



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

Board of Trustees Regular Meeting Agenda Hartland Township Hall Tuesday, September 17, 2024 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.](#) 08-21-24 Hartland Township Board Regular Meeting Minutes
 - [d.](#) 09-03-24 Hartland Township Board Regular Meeting Minutes
 7. Pending & New Business
 - [a.](#) Fiscal Year 2023 - 2024 Audit Review
 - [b.](#) 2024 EGLE Water Service Identification Project
 8. Board Reports
- [BRIEF RECESS]
9. Information / Discussion
 - a. Manager's Report
 10. Adjournment

Hartland Township Board of Trustees Meeting Agenda Memorandum

Submitted By: Susan Case, Finance Clerk

Subject: Approve Payment of Bills

Date: September 11, 2024

Recommended Action

Move to approve the bills as presented for payment.

Discussion

Bills presented total \$342,346.45. The bills are available in the Finance office for review.

Notable invoices include:

\$22,241.65 – Chloride Solutions, LLC – (dust control)

\$62,984.25 – Livingston County Sheriff – (July – Sept. law enforcement services)

\$196,702.45 – Livingston County Drain Commission – (August 2024 Sewer System O&M)

\$21,076.75 – Spalding Dedecker – (various engineering invoices)

Financial Impact

Is a Budget Amendment Required? Yes No

All expenses are covered under the approved FY25 budget.

Attachments

Bills for 09.17.2024

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
ADOBE	ADOBE INC	08/05/2024	2837997467	FOA	AUGUST 2024	
51243		09/17/2024		N		19.99
08/05/2024	,	/ /	0.0000	N		0.00
		09/17/2024		N		19.99

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265-740.000	OPERATING SUPPLIES	19.99

VENDOR TOTAL: 19.99

AIR1	AIR 1 MECHANICAL SERVICE LLC	07/14/2024	4074	FOA	HVAC MAINTENANCE/REPAIR AT TWP HALL	
51306	7111 DIXIE HWY. #263	09/17/2024		N		1,404.00
07/14/2024	CLARKSTON MI, 48346	/ /	0.0000	N		0.00
		09/17/2024		Y		1,404.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265-930.000	REPAIRS & MAINTENANCE	390.00
101-265-801.000	CONTRACTED SERVICES	1,014.00
		1,404.00

AIR1	AIR 1 MECHANICAL SERVICE LLC	08/28/2024	4098	FOA	RTU LEAK/REPAIR AT TWP HALL	
51307	7111 DIXIE HWY. #263	09/17/2024		N		257.00
08/28/2024	CLARKSTON MI, 48346	/ /	0.0000	N		0.00
		09/17/2024		Y		257.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265-930.000	REPAIRS & MAINTENANCE	77.00
101-265-801.000	CONTRACTED SERVICES	180.00
		257.00

VENDOR TOTAL: 1,661.00

ALLSTAR	ALLSTAR ALARM LLC	09/01/2024	403397	FOA	10/1/24 - 12/31/24 MONITORING HERO T	
51308	8345 MAIN STREET	09/17/2024		N		150.00
09/01/2024	WHITMORE LAKE MI, 48189	/ /	0.0000	N		0.00
		09/17/2024		Y		150.00

Open

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

VENDOR TOTAL: 150.00

AMAZON.COM	AMAZON CAPITAL SERVICES	07/30/2024	114-4623520-2635	FOA	2025 SPIRAL ENGAGEMENT PLANNER	
51244	P.O. BOX 035184	09/17/2024		N		14.40
07/30/2024	SEATTLE WA, 98124-5184	/ /	0.0000	N		0.00

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

		09/17/2024		N		14.40
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-253-727.000	SUPPLIES & POSTAGE	14.40

VENDOR TOTAL: 14.40

APWA	AMERICAN PUBLIC WORKS ASSOCIATION	08/22/2024	082224	FOA	SPRING 2025 MPSI	
51331	P.O. BOX 505612	09/17/2024		N		795.00
08/22/2024	SAINT LOUIS MO, 63150-5612	/ /	0.0000	N		0.00
		09/17/2024		N		795.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-957.000	EDUCATION/TRAINING/CONVENTION	795.00

VENDOR TOTAL: 795.00

AUTOZONE	AUTOZONE , INC	08/05/2024	080524	FOA	OIL FOR MOWERS	
51245	PO BOX 116067	09/17/2024		N		55.27
08/05/2024	ATLANTA GA, 30368-6067	/ /	0.0000	N		0.00
		09/17/2024		N		55.27

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-930.002	REPAIRS & MAINT VEHICLE/EQUIP	55.27

AUTOZONE	AUTOZONE , INC	08/14/2024	081424	FOA	OIL, FILTER, CAR WASH, WAX	
51288	PO BOX 116067	09/17/2024		N		102.45
08/14/2024	ATLANTA GA, 30368-6067	/ /	0.0000	N		0.00
		09/17/2024		N		102.45

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-930.002	REPAIRS & MAINT VEHICLE/EQUIP	102.45

VENDOR TOTAL: 157.72

BELLE TIRE	BELLE TIRE	08/22/2024	44052608	FOA	TRAILER TIRE REPAIR	
51289	P.O. BOX 641612	09/17/2024		N		122.98
08/22/2024	DETROIT MI, 48264-1612	/ /	0.0000	N		0.00
		09/17/2024		N		122.98

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-930.002	REPAIRS & MAINT VEHICLE/EQUIP	122.98

VENDOR TOTAL: 122.98

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		
CHLORIDESO	CHLORIDE SOLUTIONS, LLC	08/23/2024	100803	FOA	DUST CONTROL	
51301	672 NORTH M-52	09/17/2024		N		16,191.46
08/23/2024	WEBBERVILLE MI, 48892	/ /	0.0000	N		0.00
		09/17/2024		Y		16,191.46

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-463-969.002	ROAD CHLORIDE	12,143.60
204-000-969.002	ROAD CHLORIDE	4,047.86
		<u>16,191.46</u>

CHLORIDESO	CHLORIDE SOLUTIONS, LLC	08/30/2024	100817	FOA	DUST CONTROL	
51360	672 NORTH M-52	09/17/2024		N		5,706.69
08/30/2024	WEBBERVILLE MI, 48892	/ /	0.0000	N		0.00
		09/17/2024		Y		5,706.69

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-463-969.002	ROAD CHLORIDE	4,280.02
204-000-969.002	ROAD CHLORIDE	1,426.67
		<u>5,706.69</u>

CHLORIDESO	CHLORIDE SOLUTIONS, LLC	08/22/2024	60143	FOA	DUST CONTROL	
51302	672 NORTH M-52	09/17/2024		N		343.50
08/22/2024	WEBBERVILLE MI, 48892	/ /	0.0000	N		0.00
		09/17/2024		Y		343.50

Open

GL NUMBER	DESCRIPTION	AMOUNT
701-000-290.802	JENI LANE ROAD ESCROW	343.50

VENDOR TOTAL: 22,241.65

CINTAS	CINTAS CORPORATION	08/31/2024	9286275447	FOA	EYEWASH SERVICE	
51305	P.O. BOX 630910	09/17/2024		N		100.00
08/31/2024	CINCINNATI OH, 45263	/ /	0.0000	N		0.00
		09/17/2024		N		100.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-740.000	OPERATING SUPPLIES	100.00

VENDOR TOTAL: 100.00

CIOFU	CIOFU, LARRY N	09/09/2024	090924	FOA	REIMBURSEMENT FOR ELECTION MEAL SUPP	
51345	1340 WINDMILL LANE	09/17/2024		N		309.04
09/09/2024	MILFORD MI, 48380	/ /	0.0000	N		0.00
		09/17/2024		N		309.04

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
101-191-956.000	MISCELLANEOUS	309.04

VENDOR TOTAL: 309.04

CLEANTEAM	CLEAN TEAM USA	08/30/2024	1027554	FOA	WATER TOWER EXTERIOR WASHING	
51330	4055 ENGLISH OAK DR	09/17/2024		N		3,685.00
08/30/2024	LANSING MI, 48911	/ /	0.0000	N		0.00
		09/17/2024		N		3,685.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-930.001	REPAIRS & MAINTENANCE SYSTEM	3,685.00

VENDOR TOTAL: 3,685.00

COMCAST	COMCAST	08/06/2024	080624	FOA	AUGUST 2024 - CABLE/INTERNET AT TWP	
51333	P.O. BOX 70219	09/17/2024		N		413.33
08/06/2024	PHILADELPHIA PA, 19176-0219	/ /	0.0000	N		0.00
		09/17/2024		N		413.33

Open

GL NUMBER	DESCRIPTION	AMOUNT
577-000-806.000	CABLE TV FEES	168.38
577-000-805.000	INTERNET	244.95
		413.33

COMCAST	COMCAST	09/05/2024	209159918	FOA	JULY 2024	
51318	P.O. BOX 70219	09/17/2024		N		673.80
07/01/2024	PHILADELPHIA PA, 19176-0219	/ /	0.0000	N		0.00
		09/17/2024		N		673.80

Open

GL NUMBER	DESCRIPTION	AMOUNT
577-000-805.000	INTERNET	673.80

COMCAST	COMCAST	08/01/2024	211674308	FOA	AUGUST 2024 - INTERNET AT TWP HALL	
51297	P.O. BOX 70219	09/17/2024		N		673.80
08/01/2024	PHILADELPHIA PA, 19176-0219	/ /	0.0000	N		0.00
		09/17/2024		N		673.80

Open

GL NUMBER	DESCRIPTION	AMOUNT
577-000-805.000	INTERNET	673.80

COMCAST	COMCAST	08/06/2024	AUG 2024	FOA	AUGUST 2024 - INTERNET AT WTP	
51296	P.O. BOX 70219	09/17/2024		N		278.40
08/06/2024	PHILADELPHIA PA, 19176-0219	/ /	0.0000	N		0.00
		09/17/2024		N		278.40

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

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-805.000	INTERNET	278.40
COMCAST	COMCAST	08/21/2024
51295	P.O. BOX 70219	09/17/2024
08/21/2024	PHILADELPHIA PA, 19176-0219	/ / 0.0000
		09/17/2024
		FOA AUG 2024 - PHONE/INTERNET AT WTP
		N 220.71
		N 0.00
		N 220.71

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-851.000	TELEPHONE	84.36
536-000-805.000	INTERNET	136.35
		<u>220.71</u>

VENDOR TOTAL: 2,260.04

2154	COMFORT INN	08/12/2024	081224	FOA	LODGING FOR ADMIN CONFERENCE	
51332	2424 S. MISSION	09/17/2024		N		218.40
08/12/2024	MT. PLESANT MI, 48858	/ /	0.0000	N		0.00
		09/17/2024		Y		218.40

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-441-957.000	EDUCATION/TRAINING/CONVENTION	218.40
2154	COMFORT INN	08/14/2024
51290	2424 S. MISSION	09/17/2024
08/14/2024	MT. PLESANT MI, 48858	/ / 0.0000
		09/17/2024
		FOA LODGING
		N 218.40
		N 0.00
		Y 218.40

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-209-957.000	EDUCATION/TRAINING/CONVENTION	218.40

VENDOR TOTAL: 436.80

CONSUMER	CONSUMERS ENERGY	08/31/2024	203411424073	FOA	AUGUST 2024 - LED LIGHT	
51351	PO BOX 740309	09/17/2024		N		198.12
08/31/2024	CINCINNATI OH, 45274-0309	/ /	0.0000	N		0.00
		09/17/2024		N		198.12

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-448-921.000	STREET LIGHTS	198.12

CONSUMER	CONSUMERS ENERGY	09/09/2024	203589396602	FOA	SEPT 2024 - TOWNSHIP HALL	
51348	PO BOX 740309	09/17/2024		N		15.63
09/03/2024	CINCINNATI OH, 45274-0309	/ /	0.0000	N		0.00

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

		09/17/2024		N		15.63
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265-920.001	UTILITIES - GAS	15.63

CONSUMER	CONSUMERS ENERGY	09/09/2024	204212330738	FOA	SEPT 2024 - WTP	
51350	PO BOX 740309	09/17/2024		N		49.21
09/03/2024	CINCINNATI OH, 45274-0309	/ /	0.0000	N		0.00
		09/17/2024		N		49.21

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-920.001	UTILITIES - GAS	49.21

CONSUMER	CONSUMERS ENERGY	09/09/2024	205636078625	FOA	SEPT 2024 - HERO TEEN CENTER	
51349	PO BOX 740309	09/17/2024		N		19.90
09/03/2024	CINCINNATI OH, 45274-0309	/ /	0.0000	N		0.00
		09/17/2024		N		19.90

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265-920.001	UTILITIES - GAS	19.90

CONSUMER	CONSUMERS ENERGY	08/31/2024	206525701123	FOA	AUGUST 2024 - STREET LIGHTS	
51352	PO BOX 740309	09/17/2024		N		57.14
08/31/2024	CINCINNATI OH, 45274-0309	/ /	0.0000	N		0.00
		09/17/2024		N		57.14

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-448-921.000	STREET LIGHTS	57.14

VENDOR TOTAL: 340.00

DOUGIES	DOUGIE'S DISPOSAL & RECYCLING	09/05/2024	170598	FOA	SEPT 2024 - PARKS TRASH	
51315	PO BOX 241	09/17/2024		N		300.00
09/05/2024	HARTLAND MI, 48353	/ /	0.0000	N		0.00
		09/17/2024		Y		300.00

Open

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

VENDOR TOTAL: 300.00

0070	DTE ENERGY	08/30/2024	1018187601-08/20	FOA	AUGUST 2024 - SETTLERS PARK PAVILION	
51347	P.O BOX 740786	09/17/2024		N		53.71
08/30/2024	CINCINNATI OH, 45274-0786	/ /	0.0000	N		0.00

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

		09/17/2024		N		53.71
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Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-920.002	UTILITIES - ELECTRIC	53.71
0070	DTE ENERGY	08/31/2024
51346	P.O BOX 740786	09/17/2024
	CINCINNATI	
08/31/2024	OH, 45274-0786	/ /
		0.0000
		09/17/2024

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-000-282.001	MILLPOINTE STREETLIGHTS DEPOSIT	290.52
101-000-282.002	FIDDLAR GROVE STREETLIGHT DEPOSIT	23.27
101-000-282.003	WALNUT RIDGE STREETLIGHTS DEPOSIT	25.46
101-448-921.000	STREET LIGHTS	1,378.82
		<u>1,718.07</u>

VENDOR TOTAL: 1,771.78

ECOSHIELD	ECOSHIELD PEST SOLUTIONS DET WEST	07/31/2024	16228849	FOA	PEST CONTROL AT TWP HALL	109.00
51248	P.O. BOX 92180	09/17/2024		N		0.00
07/31/2024	LAS VEGAS NV, 89193-2180	/ /	0.0000	N		109.00
		09/17/2024		Y		

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265-801.000	CONTRACTED SERVICES	109.00
ECOSHIELD	ECOSHIELD PEST SOLUTIONS DET WEST	07/31/2024
51246	P.O. BOX 92180	09/17/2024
07/31/2024	LAS VEGAS NV, 89193-2180	/ /
		0.0000
		09/17/2024

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265-801.000	CONTRACTED SERVICES	89.00
ECOSHIELD	ECOSHIELD PEST SOLUTIONS DET WEST	07/31/2024
51247	P.O. BOX 92180	09/17/2024
07/31/2024	LAS VEGAS NV, 89193-2180	/ /
		0.0000
		09/17/2024

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-801.000	CONTRACTED SERVICES	99.00

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

VENDOR TOTAL: 297.00

ELECTROCYC	ELECTROCYCLE, INC.	09/03/2024	54881	FOA	ONSITE DOCUMENT DESTRUCTION	
51311	23953 RESEARCH DR	09/17/2024		N		42.00
09/03/2024	FARMINGTON HILLS MI, 48335	/ /	0.0000	N		0.00
		09/17/2024		N		42.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-172-801.000	CONTRACTED SERVICES	42.00

VENDOR TOTAL: 42.00

FIVERR	FIVERR	08/26/2024	082624	FOA	COLORING BOOK PAGES	
51291		09/17/2024		N		31.49
08/26/2024	,	/ /	0.0000	N		0.00
		09/17/2024		N		31.49

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-577-740.000	OPERATING SUPPLIES	31.49

VENDOR TOTAL: 31.49

MARKETEER	GEORGE MOSES CO	09/01/2024	SEPT 2024	FOA	HALF PAGE AD	
51309	P.O. BOX 686	09/17/2024		N		205.00
09/01/2024	BRIGHTON MI, 48116	/ /	0.0000	N		0.00
		09/17/2024		N		205.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-956.000	FARMERS MARKET	205.00

VENDOR TOTAL: 205.00

GODADDY	GO DADDY	08/11/2024	3236664331	FOA	AUGUST 2024	
51249		09/17/2024		N		29.99
08/11/2024	,	/ /	0.0000	N		0.00
		09/17/2024		N		29.99

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-900.000	PRINTING & PUBLICATIONS	29.99

VENDOR TOTAL: 29.99

GFOA	GOVERNMENT FINANCE OFFICERS ASSOC	08/15/2024	073124	FOA	RENEWAL FEES	
51251	203 N LASALLE ST, STE 2700	09/17/2024		N		190.00
07/31/2024	CHICAGO IL, 60601-1210	/ /	0.0000	N		0.00
		09/17/2024		N		190.00

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

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-192-804.000	MEMBERSHIP & DUES	190.00

VENDOR TOTAL: 190.00

GUS	GUS'S CARRYOUT	09/05/2024	072724	FOA	EARLY VOTING/ELECTION DAY FOOD	
51337	10051 HIGHLAND RD STE 5	09/17/2024		N		618.25
07/27/2024	HOWELL MI, 48843	/ /	0.0000	N		0.00
		09/17/2024		N		618.25

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-191-956.000	MISCELLANEOUS	618.25

VENDOR TOTAL: 618.25

HAFIRE	HARTLAND AREA FIRE DEPARTMENT	09/06/2024	080124	FOA	MONTHLY LIQUOR LICENSING INSPECTION	
51362	3205 HARTLAND RD	09/17/2024		N		1,625.00
09/06/2024	HARTLAND MI, 48353	/ /	0.0000	N		0.00
		09/17/2024		N		1,625.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
212-000-801.000	CONTRACTED SERVICES	1,625.00

VENDOR TOTAL: 1,625.00

0001	HARTLAND TOWNSHIP GENERAL FUND	09/05/2024	090524	FOA	AUGUST 2024 DOG LICENSE PMTS	
51316		09/17/2024		N		24.00
09/05/2024	,	/ /	0.0000	N		0.00
		09/17/2024		N		24.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
701-000-290.250	DOG LICENSES ESCROW	24.00

VENDOR TOTAL: 24.00

WATERO&M	HARTLAND TOWNSHIP WATER O & M	08/31/2024	AUGUST 2024	FOA	OUT OF DEPT COSTS	
51310	2655 CLARK RD	09/17/2024		N		6,221.79
08/31/2024	HARTLAND MI, 48353	/ /	0.0000	N		0.00
		09/17/2024		N		6,221.79

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-801.009	CONTRACT SERVICES - WATER SYSTEM	3,799.46
101-265-801.009	CONTRACT SERVICES - WATER SYSTEM	1,455.53
101-567-801.009	CONTRACT SERVICES - WATER SYSTEM	730.30

INVOICE APPROVAL BY INVOICE REPORT FOR HARTLAND TOWNSHIP
 EXP CHECK RUN DATES 09/17/2024 - 09/17/2024
 BOTH JOURNALIZED AND UNJOURNALIZED
 OPEN - CHECK TYPE: PAPER CHECK

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

206-000-802.000	LAWN/SNOW MAINTENANCE					236.50
						<u>6,221.79</u>

VENDOR TOTAL: 6,221.79

HUNT2	HUNTINGTON NATIONAL BANK	08/01/2024	66356	FOA	10/1/24 - 9/30/25 SEWER REFUNDING BO	
51354	ATTN CORPORATE TRUST DEPT	09/17/2024		N		500.00
	L-3632					
08/01/2024	COLUMBUS OH, 43260	/ /	0.0000	N		0.00
		09/17/2024		N		500.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
595-000-996.000	BOND FEES	500.00

VENDOR TOTAL: 500.00

JIMMYJOHNS	JIMMY JOHN'S	09/05/2024	080224	FOA	EARLY VOTING FOOD	
51341		09/17/2024		N		70.87
08/02/2024	,	/ /	0.0000	N		0.00
		09/17/2024		N		70.87

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-191-956.000	MISCELLANEOUS	70.87

VENDOR TOTAL: 70.87

K&J	K & J ELECTRIC, INC	08/26/2024	189	FOA	POWER ISSUES AT WTP	
51313	7219 EAST HIGHLAND RD	09/17/2024		N		125.00
08/26/2024	HOWELL MI, 48843	/ /	0.0000	N		0.00
		09/17/2024		N		125.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-930.001	REPAIRS & MAINTENANCE SYSTEM	125.00

VENDOR TOTAL: 125.00

0015	LIVINGSTON COUNTY SHERIFF	09/17/2024	3RD QTR 2024	FOA	LAW ENFORCEMENT SERVICES JULY - SEPT	
49719	150 S HIGHLANDER WAY	09/17/2024		N		62,984.25
09/17/2024	HOWELL MI, 48843	/ /	0.0000	N		0.00
		09/17/2024		N		62,984.25

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-302-801.000	CONTRACTED SERVICES	62,984.25

VENDOR TOTAL: 62,984.25

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

0220	LIVINGSTON COUNTY TREASURER	09/05/2024	090524	FOA	AUGUST 2024 DOG LICENSE PMTS	
51317	200 E. GRAND RIVER	09/17/2024		N		301.00
09/05/2024	HOWELL MI, 48843	/ /	0.0000	N		0.00
		09/17/2024		N		301.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
701-000-290.250	DOG LICENSES ESCROW	301.00

VENDOR TOTAL: 301.00

2909	LIVINGSTON CTY.DRAIN COMMISSIO	09/09/2024	3855	FOA	AUGUST 2024 SEWER SYSTEM O&M	
51343	2300 E. GRAND RIVER	09/17/2024		N		196,702.45
	STE. 105					
09/06/2024	HOWELL MI, 48843	/ /	0.0000	N		0.00
		09/17/2024		N		196,702.45

Open

GL NUMBER	DESCRIPTION	AMOUNT
590-000-801.008	LCDC CONTRACT SERVICES	196,702.45

VENDOR TOTAL: 196,702.45

LDPA	LIVINGSTON DAILY PRESS & ARGUS	08/26/2024	AUGUST 2024	FOA	AUGUST 2024	
51292		09/17/2024		N		14.99
	3964 SOLUTIONS CENTER					
08/26/2024	CHICAGO IL, 60677-3009	/ /	0.0000	Y		0.00
		09/17/2024		N		14.99

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-577-740.000	OPERATING SUPPLIES	14.99

VENDOR TOTAL: 14.99

MASTERS	MASTERS TELECOM LLC	08/26/2024	43004	FOA	AUGUST 2024	
51287		09/17/2024		N		18.89
08/26/2024		/ /	0.0000	N		0.00
		09/17/2024		N		18.89

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265-851.000	TELEPHONE	18.89

VENDOR TOTAL: 18.89

MEIJER	MEIJER	09/05/2024	072624	FOA	EARLY VOTING/ELECTION DAY FOOD	
51336	2160 HARTLAND RD	09/17/2024		N		707.28
07/26/2024	HARTLAND MI, 48353	/ /	0.0000	N		0.00

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

		09/17/2024		N		707.28
Open						

GL NUMBER	DESCRIPTION	AMOUNT
101-191-956.000	MISCELLANEOUS	707.28
VENDOR TOTAL:		707.28

MGFOA	MGFOA	Post Date	Invoice	Bank	Invoice Description	Gross Amount
51253	4020 COPPER VIEW STE 130	08/15/2024	073024	FOA	FALL CONFERENCE	375.00
08/15/2024	TRAVERSE CITY MI, 49684	09/17/2024		N		0.00
		/ /	0.0000	N		375.00
		09/17/2024		N		

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-192-957.000	EDUCATION/TRAINING/CONVENTION	375.00

MGFOA	MGFOA	Post Date	Invoice	Bank	Invoice Description	Gross Amount
51252	4020 COPPER VIEW STE 130	08/15/2024	081524	FOA	MEMBERSHIP DUES	135.00
08/15/2024	TRAVERSE CITY MI, 49684	09/17/2024		N		0.00
		/ /	0.0000	N		135.00
		09/17/2024		N		

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-192-804.000	MEMBERSHIP & DUES	135.00
VENDOR TOTAL:		510.00

MAMC	MICHIGAN ASS'N OF MUNICIPAL CLERKS	Post Date	Invoice	Bank	Invoice Description	Gross Amount
51342	ATTN: MEMBERSHIP	09/05/2024	082024	FOA	2024 MEMBER EDUCATION DAY	50.00
08/20/2024	120 N WASHINGTON SQ, SUITE 110A	09/17/2024		N		0.00
	LANSING MI, 48933-1609	/ /	0.0000	N		50.00
		09/17/2024		N		

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-215-957.000	EDUCATION/TRAINING/CONVENTION	50.00

VENDOR TOTAL:		50.00
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MAP	MICHIGAN ASSOC OF PLANNING	Post Date	Invoice	Bank	Invoice Description	Gross Amount
51319	1919 WEST STADIUM BLVD, STE 4	08/08/2024	080824	FOA	RENEWABLE ENERGY WEBINAR	15.00
08/08/2024	ANN ARBOR MI, 48103	09/17/2024		N		0.00
		/ /	0.0000	N		15.00
		09/17/2024		N		

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-400-957.000	EDUCATION/TRAINING/CONVENTION	15.00

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

VENDOR TOTAL: 15.00

MRWA	MICHIGAN RURAL WATER ASSOCIATION	08/26/2024	082624	FOA	S3 & S4 REVIEW - J. RADLEY	
51294	2127 UNIVERSITY PARK DR, STE 340	09/17/2024		N		360.00
08/26/2024	OKEMOS MI, 48864	/ /	0.0000	N		0.00
		09/17/2024		N		360.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-957.000	EDUCATION/TRAINING/CONVENTION	360.00

VENDOR TOTAL: 360.00

LCDPA	MICHIGAN.COM	09/09/2024	OCT 2024	FOA	OCT 2024 - PA8741424	
51358	PO BOX 742520	09/17/2024		N		63.00
09/09/2024	CINCINNATI OH, 45274-2520	/ /	0.0000	N		0.00
		09/17/2024		N		63.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-101-804.000	MEMBERSHIP & DUES	63.00

VENDOR TOTAL: 63.00

OCAA0	OCAA0	08/12/2024	081224	FOA	DAMAGE ASSESSMENT COURSES	
51320		09/17/2024		N		135.00
08/12/2024		/ /	0.0000	N		0.00
		09/17/2024		N		135.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-209-957.000	EDUCATION/TRAINING/CONVENTION	135.00

VENDOR TOTAL: 135.00

1180	PETER'S TRUE VALUE HARDWARE	09/04/2024	K74059	FOA	OIL FILTERS FOR ALL 3 MOWERS	
51314	3455 W. HIGHLAND ROAD	09/17/2024		N		44.97
09/04/2024	MILFORD MI, 48380	/ /	0.0000	N		0.00
		09/17/2024		N		44.97

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-930.002	REPAIRS & MAINT VEHICLE/EQUIP	44.97

VENDOR TOTAL: 44.97

RESERVE	PITNEY BOWES BANK INC RESERVE ACCT	09/04/2024	090424	FOA	AUGUST 2024 POSTAGE	
51312	P.O. BOX 981023	09/17/2024		N		524.51
09/04/2024	BOSTON MA, 02298-1023	/ /	0.0000	N		0.00
		09/17/2024		N		524.51

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

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-172-727.000	SUPPLIES & POSTAGE	45.54
101-209-727.000	SUPPLIES & POSTAGE	6.90
101-215-727.000	SUPPLIES & POSTAGE	117.32
101-441-727.000	SUPPLIES & POSTAGE	60.72
101-191-727.000	SUPPLIES & POSTAGE	154.95
101-400-727.000	SUPPLIES & POSTAGE	32.22
101-253-727.000	SUPPLIES & POSTAGE	0.69
101-253-811.100	TAX COLLECTION	32.43
536-000-727.000	SUPPLIES/POSTAGE	7.59
590-000-727.000	SUPPLIES & POSTAGE	7.59
101-567-727.000	SUPPLIES & POSTAGE	3.00
101-722-727.000	SUPPLIES & POSTAGE	55.56
		<u>524.51</u>

VENDOR TOTAL: 524.51

PBI	PITNEY BOWES INC	08/27/2024	1025953086	FOA	2 RED INK CARTRIDGES	
51303	P.O. BOX 981039	09/17/2024		N		265.58
08/27/2024	BOSTON MA, 02298-1039	/ /	0.0000	N		0.00
		09/17/2024		N		265.58

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-172-930.000	REPAIRS & MAINTENANCE	265.58

VENDOR TOTAL: 265.58

7532	PRINTING SYSTEMS, INC.	08/29/2024	235246	FOA	ELECTION SUPPLIES	
51359	12005 BEECH DALY	09/17/2024		N		1,395.10
08/29/2024	TAYLOR MI, 48180	/ /	0.0000	N		0.00
		09/17/2024		N		1,395.10

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-191-727.000	SUPPLIES & POSTAGE	1,395.10

VENDOR TOTAL: 1,395.10

RONALDS	RONALD'S TREE SERVICE LLC	08/15/2024	9348	FOA	TREE REMOVAL - HIBNER & DONNER RD	
51353	9126 BENNETT LAKE RD	09/17/2024		N		7,000.00
08/15/2024	FENTON MI, 48430	/ /	0.0000	N		0.00
		09/17/2024		N		7,000.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
204-000-969.300	OTHER ROAD IMPROVEMENTS	7,000.00

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

VENDOR TOTAL: 7,000.00

RURALKING	RURAL KING	08/12/2024	081224	FOA	PAPER TOWEL, AIR FRESHENER	
51293	4216 DEWITT AVE	09/17/2024		N		46.45
08/12/2024	MATTOON IL, 61938	/ /	0.0000	N		0.00
		09/17/2024		N		46.45

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-751-740.000	OPERATING SUPPLIES	46.45

VENDOR TOTAL: 46.45

SERVICEPRO	SERVICEPRO	09/09/2024	AUGUST 2024	FOA	AUGUST 2024	
51356	7510 PARKWOOD DRIVE	09/17/2024		N		880.00
09/09/2024	FENTON MI, 48430	/ /	0.0000	N		0.00
		09/17/2024		Y		880.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265-801.000	CONTRACTED SERVICES	880.00

SERVICEPRO	SERVICEPRO	09/09/2024	JULY 2024	FOA	JULY 2024	
51355	7510 PARKWOOD DRIVE	09/17/2024		N		880.00
09/09/2024	FENTON MI, 48430	/ /	0.0000	N		0.00
		09/17/2024		Y		880.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-265-801.000	CONTRACTED SERVICES	880.00

VENDOR TOTAL: 1,760.00

SPALDING	SPALDING DEDECKER	09/09/2024	100114	FOA	M-59 WATER MAIN THRU 8/25/24	
51357	905 SOUTH BLVD EAST	09/17/2024		N		6,540.00
09/09/2024	ROCHESTER HILLS MI, 48307	/ /	0.0000	N		0.00
		09/17/2024		N		6,540.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
539-000-150.000	WATER CONSTRUCT IN PROGRESS	6,540.00

SPALDING	SPALDING DEDECKER	07/22/2024	99447	FOA	HARTLAND COMMERCE CENTER PH 3 AND4 T	
51147	905 SOUTH BLVD EAST	09/17/2024		N		574.00
07/22/2024	ROCHESTER HILLS MI, 48307	/ /	0.0000	N		0.00
		09/17/2024		N		574.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-400-801.100-0050	HARTLAND COMMERCE CENTER PH3 & 4	574.00

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

SPALDING	SPALDING DEDECKER	08/15/2024	99757	FOA	REDWOOD LIVING THRU 7/28/24	
51235	905 SOUTH BLVD EAST	09/17/2024		N		1,554.00
08/15/2024	ROCHESTER HILLS MI, 48307	/ /	0.0000	N		0.00
		09/17/2024		N		1,554.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
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101-400-801.100-0026 REDWOOD USA LLC 1,554.00

SPALDING	SPALDING DEDECKER	08/15/2024	99758	FOA	COURTYARDS OF HARTLAND THRU 7/28/24	
51236	905 SOUTH BLVD EAST	09/17/2024		N		2,204.50
08/15/2024	ROCHESTER HILLS MI, 48307	/ /	0.0000	N		0.00
		09/17/2024		N		2,204.50

Open

GL NUMBER	DESCRIPTION	AMOUNT
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101-400-801.100-0055 COURTYARDS OF HARTLAND 2,204.50

SPALDING	SPALDING DEDECKER	08/15/2024	99759	FOA	HUNTERS RIDGE PH2&3 THRU 7/28/24	
51237	905 SOUTH BLVD EAST	09/17/2024		N		4,532.25
08/15/2024	ROCHESTER HILLS MI, 48307	/ /	0.0000	N		0.00
		09/17/2024		N		4,532.25

Open

GL NUMBER	DESCRIPTION	AMOUNT
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101-400-801.100-0022 HUNTERS RIDGE 4,532.25

SPALDING	SPALDING DEDECKER	08/15/2024	99760	FOA	SENIOR LIVING THRU 7/28/24	
51240	905 SOUTH BLVD EAST	09/17/2024		N		175.00
08/15/2024	ROCHESTER HILLS MI, 48307	/ /	0.0000	N		0.00
		09/17/2024		N		175.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
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101-400-801.100-0027 PIRHL 175.00

SPALDING	SPALDING DEDECKER	08/15/2024	99761	FOA	HIGHLAND RESERVE THRU 7/28/24	
51238	905 SOUTH BLVD EAST	09/17/2024		N		3,307.50
08/15/2024	ROCHESTER HILLS MI, 48307	/ /	0.0000	N		0.00
		09/17/2024		N		3,307.50

Open

GL NUMBER	DESCRIPTION	AMOUNT
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101-400-801.100-0056 HIGHLAND RESERVES/GREEN VENTURES EXP 3,307.50

SPALDING	SPALDING DEDECKER	08/15/2024	99762	FOA	SHOPS AT WALDENWOODS THRU 7/28/24	
51239	905 SOUTH BLVD EAST	09/17/2024		N		2,189.50
08/15/2024	ROCHESTER HILLS MI, 48307	/ /	0.0000	N		0.00
		09/17/2024		N		2,189.50

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

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-400-801.100-0054	SHOPS AT WALDENWOODS	2,189.50
VENDOR TOTAL:		21,076.75

SPORTSAPPA	SPORTS & APPAREL OF MICHIGAN, INC	08/06/2024	12482	FOA	HATS	
51254	P.O. BOX 851	09/17/2024		N		224.25
08/06/2024	FOWLerville MI, 48836	/ /	0.0000	N		0.00
		09/17/2024		N		224.25

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-719.100	UNIFORMS/CLOTHING ALLOWANCE	224.25
VENDOR TOTAL:		224.25

STAPLES	STAPLES	09/07/2024	6011444799	FOA	MISC SUPPLIES	
51344	PO BOX 660409	09/17/2024		N		92.24
09/07/2024	DALLAS TX, 75266-0409	/ /	0.0000	N		0.00
		09/17/2024		N		92.24

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-172-727.000	SUPPLIES & POSTAGE	33.39
101-265-740.000	OPERATING SUPPLIES	58.85
		92.24
VENDOR TOTAL:		92.24

SUBWAY	SUBWAY	09/05/2024	072924	FOA	EARLY VOTING FOOD	
51339		09/17/2024		N		40.26
07/29/2024	,	/ /	0.0000	N		0.00
		09/17/2024		N		40.26

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-191-956.000	MISCELLANEOUS	40.26
VENDOR TOTAL:		40.26

TIMHORTONS	TIM HORTONS USA INC.	09/05/2024	080524	FOA	ELECTION DAY FOOD	
51340	4150 TULLER RD, STE 236	09/17/2024		N		195.45
08/05/2024	DUBLIN OH, 43017	/ /	0.0000	N		0.00
		09/17/2024		N		195.45

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

101-191-956.000	MISCELLANEOUS					195.45
VENDOR TOTAL:						195.45

TONYSACCOS	TONY SACCO'S COAL OVEN PIZZA	09/05/2024	073124	FOA	EARLY VOTING FOOD	
51338	10051 E HIGHLAND RD	09/17/2024		N		66.25
07/31/2024	HOWELL MI, 48843	/ /	0.0000	N		0.00
		09/17/2024		N		66.25

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-191-956.000	MISCELLANEOUS	66.25
VENDOR TOTAL:		66.25

UNIVAR	UNIVAR SOLUTIONS	08/05/2024	52309848	FOA	LIQUID CHLORINE	
51250	62190 COLLECTIONS CENTER DRIVE	09/17/2024		N		2,939.99
08/05/2024	CHICAGO IL, 60693-0621	/ /	0.0000	N		0.00
		09/17/2024		N		2,939.99

Open

GL NUMBER	DESCRIPTION	AMOUNT
536-000-740.001	WATER TREAT. CHEMICALS	2,939.99
VENDOR TOTAL:		2,939.99

VC3, INC.	VC3, INC.	09/05/2024	166821	FOA	SEPT 2024 - CLOUD PROTECTION/RECOVER	
51334	C/O PNC BANK	09/17/2024		N		317.00
	P.O. BOX 746804	/ /	0.0000	N		0.00
09/05/2024	ATLANTA GA, 30374-6804	09/17/2024		N		317.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-258-801.000	CONTRACTED SERVICES	317.00
VENDOR TOTAL:		317.00

VILLEROT	VILLEROT, DEBBIE	09/09/2024	090924	FOA	SETTLERS PARK PAVILION RENTAL REFUND	
51361	4911 BULLARD	09/17/2024		N		150.00
09/09/2024	HARTLAND MI, 48353	/ /	0.0000	N		0.00
		09/17/2024		N		150.00

Open

GL NUMBER	DESCRIPTION	AMOUNT
101-000-651.000	PARKS & REC USE FEES	150.00
VENDOR TOTAL:		150.00

TOTAL - ALL VENDORS: 342,346.45

09/11/2024 10:54 AM
 User: SUSANC
 DB: Hartland

INVOICE APPROVAL BY INVOICE REPORT FOR HARTLAND TOWNSHIP
 EXP CHECK RUN DATES 09/17/2024 - 09/17/2024
 BOTH JOURNALIZED AND UNJOURNALIZED
 OPEN - CHECK TYPE: PAPER CHECK

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

FUND TOTALS:

Fund 101 - GENERAL FUND						112,591.14
Fund 204 - MUNICIPAL STREET FUND						12,474.53
Fund 206 - FIRE OPERATING						236.50
Fund 212 - LIQUOR LAW ENFORCEMENT						1,625.00
Fund 536 - WATER SYSTEM FUND						9,239.81
Fund 539 - WATER REPLACEMENT FUND						6,540.00
Fund 577 - CABLE TV FUND						1,760.93
Fund 590 - SEWER OPERATIONS & MAINTENANCE FUND						196,710.04
Fund 595 - 2005 SEWER EXP BONDS						500.00
Fund 701 - TRUST AND AGENCY						668.50

Hartland Township Board of Trustees Meeting Agenda Memorandum

Submitted By: Susan Case, Finance Clerk

Subject: Approve Post Audit of Disbursements Between Board Meetings

Date: September 10, 2024

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 – \$1,680.61

September 12, 2024 Payroll - \$77,591.69

Financial Impact

Is a Budget Amendment Required? Yes No

All expenses are covered under the approved FY25 budget.

Attachments

Post Audit Bills List 08.29.2024

Post Audit Bills List 09.04.2024

Payroll for 09.12.2024

Check Date	Bank	Check #	Payee	Description	GL #	Amount
08/29/2024	FOA	44869	VERIZON WIRELESS	CONTRACTED SERVICES	101-191-801.000	75.00
		44869		REPAIRS & MAINTENANCE	101-209-930.000	80.02
		44869		TELEPHONE	101-265-851.000	820.00
		44869		TELEPHONE	536-000-851.000	290.18
		44869		CONTRACTED SERVICES & RENTALS	577-000-801.000	40.01
						1,305.21
TOTAL - ALL FUNDS				TOTAL OF 1 CHECKS		1,305.21

--- GL TOTALS ---

101-191-801.000	CONTRACTED SERVICES	75.00
101-209-930.000	REPAIRS & MAINTENANCE	80.02
101-265-851.000	TELEPHONE	820.00
536-000-851.000	TELEPHONE	290.18
577-000-801.000	CONTRACTED SERVICES & RENTALS	40.01
	TOTAL	1,305.21

Check Date	Bank	Check #	Payee	Description	GL #	Amount
09/04/2024	FOA	44895	CONSUMERS ENERGY	UTILITIES - ELECTRIC	206-000-920.002	45.00
09/04/2024	FOA	44896	POSTMASTER	SUPPLIES & POSTAGE	101-191-727.000	330.40
			TOTAL - ALL FUNDS	TOTAL OF 2 CHECKS		375.40
--- GL TOTALS ---						
				SUPPLIES & POSTAGE		330.40
				UTILITIES - ELECTRIC		45.00
				TOTAL		375.40

Hartland Township Board of Trustees Meeting Agenda Memorandum

Submitted By: Larry Ciofu, Clerk

Subject: 08-21-24 Hartland Township Board Regular Meeting Minutes

Date: September 11, 2024

Recommended Action

Move to approve the Hartland Township Board Regular Meeting Minutes for August 21, 2024.

Discussion

Draft minutes are attached for review.

Financial Impact

None

Attachments

8-21-24 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, Trustee Germane, Trustee McMullen, Trustee O'Connell (remote from Georgia), Trustee Petrucci

ABSENT: Treasurer Horning

Also present were Township Manager Mike Luce, Planning Director Troy Langer, and Public Works Director Scott Hable.

4. Approval of the Agenda

Move to approve the agenda for the August 21, 2024 Hartland Township Board meeting as presented.

Motion made by Trustee Petrucci, Seconded by Trustee Germane.

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

Voting Nay: None

Abstaining: Trustee O'Connell (remote)

Absent: Treasurer Horning

5. Call to the Public

No one came forward.

6. Approval of the Consent Agenda

Move to approve the consent agenda for the August 21, 2024 Hartland Township Board meeting as presented.

Motion made by Clerk Ciofu, Seconded by Trustee Petrucci.

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

Voting Nay: None

Abstaining: Trustee O'Connell (remote)

Absent: Treasurer Horning

- a. Approve Payment of Bills
- b. Approve Post Audit of Disbursements Between Board Meetings
- c. 08-07-2023 Hartland Township Board Regular Meeting Minutes

7. Pending & New Business

- a. Site Plan with Special Land Use Application #24-007 (Landscape Nursery)

HARTLAND TOWNSHIP BOARD OF TRUSTEES REGULAR MEETING MINUTES

August 21, 2024 – 7:00 PM

Planning Director Troy Langer gave a brief overview of the Site Plan Application stating the Applicant owned property on Fenton Road and has been operating a landscape business on this property for several years without a permit. He stated that the issue came to the Township's attention through a complaint on a separate matter elsewhere in the Township. He stated that they worked with the Applicant, informing them that a landscaping business was only allowed in this zoning area on land greater than ten acres and with a Special Land Use permit. Director Langer stated the property is greater than ten acres and the Applicant agreed to come in and apply for a Special Land Use permit to formally approve the business at this location. The Planning Commission (PC) held a public hearing, where several individuals spoke in favor of the project, and the PC recommended approval of the request. We are here at the Township Board tonight for a final determination on the project. Trustee O'Connell inquired as to whether we could take a look at some possible revisions to this ordinance as it appears to be financially burdensome on the Applicant who has been in business for several years.

Move to approve the Site Plan with Special Land Use Application #24-007, a request to establish a landscape nursery as a special land use, located at 5239 Fenton Road, as outlined in the staff memorandum dated August 13, 2024.

Motion made by Trustee Germane, Seconded by Trustee Petrucci.

Voting Yea: Supervisor Fountain, Clerk Ciofu, Trustee Germane, Trustee McMullen, Trustee Petrucci
Voting Nay: None
Abstaining: Trustee O'Connell (remote)
Absent: Treasurer Horning

b. 2024 Pressure Reducing Station Project

Manager Luce gave a brief overview of the Pressure Reducing Station project stating we came to the Board previously for the purchase of the Pressure Reducing Valve (PRV) and we are now requesting that he and Public Works Director Hable be permitted to act on behalf of the Township as we move forward in completing a series of steps required for the completion of the Pressure Reducing Station. He stated they would need to dig a depth verification test hole and will put in a 12" inline valve that would allow us to install the PRV with no disruption to any users on the water system. Manager Luce stated they are requesting approval of the remaining project funds of \$203,202 to move forward with the overall project. He stated these funds come from the Capital Improvements in the Water Fund. Trustee McMullen inquired as to the timeline for the project and Manager Luce stated that he would like to have the hole dug and the inline valve installed within the next two months and depending on the availability of the PRV, final completion could be late this year or early spring of next year. Manager Luce gave a brief overview of the need for the PRV stating that it will regulate the pressure through the water main that would feed the businesses on the south side of M-59 throughout the Township.

Move to approve the Public Works Director and Township Manager to act on behalf of the Township to facilitate the coordination and installation of the pressure reducing station, for a cost not to exceed \$203,202.00

Motion made by Clerk Ciofu, Seconded by Trustee McMullen.

Voting Yea: Supervisor Fountain, Clerk Ciofu, Trustee Germane, Trustee McMullen, Trustee Petrucci
Voting Nay: None
Abstaining: Trustee O'Connell (remote)
Absent: Treasurer Horning

HARTLAND TOWNSHIP BOARD OF TRUSTEES REGULAR MEETING MINUTES

August 21, 2024 – 7:00 PM

c. 2023 Citizen Survey Review

Manager Luce gave a brief overview of the Citizens Survey stating the goal of doing these studies are for the Township Board and staff to identify where we can improve and where we are succeeding. He stated it was a random study selected from registered voters in the Township from the four quadrants split by M-59 and US-23. The study compares Hartland Township to communities of our size in Michigan, the midwest, and the national averages. Manager Luce stated that we exceeded all of these averages in most of the study and overall he stated Hartland scored very well in this study. He stated we scored very well against the averages in the areas of fire and police services, public schools, parks and recreation, library, and community image overall. He stated lower rated items were transportation infrastructure overall, and community events. He then reviewed the Strategic Priorities slide and then went into a review of each section of the study with the Board. Trustee Germane inquired as to whether the slight falloff in the results from 2019 to 2023 was the result of the COVID years and whether it was significant enough to be a major concern. Manager Luce stated that Colbalt Community, the firm that did the study, stated that this decline was a national trend for this time period. Positive items highlighted were the overall support for a millage for a new fire station, overall satisfaction with police services and community safety, overall support for a road millage renewal, overall Township government, library services, local parks and recreation, overall community image, and overall approval of ordinances and standards. Further discussion was held on areas of improvement such as the difficulties in improving the transportation infrastructure and traffic congestion as the roads are state and county roads and are basically out of our control. It was noted that our road millage did give us some control in getting additional road improvements through joint projects with the county and state. A brief discussion was held on making improvements in community arts, culture, and events, and the spending of tax dollars through better communication with residents, and the overall economic health of the community, which is basically a direct reflection of housing costs. Discussion was also held on areas for more development, housing alternatives, and types of businesses the community would like to see. The Board then discussed the framework for improving performance and outcomes. The Board identified several areas to address that are a combination of both survey importance and the township's ability to improve these areas.

8. Board Reports

Trustee Germane - No report.

Trustee O'Connell - Stated she would like to see the Township utilize Community Life as a communication forum more in the future as this was pointed out as the main publication that residents read in the Citizens Survey.

Trustee McMullen - No report.

Trustee Petrucci - No report.

Clerk Ciofu - No report

Supervisor Fountain - No report

Trustee Germane was excused from the meeting at 8:25 p.m.

[BRIEF RECESS]

9. Information / Discussion

a. Manager's Report

HARTLAND TOWNSHIP BOARD OF TRUSTEES REGULAR MEETING MINUTES

August 21, 2024 – 7:00 PM

Manager Luce gave a brief overview of the Parshallville Cider Mill, that is for sale, and an inquiry from an interested party regarding whether the Township would entertain this being turned into some form of event venue. A brief discussion was held on the age of the building, potential renovations, and parking concerns. Manager Luce stated we have received a site plan for a Sheetz gas station at the Walgreen's property that appears to meet township requirements. He stated we do not have a formal site plan to take to the PC, but the project seems to be moving forward. Trustee Petrucci inquired as to the environmental guidelines for gas tanks and Manager Luce stated these guidelines are not prohibiting the project from moving forward. Supervisor Fountain stated that Trustee Germane had previously stated that Sheetz has a very good reputation for environmental cleanup of prospective sites. Manager Luce then gave a brief overview of the Septage Receiving Station stating there was no official update, other than the fact that the Tyrone Township Board approved the sale of 264 REU's for use by Livingston County. Details need to be worked out regarding the legal structure of the sale. He stated that there has been an inquiry regarding the Township assisting with a Special Assessment District (SAD) for a gravel road. The Township does facilitate SADs for subdivision paving of roads but we do not currently do so for gravel roads. A brief discussion was held on the term of the gravel road SAD being five years, the potential for a multiple gravel road project bond, and whether the Board would be willing to consider gravel road SADs.

A brief discussion was held on the Township's role regarding community events. Supervisor Fountain requested that Manager Luce list out several of tonight's discussion items for potential work sessions at future meetings. Trustee Petrucci inquired as to the timing of the getting the Veterans Memorial verbiage to the monument company. Manager Luce stated we will have a Committee meeting next week to finalize the verbiage to bring to the Board at the next meeting. Trustee Petrucci then led a brief discussion regarding communication with the residents regarding the Veterans Memorial.

10. Adjournment

Move to adjourn the meeting at 9:00 p.m.

Motion made by Clerk Ciofu, Seconded by Trustee McMullen.

Voting Yea: Supervisor Fountain, Clerk Ciofu, Trustee McMullen, Trustee Petrucci

Voting Nay: None

Abstaining: Trustee O'Connell

Absent: Treasurer Horning, Trustee Germane

Hartland Township Board of Trustees Meeting Agenda Memorandum

Submitted By: Larry Ciofu, Clerk

Subject: 09-03-24 Hartland Township Board Regular Meeting Minutes

Date: September 11, 2024

Recommended Action

Move to approve the Hartland Township Board Regular Meeting Minutes for September 3, 2024.

Discussion

Draft minutes are attached for review.

Financial Impact

None

Attachments

9-3-24 HTB Minutes - DRAFT

HARTLAND TOWNSHIP BOARD OF TRUSTEES REGULAR MEETING MINUTES
September 03, 2024 – 7:00 PM

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 (remote from Georgia), Trustee Petrucci

ABSENT: None

Also present were Township Manager Mike Luce and Public Works Director Scott Hable.

4. Approval of the Agenda

Clerk Ciofu requested an addition to the Pending & New Business Item 7. c. - SRS Consent Judgement Revision.

Move to approve the agenda for the September 3, 2024 Hartland Township Board meeting as amended.

Motion made by Treasurer Horning, Seconded by Trustee Germane.

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

Voting Nay: None

Abstaining: Trustee O'Connell (remote)

5. Call to the Public

No one came forward.

6. Approval of the Consent Agenda

Move to approve the consent agenda for the September 3, 2024 Hartland Township Board meeting as presented.

Motion made by Trustee Petrucci, Seconded by Trustee Germane.

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

Voting Nay: None

Abstaining: Trustee O'Connell (remote)

- a. Approve Payment of Bills
- b. Approve Post Audit of Disbursements Between Board Meetings
- c. 2024 Cemetery Fees
- d. Gen-X – Hartland High School Fireworks Permit Application

7. Pending & New Business

- a. 2024 WWTP Annual Sampling and Reporting

HARTLAND TOWNSHIP BOARD OF TRUSTEES REGULAR MEETING MINUTES

September 03, 2024 – 7:00 PM

Manager Luce gave a brief overview of the three-year contract with WSP (formerly Wood Environmental) for water sample testing for sodium levels at the former water treatment plant location in Settler's Park. He stated we have monitoring wells in this area and each year we pull groundwater samples at different depths and different aquifers to monitor salt levels in the groundwater. He stated this is an EGLE mandate, and that we also collect water samples from residents in the area. The current three-year contract runs out this month, and a new three-year contract will increase costs to \$46,233 for task one monitoring, and an additional \$15,000 for the monitoring plan. This is slightly more than the previous three-year contract and exceeds our budgeted amount for this service in this fiscal year, but it will be covered through the contingency line item. Supervisor Fountain led a brief discussion on the origination of the salt plume, the improved status of the current well testing, and that there are no adverse effects for residents.

Move to approve change order number 17 with WSP for a three-year groundwater monitoring extension for a total of \$61,233 as presented.

Motion made by Clerk Ciofu, Seconded by Trustee Petrucci.

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

Voting Nay: None

Abstaining: Trustee O'Connell (remote)

b. Hartland Veterans Memorial Quote

Trustee Petrucci gave a brief overview of the Veteran's Committee meeting last week where we were to bring three quotes for the Veterans Memorial back to the Board. He stated we were trying to formulate our own quote that would be unique to Hartland, and he presented the three quotes that the Committee is recommending to the Board for their decision. He then gave a brief overview of the monument's design. Manager Luce presented a rendering of the monument to show the position of the armed forces logos and stated the two smaller stones can be etched locally. He stated the goal tonight is to get the verbiage on the monument stone finalized. A brief discussion was held on the three quotes that were presented and it was the consensus of the Board that the second quote would go back to the Veterans Committee to draft into its final form. Trustee Petrucci stated that a preliminary announcement of the Veterans Memorial is now on our website. A brief discussion was held on various monument features, quotes, and the target date for the grand opening.

c. SRS Consent Judgement Revision

Manager Luce gave a brief overview of the Septage Receiving Station Consent Judgement issue stating that we approved the Consent Judgement sent to us by the County with minor changes at a previous meeting and returned it to the County. He presented the Board with the Consent Judgment revisions from the County of their own original document for review by the Board. He then went through each of the revisions proposed by the County. Treasurer Horning pointed out that in Subsection B the word 'to' is missing and needs to be corrected. Trustee Germane inquired as to whether the County has approved the original document. Manager Luce stated that the Livingston County Board of Public Works has approved the document as revised. He stated that the revised document will be going to two different County Committees on Monday September 9th, but the Livingston County Board of Commissioners has not yet approved this document. Manager Luce stated that we have already approved the original document, but with the revisions included he is seeking Board approval for the revised document tonight. Trustee Germane inquired as to what our Attorney's role is in going forward and Supervisor Fountain stated our motion tonight is to accept these revisions and have the Township Attorney then present it back to the County.

HARTLAND TOWNSHIP BOARD OF TRUSTEES REGULAR MEETING MINUTES

September 03, 2024 – 7:00 PM

Move to approve the Consent Judgement as revised by Livingston County and authorize the Township Attorney to act on behalf of the Township in this matter.

Motion made by Treasurer Horning, Seconded by Trustee McMullen. Roll call vote taken.

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

Voting Nay: None

Abstaining: Trustee O'Connell (remote) Motion passes: 6-0-1

8. Board Reports

Trustee McMullen - No report.

Trustee Petrucci - No report.

Clerk Ciofu - Stated that the Absentee Voter Ballot Applications will be going out tomorrow to those on the Permanent Absent Voter Application list. He stated that we have proof-read the ballots and responded to the County, and ballots should be printed in the next few weeks. He stated that Early Voting will be starting on the second Saturday before the November 5, 2024, General Election and run through the Sunday before the Election here at the Township Hall from 8:00 a.m. to 4:00 p.m.

Treasurer Horning - Stated the Farmer's Market has started a new event by offering a free booth for kids to get them involved and we have had a young baker attend and she has sold out each week. She has passed this on to her friends and we have additional kids involved with items such as candle making. She also reported that the Senior Center had a recognition dinner for their volunteers, and she stated that they have over 100 people that volunteer on a regular basis.

Trustee Germane - No report.

Trustee O'Connell - No report.

Supervisor Fountain - No report.

[BRIEF RECESS]

9. Information / Discussion

a. Manager's Report

Manager Luce gave a brief update on the Blaine Road paving project stating that the culvert on the very south side of Long Lake will be replaced by the Livingston County Drain Commission (LCDC) next year. Working with the Livingston County Road Commission (LCRC) and the LCDC we will be paving Blaine Road up to within 100 feet of where the culvert goes under Blaine Rd. We will pave the remaining portion of the road next year after the culvert is replaced. Trustee Petrucci requested that this be put out on our website for our residents, and Manager Luce stated we are working with the LCRC on a press release to get out the same message over social media outlets. Trustee O'Connell inquired as to whether the LCRC knew about the culvert replacement and Manager Luce stated that they knew about it, and that it would be funded by the LCDC, but it is the LCDC decision to replace the culvert next year. Manager Luce stated he and Public Works Director Hable met with 30-40 residents of County Club subdivision in a two-hour meeting regarding a potential Special Assessment District (SAD) for paving their roads. He stated that the cost estimate per parcel would require a 90% resident approval to move forward per our SAD policy. He stated that he thought they would be starting the petition process. Manager Luce stated we will have the Financial Audit Presentation from Pfeffer, Hanniford & Palka at a special meeting on September 17th at 6:30 p.m.

HARTLAND TOWNSHIP BOARD OF TRUSTEES REGULAR MEETING MINUTES

September 03, 2024 – 7:00 PM

Manager Luce stated that we are having issues regarding the reliability and clarity of the camera system at the HERO Teen Center. He stated most of the cameras are the original cameras and they are not covering enough of the area, in light of increased attendance, and they are not providing enough definition, and the HERO Board has inquired if the Township would entertain the replacement of the cameras. A brief discussion was held on current camera systems throughout the Township with regards to clarity of existing cameras, lack of quality night vision, and technological improvements in cameras. After discussion it was the consensus of the Board to get quotes for upgrading all camera systems in the HERO Center, parks, and Township Hall to develop a plan for upgrades over time. Manager Luce stated he has reviewed the Employee Handbook and he will be bringing updates to the Board at a future meeting. A brief discussion was held on PTO time and the new part time sick pay guidelines. Manager Luce gave a brief overview of the US-23/Bergin Rd. Consent Judgement that allows the developer to do Light Industrial along US-23 and single family residential on the remaining property. He stated we have been working on this for a long time and the latest version is being revised by our MMRMA Attorney. Trustee McMullen stated there is a light pole that has been down at Tipsico Lake Rd. and M-59 for a month now and inquired if we could have someone look into getting this repaired.

10. Adjournment

Move to adjourn the meeting at 8:00 p.m.

Motion made by Treasurer Horning, Seconded by Trustee McMullen.

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

Voting Nay: None

Abstaining: Trustee O'Connell (remote)

Hartland Township Board of Trustees Meeting Agenda Memorandum

Submitted By: Susan Dryden-Hogan, Finance Director

Subject: Fiscal Year 2023 – 2024 Audit Review

Date: September 11, 2024

Recommended Action

Move to accept the Audit Report for Fiscal Year 2023 – 2024 from Pfeffer, Hanniford & Palka, CPAs as presented.

Discussion

Attached is the fiscal year 2023 – 2024 audit report, management report and presentation, prepared by Pfeffer, Hanniford & Palka, CPAs. John Pfeffer will be reviewing the results of the audit and financial position of the Township.

Financial Impact

Is a Budget Amendment Required? Yes No

Attachments

Audit Presentation

Audited Financial Statements

Hartland Comment Letter

Communication with Governance Letter

Hartland Township

Audit Presentation

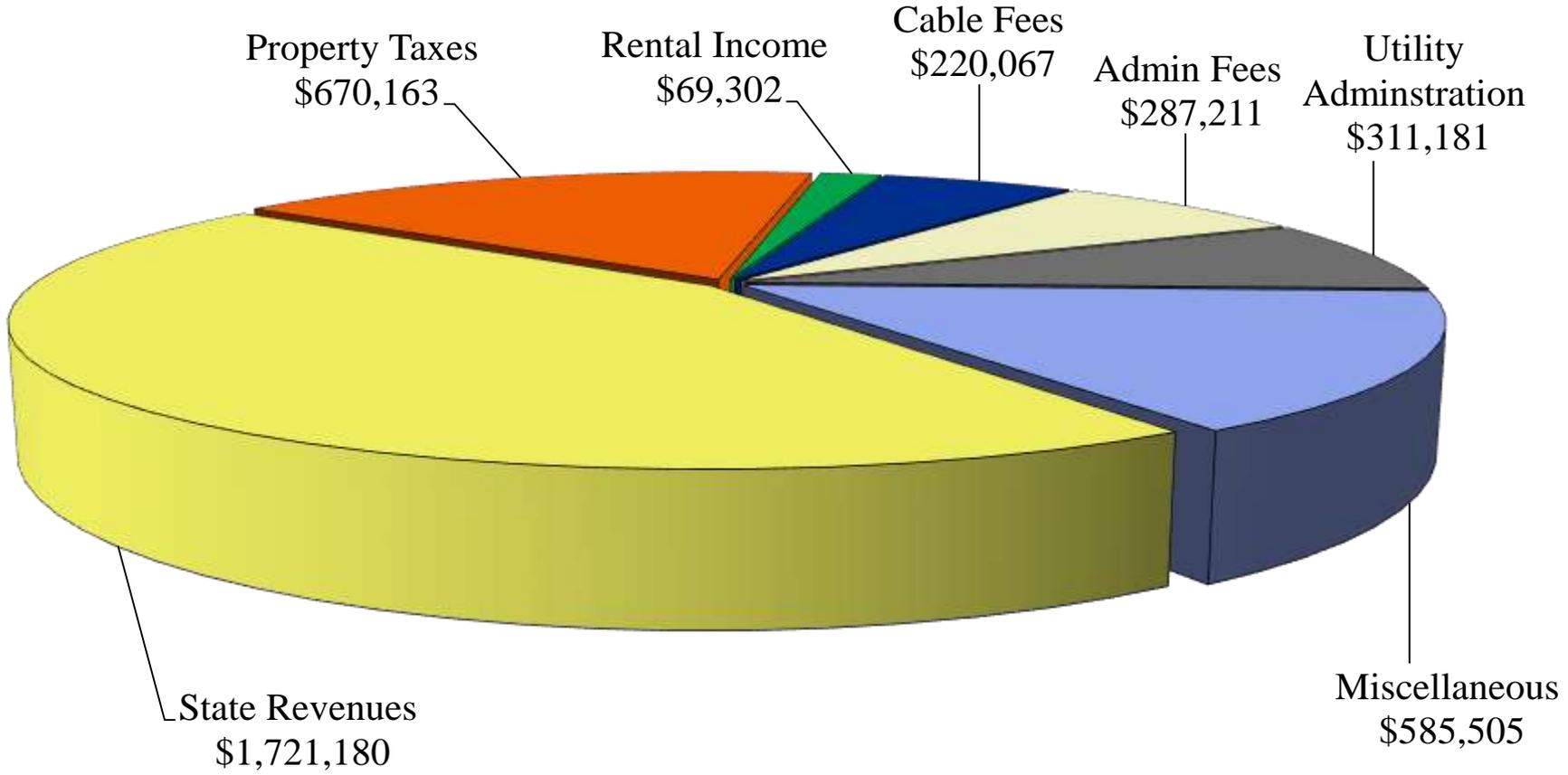
March 31, 2024



PFEFFER, HANNIFORD & PALKA
Certified Public Accountants

BRIGHTON, MICHIGAN

Hartland Township
General Fund Revenues – Pre GASB 54
For The Year Ended March 31, 2024

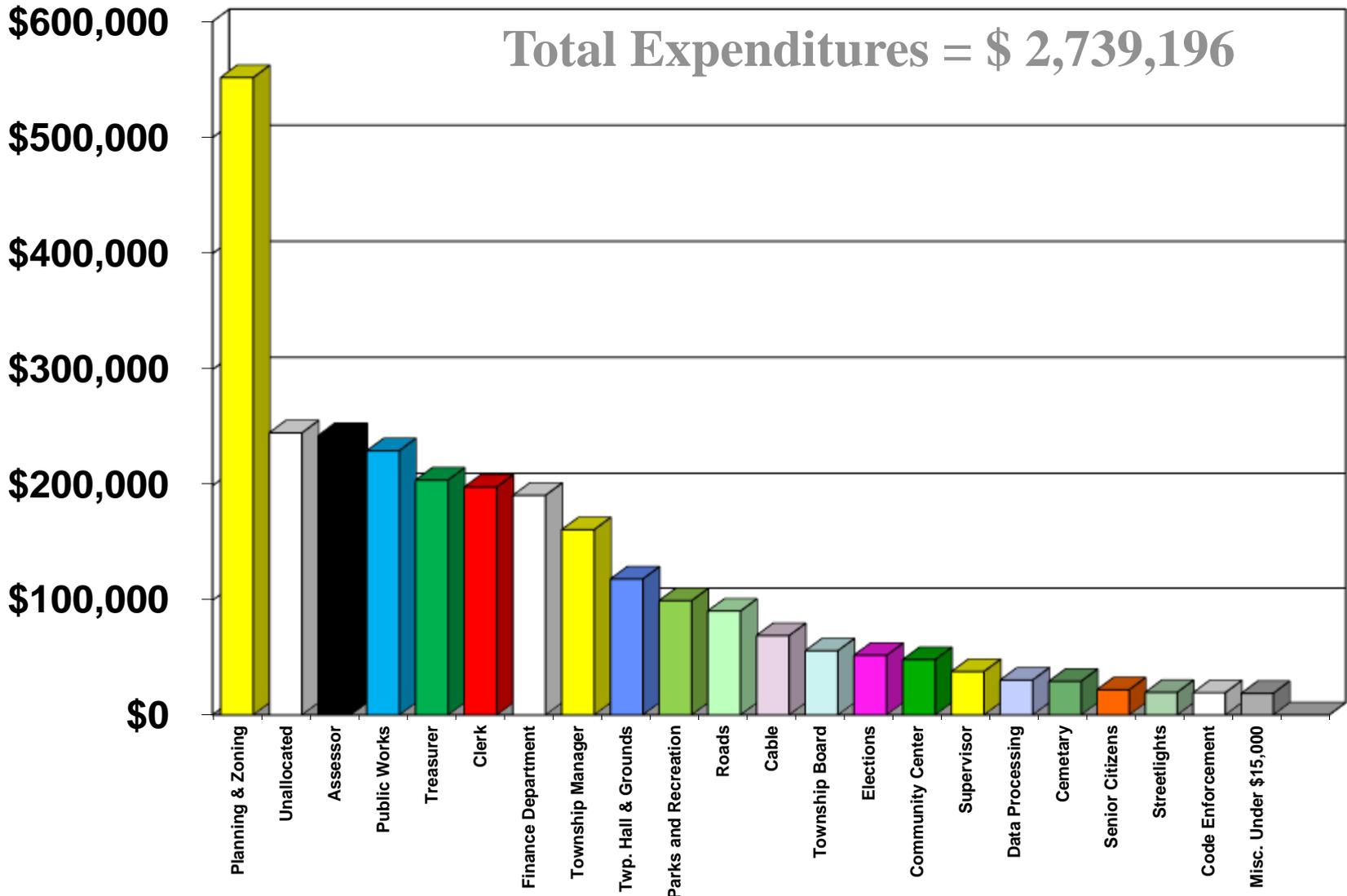


Total Revenues \$ 3,864,609

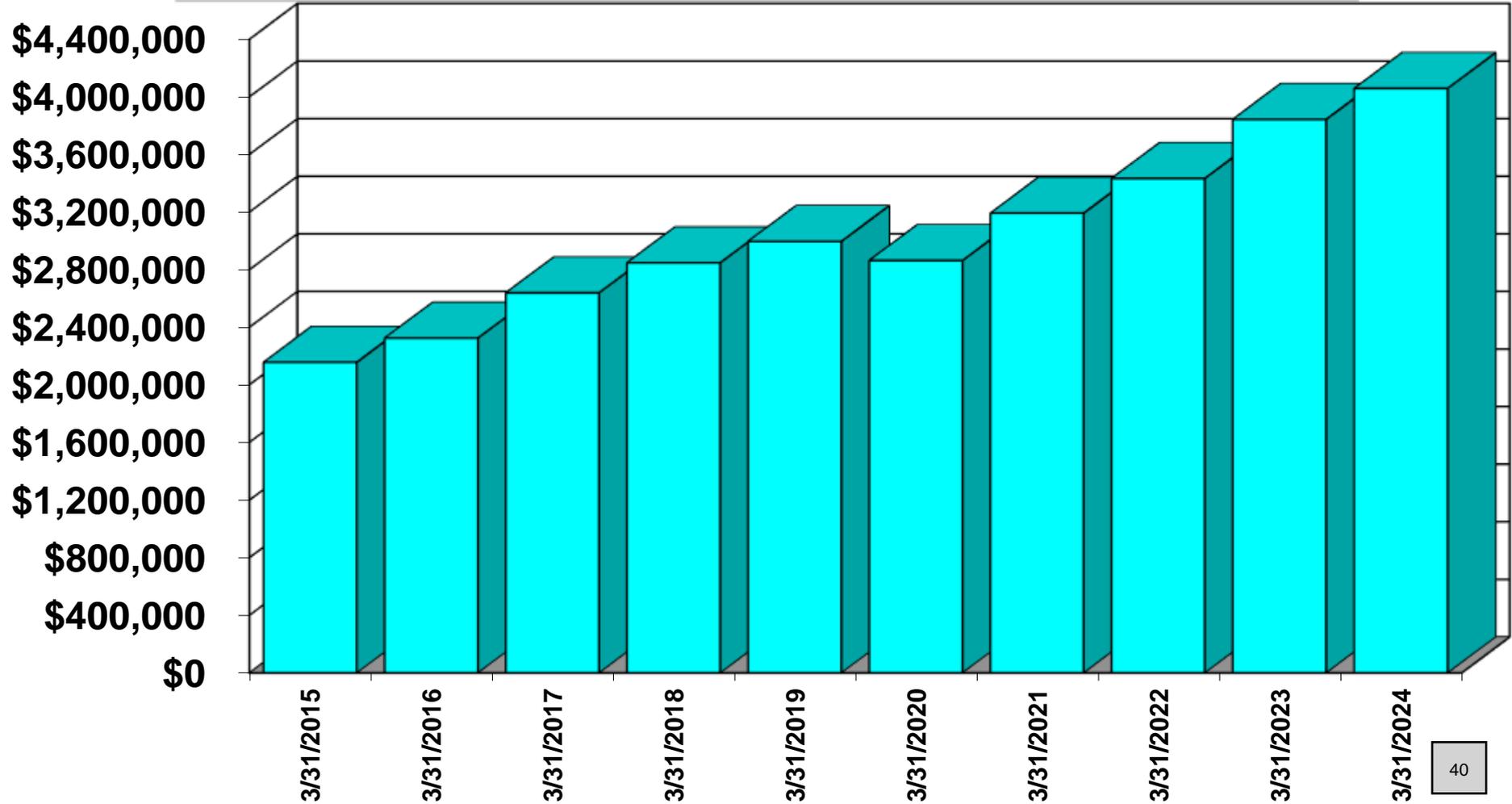
Hartland Township

General Fund Expenditures – Pre GASB 54

For The Year Ended March 31, 2024



Hartland Township General Fund - Fund Balance – Pre GASB 54 March 31, 2015-2024



HARTLAND TOWNSHIP

Report on Audit of Financial Statements

For the Year Ended March 31, 2024

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 17, 2024

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

Report on the Audit of the Financial Statements**Opinions**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Hartland Township, Michigan, as of and for the year ended March 31, 2024, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents. In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Hartland Township, Michigan, as of March 31, 2024, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 8-13 and 51-53 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

our opinion, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Pfeffer, Hanniford & Palka, P.C.

PFEFFER, HANNIFORD & PALKA
Certified Public Accountants

MANAGEMENT DISCUSSION AND ANALYSIS

Management Discussion and Analysis
March 31, 2024

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, 2024. 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 \$48,139,556. This is a \$1,957,392 increase over last year’s net position of \$46,182,164.

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

Summary of Net Position

	Governmental Activities		Business-type Activities		Totals	
	3/31/2024	3/31/2023	3/31/2024	3/31/2023	3/31/2024	3/31/2023
ASSETS						
Current and other assets	\$ 15,916,559	\$ 15,300,761	\$ 15,444,283	\$ 16,101,603	\$ 31,360,842	\$ 31,402,364
Capital assets	8,631,589	8,613,905	22,496,846	22,988,578	31,128,435	31,602,483
Total assets	24,548,148	23,914,666	37,941,129	39,090,181	62,489,277	63,004,847
LIABILITIES						
Other liabilities	694,730	783,399	335,021	491,415	1,029,751	1,274,814
Long-term liabilities	2,305,450	3,232,803	10,691,089	11,948,026	12,996,539	15,180,829
Total liabilities	3,000,180	4,016,202	11,026,110	12,439,441	14,026,290	16,455,643
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows from leases	323,431	367,040			323,431	367,040
NET POSITION						
Net investment in capital assets	8,631,589	8,613,905	11,967,043	12,022,105	20,598,632	20,636,010
Restricted	3,776,344	3,562,847			3,776,344	3,562,847
Unrestricted	8,816,604	7,354,672	14,947,976	14,628,635	23,764,580	21,983,307
Total net position	\$ 21,224,537	\$ 19,531,424	\$ 26,915,019	\$ 26,650,740	\$ 48,139,556	\$ 46,182,164

Summary of Changes in Activities

	Governmental Activities		Business-type Activities		Totals	
	3/31/2024	3/31/2023	3/31/2024	3/31/2023	3/31/2024	3/31/2023
REVENUES						
Program revenues						
Charges for services	\$ 674,023	\$ 603,222	\$ 3,765,888	\$ 3,775,584	\$ 4,439,911	\$ 4,378,806
Capital contributions			273,334	197,314	273,334	197,314
General revenues and transfers						
State revenues	1,729,125	1,740,908			1,729,125	1,740,908
Property taxes	3,719,757	3,459,813			3,719,757	3,459,813
Interest and rent	264,701	774,444	273,920	192,698	538,621	967,142
Grant income	233,878	360,318		1,000,000	233,878	1,360,318
Transfers in (out)	1,750		(1,750)			
Other	793,791	626,807	80,161	201,772	873,952	828,579
Total revenues	7,417,025	7,565,512	4,391,553	5,367,368	11,808,578	12,932,880
EXPENSES						
General government	2,411,001	2,702,719			2,411,001	2,702,719
Public safety	1,730,729	1,407,131			1,730,729	1,407,131
Parks and recreation	405,753	400,691			405,753	400,691
Public works	1,016,490	873,234			1,016,490	873,234
Community development	70,282	44,000			70,282	44,000
Interest on governmental long-term debt	89,657	114,249			89,657	114,249
Water system			1,012,067	852,191	1,012,067	852,191
Sewer system			3,115,207	3,301,014	3,115,207	3,301,014
Total expenses	5,723,912	5,542,024	4,127,274	4,153,205	9,851,186	9,695,229
Change in net position	1,693,113	2,023,488	264,279	1,214,163	1,957,392	3,237,651
Beginning net position	19,531,424	17,507,936	26,650,740	25,436,577	46,182,164	42,944,513
Ending net position	\$ 21,224,537	\$ 19,531,424	\$ 26,915,019	\$ 26,650,740	\$ 48,139,556	\$ 46,182,164

Financial Analysis of the Township's Funds

The Township has four major governmental funds for the year ended March 31, 2024. 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 \$771,622. Property tax revenues and State Shared Revenue remained strong, community investments were increased, and additional funds set aside for future capital projects.
- The Municipal Street Fund increased by \$106,680. This fund is supported by a 10-year millage, which expired in 2023. All major construction projects were completed within the first three years. The remaining seven years included additional repairs and maintenance. Using the remaining funds available, the board has approved improvements to the M-59 and Old US23 intersection and paving Old US23 to the Brighton Township border. Renewal of the millage will be on the 2024 November election ballot.
- The Fire Operating Fund increased \$165,444. A 5-year millage of 2.06, expiring in 2025, was approved by the voters in November 2020. The board intends to request a millage renewal on the November 2026 election ballot.
- The M-59/Hartland Road Debt Service Fund increased by \$28,778, as expected. A 2019 bond refunding resulted in interest savings on the assessed parcels and is accounted for in the budget.

The Township has two major business-type funds for the year ended March 31, 2024. These funds are the Water System Fund and the Sewage Disposal System Fund.

- The Water System Fund's net position increased by \$94,813. Water operations continue to perform well due to better than expected cost savings.
- The Sewage Disposal System Fund increased its net position by \$169,466.

General Fund Budgetary Highlights

The General Fund's budget was adopted prior to the start of the fiscal year ended March 31, 2024. The overall funds were in compliance with the Board approved budget resolution. The budget was amended during the year to account for various projected changes due to Board decisions and economic reality.

Capital Asset and Debt Administration

Governmental Funds

The Township acquired \$516,480 of capital assets during the year. The Township acquired the following capital assets through the use of ARPA funds: a roof at township hall for \$80,904; an Exmark Lazer mower for \$13,346; and a 2024 trailer for \$13,315. The Township also completed the M-59 Sidewalk Gap Project for \$372,193 and the Spranger Park Pavilion for \$20,606. Additionally, the Township purchased a new projector for \$11,641 and made a down payment for new software for the cemetery for \$4,475, which is included in construction in progress at March 31, 2024.

The Township did not dispose of any assets during the year.

The Township made bond principal payments of \$900,000 during the fiscal year, bringing the total governmental debt balance to \$2,260,000 for the year end March 31, 2024. The Township did not issue any new debt during the fiscal year.

Business-Type Funds

The Township has two business-type funds – Water System Fund and Sewage Disposal System Fund. The Water System Fund spent \$215,318 on the M-59 watermain expansion during fiscal year 2024 and completed the project. The total cost of the project of \$3,257,326 was reclassified to water and plant distribution system. Construction in progress of \$114,242 at March 31, 2024 relates to the purchase and installation of a new pressure reducing valve (PRV), which is expected to be completed in early 2025.

On September 1, 2021, the Township issued the Sanitary Sewer Series 2021 Refunding bonds in the amount of \$4,775,000. The bond matures on March 31, 2034. Series principal paid on the remaining outstanding bonds totaled \$1,156,000 in the current fiscal year. Principal outstanding for the year ended March 31, 2024 is \$9,809,943.

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 capital charges. A long-term financial plan is updated annually to ensure that sewer department requirements will be met.

Contacting the Township's Financial Management

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

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

HARTLAND TOWNSHIP

**STATEMENT OF NET POSITION
MARCH 31, 2024**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets			
Cash and investments	\$ 11,786,865	\$ 11,017,525	\$ 22,804,390
Cash and investments - restricted		1,724,961	1,724,961
Receivables			
Taxes	110,508		110,508
State shared revenues	301,690		301,690
Special assessments	2,821,881	1,500,725	4,322,606
Connection fees		75,408	75,408
Accounts	112,045	1,072,960	1,185,005
Loan - Hartland Deerfield Fire Authority	390,000		390,000
Lease receivable	344,943		344,943
Interest		42,870	42,870
Prepaid items	10,283	9,358	19,641
Intergovernmental	(476)	476	
Bond discount - net of amortization	38,820		38,820
Non-current assets			
Capital assets			
Non-depreciable	2,486,882	414,241	2,901,123
Depreciable - net of accumulated depreciation	6,144,707	22,082,605	28,227,312
Total assets	<u>24,548,148</u>	<u>37,941,129</u>	<u>62,489,277</u>
LIABILITIES			
Current liabilities			
Accounts payable	205,295	260,188	465,483
Accrued wages/taxes	52,068		52,068
Accrued interest payable		74,833	74,833
Unearned revenue	386,983		386,983
Compliance reserve	50,384		50,384
Long-term liabilities			
Bond premium - net of amortization	45,450	881,146	926,596
Other due within one year	320,000	1,156,530	1,476,530
Other due in more than one year	1,940,000	8,653,413	10,593,413
Total liabilities	<u>3,000,180</u>	<u>11,026,110</u>	<u>14,026,290</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows from leases	323,431		323,431
NET POSITION			
Net investment in capital assets	8,631,589	11,967,043	20,598,632
Restricted	3,776,344		3,776,344
Unrestricted	8,816,604	14,947,976	23,764,580
Total net position	<u>\$ 21,224,537</u>	<u>\$ 26,915,019</u>	<u>\$ 48,139,556</u>

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

HARTLAND TOWNSHIP

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenue and Changes in Net Assets		
		Charges for Services	Capital Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:						
General government	\$ (2,411,001)	\$ 674,023	\$	\$ (1,736,978)	\$	\$ (1,736,978)
Parks and recreation	(405,753)			(405,753)		(405,753)
Police protection	(24,740)			(24,740)		(24,740)
Fire protection	(1,705,989)			(1,705,989)		(1,705,989)
Public works	(1,016,490)			(1,016,490)		(1,016,490)
Community development	(70,282)			(70,282)		(70,282)
Interest on long-term debt	(89,657)			(89,657)		(89,657)
Total governmental activities	(5,723,912)	674,023		(5,049,889)		(5,049,889)
Business-type activities:						
Water system	(1,012,067)	915,094	42,571		(54,402)	(54,402)
Sewer system	(3,115,207)	2,850,794	230,763		(33,650)	(33,650)
Total business-type activities	(4,127,274)	3,765,888	273,334		(88,052)	(88,052)
Total	\$ (9,851,186)	\$ 4,439,911	\$ 273,334	(5,049,889)	(88,052)	(5,137,941)
		General revenues and transfers				
				3,719,757		3,719,757
				1,729,125		1,729,125
				341,277		341,277
				264,701	273,920	538,621
				233,878		233,878
				1,750	(1,750)	
				452,514	80,161	532,675
			Total general revenues	6,743,002	352,331	7,095,333
			Changes in net position	1,693,113	264,279	1,957,392
			Net position, April 1, 2023	19,531,424	26,650,740	46,182,164
			Net position, March 31, 2024	\$ 21,224,537	\$ 26,915,019	\$ 48,139,556

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, 2024

	General	Municipal Street	Fire Operating	M-59/Hartland Road Debt Service	Other Nonmajor Funds	Total
ASSETS						
Cash and investments	\$ 5,905,421	\$ 2,416,112	\$ 2,180,966	\$ 496,210	\$ 788,156	\$ 11,786,865
Receivables						
Taxes	25,234	35,109	50,165			110,508
State shared revenues	301,690					301,690
Special assessments				2,096,330	725,551	2,821,881
Accounts	63,330				21,606	84,936
Loan - Hartland Deerfield Fire Authority	390,000					390,000
Lease receivable	344,943					344,943
Interest						
Due from other funds	27,109					27,109
Prepaid expenditures	3,213				7,070	10,283
Total assets	<u>\$ 7,060,940</u>	<u>\$ 2,451,221</u>	<u>\$ 2,231,131</u>	<u>\$ 2,592,540</u>	<u>\$ 1,542,383</u>	<u>\$ 15,878,215</u>
LIABILITIES						
Accounts payable	\$ 96,623	\$	\$ 10,516	\$	\$ 5,079	\$ 112,218
Accrued wages and absences	52,068					52,068
Compliance reserves	50,384					50,384
Unearned revenue	386,983					386,983
Due to others	93,077					93,077
Due to other funds	476					476
Total liabilities	<u>679,611</u>	<u></u>	<u>10,516</u>	<u></u>	<u>5,079</u>	<u>695,206</u>
DEFERRED INFLOW OF RESOURCES						
Unavailable revenue				2,077,722	722,619	2,800,341
Deferred inflows from leases	323,431					323,431
Total deferred inflows or resources	<u>323,431</u>	<u></u>	<u></u>	<u>2,077,722</u>	<u>722,619</u>	<u>3,123,772</u>
FUND BALANCES						
Nonspendable - prepaid items	3,213				7,070	10,283
Restricted						
Roads		457,221				457,221
Public safety			2,220,615		106,854	2,327,469
Debt service				514,818	476,836	991,654
ARPA					257	257
Committed						
Capital improvement	1,999,739					1,999,739
Cable					195,893	195,893
Cemetery						
Assigned for future deficit	1,065,396	1,994,000			27,775	3,087,171
Unassigned	2,989,550					2,989,550
Total fund balances	<u>6,057,898</u>	<u>2,451,221</u>	<u>2,220,615</u>	<u>514,818</u>	<u>814,685</u>	<u>12,059,237</u>
Total liabilities and deferred inflow of resources and fund balances	<u>\$ 7,060,940</u>	<u>\$ 2,451,221</u>	<u>\$ 2,231,131</u>	<u>\$ 2,592,540</u>	<u>\$ 1,542,383</u>	<u>\$ 15,878,215</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, 2024**

Total fund balance per balance sheet	\$ 12,059,237
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>	
<p>Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.</p>	
Historical cost	\$ 14,404,839
Depreciation	<u>(5,773,250)</u>
Capital assets net of depreciation	8,631,589
<p>Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These include:</p>	
Bonds payable	(2,260,000)
<p>Assessments not collected are reported as unavailable revenue in the fund statements, and are reported as income as levied in the Statement of Activities.</p>	
	2,800,341
<p>Unamortized bond discount and premiums are not recognized in the fund statements.</p>	
	<u>(6,630)</u>
Net position of governmental activities	<u><u>\$ 21,224,537</u></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, 2024

	General	Municipal Street	Fire Operating	M-59/Hartland Road Debt Service	Other Nonmajor Funds	Total
REVENUES						
Taxes	\$ 670,163	\$ 1,256,261	\$ 1,793,333	\$	\$	\$ 3,719,757
Special assessments - principal				230,858	158,664	389,522
Special assessments - interest				80,342	25,091	105,433
State revenues	1,721,180	3,509	4,436			1,729,125
Grants					233,878	233,878
Licenses and permits	240,859				100,418	341,277
Interest and rents	150,683	7,383	557	286	359	159,268
Charges for services	674,023					674,023
Miscellaneous	446,709	1,979	3,826			452,514
Total revenues	3,903,617	1,269,132	1,802,152	311,486	518,410	7,804,797

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, 2024

	General	Municipal Street	Fire Operating	M-59/Hartland Road Debt Service	Other Nonmajor Funds	Total
EXPENDITURES						
Current:						
General government	2,174,847				128,380	2,303,227
Parks and recreation	99,716					99,716
Capital improvement						
Police protection/public safety	19,365				5,375	24,740
Fire protection			1,636,708			1,636,708
Public works	370,511	565,052			80,927	1,016,490
Community development	70,282					70,282
Capital outlay:						
General government	4,475					4,475
Cable					11,641	11,641
ARPA					107,565	107,565
Parks and recreation	392,799					392,799
Debt service:						
Principal		580,000		225,000	95,000	900,000
Interest and fees		17,400		57,708	14,549	89,657
Total expenditures	3,131,995	1,162,452	1,636,708	282,708	443,437	6,657,300
Excess of revenues over (under) expenditures	771,622	106,680	165,444	28,778	74,973	1,147,497
OTHER FINANCING SOURCES (USES)						
Transfers in					1,750	1,750
Net changes in fund balances	771,622	106,680	165,444	28,778	76,723	1,149,247
FUND BALANCE, APRIL 1, 2023	5,286,276	2,344,541	2,055,171	486,040	737,962	10,909,990
FUND BALANCE, MARCH 31, 2024	\$ 6,057,898	\$ 2,451,221	\$ 2,220,615	\$ 514,818	\$ 814,685	\$ 12,059,237

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, 2024**

Net change in fund balance - governmental funds \$ 1,149,247

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

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets are allocated over their useful lives as depreciation expense. The amount by which depreciation exceeded capital outlay is as follows:

Capital outlay	\$ 516,480	
Depreciation expense	<u>(498,796)</u>	
Total		17,684

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

Contracts/bonds payable		900,000
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Bond discounts and bond premiums are amortized over the life of the bonds on the Statement of Activities.

Current year amortization		15,707
---------------------------	--	--------

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

Principal collected during the year		<u>(389,525)</u>
-------------------------------------	--	------------------

Change in net position of governmental activities \$ 1,693,113

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

HARTLAND TOWNSHIP

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 MARCH 31, 2024

	ENTERPRISE FUNDS		
	Water System	Sewage Disposal System	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ 2,020,864	\$ 1,607,501	\$ 3,628,365
Investments	1,494,525	5,894,635	7,389,160
Special assessment receivable		18,156	18,156
Accounts receivable - billing	251,449	821,511	1,072,960
Prepaid		9,358	9,358
Interest receivable	42,870		42,870
Due from other funds	476		476
Total current assets	3,810,184	8,351,161	12,161,345
RESTRICTED ASSETS			
Cash and cash equivalents		1,724,961	1,724,961
Special assessments receivable		1,482,569	1,482,569
Connection fees receivable		75,408	75,408
Total restricted assets		3,282,938	3,282,938
CAPITAL ASSETS			
Land	300,000		300,000
Construction in progress	114,241		114,241
Utility systems, net	7,640,037	14,442,568	22,082,605
Net capital assets	8,054,278	14,442,568	22,496,846
Total assets	11,864,462	26,076,667	37,941,129
CURRENT LIABILITIES			
Accounts payable	53,837	181,996	235,833
Accrued expenditures	15,355		15,355
Accrued interest payable		74,833	74,833
Due to others	9,000		9,000
Bonds and contracts - current portion		1,156,530	1,156,530
Total current liabilities	78,192	1,413,359	1,491,551
LONG-TERM LIABILITIES			
Bonds and contracts payable long term portion		8,653,413	8,653,413
Bond premiums, net of amortization		881,146	881,146
Total long-term liabilities		9,534,559	9,534,559
Total liabilities	78,192	10,947,918	11,026,110
NET POSITION			
Invested in capital assets, net of related debt	8,054,278	3,912,765	11,967,043
Unrestricted	3,731,992	11,215,984	14,947,976
Total net position	\$ 11,786,270	\$ 15,128,749	\$ 26,915,019

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, 2024

	ENTERPRISE FUNDS		
	Water System	Sewage Disposal System	Total
OPERATING REVENUES			
User charges	\$ 915,094	\$ 2,850,794	\$ 3,765,888
OPERATING EXPENSES	1,012,067	2,888,903	3,900,970
Operating gain (loss)	(96,973)	(38,109)	(135,082)
NON-OPERATING REVENUES AND (EXPENSES)			
Interest income - cash and cash equivalents	70,944	202,976	273,920
Other income (expense)	80,021	140	80,161
Interest expense and bond fees		(226,304)	(226,304)
Total non-operating revenues and (expenses)	150,965	(23,188)	127,777
CAPITAL CONTRIBUTIONS			
Connection fees, net of refund	42,571	143,207	185,778
Surcharge fees		87,556	87,556
Total capital contributions	42,571	230,763	273,334
TRANSFERS OUT	(1,750)		(1,750)
Changes in net position	94,813	169,466	264,279
NET POSITION AT APRIL 1, 2023	11,691,457	14,959,283	26,650,740
NET POSITION AT MARCH 31, 2024	\$ 11,786,270	\$ 15,128,749	\$ 26,915,019

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, 2024

	ENTERPRISE FUNDS		
	Water System	Sewage Disposal System	Total
CASH FLOW FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 902,540	\$ 2,822,035	\$ 3,724,575
Payments to other suppliers for goods or services	(510,312)	(2,585,549)	(3,095,861)
Payments made to employees	(203,830)		(203,830)
Net cash (used) provided by operating activities	188,398	236,486	424,884
CASH FLOW FROM (USED IN) CAPITAL AND FINANCING ACTIVITIES			
Principal and interest paid on capital debt		(1,483,241)	(1,483,241)
Collections of special assessment (principal and interest)	80,021	1,106,012	1,186,033
Connection fees	42,571	306,171	348,742
Acquisition of fixed assets	(220,134)		(220,134)
Other revenue	(1,750)	140	(1,610)
Net cash from capital and related financing activities	(99,292)	(70,918)	(170,210)
CASH FLOW FROM INVESTING ACTIVITIES			
Net proceeds from sale/purchase of investments	(723,000)	(4,253,402)	(4,976,402)
Interest received on cash and cash equivalents	5,828	4,217	10,045
Net cash (used) provided by investing activities	(717,172)	(4,249,185)	(4,966,357)
Net increase (decrease) in cash and cash equivalents	(628,066)	(4,083,617)	(4,711,683)
CASH AND CASH EQUIVALENTS AT APRIL 1, 2023	2,648,930	7,416,079	10,065,009
CASH AND CASH EQUIVALENTS AT MARCH 31, 2024	\$ 2,020,864	\$ 3,332,462	\$ 5,353,326
ADJUSTMENTS TO OPERATING GAIN (LOSS) TO NET CASH PROVIDED (USED BY) OPERATING ACTIVITIES			
Operating gain (loss)	\$ (96,973)	\$ (38,109)	\$ (135,082)
Adjustments to reconcile operating income to net cash provided (used by) operating activities:			
Depreciation	275,196	436,670	711,866
Special Assessment write off			0
Change in assets and liabilities			
(Increase) decrease in accounts receivable	(12,554)	(28,759)	(41,313)
(Increase) decrease in prepaid expense	3,717	1,825	5,542
(Increase) decrease due from other funds	1,500	40,265	41,765
Increase (decrease) accounts payable	15,063	(175,406)	(160,343)
Increase (decrease) in accrued expenditures	2,449		2,449
Total adjustments	285,371	274,595	559,966
Net cash provided by operating activities	\$ 188,398	\$ 236,486	\$ 424,884

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

HARTLAND TOWNSHIP

STATEMENT OF ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 MARCH 31, 2024

	<u>Current Tax Collection</u>	<u>General Custodial Fund</u>	<u>Totals</u>
ASSET			
Cash	<u>\$ 27,109</u>	<u>\$ 27,738</u>	<u>\$ 54,847</u>
LIABILITIES			
Due to other funds	\$ 27,109	\$	\$ 27,109
Due to others	<u></u>	<u>27,738</u>	<u>27,738</u>
Total liabilities	<u>\$ 27,109</u>	<u>\$ 27,738</u>	<u>\$ 54,847</u>

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

HARTLAND TOWNSHIP
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED MARCH 31, 2024

	Current Tax Collection
ADDITIONS	
Tax collections for others	\$ 30,099,092
DEDUCTIONS	
Payments of tax to others	30,099,092
Net increase (decrease) in fiduciary net position	
NET POSITION, APRIL 1, 2023	
NET POSITION, MARCH 31, 2024	\$

Note that the Trust & Agency Fund had no additions or deductions during the year.

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, 2024**

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, 2024**

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, 2024**

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, 2024**

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, 2024, expenditures did exceed appropriations immaterially in the General Fund.

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024

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, 2023 as revenue for the year ended March 31, 2024.

The 2023 taxable valuation of the Township totaled \$883,342,879. 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 2024.

The Township levies the following millage:

General Township	.7587
Fire and fire capital improvements	2.0302
Road improvement	<u>1.422</u>
Total millage	<u><u>4.2109</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, 2024**

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, 2024.

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 standard 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, 2024**

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, 2024.

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.

For the year ended March 31, 2024, the Township records deferred inflows of resources on the Statement of Net Position related to leases.

HARTLAND TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

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.

Q. LEASES

The Township is a lessor for noncancelable leases of land upon which the lessee has constructed a cell tower. The Township recognizes a lease receivable and a deferred inflow of resources in the government-wide and fund financial statements.

At the commencement of the lease, the Township initially measures the lease receivable at present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgements include how the Township determines the discount rate it used to discount the expected lease receipts to present value, lease term and lease receipts.

The Township uses an imputed interest rate, which approximates its incremental borrowing cost as the discount rate for leases.

The lease term includes the noncancelable period of the lease as well as the option period to the extent it is reasonable that the option to extend the lease will be exercised. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The Township monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

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, 2024

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended March 31, 2024, was as follows:

	Balance 4/1/2023	Additions	Deletions	Reclassification	Balance 3/31/2024
Governmental activities:					
Capital assets not being depreciated					
Construction in progress	\$	\$ 4,475	\$	\$	\$ 4,475
Land	2,482,407				2,482,407
Total assets not being depreciated	2,482,407	4,475			2,486,882
Other capital assets:					
Buildings and improvements	5,820,033	80,904			5,900,937
Parks	4,842,473	419,460			5,261,933
Vehicles and equipment	743,446	11,641			755,087
Total other capital assets	11,405,952	512,005			11,917,957
Less accumulated depreciation for:					
Buildings and improvements	(3,034,873)	(151,573)			(3,186,446)
Parks	(1,634,718)	(306,037)			(1,940,755)
Vehicles and equipment	(604,863)	(41,186)			(646,049)
Total accumulated depreciation	(5,274,454)	(498,796)			(5,773,250)
Other capital assets, net	6,131,498	13,209			6,144,707
Governmental capital assets, net	\$ 8,613,905	\$ 17,684	\$	\$	\$ 8,631,589

There is no related long-term debt outstanding.

Depreciation was charged to functions as follows:

Governmental activities:	
General government	\$ 123,478
Public safety	69,281
Parks and recreation	306,037
Total	<u>\$ 498,796</u>

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024

NOTE 3 - CAPITAL ASSETS (continued)

	<u>Balance 4/1/2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclassification</u>	<u>Balance 3/31/2024</u>
Business-type activities:					
Capital assets not being depreciated					
Land - water	\$ 300,000	\$	\$	\$	\$ 300,000
Construction in progress	3,151,960	219,608		(3,257,326)	114,242
Total other capital assets not being depreciated	<u>3,451,960</u>	<u>219,608</u>		<u>(3,257,326)</u>	<u>414,242</u>
Other capital assets:					
Intangible-sewer system and related equipment	21,839,792				21,839,792
Water plant and distribution system	9,457,331	526		3,257,326	12,715,183
Total other capital assets at historical cost	<u>31,297,123</u>	<u>526</u>		<u>3,257,326</u>	<u>34,554,975</u>
Less accumulated depreciation for:					
Sewer system	(6,960,554)	(436,670)			(7,397,224)
Water system	(4,799,951)	(275,196)			(5,075,147)
Total accumulated depreciation	<u>(11,760,505)</u>	<u>(711,866)</u>			<u>(12,472,371)</u>
Other capital assets, net	19,536,618	(711,340)		3,257,326	22,082,604
Business-type capital assets, net	<u>\$ 22,988,578</u>	<u>\$ (491,732)</u>	<u>\$</u>	<u>\$</u>	22,496,846
Related long-term debt outstanding at March 31, 2024					<u>(9,809,943)</u>
Business-type capital assets, net related long-term debt					<u>\$ 12,686,903</u>

Depreciation was charged to functions as follows:

Business-type activities:	
Sewer	\$ 436,670
Water service	275,196
Total	<u>\$ 711,866</u>

HARTLAND TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

NOTE 4 - INTERFUND ACTIVITIES AND BALANCES

Interfund receivables and payables exist at March 31, 2024. These represent short-term borrowings and amounts owed for reimbursements between other funds.

<u>INTERFUND RECEIVABLE</u>		<u>INTERFUND PAYABLE</u>	
General Fund	\$ 27,109	Current Tax Collection Fund	\$ 27,109
Water System Fund	476	General Fund	476
General Fund	<u>566,293</u>	Capital Improvement Fund	<u>566,293</u>
	<u>\$ 593,878</u>		<u>\$ 593,878</u>

Interfund transfers for the year ended March 31, 2024 were as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Capital Improvements Fund	General Fund	\$ 910,000
ARPA Fund	Water System Fund	<u>1,750</u>
Totals		<u>\$ 911,750</u>

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, 2024 for governmental and business-type activities as follows:

<u>Purpose</u>	<u>Issuance Amount</u>	<u>Annual Principal Installments</u>	<u>Final Maturity</u>	<u>Interest Rate(s)</u>	<u>Debt Outstanding</u>
Governmental activities:					
Refunding Bonds, Series 2019	\$ 2,790,000	\$150,000 - \$250,000	5/1/33	.05 -3.00%	\$ 1,845,000
Capital Improvement, Series 2015	1,650,000	170,000 - 205,000	4/1/24	3.00%	
Capital Improvement, Series 2016	2,750,000	325,000 - 375,000	4/1/24	3.00%	
Road Special Assessment, Series 2018	860,000	85,000 - 110,000	6/1/27	3.00 - 3.125%	<u>415,000</u>
Total for governmental activities					<u>2,260,000</u>
Business-type activities:					
Sewer System - Refunding Series 2016	11,430,000	400,000 - 1,175,000	11/1/30	1.50 - 3.00%	4,255,000
Sewer System Series 2021 Refunding	4,775,000	560,000- 620,000	3/31/34	3.75% avg	4,775,000
Sewer System - Lake Tyrone 2016	1,312,640	52,740 - 79,673	4/1/35	2.50%	<u>779,943</u>
Total for business-type activities					<u>9,809,943</u>
Total general obligation bonds payable					<u>\$ 12,069,943</u>

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024

NOTE 5 - LONG TERM LIABILITIES (continued)

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

Year Ending March 31,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
3/31/2025	\$ 320,000	\$ 62,588	\$ 1,156,530	\$ 311,399
3/31/2026	310,000	53,688	1,129,460	287,960
3/31/2027	310,000	44,388	1,124,460	254,399
3/31/2028	305,000	35,094	1,107,390	219,187
3/31/2029	190,000	27,600	1,100,320	180,152
4/1/2029 - 3/31/2034	825,000	59,475	4,112,110	370,880
4/1/2034 - 3/31/2034			79,673	1,992
	<u>\$ 2,260,000</u>	<u>\$ 282,833</u>	<u>\$ 9,809,943</u>	<u>\$ 1,625,969</u>

Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended March 31, 2024:

	Balance 4/1/2023	Additions	Reductions	Balance 3/31/2024	Due Within One Year
Governmental activities:					
General obligation bonds payable					
Refunding Bonds, Series 2019	\$ 2,070,000	\$	\$ (225,000)	\$ 1,845,000	\$ 220,000
Capital Improvement, Series 2015	205,000		(205,000)		
Capital Improvement, Series 2016	375,000		(375,000)		
Road Special Assessment, Series 2018	510,000		(95,000)	415,000	100,000
Governmental activities long-term liabilities	<u>3,160,000</u>		<u>(900,000)</u>	<u>2,260,000</u>	<u>320,000</u>
Business-type activities:					
General obligation bonds payable					
Sewer System - Refunding Series 2016	5,350,000		(1,095,000)	4,255,000	1,095,000
Sewer System Series 2021 Refunding	4,775,000			4,775,000	
Sewer System - Lake Tyrone 2016	841,473		(61,530)	779,943	61,530
Business-type activities long-term liabilities	<u>10,966,473</u>		<u>(1,156,530)</u>	<u>9,809,943</u>	<u>1,156,530</u>
Total long-term liabilities	<u>\$ 14,126,473</u>	<u>\$</u>	<u>\$(2,056,530)</u>	<u>\$ 12,069,943</u>	<u>\$ 1,476,530</u>

HARTLAND TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

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 \$15,849 and \$61,057, respectively during the fiscal year ended March 31, 2024.

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 \$13,335 and \$53,341, respectively during the fiscal year ended March 31, 2024.

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 \$600 and \$1,800, respectively during the fiscal year ended March 31, 2024.

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, 2024, employees contributed \$40,859 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, 2024

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

As of March 31, 2024, cash, cash equivalents, and investments consist of the following:

	<u>Total</u>	<u>Cash</u>	<u>Investments</u>
Deposits			
Checking accounts	\$ 2,966,556	\$ 2,966,556	\$
Money market and savings accounts	13,546,476	13,546,476	
Non-negotiable CDs	2,304,539		2,304,539
Total deposits	<u>\$ 18,817,571</u>	<u>\$ 16,513,032</u>	<u>\$ 2,304,539</u>
Investments			
Cash awaiting investment at brokerage	\$ 5,000	\$ 5,000	\$
Money market fund at brokerage	2,698	2,698	
US Treasury securities	5,632,792		5,632,792
Negotiable CDs	254,145		254,145
Total investments	<u>5,894,635</u>	<u>7,698</u>	<u>5,886,937</u>
Total deposits and investments	<u>\$ 24,712,206</u>	<u>\$ 16,520,730</u>	<u>\$ 8,191,476</u>

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

Statement of Net Position

Cash and investments \$ 24,529,351

Fiduciary Funds

Cash 54,847

Total cash and investments \$ 24,584,198

The carrying amount of cash is stated at \$24,584,198 as of March 31, 2024. The difference between the carrying amounts and amounts mentioned above stem from outstanding checks and outstanding deposits and accrued interest.

Custodial Credit Risk

Deposits - 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	\$ 3,766,230
Uninsured and uncollateralized	<u>15,051,341</u>
	<u>\$ 18,817,571</u>

HARTLAND TOWNSHIP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024

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

Investment - This is the risk that in the event of the failure of the counterparty to a transaction, the Township will not be able to recover the value of its investments. The Township does not have a policy to cover custodial credit risk of investments. As of March 31, 2024, investments totaled \$5,894,635, which was not exposed to custodial credit risk as follows:

<u>Investments</u>	
Insured by FDIC	\$ 250,000
Insured by SPIC	500,000
Uninsured	5,141,937
Total	<u>\$ 5,891,937</u>

The Township's monies held in money market funds (\$2,698) are not subject to custodial credit risk and are therefore not included in the chart above.

The Township evaluates each financial institution with which it invests and assesses the level of risk of each institution. Investments are made only with those institutions with an acceptable risk.

Concentration of Credit Risk

Concentration of credit risk is the risk attributable to the magnitude of a Township's investment in a single issuer. The Township's investment policy requires diversification with a primary focus on safety. However the policy does not place a fixed percentage limit on any one issuer.

Investments issued or explicitly guaranteed by the U.S. government are excluded from this requirement. As of March 31, 2024, the Township does not have any investments that exceed 5% of total assets available for investment.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair values of investments and cash deposits. The Township does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates. As of March 31, 2024, the Township had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less than 1 year</u>	<u>1-5 years</u>
Negotiable certificate of deposit	\$ 254,145	\$ 254,145	\$
US Treasury securities	5,632,792	2,371,428	3,261,364
Total	<u>\$ 5,886,937</u>	<u>\$ 2,625,573</u>	<u>\$ 3,261,364</u>

HARTLAND TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

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

Credit Risk

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Township investment policy limits investment to those authorized by Public Act 20 of 1943. Commercial paper must be rated with in the two (2) highest classifications established by not less than two (2) standard ratings services. Ratings are not required for U.S. Government obligations and money market accounts. As of March 31, 2023, the Township's investment were exposed to credit risk as follows:

<u>Investment Type</u>	<u>Ratings by Standard & Poor</u>	<u>Amount</u>
Negotiable certificate of deposit	Unrated	\$ 254,145
Money Market Fund	Unrated	2,698
		<u>\$ 256,843</u>

NOTE 8 - FAIR VALUE MEASUREMENTS

Accounting standards require certain assets and liabilities to be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritized the inputs and valuation techniques used to measure fair value.

The standards define fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, the standards require the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized as follows:

- Level 1 - Observable inputs such as quoted prices in active markets for identical assets or liabilities.
- Level 2 - Observable market-based inputs or unobservable inputs that are corroborated by market data.
- Level 3 - Unobservable inputs for which there is little or no market data, which requires the use of the reporting entity's own assumptions.

The Township's deposits of \$18,817,571 measured at fair value are Level 1.

The Township's accounts receivable and accounts payable are financial instruments which have fair values at March 31, 2024 that approximate their stated carrying amounts at those dates.

The table below shows the fair values of the Township's investments as of March 31, 2024.

<u>Investments by fair value level</u>	<u>3/31/2024</u>	<u>Fair Value Measurements</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash awaiting investment	\$ 5,000	\$ 5,000		
Money market fund	2,698	2,698		
Negotiable CD	254,145		254,145	
US Treasury securities	5,632,792	5,632,792		
Total	<u>\$ 5,894,635</u>	<u>\$ 5,640,490</u>	<u>\$ 254,145</u>	<u>\$</u>

HARTLAND TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

NOTE 9 - 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, 2024, was as follows:

	Water System Fund	Sewer Disposal System Fund	Total Enterprise Funds
Operating revenues	\$ 915,094	\$ 2,850,794	\$ 3,765,888
Depreciation	275,196	436,670	711,866
Operating income (loss)	(96,973)	(38,109)	(135,082)
Non-operating revenues (expenses)	150,965	(23,188)	127,777
Net income	94,813	169,466	264,279
Total assets	11,864,462	26,076,667	37,941,129
Accounts payable	53,837	181,966	235,803
Net working capital	3,731,992	6,937,802	10,669,794
Total equity	11,786,270	15,128,749	26,915,019

NOTE 10 - SPECIAL ASSESSMENTS RECEIVABLE

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

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

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

	Water System	Sewage Disposal System	Total
Gross special assessments receivable	\$	\$ 1,500,725	\$ 1,500,725
Less: allowance for uncollectable assessments	_____	_____	_____
Net special assessments receivable	<u>\$</u>	<u>\$ 1,500,725</u>	<u>\$ 1,500,725</u>
Total debt	<u>\$</u>	<u>\$ 9,809,943</u>	<u>\$ 9,809,943</u>

HARTLAND TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

NOTE 11- 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 \$2,000 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.

NOTE 12 - LOAN RECEIVABLE - HARTLAND DEERFIELD FIRE AUTHORITY

On October 5, 2021, the Township entered into a loan agreement and promissory note with Hartland Deerfield Fire Authority (the "Authority"), whereby the Township loaned \$650,000 to the Authority in order to finance the purchase of a new fire engine needed to protect the health, safety and welfare of the firefighters and general public. The loan bears an interest rate of 1% per annum and it requires principal payments of \$130,000 , plus interest starting May 1, 2022 and annually thereafter until May 1, 2026, at which time the remaining principal and interest shall be paid in full. The balance outstanding at March 31, 2024 is \$390,000.

NOTE 13 - LEASES

The Township leases land upon which the lessees have constructed a cell tower. Payments are generally fixed monthly.

The Township implemented GASB Standard No 87, *Leases*, for the year ended March 31, 2023 and determined that the cell tower lease is a long-term lease receivable agreement. The lease was valued at implementation based on the present value of future lease payments, using a discount rate of 3.5% based on the Township's calculated incremental borrowing rate.

HARTLAND TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

NOTE 13 - LEASES (continued)

The net present value at implementation, lease term, rent earned, interest earned and remaining balance as of March 31, 2024 are presented below:

<u>Lease</u>	<u>Term</u>	<u>Balance at Implementation March 31, 2023</u>	<u>Rent Earned</u>	<u>Balance at March 31, 2024</u>	<u>Interest Earned</u>	<u>Total Received</u>
Cingular Wireless	9 Years	\$ 379,061	\$ 34,118	\$ 344,943	\$12,729	\$ 46,847

Future expected lease receipts, including principal and interest, are expected to be received as noted below:

<u>Year Ended March 31,</u>	<u>Rent Revenue</u>	<u>Interest Revenue</u>	<u>Total Receipts</u>
2025	36,768	11,492	48,260
2026	39,422	10,164	49,586
2027	42,461	8,735	51,196
2028	45,528	7,200	52,728
Thereafter	184,662	12,017	196,679
Total	\$ 348,841	\$ 49,608	\$ 398,449

As the leases represent long term expected inflow of resources, the Township has recognized a deferred inflow of resources, which will be amortized on a straight-line basis for the term of each respective lease.

<u>Year Ended March 31,</u>	<u>Annual Amortization Amount</u>	<u>Accumulated Amortization</u>	<u>Unamortized Deferred Inflows</u>
Upon implementation			\$ 410,649
2023	43,609	43,609	367,040
2024	43,609	87,218	323,431
2025	43,609	130,827	279,822
2026	43,609	174,436	236,213
2027	43,609	218,045	192,604
Thereafter	192,604	410,649	

NOTE 14 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through September 17, 2024, which is the date the financial statements were available to be issued. Management has determined that the Township does not have any material recognizable or nonrecognizable events.

HARTLAND TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

NOTE 15 - RECENTLY ADOPTED GASB PRONOUNCEMENTS

During the current year, the Township adopted GASB Standard No. 96, Subscription Based Information Technology Arrangements (SBITAs). This Statement requires a government to recognize a subscription liability and an intangible right-to-use subscription asset for SBITAs. The Township implemented the Standard for the year ended March 31, 2024. The implementation did not have a significant impact on the financial statements.

NOTE 16 - UPCOMING GASB PRONOUNCEMENTS

In June 2022, the GASB issued Statement No. 100, Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The Township is currently evaluating the impact this Statement will have on the financial statements when adopted during the year ending March 31, 2025.

In June 2022, the Governmental Accounting Standards Board issued Statement No. 101, Compensated Absences, which updates the recognition and measurement guidance for compensated absences under a unified model. This Statement requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means and establishes guidance for measuring a liability for leave that has not been used. It also updates disclosure requirements for compensated absences. The provisions of this Statement are effective for the Township's financial statements for the year ending March 31, 2025.

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, 2024

	Budgets		Actual	Variance with
	Original	Final		Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Taxes	\$	\$	\$ 670,163	\$
State revenue			1,721,180	
Licenses and permits			240,859	
Interest and rents			150,683	
Charges for services			674,023	
Miscellaneous			446,709	
Total revenues	3,622,541	3,778,541	3,903,617	125,076
EXPENDITURES				
Township board	67,815	59,580	55,940	3,640
Supervisor	37,619	37,795	37,795	
Township manager	228,348	201,528	161,651	39,877
Elections	77,507	71,408	52,019	19,389
Finance Department	192,229	193,087	191,612	1,475
Assessor	263,784	287,282	243,120	44,162
Clerk	217,033	218,720	198,800	19,920
Vehicle use	3,855	4,855	2,800	2,055
Board of review	4,254	4,254	2,357	1,897
Treasurer	204,880	207,016	204,816	2,200
Data processing	32,910	37,910	30,410	7,500
Township hall and grounds	457,066	462,508	118,636	343,872
Unallocated	245,565	245,565	245,564	1
Planning and zoning	382,575	567,195	551,719	15,476
Public works	257,089	271,959	230,121	41,838
Zoning board of appeals	2,172	2,172	900	1,272
Sidewalks	280,500	417,550	377,476	40,074
Streetlights	18,860	19,860	19,646	214
Roads	171,268	146,268	90,633	55,635
Cable	79,324	75,324	69,245	6,079
Code enforcement	22,496	18,496	19,365	(869)
Drains	10,800	8,000	7,461	539
Senior citizens	22,000	22,000	22,000	
Community center	50,100	48,350	48,282	68
Cemetary	29,632	32,731	29,303	3,428
Contingencies	60,000	60,000		60,000
Parks and Recreation	465,607	489,036	120,324	368,712
Total expenditures	3,885,288	4,210,449	3,131,995	1,078,454
Net change in fund balance	(262,747)	(431,908)	771,622	125,076
FUND BALANCE, APRIL 1, 2023	5,286,276	5,286,276	5,286,276	
FUND BALANCE, MARCH 31, 2024	\$ 5,023,529	\$ 4,854,368	\$ 6,057,898	\$ 1,203,530

HARTLAND TOWNSHIP

MUNICIPAL STREET FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2024

	Budgets		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes	\$	\$	\$ 1,256,261	\$
State - personal property tax reimbursement			3,509	
Interest and rent			7,383	
Other revenue			1,979	
Total revenues	<u>1,268,010</u>	<u>1,268,010</u>	<u>1,269,132</u>	<u>1,122</u>
EXPENDITURES				
Project costs			565,052	
Debt				
Principal			580,000	
Interest			17,400	
Total expenditures	<u>3,083,400</u>	<u>3,083,400</u>	<u>1,162,452</u>	<u>1,920,948</u>
Net change in fund balance	(1,815,390)	(1,815,390)	106,680	1,922,070
FUND BALANCE, APRIL 1, 2023	<u>2,344,541</u>	<u>2,344,541</u>	<u>2,344,541</u>	
FUND BALANCE, MARCH 31, 2024	<u>\$ 529,151</u>	<u>\$ 529,151</u>	<u>\$ 2,451,221</u>	<u>\$ 1,922,070</u>

HARTLAND TOWNSHIP

FIRE OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2024

	Budgets		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes	\$	\$	\$ 1,793,333	\$
State - personal property tax reimbursement			4,436	
Interest			557	
Miscellaneous			3,826	
Total revenues	<u>1,807,882</u>	<u>1,807,882</u>	<u>1,802,152</u>	<u>(5,730)</u>
EXPENDITURES				
Authority contributions			1,386,234	
Repairs and maintenance			246,612	
Tax chargebacks			1,196	
Professional fees			1,841	
Utility/assessments			825	
Total expenditures	<u>1,805,417</u>	<u>1,805,417</u>	<u>1,636,708</u>	<u>168,709</u>
Net change in fund balance	2,465	2,465	165,444	162,979
FUND BALANCE, APRIL 1, 2023	<u>2,055,171</u>	<u>2,055,171</u>	<u>2,055,171</u>	
FUND BALANCE, MARCH 31, 2024	<u>\$ 2,057,636</u>	<u>\$ 2,057,636</u>	<u>\$ 2,220,615</u>	<u>\$ 162,979</u>

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

HARTLAND TOWNSHIP

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED MARCH 31, 2024

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			
Code Enforcement	\$ 18,496	\$ 19,365	\$ (869)

SUPPLEMENTARY INFORMATION

COMBINING FINANCIAL STATEMENTS

HARTLAND TOWNSHIP

COMBINING BALANCE SHEETS
FUNDS INCLUDED IN GASB 54 CONSOLIDATION
MARCH 31, 2024

	General Fund Pre GASB 54 - Consolidation	Capital Improvement Fund	Eliminations	Totals Restated General Fund
ASSETS				
Cash and cash equivalents	\$ 3,339,389	\$ 2,566,032	\$	\$ 5,905,421
Taxes receivable	25,234			25,234
State shared revenue receivable	301,690			301,690
Accounts receivable - other	63,330			63,330
Loan - Hartland Deerfield Fire Authority	390,000			390,000
Lease receivable	344,943			344,943
Interest				0
Prepaid expense	3,213			3,213
Due from other funds	593,402		(566,293)	27,109
Total assets	<u>\$ 5,061,201</u>	<u>\$ 2,566,032</u>	<u>\$ (566,293)</u>	<u>\$ 7,060,940</u>
LIABILITIES				
Accounts payable	\$ 96,623	\$	\$	\$ 96,623
Accrued expenditures	52,068			52,068
Compliance reserves	50,384			50,384
Unearned revenue	386,983			386,983
Due to others	93,077			93,077
Due to other funds	476	566,293	(566,293)	476
Total liabilities	<u>679,611</u>	<u>566,293</u>	<u>(566,293)</u>	<u>679,611</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows from leases	323,431			323,431
Total liabilities and deferred inflows of resources	<u>1,003,042</u>	<u>566,293</u>	<u>(566,293)</u>	<u>\$ 1,003,042</u>
FUND BALANCES				
Nonspendable	3,213			3,213
Committed - capital improvement		1,999,739		1,999,739
Unassigned	4,054,946			4,054,946
Total fund balances	<u>4,058,159</u>	<u>1,999,739</u>		<u>6,057,898</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 5,061,201</u>	<u>\$ 2,566,032</u>	<u>\$ (566,293)</u>	<u>\$ 7,060,940</u>

HARTLAND TOWNSHIP

COMBINING BALANCE SHEETS
ALL NONMAJOR FUNDS
MARCH 31, 2024

	SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS			Totals
	ARPA	Liquor Law Enforcement	Cable Television	Hartland Woods SAD	Millpointe Road SAD	Bullard Lake Road SAD	
ASSETS							
Cash and investments	\$ 257	\$106,854	\$ 179,366	\$ 151,500	\$ 237,736	\$ 112,443	\$ 788,156
Special assessment receivable				427,976	223,867	73,708	725,551
Due from other funds							
Prepays			7,070				7,070
Fees receivable			21,606				21,606
Total assets	\$ 257	\$106,854	\$ 208,042	\$ 579,476	\$ 461,603	\$ 186,151	\$ 1,542,383
LIABILITIES							
Accounts payable	\$	\$	\$ 5,079	\$	\$	\$	\$ 5,079
Total liabilities			5,079				5,079
DEFERRED INFLOW OF RESOURCES							
Unavailable revenue				425,988	222,923	73,708	722,619
FUND BALANCE							
Restricted							
Public safety		106,854					106,854
Debt service				153,488	210,905	112,443	476,836
ARPA	257						257
Committed							
Cable			202,963				202,963
Assigned for future budget deficit					27,775		27,775
Total fund balance	257	106,854	202,963	153,488	238,680	112,443	814,685
Total liabilities, deferred inflow of resources and fund balance	\$ 257	\$106,854	\$ 208,042	\$ 579,476	\$ 461,603	\$ 186,151	\$ 1,542,383

HARTLAND TOWNSHIP

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FUNDS INCLUDED IN GASB 54 CONSOLIDATION
 FOR THE YEAR ENDED MARCH 31, 2024

	General Fund - Pre GASB 54 Consolidation	Capital Improvement Fund	Eliminations	Totals Restated General Fund
REVENUES				
Taxes	\$ 670,163	\$	\$	\$ 670,163
State revenues	1,721,180			1,721,180
Licenses and permits	223,693	17,166		240,859
Interest and rents	128,841	21,842		150,683
Charges for services	674,023			674,023
Donations				
Miscellaneous	446,709			446,709
Total revenues	3,864,609	39,008		3,903,617
EXPENDITURES	2,739,196	392,799		3,131,995
Excess of revenues over (under) expenditures	1,125,413	(353,791)		771,622
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of assets				
Transfers in		910,000	(910,000)	
Transfers (out)	(910,000)		910,000	
Total other financing sources (uses)	(910,000)	910,000		
Net changes in fund balances	215,413	556,209		771,622
FUND BALANCE, APRIL 1, 2023	3,842,746	1,443,530		5,286,276
FUND BALANCE, MARCH 31, 2024	\$ 4,058,159	\$ 1,999,739	\$	\$ 6,057,898

HARTLAND TOWNSHIP

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL NONMAJOR FUNDS
FOR THE YEAR ENDED MARCH 31, 2024

	SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS			Totals
	ARPA	Liquor Law Enforcement	Cable Television	Hartland Woods SAD	Millpointe Road SAD	Bullard Lake Road SAD	
REVENUES							
Special assessments							
Principal	\$	\$	\$	\$ 60,855	\$ 77,539	\$ 20,270	\$ 158,664
Interest				9,432	12,642	3,017	25,091
Licenses and permits		12,391	88,027				100,418
Interest and rents	49	46	83	49	86	46	359
Other federal grants	233,878						233,878
Total revenues	233,927	12,437	88,110	70,336	90,267	23,333	518,410
EXPENDITURES							
Public safety		5,375					5,375
General government	128,380						128,380
Public works			80,927				80,927
Capital outlay							
ARPA	107,565						107,565
General government			11,641				11,641
Debt service							
Principal					95,000		95,000
Interest					14,549		14,549
Total expenditures	235,945	5,375	92,568		109,549		443,437
Excess of revenues over (under) expenditures	(2,018)	7,062	(4,458)	70,336	(19,282)	23,333	74,973
OTHER FINANCING SOURCES (USES)							
Transfers in	1,750						1,750
Net change in fund balances	(268)	7,062	(4,458)	70,336	(19,282)	23,333	76,723
FUND BALANCE, APRIL 1, 2023	525	99,792	207,421	83,152	257,962	89,110	737,962
FUND BALANCE, MARCH 31, 2024	\$ 257	\$ 106,854	\$ 202,963	\$ 153,488	\$ 238,680	\$ 112,443	\$ 814,685

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, 2024

ASSETS

Cash and investments		\$ 3,339,389
Accounts receivable		
Taxes		25,234
State revenues		301,690
Other		63,330
Loan - Hartland Deerfield Fire Authority		390,000
Leases receivable		344,943
Due from other funds		593,402
Prepaid expenditures		3,213
Total assets		<u><u>\$ 5,061,201</u></u>

LIABILITIES

Accounts payable	\$ 96,623	
Accrued expenditures	52,068	
Compliance reserves	50,384	
Unearned revenue	386,983	
Due to others	93,077	
Due to other funds	476	
Total liabilities		\$ 679,611

DEFERRED INFLOWS OF RESOURCES

Deferred inflows from leases		<u>323,431</u>
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Total liabilities and deferred inflows of resources

1,003,042

FUND BALANCE

Total liabilities, deferred inflows of resources and fund balance		<u><u>\$ 5,061,201</u></u>
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This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

HARTLAND TOWNSHIP

GENERAL FUND (PRE GASB 54 - RESTATEMENT)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED MARCH 31, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$	\$ 670,163	\$
Licenses and permits		223,693	
State revenues		1,721,180	
Interest and rent		128,841	
Charges for services		674,023	
Other revenues		446,709	
Total revenues	3,754,291	3,864,609	110,318
EXPENDITURES	2,991,699	2,739,196	252,503
Excess of revenues over (under) expenditures	762,592	1,125,413	362,821
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(910,000)	(910,000)	
Net change in fund balance	(147,408)	215,413	362,821
FUND BALANCE, APRIL 1, 2023	3,842,746	3,842,746	
FUND BALANCE, MARCH 31, 2024	<u>\$ 3,695,338</u>	<u>\$ 4,058,159</u>	<u>\$ 362,821</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 REVENUES - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2024

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TAXES			
Current property taxes	\$ 674,311	\$ 670,163	\$ (4,148)
LICENSES AND PERMITS			
Mobile home		3,408	
Dog licenses		218	
Cable fees		220,067	
Total licenses and permits	<u>233,450</u>	<u>223,693</u>	<u>(9,757)</u>
STATE REVENUE			
State shared revenue		1,719,316	
Personal property tax reimbursement		1,864	
Total state revenue	<u>1,733,214</u>	<u>1,721,180</u>	<u>(12,034)</u>
CHARGES FOR SERVICES			
Utility administration		311,181	
Tax administration fee		287,211	
Zoning fees		36,410	
Tax collections fees		17,826	
Other		21,395	
Total charges for services	<u>668,100</u>	<u>674,023</u>	<u>5,923</u>
INTEREST AND RENT			
Lease revenue		69,302	
Interest income		59,539	
Total interest and rent	<u>66,311</u>	<u>128,841</u>	<u>62,530</u>
MISCELLANEOUS REVENUES			
Donations		23,250	
Reimbursements		139,872	
Miscellaneous		273,012	
Farmers market		10,575	
Total miscellaneous revenues	<u>378,905</u>	<u>446,709</u>	<u>67,804</u>
Total revenues	<u>\$ 3,754,291</u>	<u>\$ 3,864,609</u>	<u>\$ 110,318</u>

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

HARTLAND TOWNSHIP

GENERAL FUND (PRE GASB 54 - RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TOWNSHIP BOARD			
Trustee fees	\$	\$ 28,108	\$
Retirement		3,600	
Taxes - payroll		2,150	
Supplies and postage		102	
Audit		10,300	
Legal		2,030	
Membership and dues		9,055	
Education and training		595	
Total township board	<u>59,580</u>	<u>55,940</u>	<u>3,640</u>
SUPERVISOR			
Supervisor salary		34,273	
Taxes - payroll		2,622	
Retirement		900	
Total supervisor	<u>37,795</u>	<u>37,795</u>	
TOWNSHIP MANAGER			
Wages		101,362	
Taxes - payroll		7,690	
Insurance - health		26,530	
Retirement		9,067	
Supplies and postage		5,549	
Contracted services		378	
Membership and dues		724	
Education and training		2,290	
Miscellaneous		8,061	
Total township manager	<u>201,528</u>	<u>161,651</u>	<u>39,877</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, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
ELECTIONS			
Wages and fees		20,027	
Taxes - payroll		13	
Supplies and postage		22,144	
Repairs and Maintenance		4,152	
Contracted services		1,440	
Capital outlay		1,135	
Printing and publications		140	
Miscellaneous		2,968	
	<u>71,408</u>	<u>52,019</u>	<u>19,389</u>
FINANCE DEPARTMENT			
Salaries		138,896	
Taxes - payroll		10,119	
Insurance - benefits		21,974	
Retirement		13,902	
Supplies and postage		1,217	
Membership and dues		320	
Repairs and maintenance		3,114	
Education and training		2,070	
	<u>193,087</u>	<u>191,612</u>	<u>1,475</u>
ASSESSOR			
Salaries and wages		188,919	
Taxes - payroll		14,452	
Insurance - benefits		1,639	
Retirement		15,874	
Supplies and postage		1,493	
Contracted services		100	
Membership and dues		672	
Tax preparation		4,312	
Legal fees		3,101	
Miscellaneous		53	
Repairs and maintenance		8,756	
Tax chargebacks		920	
Capital outlay		2,277	
Education and training		552	
	<u>287,282</u>	<u>243,120</u>	<u>44,162</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, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
CLERK			
Clerk salary		68,546	
Other - clerical salary		73,152	
Taxes - payroll		10,510	
Insurance - benefits		24,556	
Retirement		11,007	
Supplies and postage		3,752	
Membership and dues		360	
Printing and publishing		2,633	
Capital outlay		1,163	
Education and training		3,121	
	<u>218,720</u>	<u>198,800</u>	<u>19,920</u>
Total clerk			
	<u>4,855</u>	<u>2,800</u>	<u>2,055</u>
VEHICLE USE			
BOARD OF REVIEW			
Fees		1,750	
Taxes - payroll		134	
Supplies and postage		91	
Printing and publishing		382	
	<u>4,254</u>	<u>2,357</u>	<u>1,897</u>
Total board of review			
TREASURER			
Treasurer salary		68,546	
Assistant wages		75,847	
Taxes - payroll		10,867	
Insurance - benefits		12,630	
Retirement		12,124	
Supplies and postage		1,607	
Membership and dues		975	
Tax preparation		11,585	
Repairs and maintenance		6,212	
Education and training		2,846	
Capital outlay		1,577	
	<u>207,016</u>	<u>204,816</u>	<u>2,200</u>
Total treasurer			
	<u>37,910</u>	<u>30,410</u>	<u>7,500</u>
DATA PROCESSING			

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, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TOWNSHIP HALL AND GROUNDS			
Supplies		3,390	
Snow removal and mowing		14,988	
Contract services		40,295	
Telephone		9,718	
Utilities		27,761	
Repairs and maintenance		22,484	
Total township hall and grounds	<u>128,008</u>	<u>118,636</u>	<u>9,372</u>
UNALLOCATED			
Contracted services		245,564	
Total unallocated	<u>245,565</u>	<u>245,564</u>	<u>1</u>
PLANNING AND ZONING			
Wages		223,026	
Taxes - payroll		18,057	
Insurance - benefits		4,054	
Retirement		21,383	
Planning commission		13,009	
Professional review costs		255,309	
Supplies and postage		359	
Contract services		3,315	
Membership and dues		2,168	
Legal fees		7,385	
Printing and publications		980	
Repairs and maintenance		299	
Education and training		100	
Capital outlay		2,275	
Total planning and zoning	<u>567,195</u>	<u>551,719</u>	<u>15,476</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, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
PUBLIC WORKS			
Salaries		110,956	
Taxes - payroll		7,636	
Insurance - benefits		52,283	
Retirement		11,235	
Supplies and postage		3,739	
Contracted services		28,194	
Sampling		13,523	
Membership and dues		400	
Miscellaneous		788	
Capital Outlay		1,000	
Miscellaneous		124	
Education and training		243	
Total public works	<u>271,959</u>	<u>230,121</u>	<u>41,838</u>
ZONING BOARD OF APPEALS	<u>2,172</u>	<u>900</u>	<u>1,272</u>
SIDEWALKS	<u>9,500</u>	<u>5,283</u>	<u>4,217</u>
STREETLIGHTS	<u>19,860</u>	<u>19,646</u>	<u>214</u>
ROADS	<u>100,068</u>	<u>90,633</u>	<u>9,435</u>
CABLE			
Salaries		43,772	
Taxes - payroll		3,349	
Contacted services		15,540	
Printing and publishing		4,537	
Postage and supplies		902	
Membership and dues		1,145	
Total cable	<u>75,324</u>	<u>69,245</u>	<u>6,079</u>
CODE ENFORCEMENT	<u>18,496</u>	<u>19,365</u>	<u>(869)</u>
DRAINS	<u>8,000</u>	<u>7,461</u>	<u>539</u>
SENIOR CITIZENS	<u>22,000</u>	<u>22,000</u>	
COMMUNITY CENTER	<u>48,350</u>	<u>48,282</u>	<u>68</u>
CEMETARY	<u>32,731</u>	<u>29,303</u>	<u>3,428</u>
PARKS AND RECREATION	<u>119,036</u>	<u>99,718</u>	<u>19,318</u>
Total expenditures	<u>\$ 2,991,699</u>	<u>\$ 2,739,196</u>	<u>\$ 252,503</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, 2024**

ASSET

Cash	\$ 2,416,112
Taxes receivable	<u>35,109</u>
Total assets	<u><u>\$ 2,451,221</u></u>

FUND BALANCE

\$ 2,451,221

HARTLAND TOWNSHIP

MUNICIPAL STREET FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$	\$ 1,256,261	\$
Personal property tax reimbursement		3,509	
Interest and rent		7,383	
Other revenue		1,979	
Total revenues	<u>1,268,010</u>	<u>1,269,132</u>	<u>1,122</u>
EXPENDITURES			
Public works		565,052	
Debt			
Principal		580,000	
Interest		17,400	
Total expenditures	<u>3,083,400</u>	<u>1,162,452</u>	<u>1,920,948</u>
Net change in fund balance	<u>(1,815,390)</u>	<u>106,680</u>	<u>1,922,070</u>
FUND BALANCE, APRIL 1, 2023	<u>2,344,541</u>	<u>2,344,541</u>	
FUND BALANCE, MARCH 31, 2024	<u>\$ 529,151</u>	<u>\$ 2,451,221</u>	<u>\$ 1,922,070</u>

FIRE OPERATING FUND

HARTLAND TOWNSHIP

FIRE OPERATING FUND
BALANCE SHEET
MARCH 31, 2024

ASSETS

Cash	\$ 2,180,966
Taxes receivable	<u>50,165</u>
Total assets	<u><u>\$ 2,231,131</u></u>

LIABILITIES

Accounts payable	\$ 10,516
------------------	-----------

FUND BALANCE

	<u>2,220,615</u>
Total liabilities and fund balance	<u><u>\$ 2,231,131</u></u>

HARTLAND TOWNSHIP

FIRE OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$	\$ 1,793,333	\$
Personal property tax reimbursement		4,436	
Interest		557	
Miscellaneous		3,826	
Total revenues	<u>1,807,882</u>	<u>1,802,152</u>	<u>(5,730)</u>
EXPENDITURES			
Authority contributions		1,386,234	
Repairs and maintenance		246,612	
Tax chargebacks		1,196	
Professional fees		1,841	
Utility/assessments		825	
Total expenditures	<u>1,805,417</u>	<u>1,636,708</u>	<u>168,709</u>
Net change in fund balance	<u>2,465</u>	<u>165,444</u>	<u>162,979</u>
FUND BALANCE, APRIL 1, 2023	<u>2,055,171</u>	<u>2,055,171</u>	
FUND BALANCE, MARCH 31, 2024	<u>\$ 2,057,636</u>	<u>\$ 2,220,615</u>	<u>\$ 162,979</u>

M-59/HARTLAND ROAD DEBT SERVICE FUND

HARTLAND TOWNSHIP

M-59/HARTLAND ROAD DEBT SERVICE FUND
BALANCE SHEET
MARCH 31, 2024

ASSETS

Cash	\$ 496,210
Special assessments receivable	<u>2,096,330</u>
Total assets	<u><u>\$ 2,592,540</u></u>

DEFERRED INFLOW OF RESOURCES

Unavailable revenues	\$ 2,077,722
----------------------	--------------

FUND BALANCE

	<u>514,818</u>
Total deferred inflow of resources and fund balance	<u><u>\$ 2,592,540</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, 2024

REVENUES

Special assessments	
Principal	\$ 230,858
Interest	80,342
Interest income	<u>286</u>
Total revenues	\$ 311,486

EXPENDITURES

Debt	
Principal	225,000
Interest	57,062
Miscellaneous fee	<u>646</u>
Total expenditures	<u>282,708</u>
Net change in fund balance	28,778

FUND BALANCE, APRIL 1, 2023 486,040

FUND BALANCE, MARCH 31, 2024 \$ 514,818

WATER SYSTEM FUND

HARTLAND TOWNSHIP

WATER SYSTEM FUND
BALANCE SHEET
MARCH 31, 2024

CURRENT ASSETS

Cash and investments - operating	\$ 360,806	
Cash and investments - capital replacement	1,660,058	
Investments	1,494,525	
Accounts receivable - customers	251,449	
Interest receivable	42,870	
Due from other funds	476	
	<hr/>	
Total current assets		\$ 3,810,184

PROPERTY, PLANT AND EQUIPMENT

Capital assets		
Land	300,000	
Construction in progress	114,241	
Water plant and equipment	12,715,183	
	<hr/>	
	13,129,424	
Less: accumulated depreciation	(5,075,146)	
	<hr/>	
Total property, plant and equipment		8,054,278
		<hr/>
Total assets		\$ 11,864,462

CURRENT LIABILITIES

Accounts payable	\$ 53,837	
Accrued expenditures	15,355	
Due to others	9,000	
	<hr/>	
Total current liabilities		\$ 78,192

NET POSITION

Invested in capital assets, net of related debt	8,054,278	
Restricted	3,731,992	
	<hr/>	
Total net position		11,786,270
		<hr/>
Total liabilities and net position		\$ 11,864,462

HARTLAND TOWNSHIP

WATER SYSTEM FUND
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2024

OPERATING REVENUES		
User charges		\$ 915,094
OPERATING EXPENSES		
Wages	\$ 203,830	
Taxes - payroll	14,828	
Insurance - benefits	39,422	
Retirement	17,236	
Administration fees	166,649	
Depreciation	275,196	
Contracted services	21,142	
Professional fees	18,658	
Repair and maintenance	90,898	
Insurance	12,191	
Supplies and postage	37,897	
Miscellaneous	7,515	
Meters	37,205	
Utilities and telephone	69,400	
	<hr/>	
Total operating expenses		<u>1,012,067</u>
Operating (loss)		(96,973)
NON-OPERATING REVENUES (EXPENSES)		
Other income	80,021	
Interest income - cash	70,944	
	<hr/>	
Total non-operating revenues (expenses)		150,965
CAPITAL CONTRIBUTIONS		
Connection fees		42,571
TRANSFERS OUT		
		<u>(1,750)</u>
Net income		94,813
NET POSITION APRIL 1, 2023		<u>11,691,457</u>
NET POSITION, MARCH 31, 2024		<u><u>\$ 11,786,270</u></u>

HARTLAND TOWNSHIP
WATER SYSTEM FUND
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from customers	\$ 902,540	
Payments to other suppliers for goods or services	(510,312)	
Payments to employees	(203,830)	

Net cash from operating activities \$ 188,398

CASH FLOWS FROM (USED IN) CAPITAL AND FINANCING ACTIVITIES

Principal and interest paid on bonds		
Collections of special assessment (principal and interest)	80,021	
Acquisition of fixed assets	(220,134)	
Other revenue	40,821	

Net cash from capital and related financing activities (99,292)

CASH FLOWS FROM INVESTING ACTIVITIES

Net proceeds from sales/purchase of investments	(723,000)	
Interest received on cash and cash equivalents	5,828	

Net cash from investing activities (717,172)

Net increase in cash and cash equivalents (628,066)

CASH AND CASH EQUIVALENTS AT APRIL 1, 2023 2,648,930

CASH AND CASH EQUIVALENTS AT MARCH 31, 2024 \$ 2,020,864

RECONCILIATION OF OPERATING INCOME TO NET

CASH PROVIDED BY OPERATING ACTIVITIES

Operating (loss) \$ (96,973)

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

Depreciation	\$ 275,196	
Changes in assets and liabilities		
(Increase) decrease in accounts receivable	(12,554)	
(Increase) decrease in prepaid expense	3,717	
(Increase) decrease in due from other funds	1,500	
Increase - (Decrease) in accounts payable	15,063	
Increase (decrease) in accrued wages	2,449	

Total adjustments 285,371

Net cash provided by operating activities \$ 188,398

SEWAGE DISPOSAL SYSTEM FUND

HARTLAND TOWNSHIP

SEWAGE DISPOSAL SYSTEM FUND
BALANCE SHEET
MARCH 31, 2024

CURRENT ASSETS

Cash and cash equivalents	\$ 1,607,501	
Investments	5,894,635	
Accounts receivable - billings	821,511	
Special assessments receivable	18,156	
Prepaid	9,358	
Total current assets		\$ 8,351,161

RESTRICTED ASSETS

Cash and cash equivalents	1,724,961	
Special assessment receivable	1,482,569	
Total restricted assets		3,207,530

PROPERTY, PLANT AND EQUIPMENT

Sewer system and office equipment	21,839,792	
Less: accumulated depreciation	(7,397,224)	
Total property, plant and equipment		14,442,568

OTHER ASSETS

Connection fees receivable	75,408	
Total other assets		75,408
Total assets		<u>\$ 26,076,667</u>

CURRENT LIABILITIES

Accounts payable	\$ 181,996	
Accrued interest payable	74,833	
Bonds payable	1,156,530	
Total current liabilities		\$ 1,413,359

LONG-TERM LIABILITIES (from restricted assets)

Bond premium - net of amortization	881,146	
Bonds payable after one year	8,653,413	
Total long term liabilities		9,534,559
Total liabilities		10,947,918

NET POSITION

Invested in capital assets, net of related debt	4,632,625	
Unrestricted	10,496,124	
Total net position		15,128,749
Total liabilities and net position		<u>\$ 26,076,667</u>

HARTLAND TOWNSHIP

SEWAGE DISPOSAL SYSTEM FUND
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2024

OPERATING REVENUES		
User charges	\$ 2,539,937	
Septage station fees	<u>310,857</u>	
Total revenue		\$ 2,850,794
OPERATING EXPENSES		
Administration	144,532	
Depreciation	436,670	
Sewer usage fees	2,207,287	
Professional fees	84,751	
Repair and maintenance	1,193	
Insurance	12,125	
Supplies and postage	<u>2,345</u>	
Total operating expenses		<u>2,888,903</u>
Operating income		(38,109)
NON-OPERATING REVENUES (EXPENSES)		
Interest income	202,976	
Miscellaneous revenue	140	
Interest expense and bond fees	<u>(226,304)</u>	
Total non-operating revenues (expenses)		(23,188)
CAPITAL CONTRIBUTIONS		
Connection fees	143,207	
Surcharge fees	<u>87,556</u>	
Total capital contributions		<u>230,763</u>
Net income (loss)		169,466
NET POSITION, APRIL 1, 2023		<u>14,959,283</u>
NET POSITION, MARCH 31, 2024		<u><u>\$ 15,128,749</u></u>

HARTLAND TOWNSHIP
SEWAGE DISPOSAL SYSTEM FUND
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from customers	\$ 2,822,035	
Payments to other suppliers for goods or services	(2,585,549)	
Net cash from operating activities		\$ 236,486

CASH FLOWS FROM (USED IN) CAPITAL AND FINANCING ACTIVITIES

Principal and interest paid on capital debt	(1,483,241)	
Collections of special assessment (principal and interest)	1,106,012	
Connection fees	306,171	
Other revenue	140	
Net cash from capital and related financing activities		(70,918)

CASH FLOWS FROM INVESTING ACTIVITIES

Net proceeds from sales/purchase of investments	(4,253,402)	
Interest received on cash and cash equivalents	4,217	
Net cash from (used in) investing activities		(4,249,185)

Net increase in cash and cash equivalents **(4,083,617)**

CASH AND CASH EQUIVALENTS AT APRIL 1, 2023 7,416,079

CASH AND CASH EQUIVALENTS AT MARCH 31, 2024 \$ 3,332,462

RECONCILIATION OF OPERATING INCOME TO NET

CASH PROVIDED BY OPERATING ACTIVITIES

Operating income		\$ (38,109)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	\$ 436,670	
Special assessment write off		
Change in assets and liabilities:		
(Increase) decrease in accounts receivable	(28,759)	
(Increase) decrease in prepaid expenditures	1,825	
(Increase) decrease in due from others	40,265	
Increase (decrease) in accounts payable	(175,406)	
Total adjustments		<u>274,595</u>
Net cash provided by operating activities		<u><u>\$ 236,486</u></u>



PFEFFER ■ HANNIFORD ■ PALKA
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(810) 229-5550
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September 17, 2024

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, 2024, 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 these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



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September 17, 2024

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Hartland Township, Michigan (the Township) as of and for the year ended March 31, 2024, and have issued our report thereon dated September 17, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated March 31, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Township solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding internal control over financial reporting and compliance noted during our audit in a separate letter to you dated September 17, 2024.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter dated March 31, 2024.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Township's Significant Accounting Practices Significant Accounting Policies

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Township is included in Note 1 to the financial statements.

There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023, except as described in Note 15 to the financial statements, as the Township implemented GASB No. 96, *Subscription Based Information Technology Arrangements (SBITAs)*, on April 1, 2023.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Depreciation

Management's estimate of the depreciation expense is based on the estimated useful lives and salvage value of capital assets. We have evaluated the key factors and assumptions used to develop the estimate for depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Lease Receivable

Management's estimate of the net present value of leases is based on the incremental borrowing rate and remaining lease term. We have evaluated the key factors and assumptions used to develop the estimate for net present value of leases in determining that it is reasonable in relation to the financial statements taken as a whole.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosure, and the financial statements as a whole and each applicable opinion unit. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Township's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated September 3, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with the Township, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Township's auditors.

Other Information in Documents Containing Audited Financial Statements

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. We made certain inquiries of management and evaluated the form, content and methods of preparing

the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our financial statements or to the financial statements themselves.

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

Very truly yours,

Pfeffer, Hanniford & Palka, P.C.

PFEFFER, HANNIFORD & PALKA
Certified Public Accountants

Hartland Township Board of Trustees Meeting Agenda Memorandum

Submitted By: Scott Hable, Director of Public Works
Subject: 2024 EGLE Water Service Identification Project
Date: September 17, 2024

Recommended Action

Move to approve the Public Works Director and Township Manager to act on behalf of the Township to facilitate the coordination of the EGLE Water Service Identification Project, for a cost not to exceed \$60,000.00

Discussion

EGLE has mandated that all municipalities in Michigan with a water distribution system identify the material used in its homes water services. While we are very confident of the materials used in our distribution system, EGLE has still mandated that we identify 20% of our total number of users which lands at approximately 140 locations. Contractors will be hired to hydro excavate water shut offs to identify the type of water line each location has.

Public works, working with the township manager, are still exploring ways to limit the amount of water services the township is required to identify based on this unfunded mandate from EGLE. While our original water service total to identify was 140 water services, we are hoping to reduce this number through records collected showing proof of water line material.

Financial Impact

Is a Budget Amendment Required? Yes No

This project was included in the 2024/2025 budget and will not require a budget amendment.

Attachments

none