**CASH FLOWS FROM (USED IN) CAPITAL AND FINANCING ACTIVITIES**

Principal and interest paid on bonds	(251,950)	
Collections of special assessment (principal and interest)	313,599	
Acquisition of fixed assets	(259,274)	
Other revenue	51,355	
<b>Net cash from capital and related financing activities</b>		<b>(146,270)</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest received on cash and cash equivalents	1,540	
<b>Net cash from investing activities</b>		<b>1,540</b>
<b>Net decrease in cash and cash equivalents</b>		<b>46,873</b>

<b>CASH AND CASH EQUIVALENTS AT APRIL 1, 2020</b>		<u>2,354,939</u>
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<b>CASH AND CASH EQUIVALENTS AT MARCH 31, 2021</b>		<u><u>\$ 2,401,812</u></u>
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**RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES**

Operating (loss)		\$ (184,550)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	\$ 252,209	
Changes in assets and liabilities		
(Increase) - Decrease in accounts receivable	34,308	
(Increase) - Decrease in due from other funds	(3,108)	
Increase - (Decrease) in accounts payable	89,272	
Increase - (Decrease) in accrued wages	3,472	
<b>Total adjustments</b>		<b><u>376,153</u></b>
<b>Net cash provided by operating activities</b>		<b><u><u>\$ 191,603</u></u></b>



**SEWAGE DISPOSAL SYSTEM FUND**

HARTLAND TOWNSHIP

SEWAGE DISPOSAL SYSTEM FUND  
BALANCE SHEET  
MARCH 31, 2021

**CURRENT ASSETS**

Cash and cash equivalents	\$ 4,810,284	
Investments	1,837,771	
Accounts receivable - billings	739,739	
Interest receivable	3,750	
Due from other funds	213	
Special assessments receivable	93,930	
Prepaid	14,967	
<b>Total current assets</b>		\$ 7,500,654

**RESTRICTED ASSETS**

Cash and cash equivalents	1,944,596	
Special assessment receivable, net of allowance of \$400,000	4,662,564	
<b>Total restricted assets</b>		6,607,160

**PROPERTY, PLANT AND EQUIPMENT**

Land	26,842	
Sewer system and office equipment	21,839,792	
	21,866,634	
Less: accumulated depreciation	(6,087,214)	
<b>Total property, plant and equipment</b>		15,779,420

**OTHER ASSETS**

Connection fees receivable	301,632	
Bond discount, net of amortization	63,895	
<b>Total other assets</b>		365,527
<b>Total assets</b>		<u>\$ 30,252,761</u>

**CURRENT LIABILITIES**

Accounts payable	\$ 175,497	
Accrued interest payable	109,229	
Due to others	8,976	
Due to other funds	8,674	
Chargebacks payable	467,523	
Bonds payable	1,208,600	
<b>Total current liabilities</b>		\$ 1,978,499

**LONG-TERM LIABILITIES (from restricted assets)**

Bond premium - net of amortization	274,570	
Bonds payable after one year	12,980,073	
<b>Total long term liabilities</b>		13,254,643
<b>Total liabilities</b>		15,233,142

**NET POSITION**

Invested in capital assets, net of related debt	2,549,420	
Unrestricted	12,470,199	
<b>Total net position</b>		15,019,619
<b>Total liabilities and net position</b>		<u>\$ 30,252,761</u>

HARTLAND TOWNSHIP

SEWAGE DISPOSAL SYSTEM FUND  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDED MARCH 31, 2021

**OPERATING REVENUES**

User charges	\$ 2,452,862	
Septage station fees	357,944	
<b>Total revenue</b>		\$ 2,810,806

**OPERATING EXPENSES**

Administration	79,627	
Depreciation	436,670	
Sewer usage fees	2,035,676	
Professional fees	22,616	
Repair and maintenance	1,060	
Insurance	10,310	
Miscellaneous	12,500	
Supplies and postage	1,590	
<b>Total operating expenses</b>		<u>2,600,049</u>
<b>Operating income</b>		210,757

**NON-OPERATING REVENUES (EXPENSES)**

Interest income - cash	24,796	
Interest income - special assessments	168,339	
Miscellaneous revenue	463	
Interest expense and bond fees	(458,383)	
<b>Total non-operating revenues (expenses)</b>		(264,785)

**CAPITAL CONTRIBUTIONS**

Connection fees	9,439	
Surcharge fees	44,063	
<b>Total capital contributions</b>		<u>53,502</u>
<b>Net (loss)</b>		(526)

**NET POSITION, APRIL 1, 2020** 15,020,145

**NET POSITION, MARCH 31, 2021** \$ 15,019,619

**HARTLAND TOWNSHIP**

**SEWAGE DISPOSAL SYSTEM FUND  
STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED MARCH 31, 2021**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received from customers	\$ 2,933,830	
Payments to other suppliers for goods or services	(2,152,926)	
<b>Net cash from operating activities</b>		<b>\$ 780,904</b>

**CASH FLOWS FROM (USED IN) CAPITAL AND FINANCING ACTIVITIES**

Principal and interest paid on capital debt	(1,712,737)	
Collections of special assessment (principal and interest)	633,818	
Connection fees	160,255	
Acquisition of fixed assets	(15,760)	
Other revenue	43,600	
<b>Net cash from capital and related financing activities</b>		<b>(890,824)</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Net proceeds from sales/purchase of investments	200,460	
Interest received on cash and cash equivalents	17,818	
<b>Net cash from (used in) investing activities</b>		<b>218,278</b>
<b>Net increase in cash and cash equivalents</b>		<b>108,358</b>

**CASH AND CASH EQUIVALENTS AT APRIL 1, 2020**

6,646,522

**CASH AND CASH EQUIVALENTS AT MARCH 31, 2021**

\$ 6,754,880

**RECONCILIATION OF OPERATING INCOME TO NET**

**CASH PROVIDED BY OPERATING ACTIVITIES**

Operating income		\$ 210,757
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	123,024	
(Increase) decrease in prepaid expenditures	1,958	
(Increase) decrease in due from others	(73)	
Increase (decrease) in accounts payable	8,568	
<b>Total adjustments</b>		<b>570,147</b>
<b>Net cash provided by operating activities</b>		<b>\$ 780,904</b>

## Hartland Township Board of Trustees Meeting Agenda Memorandum

**Submitted By:** Michael Luce, Director of Public Works  
**Subject:** 2021 WWTP Annual Sampling and Reporting  
**Date:** September 1, 2021

### Recommended Action

Move to approve change order number 15 with WOOD for a three-year groundwater monitoring extension for a total of \$51,480 as presented.

### Discussion

The proposed change order number 15 is to extend the existing groundwater monitoring plan mandated by the State of Michigan for another three-year span. Wood has been assisting the Township with the groundwater sampling mandate since 2012, and the attached proposal will extend the services required for compliance annually for a three-year cycle.

The WWTP, formerly owned and operated by the Township, was previously located on the current Hartland Township Settlers Park property. The WWTP previously discharged treated wastewater to the groundwater via rapid infiltration basins (RIBs) from 1987 to May 2007. Review of groundwater monitoring data indicates that the WWTP discharge resulted in sodium and chloride impacts in groundwater exceeding the Michigan Department of Environment, Great Lakes & Energy (EGLE) Part 201 Generic Cleanup Criteria protective of drinking water. On March 14, 2000, Hartland Township entered into Consent Order 31-02-00 with the MDEQ. The consent order stipulated that the Township prepare a Remedial Action Plan. An Interim Remedial Action Plan (IRAP), completed and approved in 2005, documented the completed remedial actions and presented activities that would be performed until concentrations of sodium and chloride are detected consistently below Part 201 Criteria. Annual groundwater monitoring is a required action of the IRAP and is currently ongoing. The Residential Monitoring Plan was subsequently required as an addition to the original scope in 2016 after the salt plume migrated within a defined proximity of the residential homes in the area.

The change order reflects two separate tasks required by the State of Michigan. The first being the Groundwater Monitoring Plan, and the second being the subsequent Residential Monitoring Plan.

Wood will provide the services on a time and materials basis in accordance with our existing contract with the Township and in accordance with the attached Fee Schedule. The Task 1 activities will be completed for an annual cost not to exceed \$12,160.00 and a total three-year cost not to exceed \$36,480.00. The Residential Monitoring Plan services include an allowance of \$5,000 per year for each of the three years, totaling \$15,000.00. Therefore, the Groundwater Monitoring Plan costs along with the Residential Monitoring Plan allowance would bring the Change Order No. 15 total to \$51,480.00

Township staff is recommending approval of the proposed change order as WOOD has continued to make substantial progress in reducing the number of monitoring wells since inception and has unmatched historical data and knowledge to keep the project targeted towards closure.

**Financial Impact**

Is a Budget Amendment Required?     Yes     No

A budget amendment of \$2,660 will be required for the current year as the calendar year does not align with the Township fiscal year. Subsequent budgets will reflect the price increase of \$2,660 annually.

**Attachments**

Wood Change Order number 15



To: Hartland Township  
2655 Clark Road  
Hartland, MI 48353

## Change Order No: 15

Date: July 21, 2021  
Contract No.: 17834

Attention: Mike Luce, Public Works Director

Your Contract is amended as follows:

As requested, Wood Environment & Infrastructure Solutions, Inc. (Wood) is pleased to present this scope of work for an additional three years of continued professional hydrogeologic consulting services for the former Hartland Wastewater Treatment Plant (WWTP), Hartland Township, Michigan (the Township).

### **Background**

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The WWTP, formerly owned and operated by the Township, previously discharged treated wastewater to the groundwater via rapid infiltration basins (RIBs) from 1987 to May 2007. Review of groundwater monitoring data indicates that the WWTP discharge resulted in sodium and chloride impacts in groundwater exceeding the Michigan Department of Environment, Great Lakes & Energy (EGLE) Part 201 Generic Cleanup Criteria protective of drinking water. On March 14, 2000, Hartland Township entered into Consent Order 31-02-00 with the MDEQ. The consent order stipulated that the Township prepare a Remedial Action Plan. An Interim Remedial Action Plan (IRAP), completed and approved in 2005, documented the completed remedial actions and presented activities that would be performed until concentrations of sodium and chloride are detected consistently below Part 201 Criteria. Annual groundwater monitoring is a required action of the IRAP and is currently ongoing.

### **Scope of Services**

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Wood has been assisting the Township with activities related to this project since 2012, and has based the scope of services presented below on the ongoing activities and recommendations presented in the last report prepared by Wood and submitted to EGLE on August 26, 2020 (Report) and on the most recent data which has not been reported to EGLE at this time. The following Scope of Services will be completed annually for a three-year cycle.

#### **Task 1 – Annual Sampling and Reporting 2021 through 2023**

Prepare Annual Well Sampling Plan – Wood will prepare and submit the required Annual Well Sampling Plan to EGLE prior to completion of proposed field work. The plan will be prepared in general accordance with the IRAP and is generally consistent with previously submitted plans. Sampling locations, sampling methods, quality assurance/quality control (QA/QC) and analytical parameters will be presented.

Groundwater Elevations and Preparation of Contour Maps – Wood will collect groundwater elevations from the monitoring network prior to groundwater sampling. The collection of the water levels will be consistent with the methods currently used and outlined in the August 26, 2021 Report.

The water levels will be referenced to the surveyed top of casing elevations, and calculated corresponding groundwater elevations referenced to feet above mean sea level will be determined. This information will be tabulated, and groundwater elevation contours will be prepared to verify the groundwater flow direction for the intermediate and upper portion of the aquifer. The groundwater elevation contour diagrams, along with all diagrams prepared by Wood, will continue to be generated using the Geographic Information System (GIS) platform.

Groundwater Sampling – The annual monitoring survey is anticipated to include sampling of seven monitoring wells. In the past, Wood has been successful in negotiating the reduction of locations required to be sampled from 16 monitoring wells to the currently proposed seven monitoring wells. This reduction in sample locations has created a significant cost savings for the Township. The seven wells consist of shallow, intermediate and deep aquifer monitoring locations in the following categories outlined in the table below. Each year Wood will continue to review the data, and when appropriate, will negotiate further reduction of the sampling requirements.

Aquifer	Sentinel Wells to Delineate the Affected Groundwater	Monitoring Wells Within the Affected Area
Shallow	MW-8D, MW-28S	MW-21
Intermediate	MW-28D, MW-9D-140	MW-22
Deep	NA	MW-9D-185

Groundwater samples will be submitted under chain of custody procedures for laboratory analysis of total sodium and potassium, as well as chloride to observe the changes in the concentrations since discontinuing WWTP effluent discharge to the RIBs, and to delineate the extent of the impacted groundwater.

Sampling Methods and QA/QC – Wood will continue to collect groundwater samples consistent with the methods currently used and outlined in the Report. QA/QC samples will also be collected and laboratory analyzed consistent with the ongoing activities. All samples will be laboratory analyzed for sodium, chloride and potassium in accordance with “Test Methods for Evaluations of Solid Waste, Physical/Chemical Methods” EPA Publication SW-846. Sample spikes will be performed by the analytical laboratory and standards will be analyzed. If necessary, a QA/QC protocol from the selected laboratory can be provided to the Township that outlines all laboratory QA/QC procedures.

Monitoring Well Maintenance – Wood will note the conditions of monitoring wells and will perform minor maintenance such as replacing locks, well plugs and caps on site at the time of sampling. Any wells where significant maintenance is required, such as broken well casings, deteriorating concrete



pads, etc. will be noted, and a summary of recommended corrective measures will be provided to the Township.

Annual Reports – Following completion of the groundwater sampling survey and the three surface water sampling surveys, Wood will prepare and submit an annual summary report consistent with the previously submitted Report(s). The annual summary reports will be submitted in the summers of 2022, 2023 and 2024. The summary reports will present the sampling results, analytical summary tables, time versus concentrations trend charts for the groundwater data, groundwater contour maps, analytical results summary map, laboratory reports, conclusions and recommendations from each respective previous year. The report will be submitted to Hartland Township and EGLE, in both digital and hard copy format.

Notice of Migration – Wood will evaluate the laboratory results to determine if the property owners require a letter of Notice of Migration and Contamination (EGLE Form EQP4482). If such notices are required, Wood will discuss this with the Township and will provide a separate proposal at that time.

Surface Water Sampling - Historically, up to 10 surface water bodies were sampled periodically to monitor their potential influence as alternate sources of sodium and chloride, including storm water runoff detention ponds and wetlands. Wood has also been successful in reducing the number of surface water samples and has proposed to collect a total of three surface water samples from locations in the fall, winter, and spring seasons for a three year total of 9 samples (down from 30). The analytical results for each of the surface water sampling surveys will be presented in the annual summary report, along with Wood’s conclusions and recommendations.

### **Task 2 – Ongoing Residential Monitoring Program (RMP) Assistance**

Continued implementation of the RMP is required by EGLE, based on groundwater analytical results from a delineation monitoring well that is in place to demonstrate that sodium and/or chloride impacts are not migrating off the former WWTP property at concentrations above the EGLE Part 201 Residential Drinking Water Criteria. The IRAP indicates that if samples collected from a delineation well contain elevated concentrations of sodium and/or chloride, then residential well sampling will be evaluated to determine if private residential water supplies have been affected.

Wood has completed the preparation and submittal of the RMP, which was subsequently approved by EGLE. The RMP requires the sampling and analysis of samples from up to 14 residential drinking water wells. Wood understands that the Township will either collect the samples themselves, or will contract directly with the Livingston County Department of Public Health (LCDPH) to collect the samples from the wells and have them analyzed at a certified drinking water laboratory. The Township will not only report the data to the residents, but also to Wood for inclusion in the annual summary report.

The Task 2 RMP activities includes an allowance for assistance with the coordination of the sampling activities, assistance with development of letters to be submitted to the 14 residents, tabulation and evaluation of the data generated, updating of the existing database and preparation of diagrams necessary for the annual reporting. The information will be incorporated into each annual report noted above in Task 1, which will be submitted to EGLE. As necessary, Wood will assist with the development

of a plan for either additional required, or recommended activities. In addition, communication with the residents will be important, including correspondence related to this activity and the analytical results.

Wood will provide the above described Task 2 services on a time and materials basis for an additional allowance of \$5,000 per year for each of the three contract years. Based on the analytical data generated, further activities and fees related to ongoing monitoring, required notifications, and/or corrective measures could be required.

## **Schedule**

Wood is ready to proceed immediately upon authorization and will prepare the Annual Well Sampling Plan in August of 2021. The 2021 groundwater sampling survey is scheduled in September 2021. The three annual summary reports will be submitted by the end of August each year through 2024.

## **General Requirements and Estimated Fees**

Wood has made certain assumptions in the preparation of this change order. These assumptions include the following items:

- Access to the sampling locations is unrestricted and field activities may be performed at any time.

Wood will provide the above described Task 1 and Task 2 services on a time and materials basis in accordance with our existing contract with the Township and in accordance with the attached Fee Schedule. The Task 1 activities will be completed for an annual cost not to exceed \$12,160.00 and a total three-year cost not to exceed \$36,480.00. The Task 2 services include an allowance of \$5,000 per year for each of the three years, totaling \$15,000.00. Therefore, the Task 1 costs along with the Task 2 allowance would bring the Change Order No. 15 total to \$51,480.00

If you are in agreement with Change Order No. 15, please sign the attached Authorization to Proceed form and return to us.

Sincerely,  
**Wood Environment & Infrastructure Solutions, Inc.**



Robin S. DeWyre, CPG  
Principal Geologist

Attachments: Authorization Form and Fee and Rate Schedule

## AUTHORIZATION TO PROCEED

<b>Proposal No.</b> <u>Change Order No. 15</u>
<b>Proposal Date:</b> <u>July 21, 2021</u>
<b>Client name:</b> <u>Hartland Township</u>
<b>Project Start date:</b> <u>Upon Authorization (Anticipated August 2021)</u>
<b>Project No.</b> <u>17834x15</u>

This Authorization to Proceed confirms acceptance of the Proposal, dated \_\_\_\_\_ and the contractual terms and conditions referenced therein.

\_\_\_\_\_  
On behalf of Client or Authorized Signature

\_\_\_\_\_  
Date

**Accepted by Wood Environment & Infrastructure Solutions, Inc.**



\_\_\_\_\_  
Authorized Signature

July 21, 2021  
Date



## FEE SCHEDULE FOR PROFESSIONAL SERVICES

	<u>Hourly Rate</u>
<b><u>Engineers, Geologists, Scientists, and Technical Specialists*</u></b>	
Principal	\$195
Senior Associate	\$180
Associate	\$165
Project Manager/Senior Professional II/Project Manager	\$145
Senior Professional/Project Manager	\$135
Project Professional II/Project Manager	\$125
Project Professional/Project Manager	\$110
Staff Professional III	\$90
Staff Professional II	\$80
Staff Professional I	\$70
Technical Assistant	\$55
<b><u>Technical Support</u></b>	
Senior Designer	\$90
Senior CADD/GIS Technician	\$90
CADD/GIS Technician	\$75
Programmer	\$110
GPR Specialist	\$70
Researcher/Coordinator	\$75
Administrative/Clerical	\$65
<b><u>Construction Inspection/Administration</u></b>	
Resident Inspector	\$90
Construction Inspector	\$80
Senior Lab/Field Technician II	\$68
Senior Lab/Field Technician I	\$61
Lab/Field Technician II	\$51
Lab/Field Technician I	\$44
<b><u>Expenses</u></b>	
Vehicles	\$1.15 per mile
Subcontractors and Reimbursable Expenses	15%

\* Legal Services - Mediation, Deposition, Court Appearances – hourly rates plus 25%

# Hartland Township Board of Trustees Meeting Agenda Memorandum

**Submitted By:** Michael Luce, Director of Public Works

**Subject:** Water System Supply Well Engineering

**Date:** September 1, 2021

## Recommended Action

Approve the change order with WOOD in for in an amount not to exceed \$32,500 as presented for task 2 of 4 total tasks required to install new water distribution well.

## Discussion

Township staff has recommended approval of the environmental engineering proposal for a new water system supply well site. The water reliability study has historically highlighted concerns regarding the Township water capacity nearing the permitted limit, and a new well will be required independent of the M-59 East water main extension.

The proposed task is two of four required to proceed with installing a production supply well. The total anticipated costs for the new supply well in its entirety is projected to cost approximately \$225,000.

Task 1 is known as the Hydrogeologic Review and Production Well Work Plan, and includes identification of local hydrogeologic conditions, well isolation requirements, as well as desired quantity/volume, and water quality. That task was approved by the Township Board in December of 2020 and subsequently has been completed for \$8,500.

Task 2, the current proposed change order, is for the next steps which requires pilot boring, observation well installation, and preliminary aquifer testing. This work will be invoiced based on the existing time and material structure within the existing contract and is estimated not to exceed \$32,500. Please note, task 2, 3, and 4 are referred to as task 1, 2 and 3 in the new proposal.

## Financial Impact

Is a Budget Amendment Required?     Yes     No

The test well will be funded by the water fund balance and incorporated into the total cost of the new supply well. The new supply well will be transferred to depreciation upon completion.

## Attachments

Wood Change Order proposal number 16



To: Hartland Township  
2655 Clark Road  
Hartland, MI 48353

## Change Order No: 16

Date: July 21, 2021  
Contract No.: 17834

Attention: Mike Luce, Public Works Director

Your Contract is amended as follows:

As requested, Wood Environment & Infrastructure Solutions, Inc. (Wood) is pleased to present this scope of work to complete a hydrogeological investigation at the proposed Water Tower site (Parcel 4) north of East Highland Road and west of Interstate 23, Hartland Township, Livingston County, Michigan.

### Background

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Hartland Township plans to replace water production capacity that was lost following the abandonment of two Hartland Township water supply wells. The Township seeks approximately 780 gallons per minute (gpm) of water production capacity from the Water Tower site. The proposal provides details necessary to define local hydrogeologic conditions, well isolation requirements, as well as water quality and quantity determinations necessary to develop this groundwater supply source.

### Scope of Services

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Wood has been assisting the Township with activities related to this project since 2012, and has based the scope of services presented below on information provided by Hartland Township, preliminary hydrogeologic information gathered by Wood on behalf of Hartland Township, and a Type I Water Supply Workplan dated June 8, 2021, and submitted to Michigan's Department of Environment, Great Lakes, and Energy (EGLE), which was subsequently approved by EGLE on July 8, 2021.

### **Task 1 – Pilot Boring, Observation Well Installation, and Preliminary Aquifer Performance Testing**

Wood will prepare contractor bid specifications for completing a pilot test boring, installing and completing initial testing of the first of two observation wells, and performing preliminary aquifer performance and water quality testing. Using this preliminary information Wood will evaluate the data and make recommendations to proceed or not with further development of the Water Tower Site. The specific work items are:

- Project management activities, attendance for up to one project status meeting, and the preparation of a Site-Specific Health & Safety Plan to be used during site work.
- Prepare contractor bid specifications for completion of a pilot boring, installation of observation well(s), installation of a test/production well, and completion of preliminary aquifer performance testing.
- Assist with water well drilling contractor review, schedule, and procurement.

- Complete pilot soil boring at the anticipated test/production well location to a depth consistent with the top of the bedrock surface.
  - Collect lithologic samples
  - Complete sieve analysis of selected samples
  - Complete borehole geophysics
  - Abandon borehole with bentonite
- Install and develop a 6-inch diameter observation well.
- Complete an 8-hour specific capacity (step) test on the 6-inch diameter observation well.
- Complete preliminary analytical water quality testing.
- Evaluation of preliminary data and a brief Technical Memorandum to document the Task One activities and provide recommendations on proceeding with Task 2.

Although dependent on a successful outcome of Task 1, at this time it is envisioned that the following additional Tasks 2 and 3 will be needed.

**Task 2** - The installation of a test/production well and second observation well, long-term aquifer testing, hydrogeologic evaluations, and report preparation.

**Task 3** - Preparation of a revised wellhead protection delineation area (WHPDA).

### **Schedule**

Wood is ready to proceed immediately upon authorization and will prepare an updated Site-Specific Health and Safety Plan (HASP) and drilling contractor bid specifications for installation of the pilot test boring, and installation and testing of the test water supply well and two observation wells in September of 2021, dependent on the drilling contractor's availability. Wood will assist Hartland Township procure a drilling contractor and develop an implementation schedule for field activities in late August. It is anticipated that the Task 1 field activities will take approximately two months to complete, with the Technical Memorandum prepared for draft review within three weeks following receipt of the groundwater quality testing data from the analytical laboratory.

### **General Requirements and Estimated Fees**

Wood has made certain assumptions in the preparation of this change order. These assumptions include the following items:

- Parcel 4 passes EGLE's planned Site Specific Review and Adverse Resource Impacts evaluations and the site is approved for well installation.
- Drilling contractor will be contracted directly with Hartland Township.
- Design of the well site infrastructure (e.g., pump, piping, electrical and well house, etc. will be completed by others under contract with Hartland Township).
- Schedule is not adversely affected by governmental orders, reviews or availability.
- If services outside of those outlined above are necessary, such as additional project meetings, extensive data evaluations, or additional written documents, Wood will discuss those with Hartland Township and will not proceed without prior authorization from Hartland Township.


Wood will provide the above described Task 1 services on a time and materials basis in accordance with our existing contract with Hartland Township and in accordance with the attached Fee Schedule. The Task 1 activities will be completed for an estimated cost not to exceed \$32,500.00 as estimated below.

<b>Task 1</b>	<b>Costs</b>
Professional Services	\$28,325
Reimbursable Expenses	\$950
Laboratory Charges	<u>\$3,225</u>
<b>Total Task 1 Fee Estimate</b>	<b>\$32,500</b>

As additional data is generated, and information is reviewed, costs for subsequent Tasks 2 and 3 will be developed.

If you are in agreement with Change Order No. 16, please sign the attached Authorization to Proceed form and return to us.

Sincerely,  
**Wood Environment & Infrastructure Solutions, Inc.**



Robin S. DeWyre, CPG  
Principal Geologist

Attachments: Authorization Form and Fee and Rate Schedule



## AUTHORIZATION TO PROCEED

<b>Proposal No.</b> <u>Change Order No. 16</u>
<b>Proposal Date:</b> <u>July 21, 2021</u>
<b>Client name:</b> <u>Hartland Township</u>
<b>Project Start date:</b> <u>Upon Authorization (Anticipated August 2021)</u>
<b>Project No.</b> <u>17834x16</u>

This Authorization to Proceed confirms acceptance of the Proposal, dated July 20, 2021 and the contractual terms and conditions referenced therein.

\_\_\_\_\_  
On behalf of Client or Authorized Signature

\_\_\_\_\_  
Date

**Accepted by Wood Environment & Infrastructure Solutions, Inc.**



\_\_\_\_\_  
Authorized Signature

July 21, 2021  
Date



## FEE SCHEDULE FOR PROFESSIONAL SERVICES

	<u>Hourly</u> <u>Rate</u>
<b><u>Engineers, Geologists, Scientists, and Technical Specialists*</u></b>	
Principal	\$195
Senior Associate	\$180
Associate	\$165
Project Manager/Senior Professional II/Project Manager	\$145
Senior Professional/Project Manager	\$135
Project Professional II/Project Manager	\$125
Project Professional/Project Manager	\$110
Staff Professional III	\$90
Staff Professional II	\$80
Staff Professional I	\$70
Technical Assistant	\$55
<b><u>Technical Support</u></b>	
Senior Designer	\$90
Senior CADD/GIS Technician	\$90
CADD/GIS Technician	\$75
Programmer	\$110
GPR Specialist	\$70
Researcher/Coordinator	\$75
Administrative/Clerical	\$65
<b><u>Construction Inspection/Administration</u></b>	
Resident Inspector	\$90
Construction Inspector	\$80
Senior Lab/Field Technician II	\$68
Senior Lab/Field Technician I	\$61
Lab/Field Technician II	\$51
Lab/Field Technician I	\$44
<b><u>Expenses</u></b>	
Vehicles	\$1.15 per mile
Subcontractors and Reimbursable Expenses	15%

\* Legal Services - Mediation, Deposition, Court Appearances – hourly rates plus 25%

## Hartland Township Board of Trustees Meeting Agenda Memorandum

**Submitted By:** Susan Dryden-Hogan, Finance Director

**Subject:** ARPA Discussion

**Date:** September 1, 2021

### Recommended Action

No action needed. For discussion purposes only

### Discussion

The Township Manager and Finance Director will review the most up to date information available regarding the Township's allocation of CRRLF funding.

### Financial Impact

Is a Budget Amendment Required?     Yes     No

### Attachments

ARPA September 2021 Power Point Presentation

# Hartland Township's Options: ARPA Funds 2021

Total Share: \$1,587,822, paid out in two tranches - \$793,911 annually in 2021 and 2022.

# ARPA 2021 Timeline

- March 2021 – Law passed; initial information released
- May 2021 – Interim Final Rule issued; contains preliminary guidance
- June & July 2021 – Interim Final Rule updated with FAQs
- July 2021 – State of Michigan opens portal to Non-Entitlement Units (NEUs) to submit applications
- Still waiting for Final Rule to be issued by U.S. Treasury Department  
**Subject to Change**

# Eligible Expenditures

- A. To respond to the COVID-19 public health emergency (PHE) or its negative economic impacts.
- B. To respond to workers performing essential work during the COVID-19 PHE by providing premium pay to eligible workers or by providing grants to eligible employers that eligible workers who performed essential work.
- C. For the provision of government services, to the extent of the reduction in revenue of such recipient due to the PHE, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency.
- D. To make necessary investments in water, sewer, or broadband infrastructure.

# Important Dates

- Covered period: March 3, 2021 – December 31, 2024
- Costs can be incurred by December 31, 2024.
- Must be expended by December 31, 2026
  
- Incurred means financial obligation: order placed, signed contract

# Restrictions

Recipients may not use funds directly to service debt, satisfy a judgement or settlement, or contribute to a “rainy day” fund.

Note: this is the only restriction that applies to Hartland Township



Where are  
we at right  
now?

Application submitted to  
State Treasury on July 22

Application still under  
review (as with 99% of  
NEUs)

# Evaluation of Options: Category A – COVID-19 Impact

Category A (public health/economic impacts) expenditures:

- COVID-19 vaccinations, testing, contact tracing, prevention
  - Public Health expenses
  - Household Assistance
  - Education Assistance
- 
- All of these programs are facilitated through Livingston County

# Evaluation of Options: Category B – Premium Pay

## Category B Premium Pay:

- Hartland Township employees not classified as “essential workers” as defined by ARPA qualifications.
- Under current Interim Final Rule, Hartland Township does not qualify for any Category B options.

# Evaluation of Options: Category C – Revenue Loss Potential Impact

Can be spent on Government Services:

- Maintenance or pay-go funding building of infrastructure (roads)
- Health services
- Environmental remediation
- Police, fire, and other public safety services

Additional guidance is still forthcoming

Calculators of revenue loss are available, and we are working with PHP to determine our base year revenues (3/31/19)

# Evaluation of Options: Category D – Infrastructure Positive Impact

## Category D Investment in Sewer, Water and Broadband:

- Sewer – Follows Clean Water State Revolving Fund guidelines (CWSRF)
- Water – Follows Drinking Water State Revolving Fund (DWSRF)
- Broadband – Unserved or Underserved with required levels of speeds at 100 Mbps symmetrical upload/download

Most Qualified: Building transmission lines on east side of Township plus upgrades to Water Plant

# Final Thoughts

- A. To respond to the COVID-19 public health emergency (PHE) or its negative economic impacts.
- B. To respond to workers performing essential work during the COVID-19 PHE by providing premium pay to eligible workers or by providing grants to eligible employers that eligible workers who performed essential work.
- C. For the provision of government services, to the extent of the reduction in revenue of such recipient due to the PHE, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency.
- D. To make necessary investments in water, sewer, or broadband infrastructure.