

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019**

CALL TO ORDER

CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019

ITEM A
ROLL CALL

CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019

ITEM B
PLEDGE OF ALLEGIANCE

CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019

ITEM C
APPROVAL OF AGENDA
TUESDAY, JUNE 11, 2019

CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES MEETING

Tuesday, June 11, 2019
7:00 PM



CALL TO ORDER AT _____ P.M.

A. ROLL CALL: Kurt Heise_____, Mark Clinton_____, Chuck Curmi _____,
Bob Doroshewitz _____, Jerry Vorva _____, Jack Dempsey_____,
Gary Heitman _____

B. PLEDGE OF ALLEGIANCE

C. APPROVAL OF AGENDA

Tuesday, June 11, 2019

D. APPROVAL OF CONSENT AGENDA

D.1 Approval of Minutes:

Regular Meeting – May 14, 2019

Study Session – June 4, 2019

D.2 Acceptance of Communications, Resolutions, Reports

N/A

D.3 Approval of Township Bills:

FUND	ACCT	ALREADY PAID	TO BE PAID	TOTAL:
General Fund	101	\$801,677.42	\$927,618.18	\$1,729,295.60
Solid Waste Fund	226	6,743.80	117,696.21	124,440.01
Improvement Revolving (Capital)	246	0.00	0.00	0.00
Drug Forfeiture Fund	265	0.00	9,074.00	9,074.00
Drug Forfeiture State	266	0.00	0.00	0.00

CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES MEETING

Tuesday, June 11, 2019
7:00 PM



Drug Forfeiture IRS	267	0.00	0.00	0.00
Golf Course Fund	510	0.00	623.54	623.54
Senior Transportation	588	6,834.83	13.14	6,847.97
Water/Sewer Fund	592	112,714.61	475,526.20	588,240.81
Trust and Agency	701	12,742.88	0.00	12,742.88
Police Bond Fund	702	4,540.00	0.00	4,540.00
Tax Pool	703	0.00	0.00	0.00
Special Assessment Capital	805	274.03	10,092.25	10,366.28
TOTALS:		\$945,527.57	\$1,540,643.52	\$2,486,171.09

E. PUBLIC COMMENTS AND QUESTIONS (Limited to 3 minutes)

F. NEW BUSINESS

1. Public Hearing on the Proposed Special Assessment District for General Drive.

Provide opportunity for interested parties to comment during this public hearing

2. General Drive Special Assessment District, Public Hearing of Necessity, **Resolution #2019-06-11-55**, *Public Services Director Patrick Fellrath*
3. Golf Course Loan Interest Rate Amendment, **Resolution #2019-06-11-56**, *Treasurer Mark Clinton*
4. Environmental Leadership Commission Ordinance #1016, Amendment #23, First Reading, **Resolution #2019-06-11-57**, *Supervisor Heise*

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES MEETING**

Tuesday, June 11, 2019
7:00 PM



5. 2018 Audit Presentation and Approval, **Resolution #2019-06-11-58**, *Finance Director Cynthia Kushner and Plante Moran.*

G. SUPERVISOR AND TRUSTEE COMMENTS

H. PUBLIC COMMENTS AND QUESTIONS (Limited to 3 Minutes)

I. ADJOURNMENT

PLEASE TAKE NOTE: The Charter Township of Plymouth will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audio tapes of printed materials being considered at all Township Meetings, to individuals with disabilities at the Meetings/Hearings upon two weeks' notice to the Charter Township of Plymouth by writing or calling the following: Human Resource Office, 9955 N Haggerty Road, Plymouth, MI 48170. Phone number (734) 354-3202 TDD units: 1-800-649-3777 (Michigan Relay Services)

**The Public Is Invited and Encouraged To Attend All Meetings of
the Board of Trustees of the Charter Township of Plymouth.**

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019**

CONSENT AGENDA

**ITEM D.1
APPROVAL OF MINUTES
REGULAR MEETING
TUESDAY, MAY 14, 2019**

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
TUESDAY, MAY 14, 2019**

PROPOSED MINUTES

Supervisor Heise called the meeting to order at 7:00 p.m.

MEMBERS PRESENT: Kurt Heise, Supervisor
Mark Clinton, Treasurer
Charles Curmi, Trustee
Jack Dempsey, Trustee
Robert Doroshewitz, Trustee
Gary Heitman, Trustee
Jerry Vorva, Clerk

MEMBERS ABSENT: None

OTHERS PRESENT: Patrick Fellrath, PE, Director of Public Services
Dan Phillips, Fire Chief
Thomas Tiderington, Police Chief
Kevin Bennett, Township Attorney
Cindy Kushner, Finance Director
Alice Geletzke, Recording Secretary
17 Members of the Public

**RECOGNITION OF NATIONAL POLICE WEEK/PEACE OFFICERS
MEMORIAL DAY**

Supervisor Heise presented the proclamation to Police Officers Jackson Chalmers and Matthew Brothers.

**RECOGNITION OF NATIONAL EMERGENCY MEDICAL SERVICES
WEEK**

Supervisor Heise presented the proclamation to Firefighters Chris Haller, Nick Hansen and Richard Inman.

RECOGNITION OF NATIONAL PUBLIC WORKS WEEK

The proclamation was presented to Dan Hamann, DPW Foreman, and Steve Melow, DPW Tech, by Supervisor Heise.

B. PLEDGE OF ALLEGIANCE – Steve Melow, DPW Tech

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
TUESDAY, MAY 14, 2019**

PROPOSED MINUTES

C. APPROVAL OF AGENDA

Tuesday, May 14, 2019

Moved by Clerk Vorva and seconded by Trustee Heitman to approve the agenda for the Board of Trustees regular meeting of May 14, 2019. Ayes all.

D. APPROVAL OF CONSENT AGENDA

D.1 Approval of Minutes:

Regular Meeting – Tuesday, April 23, 2019

Special Meeting – Tuesday, May 7, 2019

D.2 Acceptance of Communications, Resolutions, Reports

Building Department Monthly Report-April, 2019

Fire Department Monthly Report-April, 2019

Police Department Monthly Report-April, 2019

FOIA Monthly Report – Clerk’s Office, April, 2019

FOIA Monthly Report – Police Department, April, 2019

D.3 Approval of Township Bills:

FUND	ACCT	ALREADY PAID	TO BE PAID	TOTAL:
General Fund	101	\$ 504,380.13	\$ 121,413.08	\$ 625,793.21
Solid Waste Fund	226	6,961.79	3,142.49	\$12,104.28
Improvement Revolving (Capital)	246	0.00	0.00	0.00
Drug Forfeiture Fund	265	0.00	0.00	0.00
Drug Forfeiture State	266	0.00	0.00	0.00
Drug Forfeiture IRS	267	0.00	472.05	472.05

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
TUESDAY, MAY 14, 2019**

PROPOSED MINUTES

Golf Course Fund	510	0.00	630.00	630.00
Senior Transportation	588	3,70.58	6.09	3,726.67
Water/Sewer Fund	592	224,693.21	814,040.80	1,038,734.01
Trust and Agency	701	9,968.4	0.00	9,968.14
Police Bond Fund	702	4,450.00	0.00	4,450.00
Tax Pool	703	0.00	0.00	0.00
Special Assessment Capital	805	38.01	0.00	0.00
TOTALS:		\$ 754,211.86	\$939,704.51	\$1,693,916.37

Moved by Trustee Heitman and seconded by Clerk Vorva to approve the consent agenda for the Board of Trustees regular meeting of May 14, 2019. Ayes all.

E. PUBLIC COMMENTS AND QUESTIONS (Limited to 3 minutes) – There were none.

F. NEW BUSINESS

Copies of the Resolutions and Attachments referred to below are available in the Clerk's office for public perusal.

1. Plymouth Notch/Litchfield Special Assessment District (SAD) LITCHFIELD Hearing of Necessity, **Resolution #2019-05-14-52**, *Public Services Director Patrick Fellrath*

Patrick Fellrath, PE, Director of Public Services, and George Tsakoff, PE, of OHM Advisors, answered questions from the Board regarding the Special Assessment Roll for paving improvements on Litchfield Drive in Plymouth Notch Subdivision. Property owners representing 64.9% of the lineal feet of the project have petitioned for the pavement.

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
TUESDAY, MAY 14, 2019**

PROPOSED MINUTES

Moved by Clerk Vorva and seconded by Trustee Curmi to open the public hearing regarding the Special Assessment District for Litchfield Drive at 7:20 p.m. Ayes all on a roll call vote.

Drew Algase of Litchfield Drive asked whether concrete is the best solution for a limited-access road.

Mr. Tsakoff noted that the comparisons of concrete and asphalt were between \$1,500 and \$2,000 difference for the homeowner; and, as he understood the preference of the homeowners, it was to reconstruct with concrete.

Moved by Trustee Heitman and seconded by Clerk Vorva to close the public hearing for the Litchfield Drive Special Assessment District at 7:25 p.m. Ayes all on a roll call vote.

Moved by Trustee Heitman and seconded by Clerk Vorva to approve **Resolution #2019-05-14-52**, authorizing the Engineer to complete final engineering drawings, to take bids, and have the Supervisor prepare the final Special Assessment Roll for the Board's approval upon completion of the thirty (30) day waiting period, provided no objections have been filed. Ayes all on a roll call vote.

1. Purchase of Items For Police Department with Federal Drug Forfeiture Funds, **Resolution #2019-05-14-54**, *Police Chief Tom Tiderington and Lieutenant Dan Kudra*

The Police Department requested Board approval to purchase the following items from Federal Drug Forfeiture Funds, and to amend the Federal Drug Forfeiture Fund Budget:

Plant-Moran invoice in the amount of \$6,785.00 (single audit 2013, 2014, 2015)

Firearms accessories for newly purchased patrol rifles and ammunition, \$2,289.00

Lifloc Preliminary Breath Test Machines and accessories, \$3,000.00

Two (2) Automated External Defibrillators, \$2,432.00

Ballistic Shield, \$1,900.00

Moved by Trustee Heitman and seconded by Trustee Curmi to approve **Resolution #2019-05-14-53**, authorizing the purchase of the above-listed items and

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
TUESDAY, MAY 14, 2019**

PROPOSED MINUTES

expenditures for the Police Department, and to do a FY 2019 First Quarter Budget Amendment for the Federal Drug Forfeiture Budget to reflect these expenditures. Ayes all on a roll call vote.

2. First Quarter Budget Amendments, **Resolution #2019-05-14-55**, *Finance Director Cindy Kushner*

Board members discussed the recommended budget amendments with Finance Director Kushner.

Moved by Clerk Vorva and seconded by Trustee Heitman to approve **Resolution #2019-05-14-54**, authorizing the Township Clerk to make the above amendments to the 2019 General Fund Budget, the 2019 Solid Waste Fund Budget, and the 2019 Water and Sewer Fund Budget, as shown in the attached schedules. Ayes all on a roll call vote.

G. SUPERVISOR AND TRUSTEE COMMENTS

Supervisor Heise noted that the next Board meeting will be a Study Session on June 4, with the regular meeting following on June 11. He commented on the successful Hazardous Waste Day last Saturday at a new location.

Trustee Heitman commented on his visits to four Township businesses and the job openings they have.

Clerk Vorva wished Trustee Dempsey a Happy Birthday.

Treasurer Clinton indicated that the corrective action plan for the underfunded OPEB costs has been approved by the State.

Trustee Dempsey asked about the DDA Annual Master Plan coming back before the Board and the Webasto tree replacement plan.

Trustee Curmi asked that there be no study sessions in July and August.

H. PUBLIC COMMENTS AND QUESTIONS (Limited to 3 Minutes)

Ron Hoge, Duane Zantop, Eileen Coleman, and Susan Bondie expressed their opinions on the EMT transport proposal.

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
TUESDAY, MAY 14, 2019**

PROPOSED MINUTES

I. ADJOURNMENT

Moved by Trustee Heitman and seconded by Clerk Vorva to adjourn the meeting at 8:40 p.m. Ayes all.

Jerry Vorva, Township Clerk

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019**

CONSENT AGENDA

**ITEM D.1
APPROVAL OF MINUTES
STUDY SESSION
TUESDAY, JUNE 4, 2019**

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
STUDY SESSION
TUESDAY, JUNE 4, 2019**

PROPOSED MINUTES

Supervisor Heise called the meeting to order at 7:00 p.m.

MEMBERS PRESENT: Kurt Heise, Supervisor
Mark Clinton, Treasurer
Charles Curmi, Trustee
Jack Dempsey, Trustee
Robert Doroshewitz, Trustee
Gary Heitman, Trustee
Jerry Vorva, Clerk

MEMBERS ABSENT: None

OTHERS PRESENT: Mark Lewis, Building Director
Dan Phillips, Fire Chief
Thomas Tiderington, Police Chief
Kevin Bennett, Township Attorney
Sue Brams, Executive Asst. to Supervisor
Cheri Palmarchuk, Bldg. Dept. Coordinator
Alice Geletzke, Recording Secretary
11 Members of the Public

B. APPROVAL OF AGENDA

Tuesday, June 4, 2019

Moved by Clerk Vorva and seconded by Trustee Heitman to approve the agenda for the Board of Trustees study session of June 4, 2019. Ayes all.

C. PUBLIC COMMENTS AND QUESTIONS (Limited to 3 minutes) – There were none.

D. NEW BUSINESS

1. Building Department Update – *Building Department Coordinator Cheri Palmarchuk and Building Director Mark Lewis*

Cheri Palmarchuk, Building Department Coordinator, reviewed with the Board the efficiencies allowed by use of BSA Building. Some of the accomplishments include permits and inspections online; PZE processes; tracking of performance, legal, and landscaping bonds and escrows; tracking water and sewer agreements, bonds, and

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
STUDY SESSION
TUESDAY, JUNE 4, 2019**

PROPOSED MINUTES

fees; property searches; and field inspections. She and Mark Lewis, Building Director, answered questions from the Board regarding safety concerns for the programs and potential uses.

2. Retiree Healthcare Reform Discussion – *Supervisor Kurt Heise, Treasurer Mark Clinton and Trustee Chuck Curmi*

A task force consisting of Fred Elias and Steve Mattar of Corporate Benefit Solutions, and Treasurer Mark Clinton, Trustee Charles Curmi, Supervisor Kurt Heise, and Finance Director Cindy Kushner reviewed Retiree Health Care Reform.

Treasurer Clinton gave a presentation regarding the current state, number of participants, and annual costs. Also included were projected costs, goals and objectives and recommendations.

Recommendations included standardizing retirees' contributions of 20% of premiums, creating a new base plan with "buy up" option, and mandated attestation, with projected benefits listed.

Mr. Elias and Mr. Mattar, along with Labor Attorney John Clark, answered questions from the Board.

3. Historic Marker Language Review – *Trustee Jack Dempsey*

Trustee Dempsey asked for input from the Board and public on the proposed text for the historical marker, so that it might come before the Michigan Historical Commission on June 20. The marker will be placed on the grounds of Township Hall. Trustee Curmi had a question regarding the accuracy of the Charter Township establishment date in the 1970's.

E. SUPERVISOR AND TRUSTEE COMMENTS

Supervisor Heise noted the next regular meeting will be Tuesday, June 11.

Trustee Heitman thanked Supervisor Heise, Clerk Vorva, Deputy Clerk Groth, Building Director Lewis, and Building Dept. Coordinator Palmarchuk for their expediting work for a brand new business through the inefficient Wayne County permit procedures. He mentioned the outstanding police work in containing a house party of 400 people on Ridge Road, especially Officer Fritz. Of his 11 retention visits in May,

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
STUDY SESSION
TUESDAY, JUNE 4, 2019**

PROPOSED MINUTES

the average is 10 years in the community. Nine of the eleven were planning expansion and one had never heard from the Township before.

Trustee Dempsey mentioned a significant two-car collision this evening on McClumpha Road, and talked about having petitioned MDOT, etc. He asked for comments from the Police or Fire Departments. Chief Phillips offered to check into it.

Trustee Curmi asked about the closing on the two sale properties. Supervisor Heise said a motion has been filed for "quiet title" in Wayne County Circuit Court on the DEHOCO property. The DPW property is in process.

**F. PUBLIC COMMENTS AND QUESTIONS
(Limited to 3 Minutes)**

Jim Haar and Don Hahn, Township retirees, expressed their concerns regarding changes to the current retirement plans.

G. ADJOURNMENT

Moved by Trustee Heitman and second by Trustee Curmi to adjourn the meeting at 9:20 p.m. Ayes all.

Jerry Vorva, Township Clerk

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019**

CONSENT AGENDA

**ITEM D.2
ACCEPTANCE OF COMMUNICATIONS,
RESOLUTIONS, REPORTS
N/A**

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019**

CONSENT AGENDA

**ITEM D.3
APPROVAL OF TOWNSHIP BILLS**

BOARD DATE

6/11/2019

FUND NAME	FUND NUMBER	PAYROLL & INVOICES PAID		
		TOTAL INC PAYROLL	PRIOR TO MEETING	INVOICES PAID AFTER BOARD REVIEW
GENERAL FUND	101	1,729,295.60	801,677.42	927,618.18
SWD	226	124,440.01	6,743.80	117,696.21
IMPROV. REV.	246	-	-	
DRUG FORFEITURE	265	9,074.00	-	9,074.00
DRUG FORFEITURE	266	-	-	
DRUG FORFEITURE	267	-	-	
GOLF COURSE FUND	510	623.54	-	623.54
SENIOR TRANSPORTATION	588	6,847.97	6,834.83	13.14
WATER & SEWER	592	588,240.81	112,714.61	475,526.20
TRUST& AGENCY	701	12,742.88	12,742.88	
POLICE BOND FUND	702	4,540.00	4,540.00	
TAX POOL	703	-	-	
SPECIAL ASSESS CAPITAL	805	10,366.28	274.03	10,092.25
	TOTAL	2,486,171.09	945,527.57	1,540,643.52

GRAND TOTAL

2,486,171.09

Y. P. 1000000 1000000

VENDOR INFORMATION			INVOICE INFORMATION	
35TH DISTRICT COURT			Invoice Amount:	\$600.00
BOND RECEIPT 05/20/2019			Check Date:	06/08/2019
	702-100-087.000	8006		100.00
	702-100-087.000	8007		300.00
	702-100-087.000	8008		200.00
35TH DISTRICT COURT			Invoice Amount:	\$500.00
BOND RECEIPT 05/24/2019			Check Date:	06/08/2019
	702-100-087.000	BOND RECEIPT 008010		300.00
	702-100-087.000	BOND RECEIPT 008012		200.00
35TH DISTRICT COURT			Invoice Amount:	\$540.00
BOND RECEIPT 05/28/2019			Check Date:	06/08/2019
	702-100-087.000	8013		240.00
	702-100-087.000	8014		300.00
35TH DISTRICT COURT			Invoice Amount:	\$150.00
BOND RECEIPT 06/03/2019			Check Date:	06/08/2019
	702-100-087.000	8018		150.00
35TH DISTRICT COURT			Invoice Amount:	\$150.00
BOND RECEIPT 05/23/2019			Check Date:	06/08/2019
	702-100-087.000	8009		150.00
35TH DISTRICT COURT			Invoice Amount:	\$300.00
BOND RECEIPT 05/29/2019			Check Date:	06/08/2019
	702-100-087.000	8015		300.00
Total Amount to be Disbursed:				\$2,240.00

Charter Township of Plymouth

AP Invoice Listing - Board Report

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VENDOR INFORMATION

INVOICE INFORMATION

SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$1,035.00
BD Bond Refund			Check Date:	06/06/2019
	701-100-202.701	BE18-0051		1,035.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$237.50
BD Bond Refund			Check Date:	06/06/2019
	701-100-202.701	BE18-0012		237.50
Star Truck Rentals			Invoice Amount:	\$6.25
BD Bond Refund			Check Date:	06/06/2019
	701-100-202.701	BE18-0041		6.25
Asphalt Specialists Inc			Invoice Amount:	\$600.00
BD Bond Refund			Check Date:	06/06/2019
	701-100-202.701	BBD19-0006 - PSW19-0015		600.00
HILTON GARDEN			Invoice Amount:	\$1,500.00
BD Bond Refund			Check Date:	06/06/2019
	701-100-202.701	BP18-0042 - PB18-0844		1,500.00
SHAW CONSTRUCTION & MGMT			Invoice Amount:	\$1,500.00
BD Bond Refund			Check Date:	06/06/2019
	701-100-202.701	BP18-0064 - PB18-1124		1,500.00
Total Amount to be Disbursed:				\$4,878.75

Charter Township of Plymouth

AP Invoice Listing - Board Report

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VENDOR INFORMATION

INVOICE INFORMATION

A T & T		Invoice Amount:	\$384.24
AT&T - Telephone Allocation -May 2019 - Acct. 73		Check Date:	06/05/2019
101-336-853.000	Fire		130.64
101-265-853.000	Twp. Hall		30.74
101-691-853.000	Parks		30.74
592-291-853.000	DPW		192.12
COMCAST		Invoice Amount:	\$126.90
Comcast High Speed Internet - June 2019- 9955		Check Date:	06/05/2019
101-290-941.000	Comcast High Speed Internet - June 2019		126.90
COMCAST		Invoice Amount:	\$158.24
Comcast High Speed Internet - Township Park -Ju		Check Date:	06/05/2019
101-691-921.000	High Speed Internet - Township Park		158.24
FIDELITY SECURITY LIFE INSURANCE CO		Invoice Amount:	\$998.37
EYEmed - Current Employees -June 2019 (spread		Check Date:	06/05/2019
101-171-714.000	Supervisor Dept.		5.69
101-201-714.000	Info Systems		15.87
101-215-714.000	Clerk Dept.		48.87
226-226-714.000	Solid Waste (Visel)		15.87
101-253-714.000	Treasurer Dept.		26.68
101-265-714.000	Township Hall (Haack)		10.81
101-305-714.000	Police Dept.		380.86
101-325-714.000	Dispatch		133.91
101-336-714.000	Fire Dept.		262.70
101-371-714.000	Building Dept.		37.49
588-588-714.000	Senior Trans (Boyce)		15.87
592-172-714.000	Public Services		22.19
592-291-714.000	Public Works Admin.		21.56
FIDELITY SECURITY LIFE INSURANCE CO		Invoice Amount:	\$575.36
EYEmed - Retirees June 2019 (Spreadsheets Atta		Check Date:	06/05/2019
101-290-714.500	General Retirees		98.43
101-305-714.500	Police Dept. Retirees		130.11
101-325-714.500	Dispatch Retiree		10.81
101-336-714.500	Fire Dept. Retirees		243.90
592-172-714.500	Public Services Retiree		5.69
592-291-714.000	Public Works Retirees		70.55
101-371-714.500	Building Retirees		15.87
MICHIGAN CONFERENCE OF TEAMSTERS		Invoice Amount:	\$12,744.00
Health insurance -July 2019 (DPW) (individual lis		Check Date:	06/05/2019
592-291-714.000	Bartlett, James		1,593.00
592-291-714.000	Krueger, Randy		1,593.00
592-291-714.000	Melow, Steven		1,593.00
592-291-714.000	Overaitis, Joseph		1,593.00
592-291-714.000	Scholten, James		1,593.00
592-291-714.000	Thomas, James		1,593.00
592-291-714.000	Nelson, David		1,593.00
592-291-714.000	Pumphrey, Zachary		1,593.00
PLYMOUTH POSTMASTER		Invoice Amount:	\$3,000.00
Postage for Summer 2019 Newsletter - Permit #2		Check Date:	06/05/2019
101-290-730.000	June 2019 Newsletter -Permit 218		3,000.00

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

PLYMOUTH POSTMASTER			Invoice Amount:	\$274.03
Postage Lakepointe SAD Preliminary			Check Date:	06/05/2019
	805-805-970.380	Postage lakepointe SAD		274.03
CHARTER TWSP OF PLYMOUTH			Invoice Amount:	\$1,584.40
Plymouth Township - Water/Sewer -	June 20		Check Date:	06/05/2019
	101-171-921.000	Supervisor		43.02
	101-201-921.000	Information Services		23.02
	101-209-921.000	Assessors		12.32
	101-215-921.000	Clerk		37.39
	101-253-921.000	Treasurer		15.62
	101-265-854.000	Senior Center		60.67
	101-305-921.000	Police		123.55
	101-325-921.000	Communications/Dispatch		25.72
	101-325-921.400	Lock Up		25.72
	101-336-921.000	Fire		566.93
	101-371-921.000	Building		27.08
	101-371-921.500	Planning		15.17
	101-691-921.000	Park		374.20
	226-226-921.000	Solid Waste		3.57
	592-172-921.000	Adm/Gen Expense		171.55
	592-444-745.000	Power & Pumping		58.87
RESERVE ACCOUNT			Invoice Amount:	\$5,000.00
Postage Check for Meter			Check Date:	06/05/2019
	101-215-727.000	Postage for postage meter		5,000.00
VERIZON WIRELESS			Invoice Amount:	\$89.31
Verizon - Cell Phones for Park & Fire	May/A		Check Date:	06/05/2019
	101-691-853.000	Park Cell phone		40.01
	101-336-853.000	Fire Cell phone		49.30
Total Amount to be Disbursed:				\$24,934.85

Charter Township of Plymouth

AP Invoice Listing - Board Report

PAID 10/16/19

VENDOR INFORMATION

INVOICE INFORMATION

AMV Hilltop Golf Management, LLC		Invoice Amount:	\$585.75
Reimburse for Gas used by Park Employees for T		Check Date:	06/11/2019
101-691-931.000	Oct - March: 173.7 Gal @ \$2.73		474.20
101-691-931.000	4/1/19-5/14-19: 39.7 Gal @ \$2.81		111.55
ADVANCED DISPOSAL		Invoice Amount:	\$1,312.09
TWP FACILITIES - MAY 2019 FEES		Check Date:	06/11/2019
101-691-931.000	TWP PARK TRASH/RECYCLE APR-MAY		601.81
101-336-776.000	FIRE STN 3 TRASH		25.00
101-691-931.000	LK PNT SOCCER PARK TRASH APR-MAY		133.74
101-265-776.000	TWP HALL TRASH/RECYCLE		170.00
592-172-776.000	DPW TRASH		68.00
510-510-737.000	HILL TOP TRASH/RECYCLE APR-MAY		263.54
101-336-776.000	FIRE STN 2 TRASH		25.00
101-265-815.000	FRIENDSHIP STATION TRASH		25.00
ADVANCED DISPOSAL		Invoice Amount:	\$74.92
DPW RESI COMPOST - 05/13/19		Check Date:	06/11/2019
226-226-810.400	Compost 05/13/19		60.00
226-226-810.400	Fuel Surcharge		8.98
226-226-810.400	Compliance Fee		5.94
ADVANCED DISPOSAL		Invoice Amount:	\$245.84
TWP PARK FACILITY - APR - MAY 2019 FEES		Check Date:	06/11/2019
101-691-931.000	TWP PARK YARD WASTE		245.84
ALLIE BROTHERS UNIFORMS		Invoice Amount:	\$219.98
Uniform Equip/A. Bosworth Inv. 75825 5/21/19		Check Date:	06/11/2019
101-325-758.000	Uniform Boots		100.00
101-325-758.000	Uniform Pants		119.98
ALLIE BROTHERS UNIFORMS		Invoice Amount:	\$287.96
Uniform Equip/J. Goscicki (New PSA Uniform) Inv.		Check Date:	06/11/2019
101-325-758.000	Uniform Boots		125.00
101-325-758.000	Uniform Pants		64.99
101-325-758.000	Uniform Garrison Belt		34.99
101-325-758.000	Uniform S/S Shirt		47.99
101-325-758.000	Uniform Name Tag/Plate Badge		14.99
ALLIE BROTHERS UNIFORMS		Invoice Amount:	\$119.99
Boots for FF Gilo		Check Date:	06/11/2019
101-336-758.100	Uniform Boots for Gilo		119.99
ALLIE BROTHERS UNIFORMS		Invoice Amount:	\$158.37
Uniform Equip/Officer Champagne Inv. 75646 4/3		Check Date:	06/11/2019
101-305-758.000	Uniform S/S Shirt - Special Size		158.37
ALLIE BROTHERS UNIFORMS		Invoice Amount:	\$159.98
Uniform Equip/Officer Hinkle Inv. 75718 5/10/19		Check Date:	06/11/2019
101-305-758.000	Uniform Pants - Green		159.98
ALPHAGRAPHICS #336		Invoice Amount:	\$625.50
Police Dept. Certicate Holders Inv. 123954 4/24/		Check Date:	06/11/2019
101-305-727.000	9" x 12" 100# Blue Linen Cover		625.50
APOLLO FIRE EQUIPMENT		Invoice Amount:	\$78.17
light bracket		Check Date:	06/11/2019

Charter Township of Plymouth

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	101-336-978.000	QM-SLB-1 Light Bracket	78.17
APOLLO FIRE EQUIPMENT		Invoice Amount:	\$1,517.40
Extraction Tool holder		Check Date:	06/11/2019
	101-336-978.000	Multi extraction tool holder	1,517.40
ASSOCIATED NEWSPAPERS OF MICHIGAN		Invoice Amount:	\$299.23
Fireworks Ordinance #1016 Amendment #24		Check Date:	06/11/2019
	101-215-813.000	Fireworks Ord Amend #24	299.23
ASSOCIATED NEWSPAPERS OF MICHIGAN		Invoice Amount:	\$90.76
1954 PA 188 Proceedings - General Dr (between		Check Date:	06/11/2019
	101-801-813.000	S.A.D. - General Dr	90.76
ASSOCIATED NEWSPAPERS OF MICHIGAN		Invoice Amount:	\$65.63
Brownfield Public Hearing - BRA 1 of 2		Check Date:	06/11/2019
	101-801-813.000	Brownfield Public Hearing	65.63
B & R JANITORIAL SUPPLY		Invoice Amount:	\$1,094.96
Janitorial supplies		Check Date:	06/11/2019
	101-336-776.000	Husky	11.34
	101-336-776.000	Bowl & Bath	44.13
	101-336-776.000	scrubber	3.66
	101-336-776.000	towels	227.88
	101-336-776.000	wipes	148.14
	101-336-776.000	liners	138.48
	101-336-776.000	Mops	20.86
	101-336-776.000	clorox spray	149.58
	101-336-776.000	cascade	245.50
	101-336-776.000	c-fold towels	105.39
B & R JANITORIAL SUPPLY		Invoice Amount:	\$700.00
Cleaning (Not Painted) Floor Service in Police Dep		Check Date:	06/11/2019
	101-305-776.000	Equip Rm, Lckr Rms. Jail Cells, Sally Po	700.00
BADER & SONS CO.		Invoice Amount:	\$180.85
Rear Tire replcement on Gator 4X2 & weed whip i		Check Date:	06/11/2019
	101-691-863.000	25-X 1200-9 Turf Trac-4P	114.99
	101-691-863.000	Tire Disposal	5.00
	101-691-853.000	Autocut25-2Head 24 Bulk Pack	19.95
	101-691-853.000	Autocut 25-2 Spool w/line	11.95
	101-691-853.000	Misc Shop Supplies	6.96
	101-691-853.000	Labor	22.00
BATTERIES PLUS BULBS		Invoice Amount:	\$107.95
Car battery for DPW bldg/ standby generator #P1		Check Date:	06/11/2019
	592-172-776.000	SLI24	107.95
BATTERIES PLUS BULBS		Invoice Amount:	\$5.55
Bulbs		Check Date:	06/11/2019
	101-336-836.000	Bulbs INC10063	1.19
	101-336-836.000	Bulb INC10264	4.36
BATTERIES PLUS BULBS		Invoice Amount:	\$339.96
batteries		Check Date:	06/11/2019
	101-336-836.000	Battery Packs	339.96

Charter Township of Plymouth **AP Invoice Listing - Board Report**

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BATTERY SOLUTIONS, LLC.			Invoice Amount:	\$109.95
Battery Recycle			Check Date:	06/11/2019
	226-226-810.000	iRecycle - Filled Pail #A399189_04/30/19		109.95
BATTERY SOLUTIONS, LLC.			Invoice Amount:	\$109.95
Battery Recycle			Check Date:	06/11/2019
	226-226-810.000	iRecycle - Filled Pail #A399190_05/10/19		109.95
BATTERY SOLUTIONS, LLC.			Invoice Amount:	\$109.95
Battery Recycle			Check Date:	06/11/2019
	226-226-810.000	iRecycle - Filled Pail #A401780_05/20/19		109.95
BIO-CARE INC			Invoice Amount:	\$496.64
Hepatitis Testing for Police Dept. Employees Inv.			Check Date:	06/11/2019
	101-325-963.000	Hepatitis B Vaccine		366.00
	101-325-963.000	Travel - Staff Car		80.64
	101-325-963.000	Travel - Technician/hour		50.00
BIO-CARE INC			Invoice Amount:	\$122.00
Hepatitis Testing for Police Dept. Employees Inv.			Check Date:	06/11/2019
	101-305-963.000	Hepatitis B Vaccine		122.00
BLACKWELL FORD INC.			Invoice Amount:	\$1,011.24
R1 check and repair steering, axel & diff			Check Date:	06/11/2019
	101-336-863.000	R1 ck & rep steering, axel & diff		1,011.24
BLACKWELL FORD INC.			Invoice Amount:	\$435.26
Vehicle Repair/A66875 Inv. 348393 5/9/19			Check Date:	06/11/2019
	101-305-863.000	Oil Change, Replace Air Filter and Seal		435.26
BLACKWELL FORD INC.			Invoice Amount:	\$59.01
Vehicle Repair/B68428 Inv. 348612 5/13/19			Check Date:	06/11/2019
	101-305-863.000	Oil Change, Replace 1 Tire		59.01
BLACKWELL FORD INC.			Invoice Amount:	\$65.39
Vehicle Repair/128076 Inv. 348358 5/7/19			Check Date:	06/11/2019
	101-305-863.000	Oil Change, Replace Air Filter		65.39
BLACKWELL FORD INC.			Invoice Amount:	\$139.95
R3 oil change			Check Date:	06/11/2019
	101-336-863.000	R3 oil change		139.95
BLACKWELL FORD INC.			Invoice Amount:	\$1,601.26
Car 1 wheel bearings and brakes			Check Date:	06/11/2019
	101-336-863.000	Wheel Bearings and brakes Car 1		1,601.26
BLACKWELL FORD INC.			Invoice Amount:	\$1,744.00
R1 tires			Check Date:	06/11/2019
	101-336-863.000	R1 set of tires		1,744.00
BLACKWELL FORD INC.			Invoice Amount:	\$2,581.00
R3 tires			Check Date:	06/11/2019
	101-336-863.000	R3 tires		2,581.00
BLACKWELL FORD INC.			Invoice Amount:	\$542.91
Vehicle Repair/B32115 Inv. 349043 5/24/19			Check Date:	06/11/2019
	101-305-863.000	Sway Bar Links Installed/Oil Change		542.91

Charter Township of Plymouth

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BLACKWELL FORD INC.			Invoice Amount:	\$92.12
Vehicle Repair/126605 Inv. 348594 5/13/19			Check Date:	06/11/2019
	101-305-863.000	Replace 2 Tires		92.12
BLACKWELL FORD INC.			Invoice Amount:	\$142.50
Vehicle Repair/126605 Inv. 348933 5/21/19			Check Date:	06/11/2019
	101-305-863.000	Reposition Harness		142.50
CAROUSEL CARPET & UPHOLSTERY CLNG			Invoice Amount:	\$741.00
carpet cleaning at 3 stations			Check Date:	06/11/2019
	101-336-776.000	Cleaning of carpet at 3 Fire Stations		741.00
CDW GOVERNMENT INC			Invoice Amount:	\$70.00
Monitor Cables - Assessing Dept - Quote # KPGJ9			Check Date:	06/11/2019
	101-209-727.000	DisplayPort Monitor Cables - P580-006		70.00
CDW GOVERNMENT INC			Invoice Amount:	\$373.36
Adobe Acrobat Pro 2017 - license, 1 user			Check Date:	06/11/2019
	101-215-727.000	Adobe Acro Pro -1 User		373.36
CDW GOVERNMENT INC			Invoice Amount:	\$780.83
New Firewall for Police Dept. Server Inv. RRT316			Check Date:	06/11/2019
	101-305-978.000	Fortinet FortiGate 60E-UTM Bundle w/1YR		780.83
CINTAS CORPORATION - 300			Invoice Amount:	\$213.93
Mat service for P.D. Inv. 4020391606 4/19/19			Check Date:	06/11/2019
	101-305-776.000	Mats for pd		213.93
CODE SAVVY CONSULTANTS LLC			Invoice Amount:	\$1,280.00
FIRE ALARM PLAN REVIEW			Check Date:	06/11/2019
	101-371-818.000	INVOICE 1483 NORTH RIDGE CHURCH		1,280.00
CODE SAVVY CONSULTANTS LLC			Invoice Amount:	\$380.00
FIRE ALARM SYSTEM PLAN REVIEW			Check Date:	06/11/2019
	101-371-818.000	INVOICE 1484 MILE CHTY CHURCH BURROUG		380.00
CODE SAVVY CONSULTANTS LLC			Invoice Amount:	\$380.00
FIRE ALARM PLAN REVIEW			Check Date:	06/11/2019
	101-371-818.000	INVOICE 1493 METRO CONSULTING 45345 5 M		380.00
CORPORATE CLEANING GROUP INC			Invoice Amount:	\$405.00
MONTHLY CLEANING			Check Date:	06/11/2019
	592-172-776.000	INVOICE 6904		345.00
	101-265-858.000	INVOICE 6904		60.00
CORPORATE CLEANING GROUP INC			Invoice Amount:	\$2,079.00
MONTHLY CLEANING			Check Date:	06/11/2019
	101-305-776.000	INVOICE 6910		915.00
	101-336-776.000	INVOICE 6910		83.00
	592-172-776.000	INVOICE 6901		187.00
	101-265-776.000	INVOICE 6901		894.00
CORRIGAN OIL COMPANY			Invoice Amount:	\$1,875.08
Fuel #6807793 4/30/19			Check Date:	06/11/2019
	592-291-863.000	Dyed Ultra Low Sulfur #2 Mix		999.20
	592-291-863.000	Fuel Tax Recap		8.53

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	592-291-863.000	Environmental Fee	6.95
	592-291-863.000	GE87 GAS-ETHANOL	860.40
CORRIGAN OIL COMPANY		Invoice Amount:	\$2,131.35
Fuel #6816094 5/14/19		Check Date:	06/11/2019
	592-291-863.000	Dyed Ultra Low Sulfur #2 Mix	979.40
	592-291-863.000	Fuel Tax Recap	9.90
	592-291-863.000	Environmental Fee	6.95
	592-291-863.000	GE87 GAS-ETHANOL	1,135.10
Corporate Benefit Solutions, LLC		Invoice Amount:	\$296.00
May 2019 Monthly Premium for BenExpress Enroll		Check Date:	06/11/2019
	101-171-818.000	May 2019 BenExpress Enrollment	400.00
	101-171-818.000	May 2019 UNUM BenX Credit	(104.00)
DELLWOOD SUPPLY CO.		Invoice Amount:	\$22.56
PRV Equipment #00069154		Check Date:	06/11/2019
	592-443-937.000	PRV EQUIPMENT	22.56
DELLWOOD SUPPLY CO.		Invoice Amount:	\$122.90
PRV Equipment #00069175		Check Date:	06/11/2019
	592-443-937.000	PRV EQUIPMENT	122.90
DELLWOOD SUPPLY CO.		Invoice Amount:	\$346.37
PRV Equipment #00069151		Check Date:	06/11/2019
	592-443-937.000	PRV EQUIPMENT	346.37
MICH MUN RISK MGT AUTHORITY ECP		Invoice Amount:	\$9,729.51
Electric Choice - April 19		Check Date:	06/11/2019
	101-336-921.000	Electric Choice	1,517.04
	592-172-921.000	Electric Choice	771.54
	101-171-921.000	Electric Choice	531.31
	101-201-921.000	Electric Choice	284.29
	101-209-921.000	Electric Choice	152.09
	101-215-921.000	Electric Choice	461.73
	101-253-921.000	Electric Choice	192.84
	101-305-921.000	Electric Choice	1,525.84
	101-325-921.000	Electric Choice	317.59
	101-325-921.400	Electric Choice	317.59
	101-336-921.000	Electric Choice	224.65
	101-371-921.000	Electric Choice	334.49
	101-371-921.500	Electric Choice	187.37
	592-172-921.000	Electric Choice	440.36
	592-172-921.000	Electric Choice	1,128.17
	101-336-921.000	Electric Choice	410.89
	101-691-921.000	Electric Choice	247.84
	101-265-921.000	Electric Choice	205.83
	588-588-921.000	Electric Choice	13.14
	101-100-067.010	Electric Choice	464.91
JACK DOHENY COMPANIES INC		Invoice Amount:	\$67.00
TIGER TAILS FOR VACTOR/JET 5/16/19		Check Date:	06/11/2019
	592-291-932.000	PARTS	67.00
DON'S SMALL ENGINE		Invoice Amount:	\$154.14
Parks - Invoice 46828-Blades for 3 Z Mowers and		Check Date:	06/11/2019
	101-691-931.500	Inv. # 46828	154.14

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EJ USA, INC.			Invoice Amount:	\$157.28
SANITARY MANHOLE COVER			Check Date:	06/11/2019
	592-291-932.000	MAN HOLE COVER		157.28
EHLERS HEATING & AIR CONDITIONING			Invoice Amount:	\$716.38
Repair & Prev Maint on furnace and AC Sta#3 5/2			Check Date:	06/11/2019
	101-336-776.000	Repair and Maint of furnace & AC @ Sta#3		716.38
EHLERS HEATING & AIR CONDITIONING			Invoice Amount:	\$169.00
SERVICE COMPUTER ROOM MINI- SPLIT SYSTEM			Check Date:	06/11/2019
	101-265-776.000	INVOICE 60584		169.00
EHLERS HEATING & AIR CONDITIONING			Invoice Amount:	\$216.50
Repair to HVAC unit station #1			Check Date:	06/11/2019
	101-336-776.000	Repair HVAC unit Sta#1 5/14/19		216.50
ElectroCycle, Inc			Invoice Amount:	\$100.00
One-Time Purge - On -site shredding - Clerks Dep			Check Date:	06/11/2019
	101-215-818.000	On-site shredding 05/20 -65 gallon totes		100.00
FEDEX			Invoice Amount:	\$66.46
Package Shipped Inv. 6--552-81208 5/15/19			Check Date:	06/11/2019
	101-305-727.000	Laser Unit sent in to be repaired		66.46
FEDEX			Invoice Amount:	\$86.32
Package Shipped Inv. 6--545-63047 5/8/19			Check Date:	06/11/2019
	101-305-727.000	Radar sent in to be repaired		86.32
FELLRATH, PATRICK			Invoice Amount:	\$52.78
Mileage Reimbursement April - 19			Check Date:	06/11/2019
	592-291-863.000	Mileage Reimbursement April - 19		52.78
FELL, CYNTHIA			Invoice Amount:	\$187.44
Reimbursement for 911 State Conference 2019			Check Date:	06/11/2019
	101-325-960.000	Meal/Parking & Gas Reimbursement		187.44
FIRING LINE			Invoice Amount:	\$2,289.00
Parts for New Rifles for Police Dept. Inv. 1780 4/			Check Date:	06/11/2019
	265-300-978.000	Troy Fixed M4		360.00
	265-300-978.000	Magpul Mbus Flip Up Rear		360.00
	265-300-978.000	Blue Force Gear		600.00
	265-300-978.000	BCM Gunfighter		144.00
	265-300-978.000	Allen Gun Case		258.00
	265-300-978.000	Lanser Round Magazines		192.00
	265-300-978.000	500 Round Case		375.00
GFL Environmental USA, Inc.			Invoice Amount:	\$1,115.00
DPW STREET SWEEPING DEBRIS			Check Date:	06/11/2019
	592-291-973.033	TEMP DUMPSTERS-STREET SWEEPING 05/08/1		525.00
	592-291-973.033	23.6 TONS - DISPOSAL FEE - \$25/TON		590.00
GFL Environmental USA, Inc.			Invoice Amount:	\$195.00
DPW RECYCLE CENTER			Check Date:	06/11/2019
	226-226-810.500	05/17/19 - Plastics/Tin/Glass		195.00
GFL Environmental USA, Inc.			Invoice Amount:	\$2,268.75
2019 HHW EVENT - TRASH TRUCK			Check Date:	06/11/2019

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	226-226-811.000	TRASH TRUCK FOR HHW EVENT - 8.25 HOURS	2,268.75
GFL Environmental USA, Inc.		Invoice Amount:	\$1,495.00
DPW RECYCLE CENTER		Check Date:	06/11/2019
	226-226-810.500	05/01/19 - PAPER/CARDBOARD RECYCLE	195.00
	226-226-810.100	WOODLORE SOUTH - SUB CLEAN-UP DUMPSTE	650.00
	226-226-810.100	WESTBRIAR II - SUB CLEAN-UP DUMPSTER	650.00
GFL Environmental USA, Inc.		Invoice Amount:	\$7,513.00
APR 2019 RESIDENTIAL YARD WASTE DISPOSAL		Check Date:	06/11/2019
	226-226-810.000	300.52 TONS @ 25.00/TON	7,513.00
GFL Environmental USA, Inc.		Invoice Amount:	\$102,982.32
APR 2019 - RESIDENTIAL COLLECTION FEE		Check Date:	06/11/2019
	226-226-810.000	APR 2019 TRASH	66,553.20
	226-226-810.000	APR 2019 RECYCLING	18,564.84
	226-226-810.000	APR 2019 YARD WASTE	17,864.28
GENERAL CODE		Invoice Amount:	\$4,070.00
Laserfiche SW Assurance Plan		Check Date:	06/11/2019
	101-290-941.000	25 Retrieval & E-mail basic LSAP	1,650.00
	101-290-941.000	5 Full, E-mail & Snapshot basic L	825.00
	101-290-941.000	1LF Standard Server LSAP	1,595.00
GLOCK PROFESSIONAL, INC.		Invoice Amount:	\$250.00
Glock Armorer's Course Inv. TRP/100125912 5/16		Check Date:	06/11/2019
	101-305-960.000	Detective Smitherman 7/2/19	250.00
GLOCK PROFESSIONAL, INC.		Invoice Amount:	\$250.00
Glock Armorer's Course Inv. TRP/100126123 5/23		Check Date:	06/11/2019
	101-305-960.000	Officer Ripp 7/2/19	250.00
Great Lakes Ace Hardware		Invoice Amount:	\$108.26
BLANKET PO 2019		Check Date:	06/11/2019
	101-691-931.000	BLANKET PO 2019	108.26
HALT FIRE INC		Invoice Amount:	\$863.02
new Fire Eng accessories		Check Date:	06/11/2019
	101-336-978.001	5" Hose connections (Engine 1)	863.02
Hallahan & Associates, PC		Invoice Amount:	\$1,844.70
Assessing Legal Services April 2019 (see detailed i		Check Date:	06/11/2019
	101-209-826.000	Assessing Legal Services-Inv#16297	1,844.70
HEMMING,POLACZYK,CRONIN,SMITH,		Invoice Amount:	\$14,725.00
Legal Services April 2019 services (KEVIN BENNE		Check Date:	06/11/2019
	101-290-825.000	Ordinance Prosecutions	6,838.13
	101-290-827.000	Community Development	5,473.13
	101-290-826.000	Admin	1,798.13
	101-290-826.000	Misc.	4.00
	101-290-826.000	Building Dept.	420.00
	101-290-826.000	Public Services	13.10
	101-290-826.000	Fire	65.63
	101-290-826.000	Clerk (Metro Act review)	65.63
	101-290-826.000	Water and Sewer	47.25
HORTON PLUMBING		Invoice Amount:	\$160.00
Sta# 3 sewer cleaning 5/6/19		Check Date:	06/11/2019

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	101-336-776.000	Sta#3 sewer cleaning 5/6/19	160.00
HUMANE SOCIETY OF HURON VALLEY		Invoice Amount:	\$100.00
Stray Impound Services - April 2019 Inv. 201904		Check Date:	06/11/2019
101-305-819.000	Stray Impound Services		100.00
HUNTINGTON NATIONAL BANK		Invoice Amount:	\$194,859.38
2017 Refunding Bond (Twp Park & Sewer Rehab)		Check Date:	06/11/2019
592-100-300.000	2017 Refunding Bond Sewer Rehab		99,200.00
592-995-995.500	2017 Refunding Bond Sewer Rehab		25,510.00
101-290-995.000	2017 Refunding Bond Park & Under Pass		55,800.00
101-290-995.500	2017 Refunding Bond Park & Under Pass		14,349.38
HUNTINGTON NATIONAL BANK		Invoice Amount:	\$462,600.00
2012 GOLT Refunding Bond (TwpHall) Refunding		Check Date:	06/11/2019
101-290-995.500	Interest		52,600.00
101-290-995.000	Principal 2012 golt Township Hall		410,000.00
HYDRO CORP		Invoice Amount:	\$1,779.00
Cross Connection Control program April 2019		Check Date:	06/11/2019
592-291-804.000	Cross Connection Control program April19		1,779.00
I.T Right, Inc.		Invoice Amount:	\$600.00
Server Logging/Review (required by CJIS) Quote		Check Date:	06/11/2019
101-305-978.000	Labor to Install/Configure		600.00
I.T Right, Inc.		Invoice Amount:	\$125.00
Server Logging/Review (required by CJIS) Quote		Check Date:	06/11/2019
101-305-978.000	Event Sentry Server License		125.00
IDEAL CALIBRATIONS		Invoice Amount:	\$336.00
gas det calibrations		Check Date:	06/11/2019
101-336-851.000	Gas detector calibrations		336.00
IDEAL CALIBRATIONS		Invoice Amount:	\$1,177.20
Replace 4 gas meter on E2		Check Date:	06/11/2019
101-336-978.000	4 gas monitor H2s, CO, LEL, O2		1,177.20
IAFC MEMBERSHIP		Invoice Amount:	\$215.00
Membership 8/1/19 - 7/31/2020		Check Date:	06/11/2019
101-336-729.000	Chief's Membership 8/1/19 - 7/31/2020		215.00
Deere & Company		Invoice Amount:	\$29,517.27
Terra Cut with Comfort Cab Lawn Mower and acc		Check Date:	06/11/2019
101-691-978.000	Lawn mower & access. (detail attached)		29,517.27
KNIGHT TECHNOLOGY GROUP, INC.		Invoice Amount:	\$150.00
Firewall Monitoring May 2019 - Invoice# 13058		Check Date:	06/11/2019
101-290-941.000	Firewall Monitoring - May 2019		150.00
KONICA MINOLTA BUSINESS SOLUTIONS		Invoice Amount:	\$2.78
Printer/Copier - Assessor - Invoice # 257880471 -		Check Date:	06/11/2019
101-209-818.000	Copier fees - Assessor		2.78
KONICA MINOLTA BUSINESS SOLUTIONS		Invoice Amount:	\$376.10
Copy charges - April 2019		Check Date:	06/11/2019
101-371-727.000	Color Copies - Bldg		131.92

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

101-371-727.000	B&W Copies - Bldg	23.97
101-215-727.000	Color Copies - Clerk	195.85
101-215-727.000	B&W Copies - Clerk	24.36

KONICA MINOLTA BUSINESS SOLUTIONS

Maintenance #256077983 12/01/18-12/31/18

101-171-727.000	C454e Copier Maintenance	47.40
101-201-851.000	Maint.	9.03
101-371-851.500	Maint.	11.29
226-226-727.000	Maint.	11.29
592-172-818.000	Maint	146.72

Invoice Amount: \$225.73**Check Date: 06/11/2019****KONICA MINOLTA BUSINESS SOLUTIONS**

Maintenance #258491089 4/1/19-4/30/19

101-171-727.000	C454e Copier Maintenance	67.28
101-201-851.000	Maint.	12.81
101-371-851.500	Maint.	16.02
226-226-727.000	Maint.	16.02
592-172-818.000	Maint	208.24

Invoice Amount: \$320.37**Check Date: 06/11/2019****KSS Enterprises**

BLANKET PO 2019 (inv. 1150473 added 5-13-19)

101-691-931.000	BLANKET PO 2019	513.35
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Invoice Amount: \$513.35**Check Date: 06/11/2019****KSS Enterprises**

BLANKET PO 2019 (inv. 1150473 added 5-13-19)

101-691-931.000	BLANKET PO 2019	65.52
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Invoice Amount: \$65.52**Check Date: 06/11/2019****LASER TECHNOLOGY INC.**

Repair Laser #5 Inv. 168147 5/15/19

101-305-851.000	Repair Part charge	55.00
101-305-851.000	Labor	125.00
101-305-851.000	Freight	13.00

Invoice Amount: \$193.00**Check Date: 06/11/2019****AutoZone**

Auto Supplies Inv. 4382301932 5/22/19

101-305-863.000	Rearview Mirror Adhesive	5.99
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Invoice Amount: \$5.99**Check Date: 06/11/2019****AutoZone**

Auto Supplies Inv. 4382301876 5/22/19

101-305-863.000	Brake Light Bulb for Speed Trailer	6.19
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Invoice Amount: \$6.19**Check Date: 06/11/2019****MACP**

MACP State Accreditation Initial Application Fee -

101-305-958.000	FT Sworn LE Personnel Fee Structure	2,700.00
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Invoice Amount: \$2,700.00**Check Date: 06/11/2019****M H R BILLING SERVICES**

Transport billing fees

101-336-959.000	Billing fees	504.00
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Invoice Amount: \$504.00**Check Date: 06/11/2019****MARK'S OUTDOOR POWER EQUIPMENT**

Invoice # 164152 - Parts for Back Pack Blower #

101-691-931.000	Invoice # 164152 (Attached)	46.74
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Invoice Amount: \$46.74**Check Date: 06/11/2019****MARK'S OUTDOOR POWER EQUIPMENT**

Invoice # 166055 - New Blade Belt for Z Mower#

101-691-931.000	Invoice # 166055 (Attached)	108.29
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Invoice Amount: \$108.29**Check Date: 06/11/2019**

Charter Township of Plymouth

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VENDOR INFORMATION

INVOICE INFORMATION

MCKENNA ASSOCIATES INC			Invoice Amount:	\$5,782.00
Professional Service April 2019 - Invoice # 21702			Check Date:	06/11/2019
101-371-818.500	9.80 - - 1/2 day on-site services (70%)			3,724.00
101-371-818.500	2.80 - Full day on site services (70%)			2,058.00
MERCHANTS & MEDICAL CREDIT CORP, IN			Invoice Amount:	\$39.59
Transport billing fees			Check Date:	06/11/2019
101-336-959.000	Transport billing fee			39.59
MICHIGAN AIR SOLUTIONS, LLC			Invoice Amount:	\$210.39
Air Comp Maint			Check Date:	06/11/2019
101-336-851.000	Air Comp Maint Sta#3			210.39
MICHIGAN AIR SOLUTIONS, LLC			Invoice Amount:	\$210.39
Sta#1 Air Comp Maint			Check Date:	06/11/2019
101-336-851.000	Sta#1 Air Comp Maint			210.39
MICHIGAN MUNICIPAL LEAGUE			Invoice Amount:	\$267.84
Classified Ad for PT Payroll Administrator - Invoic			Check Date:	06/11/2019
101-171-818.000	Classified Ad for PT Payroll Admin			267.84
MICHIGAN TOWNSHIPS ASSOCIATION			Invoice Amount:	\$6,898.00
Dues for MTA Membership			Check Date:	06/11/2019
101-290-958.000	MTA Annual dues 7/1/19 to 6/30/20			6,898.00
MICHIGAN, STATE OF			Invoice Amount:	\$60.00
SOR Registration - Inv. 551-539004 5/3/19			Check Date:	06/11/2019
101-305-818.000	SOR Registration-Period Ending 4/30/19			60.00
Ferguson Waterworks			Invoice Amount:	\$1,300.00
Annual Maintenance Contract			Check Date:	06/11/2019
592-172-818.000	2019			1,300.00
Ferguson Waterworks			Invoice Amount:	\$272.94
100 drop in meter gaskets			Check Date:	06/11/2019
592-172-780.000	100 1.5" drop in meter gaskets			264.00
592-172-780.000	shipping			8.94
Ferguson Waterworks			Invoice Amount:	\$2,584.00
Meter Parts			Check Date:	06/11/2019
592-172-780.000	REG 2 HPT P/C USG PIT			570.00
592-172-780.000	REG P/C PIT USG 5/8 T10 *X			570.00
592-172-780.000	5/8 T10 MEASURE CHAMBR - OLD			184.00
592-172-780.000	LF 2 FLG X 2 FIP BRZ MTR FLG			1,260.00
MICHIGAN LINEN SERVICE			Invoice Amount:	\$84.35
Uniforms 05/03/19 #405338			Check Date:	06/11/2019
592-172-758.000	05/03/19			84.35
MICHIGAN LINEN SERVICE			Invoice Amount:	\$84.35
Uniforms 05/10/19 #405780			Check Date:	06/11/2019
592-172-758.000	05/10/19			84.35
MICHIGAN LINEN SERVICE			Invoice Amount:	\$84.35
Uniforms 05/17/19 #406213			Check Date:	06/11/2019
592-172-758.000	05/17/19			84.35

Charter Township of Plymouth AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

MICHIGAN LINEN SERVICE			Invoice Amount:	\$84.35
Uniforms 5/24/19 #406657			Check Date:	06/11/2019
	592-172-758.000	05/24/19		84.35
GIARMARCO, MULLINS & HORTON, PC.			Invoice Amount:	\$2,992.20
Labor Atty. Services (John C. Clark) - April 2019 (Check Date:	06/11/2019
	101-290-828.000	Labor Atty Services (John Clark)		2,992.20
NORTHVILLE, CHARTER TOWNSHIP OF			Invoice Amount:	\$200.00
April 2019 Five Mile Road Corridor Project			Check Date:	06/11/2019
	101-371-818.500	April 2019 5 Mile Corridor Project		200.00
O K FIRE EQUIPMENT CO			Invoice Amount:	\$700.00
ANNUAL FIRE EXTINGUISHER INSPECTION			Check Date:	06/11/2019
	101-265-776.000	INVOICE 7086 TOWNSHIP HALL		100.00
	101-305-776.000	INVOICE 7086 POLICE DEPT.		207.50
	101-691-931.000	INVOICE 7086 LAKE POINTE		5.00
	101-691-931.000	INVOICE 7086 TOWNSHIP PARK		387.50
O K FIRE EQUIPMENT CO			Invoice Amount:	\$767.50
ANNUAL FIRE EXTINGUISHER INSPECTION			Check Date:	06/11/2019
	101-336-776.000	INVOICE 7087 FIRE #1		287.50
	592-172-776.000	INVOICE 7087 DPW		465.00
	101-265-858.000	INVOICE 7087 SENIOR CENTER		15.00
O K FIRE EQUIPMENT CO			Invoice Amount:	\$632.50
ANNUAL FIRE EXTINGUISHER INSPECTION			Check Date:	06/11/2019
	101-336-776.000	INVOICE 7088 FIRE #2		160.00
	101-336-776.000	INVOICE 7088 FIRE #3		472.50
OBSERVER & ECCENTRIC NEWSPAPERS			Invoice Amount:	\$54.30
Police Auction Ad Inv. 0002462072 4/30/19			Check Date:	06/11/2019
	101-305-727.000	Canton Observer 4/18/19		27.15
	101-305-727.000	Plymouth Observer 4/18/19		27.15
OBSERVER & ECCENTRIC NEWSPAPERS			Invoice Amount:	\$1,779.60
Schoolcraft Business District (IDD) Establishment			Check Date:	06/11/2019
	101-215-813.000	Detroit News (Obs Ecc)		1,779.60
OFFICE DEPOT			Invoice Amount:	\$195.09
Post-its, folders, labels, highlighters			Check Date:	06/11/2019
	101-215-727.000	#6 3/4 envelopes		6.46
	101-215-727.000	Index Dividers 26-50		20.97
	101-215-727.000	Pressboard End-Tab Folders		75.59
	101-215-727.000	Letter Size Manila Folders		20.64
	101-215-727.000	10 x 13" Manila Envelopes		18.14
	101-215-727.000	3 x 3" Sticky Notes		13.87
	101-215-727.000	Avery Ret Address Lbls		7.94
	101-215-727.000	Sharpie Pink Highlighters		11.05
	101-215-727.000	Pop up Notes w Dispenser		11.57
	101-215-727.000	1 1/2 x 2" Post-its		4.88
	101-215-727.000	1 1/2 x 2" Post-its		3.98
OFFICE DEPOT			Invoice Amount:	\$23.98
Post-its, folders, labels, highlighters			Check Date:	06/11/2019
	101-215-727.000	Organizer Tray		8.99
	101-215-727.000	Bostitch 3-hole Punch		14.99

Charter Township of Plymouth

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OFFICE DEPOT		Invoice Amount:	\$5.99
Post-its, folders, labels, highlighters		Check Date:	06/11/2019
101-215-727.000	Pentel Clic Erasers		5.99
OFFICE DEPOT		Invoice Amount:	\$50.18
Office Supplies for Communications Inv. 3120020		Check Date:	06/11/2019
101-325-727.000	Wrap Bubble		20.19
101-325-727.000	Wall Clock		29.99
OFFICE DEPOT		Invoice Amount:	\$191.13
Office Supplies for Police Inv. 311985060001 5/7/		Check Date:	06/11/2019
101-305-727.000	Disinfecting Wipes		47.94
101-305-727.000	Screen Wipes		15.28
101-305-727.000	Letter Size Folders		10.11
101-305-727.000	Sharpie Markers		13.27
101-305-727.000	Shipping Labels (for Dymo Labeler)		89.56
101-305-727.000	Command Hooks		12.32
101-305-727.000	Erasers		2.65
OFFICE DEPOT		Invoice Amount:	\$24.77
Office Supplies for Police Dept. Inv. 3125774490		Check Date:	06/11/2019
101-305-727.000	White CD/DVD Sleeves		8.78
101-325-727.000	Wall Clock		15.99
OFFICE DEPOT		Invoice Amount:	\$56.60
Office Supplies for Police Dept. Inv. 3125771980		Check Date:	06/11/2019
101-305-727.000	CD/DVD Sleeves		56.60
OFFICE DEPOT		Invoice Amount:	\$716.85
Paper, envelopes, dividers, sleeves		Check Date:	06/11/2019
101-215-727.000	6 x 9 White Envelopes		27.64
101-215-727.000	Index Dividers 51-75		15.87
101-215-727.000	Letter Size Paper		520.32
101-215-727.000	Std Sheet Protectors		16.90
101-215-727.000	9 x 12 Tyvek Envelopes		24.90
101-215-727.000	12 x 16 x 2 Tyvek Envelopes		111.22
OFFICE DEPOT		Invoice Amount:	\$168.63
Office Supplies - Supervisor's Dept. and Assessing		Check Date:	06/11/2019
101-171-727.000	Air Cleaning Dusters (6 pk)-110284		22.04
101-171-727.000	Round Key Tags - 681268		7.99
101-171-727.000	Blue Flair Pens (12 pk) 182725		14.09
101-171-727.000	Binder Clips - med-825190		8.18
101-171-727.000	Binder Clips - lg- 308957		4.59
101-171-727.000	Stapler (HR) 908194		7.82
101-209-727.000	Smead Folders (100) 315630 Assess		20.99
101-209-727.000	Pilot Pens (12 pk) 206890 Assess		23.99
101-209-727.000	Paper Clips (10 pk) 308114 Assess		4.81
101-209-727.000	Desktop Calculator -806943 Assess		10.77
101-209-727.000	Copy Plus Paper (case) 347005		43.36
OFFICE DEPOT		Invoice Amount:	\$15.99
Office Supplies - Supervisor's Dept. and Assessing		Check Date:	06/11/2019
101-171-727.000	Flash Drives (3 pk) 4061680		15.99
OFFICE DEPOT		Invoice Amount:	\$15.99
Office Supplies - Supervisor's Dept. and Assessing		Check Date:	06/11/2019

Charter Township of Plymouth

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INVOICE INFORMATION

	101-209-727.000	Memory Card Reader-303867 Assess	15.99
OFFICE DEPOT		Invoice Amount:	\$231.04
305998606001 printer ink cartridges		Check Date:	06/11/2019
	101-336-727.000	Blk toner HP 312X	111.50
	101-336-727.000	Cyan toner HP 312A	119.54
OFFICE DEPOT		Invoice Amount:	\$49.39
printer ink cartridges		Check Date:	06/11/2019
	101-336-776.000	Suncast trash can #5202002	49.39
OAKLAND COUNTY		Invoice Amount:	\$73.00
Out-County GIS Data Inv. INF0002445 3-31-19		Check Date:	06/11/2019
	101-325-818.000	GIS DATA - Jan - March, 2019	73.00
ORCHARD, HILTZ, & MCCLIMENT, INC.		Invoice Amount:	\$6,985.00
Litchfield Dr Subdivision Road SAD Final Design &		Check Date:	06/11/2019
	805-805-970.310	Litchfield Dr. Design & Bidding	6,985.00
ORCHARD, HILTZ, & MCCLIMENT, INC.		Invoice Amount:	\$1,651.00
Andover Lakes SAD Preliminary		Check Date:	06/11/2019
	805-805-970.370	Andover Lakes SAD Preliminary	1,651.00
ORCHARD, HILTZ, & MCCLIMENT, INC.		Invoice Amount:	\$856.25
General Drive Road SAD Preliminary		Check Date:	06/11/2019
	805-805-970.350	General Drive	856.25
PARAGON LABORATORIES		Invoice Amount:	\$164.00
DBP-1 Testing		Check Date:	06/11/2019
	592-172-818.100	DBP-1 Testing	164.00
PARKWAY SERVICES INC.		Invoice Amount:	\$200.00
HHW PORTABLE TOILETS-2019		Check Date:	06/11/2019
	226-226-811.000	2 UNITS W/HAND SANITIZERS	200.00
Physio-Control, Inc.		Invoice Amount:	\$358.70
Adapter Redi-Charge		Check Date:	06/11/2019
	101-336-836.000	Adapter Redi-Charge	358.70
Physio-Control, Inc.		Invoice Amount:	\$1,048.35
Lifepak 15 V4 Monitor/Defib		Check Date:	06/11/2019
	101-336-978.000	4G modem	1,048.35
Douglas Pickert		Invoice Amount:	\$25.00
Paramedic License renewal reimbursement		Check Date:	06/11/2019
	101-336-960.000	Reimb for paramedic Lic renewal	25.00
PLANTE & MORAN, PLLC		Invoice Amount:	\$9,690.00
2013,2014,2015 Audit (Drug Forfeiture)		Check Date:	06/11/2019
	101-336-818.000	2014/2015 Drug Forfeiture & Safer Grant	2,905.00
	265-300-808.000	2013 Single Audit-Drug Forfeiture	6,785.00
PLANTE & MORAN, PLLC		Invoice Amount:	\$16,110.00
Progress Invoice Audit of FYE 12/31/18		Check Date:	06/11/2019
	101-290-818.000	Audit of General Fund FYE 12/31/18	6,840.00
	592-172-818.000	Audit of Water & Sewer Fund FYE 12/31/18	6,840.00
	226-226-817.000	Audit of Solid Waste Fund FYE 12/31/18	360.00

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INVOICE INFORMATION

	510-510-738.000	Audit of Golf Fund FYE 12/31/18	360.00
	101-290-818.000	Implement GASB 75 rel to OPEB Plan	1,710.00
PLANTE & MORAN, PLLC		Invoice Amount:	\$5,000.00
EMS Analysis/ Consulting Services (Review, Delive		Check Date:	06/11/2019
101-336-818.000	EMS Analysis/ Consulting Services		5,000.00
PLM Lake & Land Management Corp.		Invoice Amount:	\$134.00
ALGAE TREATMENT OF ALL PONDS (PARKS AND		Check Date:	06/11/2019
101-691-931.000	Invoice # 194190 - Parks		134.00
CITY OF PLYMOUTH		Invoice Amount:	\$1,714.72
DMS Services/ Other January 2019 #4042		Check Date:	06/11/2019
101-446-731.000	28 Yards of Salt January		1,714.72
CITY OF PLYMOUTH		Invoice Amount:	\$600.00
BUCKET TRUCK TRAINING 1/24/19		Check Date:	06/11/2019
592-172-960.000	S. KITCHEN		100.00
592-172-960.000	Z. PUMPHREY		100.00
592-172-960.000	D. NELSON		100.00
592-172-960.000	J. OVERATTIS		100.00
592-172-960.000	R. KRUEGER		100.00
592-172-960.000	J. SCHOLTEN		100.00
CHARTER TWSP OF PLYMOUTH		Invoice Amount:	\$1,810.87
Senior Transportation - April 2019		Check Date:	06/11/2019
101-955-885.000	April 2019 - Senior Trans. Exp.		1,810.87
CHARTER TWSP OF PLYMOUTH		Invoice Amount:	\$5,772.71
Comerica Bank - Twp. Credit Card Statement - Ap		Check Date:	06/11/2019
101-325-727.000	Brothers-OfficeDepot-Cleaning Supplies		47.67
101-691-931.000	Anderson-Compliance Signs-RestRoom Signs		52.47
101-691-931.000	Anderson-HD-Cap & Pipe Coupling		33.67
592-172-958.000	FellrathWEF Membership Renewal		215.00
101-336-776.000	Fox-HD-Epoxy, spray bottle, lighter		27.84
101-336-836.000	Fox-CVS-Twp. Hall First Aide Cabinet sup		35.89
101-336-776.000	Fox-HD-items for station repair & org.		78.13
101-336-776.000	Fox-Off. Depot-Replacement Chair-Captain		275.15
101-325-960.000	Gordon-NENA Conf. (fell) deposit for hot		151.20
101-215-818.000	Haack-Town Locksmith-locks & Keys		450.67
101-265-776.000	Haack-Sams-Twp. Grounds Supplies		90.94
101-265-776.000	Haack=Carousel--!sdt Flr carpet cleaning		975.00
101-265-776.000	Haack-Carousel-TH Carpet Cleam		425.00
101-265-776.000	Haack-Sam's-Twp. Grounds Bird Food		34.96
101-265-776.000	Haack-Batteries+-Batteries for Twp.		14.98
226-226-810.000	Haack-GLAce-Trash Cans for Solid Waste D		36.02
101-265-858.000	Haack-Graybar-Bulbs for Friendship Stati		48.60
592-443-937.000	Hamann-HD-Saw blade/Plywood		86.45
592-443-937.000	Hamann-HD-Booster Station		19.98
592-443-937.000	Hamann-HD-GFCI ElectricOutlet		21.63
101-215-727.000	Heise-Postage-ltrs. to local taxing auth		68.50
101-955-885.000	Heise=Constant Contact-Monthly Fee		70.00
101-371-863.000	Lewis-Auto Zone-Car Supplies		30.44
101-691-931.000	Lewis-HD-Blade		34.97
101-371-727.000	Lewis-Amazon-Digital Plan Measure		52.95
101-371-863.000	Lewis-Victory Oil Change-service		115.51
101-336-873.000	Mack-Uber-FDIC		27.49
101-336-873.000	Mack-Uber-\$EIC		26.46

Charter Township of Plymouth

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VENDOR INFORMATION**INVOICE INFORMATION**

101-336-960.000	Mack-Dept. Training-Novi Expo	20.00
101-336-863.000	Mack-Carpet & Alcohol Vehicle Clean	18.25
101-336-873.000	Phillips-FDIC-Parking	12.00
101-336-873.000	Phillips-FDIC Seminar (gas)	47.51
101-336-960.000	Phillips-IN DISPUTE	237.51
101-336-960.000	Phillips-Fairfield Inn- 2 nights FDIC Co	465.66
101-336-873.000	Phillips-Food - FDIC (for 3)	71.95
101-336-873.000	Phillips - Food-FDIC (for 3)	147.07
101-336-960.000	Phillips-PALS Training for Mallari	34.00
101-336-978.000	Phillips-Little Giants Ladder	724.00
101-336-960.000	Phillips-CPR AED Cards	218.00
101-336-960.000	Phillips-EMS Training	39.19
101-305-958.000	Tiderington-IACP Dues-Chief	190.00

PLYMOUTH-CANTON COMMUNITY SCHOOLS

April Fuel Inv. 002755 4/30/19

Invoice Amount: \$3,739.17**Check Date: 06/11/2019**

101-305-863.000	Patrol Vehicles	3,684.68
101-325-963.000	PSA Vehicle	54.49

PowerDMS, Inc.

MACP Accreditation Manual Inv. 26718 3-6-19

Invoice Amount: \$5,506.31**Check Date: 06/11/2019**

101-305-978.000	PowerDMS Pro Base	3,000.00
101-305-978.000	Power DMS Pro License	781.31
101-305-978.000	Power DMS Standards - Accreditation	850.00
101-305-978.000	Power DMS Training	375.00
101-305-978.000	Power DMS University	500.00

PROGRESSIVE PRINTING

SWD PUBLIC EDUCATION MAILER - RECYCLE / H

Invoice Amount: \$1,906.00**Check Date: 06/11/2019**

226-226-960.100	MAILER - RECYCLING EDUCATION_PG 1	953.00
226-226-811.000	MAILER - HHW EVENT EDUCATION_PG 2	953.00

PROGRESSIVE PRINTING

SWD PUBLIC EDUCATION - RECYCLE FLYER

Invoice Amount: \$244.00**Check Date: 06/11/2019**

226-226-960.100	RECYCLE FYLER - 1,000	244.00
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PROGRESSIVE PRINTING

Mailing Lake Pointe SAD Preliminary

Invoice Amount: \$600.00**Check Date: 06/11/2019**

805-805-970.380	Mailing Lake Pointe SAD Preliminary	600.00
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AIRGAS USA, LLC

Oxygen

Invoice Amount: \$304.97**Check Date: 06/11/2019**

101-336-836.000	Oxygen Tanks	304.97
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AIRGAS USA, LLC

OXYGEN

Invoice Amount: \$334.47**Check Date: 06/11/2019**

101-336-836.000	Oxygen	334.47
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R A F T

Blue Card Reg. for Bukis & Fox

Invoice Amount: \$675.00**Check Date: 06/11/2019**

101-336-960.000	Blus Card Cert. P. Bukis	400.00
101-336-960.000	Blue Card Cert D. Fox	275.00

R.S.V.P. INC.

2019 Ford F450 Ambulance

Invoice Amount: \$203,446.00**Check Date: 06/11/2019**

101-336-978.000	2019 Traumahawk Vin# 1FDUF4HT0KDA10	203,446.00
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Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

RUPARD, BRYAN			Invoice Amount:	\$3,000.00
Tuition Reimbursement - Baker College Term - Wi			Check Date:	06/11/2019
101-305-960.000	Marketing Management 1-7-19 thru 3-3-19			1,490.00
101-305-960.000	Management Strategy 3-11-19 thru 5-5-19			1,510.00
SCHNEIDER ELECTRIC IT USA INC			Invoice Amount:	\$1,684.00
UPS REPAIR AND PARTS			Check Date:	06/11/2019
101-201-851.000	UPS REPAIR PROPOSAL OF 3/19/2019			1,684.00
Service Doors and Homes			Invoice Amount:	\$240.00
Repair Garage Door at Township Park			Check Date:	06/11/2019
101-691-931.000	Garage Door Repairs			240.00
SITE ONE LANDSCAPE SUPPLY			Invoice Amount:	\$89.83
IRRIGATION PARTS for repairs @ MILLER PARK			Check Date:	06/11/2019
592-172-776.000	PARTS FOR IRRIGATION			89.83
SITE ONE LANDSCAPE SUPPLY			Invoice Amount:	\$291.48
IRRIGATION PARTS FOR SOCCER PARK 5/10/19			Check Date:	06/11/2019
592-172-776.000	TORO 640 FULL CR			111.74
592-172-776.000	HUNTER PGP ULTRA ADJUSTABLE ROTOR 4" R			164.69
592-172-776.000	HUNTER PRO SPRAY 6" POP UP W/ SIDE INLET			15.05
SITE ONE LANDSCAPE SUPPLY			Invoice Amount:	\$51.26
IRRIGATION PARTS for repairs @ dpw bldg 5/10/			Check Date:	06/11/2019
592-172-776.000	PARTS FOR IRRIGATION			51.26
SITE ONE LANDSCAPE SUPPLY			Invoice Amount:	\$62.08
IRRIGATION PARTS for repairs @ TOWNSHIP HA			Check Date:	06/11/2019
592-172-776.000	PARTS FOR IRRIGATION			62.08
SOURCE 1 MAINTENANCE			Invoice Amount:	\$157.00
recaulk doorwall @ sta# 1.			Check Date:	06/11/2019
101-336-776.000	9911 Haggerty recaulk bottom of doorwall			157.00
CBTS, LLC			Invoice Amount:	\$160.32
Reroute Communications Center Phone Lines Duri			Check Date:	06/11/2019
101-325-776.000	Voice Services OT - John			96.19
101-325-776.000	Voice Services - John			64.13
SUPERIOR MEDICAL WASTE			Invoice Amount:	\$180.00
medical waste disposal			Check Date:	06/11/2019
101-336-836.000	Disposal of medical waste			180.00
SURE-FIT LAUNDRY CO.			Invoice Amount:	\$33.75
Prisoner Blanket Cleaning Inv. 416348 5/9/19			Check Date:	06/11/2019
101-325-851.400	Blanket Cleaning			33.75
SURE-FIT LAUNDRY CO.			Invoice Amount:	\$29.25
Prisoner Blanket Cleaning Inv. 416619 5/16/19			Check Date:	06/11/2019
101-325-851.400	Blanket Cleaning			29.25
TIDERINGTON, SCOTT			Invoice Amount:	\$94.76
Clothing Allowance Reimbursement per Contract			Check Date:	06/11/2019
101-305-758.000	Clothing reimbursement - 2019			94.76

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

UTEC			Invoice Amount:	\$4,200.00
PANASONIC KVS5046H Scanner for Records Depa			Check Date:	06/11/2019
101-215-851.000	KV-S5056H Panasonic Scanner			4,200.00
VIGILANTE SECURITY			Invoice Amount:	\$105.00
PRN Monitoring 05/15/19-08/14/19			Check Date:	06/11/2019
592-172-818.000	15275 Northville Rd.			105.00
W.J.O'NEIL COMPANY			Invoice Amount:	\$1,240.07
REPLACE AND REPAIR TUBE HEATER PARTS.			Check Date:	06/11/2019
101-305-776.000	INVOICE 25670 SALLYPORT HEAT.			1,240.07
W.J.O'NEIL COMPANY			Invoice Amount:	\$235.00
NO COOLING IN SERVER ROOM AC UNIT			Check Date:	06/11/2019
101-265-776.000	INVOICE 25678			235.00
WAYNE COUNTY			Invoice Amount:	\$221.37
4/19 Traffic Signal Energy Invoice # 1009632			Check Date:	06/11/2019
101-446-920.000	4/19 Traffic Signal Energy Inv # 1009632			221.37
WCA ASSESSING			Invoice Amount:	\$23,664.25
Appraisal Services Rendered - June, 2019			Check Date:	06/11/2019
101-209-818.000	Appraisal Services Rendered (Contrasct)			23,507.58
101-209-818.000	Co-Star Services			156.67
WCA ASSESSING			Invoice Amount:	\$2,500.00
WCA Assessing -April 2019 Special Billing - Contra			Check Date:	06/11/2019
101-209-818.000	April 2019 Special Billing - Appraisal			2,500.00
Thomas Reuters -WEST PAYMENT CENTER			Invoice Amount:	\$1,332.00
Quinlan Investigative Annual Charges Inv. 840270			Check Date:	06/11/2019
101-305-960.000	Investigative Stops Law Bulletin			444.00
101-305-960.000	Narcotics Law Bulletin			444.00
101-305-960.000	Search & Seizure Bulletin			444.00
Thomas Reuters -WEST PAYMENT CENTER			Invoice Amount:	\$300.68
Clear Investigations Advanced Inv. 840187412 5/			Check Date:	06/11/2019
101-305-960.000	April 1-30, 2019			300.68
WEST SHORE SERVICES INC			Invoice Amount:	\$218.21
Serv Call RTU #6			Check Date:	06/11/2019
101-315-951.000	Service call			218.21
Great Lakes Water Authority			Invoice Amount:	\$326,173.81
GLWA - April 2019 Water Usage Charges			Check Date:	06/11/2019
592-441-741.000	GLWA - April 2019 Water Usage			326,173.81
WINDER POLICE EQUIPMENT			Invoice Amount:	\$105.06
Vehicle Repair/A66875 Inv. 20191146 5/24/19			Check Date:	06/11/2019
101-305-863.000	Pole Weldment			54.81
101-305-863.000	Replacement Knob with Stud			5.25
101-305-863.000	Labor			45.00
Dell Financial Services			Invoice Amount:	\$768.48
Computer Leases Qtly Payments 7/1/19-9/30/19 -			Check Date:	06/11/2019
101-209-978.500	Assessing Dept. Computers (Lease - Qtly)			320.20
101-371-978.500	Building Dept. Computers (Lease- Qtly)			192.12

Charter Township of Plymouth **AP Invoice Listing - Board Report**

VENDOR INFORMATION**INVOICE INFORMATION**

	<i>101-215-978.500</i>	<i>Acctng Dept. Computers (Lease - Qtrly)</i>	<i>128.08</i>
	<i>592-172-978.500</i>	<i>DPS Computers (Lease - Qtrly)</i>	<i>64.04</i>
	<i>226-226-978.500</i>	<i>SolidWaste Computers (Lease - Qtrly)</i>	<i>64.04</i>
<hr/>			
Dell Financial Services		Invoice Amount:	\$61.94
Planning Dept.-- Computer Lease Qtly Payment -		Check Date:	06/11/2019
	<i>101-371-978.100</i>	<i>Planning Dept. .Computer (Lease-Qtly)</i>	<i>61.94</i>
<hr/>			
Detroit Shields		Invoice Amount:	\$90.00
3 helmet shields		Check Date:	06/11/2019
	<i>101-336-758.100</i>	<i>Helmet Shields</i>	<i>90.00</i>
<hr/>			
HANSON'S WINDOW AND SIDING		Invoice Amount:	\$80.00
REFUND PB19-0414		Check Date:	06/11/2019
	<i>101-371-965.000</i>	<i>PB19-0414</i>	<i>80.00</i>
<hr/>			
Total Amount to be Disbursed:			\$1,540,643.52

Charter Township of Plymouth

AP Invoice Listing - Board Report

Week 19 Page 5/29/2019

VENDOR INFORMATION

INVOICE INFORMATION

ALERUS FINANCIAL		Invoice Amount:	\$5,721.51
Defined Contribution - PAYDATE May 24, 2019 (s		Check Date:	05/29/2019
101-325-714.050	Define Contribution -Dispatch (Employer)		1,730.64
101-100-231.000	Employee Cont -all		1,534.92
101-305-714.030	Define Contribution-Police (ER)		2,455.95
ADP INC		Invoice Amount:	\$3,460.27
ADP EnterpriseTime & Workforce Now & Payroll S		Check Date:	05/29/2019
101-290-941.000	Enterprise eTime		2,304.45
101-290-941.000	Workforce Now		695.25
101-290-941.000	Payroll Services		460.57
COMCAST		Invoice Amount:	\$175.33
Internet - May 2019 -- Acct 8529 10 216 189980		Check Date:	05/29/2019
101-265-854.000	Senior Ctr Internet		164.81
588-588-921.000	Senior Trans Internet		10.52
COMCAST		Invoice Amount:	\$166.85
Internet - May 2019 Acct 8529 10 216 147285		Check Date:	05/29/2019
101-290-941.000	May 2019 Internet (Gen)		166.85
COMCAST		Invoice Amount:	\$146.85
Internet Port Street - June 2019-- Acct 8529 10 2		Check Date:	05/29/2019
592-291-805.000	June Internet - Port Street		146.85
CONSUMERS ENERGY		Invoice Amount:	\$199.77
Monthly Charges - April 2019 (2 charges only)		Check Date:	05/29/2019
101-265-854.000	Township Hall		187.78
588-588-921.000	Friendship Station		11.99
CONSUMERS ENERGY		Invoice Amount:	\$752.13
Monthly Chgs - June 2019 DPW ONLY (2		Check Date:	05/29/2019
592-172-921.000	DPW-ACCT. # 1000-2645-6283		734.50
592-172-921.000	DPW - ACCT. 3 1000-2645-6408		17.63
DTE ENERGY		Invoice Amount:	\$365.11
Baseball Diamonds April 2019-- 9100-157-6877-3		Check Date:	05/29/2019
101-691-921.000	Baseball Diamonds		365.11
DTE ENERGY		Invoice Amount:	\$46.34
FS # 2 Service- March/April 2019 - 9200-013-782		Check Date:	05/29/2019
101-336-921.000	FS #2 Electric Service March/April 2019		46.34
I.A.F.F. - LOCAL 1496		Invoice Amount:	\$2,290.00
IAFF - May 2019 Union Dues (individual list attach		Check Date:	05/29/2019
101-100-232.020	May 2019 Union Dues		2,290.00
M E R S		Invoice Amount:	\$117,700.43
MERS May 2019 Employee AND Employer		Check Date:	05/29/2019
101-100-231.030	COAM - Employee Contrib.		3,205.85
101-100-231.030	POAM - Employee Contrib		9,497.33
101-100-231.020	FIRE - Employee Contrib.		8,391.63
101-100-231.050	DISPATCH - Employee Contrib		3,070.85
101-305-714.030	COAM - Employer Contrib		14,508.77
101-305-714.030	POAM - Employer Contrib		24,398.00
101-336-714.020	FIRE - Employer Contrib		47,349.00
101-325-714.050	DISPATCH - Employer Contrib		7,279.00

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION

INVOICE INFORMATION

JOHN HANCOCK LIFE INSURANCE CO.		Invoice Amount:	\$5,084.91
JOHN HANCOCK EMPLOYEE CONTRIB 5-24--19 (s		Check Date:	05/29/2019
101-100-231.000	Employee Contribution (EEMBT)(EEVND)		5,084.91
JOHN HANCOCK LIFE INSURANCE CO.		Invoice Amount:	\$16,696.65
JOHN HANCOCK EMPLOYER PEN MATCH 5-24--19		Check Date:	05/29/2019
588-588-714.010	Friendship Station (Boyce)		230.63
101-171-714.010	Supervisor's Office		990.60
101-201-714.010	IT Services (Janks)		563.36
101-215-714.010	Clerk's Office		2,132.80
101-253-714.010	Treasurer's Office		954.29
101-305-714.010	Police Dept.		638.41
101-325-714.010	Dispatch (Bonadeo)		294.19
101-336-714.020	Fire Dept		4,420.39
101-336-714.010	Fire (Admin) (Jowsey)		256.11
101-371-714.010	Building Dept.		1,245.89
101-265-714.010	Township Hall (Haack)		238.39
592-172-714.010	Public Services (Kline, Latawiec, Martin)		837.23
226-226-714.010	Solid Waste (Visel)		323.66
592-291-714.040	DPW		2,598.54
592-291-714.010	DPW (Fellrath & Hamann)		972.16
NATIONWIDE RET SOL USCM/MIDWEST		Invoice Amount:	\$18,403.39
Nationwide - Contribs. for pay ending 5-22-19- sp		Check Date:	05/29/2019
101-100-239.000	Contributions for pay ending 5-22-19		18,403.39
PLYMOUTH POSTMASTER		Invoice Amount:	\$470.00
Postal Permit 218 - 1st Class Presort & USPS Mktg		Check Date:	05/29/2019
101-171-727.000	Postal Permit 218 - Newsletters		235.00
592-172-730.000	Postal Permit 218 - Water Bills		235.00
A T & T LONG DISTANCE		Invoice Amount:	\$109.67
Long Distance Allocation April 2019		Check Date:	05/29/2019
101-201-853.000	-info services		7.50
101-209-853.000	Assessing		4.48
101-371-853.000	Building		12.48
101-336-853.000	Fire		19.70
101-171-853.000	Supervisor		11.67
101-253-853.000	Treasurer		9.96
101-215-853.000	Clerk		5.82
101-371-853.500	Community Development (Planning)		4.65
101-325-853.000	Dispatch		7.51
101-265-854.000	Township Hall		1.78
101-691-853.000	Park		1.40
592-172-853.000	DPW		2.76
101-305-853.000	Police		19.96
Total Amount to be Disbursed:			\$171,789.21

Charter Township of Plymouth
AP Invoice Listing - Board Report

Refunds Page 5 of 22/19

VENDOR INFORMATION

INVOICE INFORMATION

HEMMING,POLACZYK,CRONIN,SMITH,
BD Bond Refund

701-100-202.701

BPZ18-0007

Invoice Amount: **\$1,456.88**

Check Date: **05/21/2019**

1,456.88

Total Amount to be Disbursed: \$1,456.88

Charter Township of Plymouth
AP Invoice Listing - Board Report

T. Donahoe Page: 1/1

VENDOR INFORMATION**INVOICE INFORMATION****35TH DISTRICT COURT****Invoice Amount: \$300.00**

BOND RECEIPT 05/14/2019

Check Date: 05/24/2019

702-100-087.000 8004

300.00

Total Amount to be Disbursed: \$300.00

Charter Township of Plymouth

AP Invoice Listing - Board Report

Weekly 5/22/19

VENDOR INFORMATION**INVOICE INFORMATION**

A T & T			Invoice Amount:	\$928.36
AT&T - Telephone May 2019	Acct. 831-000- 101-325-853.400	May Comm/Lockup Phone	Check Date:	05/22/2019
				928.36
AMERITAS LIFE INSURANCE CORP.			Invoice Amount:	\$5,315.60
AMERITAS DENTAL ACTIVE EMPLOYEES -MAY 20			Check Date:	05/22/2019
101-171-714.000	Supervisor Dept.			28.40
101-201-714.000	Information Services			89.88
101-215-714.000	Clerk Dept.			200.04
101-253-714.000	Treasury			143.24
101-265-714.000	Twp. Hall (Haack)			53.36
101-305-714.000	Police Dept.			1,908.96
101-325-714.000	Dispatch			731.20
101-336-714.000	Fire Dept.			1,555.72
101-371-714.000	Building Dept.			196.60
588-588-714.000	Senior Trans (Boyce)			89.88
226-226-714.000	Sollid Waste (Visel)			89.88
592-172-714.000	DPS Clerical			110.16
592-291-714.000	DPW - Supervisory			118.28
AMERITAS LIFE INSURANCE CORP.			Invoice Amount:	\$2,926.20
AMERITAS DENTAL-RETIREEES -May 2019 - Sprea			Check Date:	05/22/2019
101-290-714.500	General Retirees			577.00
101-305-714.500	Police Retirees			678.44
101-325-714.500	Dispatch Retiree			53.36
101-336-714.500	Fire Dept. Retirees			1,240.44
592-172-714.500	DPS Clerical Retiree			28.40
592-291-714.500	DPW - Retiree			348.56
ADP INC			Invoice Amount:	\$394.92
Payroll processing for period ending 5/5/19			Check Date:	05/22/2019
101-290-941.000	Payroll processing 5/5/19			394.92
BASIC			Invoice Amount:	\$60.00
Monthly Fee for COBRA Administration (per Perso			Check Date:	05/22/2019
101-290-818.000	Mthly Fee for COBRA (per person)			60.00
BLUE CARE NETWORK OF MICHIGAN			Invoice Amount:	\$88,485.75
June 2019 Coverage Coverage - classes 7 & 8 (sp			Check Date:	05/22/2019
101-171-714.000	Supervisor's Office			479.50
101-201-714.000	IT Dept.			1,237.10
101-253-714.000	Treasurer's Dept.			1,146.00
101-305-714.000	Police			19,836.80
101-325-714.000	Dispatch			8,678.90
101-336-714.000	Fire			18,407.90
101-371-714.000	Building			3,529.10
592-291-714.000	Public Works (Fellrath)			1,716.60
101-305-714.500	Police - Retirees			10,519.92
101-336-714.500	Fire - Retirees			15,714.85
101-215-714.000	Clerk's Office			1,918.00
101-265-714.000	Building & Grounds (Haack)			1,146.00
592-172-714.000	Public Services			2,105.00
226-226-714.000	Solid Waste (Visel)			1,237.10
592-291-714.000	Public Works Retiree (Wallace)			812.98
BLUE CARE NETWORK OF MICHIGAN			Invoice Amount:	\$10,416.65
BCN of Michigan - Classes 9 & 10 - June 2019- Sp			Check Date:	05/22/2019

Charter Township of Plymouth

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VENDOR INFORMATION**INVOICE INFORMATION**

		101-290-714.500	General Retirees Healthcare	4,379.10
		101-305-714.500	Police Retirees Healthcare	583.88
		101-325-714.500	Dispatch Retirees Healthcare	583.88
		101-336-714.500	Fire Retirees Healthcare	3,702.03
		592-291-714.500	Public Works Retirees Healthcare	1,167.76
BLUE CROSS/BLUE SHIELD OF MICHIGAN				Invoice Amount: \$4,518.36
BCBS of MI - Retiree Health Care -June 2019 (inv				Check Date: 05/22/2019
		101-290-714.500	General Retirees	502.04
		101-305-714.500	Police Retirees	502.04
		101-336-714.500	Fire Retirees	3,514.28
COMCAST				Invoice Amount: \$61.67
Internet - June 2019 Acct 8529 10 2				Check Date: 05/22/2019
		101-290-941.000	June 2019 Internet	61.67
COMCAST				Invoice Amount: \$104.85
Internet - May/ 2019 Acct 8529 10 216				Check Date: 05/22/2019
		101-336-921.000	May Fire Internet	104.85
CONSUMERS ENERGY				Invoice Amount: \$74.59
Monthly Chgs - April 2019 Service @ 47755 Five				Check Date: 05/22/2019
		592-444-745.000	Acct #1000-6777-1970--47755 5Mile Road	74.59
HONKE, ANITA				Invoice Amount: \$271.00
Medicare Part B - May & June 2019				Check Date: 05/22/2019
		101-336-714.000	Medicare Part B May 2019	135.50
		101-336-714.000	Medicare Part B June 2019	135.50
KNUPP, LINDA				Invoice Amount: \$271.00
Medicare Part B May & June 2019				Check Date: 05/22/2019
		101-336-714.500	MedicarePart B -May 2019	135.50
		101-336-714.500	Medicare Part B - June 2019	135.50
MAAS, CARLAS				Invoice Amount: \$352.40
Medicare Part B May & June 2019				Check Date: 05/22/2019
		101-336-714.000	Medicare Part B - May 2019	176.20
		101-336-714.000	Medicare Part B - June 2019	176.20
JOHN HANCOCK LIFE INSURANCE CO.				Invoice Amount: \$64.40
Monthly Premium-May 2019 - Jowsey				Check Date: 05/22/2019
		101-100-237.000	Monthly Premium-Jowsey, Richard- 5-19	64.40
Total Amount to be Disbursed:				\$114,245.75

K. DONALDSON

5/14/2019

Charter Township of Plymouth
AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

35TH DISTRICT COURT			Invoice Amount:	\$200.00
BOND RECEIPT 05/07/2019			Check Date:	05/17/2019
	702-100-087.000	7975		200.00
35TH DISTRICT COURT			Invoice Amount:	\$600.00
BOND RECEIPT 05/06/2019			Check Date:	05/17/2019
	702-100-087.000	7973		300.00
	702-100-087.000	7974		300.00
35TH DISTRICT COURT			Invoice Amount:	\$500.00
BOND RECEIPT 05/09/2019			Check Date:	05/17/2019
	702-100-087.000	8001		500.00
35TH DISTRICT COURT			Invoice Amount:	\$500.00
BOND RECEIPT 05/13/2019			Check Date:	05/17/2019
	702-100-087.000	8003		500.00
19TH DISTRICT COURT			Invoice Amount:	\$200.00
BOND RECEIPT 05/13/2019			Check Date:	05/17/2019
	702-100-087.000	8002		200.00
			Total Amount to be Disbursed:	\$2,000.00

Charter Township of Plymouth

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Refunds Page 8/15/19

VENDOR INFORMATION**INVOICE INFORMATION**

SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$930.00
BD Bond Refund			Check Date:	05/13/2019
	701-100-202.701	BE18-0025		930.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$181.50
BD Bond Refund			Check Date:	05/13/2019
	701-100-202.701	BE18-0017		181.50
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$2,449.00
BD Bond Refund			Check Date:	05/13/2019
	701-100-202.701	BE18-0042		2,449.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$680.00
BD Bond Refund			Check Date:	05/13/2019
	701-100-202.701	BE18-0053		680.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$1,263.25
BD Bond Refund			Check Date:	05/13/2019
	701-100-202.701	BE18-0026		1,263.25
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$98.00
BD Bond Refund			Check Date:	05/13/2019
	701-100-202.701	BE18-0005		98.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$75.00
BD Bond Refund			Check Date:	05/13/2019
	701-100-202.701	BE18-0023		75.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$559.00
BD Bond Refund			Check Date:	05/13/2019
	701-100-202.701	BE18-0020		559.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$140.00
BD Bond Refund			Check Date:	05/13/2019
	701-100-202.701	BE18-0002		140.00
Jogue Inc.			Invoice Amount:	\$31.50
BD Bond Refund			Check Date:	05/13/2019
	701-100-202.701	BE18-0040		31.50
Total Amount to be Disbursed:				\$6,407.25

Charter Township of Plymouth

AP Invoice Listing - Board Report

Wacey Page: 5/13/19

VENDOR INFORMATION

INVOICE INFORMATION

ALERUS FINANCIAL

Defined Contribution - PAYDATE May 10, 2019 (s

101-325-714.050

101-100-231.000

101-305-714.030

Define Contribution -Dispatch (Employer)

Employee Cont -all

Define Contribution-Police (ER)

Invoice Amount:

\$5,721.51

Check Date:

05/15/2019

1,730.64

1,534.92

2,455.95

A T & T

AT&T - Telephone Allocation April 2019 - R01-977

101-201-853.000

101-209-853.000

101-371-853.000

101-336-853.000

101-305-853.000

101-171-853.000

101-253-853.000

101-215-853.000

101-371-853.500

101-325-853.000

101-265-854.000

101-691-853.000

592-172-853.000

Information Services

Assessing

Building

Fire

Police

Supervisor

Treasurer

Clerk

Community Development

Dispatch

Water/Sewer (Util)

Park

Gen Expense Tel

Invoice Amount:

\$2,100.14

Check Date:

05/15/2019

143.61

85.75

239.04

377.34

382.27

223.48

190.68

111.36

88.98

143.80

34.15

26.75

52.93

C.O.A.M. - PLYMOUTH TOWNSHIP

COAM Union Dues - May 2019

101-100-232.050

101-100-232.050

101-100-232.050

101-100-232.050

101-100-232.050

Fetner, William J.

Hoffman, Marc

Krebs, Ryan

Rupard, Bryan

Seipenko, Todd

Invoice Amount:

\$363.20

Check Date:

05/15/2019

72.64

72.64

72.64

72.64

72.64

COMCAST

Internet - May 2019 Acct 900913674

101-691-921.000

101-336-921.000

101-325-853.400

Township Park

Fire

Telephone

Invoice Amount:

\$194.85

Check Date:

05/15/2019

64.95

64.95

64.95

CONSUMERS ENERGY

Monthly Chgs - April 2019

101-171-921.000

101-201-921.000

101-209-921.000

101-215-921.000

101-253-921.000

101-305-921.000

101-325-921.000

101-325-921.400

101-336-921.000

101-371-921.000

101-371-921.500

101-691-921.000

226-226-921.000

592-444-745.000

Supervisor

Info Services

Assessing

Clerk

Treasurer

Police

Dispatch

Lock Up

Fire Dept

Building

Comm Devel

Park

Utilities

Power & Pumping

Invoice Amount:

\$2,898.61

Check Date:

05/15/2019

198.26

106.08

56.75

172.29

71.96

569.37

118.51

118.51

842.17

124.82

69.92

268.02

16.43

165.52

JOHN HANCOCK LIFE INSURANCE CO.

JOHN HANCOCK EMPLOYER PEN MATCH 5-10-19

588-588-714.010

101-171-714.010

Friendship Station (Boyce)

Supervisor's Office

Invoice Amount:

\$16,696.65

Check Date:

05/15/2019

230.63

990.60

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

101-201-714.010	IT Services (Janks)	563.36
101-215-714.010	Clerk's Office	1,825.45
101-253-714.010	Treasurer's Office	954.29
101-305-714.010	Police Dept.	638.41
101-325-714.010	Dispatch (Bonadeo)	294.19
101-336-714.020	Fire Dept	4,420.39
101-336-714.010	Fire (Admin) (Jowsey)	256.11
101-371-714.010	Building Dept.	1,553.24
101-265-714.010	Township Hall (Haack)	238.39
592-172-714.010	Public Services (Kline, Latawiec, Martin)	837.23
226-226-714.010	Solid Waste (Visel)	323.66
592-291-714.040	DPW	2,598.54
592-291-714.010	DPW (Fellrath & Hamann)	972.16

JOHN HANCOCK LIFE INSURANCE CO.

JOHN HANCOCK EMPLOYEE CONTRIB 5-10-19 (s

101-100-231.000

Employee Contribution (EEMBT)(EEVND)

Invoice Amount:**\$5,084.91****Check Date:****05/15/2019**

5,084.91

MICHIGAN CONFERENCE OF TEAMSTERS

Health insurance -June 2019 (DPW) (individual li

592-291-714.000

Bartlett, James

1,991.25

592-291-714.000

Krueger, Randy

1,991.25

592-291-714.000

Melow, Steven

1,991.25

592-291-714.000

Overaitis, Joseph

1,991.25

592-291-714.000

Scholten, James

1,991.25

592-291-714.000

Thomas, James

1,991.25

592-291-714.000

Nelson, David

1,991.25

592-291-714.000

Pumphrey, Zachary

1,991.25

NATIONWIDE RET SOL USCM/MIDWEST

Nationwide - Contribs. for pay ending 5-5-19- spr

101-100-239.000

Contributions for pay ending 5-5-19

Invoice Amount:**\$18,372.79****Check Date:****05/15/2019**

18,372.79

P.O.A.M. - PLYMOUTH TOWNSHIP

POAM & Dispatch Union Dues -May 2019 (2 separ

101-100-232.010

POAM Union Dues 5-19

1,483.44

101-100-232.040

Dispatch Union Dues 5-19

534.20

Invoice Amount:**\$2,017.64****Check Date:****05/15/2019****PLYMOUTH POSTMASTER**

Water Bill Postage - Permit #218 MAY 2019

592-172-730.000

Permit #218 MAY 2019 Postage

Invoice Amount:**\$1,200.00****Check Date:****05/15/2019**

1,200.00

A T & T LONG DISTANCE

Long Distance Allocation March 2019

101-201-853.000

-info services

4.71

101-209-853.000

Assessing

2.81

101-371-853.000

Building

7.84

101-336-853.000

Fire

12.38

101-171-853.000

Supervisor

7.33

101-253-853.000

Treasurer

6.25

101-215-853.000

Clerk

3.65

101-371-853.500

Community Development (Planning)

2.92

101-325-853.000

Dispatch

4.72

101-265-854.000

Township Hall

1.12

101-691-853.000

Park

0.88

592-172-853.000

DPW

1.74

101-305-853.000

Police

12.54

Charter Township of Plymouth AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION****TEAMSTER LOCAL # 214**

Teamster Local #214 May 2019

Invoice Amount: \$484.00**Check Date: 05/15/2019**

101-100-232.030	Bartlett, James	55.00
101-100-232.030	Kitchen, Spencer	46.00
101-100-232.030	Krueger, Randy	58.00
101-100-232.030	Melow, Steven	58.00
101-100-232.030	Nelson, David	55.00
101-100-232.030	Overaitis, Joseph	55.00
101-100-232.030	Pumphrey, Z	50.00
101-100-232.030	Scholten, James	55.00
101-100-232.030	Thomas, James	52.00

TECHNICAL, PROFESSIONAL AND OFFICE-

TPOAM Union Deductions - May 2019

Invoice Amount: \$480.50**Check Date: 05/15/2019**

101-100-232.060	Bonadeo, Karen E.	31.00
101-100-232.060	Bono, Jennifer A.	15.50
101-100-232.060	Devoto, Claudia P.	15.50
101-100-232.060	Gordon, Cheryl	31.00
101-100-232.060	Haack, David	31.00
101-100-232.060	Jowsey, Nancy	31.00
101-100-232.060	Kline, Anne E.	31.00
101-100-232.060	Latawiec, Kelly	31.00
101-100-232.060	Leclair, Diane L.	31.00
101-100-232.060	MacDonald, Kenneth E.	31.00
101-100-232.060	Martin, Carol R.	31.00
101-100-232.060	Palmarchuk, Cheri	31.00
101-100-232.060	Truesdell, Mary Ann	15.50
101-100-232.060	Visel, Sarah J.	31.00
101-100-232.060	Richardson, Mike	15.50
101-100-232.060	Geletzke, Alice	15.50
101-100-232.060	Ford, Nicole	15.50
101-100-232.060	Goscicki, Jacob	15.50
101-100-232.060	Jefferson, Paula	31.00

WOW! BUSINESS

May 2019 Acct. # 012296705

Invoice Amount: \$17.87**Check Date: 05/15/2019**

101-265-854.000	Senior Util	16.80
588-588-921.000	Senior Transport	1.07

Total Amount to be Disbursed: 87 \$71,631.56

Used Cr of \$8,357⁸⁷
Actual Cash Disbursed \$63,273⁶

CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019

ITEM E
PUBLIC COMMENTS AND QUESTIONS

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019**

NEW BUSINESS

**ITEM F.1
PUBLIC HEARING FOR THE GENERAL
DRIVE AND GENERAL COURT SAD**



CHARTER TOWNSHIP OF PLYMOUTH REQUEST FOR BOARD ACTION

MEETING DATE: June 11, 2019

ITEM: Public Hearing for the General Drive and General Court SAD

PRESENTER: Kurt Heise, Supervisor

BACKGROUND: Petition was received from property owners on General Drive and General Court (located in Gould Industrial Park, south of Ann Arbor Rd) requesting road paving improvements. The Attorney has indicated that the Board of Trustees has the authority by statute to prepare a Special Assessment Roll for the proposed improvements.

Property owners representing approximately 3,367 lineal feet of the 5,861 lineal feet involved in the project have petitioned for the pavement improvements resulting in a percentage of fifty-seven and four tenths percent (57.4%). These same property owners represent approximately sixty-six and three tenths percent (66.3%) of the total parcel area of the proposed District.

ACTION REQUESTED: The Board is being asked to hold a public hearing for the Special Assessment District.

Moved By: _____ Supported By: _____ to open the public hearing on the proposed Special Assessment District for General Drive and General Court.

Public Hearing Opened At: _____

Public Hearing Closed At: _____

ACTION REQUIRED:

Move to Item 2 – General Drive Special Assessment District Resolution

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019**

NEW BUSINESS

**ITEM F.2
GENERAL DRIVE SPECIAL
ASSESSMENT DISTRICT, PUBLIC
HEARING OF NECESSITY
RESOLUTION # 2019-06-11-55**



CHARTER TOWNSHIP OF PLYMOUTH REQUEST FOR BOARD ACTION

MEETING DATE: June 11, 2019

ITEM: Special Assessment District for General Drive and General Court (Gould Industrial Park): Public Hearing of Necessity, Resolution #2019-06-11-55

PRESENTER: Patrick J. Fellrath, PE, Director of Public Services
George Tsakoff, PE, OHM Advisors

BACKGROUND: Petition was received from property owners on General Drive and General Court (located in Gould Industrial Park, south of Ann Arbor Rd) requesting road paving improvements. The Attorney has indicated that the Board of Trustees has the authority by statute to prepare a Special Assessment Roll for the proposed improvements.

Property owners representing approximately 3,367 lineal feet of the 5,861 lineal feet involved in the project have petitioned for the pavement improvements resulting in a percentage of fifty-seven and four tenths percent (57.4%). These same property owners represent approximately sixty-six and three tenths percent (66.3%) of the total parcel area of the proposed District.

ACTION REQUESTED: The Board is being asked to hold a public hearing for the Special Assessment District. After holding the public hearing, the Board is requested to make a determination to proceed to the next phase in the process or drop the project. If determination is made to proceed, then the Board is requested to approve the resolution prepared authorizing the Engineer to complete final engineering drawings, take bids, and have the Supervisor prepare the final special assessment roll for the Board's approval at the next public hearing to be held for the assessment.

BUDGET/ACCOUNT NUMBER: Please find attached the Engineer's estimate in the approximate total project cost amount of \$1,889,621.25. Upon a determination to proceed and approval of the resolution, the Engineer would prepare the appropriate final engineering documents, secure bids and prepare for a second and final public hearing so that a final determination could be made to proceed or not to proceed with the actual pavement improvements. General Fund 805-805-970.350.

PROPOSED RESOLUTION: I move to approve Resolution No. 2019-06-11-55, authorizing the Engineer to complete final engineering drawings, take bids, and have the Supervisor prepare the final Special Assessment Roll for the Board's approval upon completion of the thirty (30) day waiting period, provided no objections have been filed.

ATTACHMENTS: Resolution, Supervisor's Certificate, Cost Estimate, Roll

Moved By: _____ Supported By: _____

ROLL CALL VOTE:

___ Vorva, ___ Clinton, ___ Curmi, ___ Dempsey, ___ Doroshewitz, ___ Heise, ___ Heitman

**PUBLIC HEARING OF NECESSITY
GENERAL DRIVE SPECIAL ASSESSMENT DISTRICT
RESOLUTION #2019-06-11-55**

At a regular meeting of the Charter Township of Plymouth Board of Trustees, Charter Township of Plymouth, County of Wayne, State of Michigan, held on June 11, 2019 at seven o'clock p.m., Eastern Standard Time, a public hearing of necessity was held to discuss the General Drive Special Assessment District as follows:

PRESENT: Members

ABSENT: Members

The following preamble and resolution were offered by Member _____ and supported by Member _____:

WHEREAS, the Charter Township of Plymouth has received Petitions from record owners of land for the creation of a Special Assessment District for road paving improvements in Gould Industrial Park pursuant to Public Act 188 of 1954, as amended (MCLA 41.721 et seq) and the Township Supervisor has filed his/her Certificate setting forth that the percentage of record owners of land by front footage within the District is not less than 51%; and

WHEREAS, the Board of Trustees of the Charter Township of Plymouth has caused to prepared plans, specifications, and estimates of costs for the road improvements of the hereinafter describes streets and said plans, specifications, and estimated of costs were filed with the Township Clerk for public examination; and

WHEREAS, in accordance with the Notice of Special Assessment Hearing, the same being published and mailed in accordance with law and statute provided as shown by affidavits pertaining thereto on file with the Township Clerk, a hearing was scheduled and conducted on this 11th day of June 2019, commencing at 7:00 o'clock p.m. and all persons given the opportunity to be heard in the matter; and

NOW THEREFORE, BE IT RESOLVED THAT:

(1) The Charter Township of Plymouth Board of Trustees hereby determines to make the improvements described as the construction of the aforesaid public improvements and more particularly described hereinafter:

The proposed improvements within General Drive SAD consist of full road cross-section replacement of the existing concrete road and integral curb along the limits of General Drive, and select joint and slab removal along General Court. It is anticipated that full concrete road cross-section reconstruction along General Drive would also consist of limited drainage improvements and miscellaneous driveway approach work as necessary to facilitate the replacement of the concrete road. The project commences at the north right-of-way line of Joy Road and proceeds northward on General Drive for approximately 3,000 feet to the south right-of-way line of Ann Arbor Road. The project also proceeds west from General Drive along General Court for approximately 700 feet to its terminus.

(2) The Township Board hereby approves the plans and estimate of cost in the sum of \$1,889,621.25 as prepared by the registered engineer and hereby determined that the petition or the improvement described above is sufficient. Of the aforesaid total cost of the project, the sum of \$1,889,621.25 will be spread against the Special Assessment District.

(3) The Township Board finally determines that the Special Assessment District shall consist of the following described property:

The district limit for frontage along General Drive and General Court consists of 28 Lots of the Gould Industrial Park located in the southeast $\frac{1}{4}$ of S.35, T.1S, R.8E, of Plymouth Township, Wayne County, Michigan. Assessment method for the district shall be by the area of each parcel as a proportion to the total area of the district.

(4) The Supervisor is hereby directed to make a special assessment roll in which shall be described all the parcels of land to be assessed as above set forth with the name(s) of the owners thereof, of known, and the total amount to be assessed against each parcel of land, which amount shall be such relative portion of the whole sum to be levied against all parcels of land in the assessment district as the benefit to such parcel of land bears to the total benefit to all parcels of land in the Special Assessment District.

5. When the Supervisor shall have completed the special assessment roll, he shall affix thereto his certificate stating that said roll was made pursuant to a resolution of the Township Board of the Township of Plymouth adopted June 11, 2019, and that in making the assessment roll he has, according to his best judgment, confirmed in all respects to the directions contained in said

resolution and the statutes of the State of Michigan, and the Supervisor shall then report the special assessment roll with his certificate attached thereto to the Township Board.

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

AYES: Members: _____

NAYS: Members: _____

JERRY VORVA, CLERK

SPECIAL ASSESSMENT DISTRICT TENTATIVE ASSESSMENT ROLL
GENERAL DRIVE SAD - Benefit by Parcel Area

Note:

Total parcel area is provided for those parcels receiving a benefit from General Drive or General Court, regardless of frontage along the road. Cost is based on proportion of parcel area (of each parcel) to overall area of district.

Tax ID Number	Owner	ADDRESS	FRONTAGE		UNITS	FRONTAGE OF SIGNED	PARCEL AREA		% OF SIGNED	% of Total Parcel Area	Cost per Parcel based on Area
R-78-062-01-0018-001	AMI Group Holdings LLC	0 - GENERAL DR	37.15	ft.	1	37.15	131603.00	Sq ft.	131603	3.50	\$ 48,665
R-78-062-01-0018-002		9120 GENERAL DR	197.86	ft.	1	197.86	105928.00	Sq ft.	105928	2.82	\$ 39,170
R-78-062-01-0020-309	GF Johnson Investments LLC	ANN ARBOR RD/VAC	150.00	ft.	-	-	19510.00	Sq ft.	-	0.52	\$ 7,214
R-78-062-01-0020-310	Leisure Plaza	42001 ANN ARBOR RD	437.30	ft.	-	-	166159.00	Sq ft.	-	4.42	\$ 61,443
R-78-062-01-0001-000	NWH Corporation	9401 GENERAL DR	380.47	ft.	1	380.47	171529.00	Sq ft.	171529	4.56	\$ 63,429
R-78-062-01-0019-306	Maplelawn Ventures LLC	9278 GENERAL DR	0.00	ft.	1	0.00	117289.00	Sq ft.	117289	3.12	\$ 43,372
R-78-062-01-0020-701		41999 ANN ARBOR RD	0.00	ft.	1	0.00	190773.00	Sq ft.	190773	5.08	\$ 70,545
R-78-062-01-0019-303		9282 GENERAL DR	483.28	ft.	1	483.28	167008.00	Sq ft.	167008	4.44	\$ 61,757
R-78-062-01-0019-305		GENERAL DR	0.00	ft.	1	0.00	108621.00	Sq ft.	108621	2.89	\$ 40,166
R-78-062-01-0003-503/504	Brozek Property Specialist LLC	9281 GENERAL DR	258.94	ft.	1	258.94	40642.00	Sq ft.	40642	1.08	\$ 15,029
R-78-062-01-0003-002	Sarabel LLC	9271 GENERAL DR	256.29	ft.	1	256.29	40169.00	Sq ft.	40169	1.07	\$ 14,854
R-78-062-01-0019-001	General Drive LLC	9260 GENERAL DR	282.90	ft.	1	282.90	131861.00	Sq ft.	131861	3.51	\$ 48,760
R-78-062-01-0004-000	H B Associates LLC	9229 GENERAL DR	247.79	ft.	-	-	119975.00	Sq ft.	-	3.19	\$ 44,365
R-78-062-01-0018-003	Perushak, Patricia	9200 GENERAL DR	185.35	ft.	-	-	101740.00	Sq ft.	-	2.71	\$ 37,622
R-78-062-01-0008-000	HAM Industrials LLC	9101 GENERAL DR	133.07	ft.	-	-	44359.00	Sq ft.	-	1.18	\$ 16,403
R-78-062-99-0006-000		42225 ANN ARBOR RD	317.45	ft.	-	-	74407.00	Sq ft.	-	1.98	\$ 27,514
R-78-062-01-0009-000	Net Shaped Solutions	9075 GENERAL DR	262.49	ft.	-	-	85500.00	Sq ft.	-	2.28	\$ 31,616
R-78-062-01-0017-001	Northland Property Ventures LLC	9070 GENERAL DR	15.43	ft.	-	-	156210.00	Sq ft.	-	4.16	\$ 57,764
R-78-062-01-0017-003	Molise LLC	9060 GENERAL DR	148.43	ft.	-	-	66538.00	Sq ft.	-	1.77	\$ 24,605
R-78-062-01-0011-000	BSA Properties LLC	9033 GENERAL DR	229.18	ft.	1	229.18	45572.00	Sq ft.	45572	1.21	\$ 16,852
R-78-062-01-0017-002	Stassinopoulos, Lykourgos	9030 GENERAL DR	248.03	ft.	-	-	109963.00	Sq ft.	-	2.93	\$ 40,662
R-78-062-01-0016-302	Bawt Reality LLC	9000 GENERAL DR	220.08	ft.	1	220.08	290735.00	Sq ft.	290735	7.74	\$ 107,509
R-78-062-01-0013-300		41600 JOY RD	443.78	ft.	1	443.78	546153.00	Sq ft.	546153	14.53	\$ 201,958
R-78-062-99-0019-704	Westland Industrial Park General Dr	8845 GENERAL DR	238.35	ft.	1	238.35	158187.50	Sq ft.	158187.5	4.21	\$ 58,495
R-78-062-99-0019-705		8835 GENERAL DR	227.30	ft.	1	227.30	178445.00	Sq ft.	178445	4.75	\$ 65,986
R-78-062-01-0012-002	Slivnica	8825 GENERAL DR	155.12	ft.	-	-	37972.00	Sq ft.	-	1.01	\$ 14,041
R-78-062-01-0005-000	General CT LLC	9165 GENERAL CT	88.18	ft.	-	-	136995.00	Sq ft.	-	3.65	\$ 50,658
R-78-062-01-0006-000	Crabill, Ben	9145 GENERAL CT	105.69	ft.	-	-	148578.00	Sq ft.	-	3.95	\$ 54,942
R-78-062-01-0007-000	Arthurs, John W.	9115 GENERAL CT	111.11	ft.	1	111.11	65513.00	Sq ft.	65513	1.74	\$ 24,226
		TOTAL	5861.0	ft.	16	3366.7	3,757,934.5	Sq ft.	2490029	100	\$ 1,389,621

Note: Shading indicates that agent has signed petition.

I. PERCENTAGE BASED ON FRONTAGE (50% = 2,931 Ft.)

SIGNED PETITION
TOTAL FRONTAGE

3,366.7

=

57.4%

5,861.0

II. PERCENTAGE BASED ON PARCEL AREA (50% = 1,878,967.25 Sq. Ft.)

SIGNED PETITION
TOTAL PARCEL AREA

2490028.50

=

66.3%

3757934.50

Updated 5/09/2019



ORCHARD, HILTZ & McCLIMENT, INC.
34000 Plymouth Road, Livonia, Michigan, 48150

CLIENT: Charter Township of Plymouth
PROJECT: General Drive Reconstruction
WORK: Concrete pavement with integral curb, full cross section reconstruction.
10 inch concrete pavement over 9 inch aggregate base
Benefits determined by lot area

ENGINEER'S OPINION OF PROBABLE
CONSTRUCTION COST

Telephone: (734) 522-6711 FAX: (734) 522-6427

DATE: Nov 28, 2018
PROJECT NO. 0132-18-0030
ESTIMATOR: KMS
CHECKED BY: GAT

BASIS FOR ESTIMATE: ☒ CONCEPTUAL ☐ PRELIMINARY ☐ FINAL

Item	Description	Unit	Total Quantity	Unit Price	Total Cost
1	Mobilization, 10% max.	LS	1	\$101,800.00	\$101,800.00
2	Audio Video Route Survey	LS	1	\$2,500.00	\$2,500.00
3	Traffic Maintenance and Control	LS	1	\$30,000.00	\$30,000.00
4	Erosion Control, Inlet Filter	EA	14	\$250.00	\$3,500.00
5	Sidewalk, Rem	SYD	25	\$18.00	\$450.00
6	Pavt, Rem	SYD	9300	\$12.00	\$111,600.00
7	Pavt, Rem, Full Depth Patch	SYD	300	\$15.00	\$4,500.00
8	Pavt, Rem, Driveway	SYD	1650	\$15.00	\$24,750.00
9	Station Grading	STA	30	\$2,500.00	\$75,000.00
10	Subgrade Undercutting	CYD	310	\$32.00	\$9,920.00
11	Dr Structure, Tap, 6 inch	EA	14	\$450.00	\$6,300.00
12	Underdain, Subgrade, 6 inch	FT	5900	\$18.00	\$106,200.00
13	Dr Structure, Adj	EA	12	\$600.00	\$7,200.00
14	Dr Structure Rem and Replace	EA	2	\$4,500.00	\$9,000.00
15	Aggregate Base, 21AA	TON	4500	\$25.00	\$112,500.00
16	Conc Pavt, Nonreinf, 10 inch	SYD	9300	\$65.00	\$604,500.00
17	Conc Pavt, Nonreinf, 10 inch, Full Depth Patch	SYD	300	\$75.00	\$22,500.00
18	Drive Approach, Nonreinf Conc, 8 inch	SYD	1400	\$60.00	\$84,000.00
19	Drive Approach, HMA, 4 inch	SYD	250	\$65.00	\$16,250.00
20	Sidewalk Ramp, ADA Conc, 6 inch	SFT	125	\$14.00	\$1,750.00
21	Sidewalk, Conc, 4 inch	SFT	100	\$8.00	\$800.00
22	Remove and Reset Irrigation Head	EA	50	\$100.00	\$5,000.00
23	Post, Mailbox, Remove and Reset	EA	10	\$125.00	\$1,250.00
24	Sign, Remove and Reset	EA	15	\$200.00	\$3,000.00
25	Restoration	LS	1	\$20,000.00	\$20,000.00
26	Project Cleanup	LS	1	\$10,000.00	\$10,000.00

Estimated Construction Cost	\$1,374,270.00
Construction Contingency, 10%	\$137,427.00
Estimated Total Construction Cost	\$1,511,697.00
Engineering and Administration Costs, 25%	\$377,924.25
Project Subtotal	\$1,889,621.25
State Funding	\$500,000.00
Total Project Cost Opinion	\$1,389,621.25

SUPERVISOR'S CERTIFICATE

I, Kurt L. Heise, Supervisor of the Charter Township of Plymouth, Wayne County, Michigan, do hereby certify that the attached Special Assessment Roll was made pursuant to a resolution of the Township Board adopted on _____, and in making such Special Assessment Roll, I, according to my best judgment, have conformed in all respects to the directions contained in such resolution and the statutes of the state of Michigan.

Respectfully submitted,

Kurt L. Heise, Supervisor

CERTIFICATE OF CONFIRMATION

I hereby certify that the above Special Assessment Roll was confirmed on _____ by resolution of the Township Board of the Charter Township of Plymouth.

Jerry Vorva, Clerk

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019**

NEW BUSINESS

**ITEM F.3
GOLF COURSE LOAN INTEREST
RATE AMENDMENT
RESOLUTION # 2019-06-11-56**



CHARTER TOWNSHIP OF PLYMOUTH

REQUEST FOR BOARD CONSIDERATION

MEETING DATE: June 11, 2019

ITEM: Golf Course Cash Advance – Interest Rate Adjustment, Resolution #2019-06-11-56

PRESENTER: Mark Clinton, Treasurer

BACKGROUND:

On June 25, 2013, the Charter Township of Plymouth Board of Trustees approved an initial \$390,000 cash advance from the General Fund to the Golf Course Fund. This cash advance was approved at a 4% per annum internal rate of interest on the unpaid balance.

Due to annual operating shortfalls on the part of the Golf Course Fund, the unpaid balance as of December 31, 2018 has grown to \$942,000.

This \$942,000 liability is reflected in the 2018 financial statements as a “restricted” component of the general fund balance.

Plante Moran suggests that lowering the internal rate of interest on the cash advance from 4% to a more market competitive rate of 2% will serve to reduce the future impact on the restricted general fund balance.

A plan is being developed, in conjunction with Plante Moran, to eliminate the unpaid balance of the cash advance by the end of the 2023 fiscal year.

RESOLUTION:

I move to approve Resolution #2019-06-11-56, authorizing the adjustment of the internal interest rate charged on the unpaid balance owed by the Golf Course Fund to the General Fund from 4% to 2% per annum, retroactive to January 1, 2019.

Moved By: _____ Supported By: _____

ROLL CALL VOTE:

____Clinton, ____Curmi, ____Dempsey, ____Doroshewitz, ____Heise, ____Heitman, ____Vorva

**STATE OF MICHIGAN
COUNTY OF WAYNE
CHARTER TOWNSHIP OF PLYMOUTH**

RESOLUTION # 2019-06-11-56

**ADJUSTMENT TO GOLF COURSE
CASH ADVANCE INTEREST RATE**

At a regular meeting of the Board of Trustees for the Charter Township of Plymouth (the "Board"), held at Township Hall located at 9955 N. Haggerty Road, Plymouth, Michigan on June 11, 2019, the following resolution was offered:

WHEREAS, on June 25, 2013 the Board approved an initial \$390,000 cash advance from the General Fund to the Golf Course Fund; and

WHEREAS, this cash advance was initially approved at a 4% per annum internal rate of interest on the unpaid balance; and

WHEREAS, due to annual operating shortfalls on the part of the Golf Course Fund, the unpaid balance as of December 31, 2018 has grown to \$942,000; and

WHEREAS, a lower internal rate of interest will reduce the impact of the liability on the restricted portion of the General Fund balance;

NOW, THEREFORE, be it resolved that the internal rate of interest on the unpaid cash advance balance due from the Golf Course Fund to the General Fund be adjusted from 4% to 2% per annum retroactive to January 1, 2019.

Moved By: _____ Supported By: _____

Ayes:

Nays:

Motion _____

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019**

NEW BUSINESS

**ITEM F.4
ENVIRONMENTAL LEADERSHIP
COMMISSION ORDINANCE #1016,
AMENDMENT #23
FIRST READING
RESOLUTION # 2019-06-11-57**



CHARTER TOWNSHIP OF PLYMOUTH REQUEST FOR BOARD ACTION

MEETING DATE: **June 11, 2019**

ITEM: First Reading of the Plymouth Township Environmental Leadership Commission, Ordinance #1026, Amendment #23, Resolution #2019-06-11-57

PRESENTERS: Supervisor Heise

BACKGROUND: I am introducing for First Reading the attached Ordinance creating the Plymouth Township Environmental Leadership Commission. As you may know, the successful Citizens Advisory Council, which was initiated in 2017, resulted in the creation of several committees, including one on Environmental Stewardship. That committee, unlike most of the others that were created, outlived the duration of the Citizens Advisory Council and continues to meet as an ad-hoc volunteer group, involved in a variety of environmental awareness, education and advocacy projects. In recognition of this effort, and to provide a more formal structure and integration into Township Hall operations and initiatives, I would now like to create a formal Commission to continue this citizen-driven effort and to make township government more of a partner in it. The attached draft ordinance has been reviewed by Kevin Bennett; I have also presented this draft for comments from members of the current environmental ad-hoc group at their last meeting several weeks ago.

PROPOSED MOTION: I move to approve Resolution 2019-06-11-57, authorizing the first reading of Ordinance #1016, Amendment #23, creating the Plymouth Township Environmental Leadership Commission.

Moved By: _____ Supported By: _____

ROLL CALL VOTE:

____Curmi, ____Dempsey, ____Doroshewitz, ____Heise, ____Heitman, ____Vorva, ____Clinton

STATE OF MICHIGAN
COUNTY OF WAYNE
CHARTER TOWNSHIP OF PLYMOUTH
Amendment 23
ENVIRONMENTAL LEADERSHIP COMMISSION
ORDINANCE NO. 1016

AN ORDINANCE OF THE CODE OF ORDINANCES OF THE CHARTER TOWNSHIP OF PLYMOUTH PROVIDING FOR THE CREATION OF A CITIZEN COMMISSION TO ADDRESS LOCAL ENVIRONMENTAL EDUCATION, PROGRAMS, STEWARDSHIP, SUSTAINABILITY, OUTREACH AND SIMILAR ISSUES IN AND FOR THE RESIDENTS AND GUESTS OF THE CHARTER TOWNSHIP OF PLYMOUTH; PROVIDING FOR PENALTY; PROVIDING FOR REPEAL; PROVIDING FOR SEVERABILITY; PROVIDING FOR PUBLICATION AND EFFECTIVE DATE.

THE CHARTER TOWNSHIP OF PLYMOUTH ORDAINS:

Ordinance No. 1016, the Environmental Leadership Commission, is hereby adopted to read as follows:

SECTION I: TITLE:

This Ordinance shall be known and may be referred to as the Charter Township of Plymouth Environmental Leadership Ordinance. This Ordinance shall be placed in Chapter II of the Code of Ordinances for the Charter Township of Plymouth.

SECTION II: ENVIRONMENTAL LEADERSHIP COMMISSION.

(a) Purpose.

The Plymouth Township Environmental Leadership Commission (hereafter "Commission") exists to enhance understanding and encourage practices that lead to a clean, sustainable, environmentally responsible, and healthy community by:

- (1) Educating residents, businesses and guests regarding environmental stewardship and awareness, environmental policies, sustainability, and best practices.
- (2) Partnering with individuals, government agencies, businesses, and allied environmental organizations to promote community participation in local environmental protection, awareness, education, and enhancement projects and initiatives.
- (3) Serving as a resource for information to answer questions from residents of the Township and others about environmental protection issues and policies.

(b) Established, appointment of members.

- (1) There is hereby established a Plymouth Township Environmental Leadership Commission. The Commission shall have up to (9) members to be appointed by the Board of

Trustees upon the recommendation of the Supervisor for staggered terms of three (3) years. The Supervisor may terminate the appointment of any member who has been absent from three (3) consecutive regularly scheduled meetings of the commission without prior excuse.

(c) Duties and powers.

- (1) To actively promote the purpose of the Commission.
- (2) To serve as a coordinating body for the purpose of educating Township residents, businesses, and guests about environmental issues and policies impacting Township life.
- (3) To work with the Township to identify and address conditions, policies, or practices that may enhance or detract from a healthy, sustainable community.
- (4) To work with the Township to create conditions, to establish policies and practices, and to develop or adopt programs which will enhance understanding and encourage practices that lead to a healthy, clean, and sustainable community.
- (5) To render advice, and to monitor and evaluate Township policies, practices, and procedures which affect the environmental quality and sustainability efforts within the Township.
- (6) To assist the Township in its efforts to comply with environmental codes, ordinances, regulations and statutes from local, county, state or federal authorities.
- (7) To promote community participation in local environmental sustainability, cleanup, restoration, and public education efforts.
- (8) To monitor and promote public awareness of water quality issues in creeks, rivers, and wetlands within the Township.
- (9) To monitor and promote public awareness of recycling, waste management, best practices, and similar sustainability efforts within the Township.
- (10) To serve as a resource for information about environmental policies and practices. As part of this, the commission may engage in public education projects, hold meetings, and conduct workshops.

(d) Organization, meetings, rules and procedures.

- (1) Members of the Commission shall be residents of the Township who are eligible for appointive office. All members of the Commission shall be voting members of the Commission.
- (2) The Commission shall annually elect a chairperson, vice chairperson, and secretary from among its members. An elected officer or employee of the Township selected by the Supervisor may serve as an administrative liaison to the commission as needed.
- (3) The Commission shall establish a regular time and place of meeting and shall hold one (1) regular meeting at least annually. Special meetings may be called by the chairperson, or by a majority of members of the Commission upon written notice received by each member at least five (5) days prior to such meeting.

(4) The Commission shall make and amend rules and procedures governing its organization (hereafter "bylaws") that are not inconsistent with the Charter, this chapter, this section, or any other Township ordinance. The bylaws adopted by the Commission shall not be effective until the bylaws are approved by the Supervisor. Any amendment to the bylaws shall not be effective until the amendment is approved by the Supervisor.

(5) The Commission shall keep a record of its proceedings and transactions and shall submit an annual report to the Township Board of Trustees.

(6) Five (5) members of the Commission shall constitute a quorum for the transaction of business. The concurring vote of a majority of a quorum of Commission members present at a meeting shall be necessary for the commission to take action.

(7) The Commission shall comply with State law, including but not limited to the Michigan Open Meetings Act and the Michigan Freedom of Information Act.

(8) All members of the Commission shall serve without compensation.

SECTION III. VIOLATION AND PENALTY.

Any person who shall violate or fail to comply with any other provisions of this ordinance is responsible for a civil infraction punishable by a civil fine not to exceed \$500.00.

SECTION IV. REPEAL.

All Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance, except as herein provided, are hereby repealed only to the extent necessary to give this Ordinance full force and effect.

SECTION V. SEVERABILITY.

If any section, subsection, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portion thereof.

SECTION VI. SAVINGS CLAUSE.

The repeal or amendment herein shall not abrogate or affect any offense or act committed or done, or any penalty or forfeiture incurred, or any pending litigation or prosecution of any right established or occurring prior to the effective date of this Ordinance.

SECTION VII. PUBLICATION.

The Clerk for the Charter Township of Plymouth shall cause this Ordinance to be published in the manner required by law.

SECTION VIII. EFFECTIVE DATE.

This Ordinance shall take full force and effect upon publication.

CERTIFICATION

The foregoing Ordinance was duly adopted by the Township Board Trustees of the Charter Township of Plymouth at its regular meeting called and held on the _____ day of _____, 2019, and was ordered to be given publication in the manner required by law.

Jerry Vorva, Clerk

Introduced: June 11, 2019

Published: _____

Adopted: _____

Effective upon Publication: _____

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019**

NEW BUSINESS

**ITEM F.5
2018 AUDIT PRESENTATION AND
APPROVAL
RESOLUTION # 2019-06-11-58**



CHARTER TOWNSHIP OF PLYMOUTH REQUEST FOR BOARD ACTION

MEETING DATE: June 11, 2019

ITEM: 2018 Audit Presentation and Approval, Resolution #2019-06-11-58

PRESENTER: Finance Director Cynthia Kushner and Plante Moran

BACKGROUND:

The 2018 Financial Statements for the fiscal year ending on December 31, 2018 have been audited and the accompanying report, recommendations and supplemental filing requirements have been compiled for presentation to the Board for the June 11, 2019 meeting.

PROPOSED RESOLUTION: I move to approve Resolution #2018-06-11-58, accepting and approving the audit of fiscal year 2018 along with financial statements, all reports, the letters of required communications and follow up recommendations to be filed with the State of Michigan by Plante Moran.

Moved By _____ Seconded By _____

ROLL CALL:

___Dempsey, ___Doroshewitz, ___Heise, ___Heitman, ___Vorva, ___Clinton, ___Curmi

Resolution #2019-06-11-58

**STATE OF MICHIGAN
COUNTY OF WAYNE
CHARTER TOWNSHIP OF PLYMOUTH**

**RESOLUTION TO RECEIVE AND FILE THE CHARTER TOWNSHIP OF PLYOUTH
FINANCIAL STATEMENTS, AUDIT REORT AND REQUIRED COMMUNICATIONS
FOR FISCA YEAR 2018**

RESOLUTION #2019-06-11-58

At a regular meeting of the Charter Township of Plymouth Board of Trustees, Wayne County, Michigan, held at the Township Hall, located at 9955 N Haggerty Road, Plymouth, Michigan, on June 11, 2019, at 7:00 p.m.

WHEREAS, The Board of Trustees of the Charter Township of Plymouth was presented with the Fiscal Year 2018 Audit, Financial Statements and Required Communications, and,

NOW THEREFORE BE IT RESOLVED, that the Charter Township of Plymouth Board of Trustees hereby acts to receive and file the audit and all appropriate information relative to the audit and follow up requirements required of any filing, changes in administrative processes and procedures.

Motion By: _____ Seconded By: _____

Roll Call Vote:

____Dempsey,____Doroshewitz,____Heise,____Heitman,____Vorva,____Clinton,____Curmi

Motion _____

Jerry W Vorva, Clerk

Date:



Plante & Moran, PLLC
 27400 Northwestern Highway
 P.O. Box 307
 Southfield, MI 48037-0307
 Tel: 248.352.2500
 Fax: 248.352.0018
 plantemoran.com

May 23, 2019

To the Members of the Township Board
 Charter Township of Plymouth

We have audited the financial statements of Charter Township of Plymouth (the "Township") as of and for the year ended December 31, 2018 and have issued our report thereon dated May 23, 2019. Professional standards require that we provide you with the following information related to our audit, which is divided into the following sections:

Section I - Required Communications with Those Charged with Governance

Section II - Legislative and Informational Items

Section I includes information that current auditing standards require independent auditors to communicate to those individuals charged with governance. We will report this information annually to the members of the township board.

Section II contains updated legislative and informational items that we believe will be of interest to you.

We would like to take this opportunity to thank the Township's staff for the cooperation and courtesy extended to us during our audit. Their assistance and professionalism are invaluable.

This report is intended solely for the use of the members of the board of trustees and management of the Township and is not intended to be and should not be used by anyone other than these specified parties.

We welcome any questions you may have regarding the following communications, and we would be willing to discuss any of these or other questions that you might have at your convenience.

Very truly yours,

Plante & Moran, PLLC

A handwritten signature in black ink, appearing to read "Martin J. Olejnik".

Martin J. Olejnik, CPA

A handwritten signature in black ink, appearing to read "Kari L. Shea".

Kari L. Shea, CPA

Section I - Required Communications with Those Charged with Governance

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated January 8, 2019, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the Township. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are 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 specifically to identify such matters.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our letter, which was distributed by Mr. Jerry Vorva, about planning matters dated April 19, 2019.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Township are described in Note 1 to the financial statements.

As described in Note 14, the Township adopted the new accounting guidance of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, which establishes accounting and financial reporting standards for postemployment benefits other than pensions provided to employees of governmental employers through postemployment benefit plans.

We noted no transactions entered into by the Township during the year for which there is a lack of authoritative guidance or consensus.

There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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

Section I - Required Communications with Those Charged with Governance (Continued)

The most sensitive estimates affecting the financial statements were related to the estimated pension and OPEB liabilities. Management's estimates of the pension and OPEB liabilities are based on actuarial valuations. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We did not detect any misstatements as a result of audit procedures.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the Township, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the Township's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 23, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Township's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Section II - Legislative and Informational Items

Financial Outlook

The Township has completed a few years of a modest financial recovery, following the 2008-2012 economic downturn. A review of your major revenue sources shows the following:

- In many cases, property tax values are starting to inch up. Looking forward, we expect taxable values to continue to experience small or moderate increases. In monitoring this revenue source, we need to keep in mind that the future taxable value increases will be limited to the lesser of 5 percent or inflation; so, even if home sales do increase at a faster rate, the property tax revenue will be held to this lower amount.
- State-shared revenue is expected to see approximately a 4.7 percent increase in constitutional revenue sharing, while CVTRS payments will remain stable.

During the economic downturn, the Township resized its operations to fit the new lower revenue structure. The revenue improvements bring the Township into a structurally balanced budget; however, the long-term fiscal sustainability will be dependent on the ability to hold cost increases (driven significantly by the cost of pension, retiree health care, and current employee health care) within the limits of expected revenue increases, which are predicted to be at or below the rate of inflation.

Updated Uniform Chart of Accounts

In April 2017, the State released an updated Uniform Chart of Accounts. Originally, local units of government were expected to comply with the changes beginning with June 30, 2018 year ends. However, on June 4, 2018, the State extended the deadline for compliance to “sometime in 2019.” While a mandatory implementation date has not been set, on November 27, 2018, further guidance was issued. The Treasury is encouraging those who have not yet implemented to delay doing so to allow the Treasury to digest the suggestions that have been made to make the process smoother. In the meantime, the Treasury is working on developing training and additional information to assist in the transition. The Treasury also assured that plenty of advance warning would be given when a date is set and that it will most likely be for years beginning January 1, 2020 or later.

Local units should begin evaluating this new chart of accounts to determine what changes will be necessary, including any budgetary changes, and set up a plan to achieve compliance. Some accounting software vendors have already been working with some local units on an automated remapping solution. The changes in the chart of accounts are not voluminous, but will require some review. The new chart of accounts can be found at the following link: http://www.michigan.gov/documents/uniformchart_24524_7.pdf.

Legacy Costs

Legacy costs and the challenge of funding them continues to be a topic of discussion. GASB pronouncements of late have placed even more focus on the net long-term liability arising from these benefit promises by requiring governmental financial statements to now reflect the net pension/OPEB liability. For many governments, these net liabilities are significant. In addition, PA202 of 2017 has brought further focus on the funding level of these plans.

The following are the funding levels per the funding valuations for the last three years for both pension and OPEB:

	Pension	OPEB
2017	69%	0%
2016	71%	0%
2015	72%	0%

Section II - Legislative and Informational Items (Continued)

Maintaining or even improving the funded status of the plan(s) is dependent upon a number of factors, including the government's contribution policies, its amortization policy for funding the unfunded actuarial accrued liability, its benefit levels, and the ability to make future changes to the plan.

That said, the challenge here is significant. We are happy to assist you in thinking through alternative ways to manage this liability.

Revenue Sharing

The fiscal year 2020 governor's budget recommendation includes \$1.3 billion for revenue sharing broken down as follows:

Description	Final 2019 Budget	Final 2020 Budget
Constitutionally required payments	\$835.3 M	\$886.5 M
CVTRS	243.0 M	262.8 M
CVTRS - One-time payments	5.8 M	0 M
County revenue sharing	177.2 M	184.8 M
County incentive program	43.3 M	43.3 M
County one-time payments	1.0 M	0 M
Fiscally distressed community grants	2.5 M	5.0 M
Supplemental CVTRS	6.2 M	0 M
Total	\$1,314.3 M	\$1,382.4 M

For the third year in a row, local units will experience an increase in 2020 based on the governor's budget recommendation, as the constitutional payment budget has been increased by \$68.1 million over the 2019 budget act appropriated amount. The FY 2020 budget also includes the "City, Village, and Township Revenue Sharing" (CVTRS) appropriation that was established in FY 2015, and that number increased to \$262.8 million. Each community's overall increase will vary, as each has a different mix of constitutional and CVTRS.

In order to receive the CVTRS payments in FY 2020, qualified local units will once again need to comply with the same best practices as they did last year, as follows:

- A citizen's guide to local finances with disclosure of unfunded liabilities
- Performance dashboard
- Debt service report
- Two-year budget projection

The amount budgeted for distressed CVTRS has been increased from \$2.5 million in 2019 to \$5 million in 2020. The governor's recommendation has removed \$6.2 million for "supplemental CVTRS" payments in FY 2020.

Launch of MI Community Financial Dashboard

The Michigan Department of Treasury launched the MI Community Financial Dashboard. This dashboard will provide you and your community members with easy-to-use visual data regarding your municipality. The data presented on the dashboard is pulled from the Annual Local Fiscal Report (F65) submitted by your local unit. The dashboard will present data from fiscal years 2010 through 2017. You can sign in and review the dashboard here: <http://micommunityfinancials.michigan.gov/#!/dashboard/COUNTY/?lat=44.731431779455505&lng=-83.018211069625&zoom=5>.

Section II - Legislative and Informational Items (Continued)

Legacy Cost Reporting

Public Act 202 of 2017

On January 5, 2018, the Michigan Department of Treasury released initial reporting requirements under Public Act 202 of 2017 (the “Act”), which was a primary component of the Act. These reporting requirements apply to all local units of government that offer or provide defined benefit pension and/or defined benefit OPEB retirement benefits.

On September 25, 2018, the Michigan Department of Treasury released the final uniform assumptions to be used for reporting requirement under the Act. Local units must begin reporting funded ratios and contributions in accordance with the uniform assumptions, starting with their fiscal year 2019 if their audited financial statements are based on an actuarial valuation issued after December 31, 2018. If their fiscal year 2019 audited financial statements are based on an actuarial valuation issued prior to December 31, 2018, the local units must begin reporting on the uniform assumptions starting with their fiscal year 2020.

The releases by the Department of Treasury includes the letter titled “Public Act 202: Selection of the Uniform Assumptions,” Numbered Letter 2018-1, Form 5572, detailed instructions for completion of Form 5572, and a listing of frequently asked questions. All documents can be located at http://www.michigan.gov/treasury/0,4679,7-121-1751_51556_84499---,00.html.

Form 5572 is due annually for both pension and OPEB plans provided by an employer no later than six months after the end of your fiscal year.

In addition to submitting this new form to the Department of Treasury, a local unit must also post this information on its website, or in a public place if the local unit does not have a website. The governing body of a local unit will also need to receive a copy of this form, in accordance with the Act, but the Act does not require approval by the governing body before submission to the Treasury.

The Public Act 202 defines that a local unit of government is in “underfunded status” if any of the following apply:

1. OPEB - Total plan assets are less than 40 percent of total plan liabilities according to the most recent annual report, and, for primary units of government*, the annual required contribution for all of the retirement health systems of the local unit is greater than 12 percent of the local unit of government’s governmental funds operations revenue.
2. Retirement Pension Plans - Total plan assets are less than 60 percent of total plan liabilities according to the most recent annual report, and, for primary units of government, the annual required contribution for all of the retirement pension systems of the local unit is greater than 10 percent of the local unit of government’s governmental funds operations revenue.

If, after submission of Form 5572, the Treasury determines your community to have underfunded status, you will have the opportunity to file a “waiver” under Section 6 of the Act. The waiver needs to provide a plan for how the underfunding is being addressed. This waiver will then be submitted to the Treasury.

*Primary units of government are cities, villages, townships, and counties.

Section II - Legislative and Informational Items (Continued)

In the event that a local unit has underfunded plans and does not submit a waiver or the waiver is not approved, the Treasury will perform an internal review. The local unit will also need to submit a corrective action plan to the newly created Municipal Stability Board (under Section 7 of the Act). The local unit will be responsible for creating the corrective action plan.

For governments with OPEB plans, Section 4(l)(a)(i)(ii) of Public Act 202 of 2017 requires the local unit to pay retiree insurance premiums for the year, as well as the normal costs for the new employees hired after June 30, 2018. The actuary will likely need to calculate this number in order for governments to comply. In addition, if communities must essentially prefund this additional cost, those communities without a qualifying OPEB trust will need to consider where these contributions will go.

Questions should be directed via email to the Treasury offices at LocalRetirementReporting@michigan.gov or by visiting their website at www.Michigan.gov/LocalRetirementReporting.

Public Act 57 Consolidation of Tax Increment Authorities

Public Act 57 of 2018, otherwise known as The Recodified Tax Increment Financing Act (PA 57) will go into effect January 1, 2019. PA 57 will consolidate the ability to create and operate Tax Increment Authorities (other than Brownfield Redevelopment Authorities) into a single statute. All previously created authorities will remain; however, the following acts will be repealed, and the corresponding authorities will now operate under PA 57:

- Downtown Development Authority Act (PA 197 of 1975)
- Tax Increment Finance Authority Act (PA 450 of 1980)
- Local Development Finance Authority Act (PA 281 of 1986)
- Nonprofit Street Railway Act (PA 35 of 1867)
- Corridor Improvement Authority Act (PA 280 of 2005)
- Water Resource Improvement Tax Increment Finance Authority Act (PA 94 of 2008)
- Neighborhood Improvement Authority Act (PA 61 of 2007)

Note that the above acts were repealed and recodified into PA 57. The acts listed below were repealed; however, they were not recodified:

- Historical Neighborhood Tax Increment Finance Authority Act (PA 530 of 2004)
- Private Investment Infrastructure Funding Act (PA 250 of 2010)

Any obligation, or refunding of an obligation, that was issued by an authority or by the municipality that created the authority, under a statute that was repealed by Public Act 57, will continue in effect under its original terms under the corresponding part of PA 57.

Transparency and Reporting Requirements

1. By April 1, 2019, each authority was to submit its currently adopted development plan or tax increment finance plan to the Department of Treasury.
2. Annually, after January 1, 2019, each authority must submit a comprehensive annual report to the Treasury, the governing bodies of its related municipality, and each taxing unit levying taxes that are captured by the authority. This report must contain detailed information on the capture and use of tax increment revenue and is due concurrent with the authority's audit report due date (typically six months after the fiscal year end).

Section II - Legislative and Informational Items (Continued)

3. Within 180 days after the authority's fiscal year end, subsequent to January 1, 2019, the municipality that created the authority must give public access (either on its website or at a physical location within the municipality) to the following documents:
 - Minutes of all authority board meetings
 - Current authority staff contact information
 - Authority's approved budgets and annual audits
 - Currently adopted development and/or tax increment financing plans
 - Current contracts with descriptions
 - Annual synopsis of the authority's activity, which includes the following:
 - For any tax increment revenue not expended within five years of receipt, include the reasoning for accumulating the funds, their expected uses, and a time frame of when they will be expended.
 - For any tax increment revenue not expended within 10 years of receipt, include the amount of those funds, along with a written explanation for the reason the funds have not been expended.
 - For the immediately preceding fiscal year, a list of the authority's accomplishments, projects, investments, events, and promotional campaigns
4. The Authority must hold, at a minimum, two informational meetings each year and give a 14-day advance notice to the public and to the governing body of each taxing unit. These meetings may be held in conjunction with other public meetings of the authority or municipality.

Any authority not in compliance with the above reporting requirements will receive a notice from the Department of Treasury. If the authority is still in noncompliance status after 60 days from receipt of the notice, the authority will be prohibited from capturing tax increment revenue in excess of the amounts needed to pay bonded indebtedness and other obligations of the Authority during this period of noncompliance.

Additional Information

To view Public Act 57 of 2018, regarding the consolidation of Tax Increment Authorities and additional reporting requirements, visit the State of Michigan's website: [http://www.legislature.mi.gov/\(S\(nhbog4doz1h4bwbqb0gcxqim\)\)/mileg.aspx?page=GetObject&objectname=mcl-Act-57-of-2018](http://www.legislature.mi.gov/(S(nhbog4doz1h4bwbqb0gcxqim))/mileg.aspx?page=GetObject&objectname=mcl-Act-57-of-2018).

Section II - Legislative and Informational Items (Continued)

Other New Legislation

Opportunity Zones

The Tax Cuts and Jobs Act of 2017 (TCJA) introduced “opportunity zones,” a new incentive to encourage investment in low-income communities by providing tax benefits to investors. The new law shares some similarities with other incentives by focusing on specific disadvantaged geographic areas, but unlike other programs that provide tax credits or accelerated deductions for making investments or creating jobs in distressed areas, the opportunity zone program allows taxpayers to defer and possibly exclude gains from taxable income. To realize the benefits of the program, investments must be made into a new type of investment vehicle known as a “qualified opportunity fund” (QOF). Any entity, group, or organization can establish a QOF as long as they follow the proper guidelines. The QOFs use these funds to respond to the needs of the community, allowing for investment in businesses, equipment, and/or real property. Opportunity zones were established through a nomination by the State, followed by a certification from the Secretary of the U.S. Treasury, via his delegation authority to the IRS. We encourage you to become familiar with where these opportunity zones are located and the potential impact on your community. Local units that will be affected should start to consider a plan for the designated opportunity zone and what types of developments you would like to see come to the area. For more information, please refer to the IRS website at <https://www.irs.gov/newsroom/opportunity-zones-frequently-asked-questions> or to Plante & Moran, PLLC’s article at <https://www.plantemoran.com/explore-our-thinking/insight/2018/05/opportunity-zones-offer-tax-benefits-to-invest-in-new-qof>, which addresses some of the details and complexities of the program.

LCSA Act Amendments

Public Acts 247 and 248 of 2018 were signed into law on June 27, 2018 by Governor Snyder. These acts significantly impact the Local Community Stabilization Authority (LCSA) Act, including how personal property tax reimbursements are calculated.

The State Department of Treasury issued a summary of the amendments in July 2018, which can be found at the following link: https://www.michigan.gov/documents/treasury/Overview_of_2018_LCSA_Act_Amendments_627459_7.pdf.

This summary document lists the following changes that resulted from these acts:

1. Accelerate some reporting deadlines and add two new reporting requirements.
2. Change the calculation of the millage rate to be used in the calculation of the PPT reimbursements.
3. Change the calculation of the personal property exemption loss and eliminate the requirements to recalculate prior year taxable values.
4. Change the millage rate to be used in the calculation of a Tax Increment Finance Authority’s (TIFA) PPT reimbursement.
5. Make the Local Community Stabilization Authority responsible for distributing the fire protection services payments.
6. Create a process for correcting PPT reimbursements.
7. Allow for a one-time PPT advance for prior year underpayments of \$500,000 or more.

Section II - Legislative and Informational Items (Continued)

8. Change the payment dates of the PPT reimbursements to allow for corrections to current year reimbursements and delay the payment of qualified loss in excess of 100 percent until May 20.
9. Change how municipalities are required to record and allocate the revenue.

While we strongly recommend reviewing the link provided above for an in-depth look at the changes; highlighted below are the more significant changes:

- PPT reimbursement calculations are changing, as follows:
 - The requirements for recalculation of prior year taxable value have changed. Going forward, prior year property tax values for commercial and industrial personal property will only be modified for municipality boundary changes, as well as to exclude any that were classified in the municipality where they are currently located as utility personal property or real property after 2012.
 - The calculation of PPT reimbursements that are based on the acquisition cost of eligible personal property for two years has been delayed until 2021.
 - Reimbursement for 100 percent of the calculated qualified loss going forward will be received in either October or February.
 - Each year any remaining balance of the local community stabilization share fund revenue for the calendar year will be distributed to counties, cities, townships, villages, and community colleges. The allocation will be based on each municipality's share of the total reimbursement based on the acquisition cost of all eligible personal property and qualified loss. These reimbursement payments will be a separate payment which will be reimbursed in May. This allows time for any errors in that year's PPT reimbursement calculation to be identified and corrected.
 - There are also changes to the tax increment finance authority PPT reimbursement calculation; please refer to the link above for more details.
- Fire protection service payments will begin being distributed by LCSA to municipalities in 2018. The payment distributions will occur by November 30 each year. Each municipality is to continue to complete and submit the required questionnaire to LARA in order to qualify.
- Timing of PPT reimbursements: Beginning in 2018, PPT reimbursement payment dates are different than prior years.
 - Tax Increment Finance Authorities - For a TIFA that previously received payments in November, reimbursements will be issued on October 20 of each year. Corrections for the underpayment of a 2017 PPT reimbursement or a current year reimbursement will be issued on May 20 of each year.
 - Municipalities, excluding school districts, ISDs, and TIFAs - For a municipality that previously received payments in November, reimbursements for essential services, small taxpayer exemption loss, and qualified loss up to 100 percent will be issued on October 20 of each year. For municipalities that previously received payments in February, reimbursements for essential services, small taxpayer exemption loss, and qualified loss up to 100 percent will continue to be issued on February 20 of each year. Corrections for the underpayment of a 2017 PPT reimbursement or a current year reimbursement will be issued on May 20 of each year, as will the portion of qualified loss exceeding 100 percent reimbursement.

Section II - Legislative and Informational Items (Continued)

The table below provides a schedule of payment dates for all municipalities.

Description of PPT Reimbursement	Date of Reimbursement
Advance for 2017 underpayment of \$500,000 or more	October 20, 2018
Payment of calculated current year PPT reimbursements up to 100 percent of the calculated losses for county allocated millage to municipalities that do not levy millage 100 percent in December and TIFAs	October 20 (each year)
Payment of calculated current year PPT reimbursements up to 100 percent of the calculated losses for townships, county extra-voted millage, and to municipalities that levy millage 100 percent in December	February 20 (each following year)
Payment of 2017 underpayment that was not advanced, current year underpayment and prorated qualified loss in excess of 100 percent	May 20 (each following year)

- Changes to the Requirement to Restrict Revenue - To date, the previous LCSA act had only required a municipality to use the reimbursement amount received for debt millage to pay for debt and to use the essential service reimbursement to pay for the cost of essential services. The newly signed amendment now also requires that each municipality allocate and record the payments received in the same manner as the millage levied, up to 100 percent reimbursement. In addition, for county road millages levied under Section 20b of 1909 PA 283, MCL 224.20b, a formula to allocate a portion of the PPT reimbursement to each city and village must be decided on by March 31 by the cities, villages, and road commission. If this does not occur, a formula for allocating payments will be determined by the Department of Treasury.

As a reminder, the LCSA reimbursements should not be reported on the financial statements with property taxes; instead, they should be included with other intergovernmental revenue from the State (state-shared revenue, grants, and other). The State has created a new account number for the revenue, 573, and titled it "Local Community Stabilization Share Appropriation." As always, communities should follow the State's guidance related to the Uniform Chart of Accounts.

Upcoming Accounting Standards Requiring Preparation

GASB Statement No 83 - Asset Retirement Obligations

This new pronouncement, which is effective for years beginning after June 15, 2018, will require governments to recognize a liability today for any anticipated obligations that are established through law, regulation, contract, or court judgment related to the future retirement of certain capital assets. One of the first challenges with this standard is identifying the population of assets that might potentially be associated with legally enforceable retirement obligations. Once identified, governments may need some lead time to estimate the cost of these future obligations. Therefore, we encourage you to start brainstorming about what capital assets may need to be considered under this standard.

Section II - Legislative and Informational Items (Continued)

GASB Statement No. 84 - Fiduciary Activities

GASB 84 provides criteria for state and local governments to use to identify whether an activity is fiduciary and should be reported as a fiduciary fund type in its financial statements. In addition, once identified as a fiduciary activity, Statement 84 also provides specific reporting requirements.

This statement has the potential to significantly impact what governments report currently as a fiduciary activity. Upon adoption, we anticipate that some governments' fiduciary activities will need to move to governmental funds, while other activities that never before were considered fiduciary will now be reported as such. It is also possible that certain pension and OPEB fiduciary funds will no longer be reported in a local unit's financial statements.

Although this standard will not be effective for another year, given its potential to have a major impact on many governments, not only to its external financial statements, but also to its accounting system requirements and budget document, we encourage you to start analyzing the impact of this standard now. The first step to implementation is identifying the types of activities that should be analyzed and then running those activities through the lens of this standard.

GASB Statement No. 87 - Leases

This new accounting pronouncement related to leases will be effective beginning with the Township's fiscal year 2020. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

We recommend the Township begin accumulating information related to all significant lease agreements now in order to more efficiently implement this new standard once it becomes effective.

Plante & Moran, PLLC will be providing trainings and other resources to our clients over the coming months in order to help prepare for the implementation of all these new standards. In the interim, please reach out to your engagement team for assistance in getting started.

Charter Township of Plymouth

Wayne County, Michigan

Financial Report with Supplemental Information December 31, 2018

Charter Township of Plymouth

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Independent Auditor's Report

To the Board of Trustees
 Charter Township of Plymouth

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Charter Township of Plymouth (the "Township") as of and for the year ended December 31, 2018 and the related notes to the financial statements, which collectively comprise the Charter Township of Plymouth's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Charter Township of Plymouth as of December 31, 2018 and the respective changes in its financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 14, during the year ended December 31, 2018, the Township adopted the provisions of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, which established accounting and financial reporting standards for defined benefit OPEB plans provided to the employees of governmental employers. Our opinion is not modified with respect to this matter.

To the Board of Trustees
Charter Township of Plymouth

Other Matters

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the major fund budgetary comparison schedule, the pension schedules of net pension liability and contributions, and the schedule of total OPEB liability, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which 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 supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Charter Township of Plymouth's basic financial statements. The other supplemental information, as identified in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The other supplemental information, as identified in the table of contents, 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information, as identified in the table of contents, is fairly stated in all material respects in relation to the basic financial statements as a whole.

Plante & Moreau, PLLC

May 23, 2019

Charter Township of Plymouth

Management's Discussion and Analysis

As management of the Charter Township of Plymouth (the "Township"), we offer readers this narrative overview and analysis of the financial activities for the year ended December 31, 2018.

Financial Highlights

- At the end of the 2018 fiscal year, the assets of the Township exceeded its liabilities by more than \$52 million. When viewed separately, the governmental activities had liabilities in excess of assets by \$7.0 million, and the business-type activities had assets in excess of liabilities of \$59.5 million.
- The Township's financial rating with Standard & Poor's rating service remains at AA+.
- General Fund revenue exceeded expenditures by approximately \$255,000, increasing fund balance to \$4.3 million.
- The Water and Sewer Fund experienced a \$2.2 million increase in net position. The increase is primarily due to the reduction in the cost of sewage treatment, as well as water and sewer benefit fees received.
- The State of Michigan approved the corrective action plan submitted by the Township, as required by Public Act 202. Based upon the 2017 audit, the other postemployment benefit plan (OPEB) was deemed underfunded because plan assets were less than 40 percent of total plan liabilities.

Using this Annual Report

This annual report consists of a series of financial statements. The statement of net position (deficit) and the statement of activities provide information about the activities of the Township as a whole and present a longer-term view of the Township's finances. This longer-term view uses the accrual basis of accounting so that it can measure the cost of providing services during the current year and whether the taxpayers have funded the full cost of providing government services.

The fund financial statements present a short-term view; they tell the reader how the taxpayers' resources were spent during the year, as well as how much is available for future spending. Fund financial statements also report the Township's operations in more detail than the government-wide financial statements by providing information about the Township's most significant funds. The fiduciary fund statements provide financial information about activities for which the Township acts solely as a trustee or agent for the benefit of those outside of the government.

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the Township, assets and deferred outflows of resources exceeded liabilities and deferred inflows by more than \$52 million at the close of the most recent fiscal year.

The analysis below presents separate tables for the governmental activities and the business-type activities. The governmental activities include most of the Township's basic services, such as fire/paramedic service, police/dispatch service, parks, building, community development, and general administration. Most of the funding is provided by property taxes, state-shared revenue, charges for service, and agreements.

The business-type activities consist of the Water and Sewer Fund, Solid Waste Disposal Fund, Golf Fund, Special Assessments Fund, and the Senior Transportation Fund.

- The Township provides water to residents from the Great Lakes Water Authority water system. We provide sewage treatment through the Western Townships Utilities Authority, which collects sewage, equalizes it, and sends it to the Ypsilanti Community Utilities Authority sewage treatment plant.
- The Solid Waste Disposal Fund was created to account for revenue and expenses for trash collection and recycling programs requiring separate accounting and financing.

Charter Township of Plymouth

Management's Discussion and Analysis (Continued)

- The Golf Fund was created to account for revenue and expenses for golf course operations. The course was operated during the year by a management company, Billy Casper Golf, which is responsible for day-to-day operations.
- The Special Assessments Fund was created to account for revenue and expenses for certain special assessments (road paving and sidewalk repairs) requiring separate accounting and financing.
- The Senior Transportation Fund provides for senior transportation within the Plymouth community.

Township's Net Position

	Governmental Activities				
	2016	2017	2018	Change	Percent Change
Assets					
Current and other assets:					
Cash and investments	\$ 6,234,444	\$ 5,632,962	\$ 7,549,106	\$ 1,916,144	34.0
Receivables	9,871,708	7,996,047	8,043,324	47,277	0.6
Other assets	129,184	125,545	110,754	(14,791)	(11.8)
Capital assets	17,871,806	17,496,784	17,371,290	(125,494)	(0.7)
Total assets	34,107,142	31,251,338	33,074,474	1,823,136	5.8
Deferred Outflows of Resources	3,518,876	2,409,424	5,734,899	3,325,475	138.0
Liabilities					
Current liabilities	4,519,182	1,979,783	1,468,582	(511,201)	(25.8)
Noncurrent liabilities:					
Due within one year	1,188,062	1,156,823	1,241,825	85,002	7.3
Due in more than one year	26,552,320	25,921,964	33,334,057	7,412,093	28.6
Total liabilities	32,259,564	29,058,570	36,044,464	6,985,894	24.0
Deferred Inflows of Resources	6,838,398	7,049,375	9,814,233	2,764,858	39.2
Net Position					
Net investment in capital assets	11,614,532	12,003,218	12,496,227	493,009	4.1
Restricted	442,494	942,856	1,380,857	438,001	46.5
Unrestricted	(13,528,970)	(15,393,257)	(20,926,408)	(5,533,151)	35.9
Total net position	<u>\$ (1,471,944)</u>	<u>\$ (2,447,183)</u>	<u>\$ (7,049,324)</u>	<u>\$ (4,602,141)</u>	188.1

Charter Township of Plymouth

Management's Discussion and Analysis (Continued)

	Business-type Activities				
	2016	2017	2018	Change	Percent Change
Assets					
Current and other assets:					
Cash and investments	\$ 5,389,469	\$ 7,689,471	\$ 9,697,921	\$ 2,008,450	26.1
Receivables	4,886,345	3,464,273	2,698,198	(766,075)	(22.1)
Other assets	19,106,637	21,147,234	21,956,778	809,544	3.8
Capital assets	31,719,103	30,549,610	29,739,515	(810,095)	(2.7)
Total assets	61,101,554	62,850,588	64,092,412	1,241,824	2.0
Deferred Outflows of Resources	-	-	99,813	99,813	-
Liabilities					
Current liabilities	1,957,530	2,342,120	1,742,605	(599,515)	(25.6)
Noncurrent liabilities:					
Due within one year	334,046	344,525	240,174	(104,351)	(30.3)
Due in more than one year	3,207,228	2,894,661	2,703,186	(191,475)	(6.6)
Total liabilities	5,498,804	5,581,306	4,685,965	(895,341)	(16.0)
Deferred Inflows of Resources	-	-	919	919	-
Net Position					
Net investment in capital assets	29,174,004	28,361,658	27,825,244	(536,414)	(1.9)
Unrestricted	26,428,746	28,907,624	31,680,097	2,772,473	9.6
Total net position	<u>\$ 55,602,750</u>	<u>\$ 57,269,282</u>	<u>\$ 59,505,341</u>	<u>\$ 2,236,059</u>	3.9

The unrestricted net position of the Township's governmental activities decreased by \$5.5 million during the current year primarily as a result of adopting Governmental Accounting Standards Board (GASB) Statement No. 75, which requires the government-wide statements to include a liability for the unfunded portion of the Township's retiree healthcare costs. Please note that the prior year columns were not restated above as a result of the GASB 75 implementation (see Note 14).

The net position of the Township's business-type activities totals \$59.5 million. This is an increase of approximately \$2.2 million over 2017. The increase is attributable primarily to water and sewer operations and the completion of most special assessment debt (SAD) projects.

Charter Township of Plymouth

Management's Discussion and Analysis (Continued)

Township's Changes in Net Position

	Governmental Activities				
	2016	2017	2018	Change	Percent Change
Revenue					
Program revenue:					
Charges for services	\$ 2,471,188	\$ 2,167,388	\$ 2,215,535	\$ 48,147	2.2
Operating grants	390,920	172,396	430,348	257,952	149.6
Capital grants	340,750	750,099	384,378	(365,721)	(48.8)
General revenue:					
Taxes	6,990,871	6,925,641	7,516,399	590,758	8.5
State-shared revenue and grants	2,216,473	3,342,787	2,748,956	(593,831)	(17.8)
Investment earnings	56,438	117,685	99,366	(18,319)	(15.6)
Other revenue	848,732	860,811	1,205,627	344,816	40.1
Total revenue	13,315,372	14,336,807	14,600,609	263,802	1.8
Expenses					
General government	2,493,339	2,243,716	2,679,819	436,103	19.4
Public safety	10,950,642	10,989,984	10,515,934	(474,050)	(4.3)
Public works	132,456	859,877	29,867	(830,010)	(96.5)
Community services	91,252	15,583	30,732	15,149	97.2
Planning and zoning	199,506	223,179	149,462	(73,717)	(33.0)
Recreation and culture	1,092,347	848,644	920,208	71,564	8.4
Debt service	165,726	131,063	137,479	6,416	4.9
Payment to bond refunding escrow agent	35	-	-	-	-
Total expenses	15,125,303	15,312,046	14,463,501	(848,545)	(5.5)
Change in Net Position	\$ (1,809,931)	\$ (975,239)	\$ 137,108	\$ 1,112,347	(114.1)

	Business-type Activities				
	2016	2017	2018	Change	Percent Change
Revenue					
Program revenue:					
Charges for services	\$ 17,073,074	\$ 16,462,203	\$ 15,886,730	\$ (575,473)	(3.5)
Operating grants	-	1,177,711	684,342	(493,369)	(41.9)
Capital contributions	1,661,699	745,141	844,685	99,544	13.4
General revenue:					
Investment earnings	145,923	136,738	174,943	38,205	27.9
Other revenue	-	9,590	-	(9,590)	(100.0)
Total revenue	18,880,696	18,531,383	17,590,700	(940,683)	(5.1)
Expenses					
Water and sewer	13,314,528	13,800,740	13,034,018	(766,722)	(5.6)
Solid waste disposal	1,487,884	1,497,626	1,516,657	19,031	1.3
Golf course	773,066	784,495	711,208	(73,287)	(9.3)
Special assessments	1,023,504	628,162	115,885	(512,277)	(81.6)
Senior transportation	129,345	153,828	136,197	(17,631)	(11.5)
Total expenses	16,728,327	16,864,851	15,513,965	(1,350,886)	(8.0)
Change in Net Position	\$ 2,152,369	\$ 1,666,532	\$ 2,076,735	\$ 410,203	24.6

Charter Township of Plymouth

Management's Discussion and Analysis (Continued)

The Township's total governmental activities revenue was \$14.6 million, which is an increase from 2017 of \$263,802. This is due to a variety of factors, including charging a tax administration fee and selling the revenue stream from the cell tower. These increases in revenue, however, were offset by the loss of significant grant revenue and district court fees.

General government expenses decreased by approximately \$849,000 primarily due to completion of the crack sealing program. Included in these expenses is an additional \$1.1 million contribution to the fire department's pension plan. This expense was offset with the receipt of \$1.1 million from the City of Plymouth, Michigan for pension costs related to firefighters who were part of the joint fire department.

In 2018, business-type activities revenue totaled \$17.6 million, a decrease from 2017 of approximately \$941,000. The decrease is primarily due to a reduction in the SAW grant revenue and lower water and sewer consumption.

Expenses for business-type activities totaled \$15.5 million, a decrease from 2017 of approximately \$1.4 million primarily due to a reduction in sewage costs and completion of most SAD projects.

General Fund

The General Fund experienced a 2 percent increase in revenue primarily due to charging a tax administration fee and sale of the cell tower revenue stream. The effects of these new revenue sources were mitigated by the loss of significant grant revenue and district court fees. Expenditures increased by 6 percent primarily because governmental-type debt service expenses were recorded in the General Fund in 2018. Prior to 2018, the General Fund made transfers to a special revenue fund that recorded the debt payments. Aside from the debt service expenditures, overall expenditures only increased slightly. The net result of the increased revenue and expenditures was an increase of approximately \$255,000 to fund balance.

Water and Sewer Fund

The Water and Sewer Fund experienced a \$2.2 million increase in net position. The increase is primarily due to water and sewer benefit fees received and the reduction in the cost of sewage treatment.

General Fund Budgetary Highlights

Over the course of the year, the Township amended the budget to take into account events during the year. The most significant budget changes during the year were in general government and debt service expenditures. Overall, township departments experienced a favorable final amended budget expenditure variance as compared with actual results of approximately \$94,000, resulting in total expenditures of nearly \$15 million. This was an increase of approximately \$784,000 from 2017.

Capital Assets and Debt Administration

As of year end, the Township had \$47.1 million invested in a variety of capital assets, including buildings, fire and police equipment, and water and sewer lines. This represents a decrease from 2017 as a result of depreciation expense. Roads within the Township are accounted for and maintained by the County of Wayne, Michigan (therefore, they are not included in the capital assets totaling \$47.1 million). A summary of capital assets is presented in Note 5 to the financial statements.

At the end of the current fiscal year, the Charter Township of Plymouth had total bonded debt outstanding of approximately \$6.8 million. This is a decrease of approximately \$892,000 compared to 2017. A summary of long-term debt is presented in Note 7 to the financial statements.

Charter Township of Plymouth

Management's Discussion and Analysis (Continued)

Economic Factors and Next Year's Budgets and Rates

The State of Michigan relies on various taxes and fees to provide governmental activities to its citizens. Local governments rely primarily on property taxes and state-shared revenue to provide governmental activities to their citizens. For business-type activities (including water and sewer, solid waste disposal, and special assessments) and certain governmental activities (including permitting and development), the user pays a related fee or charge associated with the service. During 2018, the Township continued seeing positive change. Home sale prices continued to rise, state-shared revenue continued to increase, building permits continued to increase, and unemployment in the Charter Township of Plymouth remains low. Even with the economic outlook improving, the township board continues to look for improvements in services while reducing legacy costs that the Township will be able to sustain into the future.

Requests for Further Information

This financial report is intended to provide a general overview of the Township's finances and demonstrate the Township's accountability for the money it receives. If you have questions about this report or need additional information, please contact the office of the Township Clerk at 9955 N. Haggerty Road, Plymouth, MI 48170. This report, township budgets, and other financial information are available on the Township's website at www.plymouthtp.org.

Charter Township of Plymouth

Statement of Net Position (Deficit)

December 31, 2018

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets				
Cash and cash equivalents (Note 3)	\$ 7,549,106	\$ 9,697,921	\$ 17,247,027	\$ 2,573,406
Receivables:				
Property taxes receivable	4,782,213	318,970	5,101,183	184,902
Special assessments receivable	-	1,453,190	1,453,190	-
Receivables from sales to customers on account	-	2,946,830	2,946,830	-
Other receivables	-	4,795	4,795	-
Due from other governments	1,009,951	207,115	1,217,066	-
Due from component units (Note 6)	18,458	-	18,458	-
Internal balances	2,232,702	(2,232,702)	-	-
Inventory	-	28,959	28,959	-
Prepaid expenses	110,754	210,156	320,910	-
Investment in WTUA (Note 1)	-	21,717,663	21,717,663	-
Capital assets: (Note 5)				
Assets not subject to depreciation	4,194,794	1,639,999	5,834,793	-
Assets subject to depreciation - Net	13,176,496	28,099,516	41,276,012	-
Total assets	33,074,474	64,092,412	97,166,886	2,758,308
Deferred Outflows of Resources				
Deferred pension costs (Notes 4 and 9)	3,577,840	-	3,577,840	-
Deferred OPEB costs (Notes 4 and 10)	2,157,059	99,813	2,256,872	-
Total deferred outflows of resources	5,734,899	99,813	5,834,712	-
Liabilities				
Accounts payable	938,311	1,400,992	2,339,303	2,782
Due to primary government (Note 6)	-	-	-	18,458
Accrued liabilities and other	430,271	91,613	521,884	-
Unearned revenue	100,000	250,000	350,000	-
Noncurrent liabilities:				
Due within one year (Note 7)	1,241,825	240,174	1,481,999	-
Due in more than one year:				
Compensated absences (Note 7)	693,581	97,386	790,967	-
Net pension liability (Note 9)	9,739,507	-	9,739,507	-
Net OPEB liability (Note 10)	18,698,448	865,228	19,563,676	-
Long-term debt (Note 7)	4,202,521	1,740,572	5,943,093	-
Total liabilities	36,044,464	4,685,965	40,730,429	21,240
Deferred Inflows of Resources				
Property taxes levied for the following year (Note 4)	9,369,720	-	9,369,720	183,953
Deferred pension cost reductions (Notes 4 and 9)	424,644	-	424,644	-
Deferred OPEB cost reductions (Notes 4 and 10)	19,869	919	20,788	-
Total deferred inflows of resources	9,814,233	919	9,815,152	183,953
Net Position (Deficit)				
Net investment in capital assets	12,496,227	27,825,244	40,321,471	-
Restricted (Note 12)	1,380,857	-	1,380,857	-
Unrestricted	(20,926,408)	31,680,097	10,753,689	2,553,115
Total net position (deficit)	\$ (7,049,324)	\$ 59,505,341	\$ 52,456,017	\$ 2,553,115

See notes to financial statements.

Charter Township of Plymouth

Functions/Programs	Expenses	Program Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 2,679,819	\$ 294,728	\$ -	\$ 2,500
Public safety:				
Police	5,199,256	65,488	200,000	273,825
Fire	3,479,856	120,249	101,920	-
Dispatch	1,281,696	489,565	-	-
Building inspections	555,126	1,115,074	-	-
Public works	29,867	-	-	-
Community services	30,732	-	128,428	108,053
Planning and zoning	149,462	130,431	-	-
Recreation and culture	920,208	-	-	-
Interest on long-term debt	137,479	-	-	-
Total governmental activities	14,463,501	2,215,535	430,348	384,378
Business-type activities:				
Water and Sewer	13,034,018	13,628,606	684,342	844,685
Solid Waste Disposal	1,516,657	1,510,038	-	-
Golf Course	711,208	539,119	-	-
Special Assessments	115,885	69,374	-	-
Senior Transportation	136,197	139,593	-	-
Total business-type activities	15,513,965	15,886,730	684,342	844,685
Total primary government	\$ 29,977,466	\$ 18,102,265	\$ 1,114,690	\$ 1,229,063
Component units:				
Downtown Development Authority	\$ 151,266	\$ -	\$ -	\$ -
Brownfield Redevelopment Authority	8,747	-	-	-
Total component units	\$ 160,013	\$ -	\$ -	\$ -
General revenue:				
Property taxes				
State-shared revenue				
Interest and rents				
Cable franchise fees				
Other miscellaneous income				
Total general revenue				

Change in Net Position (Deficit)

Net Position (Deficit) - Beginning of year, as restated (Note 14)

Net Position (Deficit) - End of year

Statement of Activities

Year Ended December 31, 2018

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (2,382,591)	\$ -	\$ (2,382,591)	\$ -
(4,659,943)	-	(4,659,943)	-
(3,257,687)	-	(3,257,687)	-
(792,131)	-	(792,131)	-
559,948	-	559,948	-
(29,867)	-	(29,867)	-
205,749	-	205,749	-
(19,031)	-	(19,031)	-
(920,208)	-	(920,208)	-
(137,479)	-	(137,479)	-
(11,433,240)	-	(11,433,240)	-
-	2,123,615	2,123,615	-
-	(6,619)	(6,619)	-
-	(172,089)	(172,089)	-
-	(46,511)	(46,511)	-
-	3,396	3,396	-
-	1,901,792	1,901,792	-
(11,433,240)	1,901,792	(9,531,448)	-
-	-	-	(151,266)
-	-	-	(8,747)
-	-	-	(160,013)
7,516,399	-	7,516,399	325,616
2,748,956	-	2,748,956	99,894
99,366	174,943	274,309	24,520
715,611	-	715,611	-
490,016	-	490,016	430
11,570,348	174,943	11,745,291	450,460
137,108	2,076,735	2,213,843	290,447
(7,186,432)	57,428,606	50,242,174	2,262,668
\$ (7,049,324)	\$ 59,505,341	\$ 52,456,017	\$ 2,553,115

Charter Township of Plymouth

Governmental Funds Balance Sheet

December 31, 2018

	General Fund	Nonmajor Funds	Total Governmental Funds
Assets			
Cash and cash equivalents (Note 3)	\$ 7,146,048	\$ 403,058	\$ 7,549,106
Receivables:			
Property taxes receivable	4,782,213	-	4,782,213
Due from other governments	1,009,951	-	1,009,951
Due from component units (Note 6)	18,458	-	18,458
Due from other funds (Note 6)	1,301,096	15,447	1,316,543
Advances to other funds (Note 6)	941,814	-	941,814
Prepaid expenses	110,754	-	110,754
	<u>\$ 15,310,334</u>	<u>\$ 418,505</u>	<u>\$ 15,728,839</u>
Total assets			
Liabilities			
Accounts payable	\$ 931,843	\$ 6,468	\$ 938,311
Due to other funds (Note 6)	25,655	-	25,655
Accrued liabilities and other	400,081	-	400,081
Unearned revenue	100,000	-	100,000
	<u>1,457,579</u>	<u>6,468</u>	<u>1,464,047</u>
Total liabilities			
Deferred Inflows of Resources (Note 4)	9,543,279	-	9,543,279
Fund Balances			
Nonspendable:			
Prepays	110,754	-	110,754
Long-term advances	941,814	-	941,814
Restricted (Note 12)	982,143	398,714	1,380,857
Assigned - Capital improvements	-	13,323	13,323
Unassigned	2,274,765	-	2,274,765
	<u>4,309,476</u>	<u>412,037</u>	<u>4,721,513</u>
Total fund balances			
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 15,310,334</u>	<u>\$ 418,505</u>	<u>\$ 15,728,839</u>

Charter Township of Plymouth

Governmental Funds

Reconciliation of the Balance Sheet to the Statement of Net Position (Deficit)

December 31, 2018

Fund Balances Reported in Governmental Funds	\$ 4,721,513
Amounts reported for governmental activities in the statement of net position (deficit) are different because:	
Capital assets used in governmental activities are not financial resources and are not reported in the funds	17,371,290
Receivables that are not collected soon after year end are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds	173,559
Bonds payable and capital lease obligations are not due and payable in the current period and are not reported in the funds	(4,875,063)
Accrued interest is not due and payable in the current period and is not reported in the funds	(144)
Some employee fringe benefits are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities:	
Employee compensated absences	(1,262,864)
Pension benefits	(6,586,311)
Retiree healthcare benefits	(16,561,258)
Accrued longevity pay for employees is not reported as a fund liability until it is due and payable	(5,046)
Accrued insurance claims are not reported as a fund liability until the payment is due and payable	(25,000)
Net Position of Governmental Activities	<u><u>\$ (7,049,324)</u></u>

Charter Township of Plymouth

Governmental Funds Statement of Revenue, Expenditures, and Changes in Fund Balances

Year Ended December 31, 2018

	General Fund	Nonmajor Funds	Total Governmental Funds
Revenue			
Property taxes	\$ 7,516,399	\$ -	\$ 7,516,399
State-shared revenue and grants:			
Federal grants	309,984	255,010	564,994
State-shared revenue and grants	2,948,956	18,815	2,967,771
Charges for services:			
Intragovernmental service charge	740,062	-	740,062
City of Plymouth, Michigan	342,000	-	342,000
Fines and forfeitures	12,028	-	12,028
Licenses and permits	1,242,155	-	1,242,155
Interest and rentals	81,188	18,178	99,366
Other revenue:			
Cable franchise fees	715,611	-	715,611
Other miscellaneous income	1,016,896	-	1,016,896
Other charges for services	117,069	-	117,069
Total revenue	15,042,348	292,003	15,334,351
Expenditures			
Current services:			
General government	3,275,283	1,416	3,276,699
Public safety	9,615,412	12,021	9,627,433
Public works	589,334	-	589,334
Community services	89,425	-	89,425
Planning and zoning	148,423	-	148,423
Recreation and culture	423,388	-	423,388
Capital outlay	-	339,442	339,442
Debt service	756,031	-	756,031
Total expenditures	14,897,296	352,879	15,250,175
Excess of Revenue Over (Under) Expenditures	145,052	(60,876)	84,176
Other Financing Sources (Uses)			
Transfers in (Note 6)	107,976	-	107,976
Transfers out (Note 6)	-	(107,976)	(107,976)
Sale of capital assets	1,525	17,175	18,700
Total other financing sources (uses)	109,501	(90,801)	18,700
Net Change in Fund Balances	254,553	(151,677)	102,876
Fund Balances - Beginning of year	4,054,923	563,714	4,618,637
Fund Balances - End of year	<u>\$ 4,309,476</u>	<u>\$ 412,037</u>	<u>\$ 4,721,513</u>

Charter Township of Plymouth

Governmental Funds

Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities

Year Ended December 31, 2018

Net Change in Fund Balances Reported in Governmental Funds	\$ 102,876
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, in the statement of activities, these costs are allocated over their estimated useful lives as depreciation:	
Depreciation expense	(1,060,782)
Net book value of assets disposed of	(110,491)
Capital asset additions	1,045,779
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in the funds until it is available	36,067
Repayment of bond principal (including amortization of bond premiums) is an expenditure in the governmental funds, but not in the statement of activities (where it reduces long-term debt)	618,503
Interest expense is recognized in the government-wide statements as it accrues	49
Some employee costs (pension, OPEB, and compensated absences) do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds	(494,893)
Change in Net Position of Governmental Activities	\$ 137,108

Charter Township of Plymouth

Proprietary Funds Statement of Net Position (Deficit)

December 31, 2018

	Enterprise Funds					Nonmajor Enterprise - Senior Transportation	Total
	Water and Sewer	Solid Waste Disposal	Special Assessments	Golf Course			
Assets							
Current assets:							
Cash and cash equivalents (Note 3)	\$ 9,048,465	\$ -	\$ 524,765	\$ 105,495	\$ 19,196	\$	9,697,921
Receivables:							
Property taxes receivable	318,970	-	-	-	-		318,970
Special assessments receivable							
- Due within one year	-	-	343,883	-	-		343,883
Receivables from sales to customers on account	2,703,804	243,026	-	-	-		2,946,830
Other receivables	-	-	-	-	4,795		4,795
Due from other governments	194,013	-	-	-	13,102		207,115
Due from other funds (Note 6)	14,252	1,181,217	22,366	-	1,142		1,218,977
Inventory	-	-	-	28,959	-		28,959
Prepaid expenses	203,530	1,237	-	5,389	-		210,156
Total current assets	12,483,034	1,425,480	891,014	139,843	38,235		14,977,606
Noncurrent assets:							
Advances to other funds (Note 6)	1,547,584	-	-	-	-		1,547,584
Special assessment receivables - Greater than one year	-	-	1,109,307	-	-		1,109,307
Investment in WTUA	21,717,663	-	-	-	-		21,717,663
Capital assets: (Note 5)							
Assets not subject to depreciation	912,923	-	-	727,076	-		1,639,999
Assets subject to depreciation - Net	27,900,034	735	-	178,849	19,898		28,099,516
Total noncurrent assets	52,078,204	735	1,109,307	905,925	19,898		54,114,069
Total assets	64,561,238	1,426,215	2,000,321	1,045,768	58,133		69,091,675
Deferred Outflows of Resources -							
Deferred OPEB costs (Notes 4 and 10)	99,813	-	-	-	-		99,813
Liabilities							
Current liabilities:							
Accounts payable	1,176,168	142,841	79,772	798	1,413		1,400,992
Due to other funds (Note 6)	1,377,675	1,104,638	-	26,223	1,329		2,509,865
Accrued liabilities and other	46,963	2,845	-	35,318	6,487		91,613
Unearned revenue	-	-	250,000	-	-		250,000
Compensated absences (Note 7)	62,860	3,615	-	-	-		66,475
Current portion of long-term debt (Note 7)	138,207	-	-	35,492	-		173,699
Total current liabilities	2,801,873	1,253,939	329,772	97,831	9,229		4,492,644
Noncurrent liabilities:							
Advances from other funds (Note 6)	-	-	1,547,584	941,814	-		2,489,398
Compensated absences (Note 7)	91,962	5,424	-	-	-		97,386
Net OPEB liability (Note 10)	865,228	-	-	-	-		865,228
Long-term debt (Note 7)	1,583,594	-	-	156,978	-		1,740,572
Total noncurrent liabilities	2,540,784	5,424	1,547,584	1,098,792	-		5,192,584
Total liabilities	5,342,657	1,259,363	1,877,356	1,196,623	9,229		9,685,228
Deferred Inflows of Resources - Deferred							
OPEB costs (Notes 4 and 10)	919	-	-	-	-		919

See notes to financial statements.

Charter Township of Plymouth

Proprietary Funds Statement of Net Position (Deficit) (Continued)

December 31, 2018

	Enterprise Funds					Total
	Water and Sewer	Solid Waste Disposal	Special Assessments	Golf Course	Nonmajor Enterprise - Senior Transportation	
Net Position (Deficit)						
Net investment in capital assets	\$ 27,091,156	\$ 735	\$ -	\$ 713,455	\$ 19,898	\$ 27,825,244
Unrestricted	32,226,319	166,117	122,965	(864,310)	29,006	31,680,097
Total net position (deficit)	<u><u>\$ 59,317,475</u></u>	<u><u>\$ 166,852</u></u>	<u><u>\$ 122,965</u></u>	<u><u>\$ (150,855)</u></u>	<u><u>\$ 48,904</u></u>	<u><u>\$ 59,505,341</u></u>

Charter Township of Plymouth

Proprietary Funds Statement of Revenue, Expenses, and Changes in Net Position (Deficit)

Year Ended December 31, 2018

	Enterprise Funds					Total
	Water and Sewer	Solid Waste Disposal	Special Assessments	Golf Course	Nonmajor Enterprise - Senior Transportation	
Operating Revenue						
Sale of water	\$ 4,858,609	\$ -	\$ -	\$ -	\$ -	\$ 4,858,609
Sewage disposal charges	6,793,623	-	-	-	-	6,793,623
Meter charges	1,446,216	-	-	-	-	1,446,216
Solid waste charges	-	1,482,015	-	-	-	1,482,015
Special assessment charges	-	-	69,374	-	-	69,374
Installation fees	30,543	-	-	-	-	30,543
Golf course fees and sales	-	-	-	539,119	-	539,119
Other miscellaneous revenue	338,758	-	-	-	139,593	478,351
Charges to other funds	160,857	28,023	-	-	-	188,880
Total operating revenue	13,628,606	1,510,038	69,374	539,119	139,593	15,886,730
Operating Expenses						
Cost of water	4,297,753	-	-	-	-	4,297,753
Cost of sewage treatment	2,403,125	-	-	-	-	2,403,125
Solid waste disposal	-	1,405,527	-	-	-	1,405,527
Salaries and fringe benefits	1,363,828	92,623	-	123,288	105,280	1,685,019
Intergovernmental service charge	716,062	-	-	-	-	716,062
Miscellaneous	174,605	436	-	268,929	19,920	463,890
Change in investment in WTUA	1,150,479	-	-	-	-	1,150,479
Special assessment project costs	-	-	56,643	-	-	56,643
Repair and maintenance	550,875	-	-	138,840	-	689,715
Professional service and administrative expense	51,711	16,811	-	98,792	-	167,314
Depreciation	1,370,195	1,260	-	48,866	10,997	1,431,318
Total operating expenses	12,078,633	1,516,657	56,643	678,715	136,197	14,466,845
Operating Income (Loss)	1,549,973	(6,619)	12,731	(139,596)	3,396	1,419,885
Nonoperating Revenue (Expense)						
Investment income	104,862	-	68,661	835	585	174,943
Interest expense	(59,482)	-	(59,242)	(32,493)	-	(151,217)
Other nonoperating expenses	(895,903)	-	-	-	-	(895,903)
Operating grants	684,342	-	-	-	-	684,342
Total nonoperating (expense) revenue	(166,181)	-	9,419	(31,658)	585	(187,835)
Income (Loss) - Before capital contributions	1,383,792	(6,619)	22,150	(171,254)	3,981	1,232,050
Capital Contributions - Benefit fees	844,685	-	-	-	-	844,685
Change in Net Position	2,228,477	(6,619)	22,150	(171,254)	3,981	2,076,735
Net Position - Beginning of year, as restated (Note 14)	57,088,998	173,471	100,815	20,399	44,923	57,428,606
Net Position (Deficit) - End of year	\$ 59,317,475	\$ 166,852	\$ 122,965	\$ (150,855)	\$ 48,904	\$ 59,505,341

Charter Township of Plymouth

Proprietary Funds Statement of Cash Flows

Year Ended December 31, 2018

	Enterprise Funds					Nonmajor Enterprise - Senior Transportation	Total
	Water and Sewer	Solid Waste Disposal	Special Assessments	Golf Course			
Cash Flows from Operating Activities							
Receipts from customers	\$ 13,729,065	\$ 1,489,075	\$ 380,190	\$ 539,119	\$ 139,593	\$ 16,277,042	
Internal activity - (Payments) receipts from other funds	(144,282)	110,873	(94,378)	(11,810)	(18,309)	(157,906)	
Payments to suppliers	(10,268,192)	(1,513,523)	(116,290)	(484,776)	(21,137)	(12,403,918)	
Payments to employees and fringes	(542,253)	(86,425)	-	-	(103,340)	(732,018)	
Claims paid	(255,724)	-	-	(116,390)	(2,565)	(374,679)	
Distribution to joint venture	(1,150,479)	-	-	-	-	(1,150,479)	
Other receipts	318,046	-	-	4,793	22,319	345,158	
Net cash and cash equivalents provided by (used in) operating activities	1,686,181	-	169,522	(69,064)	16,561	1,803,200	
Cash Flows from Noncapital Financing Activities							
Operating grants	684,342	-	-	-	-	684,342	
Loans received from other funds	138,738	-	-	261,814	-	400,552	
Loans made to other funds	-	-	(220,346)	-	-	(220,346)	
Repayments of loans from other funds	-	-	22,366	-	-	22,366	
Operating grant expense	(895,903)	-	-	-	-	(895,903)	
Net cash and cash equivalents (used in) provided by noncapital financing activities	(72,823)	-	(197,980)	261,814	-	(8,989)	
Cash Flows from Capital and Related Financing Activities							
Special assessment collections	-	-	212,657	-	-	212,657	
Benefit fees	298,080	-	-	-	-	298,080	
Purchase of capital assets	(105,785)	-	-	-	-	(105,785)	
Principal and interest paid on capital debt	(263,186)	-	-	(102,470)	-	(365,656)	
Net cash and cash equivalents (used in) provided by capital and related financing activities	(70,891)	-	212,657	(102,470)	-	39,296	
Cash Flows Provided by Investing Activities - Interest received on investments							
	104,862	-	68,661	835	585	174,943	
Net Increase in Cash and Cash Equivalents	1,647,329	-	252,860	91,115	17,146	2,008,450	
Cash and Cash Equivalents - Beginning of year	7,401,136	-	271,905	14,380	2,050	7,689,471	
Cash and Cash Equivalents - End of year	<u>\$ 9,048,465</u>	<u>\$ -</u>	<u>\$ 524,765</u>	<u>\$ 105,495</u>	<u>\$ 19,196</u>	<u>\$ 9,697,921</u>	

Charter Township of Plymouth

Proprietary Funds Statement of Cash Flows (Continued)

Year Ended December 31, 2018

	Enterprise Funds					
	Water and Sewer	Solid Waste Disposal	Special Assessments	Golf Course	Nonmajor Enterprise - Senior Transportation	Total
Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities						
Operating income (loss)	\$ 1,549,973	\$ (6,619)	\$ 12,731	\$ (139,596)	\$ 3,396	\$ 1,419,885
Adjustments to reconcile operating income (loss) to net cash from operating activities:						
Depreciation and amortization	1,370,195	1,260	-	48,866	10,997	1,431,318
Changes in assets and liabilities:						
Receivables	389,233	(20,963)	310,816	-	20,424	699,510
Due to and from other funds	(144,282)	110,873	(94,378)	(11,810)	(18,309)	(157,906)
Inventories	-	-	-	5,967	-	5,967
Prepaid and other assets	46,632	1,625	-	12,000	2,013	62,270
Accrued and other liabilities	845,515	6,198	-	4,793	(625)	855,881
Accounts payable	(2,371,085)	(92,374)	(59,647)	10,716	(1,335)	(2,513,725)
Net cash and cash equivalents provided by (used in) operating activities	<u>\$ 1,686,181</u>	<u>\$ -</u>	<u>\$ 169,522</u>	<u>\$ (69,064)</u>	<u>\$ 16,561</u>	<u>\$ 1,803,200</u>
Significant Noncash Transactions -						
Contributed capital	\$ 546,605	\$ -	\$ -	\$ -	\$ -	\$ 546,605

Charter Township of Plymouth

Fiduciary Funds Statement of Fiduciary Assets and Liabilities

December 31, 2018

	<u>Agency Funds</u>
Assets - Cash and cash equivalents (Note 3)	<u>\$ 5,177,328</u>
Liabilities	
Due to other governmental units	\$ 4,329,666
Refundable deposits, bonds, etc.	<u>847,662</u>
Total liabilities	<u>\$ 5,177,328</u>

Charter Township of Plymouth

Component Units Statement of Net Position

December 31, 2018

	Downtown Development Authority	Brownfield Redevelopment Authority	Total
Assets			
Cash and cash equivalents (Note 3)	\$ 951,518	\$ 1,621,888	\$ 2,573,406
Receivables - Property taxes	174,737	10,165	184,902
Total assets	1,126,255	1,632,053	2,758,308
Liabilities			
Accounts payable	2,782	-	2,782
Due to primary government (Note 6)	18,458	-	18,458
Total liabilities	21,240	-	21,240
Deferred Inflows of Resources - Property taxes levied for the following year	174,737	9,216	183,953
Net Position - Unrestricted	\$ 930,278	\$ 1,622,837	\$ 2,553,115

Charter Township of Plymouth

Component Units Statement of Activities

Year Ended December 31, 2018

	Expenses	Net (Expense) Revenue and Changes in Net Position		
		Downtown Development Authority	Brownfield Redevelopment Authority	Total
Functions/Programs				
Downtown Development Authority	\$ 151,266	\$ (151,266)	\$ -	\$ (151,266)
Brownfield Redevelopment Authority	8,747	-	(8,747)	(8,747)
Total component units	\$ 160,013	(151,266)	(8,747)	(160,013)
General revenue:				
Property taxes		304,732	20,884	325,616
State-shared revenue		99,894	-	99,894
Interest and rents		8,363	16,157	24,520
Other miscellaneous income		430	-	430
Total general revenue		413,419	37,041	450,460
Change in Net Position		262,153	28,294	290,447
Net Position - Beginning of year		668,125	1,594,543	2,262,668
Net Position - End of year		\$ 930,278	\$ 1,622,837	\$ 2,553,115

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 1 - Significant Accounting Policies

Basis of Presentation

The accounting policies of the Charter Township of Plymouth (the "Township") conform to accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. The following is a summary of the significant accounting policies used by the Charter Township of Plymouth:

Reporting Entity

The Charter Township of Plymouth is governed by an elected seven-member board of trustees. Although blended component units are legally separate entities, in substance, they are part of the Township's operations. The accompanying financial statements present the Township and its component units, entities for which the Township is considered to be financially accountable. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the Township (see discussion below for description).

Discretely Presented Component Units

Downtown Development Authority

The Downtown Development Authority was created to correct and prevent deterioration in the downtown district, to eliminate blighting influences and Brownfield impacts, and to promote the overall image of the downtown district. The township board of trustees appoints the Downtown Development Authority's governing body and has the ability to impose its will. It is reported within the component unit column in the government-wide financial statements to emphasize that it is legally separate from the Township. The Downtown Development Authority does not publish a separately issued financial statement. The Downtown Development Authority can be contacted at its administrative offices at 9955 N. Haggerty Road, Plymouth, MI 48170.

The Brownfield Redevelopment Authority was created to finance environmental cleanup within the boundaries of the Township. The township board of trustees appoints the Brownfield Redevelopment Authority's governing body and has the ability to impose its will. It is reported within the component unit column in the government-wide financial statements to emphasize that it is legally separate from the Township. The Brownfield Redevelopment Authority does not publish a separately issued financial statement. The Brownfield Redevelopment Authority can be contacted at its administrative offices at 9955 N. Haggerty Road, Plymouth, MI 48170.

Jointly Governed Organization

The Township is a member of the Western Townships Utilities Authority (WTUA), which provides sewage disposal services to the townships of Canton, Northville, and Plymouth. The participating communities provide annual funding for its operations through payment of monthly sewer use invoices and semiannual debt payments. During the current year, the Township paid WTUA approximately \$221,000 for its capital projects and \$1,777,000 for its debt. WTUA has currently been funded with \$279,000 of working capital and is current in its debt payments. The investment in WTUA is reported in the financial statements net of the Township's portion of assets and debt. The Township is unaware of any circumstances that would cause an additional benefit or burden to the participating governments. Complete financial statements for WTUA can be obtained from the administrative offices at 40905 Joy Road, Canton, MI 48187.

Accounting and Reporting Principles

The Charter Township of Plymouth follows accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 1 - Significant Accounting Policies (Continued)

Report Presentation

Governmental accounting principles require that financial reports include two different perspectives - the government-wide perspective and the fund-based perspective. The government-wide financial statements (i.e., the statement of net position (deficit) and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The statements also present a schedule reconciling these amounts to the modified accrual-based presentation found in the fund-based statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Taxes and other items not properly included among program revenue are reported instead as general revenue.

For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges between the Township's water and sewer function and various other functions of the Township. Eliminations of these charges would distort the direct costs and program revenue reported for the various functions concerned.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Fund Accounting

The Township accounts for its various activities in several different funds in order to demonstrate accountability for how we have spent certain resources; separate funds allow us to show the particular expenditures for which specific revenue was used. The various funds are aggregated into three broad fund types:

Governmental Funds

Governmental funds include all activities that provide general governmental services that are not business-type activities. This includes the General Fund, special revenue funds, debt service funds, capital project funds, and permanent funds. The Township reports the following fund as a "major" governmental fund:

- The General Fund is the primary operating fund because it accounts for all financial resources used to provide government services other than those specifically assigned to another fund.

Proprietary Funds

Proprietary funds include enterprise funds (which provide goods or services to users in exchange for charges or fees) and internal service funds (which provide goods or services to other funds of the Township). The Township reports the following funds as "major" enterprise funds:

- The Water and Sewer Fund provides water to customers and disposes of sanitary sewage in exchange for quarterly user charges.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 1 - Significant Accounting Policies (Continued)

- The Solid Waste Disposal Fund is used to account for the results of operations for providing solid waste services (trash pickup and household hazardous waste disposal) to citizens of the Township. The revenue is generated through a user charge to citizens requesting solid waste services.
- The Golf Fund is used to account for the results of operations of the Township-owned Hilltop Golf Course.
- The Special Assessments Fund is used to account for the results of operations of the special assessments captured by the Township.

Fiduciary Funds

Fiduciary funds include the collection of taxes on behalf of the county, school district, and other taxing entities, as well as building bonds and developer deposits that are to be returned upon successful completion of the development or building projects. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

Interfund Activity

During the course of operations, the Township has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Furthermore, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Basis of Accounting

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the government has spent its resources.

Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures (rather than as capital assets) because they reduce the ability to spend resources in the future; conversely, employee benefit costs that will be funded in the future (such as pension and retiree healthcare-related costs or sick and vacation pay) are not counted until they come due for payment. In addition, debt service expenditures, claims, and judgments are recorded only when payment is due.

Revenue is not recognized until it is collected or collected soon enough after the end of the year that it is available to pay for obligations outstanding at the end of the year. For this purpose, the Township considers amounts collected within 60 days of year end to be available for recognition. The following major revenue sources meet the availability criterion: state-shared revenue, district court fines, and interest associated with the current fiscal period. Conversely, special assessments and federal grant reimbursements will be collected after the period of availability; receivables have been recorded for these, along with a "deferred inflow."

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 1 - Significant Accounting Policies (Continued)

Proprietary funds and fiduciary funds use the economic resources measurement focus and the full accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Specific Balances and Transactions

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value.

Inventories and Prepaid Items

Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the Township as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

Capital assets have been depreciated using the straight-line method for real property and the 150 percent declining balance for personal property through the fiscal year ended December 31, 2011. Effective for the fiscal year ended December 31, 2012, the Township going forward is using the straight-line method for both real and personal property depreciation over the following useful lives:

	Depreciable Life - Years
Water and sewer transportation lines	50
Buildings and improvements	30-40
Meters and supplies	15
Furnishings, vehicles, and equipment	2-20
Buildings and improvements	25
Road improvements	40

Long-term Obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund-type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed at the time they are incurred. In the fund financial statements, governmental fund types recognize bond issuances as an "other financing source," as well as bond premiums and discounts. The General Fund is generally used to liquidate governmental long-term debt.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 1 - Significant Accounting Policies (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position (deficit) will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The Township reports deferred outflows of resources related to the defined pension plan, made up of the difference between projected and actual experience, changes in assumption related to economic and demographic factors, and contributions subsequent to the measurement date. The Township also reports deferred outflows of resources related to the OPEB plan, made up of changes in assumptions related to economic and demographic factors.

In addition to liabilities, the statement of net position (deficit) will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Unavailable revenue qualifies for reporting in this category and arises only under a modified accrual basis of accounting. Accordingly, it is reported only in the governmental funds balance sheet. The governmental funds and government-wide statements report revenue from property taxes levied for the following year and other sources. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The Township also reports deferred inflows of resources related to the defined pension plan, made up of the variance between the plan's actual investment earnings compared to the plan's assumed investment earnings, as well as related to the OPEB plan made up of the difference between projected and actual experience.

Net Position

Net position of the Township is classified in three components. Net investment in capital assets - net of related debt consists of capital assets net of accumulated depreciation and is reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. Restricted net position is further classified as expendable and nonexpendable. Expendable restricted net position has been limited for use by donors and as held in trust for debt service and self-insured professional liability. Nonexpendable restricted net position has been restricted by donors to be maintained in perpetuity. Unrestricted net position is the remaining net position that does not meet the definition of invested in capital or restricted.

Net Position Flow Assumption

The Township will sometimes fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions

The Township will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Furthermore, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 1 - Significant Accounting Policies (Continued)

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The township board of trustees is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes, but do not meet the criteria to be classified as committed. The Township has, by resolution, authorized the finance director to assign fund balance. The township board of trustees has, by resolution, authorized the treasurer to assign fund balance. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Property Tax Revenue

Property taxes are levied on each December 1 on the taxable valuation of property as of the preceding December 31. Taxes are considered delinquent on March 1 of the following year, at which time penalties and interest are assessed.

The Township's 2017 tax is levied and collectible on December 1, 2017 and is recognized as revenue in the year ended December 31, 2018, when the proceeds of the levy are budgeted and available for the financing of operations.

The 2017 taxable valuation of the Township totaled \$1,777,000,000 (a portion of which is abated and a portion of which is captured by the DDA and BRDA), on which taxes levied consisted of 0.81590 mills for operating purposes and 3.18740 mills for police and fire services. This resulted in approximately \$1,408,000 for operating and \$5,501,000 for police and fire services. These amounts are recognized in the General Fund financial statements as tax revenue (net of adjustments for delinquent amounts and prior year tax tribunal changes).

Pension

The Township offers a defined benefit pension plan to its retirees. The Township records a net pension liability for the difference between the total pension liability calculated by the actuary and the pension plan's fiduciary net position. For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 1 - Significant Accounting Policies (Continued)

Other Postemployment Benefit Costs

The Township offers retiree healthcare benefits to retirees. The Township records a total OPEB liability calculated by the actuary. For the purpose of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about fiduciary net position of the Charter Township of Plymouth OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported in the OPEB plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

Compensated Absences (Vacation and Sick Leave)

It is the Township's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. There is no liability for unpaid accumulated sick leave since the Township does not have a policy to pay any amounts when employees separate from service with the Township. All vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end. Typically, the General Fund or the Water and Sewer Fund, based on whichever an employee is assigned (and to which the employee's salary and wages are charged), will also be the fund to liquidate any compensated absences.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

Upcoming Accounting Pronouncements

In January 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84, *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. The Township is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the Township's financial statements for the year ending December 31, 2019.

In June 2017, the GASB issued Statement No. 87, *Leases*, which improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The Township is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the Township's financial statements for the year ending December 31, 2020.

In March 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. This statement establishes criteria to improve the information that is disclosed in the notes to the government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The Township is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the Township's financial statements for the year ending December 31, 2019.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 1 - Significant Accounting Policies (Continued)

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, which simplifies accounting for interest cost incurred before the end of construction and requires those costs to be expensed in the period incurred. As a result, interest cost incurred before the end of a construction period will not be capitalized and included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This statement also reiterates that, in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of the standard will be applied prospectively and result in increased interest expense during periods of construction. The provisions of this statement are effective for the Township's financial statements for the December 31, 2020 fiscal year.

Note 2 - Stewardship, Compliance, and Accountability

Excess of Expenditures Over Appropriations in Budgeted Funds

The Township had significant expenditure budget variances during the year, as discussed in the note to required supplemental information.

Construction Code Fees

The Township oversees building construction, in accordance with the State's Construction Code Act, including inspection of building construction and renovation to ensure compliance with the building codes. The Township charges fees for these services. The law requires that collection of these fees be used only for construction code costs, including an allocation of estimated overhead costs. A summary of the current year activity and the cumulative surplus or shortfall generated since January 1, 2000 is as follows:

Surplus at January 1, 2018		\$	500,262
Current year permit revenue			1,111,723
Related expenses:			
Direct costs	\$	588,931	
Estimated indirect costs		181,378	770,309
			<u>341,414</u>
Current year surplus			<u>341,414</u>
Cumulative surplus December 31, 2018 (Note 12)		\$	<u>841,676</u>

Fund Deficits

The Township's governmental activities have a deficit in unrestricted net position and total net position at the government-wide level, but a positive unassigned fund balance at the fund level. This net position deficit is caused primarily by the net OPEB liability and net pension liability in the governmental activities. The Township's Golf Fund has a fund deficit, but has overall positive working capital (current assets exceed the current liabilities).

Note 3 - Deposits and Investments

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The law also allows investments outside the state of Michigan when fully insured. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications, which matures not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 3 - Deposits and Investments (Continued)

The Township has designated three banks for the deposit of its funds. The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investment in bonds and securities of the United States government and bank accounts and CDs, but not the remainder of state statutory authority, as listed above. The Township's deposits and investments comply with all required laws and regulations.

The Township's cash and investments are subject to several types of risk, which are examined in more detail below:

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Township's deposits may not be returned to it. The Township does not have a deposit policy for custodial credit risk. At year end, the Township had \$20,658,180 of bank deposits (certificates of deposit and checking and savings accounts) that were uninsured and uncollateralized. The Township believes that, due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the Township evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories. The component units had a bank balance of \$2,574,167. The federal depository insurance coverage pertains to all of the deposits of the Township; hence, the specific coverage pertaining to the component units, if any, is not determinable.

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The Township owns no investment securities with fixed maturity dates. The Township's investment policy has no restrictions on maturity lengths (other than that found in state law, as described below).

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The Township has no investment policy that would further limit its investment choices. As of year end, the Township had no investments in commercial paper.

Note 4 - Deferred Inflows/Outflows of Resources

At the end of the current fiscal year, the various components of deferred outflows of resources are as follows:

	Governmental Activities	Business-type Activities
Deferred outflows related to pension	\$ 3,577,840	\$ -
Deferred outflows related to OPEB	2,157,059	99,813
Total deferred outflows	<u>\$ 5,734,899</u>	<u>\$ 99,813</u>

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 4 - Deferred Inflows/Outflows of Resources (Continued)

At the end of the current fiscal year, the various components of deferred inflows of resources are as follows:

	Governmental Funds	Governmental Activities	Business-type Activities
Property taxes levied for the next fiscal year	\$ 9,369,720	\$ 9,369,720	\$ -
Revenue received beyond 60 days:			
Block grant	74,474	-	-
City of Plymouth, Michigan dispatch	99,085	-	-
Deferred inflows related to pension	-	424,644	-
Deferred inflows related to OPEB	-	19,869	919
Total deferred inflows	<u>\$ 9,543,279</u>	<u>\$ 9,814,233</u>	<u>\$ 919</u>

Note 5 - Capital Assets

Capital asset activity of the Township's governmental and business-type activities was as follows:

Governmental Activities

	Balance January 1, 2018	Reclassifications	Additions	Disposals and Adjustments	Balance December 31, 2018
Capital assets not being depreciated:					
Land	\$ 3,731,178	\$ -	\$ -	\$ -	\$ 3,731,178
Construction in progress	7,823	(137,675)	593,468	-	463,616
Subtotal	3,739,001	(137,675)	593,468	-	4,194,794
Capital assets being depreciated:					
Buildings and improvements	16,350,090	137,675	69,152	(8,402)	16,548,515
Sidewalks	1,205,525	-	-	-	1,205,525
Road improvements	815,902	-	-	-	815,902
Furnishings, vehicles, and equipment	8,836,510	-	383,159	(1,766,633)	7,453,036
Subtotal	27,208,027	137,675	452,311	(1,775,035)	26,022,978
Accumulated depreciation:					
Buildings and improvements	5,803,220	-	450,177	(1,739)	6,251,658
Sidewalks	644,789	-	39,463	(42,975)	641,277
Road improvements	142,780	-	21,123	42,974	206,877
Furnishings, vehicles, and equipment	6,859,455	-	550,019	(1,662,804)	5,746,670
Subtotal	13,450,244	-	1,060,782	(1,664,544)	12,846,482
Net capital assets being depreciated	13,757,783	137,675	(608,471)	(110,491)	13,176,496
Net governmental activities capital assets	<u>\$ 17,496,784</u>	<u>\$ -</u>	<u>\$ (15,003)</u>	<u>\$ (110,491)</u>	<u>\$ 17,371,290</u>

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 5 - Capital Assets (Continued)

Business-type Activities

	Balance January 1, 2018	Reclassifications	Additions	Disposals and Adjustments	Balance December 31, 2018
Capital assets not being depreciated:					
Land	\$ 1,636,134	\$ -	\$ -	\$ -	\$ 1,636,134
Construction in progress	3,865	-	-	-	3,865
Subtotal	1,639,999	-	-	-	1,639,999
Capital assets being depreciated:					
Water and sewer					
transportation lines	54,155,883	-	546,605	-	54,702,488
Buildings and improvements	4,834,012	-	-	-	4,834,012
Meters and supplies	1,976,197	-	76,262	(61,329)	1,991,130
Equipment and other	3,196,418	-	29,523	(322,621)	2,903,320
Subtotal	64,162,510	-	652,390	(383,950)	64,430,950
Accumulated depreciation:					
Water and sewer					
transportation	29,566,998	-	1,091,937	-	30,658,935
Buildings and improvements	2,594,077	-	123,893	-	2,717,970
Meters and supplies	1,042,859	-	-	(61,330)	981,529
Equipment and other	2,048,965	-	215,488	(291,453)	1,973,000
Subtotal	35,252,899	-	1,431,318	(352,783)	36,331,434
Net capital assets being depreciated	28,909,611	-	(778,928)	(31,167)	28,099,516
Net business-type activity capital assets	<u>\$ 30,549,610</u>	<u>\$ -</u>	<u>\$ (778,928)</u>	<u>\$ (31,167)</u>	<u>\$ 29,739,515</u>

Depreciation expense was charged to programs of the primary government as follows:

Governmental activities:	
General government	\$ 80,119
Police	23,170
Public works	60,587
Fire	143,808
Dispatch	4,753
Building inspections	16,669
Planning and zoning	1,039
Support services	233,817
Recreation and culture	496,820
Total governmental activities	<u>\$ 1,060,782</u>
Business-type activities:	
Water and sewer	\$ 1,370,195
Solid waste and disposal	1,260
Golf fund	48,866
Senior transportation	10,997
Total business-type activities	<u>\$ 1,431,318</u>

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 5 - Capital Assets (Continued)

The Township has an active project at year end related to the construction of a fire truck. At year end, \$463,616 has been spent to date, with a remaining commitment of \$198,693. Additionally, subsequent to year end, the Township entered into a purchase agreement for a fire truck totaling \$937,739.

Note 6 - Interfund Receivables, Payables, and Transfers

The composition of interfund balances is as follows:

Due to/from Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Solid Waste Disposal Fund	\$ 1,104,638
	Water and Sewer Fund	196,458
	Total General Fund	1,301,096
Nonmajor governmental fund	General Fund	2,147
	Golf Course Fund	13,300
	Total nonmajor governmental fund	15,447
Water and Sewer Fund	Golf Course Fund	12,923
	Nonmajor enterprise funds	1,329
	Total Water and Sewer Fund	14,252
Solid Waste Disposal Fund	Water and Sewer Fund	1,181,217
Nonmajor enterprise fund	General Fund	1,142
Special Assessment Fund	General Fund	22,366
	Total	<u>\$ 2,535,520</u>

Advances to Other Funds

Fund Borrowed From	Fund Loaned To	Amount
General Fund	Golf Course Fund	\$ 941,814
Water and Sewer Fund	Special Assessment Fund	1,547,584
	Total	<u>\$ 2,489,398</u>

Due to/from Primary Government and Component Units

Receivable	Payable	Amount
General Fund	Downtown Development Authority	<u>\$ 18,458</u>

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 6 - Interfund Receivables, Payables, and Transfers (Continued)

These balances result from the time lag between the dates that goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made.

The transfer from the Improvement Revolving Fund to the General Fund represents repayment of excess amounts set aside to fund debt payments.

Advances

The long-term advance from the General Fund to the Golf Fund is to cover operations and debt payments. Repayment of the loan will begin in 2020, with an interest rate of 4 percent being charged to the Golf Fund. The long-term advance from the Water and Sewer Fund to the Special Assessments Fund is to cover the cost of special assessment projects and will be repaid with an interest rate of 4 percent.

Note 7 - Long-term Debt

Long-term debt can be summarized as follows:

Governmental Activities

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
General obligations:					
General obligations	\$ 5,289,468	\$ -	\$ (592,991)	\$ 4,696,477	\$ 647,030
Unamortized bond premiums	204,098	-	(25,512)	178,586	25,512
Total general obligations	5,493,566	-	(618,503)	4,875,063	672,542
Compensated absences	1,168,257	632,927	(538,320)	1,262,864	569,283
Total governmental activities long-term debt	<u>\$ 6,661,823</u>	<u>\$ 632,927</u>	<u>\$ (1,156,823)</u>	<u>\$ 6,137,927</u>	<u>\$ 1,241,825</u>

Business-type Activities

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
General obligations	\$ 2,187,952	\$ -	\$ (273,681)	\$ 1,914,271	\$ 173,699
Compensated absences	167,346	67,359	(70,844)	163,861	66,475
Total business-type activities long-term debt	<u>\$ 2,355,298</u>	<u>\$ 67,359</u>	<u>\$ (344,525)</u>	<u>\$ 2,078,132</u>	<u>\$ 240,174</u>

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 7 - Long-term Debt (Continued)

General Obligation Bonds and Contracts

The Township issues general obligation bonds to provide for the acquisition and construction of major capital facilities. General obligations have been issued for both governmental and business-type activities. General obligation bonds are direct obligations and pledge the full faith and credit of the Township. General obligations outstanding at December 31, 2018 are as follows:

Purpose	Year Issued	Interest Rates	Maturing	Outstanding
Governmental Activities				
2017 general obligation refunding bond originally issued for \$887,400, used to refund various general obligation debt, with principal maturity ranges from \$37,000 to \$87,000	2017	3.00%	2026	\$ 849,600
2011 installment purchase agreement originally issued for \$606,150, used to pay the costs of acquiring the property at Five Mile Road, with principal maturity ranges from approximately \$52,000 to \$68,000	2011	3.10%	2021	185,750
2012 general obligation limited tax refunding bonds, used to advance refund \$4,400,000 of outstanding 2004 general obligation bonds, with principal maturity ranges from \$375,000 to \$435,000	2012	2.0%-4.0%	2025	3,213,585
2013 general obligation limited tax capital improvement bonds, used for various township park improvements, with principal maturity ranges from approximately \$106,000 to \$134,000	2013	2.16%	2024	626,128
Total governmental activities				<u>\$ 4,875,063</u>
Business-type Activities				
2017 limited tax general obligation capital improvement refunding bonds originally issued for \$1,577,600, used to refund various general obligation capital improvement debt, with principal maturity ranges from \$68,000 to \$154,000	2017	3.00%	2030	\$ 1,510,400
2013 general obligation limited tax bonds, used for various water and sewer system improvements, with principal maturity ranges from approximately \$35,000 to \$45,000	2013	2.16%	2024	211,401
2013 general obligation limited tax capital improvement bonds, used for various golf course improvements, with principal maturity ranges from approximately \$33,000 to \$41,000	2013	2.16%	2024	192,470
Total business-type activities				<u>\$ 1,914,271</u>

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 7 - Long-term Debt (Continued)

Debt Service Requirements to Maturity

Annual debt service requirements to maturity for the above bonds and note obligations are as follows:

Years Ending December 31	Governmental Activities			Business-type Activities		
	Principal*	Interest	Total	Principal	Interest	Total
2019	\$ 647,030	\$ 178,700	\$ 825,730	\$ 173,699	\$ 59,039	\$ 232,738
2020	648,768	130,349	779,117	184,027	54,379	238,406
2021	654,250	111,610	765,860	217,981	49,079	267,060
2022	644,895	93,090	737,985	225,102	43,188	268,290
2023	651,534	70,503	722,037	233,462	37,090	270,552
2024-2028	1,322,200	95,341	1,417,541	652,800	100,126	752,926
2029-2031	127,800	5,076	132,876	227,200	9,024	236,224
Total	<u>\$ 4,696,477</u>	<u>\$ 684,669</u>	<u>\$ 5,381,146</u>	<u>\$ 1,914,271</u>	<u>\$ 351,925</u>	<u>\$ 2,266,196</u>

*Excludes the \$178,586 of unamortized premiums.

Bond Refunding

In prior years, the Township defeased certain bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust accounts' assets and liabilities for the defeased bonds are not included in the basic financial statements. At December 31, 2018, \$2,360,000 of bonds outstanding is considered defeased.

Note 8 - Risk Management

The Township is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Township participates in the Michigan Municipal League risk pool for claims relating to workers' compensation and employee medical benefit claims and participates in the Michigan Municipal Risk Management Authority for claims relating to general liability claims.

The Michigan Municipal Risk Management Authority (the "Authority") risk pool program operates as a claims servicing pool for amounts up to member retention limits and operates as a common risk-sharing management program for losses in excess of member retention amounts. Although premiums are paid annually to the Authority that it uses to pay claims up to the retention limits, the ultimate liability for those claims remains with the Township.

The Township estimates the liability for general liability claims that have been incurred through the end of the fiscal year, including claims that have been reported, as well as those that have not yet been reported, and reports them in the statement of net position (deficit) (included in accrued liabilities and other). Changes in the estimated liability for the past two fiscal years were as follows:

	2018	2017
Unpaid claims - Beginning of year	\$ 25,000	\$ 25,000
Incurred claims, including claims incurred but not reported	70,119	57,968
Claim payments	(70,119)	(57,968)
Unpaid claims - End of year	<u>\$ 25,000</u>	<u>\$ 25,000</u>

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 9 - Pension Plans

Plan Description

Defined Benefit Plan

The Township participates in the MERS pension plan, an agent multiple-employer defined benefit plan, administered by the Municipal Employees' Retirement System of Michigan (MERS), which covers all police and fire union employees plus certain command officers. MERS was established as a statewide public employee pension plan by the Michigan Legislature under PA 135 of 1945 and is administered by a nine-member retirement board.

The pension system issues a publicly available financial report that can be obtained at www.mersofmichigan.com or in writing to MERS at 1134 Municipal Way, Lansing, MI 48917.

Defined Contribution Plan

The Charter Township of Plymouth also provides pension benefits to all of its full time general office and DPW employees through a defined contribution plan. The benefits are administered by John Hancock.

Benefits Provided

Defined Benefit Plan

The plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. PA 427 of 1984, as amended, established and amends the benefit provisions of the participants in MERS. The MERS plan covers all police and fire union employees plus certain command officers.

Retirement benefits for POAM and COAM employees are calculated as 2.80 percent of the employee's final three-year average salary times the employee's years of service. Normal retirement age is 60 with early retirement at 25 years of service (unreduced) or 55 with 15 years of service. The vesting period is 10 years. Employees are eligible for nonduty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits, but are payable immediately without an actuarial reduction. A nonduty death benefit is payable after 10 years of service. A duty death benefit is payable upon hire equal to a minimum of 25 percent of the employee's final average compensation. An employee who leaves service may withdraw his or her contributions plus any accumulated interest.

Retirement benefits for fire union employees are calculated as 2.80 percent of the employee's final three-year average salary times the employee's years of service. Normal retirement age is 60 with early retirement at 25 years of service (unreduced) or 55 with 15 years of service. The vesting period is 10 years. Employees are eligible for nonduty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits, but are payable immediately without an actuarial reduction. A nonduty death benefit is payable after 10 years of service. A duty death benefit is payable upon hire equal to a minimum of 25 percent of the employee's final average compensation. An employee who leaves service may withdraw his or her contributions plus any accumulated interest.

Retirement benefits for dispatch employees are calculated as 2.80 percent of the employee's final three-year average salary times the employee's years of service. Normal retirement age is 60 with early retirement at 25 years of service (unreduced) or 55 with 15 years of service. The vesting period is 10 years. Employees are eligible for nonduty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits, but are payable immediately without an actuarial reduction. A nonduty death benefit is payable after 10 years of service. A duty death benefit is payable upon hire equal to a minimum of 25 percent of the employee's final average compensation. An employee who leaves service may withdraw his or her contributions plus any accumulated interest.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 9 - Pension Plans (Continued)

Benefit terms, within the parameters established by MERS are generally established and amended by authority of the city council, generally after negotiations of these terms with the affected unions. Police and fire employees' benefit terms may be subject to binding arbitration in certain circumstances.

Defined Contribution Plan

The defined contribution plan benefit terms are established and may be amended by the township board. For each employee in the plan, the Township is required to contribute 15 percent of base earnings, and certain employees contribute 5 percent of base earnings, with an additional 5 percent allowed.

Employees Covered by Benefit Terms

At the December 31, 2017 measurement date, the following members were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	35
Inactive plan members entitled to but not yet receiving benefits	6
Active plan members	<u>40</u>
Total employees covered by the plan	<u><u>81</u></u>

Contributions

Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

For the year ended December 31, 2018, the average active employee contribution rate was 9.5 percent of annual pay, and the Township's average contribution rate was 25.5 percent of annual payroll.

Net Pension Liability

The net pension liability reported at December 31, 2018 was determined using a measure of the total pension liability and the pension net position as of December 31, 2017. The December 31, 2017 total pension liability was determined by an actuarial valuation performed as of that date.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 9 - Pension Plans (Continued)

Changes in the net pension liability during the measurement year were as follows:

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance at December 31, 2016	\$ 29,835,307	\$ 20,337,646	\$ 9,497,661
Changes for the year:			
Service cost	494,127	-	494,127
Interest	2,346,393	-	2,346,393
Differences between expected and actual experience	1,150,117	-	1,150,117
Contributions - Employer	-	738,427	(738,427)
Contributions - Employee	-	375,793	(375,793)
Net investment income	-	2,676,932	(2,676,932)
Benefit payments, including refunds	(1,504,921)	(1,504,921)	-
Administrative expenses	-	(42,361)	42,361
Net changes	2,485,716	2,243,870	241,846
Balance at December 31, 2017	<u>\$ 32,321,023</u>	<u>\$ 22,581,516</u>	<u>\$ 9,739,507</u>

The plan's fiduciary net position represents 69.9 percent of the total pension liability.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2018, the Township recognized pension expense of \$1,928,898 from all plans, which includes \$1,515,394 from the MERS defined benefit plan and \$413,504 from the John Hancock defined contribution plan.

At December 31, 2018, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 996,406	\$ -
Changes in assumptions	564,111	-
Net difference between projected and actual earnings on pension plan investments	-	(424,644)
Employer contributions to the plan subsequent to the measurement date	2,017,323	-
Total	<u>\$ 3,577,840</u>	<u>\$ (424,644)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows (note that employer contributions subsequent to the measurement date will reduce the net pension liability and, therefore, will not be included in future pension expense):

Years Ending December 31	Amount
2019	\$ 617,995
2020	549,871
2021	181,459
2022	(213,452)

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 9 - Pension Plans (Continued)

Actuarial Assumptions

The total pension liability in the December 31, 2017 actuarial valuation was determined using an inflation assumption of 2.50 percent, assumed salary increases (including inflation) of 3.75 percent (with merit increases totaling up to 11 percent, for a total of 3.75 percent to 14.75 percent), an investment rate of return (net of investment expenses) of 8.00 percent (including inflation), and the RP-2014 mortality tables.

The actuarial assumptions used in the December 31, 2017 actuarial valuation date valuation were based on the results of an actuarial experience study for the period from January 1, 2009 through December 31, 2013.

Discount Rate

The discount rate used to measure the total pension liability was 8.0 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Investment Rate of Return

Best estimates of arithmetic real rates of return as of the December 31, 2017 measurement date for each major asset class included in the pension plan's target asset allocation, as disclosed in the investment footnote, are summarized in the following tables:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global equity	55.50 %	6.65 %
Global fixed income	18.50	1.76
Real assets	13.50	7.72
Diversifying strategies	12.50	5.50

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Township, calculated using the discount rate of 8.00 percent, as well as what the Township's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percent Decrease (7.0%)	Current Discount Rate (8.0%)	1 Percent Increase (9.0%)
Net pension liability of the MERS pension plan	\$ 13,655,585	\$ 9,739,507	\$ 6,495,621

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 9 - Pension Plans (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in the separately issued financial report. For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the plan's fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. The plan uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments and refunds of employee contributions are recognized as expense when due and payable in accordance with the benefit terms.

Note 10 - Other Postemployment Benefit Plan

Plan Description

Defined Benefit Plan

The Township provides retiree healthcare benefits to eligible employees hired prior to certain dates (which vary from 2009 to 2012, dependent on employee group) and their beneficiaries. This is a single-employer defined benefit plan administered by the Township. The benefits are provided under collective bargaining agreements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Defined Contribution Plan

The Township also provides a health savings account to employees hired after the eligibility dates for the defined benefit plan. This defined contribution plan calls for the Township to contribute \$75 per pay period for each participating employee; the participants are not required to contribute. Plan members are fully vested after 10 years. The plan is administered by Alerus Financial.

Benefits Provided

Charter Township of Plymouth OPEB Plan provides healthcare and vision benefits for retirees and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan. As of 2014, the plan was closed to new entrants.

Benefit terms provide for annual cost of living adjustments to each employee's OPEB benefits subsequent to the employee's retirement date. The annual adjustments are one-half of the change in the Consumer Price Index, limited to a maximum increase in OPEB benefits of 2 percent for all employees.

The township board grants the authority to establish and amend the benefit terms and contribution requirements.

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

Date of member count	December 31, 2017
Inactive plan members or beneficiaries currently receiving benefits	58
Active plan members	58
Total plan members	<u>116</u>

Contributions

Retiree healthcare costs are paid by the Township on a "pay-as-you-go" basis. The Township has no obligation to make contributions in advance of when the insurance premiums are due for payment. For the fiscal year ended December 31, 2018, the Township made payments for postemployment health benefit premiums of \$573,414.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 10 - Other Postemployment Benefit Plan (Continued)

Pertaining to the defined contribution plan, during the year ended December 31, 2018, the Township made contributions of \$80,036 to the health savings accounts.

Total OPEB Liability

The Township's total OPEB liability of \$19,563,676 was measured as of December 31, 2018 and was determined by an actuarial valuation performed as of December 31, 2017, which used update procedures to roll forward the estimated liability to December 31, 2018.

Changes in the total OPEB liability during the measurement year were as follows:

Changes in Net OPEB Liability	Total OPEB Liability
Balance at December 31, 2017	\$ 16,383,116
Changes for the year:	
Service cost	290,829
Interest	622,715
Differences between expected and actual experience	(26,407)
Changes in assumptions	2,866,837
Benefit payments, including refunds	(573,414)
Net changes	3,180,560
Balance at December 31, 2018	\$ 19,563,676

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018, the Township recognized OPEB expense of \$944,477.

At December 31, 2018, the Township reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (20,788)
Changes in assumptions	2,256,872	-
Total	<u>\$ 2,256,872</u>	<u>\$ (20,788)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending December 31	Amount
2019	\$ 604,347
2020	604,347
2021	604,347
2022	423,043
Total	<u>\$ 2,236,084</u>

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 10 - Other Postemployment Benefit Plan (Continued)

Actuarial Assumptions

The total OPEB liability in the December 31, 2017 actuarial valuation was determined using an inflation assumption of 2.0 percent; assumed salary increases (including inflation) of 3.5 percent; a healthcare cost trend rate of 8.5 percent, decreasing 0.25 percent per year to an ultimate rate of 4.5 percent; and the RP-2014 mortality tables with the MP-2018 improvement scale.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.0 percent. The discount rate was based on a 20-year AA/Aa tax-exempt municipal bond yield.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Township, calculated using the discount rate of 3.0 percent, as well as what the Township's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percent Decrease (2.0%)	Current Discount Rate (3.0%)	1 Percent Increase (4.0%)
Total OPEB liability of the Charter Township of Plymouth OPEB Plan	\$ 22,148,505	\$ 19,563,676	\$ 17,415,704

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the Township, calculated using the healthcare cost trend rate of 8.5 percent, as well as what the Township's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percent Decrease (7.5%)	Current Healthcare Cost Trend Rate (8.5%)	1 Percent Increase (9.5%)
Total OPEB liability of the Charter Township of Plymouth OPEB Plan	\$ 16,986,632	\$ 19,563,676	\$ 22,717,659

Assumption Changes

Assumption changes from the December 31, 2017 valuation used to roll forward the liability to December 31, 2018 include a decrease in discount rate from 3.8 to 3.0 percent, an increase in salary scale from 3.0 to 3.5 percent, updated mortality tables, and updated healthcare trend rates.

Note 11 - Commitments - Brownfield Redevelopment Authority

Brownfield redevelopment costs of approximately \$55,000 have been incurred by property owners in the Brownfield district. These costs will be paid through future property tax collections. The Township is not responsible for costs incurred in excess of property taxes captured.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2018

Note 12 - Restricted Net Position

Net position of the governmental activities and the fund balance in the General Fund have been restricted for the following purposes:

Drug enforcement	\$ 398,714
Construction code activity (Note 2)	841,676
PEG fees	140,467
Total restricted net position/fund balance	<u>\$ 1,380,857</u>

Note 13 - Tax Abatements

The Township uses the Industrial Facilities Tax exemption (PA 57 of 2018) to enter into agreements with local businesses to construct new industrial facilities or rehabilitate historical facilities. Under the program, the Township grants reductions of 50 percent of the property tax bill for new property (or it can freeze taxable values for rehabilitation properties) for up to 12 years.

For the fiscal year ended December 31, 2018, the Township abated \$122,013 of taxes under this program. There are no provisions to recapture taxes; however, the abatement may be eliminated if taxes are not paid timely.

Additionally, the Brownfield Redevelopment Authority, a discretely presented component unit, uses Brownfield Redevelopment Agreements under PA 57 of 2018 to reimburse taxpayers that remediate environmental contamination on their properties. As a result of these agreements, the Brownfield's tax revenue is reduced. For the fiscal year ended December 31, 2018, the Authority abated \$5,297 of taxes under this program. There are no provisions to recapture taxes.

There are no significant abatements made by other governments that reduce the Township's tax revenue.

Note 14 - Change in Accounting Principle

During the current year, the Township adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. As a result, the government-wide statements and proprietary funds now include a liability for the unfunded portion of the Township's retiree healthcare costs. Some of the change in this net OPEB liability will be recognized immediately as part of the OPEB expense measurement, and part will be deferred and recognized over future years. Refer to the other postemployment benefit plan footnote for further details. This change does not impact the General Fund or any other governmental funds.

As a result of implementing this statement, the beginning net positions of the governmental activities and business-type activities and the beginning fund balances of the Water and Sewer Fund and Solid Waste Disposal Fund have been restated as follows:

	Net Position/Fund Balance		
	As Previously Reported	As Restated	Effect of Change
Governmental activities	\$ (2,447,183)	\$ (7,186,432)	\$ (4,739,249)
Business-type activities	57,269,282	57,428,606	159,324
Water and Sewer Fund	57,001,199	57,088,998	87,799
Solid Waste Disposal Fund	101,946	173,471	71,525

Note 15 - Subsequent Events

In January 2019, the Brownfield Redevelopment Authority entered into an interlocal agreement with the Charter Township of Northville Brownfield Redevelopment Authority to create the Michigan International Technology Center Redevelopment Authority.

Required Supplemental Information

Charter Township of Plymouth

Required Supplemental Information Budgetary Comparison Schedule General Fund

Year Ended December 31, 2018

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Revenue				
Property taxes	\$ 7,595,000	\$ 7,545,000	\$ 7,516,399	\$ (28,601)
State-shared revenue and grants:				
Federal grants	258,215	327,515	309,984	(17,531)
State-shared revenue and grants	2,601,113	3,053,113	2,948,956	(104,157)
Charges for services:				
Intragovernmental service charge	774,100	774,100	740,062	(34,038)
City of Plymouth, Michigan	342,000	342,000	342,000	-
Fines and forfeitures	70,000	-	12,028	12,028
Licenses and permits	1,350,000	1,350,000	1,242,155	(107,845)
Interest and rentals	50,000	25,000	81,188	56,188
Other revenue:				
Cable franchise fees	765,000	765,000	715,611	(49,389)
Other miscellaneous income	809,750	952,750	1,016,896	64,146
Other charges for services	100,000	100,000	117,069	17,069
Total revenue	14,715,178	15,234,478	15,042,348	(192,130)
Expenditures				
Current services:				
General government	3,023,746	3,415,560	3,275,283	140,277
Public safety	9,531,295	9,563,668	9,615,412	(51,744)
Public works	572,963	586,794	589,334	(2,540)
Community services	7,566	69,366	89,425	(20,059)
Planning and zoning	137,390	139,040	148,423	(9,383)
Recreation and culture	353,991	439,946	423,388	16,558
Debt service	-	776,678	756,031	20,647
Total expenditures	13,626,951	14,991,052	14,897,296	93,756
Excess of Revenue Over Expenditures	1,088,227	243,426	145,052	(98,374)
Other Financing Sources (Uses)				
Transfers in	-	-	107,976	107,976
Transfers out	(776,678)	-	-	-
Sale of capital assets	-	1,525	1,525	-
Total other financing (uses) sources	(776,678)	1,525	109,501	107,976
Net Change in Fund Balance	311,549	244,951	254,553	9,602
Fund Balance - Beginning of year	4,054,923	4,054,923	4,054,923	-
Fund Balance - End of year	<u>\$ 4,366,472</u>	<u>\$ 4,299,874</u>	<u>\$ 4,309,476</u>	<u>\$ 9,602</u>

Charter Township of Plymouth

Required Supplemental Information Schedule of Changes in the Net Pension Liability and Related Ratios

	Last Four Fiscal Years			
	2018	2017	2016	2015
Total Pension Liability				
Service cost	\$ 494,127	\$ 569,526	\$ 559,291	\$ 549,735
Interest	2,346,393	2,238,167	2,086,180	1,981,341
Differences between expected and actual experience	1,150,117	11,232	254,164	-
Changes in assumptions	-	-	1,128,222	-
Benefit payments, including refunds	(1,504,921)	(1,351,905)	(1,333,920)	(1,196,222)
Net Change in Total Pension Liability	2,485,716	1,467,020	2,693,937	1,334,854
Total Pension Liability - Beginning of year	29,835,307	28,368,287	25,674,350	24,339,496
Total Pension Liability - End of year	\$ 32,321,023	\$ 29,835,307	\$ 28,368,287	\$ 25,674,350
Plan Fiduciary Net Position				
Contributions - Employer	\$ 738,427	\$ 856,865	\$ 685,285	\$ 629,153
Contributions - Member	375,793	356,673	343,691	300,261
Net investment income (loss)	2,676,932	2,093,078	(284,305)	1,149,359
Administrative expenses	(42,361)	(41,301)	(41,663)	(42,269)
Benefit payments, including refunds	(1,504,921)	(1,351,905)	(1,333,920)	(1,196,222)
Net Change in Plan Fiduciary Net Position	2,243,870	1,913,410	(630,912)	840,282
Plan Fiduciary Net Position - Beginning of year	20,337,646	18,424,236	19,055,148	18,214,866
Plan Fiduciary Net Position - End of year	\$ 22,581,516	\$ 20,337,646	\$ 18,424,236	\$ 19,055,148
Township's Net Pension Liability - Ending	\$ 9,739,507	\$ 9,497,661	\$ 9,944,051	\$ 6,619,202
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	69.87 %	68.17 %	64.95 %	74.22 %
Covered Payroll	\$ 3,472,263	\$ 3,970,486	\$ 3,950,911	\$ 3,887,319
Township's Net Pension Liability as a Percentage of Covered Payroll	280.49 %	239.21 %	251.69 %	170.28 %

Charter Township of Plymouth

Required Supplemental Information Schedule of Pension Contributions

Last Ten Fiscal Years Years Ended December 31

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Actuarially determined contribution	\$ 917,323	\$ 738,427	\$ 685,285	\$ 629,153	\$ 583,883	\$ 489,480	\$ 554,612	\$ 577,569	\$ 663,468	\$ 637,764
Contributions in relation to the actuarially determined contribution	2,017,323	738,427	685,285	629,153	583,883	489,480	554,612	577,569	663,468	637,764
Contribution Excess	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 3,472,263	\$ 3,970,486	\$ 3,950,911	\$ 3,887,319	\$ 3,814,924	\$ 3,778,240	\$ 4,142,812	\$ 4,757,684	\$ 4,781,800	\$ 4,447,702
Contributions as a Percentage of Covered Payroll	58.10 %	18.60 %	17.34 %	16.18 %	15.31 %	12.96 %	13.39 %	12.14 %	13.87 %	14.34 %

Notes to Schedule of Contributions

Actuarial valuation information relative to the determination of contributions:

Valuation date Actuarially determined contribution rates are calculated as of December 31, one year prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	23 years
Asset valuation method	Five-year smoothed
Inflation	2.50 percent
Salary increase	3.75 percent
Investment rate of return	8.00 percent - Gross of administrative expenses
Retirement age	Varies depending on plan adoption
Mortality	50 percent female/50 percent male RP-2014 Mortality Table
Other information	None

Charter Township of Plymouth

Required Supplemental Information

Schedule of Changes in the Total OPEB Liability and Related Ratios

	Last Fiscal Year
	<u>2018</u>
Total OPEB Liability	
Service cost	\$ 290,829
Interest	622,715
Differences between expected and actual experience	(26,407)
Changes in assumptions	2,866,837
Benefit payments, including refunds	<u>(573,414)</u>
Net Change in Total OPEB Liability	3,180,560
Total OPEB Liability - Beginning of year	<u>16,383,116</u>
Total OPEB Liability - End of year	<u>\$ 19,563,676</u>

Contributions to the OPEB plan are not based on a measure of pay; therefore, no covered payroll is presented.

Charter Township of Plymouth

Note to Required Supplemental Information

December 31, 2018

Budgetary Information

The Township adopts a formal budget for the General Fund and all special revenue funds. The budget is prepared in accordance with generally accepted accounting principles. By August 1 of each year, all department heads submit spending requests to the township supervisor so that a budget may be prepared. Before September 1, the proposed budget is submitted to the township board for review. Public hearings are held and a final budget is adopted no later than December 31. The township board must approve any budget amendments.

Appropriations are adopted by the township board on an activity basis for the General Fund, as reported on the General Fund budgetary comparison schedule. Appropriations for all other budgeted funds are adopted at the fund level. Michigan law requires expenditures to be within budget at this level. Several expenditure activities had budget overruns in the current year. Expenditures were primarily over budget for the following reasons:

1. In public safety, the Township recorded a liability for the 70 percent completed portion of the cost of a new fire truck that was under construction at the balance sheet date.
2. Related to community services, the actual cost of a construction project at the Friendship Station was higher than originally anticipated.
3. In public works, the budget overrun resulted from various unexpected slight increases in expenses.
4. Planning and zoning incurred higher actual contractual services and utility expenditures than originally anticipated.

During the current year, the budget was amended in a legally permissible manner. Encumbrances represent commitments related to unperformed contracts (or purchase orders) for goods or services. The amount of encumbrances outstanding at December 31, 2018 has not been calculated. Unexpended appropriations lapse at year end; encumbrances are not included as expenditures.

Other Supplemental Information

Charter Township of Plymouth

Other Supplemental Information Combining Balance Sheet Nonmajor Governmental Funds

December 31, 2018

	Special Revenue Funds				Capital Project Fund	
	Federal Drug Forfeiture Fund	State Drug Forfeiture Fund	IRS Drug Forfeiture Fund	Total Special Revenue Funds	Improvement Revolving Fund	Total Nonmajor Funds
Assets						
Cash and cash equivalents	\$ 266,528	\$ 65,461	\$ 71,059	\$ 403,048	\$ 10	\$ 403,058
Due from other funds	2,134	-	-	2,134	13,313	15,447
Total assets	\$ 268,662	\$ 65,461	\$ 71,059	\$ 405,182	\$ 13,323	\$ 418,505
Liabilities - Accounts payable	\$ -	\$ 4,208	\$ 2,260	\$ 6,468	\$ -	\$ 6,468
Fund Balances						
Restricted	268,662	61,253	68,799	398,714	-	398,714
Assigned	-	-	-	-	13,323	13,323
Total fund balances	268,662	61,253	68,799	398,714	13,323	412,037
Total liabilities and fund balances	\$ 268,662	\$ 65,461	\$ 71,059	\$ 405,182	\$ 13,323	\$ 418,505

Charter Township of Plymouth

Other Supplemental Information Combining Statement of Revenue, Expenditures, and Changes in Fund Balances Nonmajor Governmental Funds

Year Ended December 31, 2018

	Special Revenue Funds				Capital Project Fund	
	Federal Drug Forfeiture Fund	State Drug Forfeiture Fund	IRS Drug Forfeiture Fund	Total Special Revenue Funds	Improvement Revolving Fund	Total Nonmajor Funds
Revenue						
State-shared revenue and grants:						
Federal grants	\$ 211,390	\$ -	\$ 43,620	\$ 255,010	\$ -	\$ 255,010
State-shared revenue and grants	-	18,815	-	18,815	-	18,815
Interest and rentals	16,055	962	982	17,999	179	18,178
Total revenue	227,445	19,777	44,602	291,824	179	292,003
Expenditures - Capital outlay	301,738	7,888	43,253	352,879	-	352,879
Excess of Revenue (Under) Over Expenditures	(74,293)	11,889	1,349	(61,055)	179	(60,876)
Other Financing (Uses) Sources						
Transfers out	-	-	-	-	(107,976)	(107,976)
Sale of capital assets	17,175	-	-	17,175	-	17,175
Total other financing sources (uses)	17,175	-	-	17,175	(107,976)	(90,801)
Net Change in Fund Balances	(57,118)	11,889	1,349	(43,880)	(107,797)	(151,677)
Fund Balances - Beginning of year	325,780	49,364	67,450	442,594	121,120	563,714
Fund Balances - End of year	\$ 268,662	\$ 61,253	\$ 68,799	\$ 398,714	\$ 13,323	\$ 412,037

Charter Township of Plymouth

Other Supplemental Information Statement of Net Position/Governmental Fund Balance Sheet Downtown Development Authority

December 31, 2018

	Modified Accrual Balance Sheet	Full Accrual Adjustments	Statement of Net Position
Assets			
Cash and investments	\$ 951,518	\$ -	\$ 951,518
Receivables - Property taxes	174,737	-	174,737
Total assets	<u>\$ 1,126,255</u>	-	1,126,255
Liabilities			
Accounts payable	\$ 2,782	-	2,782
Due to primary government	18,458	-	18,458
Total liabilities	21,240	-	21,240
Deferred Inflows of Resources - Property taxes levied for the following year	174,737	-	174,737
Fund Balance - Unassigned	930,278	(930,278)	-
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,126,255</u>		
Net Position - Unrestricted		<u>\$ 930,278</u>	<u>\$ 930,278</u>

Charter Township of Plymouth

Other Supplemental Information Statement of Revenue, Expenditures, and Changes in Fund Balance/ Statement of Activities Downtown Development Authority

Year Ended December 31, 2018

	Modified Accrual Statement of Revenue, Expenditures, and Changes in Fund Balance	Full Accrual Adjustments	Statement of Activities
Revenue			
Property taxes	\$ 304,732	\$ -	\$ 304,732
State-shared revenue and grants	99,894	-	99,894
Interest and rentals	8,363	-	8,363
Other revenue	430	-	430
Total revenue	413,419	-	413,419
Expenditures - Current - Other contract services	151,266	-	151,266
Net Change in Fund Balance/Net Position	262,153	-	262,153
Fund Balance/Net Position - Beginning of year	668,125	-	668,125
Fund Balance/Net Position - End of year	<u><u>\$ 930,278</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 930,278</u></u>

Charter Township of Plymouth

Other Supplemental Information Statement of Net Position/Governmental Fund Balance Sheet Brownfield Redevelopment Authority

December 31, 2018

	Modified Accrual Balance Sheet	Full Accrual Adjustments	Statement of Net Position
Assets			
Cash and cash equivalents	\$ 1,621,888	\$ -	\$ 1,621,888
Receivables - Property taxes	10,165	-	10,165
Total assets	\$ 1,632,053	-	1,632,053
Liabilities	\$ -	-	-
Deferred Inflows of Resources - Property taxes levied for the following year	9,216	-	9,216
Fund Balance - Unrestricted	1,622,837	(1,622,837)	-
Total liabilities, deferred inflows of resources, and fund balance	\$ 1,632,053		
Net Position - Unrestricted		\$ 1,622,837	\$ 1,622,837

Charter Township of Plymouth

Other Supplemental Information Statement of Revenue, Expenditures, and Changes in Fund Balance/ Statement of Activities Brownfield Redevelopment Authority

Year Ended December 31, 2018

	Modified Accrual Statement of Revenue, Expenditures, and Changes in Fund Balance	Full Accrual Adjustments	Statement of Activities
Revenue			
Property taxes	\$ 20,884	\$ -	\$ 20,884
Interest and rentals	16,157	-	16,157
Total revenue	37,041	-	37,041
Expenditures - Current - Environmental remediation	8,747	-	8,747
Net Change in Fund Balance/Net Position	28,294	-	28,294
Fund Balance/Net Position - Beginning of year	1,594,543	-	1,594,543
Fund Balance/Net Position - End of year	<u><u>\$ 1,622,837</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,622,837</u></u>

Charter Township of Plymouth

Other Supplemental Information Combining Statement of Assets and Liabilities Agency Funds

December 31, 2018

	General Agency Fund	Tax Collection Fund	Police Bond Fund	Total Agency Funds
Assets - Cash and cash equivalents	\$ 846,903	\$ 4,328,118	\$ 2,307	\$ 5,177,328
Liabilities				
Due to other governmental units	\$ 1,548	\$ 4,328,118	\$ -	\$ 4,329,666
Refundable deposits, bonds, etc.	845,355	-	2,307	847,662
Total liabilities	\$ 846,903	\$ 4,328,118	\$ 2,307	\$ 5,177,328



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Charter Township of Plymouth

Audit Presentation to the Board For Year Ended December 31, 2018

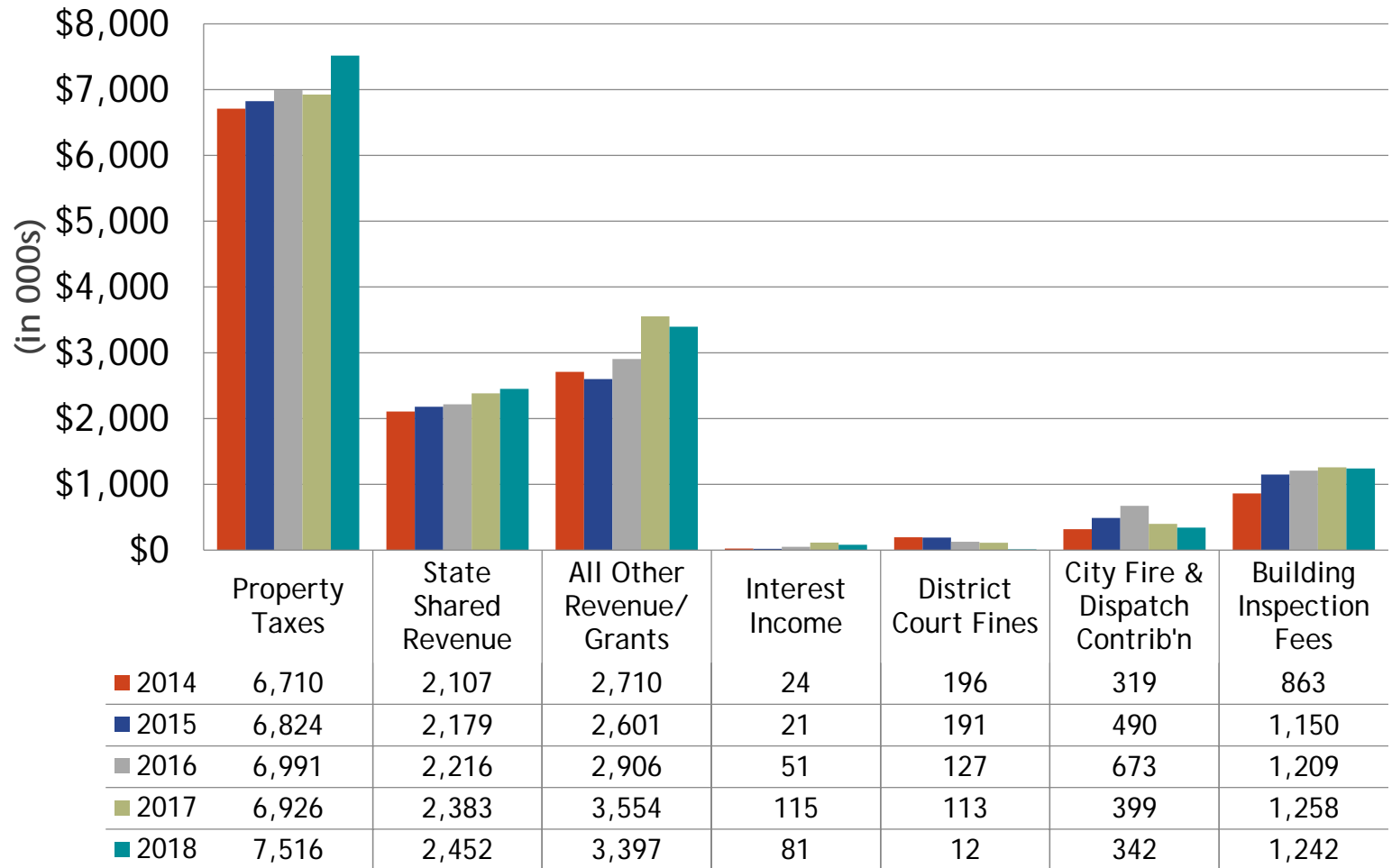
Presented by Martin Olejnik, Kari Shea, Erin Brzezinski



Charter Township of Plymouth

General Fund Revenue

Years Ended December 31

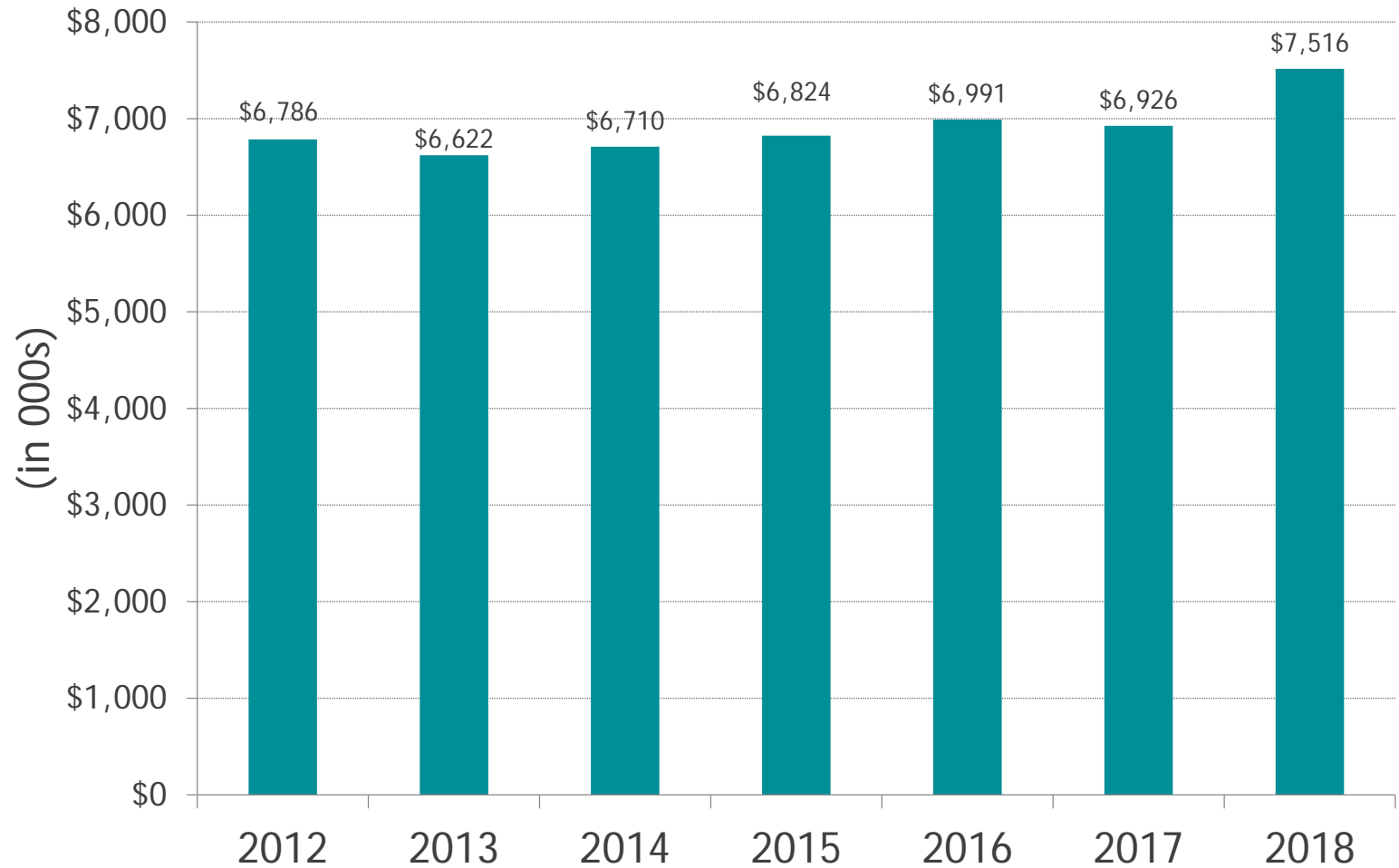




Charter Township of Plymouth

Property Tax Revenue

Years Ended December 31

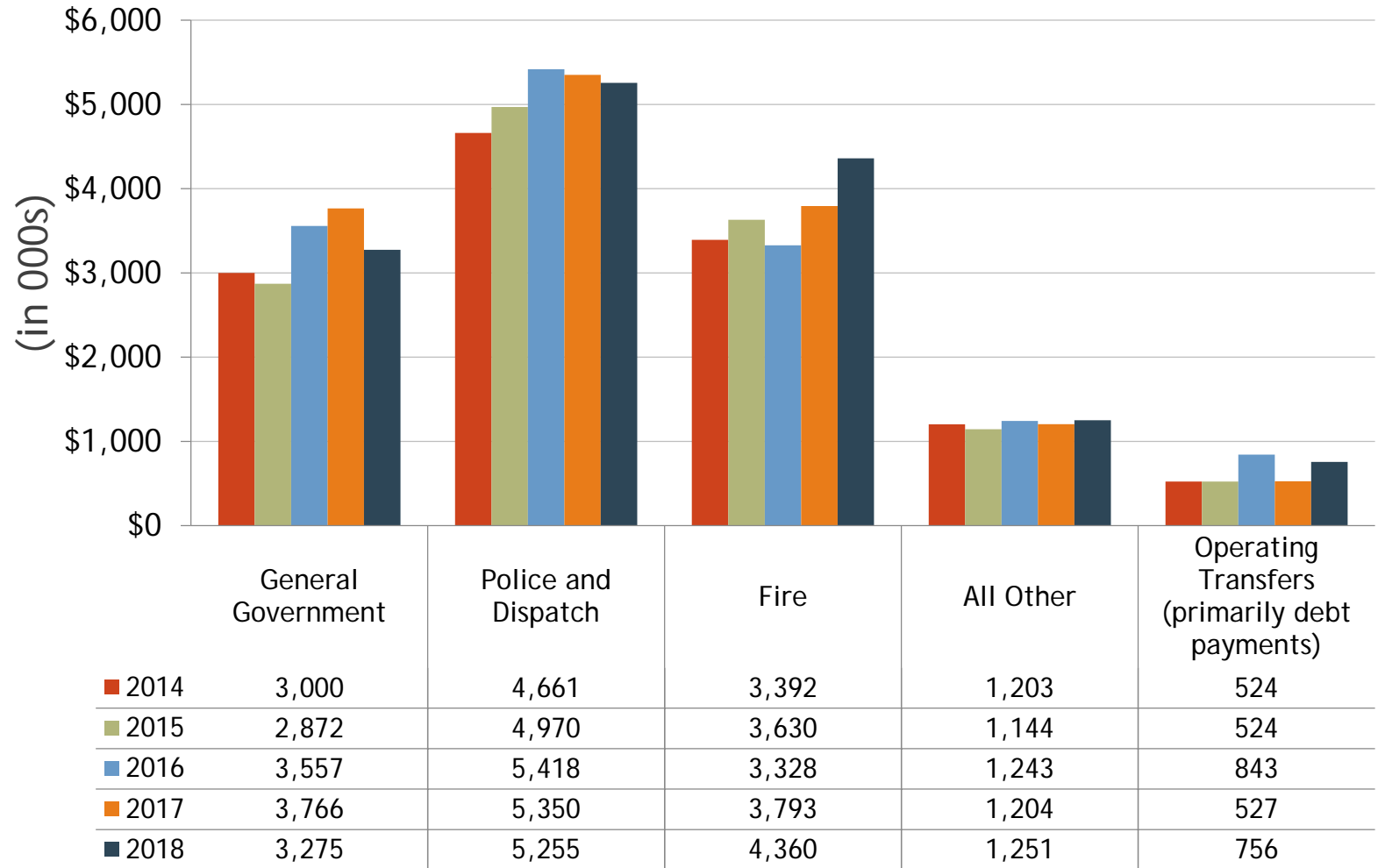




Charter Township of Plymouth

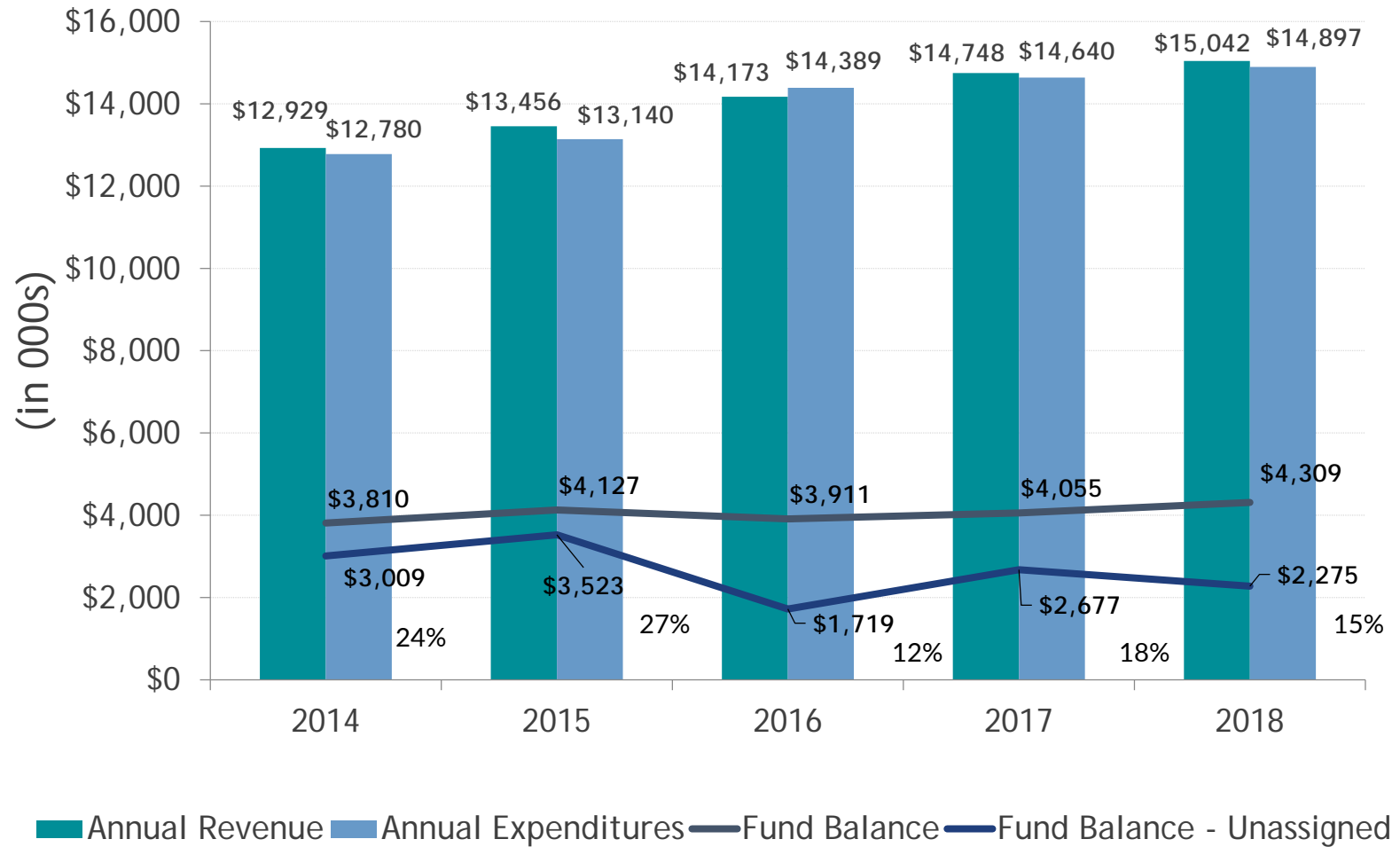
Historical Trends in General Fund Expenditures

Years Ended December 31



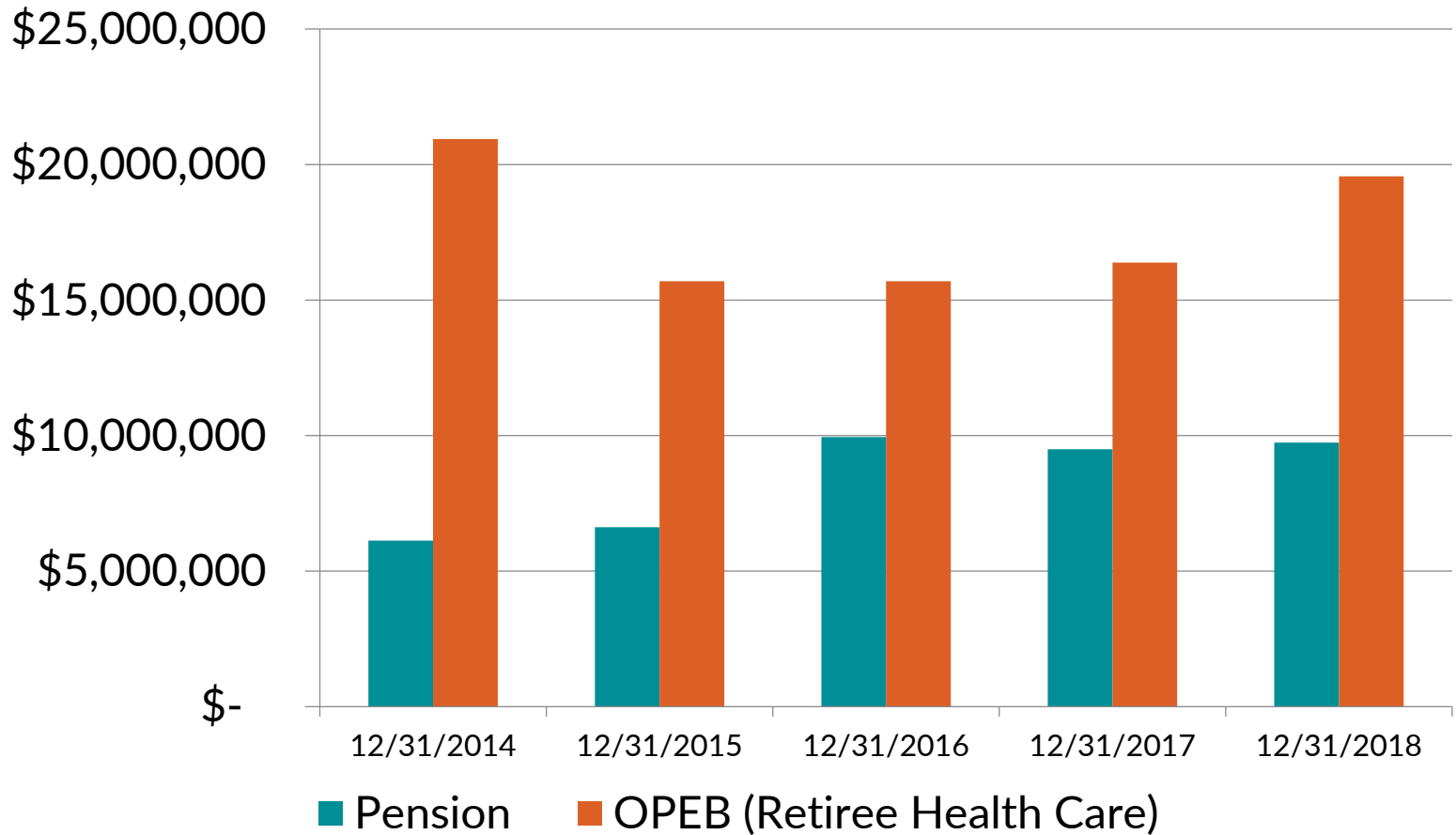


Charter Township of Plymouth General Fund—Fund Balance Years Ended December 31





Charter Township of Plymouth Unfunded Legacy Costs

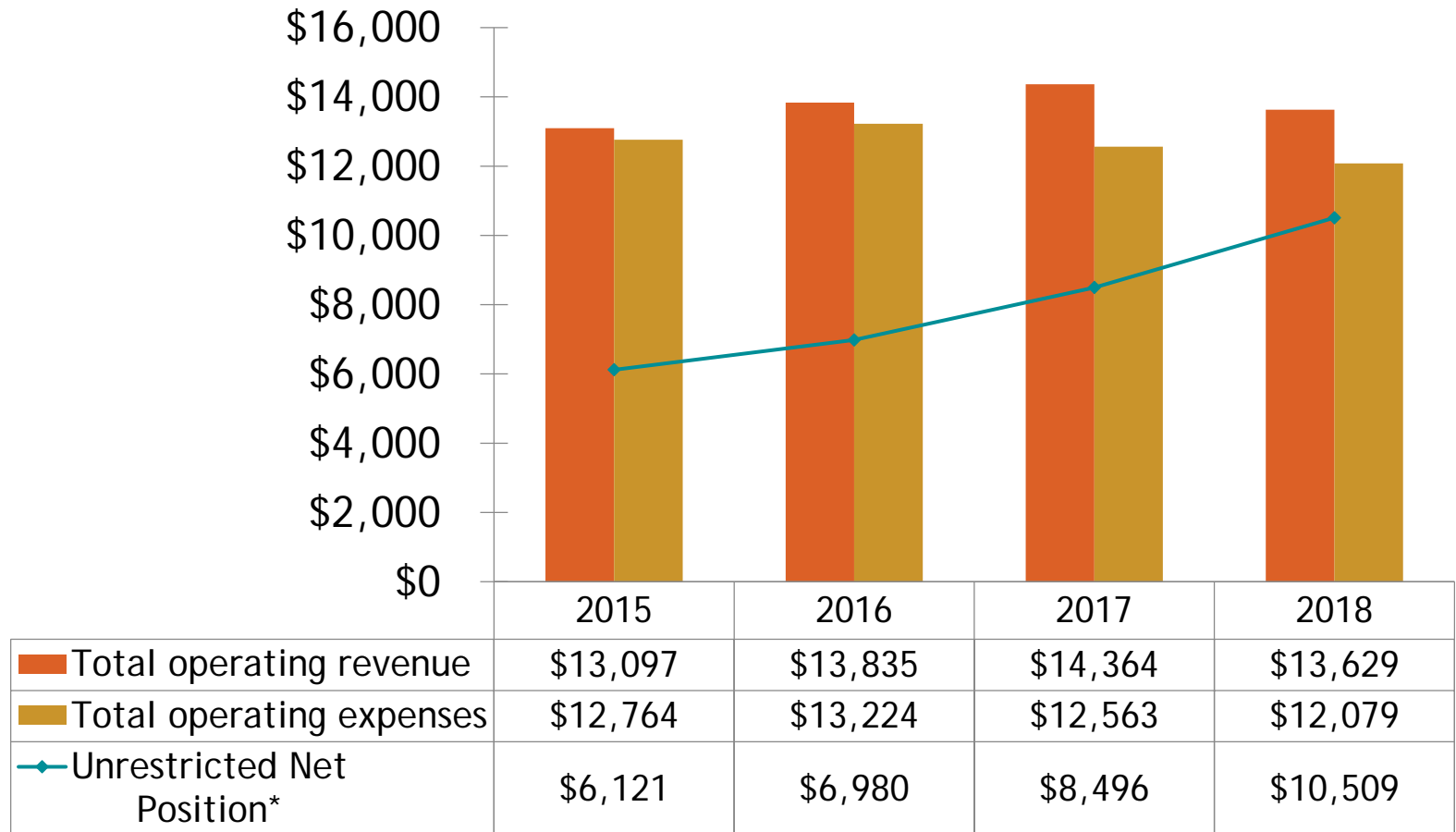




Charter Township of Plymouth

Water and Sewer Fund Activity

Years Ended December 31



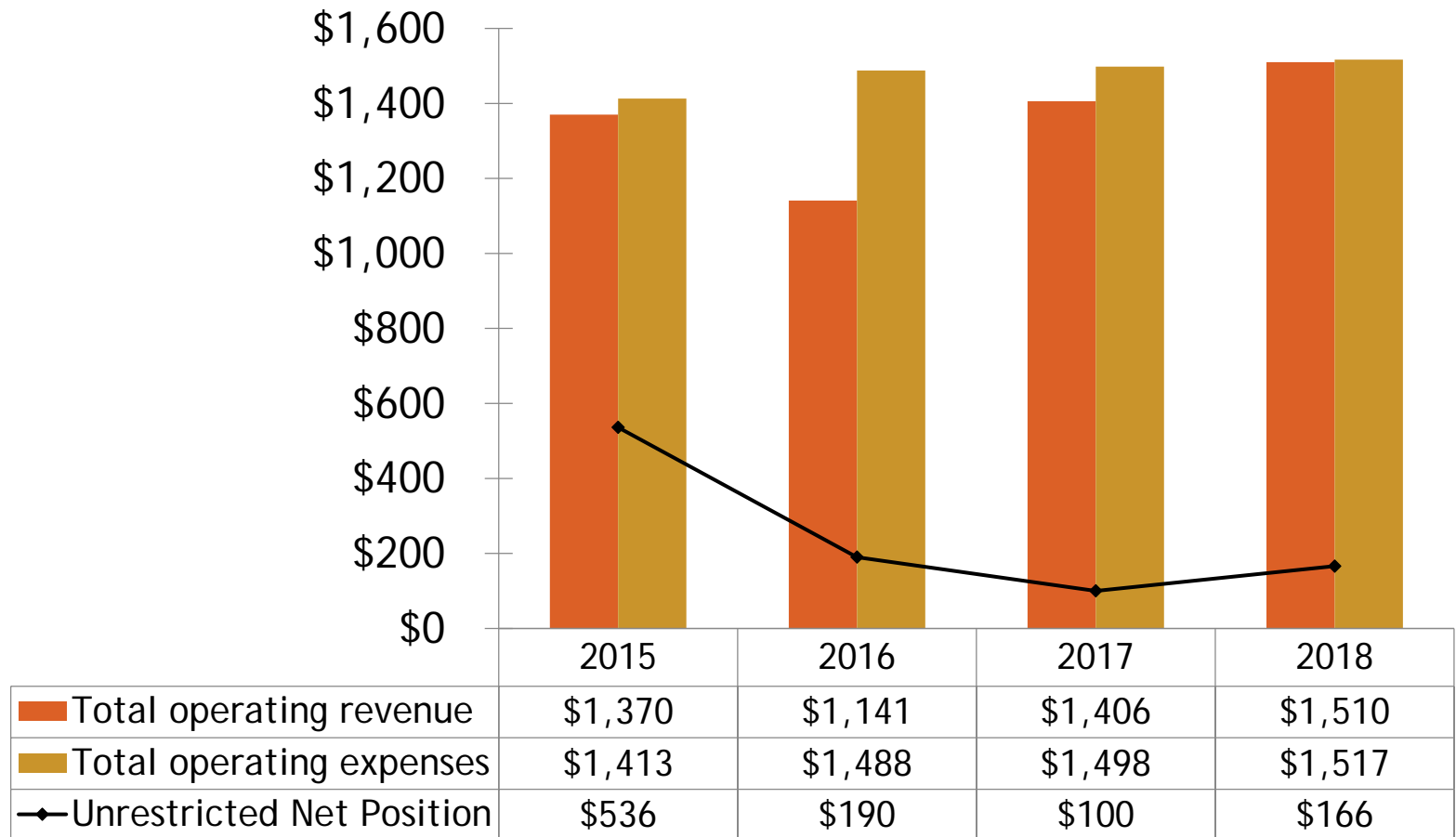
* Net of investment in WTUA



Charter Township of Plymouth

Solid Waste Disposal Fund Activity

Years Ended December 31





CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019

ITEM G
SUPERVISOR AND TRUSTEE
COMMENTS

CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019

ITEM H
PUBLIC COMMENTS AND QUESTIONS

CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
REGULAR MEETING
JUNE 11, 2019

ITEM I
ADJOURNMENT