

CHARTER TOWNSHIP OF PLYMOUTH

BOARD OF TRUSTEES MEETING

Tuesday, June 9, 2020
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

B.1 **Protocol and Procedures for June 9 Meeting** - *Supervisor Kurt Heise*

C. APPROVAL OF AGENDA

Tuesday, June 9, 2020

D. APPROVAL OF CONSENT AGENDA

D.1 **Approval of Minutes:**
Special Meeting - Tuesday, June 2, 2020

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	\$474,505.92	\$825,982.51	\$1,300,488.43
Solid Waste Fund	226	2,700.40	441.89	3,142.29
Improvement Revolving (Capital)	246	0.00	0.00	0.00
Drug Forfeiture Fund	265	0.00	0.00	0.00

CHARTER TOWNSHIP OF PLYMOUTH

BOARD OF TRUSTEES MEETING

Tuesday, June 9, 2020
7:00 PM



Drug Forfeiture State	266	0.00	0.00	0.00
Drug Forfeiture IRS	267	0.00	0.00	0.00
Golf Course Fund	510	0.00	0.00	0.00
Senior Transportation	588	3,215.98	0.00	3,215.98
Water/Sewer Fund	592	45,525.79	179,640.88	225,166.67
Trust and Agency	701	0.00	0.00	0.00
Police Bond Fund	702	5000.00	0.00	5000.00
Tax Pool	703	0.00	0.00	0.00
Special Assessment Capital	805	0.00	0.00	0.00
TOTALS:		\$530,948.09	\$1,006,065.28	\$1,537,013.37

E. NEW BUSINESS

1. FY 2019 Audit Presentation and Approval, **Resolution #2020-06-09-50**,
Finance Director Ginger Moriarty and Plante-Moran Financial Auditors
2. Contracts for Police Lieutenant and Dispatch Supervisor, **Resolution #2020-06-09-51**,
Supervisor Kurt Heise and Police Chief Thomas Tiderington
3. Andover Forest Storm Drain Agreement, **Resolution #2020-06-09-52**,
Township Engineer Jeremy Schrot
4. Andover Forest Water Main Easement, **Resolution #2020-06-09-53**,
Township Engineer Jeremy Schrot

CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES MEETING

Tuesday, June 9, 2020
7:00 PM



5. Andover Forest Sanitary Sewer Easement, **Resolution #2020-06-09-54**,
Township Engineer Jeremy Schrot
6. Planning Commission Re-Appointment Recommendations - Kendra Barberena
and Keith Postell, **Resolution #2020-06-09-55**, *Supervisor Kurt Heise*
7. Update on Proposed Golfview Park and Future County Park Funding, *Supervisor
Kurt Heise & Planning Consultant Laura Haw*

F. SUPERVISOR AND TRUSTEE COMMENTS

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

H. 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: 1-800649-3777 (Michigan Relay Services)

**The public is invited and encouraged to attend all meetings of
the Board of Trustees of the Charter Township of Plymouth.**

**Zoom Call-in Connection
Board of Trustee Meeting June 9, 2020**

**877 853 5257 (Toll Free)
Meeting ID: 841 1732 5960**

CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
SPECIAL MEETING
June 2, 2020



PROPOSED MINUTES

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

PRESENT: Kurt Heise, Supervisor
Mark Clinton, Treasurer
Jerry Vorva, Clerk
Chuck Curmi
Jack Dempsey, Trustee
Bob Doroshewitz, Trustee
Gary Heitman, Trustee, via phone

ABSENT: None

ALSO PRESENT: Dan Phillips, Fire Chief
Thomas Tiderington, Police Chief
Laura Haw, AICP, NCI, Planning Consultant, McKenna
Kevin Bennett, Township Attorney
Jeremy Shrot, P.E., Spalding DeDecker

B. PLEDGE OF ALLEGIANCE - Trustee Chuck Curmi

B.1 Information on Meeting Protocol and Procedures for June 2 Special Meeting, Supervisor Kurt Heise

Supervisor Heise explained that the meeting is live and COVID compliant, and he explained the call-in features for those on the phone at home.

A. APPROVAL OF AGENDA

Tuesday, June 2, 2020

Supervisor Heise asked that Item E.4 be removed from the agenda, to be discussed at the next meeting.

Moved by Clerk Vorva and seconded by Trustee Heitman to approve the agenda for the Board of Trustees special meeting of June 2, 2020, as amended. Ayes all.

**CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
SPECIAL MEETING
June 2, 2020**



PROPOSED MINUTES

D. APPROVAL OF CONSENT AGENDA

- D.1 Approval of Minutes:**
Regular Meeting – Tuesday, May 26, 2020
- D.2 Acceptance of Communications, Resolutions, Reports**
N/A
- D.3 Approval of Township Bills:**
N/A

Trustee Curmi had corrections to his comments on Page 7 of the minutes of the regular meeting of Tuesday, May 26, 2020.

Moved by Clerk Vorva and seconded by Trustee Heitman to approve the consent agenda, with changes in the minutes by Trustee Curmi, for the special meeting of June 2, 2020. Ayes all on a roll call vote.

E. NEW BUSINESS

Copies of resolutions and attachments listed below are available in the Clerk's office for public perusal.

1. Public Hearing of Necessity for 2020 Sidewalk Replacement Program

Moved by Clerk Vorva and seconded by Trustee Doroshewitz to open the public hearing of necessity for the 2020 Sidewalk Replacement Program at 7:05 p.m. Ayes all on a roll call vote.

Many residents, both in person and by phone, expressed their concerns regarding the sidewalk replacement program. Among their concerns: wording in the notification, time allowed for homeowners to make repairs, tree root fixes for raised walks, identification of slabs to be repaired, payment options, and timing of the program considering the economic effects of the pandemic.

Jeremy Shrot, Township Engineer, was instructed to revisit several of the locations for verification of the conditions.

CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
SPECIAL MEETING
June 2, 2020

PROPOSED MINUTES



Moved by Trustee Heitman and seconded by Clerk Vorva to close the public hearing of necessity for the 2020 Sidewalk Replacement Program at 9:07 p.m. Ayes all on a roll call vote.

The following item was moved ahead on the agenda and discussed by Board members and Planning Consultant Laura Haw.

5. Temporary Covid-19 Outdoor Dining Standards, **Resolution #2020-06-02-49**, *Supervisor Kurt Heise and Planning Consultant Laura Haw*

With anticipated additional or expanded outdoor seating requests from dining establishments and bars, a Temporary Outdoor Seating Permit has been developed, allowing for bypassing the Planning Commission and obtaining a renewable 90-day permit to be reviewed by the Planner, Building Department and Fire Department, and approved by the Supervisor. This would attempt to help in replacing lost revenue because of the Coronavirus Crisis.

Moved by Clerk Vorva and seconded by Trustee Dempsey that the Plymouth Township Board of Trustees hereby adopt **Resolution #2020-06-02-49** authorizing the implementation and use of the Temporary Outdoor Seating Permit; such permit to automatically expire on November 1, 2020 unless otherwise re-authorized by the Board. Ayes all on a roll call vote.

The Board adjourned briefly at 9:20 p.m. and returned to open session at 9:30 p.m.

2. Authorization of Construction of Sidewalk Replacement Program for 2020 **Resolution #2020-06-02-48**, *Township Engineer Jeremy Schrot*

Board members discussed the timing of the program, considering the economic conditions, and other factors in how the program was presented. It was determined to attempt to retain the current bidder for the program for next year at current prices.

Moved by Clerk Vorva and seconded by Trustee Curmi to postpone action on **Resolution #2020-06-02-48**, authorizing the replacement of non-compliant sidewalk flags. Ayes all.

3. Public Safety Millage Renewal Presentation and Discussion, *Treasurer Mark Clinton*

CHARTER TOWNSHIP OF PLYMOUTH
BOARD OF TRUSTEES
SPECIAL MEETING
June 2, 2020



PROPOSED MINUTES

Treasurer Clinton gave a presentation regarding asking for a public safety millage renewal on the 2020 ballot, to expire in 15 years along with the other millages. There was discussion by the Board, with action to be taken on the item at a future meeting.

4. Update on Proposed Golfview Park and Future County Park Funding,
Supervisor Kurt Heise & Planning Consultant Laura Haw
This item was removed from the agenda.

F. SUPERVISOR AND TRUSTEE COMMENTS

Supervisor Heise thanked everyone who participated in the sidewalk public hearing for their patience and understanding. The Board has never had to hold a public hearing before under these conditions, while upholding constitutional and first amendment rights. The next meeting will be held June 9.

Trustee Dempsey quoted the following: That each of us, in our own communities, businesses, and institutions at all levels, must commit to do all we can to create constructive spaces where justice and peace can flourish—including in those places that reflect our history as Americans. If we are successful, we will find our way to a more unified society, where outbreaks of pain and outrage will become only a thing of the past.

Trustee Heitman apologized for not being at the meeting in person.

- G. PUBLIC COMMENTS AND QUESTIONS (Limited to 3 Minutes)** – There were none.

H. ADJOURNMENT

Moved by Trustee Heitman and seconded by Clerk Vorva to adjourn the meeting at 10:06 p.m. Ayes all.

Jerry Vorva, Township Clerk

BOARD DATE

6/9/2020

FUND NAME	FUND NUMBER	PAYROLL & INVOICES PAID		
		TOTAL INC PAYROLL	PRIOR TO MEETING	INVOICES PAID AFTER BOARD REVIEW
GENERAL FUND	101	1,300,488.43	474,505.92	825,982.51
SWD	226	3,142.29	2,700.40	441.89
IMPROV. REV.	246	-	-	
DRUG FORFEITURE	265	-	-	
DRUG FORFEITURE	266	-	-	
DRUG FORFEITURE	267	-	-	
GOLF COURSE FUND	510	-	-	
SENIOR TRANSPORTATION	588	3,215.98	3,215.98	
WATER & SEWER	592	225,166.67	45,525.79	179,640.88
TRUST& AGENCY	701	-	-	
POLICE BOND FUND	702	5,000.00	5,000.00	
TAX POOL	703	-	-	
SPECIAL ASSESS CAPITAL	805	-	-	
	TOTAL	<u>1,537,013.37</u>	<u>530,948.09</u>	<u>1,006,065.28</u>

GRAND TOTAL

1,537,013.37

Charter Township of Plymouth

AP Invoice Listing - Board Report

DR 6/15/20 Page: 1/11

VENDOR INFORMATION

INVOICE INFORMATION

Map Electric			Invoice Amount:	\$325.00
TIMER FOR REAR PARKING LIGHTS - INSTALL - I			Check Date:	06/08/2020
101-691-931.000	INV 2937			325.00
ADVANCED DISPOSAL			Invoice Amount:	\$82.85
DPW RESI COMPOST - MAY 2020			Check Date:	06/08/2020
226-226-810.400	COMPOST 05/07/20			65.00
226-226-810.400	Fuel Surcharge			7.51
226-226-810.400	Compliance Fee			6.44
226-226-810.400	SALES TAX - WILL CREDIT NEXT INVOICE			3.90
ADVANCED DISPOSAL			Invoice Amount:	\$619.00
TWP FACILITIES - MAY 2020 FEES			Check Date:	06/08/2020
101-336-776.000	FIRE STN 3 TRASH			25.00
101-265-776.000	TWP HALL TRASH/RECYCLE			170.00
592-172-776.000	DPW TRASH			68.00
101-336-776.000	FIRE STN 2 TRASH			25.00
101-265-815.000	FRIENDSHIP STATION TRASH			25.00
101-691-931.000	TWP PARK TRASH/RECYCLE			306.00
ALLIE BROTHERS UNIFORMS			Invoice Amount:	\$90.98
UNIFORMS - GROSS			Check Date:	06/08/2020
101-336-758.000	LS SHIRT			47.99
101-336-758.000	S/S SHIRT			42.99
ALLIE BROTHERS UNIFORMS			Invoice Amount:	\$197.95
UNIFORM SHIRTS - MALLARI			Check Date:	06/08/2020
101-336-758.000	JOB SHIRT			77.99
101-336-758.000	T-SHIRT			119.96
B & R JANITORIAL SUPPLY			Invoice Amount:	\$1,398.46
JANITORIAL SUPPLY MAY			Check Date:	06/08/2020
101-265-776.000	INVOICE 189405			629.00
101-265-858.000	INVOICE 189405			42.00
101-305-776.000	INVOICE 189405			350.00
101-325-727.000	INVOICE 189405			140.00
101-336-776.000	INVOICE 189405			28.00
592-172-776.000	INVOICE 189405			209.46
B & R JANITORIAL SUPPLY			Invoice Amount:	\$657.30
OIL DRY			Check Date:	06/08/2020
101-336-836.000	BAGS OF OIL DRY			657.30
BATTERIES PLUS BULBS			Invoice Amount:	\$31.96
INV. P26661030 5/12/2020 BATTERIES FOR POL			Check Date:	06/08/2020
101-305-727.000	AA BATTERIES			15.98
101-305-727.000	AAA BATTERIES			15.98
Bill & Rods Appliances & Mattresses			Invoice Amount:	\$232.60
STA #1 STOVE REPAIR			Check Date:	06/08/2020
101-336-776.000	STA#1 STOVE REPAIR			232.60
BLACKWELL FORD INC.			Invoice Amount:	\$52.30
INV. 363711 5/20/2020 - VEHICLE REPAIR/10816			Check Date:	06/08/2020
101-305-863.000	THE WORKS OIL CHANGE			52.30

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

BLACKWELL FORD INC.		Invoice Amount:	\$234.75
INV. 363710 5/21/2020 - VEHICLE REPAIR/B6842		Check Date:	06/08/2020
101-305-863.000	REPLACE 4 TIRES/REPLACE BATTERY		234.75
BLACKWELL FORD INC.		Invoice Amount:	\$51.52
INV. 363773 5/28/2020 - VEHICLE REPAIR/10680		Check Date:	06/08/2020
101-305-863.000	THE WORKS OIL CHANGE		51.52
BLACKWELL FORD INC.		Invoice Amount:	\$241.25
INV. 363893 5/28/2020 - VEHICLE REPAIR/C0749		Check Date:	06/08/2020
101-305-863.000	REPLACE SERPENTINE BELT		241.25
BLACKWELL FORD INC.		Invoice Amount:	\$17.50
INV. 363637 5/19/2020 - VEHICLE REPAIR/10643		Check Date:	06/08/2020
101-305-863.000	REPLACE 1 TIRE		17.50
BLACKWELL FORD INC.		Invoice Amount:	\$51.52
INV. 363623 5/19/2020 - VEHICLE REPAIR/12807		Check Date:	06/08/2020
101-305-863.000	THE WORKS OIL CHANGE		51.52
BLACKWELL FORD INC.		Invoice Amount:	\$264.05
INV. 363605 5/18/2020 - VEHICLE REPAIR/10680		Check Date:	06/08/2020
101-305-863.000	REPLACE BANK 2 UEGO SENSOR		264.05
CDW GOVERNMENT INC		Invoice Amount:	\$120.38
ZEBRA LS2208 BARCODE SCANNER W USB CABL		Check Date:	06/08/2020
101-262-727.000	ZEBRA LS2208 BARCODESCANNER		120.38
CDW GOVERNMENT INC		Invoice Amount:	\$137.40
COMPUTER BATTERY		Check Date:	06/08/2020
101-336-727.000	RBC59 BATTERY		137.40
CDW GOVERNMENT INC		Invoice Amount:	\$331.80
COMPUTER EQUIPMENT		Check Date:	06/08/2020
101-336-727.000	COMP RACH SHELVES		331.80
CDW GOVERNMENT INC		Invoice Amount:	\$9,473.86
MICROSOFT OFFICE PRO PLUS - MIDEAL QUOTE		Check Date:	06/08/2020
101-290-818.000	OFFICE PRO PLUS LICENSE-79P-05745		7,320.71
101-305-818.000	OFFICE PRO PLUS LICENSE-79P-05745		2,153.15
CDW GOVERNMENT INC		Invoice Amount:	\$145.26
WINDOWS UPGRADE LICENSE - QUOTE LJVN279		Check Date:	06/08/2020
101-201-727.000	WIN 10 UPGRADE - FQC-09550		145.26
CDW GOVERNMENT INC		Invoice Amount:	\$198.00
O365 MAIL MIGRATION IMPLEMENTATION (2019		Check Date:	06/08/2020
101-201-978.000	O365 Mail Migration Implementation		198.00
CHLORIDE SOLUTIONS LLC		Invoice Amount:	\$3,637.44
DUST CONTROL PROGRAM 2020		Check Date:	06/08/2020
101-446-818.000	DUST CONTROL PROGRAM 2020		3,637.44
CODE SAVVY CONSULTANTS LLC		Invoice Amount:	\$395.00
SPRINKLER SYSTEM PLAN REVIEW		Check Date:	06/08/2020
101-371-818.000	INVOICE 1662 BURROUGHS GYM		395.00

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION

INVOICE INFORMATION

CODE SAVVY CONSULTANTS LLC SPRINKLER SYSTEM PLAN REVIEW 101-371-818.000	Invoice Amount: Check Date:	\$660.00 06/08/2020 660.00
	INVOICE 1668 RIVIAN AUTO	
CODE SAVVY CONSULTANTS LLC SPRINKLER SYSTEM PLAN REVIEW 101-371-818.000	Invoice Amount: Check Date:	\$535.00 06/08/2020 535.00
	INVOICE 1669 BURROUGHS, ADJACENT TO GY	
CODE SAVVY CONSULTANTS LLC SPRINKLE SYSTEM PLAN REVIEW ATLAS TUBE 101-371-818.000	Invoice Amount: Check Date:	\$660.00 06/08/2020 660.00
	INVOICE 1667 ATLAS TUBE	
CODE SAVVY CONSULTANTS LLC SPRINKLER SYSTEM PLAN REVIEW VENTURES 101-371-818.000	Invoice Amount: Check Date:	\$535.00 06/08/2020 535.00
	INVOICE 1672	
COMSOURCE, INC. RADIO CABLE 101-336-851.000	Invoice Amount: Check Date:	\$144.50 06/08/2020 144.50
	25-0735-10 CABLE 900 WIRELESS	
CORRIGAN OIL COMPANY #7039140 5/20/20 592-291-863.000 592-291-863.000 592-291-863.000 592-291-863.000	Invoice Amount: Check Date: Fuel Tax Recap Environmental Fee GE87 GAS-ETHANOL DYED ULTRA LOW SULFER #2 MIX	\$793.18 06/08/2020 7.49 6.95 481.36 297.38
DC Dental, Inc. INV. 653216IN 4/6/2020 SAFE GRIP LATEX GLO 101-315-951.000-20	Invoice Amount: Check Date:	\$188.50 06/08/2020 188.50
	SAFEGRIP PF LATEX GLOVES	
DC Dental, Inc. INV. 653583IN 4/13/2020 DISCIDE WIPES FOR 101-315-951.000-20 101-315-951.000-20	Invoice Amount: Check Date: ULTRA WIPES LARGE HANDLING FEE	\$224.85 06/08/2020 219.90 4.95
DC Dental, Inc. INV. 666016IN 5/21/2020 DISCIDE WIPES FOR 101-315-951.000-20	Invoice Amount: Check Date: ULTRA WIPES LARGE 12 + 3 FREE	\$158.40 06/08/2020 158.40
DON'S SMALL ENGINE REPAIR, INC PARKS- BLADES FOR ZTURN MOWERS- APPROVA 101-691-931.000	Invoice Amount: Check Date:	\$216.00 06/08/2020 216.00
	INV. # 51586	
FEDEX INV. 7-009-94720 5/13/2020 PACKAGE RECEIVED 101-305-727.000	Invoice Amount: Check Date:	\$31.73 06/08/2020 31.73
	PACKAGE RECEIVE- BLACKBAG TECHNOLOGIE	
FEDEX INV. 7-015-88500 5/20/2020 PACKAGE SHIPPED 101-305-727.000	Invoice Amount: Check Date:	\$16.98 06/08/2020 16.98
	PKG SHIPPED/MICHIGAN ATTORNEY GENERAL	
FIFER INVESTIGATIONS, LLC INV. 1853 4/15/2020 BACKGROUND INVESTIGAT 101-305-818.000	Invoice Amount: Check Date:	\$1,900.00 06/08/2020 1,900.00
	POLICE OFFICER APPLICANT- HENG-HSU JAW	

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

GFL Environmental USA, Inc.		Invoice Amount:	\$704.00
DPW STREET SWEEPING DEBRIS		Check Date:	06/08/2020
592-291-973.033	TEMP DUMPSTERS-STREET SWEEPING 05/05/2		350.00
592-291-973.033	14.16 TONS - DISPOSAL FEE - \$25/TON		354.00
GFL Environmental USA, Inc.		Invoice Amount:	\$225.00
DPW RECYCLE CENTER		Check Date:	06/08/2020
226-226-810.500	05/05/20 - CARDBOARD/PAPER		225.00
General Linen & Uniform Service		Invoice Amount:	\$18.75
INV. 0293102 5/8/2020 PRISONER BLANKET CLE		Check Date:	06/08/2020
101-325-851.000	Blanket Cleaning		11.25
101-325-851.000	DELIVERY CHARGE		7.50
General Linen & Uniform Service		Invoice Amount:	\$18.75
INV. 0293828 5/15/2020 PRISONER BLANKET CL		Check Date:	06/08/2020
101-325-851.000	Blanket Cleaning		11.25
101-325-851.000	DELIVERY CHARGE		7.50
General Linen & Uniform Service		Invoice Amount:	\$16.50
INV. 0294511 5/22/2020 PRISONER BLANKET CL		Check Date:	06/08/2020
101-325-851.000	Blanket Cleaning		9.00
101-325-851.000	DELIVERY CHARGE		7.50
GreatAmerica Financial Services		Invoice Amount:	\$448.19
STANDARD PAYMENT (INCL TAX) & SUPPLY FREI		Check Date:	06/08/2020
101-215-978.500	STD PMT		442.89
101-215-978.500	FREIGHT		5.30
HQI Painters, Inc.		Invoice Amount:	\$3,895.00
RESTORE AND PAINT (3) STATION BAY DOORS		Check Date:	06/08/2020
101-336-776.000	STA 1,2 & 3		3,895.00
HALT FIRE INC		Invoice Amount:	\$246.00
32908 ENGINE EXHAUST CTRL REP.		Check Date:	06/08/2020
101-336-863.000	V#32908 VEH EXHAUST CTRL		246.00
HALT FIRE INC		Invoice Amount:	\$856.75
33926 NEW JAWS MOUNTS		Check Date:	06/08/2020
101-336-863.000	NEW JAWS MOUNTS 3926		856.75
HINES PARK LINCOLN MERCURY		Invoice Amount:	\$384.99
INV. C89842 4/17/2020 VEHICLE REPAIR/106809		Check Date:	06/08/2020
101-305-863.000	REPLACE REAR EGO SENSOR		384.99
HINES PARK LINCOLN MERCURY		Invoice Amount:	\$48.29
INV. C89835 4/16/2020 VEHICLE REPAIR/A59470		Check Date:	06/08/2020
101-305-863.000	OIL CHANGE AND FILTER		48.29
HUMANE SOCIETY OF HURON VALLEY		Invoice Amount:	\$25.00
INV. 202004 4/30/2020 STRAY IMPOUND SERVIC		Check Date:	06/08/2020
101-305-819.000	Stray Impound Services		25.00
HUNTINGTON NATIONAL BANK		Invoice Amount:	\$202,534.38
2017 Refunding Bond (Twp Park & Sewer Rehab)		Check Date:	06/08/2020
592-100-300.500	2017 Refunding Bond Sewer Rehab		105,600.00
592-995-995.500	2017 Refunding Bond Sewer Rehab		24,022.00

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

	101-290-995.000	2017 Refunding Bond Park & Under Pass	59,400.00
	101-290-995.500	2017 Refunding Bond Park & Under Pass	13,512.38
HUNTINGTON NATIONAL BANK		Invoice Amount:	\$448,500.00
2012 GOLT Refunding Bond (TwpHall) Refunding		Check Date:	06/08/2020
	101-290-995.500	Interest	48,500.00
	101-290-995.000	Principal 2012 golt Township Hall	400,000.00
KSS Enterprises		Invoice Amount:	\$203.52
HAND SANITIZER		Check Date:	06/08/2020
	101-315-951.000-20	HAND SANITIZER W/ 12 DISPENSORS	203.52
KSS Enterprises		Invoice Amount:	\$182.16
SANITIZER		Check Date:	06/08/2020
	101-315-951.000-20	SANITIZER	182.16
LIVONIA, CITY OF		Invoice Amount:	\$375.00
INV. 2020-00000043 5/8/2020 AFIS SERVICES (1		Check Date:	06/08/2020
	101-305-818.000	Fingerprint Computer Identification	375.00
AutoZone		Invoice Amount:	\$35.04
INV. 4382444095 5/15/2020 VEHICLE SUPPLIES		Check Date:	06/08/2020
	101-305-863.000	WINDSHIELD SOLVENT	35.04
AutoZone		Invoice Amount:	\$110.63
RESCUE 5 BATTERY		Check Date:	06/08/2020
	101-336-863.000	R5 BATTERY	110.63
AutoZone		Invoice Amount:	\$139.64
U3 BATTERY		Check Date:	06/08/2020
	101-336-863.000	U3 BATTERY	139.64
AutoZone		Invoice Amount:	\$14.30
MOTOR OIL		Check Date:	06/08/2020
	101-336-863.000	5W20 OIL	14.30
MAIN STREET AUTO WASH		Invoice Amount:	\$435.00
APRIL AND MAY CAR WASHES		Check Date:	06/08/2020
	101-305-863.000	Police Vehicles	425.00
	101-371-863.000	Building Vehicles	10.00
MALLARI, JEFF		Invoice Amount:	\$25.00
REIMBURSEMENT FOR INST. COORDINATOR LIC		Check Date:	06/08/2020
	101-336-960.000	REIMBURSEMENT FOR INST/COORDINATOR LI	25.00
MALLARI, JEFF		Invoice Amount:	\$25.00
REIMBURSEMENT FOR PARA LICENSE		Check Date:	06/08/2020
	101-336-960.000	REIMBURSEMENT FOR PARAMEDIC LICENSE	25.00
MCKENNA ASSOCIATES INC		Invoice Amount:	\$1,492.00
PROFESSIONAL SERVICES - APRIL 2020 - 90047		Check Date:	06/08/2020
	101-371-818.500	#2314: 15100 FOGG STREET, SITE PLAN	425.00
	101-371-818.500	GOLFVIEW PARK CONCEPT DESIGN	1,067.00
MICHIGAN AIR SOLUTIONS, LLC		Invoice Amount:	\$150.50
STA #3 COMPRESSOR MAINT		Check Date:	06/08/2020
	101-336-851.000	COMPRESSOR MAINT	150.50

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

MICHIGAN AIR SOLUTIONS, LLC COMPRESSOR MAINT 101-336-851.000	STA#1 COMPRESSOR MAINT	Invoice Amount: Check Date:	\$150.50 06/08/2020 150.50
MICHIGAN MUNICIPAL RISK MGT AUTH MMRMA - INSTALLMENT #1 POLICY # R0001041 101-954-912.000	INSTALLMENT #1 - 7/1/2020 - 7/1/2021	Invoice Amount: Check Date:	\$37,500.00 06/08/2020 37,500.00
MICHIGAN MUNICIPAL RISK MGT AUTH MRRMA POLICY # M0001041 INSTALLMENT #1 F 101-954-912.000	INSTALLMENT #1 FOR POLICY 7/1/20--7/1/21	Invoice Amount: Check Date:	\$142,857.00 06/08/2020 142,857.00
MICHIGAN ASSOCIATION OF PLANNING PLANNING COMMISSION ANNUAL DUES 7-1-120 101-801-861.000	Annual Membership Dues	Invoice Amount: Check Date:	\$675.00 06/08/2020 675.00
MICHIGAN TOWNSHIPS ASSOCIATION Dues for MTA Membership 101-290-958.000 101-290-958.000	MTA ANNUAL DUES 7/1/20 TO 6/30/21 LEGAL DEFENSE FUND CONTRIBUTION	Invoice Amount: Check Date:	\$6,974.17 06/08/2020 6,771.04 203.13
MICHIGAN LINEN SERVICE UNIFORMS 5/15/20 #426292 592-172-758.000	5/15/20	Invoice Amount: Check Date:	\$84.35 06/08/2020 84.35
OFFICE DEPOT DYMO LABELS - INV. # 495884624001 101-262-727.000	DYMO LABELS	Invoice Amount: Check Date:	\$144.10 06/08/2020 144.10
OFFICE DEPOT INV. 489709182001 5/8/2020 POLICE DEPT. OFF 101-305-727.000 101-305-727.000 101-305-727.000	BIG FOOT DOORSTOP 3 X 5 NOTEBOOKS HEAVY WEIGHT FOLDERS	Invoice Amount: Check Date:	\$117.83 06/08/2020 39.64 46.90 31.29
OFFICE DEPOT INV. 489709878001 5/8/2020 POLICE DEPT. OFF 101-305-727.000	14 PT. MANILLA FOLDERS	Invoice Amount: Check Date:	\$7.27 06/08/2020 7.27
PHOENIX SAFETY OUTFITTERS, LLC. FIREFIGHTER GEAR FOR FF'S GILO & TACOMA 101-336-758.100	JANESVILL GEAR FOR GILO & TACOMA	Invoice Amount: Check Date:	\$4,696.00 06/08/2020 4,696.00
Planet Technologies, Inc. EXCHANGE ONLINE LICENSE - QUOTE 5-13-2020 101-290-941.000	3NS-00003 ExchgOnlnP2GCC	Invoice Amount: Check Date:	\$126.72 06/08/2020 126.72
PLANTE & MORAN, PLLC AUDIT FOR YR ENDED 12/31/19: GENERAL FUND 101-290-818.000 592-172-818.000 226-226-817.000	GEN, W/S, SOLID WASTE, ETC GEN, W/S, SOLID WASTE, ETC GEN, W/S, SOLID WASTE, PREP	Invoice Amount: Check Date:	\$16,050.00 06/08/2020 6,560.00 9,420.00 70.00
PLANTE & MORAN, PLLC AUDIT FOR AUDIT ENDING 12/31/19 - FINAL INV 101-290-818.000 592-172-818.000	FINAL INVOICE - GENERAL FUND FINAL INVOICE - WATER AND SEWER FUND	Invoice Amount: Check Date:	\$8,730.00 06/08/2020 1,590.00 7,140.00

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION

INVOICE INFORMATION

PLM Lake & Land Management Corp.		Invoice Amount:	\$1,650.00
WEED AND ALGAE TREATMENT HALL AND PARK		Check Date:	06/08/2020
101-265-776.000	INVOICE E19130		825.00
101-691-931.000	INVOICE E19130		825.00

Plumberz North America, LLC.		Invoice Amount:	\$2,850.00
STA# 2 REPLACE BATHROOM URINAL		Check Date:	06/08/2020
101-336-776.000	REPLACE BATHROOM URINAL		2,850.00

Plumberz North America, LLC.		Invoice Amount:	\$325.00
STA #3REPAIRED FAUCETS		Check Date:	06/08/2020
101-336-776.000	STA# 3 FAUCET REPIRS		325.00

CHARTER TWSP OF PLYMOUTH		Invoice Amount:	\$2,304.66
SENIOR TRANSPORTATION MAY 2020		Check Date:	06/08/2020
101-955-885.000	MAY 2020 - SENIOR TRANS.EXPENSES		2,304.66

CHARTER TWSP OF PLYMOUTH		Invoice Amount:	\$3,650.52
COMERICA BANK - TWP. CREDIT CARD PURCHAS		Check Date:	06/08/2020
101-305-727.000	BROTHERS-ACE-PLASTIC BAGS FOR N-95 MAS		3.41
592-172-958.000	FELLRATH-AWWA MEMBERSHIP RENEWAL		224.00
101-336-979.000	FOX-HD-SPRAY PAINTER FOR DISINFECTANT		59.00
101-336-978.000	FOX-HD-UV STERILIZERS		537.00
101-315-951.000-20	FOX- SEAT COVERS (EASY TO CLEAN)		213.98
101-336-836.000	FOX-HD-SPRAY PAINTERS FOR DISINFECTANT		118.00
101-336-776.000	FOX-MD-MOP BUCKET		64.97
101-305-727.000	GORDON-NOTARY FEES (RENEWAL OF LICENS		48.95
101-336-851.000	GROSS-CONTRACTORS CONNECTION-SAW PA		62.10
101-265-776.000	HAACK-B&R JANITORIAL-SANITIZING WIPES		45.50
101-265-776.000	HAACK-B&R JANITORIAL-SUPPLIES & DISINFE		430.66
101-265-776.000	HAACK-O'REILLY-GREASE GUN FOR RESTROO		30.19
101-265-776.000	HAACK-PRT-V-BELTS FOR RESTROOM FAN UNI		55.55
101-265-858.000	HAACK-- CEILING TILES - SENIOR CENTER		13.02
592-172-960.000	HAMANN-VIRTUAL MTG. ATTENDANCE FOR CE		30.00
592-172-960.000	HAMANN-VIRTUAL MTG. ATTENDANCE FOR CE		30.00
592-172-960.000	HAMANN-VIRTUAQL MTG. ATTENDANCE FOR C		30.00
592-291-851.000	HAMANN-HD-TOOLS FOR TOILET REPAIR		127.41
101-253-727.000	HAMMYE-BANK ENDORSEMENT STAMPS		215.80
101-955-885.000	HEISE-CONSTANT CONTACT-MONTHLY FEE		70.00
101-290-941.000	JANKS-ZOOM SUBSCRIPTION - BASIC PRO		15.89
101-290-941.000	JANKS-ZOOM SUBSCRIPTION-WEBINAR ADD O		42.40
101-290-941.000	JANKS-ZOOM SUBSCRIPTION-TOLL FREE # AD		24.73
101-305-958.000	KUDRA-IACP RENEWAL		190.00
101-305-727.000	KUDRA-ACE-HEFTY STORAGE BAGS FOR I-95		3.41
101-305-863.000	KUDRA-BELLE TIRE- FRONT TIRES 2008 IMPAL		183.00
101-371-853.000	LEWIS-AMAZON-PHONE CASE		12.71
101-691-931.500	LEWIS-LAKEPOINTE REPAIR-FAN MOTOR		95.35
101-691-931.500	LEWIS-LIGHTS @ LAKEPOINTE		179.94
101-336-776.000	MACK-HD-DRAIN CLEANER		11.98
101-336-776.000	PHILLIPS-AMAZON-REFRIG FILTER - STA 2		47.84
101-305-960.000	TIDERINGTON-ZOOM ACCOUNT - ANNUAL		158.89
101-315-951.000-20	TIDERINGTON-INFRARED THERMOMETERS		185.85
101-315-951.000-20	TIDERINGTON - WIPES		88.99

PLYMOUTH-CANTON COMMUNITY SCHOOLS		Invoice Amount:	\$72.96
FUEL		Check Date:	06/08/2020
101-336-863.000	FUEL PURCHASE FOR APRIL 2020		72.96

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

PLYMOUTH-CANTON COMMUNITY SCHOOLS			Invoice Amount:	\$142.61
APRIL FUEL			Check Date:	06/08/2020
	101-371-863.000	INVOICE 003289		142.61
PLYMOUTH-CANTON COMMUNITY SCHOOLS			Invoice Amount:	\$2,817.04
INV. 003281 4/13/2020 - MARCH FUEL			Check Date:	06/08/2020
	101-305-863.000	Patrol Vehicles		2,817.04
PLYMOUTH-CANTON COMMUNITY SCHOOLS			Invoice Amount:	\$2,124.95
INV. 003289 5/27/2020 - APRIL FUEL			Check Date:	06/08/2020
	101-305-863.000	Patrol Vehicles		2,103.48
	101-325-963.000	PSA VEHICLE		21.47
Reasonable Force			Invoice Amount:	\$300.00
INV. 20-001 2/10/2020 SABRE LE AEROSOL PROJ			Check Date:	06/08/2020
	101-305-960.000	OFFICERS WILDER & CHALMERS 2/4/2020		300.00
R.D.REOME COMPANY			Invoice Amount:	\$270.00
MAINTENANCE AGREEMENT IR-2525 #11225			Check Date:	06/08/2020
	592-172-818.000	CANON MAINT. AGREEMENT 5/1/20-5/1/21		270.00
SEHI COMPUTER PRODUCTS			Invoice Amount:	\$606.87
RECORDS (+ SPARE), CLERK			Check Date:	06/08/2020
	101-215-727.000	HP 55X BLK TONER		375.86
	101-215-727.000	HP 87X BLK TONER		231.01
Joseph Smitherman			Invoice Amount:	\$199.18
CLOTHING REIMBURSEMENT FOR 2020 - DETEC			Check Date:	06/08/2020
	101-305-758.000	Union Contract Clothing Allowance		199.18
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$42,409.50
SPALDING DEDECKER - MAY 2020 INVOICE FOR			Check Date:	06/08/2020
	101-371-818.500	#83023-PLYMOUTH TWP ENGINEERING 2020		500.00
	101-371-818.500	#83022 - 15100 FOGG ST. NEW BUILD		525.00
	101-446-970.000	#83029 - PLY. TWP. SIDEWALK GAPS		975.00
	592-172-820.000	#83038 -PLYMOUTH TWP GPS		8,036.50
	101-336-776.000	#83039 - FIRE STATION #2		1,692.50
	101-446-818.000	#83036 - SIDEWALK ASSESSMENT		8,032.50
	592-172-820.000	#83048 - EMERG. WATER MAIN REPAIRS CON		2,710.00
	592-172-820.000	#83050 -2019 MISS DIG DESIGN TICKET DPW		2,541.00
	592-291-970.000-20	#82826 - CIPP-JOY ROAD SEWER		1,933.00
	592-291-970.000-20	#82826-CIPP-RIVERSIDE DRIVE		1,933.00
	592-291-970.000-20	#82826-CIPP-GENERAL DRIVE #1		1,933.00
	592-291-970.000-20	#82826-CIPP- GENERAL DRIVE #2		1,933.00
	592-291-970.000-20	#82626-CIPP- NORTHVILLE ROAD #1		1,933.00
	592-291-970.000-20	#82826-CIPP-NORTHVILLE ROAD #2		1,933.00
	592-291-970.000-20	#82826-CIPP - ANN ARBOR ROAD		1,933.00
	592-291-970.000-20	#82826-CIPP- BRADBURY CONDO		1,933.00
	592-291-970.000-20	#82826-CIPP-COUNTRY ACRES PUMPING		1,933.00
STRYKER SALES CORPORATION			Invoice Amount:	\$3,145.00
3 YR MAINT ON 2 COTS			Check Date:	06/08/2020
	101-336-851.000	COT 3 YEAR MAINTENANCE		3,145.00
Tech Tool Supply LLC			Invoice Amount:	\$315.00
HYDRANT BAG			Check Date:	06/08/2020
	101-336-978.001	HYDRANT BAGS		315.00

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION

INVOICE INFORMATION

Tredroc Tire Service R1 FLAT REPAIR <i>101-336-863.000</i>	<i>R1 FLAT REPAIR</i>	Invoice Amount: Check Date:	\$161.95 06/08/2020 <i>161.95</i>
NAPA Auto Parts VEHICLE ACCESSORY <i>101-336-863.000</i>	<i>OUTL BX</i>	Invoice Amount: Check Date:	\$25.99 06/08/2020 <i>25.99</i>
NAPA Auto Parts BLUE DEF 55 GAL <i>101-336-863.000</i>	<i>55 GALLON BLUE DEF</i>	Invoice Amount: Check Date:	\$199.99 06/08/2020 <i>199.99</i>
WAYNE COUNTY INV. 302725 4/29/2020 MARCH PRISONER HOUS <i>101-305-832.000</i>	<i>MARCH PRISONER HOUSING</i>	Invoice Amount: Check Date:	\$490.00 06/08/2020 <i>490.00</i>
WCA ASSESSING APPRAISAL SERVICES RENDERED - JUNE 2020 <i>101-209-818.000</i> <i>101-209-818.000</i>	<i>Appraisal Services Rendered (Contract)</i> <i>Co-Star Services</i>	Invoice Amount: Check Date:	\$24,604.58 06/08/2020 <i>24,447.91</i> <i>156.67</i>
Thomas Reuters -WEST PAYMENT CENTER INV. 842233590 5/1/2020 WEST INFORMATION <i>101-305-960.000</i>	<i>APRIL 1-30, 2020</i>	Invoice Amount: Check Date:	\$306.69 06/08/2020 <i>306.69</i>
Thomas Reuters -WEST PAYMENT CENTER INV. 842318530 5/4/2020 QUINLAN INVESTIGAT <i>101-305-960.000</i> <i>101-305-960.000</i> <i>101-305-960.000</i>	<i>INVESTIGATIVE STOPS LAW BULLETIN</i> <i>NARCOTICS LAW BULLETIN</i> <i>SEARCH & SEIZURE BULLETIN</i>	Invoice Amount: Check Date:	\$1,512.00 06/08/2020 <i>504.00</i> <i>504.00</i> <i>504.00</i>
WESTERN WAYNE CTY FD MUTUAL AID ASN ANNUAL MEMBERSHIP DUES <i>101-336-729.000</i>	<i>ANNUAL MEMBERSHIP DUES</i>	Invoice Amount: Check Date:	\$7,403.84 06/08/2020 <i>7,403.84</i>
WINDER POLICE EQUIPMENT INV. 201021 5/21/2020 SERVICES PERFORMED O <i>101-305-863.000</i> <i>101-305-863.000</i>	<i>NEW TOGGLE ASSY UNIT</i> <i>SHOP LABOR</i>	Invoice Amount: Check Date:	\$55.00 06/08/2020 <i>10.00</i> <i>45.00</i>
Dell Financial Services, LLC. COMPUTER LEASES -BLDG, CLERK, DPW (DETAIL <i>101-371-978.500</i> <i>101-215-978.500</i> <i>592-172-978.500</i>	<i>Building - 1 comptuer (see notes)</i> <i>Clerk - 1 computer (see notes)</i> <i>DPW - 2 computer (see notes)</i>	Invoice Amount: Check Date:	\$279.89 06/08/2020 <i>69.98</i> <i>69.97</i> <i>139.94</i>
Dell Financial Services, LLC. PLANNING DEPT.-- COMPUTER LEASE QTLY PAY <i>101-371-978.100</i>	<i>Planning Dept. .Computer (Lease-Qtly)</i>	Invoice Amount: Check Date:	\$61.94 06/08/2020 <i>61.94</i>
Dell Financial Services, LLC. COMPUTER LEASES - LEASE - #810-6755980-00 <i>101-305-978.500</i> <i>101-305-978.500</i>	<i>PD - 14 computers - see notes</i> <i>Rounding Adjustment</i>	Invoice Amount: Check Date:	\$985.70 06/08/2020 <i>985.74</i> <i>(0.04)</i>

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

Dell Financial Services, LLC.		Invoice Amount:	\$126.34
COMPUTER LEASES - OPTIPLEX 7060 (HR & BL		Check Date:	06/08/2020
101-371-978.500	Building - 1 comptuer (see notes)		63.17
101-171-978.500	HR - 1 computer (see notes)		63.17
Dell Financial Services, LLC.		Invoice Amount:	\$768.48
COMPUTER LEASES QTLY PAYMENTS 07/01-2020		Check Date:	06/08/2020
101-209-978.500	Assessing Dept. Computers (Lease - Qtlly)		320.20
101-371-978.500	Building Dept. Computers (Lease- Qtlly)		192.12
101-215-978.500	Acctng Dept. Computers (Lease - Qtrly)		128.08
592-172-978.500	DPS Computers (Lease - Qtrly)		64.04
226-226-978.500	SolidWaste Computers (Lease - Qtrly)		64.04
MARCIA SMITH		Invoice Amount:	\$175.00
SHELTER RESERVATION REFUND - PERMIT 1739		Check Date:	06/08/2020
101-290-477.000	REFUND DUE TO COVID 19		175.00
PLYMOUTH COMMUNITY COUNCIL ON AGING		Invoice Amount:	\$105.00
SHELTER RESERVATION REFUND - PERMIT 1741		Check Date:	06/08/2020
101-290-477.000	REFUND DUE TO COVID 19 - 06/12/20		35.00
101-290-477.000	REFUND DUE TO COVID 19 - 08/18/20		35.00
101-290-477.000	REFUND DUE TO COVID 19 - 09/09/20		35.00
JAMES NAJARIAN		Invoice Amount:	\$275.00
SHELTER RESERVATION REFUND - PERMIT 1736		Check Date:	06/08/2020
101-290-477.000	REFUND DUE TO COVID 19		275.00
JEAN ARLEN		Invoice Amount:	\$125.00
SHELTER RESERVATION REFUND - PERMIT 1737		Check Date:	06/08/2020
101-290-477.000	REFUND DUE TO COVID 19		125.00
CHRISTOPHER SQUIRES		Invoice Amount:	\$325.00
SHELTER RESERVATION REFUND - PERMIT 1741		Check Date:	06/08/2020
101-290-477.000	REFUND DUE TO COVID 19		325.00
LIANNE MILLER		Invoice Amount:	\$125.00
SHELTER RESERVATION REFUND - PERMIT 1749		Check Date:	06/08/2020
101-290-477.000	REFUND DUE TO COVID 19		125.00
DAYNA STYLES		Invoice Amount:	\$125.00
SHELTER RESERVATION REFUND - PERMIT 1746		Check Date:	06/08/2020
101-290-477.000	REFUND DUE TO COVID 19		125.00
JUDY DENT		Invoice Amount:	\$35.00
SHELTER RESERVATION REFUND - PERMIT 1740		Check Date:	06/08/2020
101-290-477.000	REFUND DUE TO COVID 19		35.00
COURTNEY RAY		Invoice Amount:	\$150.00
SHELTER RESERVATION REFUND - PERMIT 1748		Check Date:	06/08/2020
101-290-477.000	REFUND DUE TO COVID 19		150.00
PLYMOUTH GARDEN CLUB		Invoice Amount:	\$35.00
SHELTER RESERVATION REFUND - PERMIT 1744		Check Date:	06/08/2020
101-290-477.000	REFUND DUE TO COVID 19		35.00
KAREN HUNTINGTON		Invoice Amount:	\$150.00
SHELTER RESERVATION REFUND - PERMIT 1747		Check Date:	06/08/2020

Charter Township of Plymouth
AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION***101-290-477.000**REFUND DUE TO COVID 19**150.00***Total Amount to be Disbursed:****\$1,006,065.28**

Charter Township of Plymouth

AP Invoice Listing - Board Report

Weekly Page: 6/3/20

VENDOR INFORMATION

INVOICE INFORMATION

A T & T

AT&T - TELEPHONE ALLOCATION MAY 2020 - IP

101-201-853.000	Information Services	54.71
101-209-853.000	Assessing	32.67
101-371-853.000	Building	91.06
101-336-853.000	Fire	143.75
101-305-853.000	Police	145.63
101-171-853.000	Supervisor	85.14
101-253-853.000	Treasurer	72.63
101-215-853.000	Clerk	42.42
101-371-853.500	Community Development	33.90
101-325-853.000	Dispatch	54.78
101-265-854.000	Water/Sewer (Util)	13.01
101-691-853.000	Park	10.18
592-172-853.000	Gen Expense Tel	20.16

Invoice Amount: \$800.04
Check Date: 06/07/2020

BUONO, DUANE

MAY 2020 MECH INSP PAY

101-371-818.000 MAY 2020

Invoice Amount: \$810.00
Check Date: 06/07/2020
810.00

COMCAST

COMCAST HIGH SPEED INTERNET - TOWNSHIP P

101-691-921.000 High Speed Internet - Township Park

Invoice Amount: \$176.97
Check Date: 06/07/2020
176.97

CONSUMERS ENERGY

MONTHLY CHGS - MAY2020

101-171-921.000	Supervisor	170.68
101-201-921.000	Info Services	91.33
101-209-921.000	Assessing	48.86
101-215-921.000	Clerk	148.33
101-253-921.000	Treasurer	61.95
101-305-921.000	Police	490.17
101-325-921.000	Dispatch	102.02
101-325-921.400	Lock Up	102.02
101-336-921.000	Fire Dept	468.84
101-371-921.000	Building	107.45
101-371-921.500	Comm Devel	60.19
101-691-921.000	Park	135.95
226-226-921.000	Utilities-Solid Waste	14.15
592-444-745.000	Power & Pumping-DPW	144.14

Invoice Amount: \$2,146.08
Check Date: 06/07/2020

DTE ENERGY

DTE SERVICE MILLER PARK APRIL 2020 - 9100-0

101-691-921.000 MILLER PARK ELECTRIC APRIL 2020

Invoice Amount: \$9.99
Check Date: 06/07/2020
9.99

HEILEMAN, JAMES

MAY 2020 ELEC INSP PAY

101-371-818.000 MAY 2020

Invoice Amount: \$2,180.75
Check Date: 06/07/2020
2,180.75

MUNSON, STEVE

MAY 2020 PLUMBING INSP PAY

101-371-818.000 INVOICE MAY 2020

Invoice Amount: \$466.00
Check Date: 06/07/2020
466.00

PLYMOUTH COMMUNITY UNITED WAY

EMPLOYEE CONTRIBUTION- 2018 AND 2020 (SP

101-100-234.000 COOBATIS, JOANN (2018)
101-100-234.000 JANKS, ROBERT(2018)

Invoice Amount: \$150.00
Check Date: 06/07/2020
50.00
25.00

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

101-100-234.000	JANKS, ROBERT (2020)	25.00
101-100-234.000	BRAMS, SUSAN (2020)	50.00

PLYMOUTH POSTMASTER

POSTAGE FOR SUMMER NEWSLETTER - PERMIT

101-290-730.000

JUNE 2020 SUMMER NEWSLETTER -PERMIT 2

Invoice Amount:**\$3,000.00****Check Date:****06/07/2020**

3,000.00

PLYMOUTH POSTMASTER

Postal Permit 218 - 1st Class Presort & USPS Mktg

101-290-730.000

Postal Permit 218 - Newsletters

Invoice Amount:**\$240.00****Check Date:****06/07/2020**

240.00

PLYMOUTH POSTMASTER

Postal Permit 218 - 1st Class Presort & USPS Mktg

592-172-730.000

Postal Permit 218 - Water Bills

Invoice Amount:**\$240.00****Check Date:****06/07/2020**

240.00

PLYMOUTH POSTMASTER

WATER BILL POSTAGE - PERMIT #218 JUNE 202

592-172-730.000

PERMIT #218 JUNE 2020 POSTAGE

Invoice Amount:**\$1,200.00****Check Date:****06/07/2020**

1,200.00

PLYMOUTH POSTMASTER

Water Quality Report Postage - Permit #218

592-172-730.000

Permit #218 Water Quality Report Postage

Invoice Amount:**\$2,600.00****Check Date:****06/07/2020**

2,600.00

CHARTER TWSP OF PLYMOUTH

PLYMOUTH TOWNSHIP - WATER/SEWER JUNE 2

Invoice Amount:**\$1,406.25****Check Date:****06/07/2020**

101-171-921.000

Supervisor

32.15

101-201-921.000

Information Services

17.20

101-209-921.000

Assessors

9.20

101-215-921.000

Clerk

27.94

101-253-921.000

Treasurer

11.67

101-265-854.000

Building

54.18

101-305-921.000

Police

92.32

101-325-921.000

Communications/Dispatch

19.22

101-325-921.400

Lock Up

19.22

101-336-921.000

Fire

546.64

101-371-921.000

Building

20.24

101-371-921.500

Planning

11.34

101-691-921.000

Park

326.41

226-226-921.000

Solid Waste

2.65

592-172-921.000

Adm/Gen Expense

156.47

592-444-745.000

Power & Pumping

55.93

588-588-921.000

Friendship Station

3.47

VERIZON WIRELESS

VERIZON - CELL PHONES FOR PARK & FIRE (ACC

101-691-853.000

PARK CELL PHONE

40.01

101-336-853.000

FIRE - (LIFEPAKCS)

49.16

Total Amount to be Disbursed:**\$15,515.25**

Charter Township of Plymouth

AP Invoice Listing - Board Report

RETURN

Page: 112

VENDOR INFORMATION**INVOICE INFORMATION**

MCKENNA ASSOCIATES INC BD Bond Refund BPZ20-0004 101-371-283.014 Planning/Zoning Escrow	Invoice Amount: Check Date:	\$220.00 06/03/2020 220.00
MCKENNA ASSOCIATES INC BD Bond Refund BPZ20-0004 101-371-283.014 Planning/Zoning Escrow	Invoice Amount: Check Date:	\$476.00 06/03/2020 476.00
MCKENNA ASSOCIATES INC BD Bond Refund BPE20-0001 101-371-283.016 Engineering Escrow	Invoice Amount: Check Date:	\$55.00 06/03/2020 55.00
CHARTER TWSP OF PLYMOUTH BD Bond Refund BPZ20-0004 101-371-283.014 Planning/Zoning Escrow	Invoice Amount: Check Date:	\$302.50 06/03/2020 302.50
SPALDING DEDECKER ASSOCIATES, INC. BD Bond Refund 101-371-283.001 BP06-0343 - PB05-0955	Invoice Amount: Check Date:	\$1,000.00 06/03/2020 1,000.00
SPALDING DEDECKER ASSOCIATES, INC. BD Bond Refund 101-371-283.001 BP06-0344 - PB05-0954	Invoice Amount: Check Date:	\$1,000.00 06/03/2020 1,000.00
SPALDING DEDECKER ASSOCIATES, INC. BD Bond Refund 101-371-283.001 BP06-0345 - PB05-0953	Invoice Amount: Check Date:	\$1,000.00 06/03/2020 1,000.00
SPALDING DEDECKER ASSOCIATES, INC. BD Bond Refund 101-371-283.001 BP06-0351 - PB05-0956	Invoice Amount: Check Date:	\$1,000.00 06/03/2020 1,000.00
SPALDING DEDECKER ASSOCIATES, INC. BD Bond Refund 101-371-283.001 BP06-0352 - PB05-0957	Invoice Amount: Check Date:	\$415.25 06/03/2020 415.25
SPALDING DEDECKER ASSOCIATES, INC. BD Bond Refund 101-371-283.001 BP06-0353 - PB05-0958	Invoice Amount: Check Date:	\$1,000.00 06/03/2020 1,000.00
COLLINS DESIGN/BUILD INC. BD Bond Refund BP05-0007 & PB05-0010 101-371-283.013 Building Bonds	Invoice Amount: Check Date:	\$1,000.00 06/03/2020 1,000.00
RONNISCH CONSTRUCTION CO BD Bond Refund BBD17-0016; PB17-0271 101-371-283.007 Demolition Bonds - Level 1	Invoice Amount: Check Date:	\$1,000.00 06/03/2020 1,000.00
JUDGE, MARY E BD Bond Refund BDB05-0001 & PB05-0204 101-371-283.013 Building Bonds	Invoice Amount: Check Date:	\$1,000.00 06/03/2020 1,000.00
INROAD INVESTMENT, LLC BD Bond Refund BP05-0047 & PB05-0082 101-371-283.013 Building Bonds	Invoice Amount: Check Date:	\$1,000.00 06/03/2020 1,000.00

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

INROAD INVESTMENT, L.L.C.			Invoice Amount:	\$500.00
BD Bond Refund BP05-0096 & PB05-0144			Check Date:	06/03/2020
	101-371-283.013	Building Bonds		500.00
ILMOR ENGINEER			Invoice Amount:	\$1,500.00
BD Bond Refund PB05-0166 & PB05-0386			Check Date:	06/03/2020
	101-371-283.013	Building Bonds		1,500.00
DEMBS ROTH GYSELINCK CONST			Invoice Amount:	\$2,000.00
BD Bond Refund BP05-0243 & PB05-0599			Check Date:	06/03/2020
	101-371-283.013	Building Bonds		2,000.00
D.J. MALTESE CONSULTING, L.L.C			Invoice Amount:	\$1,000.00
BD Bond Refund BP05-0287 & PB05-0797			Check Date:	06/03/2020
	101-371-283.013	Building Bonds		1,000.00
ASSOCIATED CONSTRUCTION SERVICES CO			Invoice Amount:	\$1,500.00
BD Bond Refund BP06-0342 & PB05-0909			Check Date:	06/03/2020
	101-371-283.013	Building Bonds		1,500.00
TROWBRIDGE HOMES OF ANDOVER LL			Invoice Amount:	\$1,000.00
BD Bond Refund BP08-0117 & PB08-0541			Check Date:	06/03/2020
	101-371-283.013	Building Bonds		1,000.00
Premier Construction			Invoice Amount:	\$1,500.00
BD Bond Refund BP19-0075 & PB19-1228			Check Date:	06/03/2020
	101-371-283.013	Building Bonds		1,500.00
Total Amount to be Disbursed:				\$19,468.75

Charter Township of Plymouth
AP Invoice Listing - Board Report

P. Bonds Page: 124/20

VENDOR INFORMATION**INVOICE INFORMATION****35TH DISTRICT COURT**

BOND RECEIPT 05-20-2020

702-100-087.000

BOND RECEIPT NUMBER 8167

Invoice Amount:**\$5,000.00****Check Date:****05/30/2020**

5,000.00

Total Amount to be Disbursed:**\$5,000.00**

Charter Township of Plymouth

AP Invoice Listing - Board Report

Weekly Edg 8/24/20

VENDOR INFORMATION

INVOICE INFORMATION

ALERUS FINANCIAL

MERS - DC FT EMPLOYEES -- EMPLOYER CONTRI

101-171-714.010	SUPERVISOR'S OFFICE	999.30
101-201-714.010	IT DIRECTOR	577.44
101-215-714.010	CLERK'S OFFICE	1,856.70
101-253-714.010	TREASURER'S OFFICE	982.56
101-265-714.010	BUILDING MANAGER (HAACK)	267.12
101-305-714.010	PD DEPT. (TIDERINGTON, GORDON)	674.40
101-305-714.030	PD DEPT. - UNION	3,077.09
101-325-714.050	DISPATCH DEPT.	2,073.07
101-336-714.010	FIRE - JOWSEY	282.96
101-336-714.020	FIRE - UNION	4,929.08
101-371-714.010	BUILDING DEPT.	1,588.39
226-226-714.010	SOLID WASTE DEPT.	353.88
588-588-714.010	SENIOR TRANS	236.36
592-172-714.010	PUBLIC SERVICES	926.16
592-291-714.000	DPW - FELLRATH, HAMANN	1,010.31
592-291-714.040	DPW	2,715.00
101-262-714.000	ELECTIONS (TERRELL)	298.69
101-325-714.010	DISPATCH-RECORDS-BONADEO	321.60
101-100-231.000	RODRIGUEZ (DISPATCH) LOAN	191.47
101-100-231.000	RODRIGUEZ (5/8 LOAN CATCHUP)	191.47

Invoice Amount: **\$23,553.05**
Check Date: **05/27/2020**

ALERUS FINANCIAL

MERS - DC FT EMPLOYEES -- EMPLOYEE CONTRI

101-100-231.000	MERS EMPLOYEE PRE TAX	6,333.04
101-100-231.000	MERS EMPLOYEE POST TAX	415.22

Invoice Amount: **\$6,748.26**
Check Date: **05/27/2020**

ALERUS FINANCIAL

MERS-457 PLAN - ALL EMPLOYEES 5-22-2020 PA

101-100-239.000	457 CONT. PRE-TAX	19,361.66
101-100-239.000	457 CONT. ROTH POST-TAX	397.68

Invoice Amount: **\$19,759.34**
Check Date: **05/27/2020**

A T & T

AT&T - TELEPHONE MAY 2020 ACCT. 831-0

101-325-853.400	COMM/LOCKUP PHONE	966.94
-----------------	-------------------	--------

Invoice Amount: **\$966.94**
Check Date: **05/27/2020**

AMERITAS LIFE INSURANCE CORP.

AMERITAS-RETIREE-DENTAL- MAY 2020 -- POLIC

101-290-714.500	GENERAL RETIREES	623.28
101-305-714.500	POLICE RETIREES	732.84
101-325-714.500	DISPATCH RETIREE	57.64
101-336-714.500	FIRE DEPT. RETIREES	1,339.92
592-172-714.500	DPS CLERICAL RETIREE	30.68
592-291-714.500	DPW - RETIREE	376.52

Invoice Amount: **\$3,160.88**
Check Date: **05/27/2020**

AMERITAS LIFE INSURANCE CORP.

AMERITAS - ACTIVE DENTAL - MAY 2020 (SEE A

101-171-714.000	SUPERVISOR DEPT.	30.68
101-201-714.000	INFORMATION SERVICES	97.08
101-215-714.000	CLERK DEPT.	61.36
101-253-714.000	TREASURY	154.72
101-265-714.000	TWP. HALL (HAACK)	57.64
101-305-714.000	POLICE DEPT.	1,910.96
101-325-714.000	DISPATCH	811.72
101-336-714.000	FIRE DEPT.	1,671.64
101-371-714.000	BUILDING DEPT.	270.00

Invoice Amount: **\$5,564.36**
Check Date: **05/27/2020**

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

	588-588-714.000	SENIOR TRANS (BOYCE)	97.08
	226-226-714.000	SOLLID WASTE (VISEL)	97.08
	592-172-714.000	DPS CLERICAL	119.00
	592-291-714.000	DPW - SUPERVISORY	127.76
	101-262-714.000	ELECTIONS - (TERRELL)	57.64
COMCAST		Invoice Amount:	\$62.03
INTERNET - JUNE 2020	XFINITY ACCT 8529	Check Date:	05/27/2020
	101-290-941.000	JUNE 2020 INTERNET	62.03
COMCAST		Invoice Amount:	\$177.98
INTERNET - MAY 2020 -- ACCT 8529 10 216 1899		Check Date:	05/27/2020
	101-265-854.000	Senior Ctr Internet	167.30
	588-588-921.000	Senior Trans Internet	10.68
COMCAST		Invoice Amount:	\$148.35
INTERNET PORT STREET - JUNE 2020 -- ACCT 8		Check Date:	05/27/2020
	592-291-805.000	Internet - Port Street	148.35
COMCAST		Invoice Amount:	\$168.35
INTERNET - MAY 2020	ACCT 8529 10 216 147	Check Date:	05/27/2020
	101-290-941.000	MAY 2020 INTERNET (GEN)	168.35
COMCAST		Invoice Amount:	\$333.94
INTERNET - MAY 2020	ACCT 8529 10 2	Check Date:	05/27/2020
	101-336-921.000	MAY 2020 FIRE INTERNET	333.94
DTE ENERGY		Invoice Amount:	\$62.91
FS # 2 SERVICE- APRIL 2020- 9200-013-7823-0 -		Check Date:	05/27/2020
	101-336-921.000	FS #2 ELECTRIC SERVICE APRIL 2020	62.91
DTE ENERGY		Invoice Amount:	\$115.78
BASEBALL DIAMONDS APRIL 2020-- 9100-157-68		Check Date:	05/27/2020
	101-691-921.000	Baseball Diamonds	115.78
HONKE, ANITA		Invoice Amount:	\$144.60
MEDICARE PART B - JUNE 2020		Check Date:	05/27/2020
	101-336-714.000	MEDICARE PART B JUNE 2020	144.60
I.A.F.F. - LOCAL 1496		Invoice Amount:	\$2,340.00
IAFF DUES-MAY 2020 (DETAIL ATTACHED)		Check Date:	05/27/2020
	101-100-232.020	MAY 2020 UNION DUES	2,340.00
KNUPP, LINDA		Invoice Amount:	\$144.60
MEDICARE PART B JUNE 2020		Check Date:	05/27/2020
	101-336-714.500	MEDICARE PART B JUNE 2020	144.60
M E R S		Invoice Amount:	\$113,820.74
MERS - MAY 2020 EMPLOYEE AND EMPLOYER		Check Date:	05/27/2020
	101-100-231.030	COAM - Employee Contrib.	2,713.80
	101-100-231.030	POAM - Employee Cont.	9,209.73
	101-100-231.020	FIRE - Employee Contrib.	8,579.96
	101-100-231.050	DISPATCH - Employee Contrib	2,973.33
	101-305-714.030	COAM - Employer Contrib	14,107.92
	101-305-714.030	POAM - Employer Contrib	26,455.00
	101-336-714.020	FIRE - Employer Contrib	41,720.00
	101-325-714.050	DISPATCH - Employer Contrib	8,061.00

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION****MAAS, CARLAS**

MEDICARE PART B JUNE 2020

101-336-714.000

MEDICARE PART B -JUNE 2020

Invoice Amount:**\$188.00****Check Date:****05/27/2020**

188.00

JOHN HANCOCK LIFE INSURANCE CO.

MONTHLY PREMIUM-MAY 2020 - JOWSEY

101-100-237.000

MONTHLY PREMIUM-JOWSEY, RICHARD- 5-20

Invoice Amount:**\$64.40****Check Date:****05/27/2020**

64.40

A T & T LONG DISTANCE

LONG DISTANCE ALLOCATION APRIL 2020

Invoice Amount:**\$1.96****Check Date:****05/27/2020**

101-201-853.000

-info services

0.13

101-209-853.000

Assessing

0.08

101-371-853.000

Building

0.22

101-336-853.000

Fire

0.35

101-171-853.000

Supervisor

0.21

101-253-853.000

Treasurer

0.18

101-215-853.000

Clerk

0.10

101-371-853.500

Community Development (Planning)

0.08

101-325-853.000

Dispatch

0.13

101-265-854.000

Township Hall

0.03

101-691-853.000

Park

0.02

592-172-853.000

DPW

0.05

101-305-853.000

Police

0.38

Total Amount to be Disbursed:**\$177,526.47**

Charter Township of Plymouth

AP Invoice Listing - Board Report

Refunds

Page 8/27/20

VENDOR INFORMATION**INVOICE INFORMATION**

MCKENNA ASSOCIATES INC			Invoice Amount:	\$82.50
BD Bond Refund BPZ18-0011			Check Date:	05/26/2020
	101-371-283.014	Planning/Zoning Escrow		82.50
MCKENNA ASSOCIATES INC			Invoice Amount:	\$165.00
BD Bond Refund BPZ18-0011			Check Date:	05/26/2020
	101-371-283.014	Planning/Zoning Escrow		165.00
MCKENNA ASSOCIATES INC			Invoice Amount:	\$408.00
BD Bond Refund BPZ20-0001			Check Date:	05/26/2020
	101-371-283.014	Planning/Zoning Escrow		408.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$363.00
BD Bond Refund BE18-0021			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		363.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$180.00
BD Bond Refund BE18-0025			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		180.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$55.00
BD Bond Refund BE18-0008			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		55.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$55.00
BD Bond Refund BE18-0053			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		55.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$1,329.50
BD Bond Refund BPZ19-0010			Check Date:	05/26/2020
	101-371-283.014	Planning/Zoning Escrow		1,329.50
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$181.50
BD Bond Refund BE18-0028			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		181.50
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$512.50
BD Bond Refund BE18-0006			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		512.50
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$1,885.00
BD Bond Refund BE18-0052			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		1,885.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$687.00
BD Bond Refund BE19-0010			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		687.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$3,184.25
BD Bond Refund BE19-0006			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		3,184.25
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$3,666.50
BD Bond Refund BE20-0002			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		3,666.50

Charter Township of Plymouth

AP Invoice Listing - Board Report

VENDOR INFORMATION**INVOICE INFORMATION**

SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$4,501.25
BD Bond Refund BPZ19-0006			Check Date:	05/26/2020
	101-371-283.014	Planning/Zoning Escrow		4,501.25
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$183.75
BD Bond Refund BE19-0002			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		183.75
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$220.00
BD Bond Refund BE19-0004			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		220.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$121.00
BD Bond Refund BE19-0009			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		121.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$10,730.25
BD Bond Refund BE20-0004			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		10,730.25
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$452.00
BD Bond Refund BE19-0014			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		452.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$4,384.00
BD Bond Refund BE20-0003			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		4,384.00
SPALDING DEDECKER ASSOCIATES, INC.			Invoice Amount:	\$3,657.00
BD Bond Refund BE20-0001			Check Date:	05/26/2020
	101-371-283.016	Engineering Escrow		3,657.00
Total Amount to be Disbursed:				\$37,004.00



CHARTER TOWNSHIP OF PLYMOUTH REQUEST FOR BOARD ACTION

MEETING DATE: June 09, 2020

ITEM: 2019 Audit Presentation and Approval, Resolution 2020-06-09-50

PRESENTER(S): Martin Olejnik, Plante Moran and Ginger Moriarty, Finance Director

BACKGROUND: The 2019 Financial Statement for the fiscal year ending December 31, 2019 has been completed. Upon final review of the Plymouth Township's financial records with the best type of report possible, the Township received an unmodified opinion which indicates that the information presented in the Township's financial report is clean.

The power point and financial statement has been compiled for presentation to the Board of Trustees.

PROPOSED MOTION: I move that the Plymouth Township Board of Trustees hereby adopt Resolution #2020-06-09-50 approving the audit of fiscal year 2019's financial statement, reports, letters of required communication and follow up recommendations to be filed with the State of Michigan by Plante Moran, and to acknowledge the receipt and file of the previously stated.

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

**RESOLUTION TO RECEIVE AND FILE THE CHARTER TOWNSHIP OF PLYMOUTH
FINANCIAL STATEMENT, AUDIT REPORT, AND REQUIRED COMMUNICATIONS,
AUTHORIZING FISCAL YEAR 2019
RESOLUTION # 2020-06-09-50**

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 9, 2020, at 7:00 p.m.

WHEREAS, The Board of Trustees of the Charter Township of Plymouth was presented with the Fiscal Year 2019 Audit, Financial Statements, and Required Communications, and

NOW THEREFORE BE IT RESOLVED, that the Charter Township of Plymouth Board of Trustees does 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 **Resolution #2020-06-09-50** authorizing the filing of the Fiscal Year 2019 Financial Statement.

Moved by: _____ Seconded by: _____

ROLL CALL:

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

May 27, 2020

To the Members of the Township Board
 Charter Township of Plymouth

We have audited the financial statements of the Charter Township of Plymouth (the "Township") as of and for the year ended December 31, 2019 and have issued our report thereon dated May 27, 2020. Professional standards require that we provide you with the following information related to our audit, which is divided into the following sections:

Section I - Internal Control Related Matters Identified in an Audit

Section II - Required Communications with Those Charged with Governance

Section III - Legislative and Informational Items

Section I includes any deficiencies we observed in the Township's accounting principles or internal control that we believe are significant. Current auditing standards require us to formally communicate annually matters we note about the Township's accounting policies and internal control.

Section II 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 III 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 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.

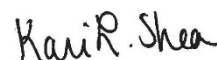
We welcome any questions you may have regarding the following communications, and we would be willing to discuss these or any other questions that you might have at your convenience.

Very truly yours,

Plante & Moran, PLLC



Martin J. Olejnik, CPA



Kari L. Shea, CPA

Section I - Internal Control Related Matters Identified in an Audit

In planning and performing our audit of the financial statements of the Township as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Township's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

We consider the following deficiency in the Township's internal control to be a material weakness:

During the course of the audit, journal entries were proposed in order for the financial statements to be in accordance with generally accepted accounting principles. These included entries to adjust or record activity related to the Township's investment in the Western Township Utilities Authority, depreciation expense, SAW grant revenue, special assessment overassessment liability, and interest related to the Water and Sewer Fund advance to the Special Assessment Fund. These entries were necessary to properly state the Township's financial statements.

Section II - Required Communications with Those Charged with Governance

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated December 23, 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 on January 13, 2020.

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.

During the year, the Township implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, and GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placement*.

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. 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.

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

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. Management has corrected all such misstatements.

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 27, 2020.

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 III - Legislative and Informational Items

COVID-19 Resource Center

Plante & Moran, PLLC has assembled a COVID-19 task force of leaders across the firm to monitor, address, and mitigate risks presented by the virus. We understand the unique challenges our local governments are facing in providing essential services to protect communities during the COVID-19 crisis. Going forward, communities will face seemingly impossible choices around staffing, capital projects, pension obligations, and dozens of other items in the face of an uncertain revenue outlook. We are sharing our insights within our government COVID-19 resource center: <https://www.plantemoran.com/explore-our-thinking/areas-of-focus/covid-19-government-resource-center>. We will keep you updated with relevant economic analysis, crisis management guidelines, notices of changing regulations, and more to keep the Township running as smoothly as possible amidst uncertainty and unprecedented disruption.

Have questions about the Coronavirus Aid, Relief, and Economic Security (CARES) Act? Submit them at <https://www.plantemoran.com/campaigns/firm/cares-act> by simply providing your contact information and agreeing to our terms and conditions, and an expert from our task force will contact you.

Cybersecurity and Information Technology Controls

Cyberattacks are on the rise across the globe, and the cost of these attacks is ever increasing. Because of these attacks, municipalities stand to lose reputation, their ability to operate efficiently, and proprietary information or assets. Communities can also potentially be subject to financial and legal liabilities. Managing this issue is especially challenging because even a municipality with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner. We understand that the technology department continues to monitor and evaluate this risk, which are critical best practices. Additionally, periodic assessments of the system in order to verify that the control environment is working as intended are key parts of measuring associated business risk. We encourage administration and those charged with governance to work with the technology team on this very important topic. If we can be of assistance in the process, we would be happy to do so.

Michigan's MLTS E911 Legislation (PA 30 of 2019)

Public Act 30 of 2019 was adopted on June 25, 2019 and provides additional compliance requirements for organizations that operate Multi-Line Telephone Systems (MLTS). The intent is to provide emergency responders with more specific location information in case they are responding to a call at a large facility. The regulations will apply to any "workspace" larger than 7,000 square feet with a compliance deadline of December 31, 2020.

- **A workspace includes:** offices, production areas, warehouses, shop floors, storage areas, hallways, conference rooms, break rooms, and other common areas.
- **A workspace does not include:** wall thickness, shafts, heating, ventilation, air conditioning equipment spaces, mechanical or electrical spaces, or any similar areas to which employees do not normally have access.

Section III - Legislative and Informational Items (Continued)

For single buildings over 7,000 square feet of workspace, with their own street address on a single contiguous property, the floor number, street address, and specific location of the communications device must be reported. When facilities with multiple buildings served by the same MLTS are considered, they must report the above requirements in addition to the building's unique identifier. Also note that, under Kari's Law, any MLTS equipment that is manufactured, imported, sold, leased, or installed after February 16, 2020 must be capable of enabling its users to dial 911 directly without having to dial a prefix.

E911 Exemptions:

- If a building contains less than 20,000 square feet of workspace and fewer than 20 communications devices, the MLTS operator is exempt from providing specific location information until it installs a new MLTS after January 1, 2020.
- If a building maintains, on a 24-hour basis, an alternative system capable of identifying the location of any communications device that dialed 911 or the building is serviced with its own appropriate medical, fire, and security personnel, it is exempt.
- Any MLTS operator that is not currently served by enhanced 911 service is exempt until enhanced 911 service becomes available.
- Other exemptions exist for farms and houses of worship, which, for the latter, do not extend to attached schools.

If you operate in a facility that is subject to these regulations, you should begin to plan for compliance. If we can be of assistance in the process, we would be happy to do so.

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, the State has extended the deadline for compliance. On April 20, 2020, the State issued a memo that sets an implementation date for fiscal years ending October 31, 2022 and thereafter. The State has committed to releasing various tools to help local units with implementation, including FAQs and clarification on what accounts should be used when implementing GASB 84. A significant revision to the current version of the chart of accounts will be issued in the future that will incorporate feedback that the Treasury has received. This revision will include significant changes to the expenditure accounts 700-999, which will now mirror the old approach that allowed for various numbers within certain ranges. Going forward, the Treasury will issue the following three documents for any future revisions: revised chart of accounts, a marked-up version of the chart showing the changes, and a summary of the revisions report. Local units can sign up for alerts at this link: https://public.govdelivery.com/accounts/MITREAS/subscriber/new?qsp=MITREAS_1.

Section III - Legislative and Informational Items (Continued)

Legacy Costs

Legacy costs and the challenge of funding them continue to be topics 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 reflect the net pension and OPEB liability. For many governments, these net liabilities are significant. In addition, Public Act 202 of 2017 has brought further focus on the funding level of these plans.

The current funding levels for both pension and OPEB are approximately 66 percent and 8 percent, respectively.

Maintaining or even improving the funded status of the plans is dependent upon a number of factors, including the Township'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

Given the recent COVID-19 pandemic, there are anticipated declines in the state revenue-sharing constitutional portion and unknown impact on the statutory portion. Please refer to the Plante & Moran, PLLC COVID-19 resource center discussed above to keep updated on the economic analysis and other up-to-date information related to the pandemic.

Federal Procurement Threshold Changes

The Office of Management and Budget (OMB) has issued significant reforms to the compliance requirements that must be followed by nonfederal entities. The Office of Management and Budget recently issued Memorandum M-18-18, which provides guidance on changes to micropurchases and simplified acquisition threshold requirements. The key changes are as follows:

- Threshold for micropurchases is increased to \$10,000.
- Threshold for simplified acquisitions (small purchase procedures limit) increased to \$250,000.

Key adoption considerations for micropurchase and simplified acquisition thresholds include the following:

- During the original adoption of the Uniform Guidance (UG) procurement standards, were specific amounts included within the Township's procurement policy, or were references to the UG sections or amounts as adjusted referenced? If specific amounts were referenced, the procurement policy will need to be updated to take advantage of the changes.
- If the Township's procurement policy was written to allow for changes in amounts, the procedures will need to be updated to conform.
- If this change is inconsistent with other procurement policies within the organization, the Township must decide how the policy will be enacted. Remember local ordinances in place may limit full utilization of changes.
- If the Township has chosen not to fully adopt the change and maintain a lower threshold, then the Township is not required to use these thresholds but cannot exceed them.

Section III - Legislative and Informational Items (Continued)

Administrative Charges

The services provided by employees that are traditionally charged to the General Fund, like treasury, finance, HR, etc., oftentimes significantly benefits other funds. As a result, it is a fairly common practice to allocate a portion of these costs via an administrative charge to other funds of the government. Administrative charges can take many forms, such as interfund allocations, chargebacks, and payment in lieu of taxes to other funds (such as a golf courses). While the practice of charging for administrative services provided to other funds may certainly be justified, there seems to be a heightened focus lately on the methodology and amount of charges. Given the fact that many cost allocation methodologies were implemented several years ago, it would be prudent to revisit your current methodology and the related inputs to ensure that any administrative charges are fully substantiated.

Legacy Cost Reporting

Public Act 530 of 2016

On December 31, 2016, the governor signed Public Act 530 of 2016, which amends Public Act 314 of 1965, also known as Public Employee Retirement System Investment Act (PERSIA). This act was effective on March 29, 2017.

Under the prior act, communities were required to publish a summary annual report setting forth key information related to pension and retiree healthcare plans. The amendment requires that this summary annual report also be submitted to the Michigan Department of Treasury within 30 days of publication.

In addition, for any system (either pension or retiree health care) that is not funded at a level of at least 60 percent, the community must now post a report to its website indicating steps that are being undertaken to address the liability. In addition, this report must be submitted to the Department of Treasury within a reasonable time frame.

The legislation calls for the Department of Treasury to accumulate all of the reports and publish a summary of funding levels throughout the state.

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 were primary components 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.

Local units began reporting funded ratios and contributions in accordance with these uniform assumptions, starting with their fiscal year 2019 if their audited financial statements were based on an actuarial valuation issued after December 31, 2018. If their fiscal year 2019 audited financial statements were based on an actuarial valuation issued prior to December 31, 2018, the local units will begin reporting on these uniform assumptions starting with their fiscal year 2020.

Section III - Legislative and Informational Items (Continued)

On October 21, 2019, the Michigan Department of Treasury released the updated uniform assumptions to be used for fiscal year 2020. Beginning with fiscal year 2020 reporting, all local governments must utilize the updated fiscal year 2020 uniform assumptions. Each year moving forward, the annual uniform assumptions will be updated and are expected to be utilized within Form 5572, where indicated, for that fiscal year. Local governments may utilize roll-forward procedures in nonvaluation years utilizing any updates to the uniform assumptions to calculate the data.

This means that the local unit may potentially need three calculations: a funding valuation (if the local unit chooses to have different assumptions for funding purposes), a valuation that complies with GAAP to be used for financial statement reporting, and a calculation that complies with the State's new uniform assumptions.

The releases by the Department of Treasury include the letters titled "Public Act 202: Selection of the Uniform Assumptions" and "Public Act 202: Selection of the Uniform Assumptions for Fiscal Year 2020," 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 either on its website or in a public place if it 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.

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 plan total 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.

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

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.

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.

Section III - Legislative and Informational Items (Continued)

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 its website at www.Michigan.gov/LocalRetirementReporting.

Numbered Letter 2018-3

On March 13, 2020, the Treasury issued Numbered Letter 2018-3 (Revised) as a revision to Numbered Letter 2018-3 that was first issued in September 2018. This revised numbered letter provides additional clarity and guidance for compliance with Public Act 202 related to the calculation and reporting of the actuarial determined contribution (ADC) for other postemployment benefit (OPEB) systems. The revision emphasized two key points:

1. The ADC, regardless of funding policy, must be calculated as the normal cost plus the amortization of the unfunded liability.
2. The ADC, calculated in accordance with the act, must be reported in the audited financial statements. Note that OPEB plans that are not administrated through a trust are not required by GAAP to disclose the ADC in the required supplemental information section of the audited financial statements, but those plans should disclose this information in the footnotes to the financial statements, as required by this revised numbered letter.

Failure to calculate the ADC in compliance with this Numbered Letter 2018-3 (Revised) will be considered statutory noncompliance and shall be reported in the notes to the financial statements and will result in an auditor finding for statutory noncompliance. Failure to report a compliance ADC in audited financial statements may result in the rejection of Form 5572 submissions and noncompliance with the Act and/or rejection of the local government's audited financial statements.

Public Act 57 Consolidation of Tax Increment Authorities

Public Act 57 of 2018, otherwise known as The Recodified Tax Increment Financing Act (PA 57), went into effect on January 1, 2019. PA 57 consolidated 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 were 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)

Section III - Legislative and Informational Items (Continued)

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 required 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).
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 60 days after 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.

Section III - Legislative and Informational Items (Continued)

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\(nhboq4doz1h4bwbqb0gcxqim\)\)/mileg.aspx?page=GetObject&objectname=mcl-Act-57-of-2018](http://www.legislature.mi.gov/(S(nhboq4doz1h4bwbqb0gcxqim))/mileg.aspx?page=GetObject&objectname=mcl-Act-57-of-2018).

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 it follows 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 Internal Revenue Service (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 they 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.

Transformational Brownfields (PA 46-50 of 2017)

This reintroduced legislation became Public Acts 46-50 of 2017 with immediate effect. Public Act 46 of 2017 has created a new type of brownfield, while Public Acts 47-50 of 2017 amend prior acts for this change. The acts grant the ability to create “transformational brownfields” allowing the capture of income taxes and exemption of sales and use tax from “certain” personal property. In order to qualify, projects must obtain approval from the local brownfield redevelopment authority, the local governing body, and the Michigan Strategic Fund (MSF).

Projects should have a transformational impact on local economic development and community revitalization. Each project must meet the definition of a “large-scale investment.” This definition varies based upon population. The minimum is \$15 million for communities under 25,000 but increases based upon population (for example, the City of Detroit, Michigan, at over 600,000 in population, would have a minimum of \$500 million).

Section III - Legislative and Informational Items (Continued)

During the construction, renovation, or improvement phases, projects could capture up to 50 percent of income taxes (state and city, if applicable) related to the wages paid for those physically present and working on the project. Upon completion, the project would capture up to 50 percent of income taxes related to those domiciled within the property. The limit for total tax capture over the life of the bill is \$1 billion, with a maximum of \$40 million per year and a further limit of five projects in any one community prior to December 31, 2022. In addition, in one calendar year, the MSF may not approve more than five transformational brownfield plans (with the exception that, if fewer than five are approved in a year, the unused quota can carry over to the next calendar year). Tax captures per parcel are limited to 20 years.

Public Act 47 amends the Income Tax Act to allow for the income tax captures noted above. Public Act 48 amends the General Sales Tax Act to exempt from sales tax the sale of goods for use in eligible projects. Public Act 49 amends the Use Tax Act and would not apply to goods used in the project. Public Act 50 amends the Michigan Renaissance Zone Act so that income tax exemptions would not apply.

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.
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.

Section III - Legislative and Informational Items (Continued)

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 and to exclude any property that was classified in the municipality where it is 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 that 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 were distributed by LCSA to municipalities starting in 2018. The payment distributions will continue to occur by November 30 each year. Each municipality is to continue to complete and submit the required questionnaire to the Michigan Department of Licensing and Regulatory Affairs (LARA) in order to qualify.
- Timing of PPT reimbursements have changed, as follows:
 - 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 prior year PPT reimbursement or a current year reimbursement will be issued on May 20 of each year.
 - Municipalities, excluding school districts, intermediate school districts, 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 prior year 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 III - Legislative and Informational Items (Continued)

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

Description of PPT Reimbursement	Date of Reimbursement
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 (payment must be allocated to the funds based on millages)	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 prior year underpayment that was not advanced and current year underpayment and prorated qualified loss in excess of 100 percent. (Note that the payment does not need to be allocated based on millages. If the local unit chooses, this can be fully recorded in the General Fund.)	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. The October payment represents the 100 percent reimbursement and should be allocated by millages. The May payment does not represent reimbursement and can be receipted into the General Fund at the discretion of the local unit.

In addition, for county road millages levied under Section 20b of 1909 PA 283, MCL 224.20b, a formula for allocating a portion of the PPT reimbursement to each city and village must be decided 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

GASB Statement No. 95 - Postponement of the Effective Dates of Certain Authoritative Guidance

This new pronouncement was adopted in May 2020 and is effective immediately. This statement postpones the effective dates of the following pronouncements and implementation guides by one year:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 88, *Certain Disclosures Related to Debt*

Section III - Legislative and Informational Items (Continued)

- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*
- Implementation Guide No. 2018-1, *Implementation Guidance Update - 2018*
- Implementation Guide No. 2019-1, *Implementation Guidance Update - 2019*
- Implementation Guide No. 2019-2, *Fiduciary Activities*

The effective dates of the following pronouncement and implementation guide are postponed by 18 months:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*

GASB Statement No. 87 - Leases

This new accounting pronouncement will be effective for reporting periods beginning after December 15, 2019 (June 15, 2021 after extension within GASB Statement No. 95). 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 beginning to accumulate 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 training and other resources to our clients in the coming months 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, 2019

Charter Township of Plymouth

Contents

Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-9
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position (Deficit)	10
Statement of Activities	11-12
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	13
Reconciliation of the Balance Sheet to the Statement of Net Position (Deficit)	14
Statement of Revenue, Expenditures, and Changes in Fund Balances	15
Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities	16
Proprietary Funds:	
Statement of Net Position (Deficit)	17
Statement of Revenue, Expenses, and Changes in Net Position (Deficit)	18
Statement of Cash Flows	19
Fiduciary Funds:	
Statement of Fiduciary Net Position	20
Statement of Changes in Fiduciary Net Position	21
Component Units:	
Statement of Net Position	22
Statement of Activities	23
Notes to Financial Statements	24-51
Required Supplemental Information	52
Budgetary Comparison Schedule - General Fund	53
Schedule of Changes in the Net Pension Liability and Related Ratios	54
Schedule of Pension Contributions	55
Schedule of Changes in the Net OPEB Liability and Related Ratios	56
Schedule of OPEB Contributions	57
Schedule of OPEB Investment Returns	58
Notes to Required Supplemental Information	59

Charter Township of Plymouth

Contents (Continued)

Other Supplemental Information	60
Nonmajor Governmental Funds:	
Combining Balance Sheet	61
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	62
Fiduciary Funds:	
Combining Statement of Fiduciary Net Position	63
Combining Statement of Changes in Fiduciary Net Position	64
Component Units:	
Statement of Net Position/Governmental Fund Balance Sheet - Downtown Development Authority	65
Statement of Revenue, Expenditures, and Changes in Fund Balance/Statement of Activities - Downtown Development Authority	66
Statement of Net Position/Governmental Fund Balance Sheet - Brownfield Redevelopment Authority	67
Statement of Revenue, Expenditures, and Changes in Fund Balance/Statement of Activities - Brownfield Redevelopment Authority	68

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, 2019 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, 2019 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 1 to the financial statements the Township adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, which established accounting and financial reporting standards for the identification and reporting of fiduciary activities. 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 and required supplemental information, 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 27, 2020

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, 2019.

Business Highlights

- In November 2018, voters approved a public safety millage of 1.2 mills to help bring the police and fire departments up to full staffing, fund the replacement of aged fire equipment, and address burgeoning pension and retiree healthcare (OPEB) legacy costs.
- An initial contribution of \$1.2 million was made to the newly created OPEB savings fund as part of a corrective action plan negotiated with the State to address the underfunded legacy costs.
- ADV Hilltop Golf Management LLC assumed management of the Hilltop Golf Course in 2019 as part of new five-year agreement. The financial terms of this agreement enabled us to move the financial reporting of the golf course operations from the Golf Course Fund (business-type activity) to the General Fund (governmental activity).

Financial Highlights

- At the end of the 2019 fiscal year, the assets of the Township exceeded its liabilities by approximately \$57 million. When viewed separately, the governmental activities had liabilities in excess of assets by \$5.6 million, and the business-type activities had assets in excess of liabilities of \$62.6 million.
- The Township's financial rating with Standard & Poor's rating service remains at AA+.
- General Fund net change in fund balance was \$1,188,561, with a restatement of the 2018 fund balance of \$3.4 million reflecting the change in net position due to the Golf Fund no longer being separately reported as a fund. This activity is now recorded in the General Fund parks department and is included in the recreation and culture line item. The 2019 General Fund fund balance is \$4.6 million.
- The Water and Sewer Fund experienced a \$3.2 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 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. In 2019, a one-time investment contribution of \$1.2 million was made to the OPEB trust fund, helping to decrease the net OPEB liability by \$3.9 million from \$19.5 million in 2018 to \$15.6 million in 2019 with an increase in the funded ratio of 7.7 percent.

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.

Charter Township of Plymouth

Management's Discussion and Analysis (Continued)

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 approximately \$57.1 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, Special Assessments Fund, and the Senior Transportation Fund.

- The Township provides water to residents from the Great Lakes Water Authority water system. Sewage treatment is provided 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.
- The Golf Course Fund operation is no longer being separately reported. This activity is now recognized as part of the General Fund's parks and recreation department due to a new contractual relationship that no longer requires the Golf Course Fund operations to be separately reported. The Hilltop Golf Course was managed during the year by ADV Hilltop Golf Management LLC, which is responsible for the 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.

Charter Township of Plymouth

Management's Discussion and Analysis (Continued)

The Township's Net Position

	Governmental Activities				
	2017	2018	2019	Change	Percent Change
Assets					
Current and other assets:					
Cash and investments	\$ 5,632,962	\$ 7,549,106	\$ 9,368,635	\$ 1,819,529	24.1
Receivables	7,996,047	8,043,324	7,759,083	(284,241)	(3.5)
Other assets	125,545	110,754	27,370	(83,384)	(75.3)
Capital assets	17,496,784	17,371,290	18,564,832	1,193,542	6.9
Total assets	31,251,338	33,074,474	35,719,920	2,645,446	8.0
Deferred Outflows of Resources	2,409,424	5,734,899	5,467,129	(267,770)	(4.7)
Liabilities					
Current liabilities	1,979,783	1,468,582	2,096,152	627,570	42.7
Noncurrent liabilities:					
Due within one year	1,156,823	1,241,825	1,276,855	35,030	2.8
Due in more than one year	25,921,964	33,334,057	31,308,182	(2,025,875)	(6.1)
Total liabilities	29,058,570	36,044,464	34,681,189	(1,363,275)	(3.8)
Deferred Inflows of Resources	7,049,375	9,814,233	12,081,684	2,267,451	23.1
Net Position					
Net investment in capital assets	12,003,218	12,496,227	13,387,689	891,462	7.1
Restricted	942,856	1,380,857	2,440,994	1,060,137	76.8
Unrestricted	(15,393,257)	(20,926,408)	(21,404,507)	(478,099)	2.3
Total net position	<u>\$ (2,447,183)</u>	<u>\$ (7,049,324)</u>	<u>\$ (5,575,824)</u>	<u>\$ 1,473,500</u>	(20.9)

Charter Township of Plymouth

Management's Discussion and Analysis (Continued)

	Business-type Activities				
	2017	2018	2019	Change	Percent Change
Assets					
Current and other assets:					
Cash and investments	\$ 7,689,471	\$ 9,697,921	\$ 15,336,928	\$ 5,639,007	58.1
Receivables	3,464,273	2,698,198	1,659,409	(1,038,789)	(38.5)
Other assets	21,147,234	21,956,778	22,543,423	586,645	2.7
Capital assets	<u>30,549,610</u>	<u>29,739,515</u>	<u>27,762,828</u>	<u>(1,976,687)</u>	<u>(6.6)</u>
Total assets	62,850,588	64,092,412	67,302,588	3,210,176	5.0
Deferred Outflows of Resources	-	99,813	93,843	(5,970)	(6.0)
Liabilities					
Current liabilities	2,342,120	1,742,605	2,021,474	278,869	16.0
Noncurrent liabilities:					
Due within one year	344,525	240,174	223,084	(17,090)	(7.1)
Due in more than one year	<u>2,894,661</u>	<u>2,703,186</u>	<u>2,390,207</u>	<u>(312,979)</u>	<u>(11.6)</u>
Total liabilities	5,581,306	4,685,965	4,634,765	(51,200)	(1.1)
Deferred Inflows of Resources	-	919	135,374	134,455	14,630.6
Net Position					
Net investment in capital assets	28,361,658	27,825,244	26,179,234	(1,646,010)	(5.9)
Unrestricted	<u>28,907,624</u>	<u>31,680,097</u>	<u>36,447,058</u>	<u>4,766,961</u>	<u>15.0</u>
Total net position	<u>\$ 57,269,282</u>	<u>\$ 59,505,341</u>	<u>\$ 62,626,292</u>	<u>\$ 3,120,951</u>	<u>5.2</u>

The net position of the Township's business-type activities totals \$62.6 million. This is an increase of approximately \$3.1 million over 2018. 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)

The Township's Changes in Net Position

	Governmental Activities				
	2017	2018	2019	Change	Percent Change
Revenue					
Program revenue:					
Charges for services	\$ 2,167,388	\$ 2,215,535	\$ 2,664,875	\$ 449,340	20.3
Operating grants	172,396	430,348	697,682	267,334	62.1
Capital grants	750,099	384,378	357,286	(27,092)	(7.0)
General revenue:					
Taxes	6,925,641	7,516,399	9,864,961	2,348,562	31.2
State-shared revenue and grants	3,342,787	2,748,956	2,904,707	155,751	5.7
Investment earnings	117,585	87,025	117,311	30,286	34.8
Other revenue	860,911	1,217,968	1,010,748	(207,220)	(17.0)
Total revenue	14,336,807	14,600,609	17,617,570	3,016,961	20.7
Expenses					
General government	2,231,726	2,667,337	2,712,851	45,514	1.7
Public safety	10,989,984	10,515,934	11,827,309	1,311,375	12.5
Public works	859,877	29,979	104	(29,875)	(99.7)
Community services	15,583	30,732	92,782	62,050	201.9
Planning and zoning	235,169	161,832	161,136	(696)	(0.4)
Recreation and culture	848,644	920,208	1,060,223	140,015	15.2
Debt service	131,063	137,479	121,307	(16,172)	(11.8)
Total expenses	15,312,046	14,463,501	15,975,712	1,512,211	10.5
Change in Net Position	\$ (975,239)	\$ 137,108	\$ 1,641,858	\$ 1,504,750	1,097.5
	Business-type Activities				
	2017	2018	2019	Change	Percent Change
Revenue					
Program revenue:					
Charges for services	\$ 16,462,203	\$ 15,886,730	\$ 15,078,270	\$ (808,460)	(5.1)
Operating grants	1,177,711	684,342	-	(684,342)	(100.0)
Capital contributions	745,141	844,685	1,039,502	194,817	23.1
General revenue:					
Investment earnings	136,738	174,943	204,500	29,557	16.9
Other revenue	9,590	-	-	-	-
Total revenue	18,531,383	17,590,700	16,322,272	(1,268,428)	(7.2)
Expenses					
Water and sewer	13,800,740	13,034,018	11,359,006	(1,675,012)	(12.9)
Solid waste disposal	1,497,626	1,516,657	1,528,784	12,127	0.8
Golf course	784,495	711,208	-	(711,208)	(100.0)
Special assessments	628,162	115,885	343,792	227,907	196.7
Senior transportation	153,828	136,197	120,594	(15,603)	(11.5)
Total expenses	16,864,851	15,513,965	13,352,176	(2,161,789)	(13.9)
Change in Net Position	\$ 1,666,532	\$ 2,076,735	\$ 2,970,096	\$ 893,361	43.0

Charter Township of Plymouth

Management's Discussion and Analysis (Continued)

The Township's total governmental activities revenue was \$17.6 million, which is an increase from 2018 of \$3.0 million. This is due to a variety of factors, including a \$2.3 million increase in property tax revenue, an increase of approximately \$400,000 in state-shared revenue and grants, and the proceeds from the 5 Mile land property sale. Governmental activities expenses increased by approximately \$1.5 million. Increases were primarily due to the initial \$1.2 million contribution to other postemployment benefit (OPEB) healthcare fund, contractual wage increases, and the first time reporting of the golf course operational expenditures as part of the General Fund's parks and recreation department versus the Golf Course Fund.

In 2019, business-type activities revenue totaled \$16.3 million, a decrease from 2018 of approximately \$1.3 million. The decrease is primarily due to the elimination of golf course revenue in the amount of approximately \$539,100 and a reduction in operating grants of nearly \$700,000.

Expenses for business-type activities totaled \$13.4 million, a decrease from 2018 of approximately \$2.2 million. This is due to a reduction in the cost of sewage treatment, a decrease in repair and maintenance costs, and the elimination of the golf course expenses.

General Fund

The General Fund experienced a \$3.0 million (20.7 percent) increase in revenue. This increase reflects the 2018 voter approved public safety millage of \$2.3 million, a \$400,000 increase in building department program revenue, and an increase of \$267,000 in operating grants.

Expenditures increased by \$1.5 million (10.5 percent). This increase can be attributed to the initial \$1.2 million contribution to other postemployment benefit (OPEB) healthcare fund and the reclassification of the golf course expenses.

Water and Sewer Fund

The Water and Sewer Fund experienced a \$3.2 million increase in net position. The increase is primarily due to a reduction in the cost of sewage treatment and a reduction in the cost of infrastructure repair and maintenance.

General Fund Budgetary Highlights

Over the course of the year, the Township amended the budget by approximately \$33,000 to take into account events during the year. The most significant budget changes during the year were in the areas of public safety and debt service expenditures. Overall, township departments experienced a favorable final amended budget expenditure variance of approximately \$582,500 resulting in total expenditures of nearly \$18.4 million with a surplus budget of approximately \$1,088,000.

Capital Assets and Debt Administration

As of year end, the Township had \$46.3 million invested in a variety of capital assets, including buildings, fire and police equipment, and water and sewer lines. This figure represents a decrease from 2018 as a result of depreciation expenses and the disposal of assets like the 5 Mile property. 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 \$46.3 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. 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 2019, the Township continued to see positive change. Home sale prices continued to rise, state-shared revenue continued to increase, construction and business development activity continued to increase, and unemployment in the Charter Township of Plymouth remains low. Amid the COVID-19 outbreak in 2020, the economic downturn and recovery outlook is still currently unpredictable. During this time of economic uncertainty, the township board is taking proactive steps to reduce expenditures in relation to anticipated reductions in state-shared revenue.

The township board of trustees remains diligent in its quest to continuously improve the quality of service and quality of life within the community while efficiently managing current expenses and addressing long-term legacy costs.

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.plymouthtwp.org.

Charter Township of Plymouth

Statement of Net Position (Deficit)

December 31, 2019

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets				
Cash and cash equivalents (Note 3)	\$ 9,368,635	\$ 15,336,928	\$ 24,705,563	\$ 3,058,703
Receivables:				
Property taxes receivable	3,931,510	114,972	4,046,482	949
Special assessments receivable	-	1,175,141	1,175,141	-
Receivables from sales to customers on account	-	2,953,115	2,953,115	-
Other receivables	-	8,249	8,249	-
Due from other governments	921,896	257,478	1,179,374	-
Due from component units (Note 6)	56,131	-	56,131	-
Internal balances	2,849,546	(2,849,546)	-	-
Prepaid expenses	27,370	138,335	165,705	-
Investment in WTUA (Note 1)	-	22,405,088	22,405,088	-
Capital assets: (Note 5)				
Assets not subject to depreciation	4,708,080	909,058	5,617,138	-
Assets subject to depreciation - Net	13,856,752	26,853,770	40,710,522	-
Total assets	35,719,920	67,302,588	103,022,508	3,059,652
Deferred Outflows of Resources				
Deferred pension costs (Notes 4 and 9)	3,826,614	-	3,826,614	-
Deferred OPEB costs (Notes 4 and 10)	1,640,515	93,843	1,734,358	-
Total deferred outflows of resources	5,467,129	93,843	5,560,972	-
Liabilities				
Accounts payable	407,960	1,454,792	1,862,752	27,279
Due to primary government (Note 6)	-	-	-	56,131
Refundable deposits, bonds, etc.	1,210,648	-	1,210,648	-
Accrued liabilities and other	469,444	66,682	536,126	-
Unearned revenue	8,100	500,000	508,100	-
Noncurrent liabilities:				
Due within one year (Note 7)	1,276,855	223,084	1,499,939	-
Due in more than one year:				
Compensated absences (Note 7)	765,760	109,150	874,910	-
Net pension liability (Note 9)	11,332,291	-	11,332,291	-
Net OPEB liability (Note 10)	14,756,590	844,123	15,600,713	-
Long-term debt (Note 7)	4,453,541	1,436,934	5,890,475	-
Total liabilities	34,681,189	4,634,765	39,315,954	83,410
Deferred Inflows of Resources				
Property taxes levied for the following year (Note 4)	9,714,318	-	9,714,318	191,609
Deferred pension cost reductions (Notes 4 and 9)	817	-	817	-
Deferred OPEB cost reductions (Notes 4 and 10)	2,366,549	135,374	2,501,923	-
Total deferred inflows of resources	12,081,684	135,374	12,217,058	191,609
Net Position (Deficit)				
Net investment in capital assets	13,387,689	26,179,234	39,566,923	-
Restricted (Note 12)	2,440,994	-	2,440,994	-
Unrestricted	(21,404,507)	36,447,058	15,042,551	2,784,633
Total net position (deficit)	<u>\$ (5,575,824)</u>	<u>\$ 62,626,292</u>	<u>\$ 57,050,468</u>	<u>\$ 2,784,633</u>

Charter Township of Plymouth

	Program Revenue			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs				
Primary government:				
Governmental activities:				
General government	\$ 2,712,851	\$ 275,741	\$ -	\$ -
Public safety:				
Police	4,083,191	81,246	418,949	270,827
Fire	5,393,590	157,054	73,984	-
Dispatch	1,795,137	610,242	-	-
Building inspections	555,391	1,454,975	-	-
Public works	104	156	-	-
Community services	92,782	-	202,216	86,459
Planning and zoning	161,136	85,461	-	-
Recreation and culture	1,060,223	-	2,533	-
Interest on long-term debt	121,307	-	-	-
Total governmental activities	15,975,712	2,664,875	697,682	357,286
Business-type activities:				
Water and Sewer	11,359,006	13,411,376	-	1,039,502
Solid Waste Disposal	1,528,784	1,553,196	-	-
Special Assessments	343,792	-	-	-
Senior Transportation	120,594	113,698	-	-
Total business-type activities	13,352,176	15,078,270	-	1,039,502
Total primary government	<u>\$ 29,327,888</u>	<u>\$ 17,743,145</u>	<u>\$ 697,682</u>	<u>\$ 1,396,788</u>
Component units:				
Downtown Development Authority	\$ 216,600	\$ -	\$ -	\$ -
Brownfield Redevelopment Authority	23,322	-	-	-
Total component units	<u>\$ 239,922</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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, 2019

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (2,437,110)	\$ -	\$ (2,437,110)	\$ -
(3,312,169)	-	(3,312,169)	-
(5,162,552)	-	(5,162,552)	-
(1,184,895)	-	(1,184,895)	-
899,584	-	899,584	-
52	-	52	-
195,893	-	195,893	-
(75,675)	-	(75,675)	-
(1,057,690)	-	(1,057,690)	-
(121,307)	-	(121,307)	-
(12,255,869)	-	(12,255,869)	-
-	3,091,872	3,091,872	-
-	24,412	24,412	-
-	(343,792)	(343,792)	-
-	(6,896)	(6,896)	-
-	2,765,596	2,765,596	-
(12,255,869)	2,765,596	(9,490,273)	-
-	-	-	(216,600)
-	-	-	(23,322)
-	-	-	(239,922)
9,864,961	-	9,864,961	333,835
2,904,707	-	2,904,707	100,045
117,311	204,500	321,811	35,700
699,122	-	699,122	-
311,626	-	311,626	1,860
13,897,727	204,500	14,102,227	471,440
1,641,858	2,970,096	4,611,954	231,518
(7,217,682)	59,656,196	52,438,514	2,553,115
\$ (5,575,824)	\$ 62,626,292	\$ 57,050,468	\$ 2,784,633

Charter Township of Plymouth

Governmental Funds Balance Sheet

December 31, 2019

	General Fund	Nonmajor Funds	Total Governmental Funds
Assets			
Cash and cash equivalents (Note 3)	\$ 8,649,737	\$ 718,898	\$ 9,368,635
Receivables:			
Property taxes receivable	3,931,510	-	3,931,510
Due from other governments	921,896	-	921,896
Due from component units (Note 6)	56,131	-	56,131
Due from other funds (Note 6)	2,951,341	13,312	2,964,653
Prepaid expenses	27,370	-	27,370
	<u>\$ 16,537,985</u>	<u>\$ 732,210</u>	<u>\$ 17,270,195</u>
Total assets			
Liabilities			
Accounts payable	\$ 403,752	\$ 4,208	\$ 407,960
Due to other funds (Note 6)	55,021	60,086	115,107
Refundable deposits, bonds, etc.	1,210,648	-	1,210,648
Accrued liabilities and other	439,281	-	439,281
Unearned revenue	8,100	-	8,100
	<u>2,116,802</u>	<u>64,294</u>	<u>2,181,096</u>
Total liabilities			
Deferred Inflows of Resources (Note 4)	9,800,455	-	9,800,455
Fund Balances			
Nonspendable - Prepaids	27,370	-	27,370
Restricted (Note 12)	1,836,770	604,224	2,440,994
Committed - Public safety millage	129,244	-	129,244
Assigned - Capital improvements	-	63,692	63,692
Unassigned	2,627,344	-	2,627,344
	<u>4,620,728</u>	<u>667,916</u>	<u>5,288,644</u>
Total fund balances			
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 16,537,985</u>	<u>\$ 732,210</u>	<u>\$ 17,270,195</u>

Charter Township of Plymouth

Governmental Funds

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

December 31, 2019

Fund Balances Reported in Governmental Funds	\$ 5,288,644
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	18,564,832
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	86,137
Bonds payable and capital lease obligations are not due and payable in the current period and are not reported in the funds	(5,177,143)
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	(1,319,013)
Pension benefits	(7,506,494)
Retiree healthcare benefits	(15,482,624)
Accrued longevity pay for employees is not reported as a fund liability until it is due and payable	(5,163)
Accrued insurance claims are not reported as a fund liability until the payment is due and payable	(25,000)
Net Position of Governmental Activities	\$ (5,575,824)

Charter Township of Plymouth

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

Year Ended December 31, 2019

	General Fund	Nonmajor Funds	Total Governmental Funds
Revenue			
Property taxes	\$ 9,864,961	\$ -	\$ 9,864,961
State-shared revenue and grants:			
Federal grants	325,349	15,299	340,648
State-shared revenue and grants	3,323,656	255,528	3,579,184
Charges for services:			
Intragovernmental service charge	764,930	-	764,930
City of Plymouth, Michigan	465,423	-	465,423
Other	156	-	156
Fines and forfeitures	11,578	-	11,578
Licenses and permits	1,537,338	-	1,537,338
Interest and rentals	110,323	6,988	117,311
Other revenue:			
Cable franchise fees	699,122	-	699,122
Other miscellaneous income	838,120	-	838,120
Other charges for services	152,065	-	152,065
Total revenue	18,093,021	277,815	18,370,836
Expenditures			
Current services:			
General government	4,568,150	-	4,568,150
Public safety	11,502,008	6,777	11,508,785
Public works	584,615	-	584,615
Community services	78,865	-	78,865
Planning and zoning	161,136	-	161,136
Recreation and culture	549,495	-	549,495
Capital outlay	-	75,149	75,149
Debt service	954,080	-	954,080
Total expenditures	18,398,349	81,926	18,480,275
Excess of Revenue (Under) Over Expenditures	(305,328)	195,889	(109,439)
Other Financing Sources (Uses)			
Transfers in (Note 6)	-	50,000	50,000
Transfers out (Note 6)	(50,000)	-	(50,000)
New debt issued (Note 7)	937,739	-	937,739
Sale of capital assets	606,150	9,990	616,140
Total other financing sources	1,493,889	59,990	1,553,879
Net Change in Fund Balances	1,188,561	255,879	1,444,440
Fund Balances - Beginning of year, as restated (Note 14)	3,432,167	412,037	3,844,204
Fund Balances - End of year	\$ 4,620,728	\$ 667,916	\$ 5,288,644

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, 2019

Net Change in Fund Balances Reported in Governmental Funds	\$ 1,444,440
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	(1,122,344)
Net book value of assets disposed of	(712,443)
Capital asset additions	2,122,404
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	(87,421)
Issuing debt provides current financial resources to governmental funds, but increases long-term liabilities in the statement of net position	(937,739)
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)	828,129
Interest expense is recognized in the government-wide statements as it accrues	4,644
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	102,188
Change in Net Position of Governmental Activities	<u>\$ 1,641,858</u>

Charter Township of Plymouth

Proprietary Funds Statement of Net Position (Deficit)

December 31, 2019

	Enterprise Funds				
	Water and Sewer	Solid Waste Disposal	Special Assessments	Nonmajor Enterprise - Senior Transportation	Total
Assets					
Current assets:					
Cash and cash equivalents (Note 3)	\$ 14,613,991	\$ -	\$ 654,856	\$ 68,081	\$ 15,336,928
Receivables:					
Property taxes receivable	114,972	-	-	-	114,972
Special assessments receivable - Due within one year	-	-	332,788	-	332,788
Receivables from sales to customers on account	2,708,586	244,529	-	-	2,953,115
Other receivables	3,209	-	-	5,040	8,249
Due from other governments	-	-	250,000	7,478	257,478
Due from other funds (Note 6)	6,225	1,379,528	41,709	-	1,427,462
Prepaid expenses	138,271	64	-	-	138,335
Total current assets	17,585,254	1,624,121	1,279,353	80,599	20,569,327
Noncurrent assets:					
Advances to other funds (Note 6)	1,646,694	-	-	-	1,646,694
Special assessment receivables - Greater than one year	-	-	842,353	-	842,353
Investment in WTUA	22,405,088	-	-	-	22,405,088
Capital assets: (Note 5)					
Assets not subject to depreciation	909,058	-	-	-	909,058
Assets subject to depreciation - Net	26,843,820	-	-	9,950	26,853,770
Total noncurrent assets	51,804,660	-	842,353	9,950	52,656,963
Total assets	69,389,914	1,624,121	2,121,706	90,549	73,226,290
Deferred Outflows of Resources - Deferred OPEB costs (Notes 4 and 10)	93,843	-	-	-	93,843
Liabilities					
Current liabilities:					
Accounts payable	1,075,712	244,823	133,165	1,092	1,454,792
Due to other funds (Note 6)	3,062,948	1,173,299	-	40,761	4,277,008
Accrued liabilities and other	57,341	3,172	-	6,169	66,682
Unearned revenue	-	-	500,000	-	500,000
Compensated absences (Note 7)	71,396	5,028	-	-	76,424
Current portion of long-term debt (Note 7)	146,660	-	-	-	146,660
Total current liabilities	4,414,057	1,426,322	633,165	48,022	6,521,566
Noncurrent liabilities:					
Advances from other funds (Note 6)	-	-	1,646,694	-	1,646,694
Compensated absences (Note 7)	102,615	6,535	-	-	109,150
Net OPEB liability (Note 10)	844,123	-	-	-	844,123
Long-term debt (Note 7)	1,436,934	-	-	-	1,436,934
Total noncurrent liabilities	2,383,672	6,535	1,646,694	-	4,036,901
Total liabilities	6,797,729	1,432,857	2,279,859	48,022	10,558,467
Deferred Inflows of Resources - Deferred OPEB costs (Notes 4 and 10)	135,374	-	-	-	135,374
Net Position					
Net investment in capital assets	26,169,284	-	-	9,950	26,179,234
Unrestricted	36,381,370	191,264	(158,153)	32,577	36,447,058
Total net position	\$ 62,550,654	\$ 191,264	\$ (158,153)	\$ 42,527	\$ 62,626,292

See notes to financial statements.

Charter Township of Plymouth

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

Year Ended December 31, 2019

	Enterprise Funds				
	Water and Sewer	Solid Waste Disposal	Special Assessments	Nonmajor Enterprise - Senior Transportation	Total
Operating Revenue					
Sale of water	\$ 5,851,542	\$ -	\$ -	\$ -	\$ 5,851,542
Sewage disposal charges	5,634,516	-	-	-	5,634,516
Meter charges	1,429,982	-	-	-	1,429,982
Solid waste charges	-	1,529,845	-	-	1,529,845
Installation fees	29,332	-	-	-	29,332
Other miscellaneous revenue	299,418	-	-	113,698	413,116
Charges to other funds	166,586	23,351	-	-	189,937
Total operating revenue	13,411,376	1,553,196	-	113,698	15,078,270
Operating Expenses					
Cost of water	4,353,295	-	-	-	4,353,295
Cost of sewage treatment	1,500,429	-	-	-	1,500,429
Solid waste disposal	-	1,405,387	-	-	1,405,387
Salaries and fringe benefits	1,465,118	93,141	-	96,665	1,654,924
Intergovernmental service charge	726,078	-	-	-	726,078
Miscellaneous	329,033	3,397	-	13,980	346,410
Change in investment in WTUA	1,184,560	-	-	-	1,184,560
Special assessment project costs	-	-	281,889	-	281,889
Repair and maintenance	350,883	-	-	-	350,883
Professional service and administrative expense	48,913	26,124	-	-	75,037
Depreciation	1,346,597	735	-	9,949	1,357,281
Total operating expenses	11,304,906	1,528,784	281,889	120,594	13,236,173
Operating Income (Loss)	2,106,470	24,412	(281,889)	(6,896)	1,842,097
Nonoperating Revenue (Expense)					
Investment Income	141,307	-	62,674	519	204,500
Interest expense	(54,100)	-	(61,903)	-	(116,003)
Total nonoperating revenue	87,207	-	771	519	88,497
Income (Loss) - Before capital contributions	2,193,677	24,412	(281,118)	(6,377)	1,930,594
Capital Contributions - Benefit fees	1,039,502	-	-	-	1,039,502
Change in Net Position	3,233,179	24,412	(281,118)	(6,377)	2,970,096
Net Position - Beginning of year	59,317,475	166,852	122,965	48,904	59,656,196
Net Position (Deficit) - End of year	<u>\$ 62,550,654</u>	<u>\$ 191,264</u>	<u>\$ (158,153)</u>	<u>\$ 42,527</u>	<u>\$ 62,626,292</u>

Charter Township of Plymouth

Proprietary Funds Statement of Cash Flows

Year Ended December 31, 2019

	Enterprise Funds				
	Water and Sewer	Solid Waste Disposal	Special Assessments	Nonmajor Enterprise - Senior Transportation	Total
Cash Flows from Operating Activities					
Receipts from customers	\$ 13,612,449	\$ 1,551,693	\$ 20,435	\$ 113,698	\$ 15,298,275
Internal activity - Receipts (payments) from other funds	1,693,300	(129,650)	(19,343)	40,574	1,584,881
Payments to suppliers	(7,834,701)	(1,328,732)	(228,496)	(14,301)	(9,406,230)
Payments to employees and fringes	(1,160,500)	(93,311)	-	(94,026)	(1,347,837)
Claims paid	(352,275)	-	-	(2,957)	(355,232)
Distribution to joint venture	(1,184,560)	-	-	-	(1,184,560)
Other receipts	188,947	-	-	5,379	194,326
Net cash and cash equivalents provided by (used in) operating activities	4,962,660	-	(227,404)	48,367	4,783,623
Cash Flows from Noncapital Financing Activities					
Loans received from other funds	-	-	99,110	-	99,110
Loans made to other funds	(99,110)	-	(103,612)	-	(202,722)
Repayments of loans from other funds	-	-	41,709	-	41,709
Net cash and cash equivalents (used in) provided by noncapital financing activities	(99,110)	-	37,207	-	(61,903)
Cash Flows from Capital and Related Financing Activities					
Special assessment collections	-	-	257,614	-	257,614
Benefit fees	857,089	-	-	-	857,089
Purchase of capital assets	(104,105)	-	-	-	(104,105)
Principal and interest paid on capital debt	(192,315)	-	-	-	(192,315)
Net cash and cash equivalents provided by capital and related financing activities	560,669	-	257,614	-	818,283
Cash Flows Provided by Investing Activities - Interest received on investments	141,307	-	62,674	518	204,499
Net Increase in Cash and Cash Equivalents	5,565,526	-	130,091	48,885	5,744,502
Cash and Cash Equivalents - Beginning of year	9,048,465	-	524,765	19,196	9,592,426
Cash and Cash Equivalents - End of year	\$ 14,613,991	\$ -	\$ 654,856	\$ 68,081	\$ 15,336,928
Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities					
Operating income (loss)	\$ 2,106,470	\$ 24,412	\$ (281,889)	\$ (6,896)	\$ 1,842,097
Adjustments to reconcile operating income (loss) to net cash from operating activities:					
Depreciation and amortization	1,346,597	735	-	9,949	1,357,281
Changes in assets and liabilities:					
Receivables	390,020	(1,503)	20,435	5,379	414,331
Due to and from other funds	1,693,300	(129,650)	(19,343)	40,574	1,584,881
Prepaid and other assets	65,259	1,173	-	-	66,432
Accrued and other liabilities	148,895	2,851	-	(318)	151,428
Accounts payable	(787,881)	101,982	53,393	(321)	(632,827)
Net cash and cash equivalents provided by (used in) operating activities	\$ 4,962,660	\$ -	\$ (227,404)	\$ 48,367	\$ 4,783,623
Significant Noncash Transactions - Contributed capital	\$ 182,413	\$ -	\$ -	\$ -	\$ 182,413

See notes to financial statements.

Charter Township of Plymouth

Fiduciary Funds Statement of Fiduciary Net Position

December 31, 2019

	Other Postemployment Benefits Fund	Custodial Funds	Total Fiduciary Funds
Assets			
Cash and cash equivalents	\$ -	\$ 3,200,042	\$ 3,200,042
Interest in pooled investments	1,293,132	-	1,293,132
Total assets	1,293,132	3,200,042	4,493,174
Liabilities			
Due to other governmental units	-	3,196,746	3,196,746
Refundable deposits, bonds, etc.	-	3,296	3,296
Total liabilities	-	3,200,042	3,200,042
Net Position - Restricted - Postemployment benefits other than pension	<u>\$ 1,293,132</u>	<u>\$ -</u>	<u>\$ 1,293,132</u>

Charter Township of Plymouth

Fiduciary Funds Statement of Changes in Fiduciary Net Position

Year Ended December 31, 2019

	Other Postemployment Benefits Fund	Custodial Funds	Total Fiduciary Funds
Additions			
Investment income (loss):			
Net increase in fair value of investments	\$ 94,816	\$ -	\$ 94,816
Investment-related expenses	(1,684)	-	(1,684)
Net investment income	93,132	-	93,132
Contributions - Employer	1,760,670	-	1,760,670
Property tax collections	-	59,907,644	59,907,644
Police bond collections	-	108,343	108,343
Total additions	1,853,802	60,015,987	61,869,789
Deductions			
Benefit payments	560,670	-	560,670
Tax distributions to other governments	-	59,907,644	59,907,644
Police bond distributions	-	108,343	108,343
Total deductions	560,670	60,015,987	60,576,657
Net Increase in Fiduciary Net Position	1,293,132	-	1,293,132
Net Position - Beginning of year	-	-	-
Net Position - End of year	\$ 1,293,132	\$ -	\$ 1,293,132

Charter Township of Plymouth

Component Units Statement of Net Position

December 31, 2019

	Downtown Development Authority	Brownfield Redevelopment Authority	Total
Assets			
Cash and cash equivalents (Note 3)	\$ 1,405,361	\$ 1,653,342	\$ 3,058,703
Receivables - Property taxes	-	949	949
Total assets	1,405,361	1,654,291	3,059,652
Liabilities			
Accounts payable	27,279	-	27,279
Due to primary government (Note 6)	56,131	-	56,131
Total liabilities	83,410	-	83,410
Deferred Inflows of Resources - Property taxes levied for the following year	182,102	9,507	191,609
Net Position - Unrestricted	\$ 1,139,849	\$ 1,644,784	\$ 2,784,633

Charter Township of Plymouth

Component Units Statement of Activities

Year Ended December 31, 2019

	Expenses	Net (Expense) Revenue and Changes in Net Position		
		Downtown Development Authority	Brownfield Redevelopment Authority	Total
Functions/Programs				
Downtown Development Authority	\$ 216,600	\$ (216,600)	\$ -	\$ (216,600)
Brownfield Redevelopment Authority	23,322	-	(23,322)	(23,322)
Total component units	\$ 239,922	(216,600)	(23,322)	(239,922)
General revenue:				
Property taxes		310,544	23,291	333,835
State-shared revenue		100,045	-	100,045
Interest and rents		13,722	21,978	35,700
Other miscellaneous income		1,860	-	1,860
Total general revenue		426,171	45,269	471,440
Change in Net Position		209,571	21,947	231,518
Net Position - Beginning of year		930,278	1,622,837	2,553,115
Net Position - End of year		\$ 1,139,849	\$ 1,644,784	\$ 2,784,633

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

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) 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 (DDA) 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.

Brownfield Redevelopment Authority

The Brownfield Redevelopment Authority (BRDA) 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.

Fiduciary Component Unit

The Charter Township of Plymouth OPEB plan is governed by the township board. Although it is legally separate from the Township, it is reported as a fiduciary component unit because the Township appoints a voting majority to the board and the plan imposes a financial burden on the Township.

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 \$1,524,000 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.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 1 - Significant Accounting Policies (Continued)

Accounting and Reporting Principles

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

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.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 1 - Significant Accounting Policies (Continued)

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.
- 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 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 amounts held in a fiduciary capacity for others. These amounts will not be used to operate our government's programs. Activities that are reported as fiduciary include the following:

- The Other Postemployment Benefits Fund accumulates resources for future healthcare payments to retirees.
- The custodial Tax Collection Fund accounts for assets held by the Township in a trustee capacity. The Tax Collection Fund is fiduciary in nature and records tax collections received and remitted to other units of government (the county, school district, etc.).
- The custodial Police Bond Fund records collections received on behalf of district courts and subsequently remitted.

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.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 1 - Significant Accounting Policies (Continued)

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."

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

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 1 - Significant Accounting Policies (Continued)

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 "other financing sources," as well as bond premiums and discounts. The General Fund is generally used to liquidate governmental long-term debt.

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, variance between the plan's actual investment earnings compared to the plan's assumed investment earnings, 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 difference between projected and actual experience. The Township also reports deferred inflows of resources related to the OPEB plan made up of the difference between projected and actual experience and variance between the plan's actual investment earnings compared to the plan's assumed investment earnings.

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.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 1 - Significant Accounting Policies (Continued)

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.

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 2018 tax is levied and collectible on December 1, 2018 and is recognized as revenue in the year ended December 31, 2019, when the proceeds of the levy are budgeted and available for the financing of operations.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 1 - Significant Accounting Policies (Continued)

The 2018 taxable valuation of the Township totaled \$1,819,000,000 (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 4.38570 mills for police and fire services. This resulted in approximately \$1,446,000 for operating and \$7,775,000 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.

Other Postemployment Benefit Costs

The Township offers retiree healthcare benefits to retirees. The Township records a net OPEB liability for the difference between the total OPEB liability calculated by the actuary and the OPEB plan's fiduciary net position. For the purpose of measuring the net 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. Investments are reported at fair value.

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.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including May 27, 2020, which is the date the financial statements were available to be issued.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 1 - Significant Accounting Policies (Continued)

On March 11, 2020, the World Health Organization declared the outbreak of a respiratory disease caused by a new coronavirus a pandemic. First identified in late 2019 and now known as COVID-19, the outbreak has impacted thousands of individuals worldwide. In response, many countries have implemented measures to combat the outbreak that have impacted business operations. As of the date of issuance of the financial statements, the Township's operations have not been significantly impacted, but the Township holds significant investments that are subject to the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. No impairments were recorded as of the statement of net position (deficit) date; however, due to significant uncertainty surrounding the situation, management continues to monitor the situation, and judgment regarding this could change in the future. In addition, while the Township's results of operations, cash flows, and financial condition could be negatively impacted, the extent of the impact cannot be reasonably estimated at this time.

Upcoming Accounting Pronouncements

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 were originally effective for the Township's financial statements for the year ending December 31, 2020 but were extended to June 30, 2022 with the issuance of GASB Statement No. 95, *Postponement of the Effective Date of Certain Authoritative Guidance*.

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 were originally effective for the Township's financial statements for the year ending December 31, 2020 but were extended to December 31, 2021 with the issuance of GASB Statement No. 95, *Postponement of the Effective Date of Certain Authoritative Guidance*.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*, which clarifies the existing definition of conduit debt, provides a single method of reporting conduit debt obligations by issuers, and eliminates diversity in practice associated with commitments extended by issuers, arrangements associated with conduit debt obligations, and related note disclosures. As a result, issuers should not recognize a liability for items meeting the definition of conduit debt; however, a liability should be recorded for additional or voluntary commitments to support debt service if certain recognition criteria are met. The standard also addresses the treatment of arrangements where capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by a third-party obligor. The requirements of the standard will be applied retrospectively and were originally effective for the Township's financial statements for the year ending December 31, 2021 but were extended to December 31, 2022 with the issuance of GASB Statement No. 95, *Postponement of the Effective Date of Certain Authoritative Guidance*.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 1 - Significant Accounting Policies (Continued)

In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which delays the above pronouncements and implementation guides by one year, except for GASB 87 and the related implementation guide, which is extended by 18 months.

Adoption of New Accounting Pronouncements

During the current year, the Township adopted GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying and reporting fiduciary activities. As a result of implementing this standard, the following activities not previously reported in the financial statements now meet the definition of a fiduciary activity and are now reported as such: the Other Postemployment Benefits Fund. The following activities were previously reported as fiduciary activities but no longer meet the definition of such; therefore, these activities are now reported within governmental or proprietary funds: escrow and performance bonds issued by the Township, as well as taxes collected on behalf of the Township.

This was also the first year GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, was applicable to the Township's financial statements. This was a result of the Township contributing to a postemployment health benefits trust fund in 2019 that is now being reported as a fiduciary fund under GASB Statement No. 84. As a result, some of the disclosures within the OPEB plan footnotes have changed, along with the related schedules in the required supplemental information.

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 notes 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:

Cumulative surplus at January 1, 2019		\$	841,676
Current year permit revenue			1,531,410
Related expenses:			
Direct costs	\$	589,471	
Estimated indirect costs		230,580	820,051
			<u>711,359</u>
Current year surplus			<u>711,359</u>
Cumulative surplus December 31, 2019		\$	<u><u>1,553,035</u></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 Special Assessment Fund has a fund deficit but has overall positive working capital (current assets exceed current liabilities).

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

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 that matures not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions that 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.

The Other Postemployment Benefits Fund is also authorized by Michigan Public Act 314 of 1965, as amended, to invest in certain reverse repurchase agreements, stocks, diversified investment companies, annuity investment contracts, real estate leased to public entities, mortgages, real estate (if the trust fund's assets exceed \$250 million), debt or equity of certain small businesses, certain state and local government obligations, and certain other specified investment vehicles.

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 \$26,498,522 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 Federal Deposit Insurance Corporation (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 \$2,867,094. 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.

Investments in Entities that Calculate Net Asset Value per Share

The Township holds shares or interests in investment companies whereby the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 3 - Deposits and Investments (Continued)

At December 31, 2019, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	Carrying Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period
MERS Balanced Income Fund	\$ 647,681	\$ -	N/A	N/A
MERS Capital Preservation Fund	645,451	-	N/A	N/A
Total	<u>\$ 1,293,132</u>	<u>\$ -</u>		

The MERS Balanced Income Fund is a diversified portfolio that invests in a combination of stocks and bonds, seeking to provide growth of capital and downside protection. This fund has a focus on a small amount of asset growth with a moderately short time horizon and may experience some fluctuations in value.

The MERS Capital Preservation Fund is a diversified portfolio that invests in a combination of stocks and bonds, seeking to preserve capital and provide income. This fund has a focus on stability with a short time horizon and aims to minimize fluctuations in value.

MERS manages the asset allocation and monitors the underlying investment managers of the MERS Balanced Income and Capital Preservation Portfolios.

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	\$ 3,826,614	\$ -
Deferred outflows related to OPEB	1,640,515	93,843
Total deferred outflows	<u>\$ 5,467,129</u>	<u>\$ 93,843</u>

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	Component Units
Property taxes levied for the next fiscal year	\$ 9,714,318	\$ 9,714,318	\$ -	\$ 191,609
Revenue received beyond 60 days:				
Block grant	8,305	-	-	-
Wayne County parks	43,949	-	-	-
Federal grant revenue	33,883	-	-	-
Deferred inflows related to pension	-	817	-	-
Deferred inflows related to OPEB	-	2,366,549	135,374	-
Total deferred inflows	<u>\$ 9,800,455</u>	<u>\$ 12,081,684</u>	<u>\$ 135,374</u>	<u>\$ 191,609</u>

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 5 - Capital Assets

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

Governmental Activities

	Balance January 1, 2019	Reclassifications	Additions	Disposals and Adjustments	Balance December 31, 2019
Capital assets not being depreciated:					
Land	\$ 3,731,178	\$ 727,076	\$ -	\$ (708,443)	\$ 3,749,811
Construction in progress	463,616	(463,617)	958,270	-	958,269
Subtotal	4,194,794	263,459	958,270	(708,443)	4,708,080
Capital assets being depreciated:					
Buildings and improvements	16,548,515	1,012,307	133,157	-	17,693,979
Sidewalks	1,205,525	-	23,785	-	1,229,310
Road improvements	815,902	-	-	-	815,902
Furnishings, vehicles, and equipment	7,453,036	1,360,719	1,007,192	(463,946)	9,357,001
Subtotal	26,022,978	2,373,026	1,164,134	(463,946)	29,096,192
Accumulated depreciation:					
Buildings and improvements	6,251,658	959,455	402,642	-	7,613,755
Sidewalks	641,277	-	39,464	-	680,741
Road improvements	206,877	-	24,319	-	231,196
Furnishings, vehicles, and equipment	5,746,670	771,105	655,919	(459,946)	6,713,748
Subtotal	12,846,482	1,730,560	1,122,344	(459,946)	15,239,440
Net capital assets being depreciated	13,176,496	642,466	41,790	(4,000)	13,856,752
Net governmental activities capital assets	\$ 17,371,290	\$ 905,925	\$ 1,000,060	\$ (712,443)	\$ 18,564,832

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 5 - Capital Assets (Continued)

Business-type Activities

	Balance January 1, 2019	Reclassifications	Additions	Disposals and Adjustments	Balance December 31, 2019
Capital assets not being depreciated:					
Land	\$ 1,636,134	\$ (727,076)	\$ -	\$ -	\$ 909,058
Construction in progress	3,865	-	-	(3,865)	-
Subtotal	1,639,999	(727,076)	-	(3,865)	909,058
Capital assets being depreciated:					
Water and sewer transportation lines	54,702,488	-	182,413	101	54,885,002
Buildings and improvements	4,834,012	(1,012,307)	-	3	3,821,708
Meters and supplies	1,991,130	-	56,629	1	2,047,760
Equipment and other	2,903,320	(897,102)	51,365	(128)	2,057,455
Subtotal	64,430,950	(1,909,409)	290,407	(23)	62,811,925
Accumulated depreciation:					
Water and sewer transportation	30,658,935	-	1,019,245	-	31,678,180
Buildings and improvements	2,717,970	(959,455)	104,151	(1)	1,862,665
Meters and supplies	981,529	-	76,304	1	1,057,834
Equipment and other	1,973,000	(771,105)	157,581	-	1,359,476
Subtotal	36,331,434	(1,730,560)	1,357,281	-	35,958,155
Net capital assets being depreciated	28,099,516	(178,849)	(1,066,874)	(23)	26,853,770
Net business-type activities capital assets	<u>\$ 29,739,515</u>	<u>\$ (905,925)</u>	<u>\$ (1,066,874)</u>	<u>\$ (3,888)</u>	<u>\$ 27,762,828</u>

As described in Note 14, when the Golf Course Fund was collapsed into the General Fund, \$905,925 of net capital assets were transferred from business-type activities to governmental activities.

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

Governmental activities:	
General government	\$ 65,301
Police	8,038
Public works	63,882
Fire	167,598
Dispatch	25,330
Building inspections	6,075
Support services	275,605
Recreation and culture	510,515
Total governmental activities	<u>\$ 1,122,344</u>
Business-type activities:	
Water and sewer	\$ 1,346,597
Solid waste and disposal	735
Senior transportation	9,949
Total business-type activities	<u>\$ 1,357,281</u>

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 5 - Capital Assets (Continued)

The Township entered into a purchase agreement for a fire truck totaling \$937,739. The truck has not been received as of December 31, 2019 and is included as construction in progress.

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	\$ 1,173,299
	Nonmajor enterprise funds	34,536
	Water and Sewer Fund	1,683,420
	Nonmajor governmental funds	60,086
	Total General Fund	2,951,341
Nonmajor governmental fund	General Fund	13,312
Water and Sewer Fund	Nonmajor enterprise funds	6,225
Solid Waste Disposal Fund	Water and Sewer Fund	1,379,528
Special Assessment Fund	General Fund	41,709
	Total	<u>\$ 4,392,115</u>

Advances to Other Funds

Fund Borrowed From	Fund Loaned To	Amount
Water and Sewer Fund	Special Assessment Fund	\$ 1,646,694

Due to/from Primary Government and Component Units

Receivable	Payable	Amount
General Fund	Downtown Development Authority	\$ 56,131

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 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.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

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
Bonds and contracts payable:					
Direct borrowings and direct placements:					
2011 Five Mile Road property installment purchase agreement	\$ 185,759	\$ -	\$ (185,759)	\$ -	\$ -
2019 fire truck installment purchase agreement	-	937,739	-	937,739	79,750
Total direct borrowings and direct placements principal outstanding	185,759	937,739	(185,759)	937,739	79,750
Other debt - General obligations	4,510,718	192,470	(616,858)	4,086,330	618,340
Unamortized bond premium	178,586	-	(25,512)	153,074	25,512
Total bonds and contracts payable	4,875,063	1,130,209	(828,129)	5,177,143	723,602
Compensated absences	1,262,864	625,432	(569,283)	1,319,013	553,253
Total governmental activities long-term debt	<u>\$ 6,137,927</u>	<u>\$ 1,755,641</u>	<u>\$ (1,397,412)</u>	<u>\$ 6,496,156</u>	<u>\$ 1,276,855</u>

Business-type Activities

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds and contracts payable -					
Other debt - General obligations	\$ 1,914,271	\$ -	\$ (330,677)	\$ 1,583,594	\$ 146,660
Compensated absences	163,861	88,188	(66,475)	185,574	76,424
Total business-type activities long-term debt	<u>\$ 2,078,132</u>	<u>\$ 88,188</u>	<u>\$ (397,152)</u>	<u>\$ 1,769,168</u>	<u>\$ 223,084</u>

As described in Note 14, when the Golf Course Fund was collapsed into the General Fund, \$192,470 of general obligation debt was transferred from business-type activities to governmental activities.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

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, 2019 are as follows:

Purpose	Year Issued	Interest Rates	Maturing	Outstanding
Governmental Activities				
Direct borrowings and direct placements:				
2019 installment purchase agreement issued for \$937,739, used to pay for the costs of acquiring a fire truck, with principal maturity ranges from approximately \$80,000 to \$109,000	2019	3.35%	2025	\$ 937,739
Other debt:				
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	793,800
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	2,778,073
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	510,619
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	156,912
Total governmental activities				<u>\$ 5,177,143</u>

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 7 - Long-term Debt (Continued)

Purpose	Year Issued	Interest Rates	Maturing	Outstanding
Business-type Activities				
Other debt:				
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	\$ 1,411,200
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%	2029	172,394
Total business-type activities				<u>\$ 1,583,594</u>

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

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				
	Direct Borrowings and Direct Placements		Other Debt		Total
	Principal	Interest	Principal*	Interest	
2020	\$ 79,750	\$ 33,290	\$ 618,340	\$ 129,553	\$ 860,933
2021	82,581	30,459	640,314	112,068	865,422
2022	85,512	27,527	685,061	93,500	891,600
2023	88,548	24,491	692,615	69,979	875,633
2024	91,692	21,348	562,800	45,419	721,259
2025-2029	509,656	55,540	824,200	52,294	1,441,690
2030-2031	-	-	63,000	1,260	64,260
Total	<u>\$ 937,739</u>	<u>\$ 192,655</u>	<u>\$ 4,086,330</u>	<u>\$ 504,073</u>	<u>\$ 5,720,797</u>

Years Ending December 31	Business-type Activities		
	Other Debt		
	Principal	Interest	Total
2020	\$ 146,660	\$ 53,574	\$ 200,234
2021	179,687	48,232	227,919
2022	184,940	42,320	227,260
2023	192,307	36,179	228,486
2024	147,200	29,900	177,100
2025-2029	620,800	76,078	696,878
2030-2031	112,000	2,240	114,240
Total	<u>\$ 1,583,594</u>	<u>\$ 288,523</u>	<u>\$ 1,872,117</u>

*Excludes the \$153,074 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, 2019, \$2,205,000 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.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 8 - Risk Management (Continued)

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:

	2019	2018
Unpaid claims - Beginning of year	\$ 25,000	\$ 25,000
Incurred claims, including claims incurred but not reported	6,390	70,119
Claim payments	(6,390)	(70,119)
Unpaid claims - End of year	<u>\$ 25,000</u>	<u>\$ 25,000</u>

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 department of public works (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.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 9 - Pension Plans (Continued)

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.

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, 2018 measurement date, the following members were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	36
Inactive plan members entitled to but not yet receiving benefits	6
Active plan members	38
	<hr/>
Total employees covered by the plan	80
	<hr/>

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, 2019, 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.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 9 - Pension Plans (Continued)

Net Pension Liability

The net pension liability reported at December 31, 2019 was determined using a measure of the total pension liability and the pension net position as of December 31, 2018. The December 31, 2018 total pension liability was determined by an actuarial valuation performed as of that date.

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, 2017	\$ 32,321,023	\$ 22,581,516	\$ 9,739,507
Changes for the year:			
Service cost	494,292	-	494,292
Interest	2,532,010	-	2,532,010
Differences between expected and actual experience	(1,089)	-	(1,089)
Contributions - Employer	-	2,017,324	(2,017,324)
Contributions - Employee	-	339,508	(339,508)
Net investment loss	-	(880,860)	880,860
Benefit payments, including refunds	(1,836,100)	(1,836,100)	-
Administrative expenses	-	(43,543)	43,543
Net changes	1,189,113	(403,671)	1,592,784
Balance at December 31, 2018	<u>\$ 33,510,136</u>	<u>\$ 22,177,845</u>	<u>\$ 11,332,291</u>

The plan's fiduciary net position represents 66.2 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, 2019, the Township recognized pension expense of \$2,456,532 from all plans, which includes \$2,063,745 from the MERS defined benefit plan and \$392,787 from the John Hancock defined contribution plan.

At December 31, 2019, 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	\$ 664,270	\$ (817)
Changes in assumptions	376,074	-
Net difference between projected and actual earnings on pension plan investments	1,642,709	-
Employer contributions to the plan subsequent to the measurement date	1,143,561	-
Total	<u>\$ 3,826,614</u>	<u>\$ (817)</u>

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 9 - Pension Plans (Continued)

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
2020	\$ 1,090,892
2021	722,481
2022	327,573
2023	541,290

Actuarial Assumptions

The total pension liability in the December 31, 2018 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 healthy annuitant mortality tables.

The actuarial assumptions used in the December 31, 2018 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, 2018 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 %	6.15 %
Global fixed income	18.50	1.26
Real assets	13.50	7.22
Diversifying strategies	12.50	5.00

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 9 - Pension Plans (Continued)

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 8.0 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 Percentage Point Decrease (7.0%)	Current Discount Rate (8.0%)	1 Percentage Point Increase (9.0%)
Net pension liability of the MERS pension plan	\$ 15,321,952	\$ 11,332,291	\$ 8,022,848

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.

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.

The financial statements of the OPEB plan are included in these financial statements as an other employee benefit trust fund (a fiduciary fund).

Benefits Provided

The 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.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 10 - Other Postemployment Benefit Plan (Continued)

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

Date of member count	December 31, 2019
Inactive plan members or beneficiaries currently receiving benefits	67
Active plan members	56
Total plan members	123

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, 2019, the Township made payments for postemployment health benefit premiums of \$560,670. In 2019, the Township also contributed an additional \$1,200,000 to the plan.

Pertaining to the defined contribution plan, during the year ended December 31, 2019, the Township made contributions of \$107,934 to the health savings accounts.

Net OPEB Liability

The Township has chosen to use the December 31 measurement date as its measurement date for the net OPEB liability. The December 31, 2019 fiscal year end reported net OPEB liability was determined using a measure of the total OPEB liability and the OPEB net position as of the December 31, 2019 measurement date. The December 31, 2019 measurement date total OPEB liability was determined by an actuarial valuation performed as of that date.

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

Changes in Net OPEB Liability	Increase (Decrease)		
	Total OPEB Liability	Plan Net Position	Net OPEB Liability
Balance at December 31, 2018	\$ 19,563,676	\$ -	\$ 19,563,676
Changes for the year:			
Service cost	418,535	-	418,535
Interest	591,056	-	591,056
Changes in benefits	(23,616)	-	(23,616)
Differences between expected and actual experience	(3,210,798)	-	(3,210,798)
Changes in assumptions	115,662	-	115,662
Contributions - Employer	-	1,760,670	(1,760,670)
Net investment income	-	94,816	(94,816)
Benefit payments, including refunds	(560,670)	(560,670)	-
Administrative expenses	-	(1,684)	1,684
Net changes	(2,669,831)	1,293,132	(3,962,963)
Balance at December 31, 2019	\$ 16,893,845	\$ 1,293,132	\$ 15,600,713

The plan's fiduciary net position represents 7.7 percent of the total OPEB liability.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 10 - Other Postemployment Benefit Plan (Continued)

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

For the year ended December 31, 2019, the Township recognized OPEB expense of \$801,355.

At December 31, 2019, 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	\$ -	\$ (2,442,846)
Changes in assumptions	1,734,358	-
Net difference between projected and actual earnings on OPEB plan investments	-	(59,077)
Total	<u>\$ 1,734,358</u>	<u>\$ (2,501,923)</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
2020	\$ (165,334)
2021	(165,334)
2022	(346,638)
2023	(90,259)

Actuarial Assumptions

The total OPEB liability in the December 31, 2019 actuarial valuation was determined using an inflation assumption of 2.1 percent; assumed salary increases (including inflation) of 3.5 percent; an investment rate of return (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 PUB-2010 mortality tables with the MP-2019 improvement scale.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.36 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 township contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Based on those assumptions, the OPEB plan's fiduciary net position was not projected to be available to make all projected future benefit payments of current active and inactive employees after the year 2040. Therefore, the discount rate was determined by blending the long-term expected rate of return on OPEB plan investments 3.5 percent with the current yield for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher, which currently stands at 3.26 percent (as published by Bartel Associates, LLC, December 31, 2019).

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 10 - Other Postemployment Benefit Plan (Continued)

Investment Rate of Return

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic real rates of return as of the December 31, 2019 measurement date for each major asset class included in the OPEB plan's target asset allocation, as disclosed in the investment footnote, are summarized in the following tables:

Asset Class	Long-term Expected Real Rate of Return
Balanced income	1.80 %
Capital preservation	1.00

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

The following presents the net OPEB liability of the Township, calculated using the discount rate of 3.36 percent, as well as what the Township's net 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 Percentage Point Decrease (2.36%)	Current Discount Rate (3.36%)	1 Percentage Point Increase (4.36%)
Net OPEB liability of the Charter Township of Plymouth OPEB Plan	\$ 17,823,359	\$ 15,600,713	\$ 13,753,505

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

The following presents the net OPEB liability of the Township, calculated using the healthcare cost trend rate of 8.5 percent, as well as what the Township's net 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 Percentage Point Decrease (7.5%)	Current Healthcare Cost Trend Rate (8.5%)	1 Percentage Point Increase (9.5%)
Net OPEB liability of the Charter Township of Plymouth OPEB Plan	\$ 13,491,182	\$ 15,600,713	\$ 18,188,635

Assumption Changes

Assumption changes from the December 31, 2018 valuation include an increase in discount rate from 3.0 to 3.36 percent, updated mortality tables, and updated healthcare trend rates.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 10 - Other Postemployment Benefit Plan (Continued)

Investment Policy

The OPEB plan's policy in regard to the allocation of invested assets is established and may be amended by the OPEB board by a majority vote of its members. It is the policy of the OPEB board to pursue an investment strategy that manages risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The OPEB plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the OPEB board's adopted asset allocation policy as of December 31, 2019:

Asset Class	Target Allocation
Balanced income	50.00 %
Capital preservation	50.00

Rate of Return

For the year ended December 31, 2019, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 13.76 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Note 11 - Commitments - Brownfield Redevelopment Authority

Brownfield redevelopment costs of approximately \$34,000 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.

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	\$ 604,224
Construction code activity (Note 2)	1,553,035
PEG fees	283,735
Total restricted net position/fund balance	<u>\$ 2,440,994</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, 2019, the Township abated \$74,609 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 BRDA's tax revenue is reduced. For the fiscal year ended December 31, 2019, the BRDA abated \$5,464 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.

Charter Township of Plymouth

Notes to Financial Statements

December 31, 2019

Note 14 - Prior Period Adjustment

During 2019, as a result of changes to the management structure of the golf course, it was determined the Golf Course Fund no longer met the requirements of an enterprise fund; therefore, it was collapsed into the General Fund.

The accompanying financial statements for 2019 have been restated to account for this change in accounting. As a result, the beginning net positions of the governmental activities, business-type activities, and the Golf Course Fund and the beginning fund balance of the General Fund have been restated as follows:

	As Previously Reported	As Restated	Effect of Change
Governmental activities	\$ (7,049,324)	\$ (7,217,682)	\$ (168,358)
Business-type activities	59,505,341	59,656,196	150,855
General Fund	4,309,476	3,432,167	(877,309)
Golf Course Fund	(150,855)	-	150,855

Required Supplemental Information

Charter Township of Plymouth

Required Supplemental Information Budgetary Comparison Schedule General Fund

Year Ended December 31, 2019

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Revenue				
Property taxes	\$ 9,820,000	\$ 9,820,000	\$ 9,864,961	\$ 44,961
State-shared revenue and grants:				
Federal grants	427,528	354,028	325,349	(28,679)
State-shared revenue and grants	3,441,697	3,518,626	3,323,656	(194,970)
Charges for services:				
Intragovernmental service charge	766,851	766,851	764,930	(1,921)
City of Plymouth, Michigan	342,000	342,000	465,423	123,423
Other	-	-	156	156
Fines and forfeitures	10,000	10,000	11,578	1,578
Licenses and permits	1,308,500	1,487,000	1,537,338	50,338
Interest and rentals	25,000	85,000	110,323	25,323
Other revenue:				
Cable franchise fees	765,000	697,721	699,122	1,401
Other miscellaneous income	925,856	1,196,356	838,120	(358,236)
Other charges for services	120,000	140,000	152,065	12,065
Total revenue	17,952,432	18,417,582	18,093,021	(324,561)
Expenditures				
Current services:				
General government	4,840,462	4,874,520	4,568,150	306,370
Public safety	11,123,432	12,167,349	11,502,008	665,341
Public works	536,191	559,309	584,615	(25,306)
Community services	80,587	80,587	78,865	1,722
Planning and zoning	136,826	148,326	161,136	(12,810)
Recreation and culture	305,681	325,058	549,495	(224,437)
Debt service	795,729	825,729	954,080	(128,351)
Total expenditures	17,818,908	18,980,878	18,398,349	582,529
Excess of Revenue Over (Under) Expenditures	133,524	(563,296)	(305,328)	257,968
Other Financing (Uses) Sources				
Transfers out	-	(274,170)	(50,000)	224,170
New debt issued	-	937,739	937,739	-
Sale of capital assets	-	-	606,150	606,150
Total other financing sources	-	663,569	1,493,889	830,320
Net Change in Fund Balance	133,524	100,273	1,188,561	1,088,288
Fund Balance - Beginning of year, as restated	3,432,167	3,432,167	3,432,167	-
Fund Balance - End of year	<u>\$ 3,565,691</u>	<u>\$ 3,532,440</u>	<u>\$ 4,620,728</u>	<u>\$ 1,088,288</u>

Charter Township of Plymouth

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

	Last Five Fiscal Years				
	2019	2018	2017	2016	2015
Total Pension Liability					
Service cost	\$ 494,292	\$ 494,127	\$ 569,526	\$ 559,291	\$ 549,735
Interest	2,532,010	2,346,393	2,238,167	2,086,180	1,981,341
Differences between expected and actual experience	(1,089)	1,150,117	11,232	254,164	-
Changes in assumptions	-	-	-	1,128,222	-
Benefit payments, including refunds	(1,836,100)	(1,504,921)	(1,351,905)	(1,333,920)	(1,196,222)
Net Change in Total Pension Liability	1,189,113	2,485,716	1,467,020	2,693,937	1,334,854
Total Pension Liability - Beginning of year	32,321,023	29,835,307	28,368,287	25,674,350	24,339,496
Total Pension Liability - End of year	\$ 33,510,136	\$ 32,321,023	\$ 29,835,307	\$ 28,368,287	\$ 25,674,350
Plan Fiduciary Net Position					
Contributions - Employer	\$ 2,017,324	\$ 738,427	\$ 856,865	\$ 685,285	\$ 629,153
Contributions - Member	339,508	375,793	356,673	343,691	300,261
Net investment (loss) income	(880,860)	2,676,932	2,093,078	(284,305)	1,149,359
Administrative expenses	(43,543)	(42,361)	(41,301)	(41,663)	(42,269)
Benefit payments, including refunds	(1,836,100)	(1,504,921)	(1,351,905)	(1,333,920)	(1,196,222)
Net Change in Plan Fiduciary Net Position	(403,671)	2,243,870	1,913,410	(630,912)	840,282
Plan Fiduciary Net Position - Beginning of year	22,581,516	20,337,646	18,424,236	19,055,148	18,214,866
Plan Fiduciary Net Position - End of year	\$ 22,177,845	\$ 22,581,516	\$ 20,337,646	\$ 18,424,236	\$ 19,055,148
Township's Net Pension Liability - Ending	\$ 11,332,291	\$ 9,739,507	\$ 9,497,661	\$ 9,944,051	\$ 6,619,202
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	66.18 %	69.87 %	68.17 %	64.95 %	74.22 %
Covered Payroll	\$ 3,498,016	\$ 3,472,263	\$ 3,970,486	\$ 3,950,911	\$ 3,887,319
Township's Net Pension Liability as a Percentage of Covered Payroll	323.96 %	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

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially determined contribution	\$ 1,143,561	\$ 917,323	\$ 738,427	\$ 685,285	\$ 629,153	\$ 583,883	\$ 489,480	\$ 554,612	\$ 577,569	\$ 663,468
Contributions in relation to the actuarially determined contribution	1,143,561	2,017,323	738,427	685,285	629,153	583,883	489,480	554,612	577,569	663,468
Contribution Excess	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 3,498,016	\$ 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
Contributions as a Percentage of Covered Payroll	32.69 %	58.10 %	18.60 %	17.34 %	16.18 %	15.31 %	12.96 %	13.39 %	12.14 %	13.87 %

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	Normal entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20 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 Healthy Annuitant Mortality Table
Other information	None

Charter Township of Plymouth

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

	Last Two Fiscal Years	
	2019	2018
Total OPEB Liability		
Service cost	\$ 418,535	\$ 290,829
Interest	591,056	622,715
Changes in benefit terms	(23,616)	-
Differences between expected and actual experience	(3,210,798)	(26,407)
Changes in assumptions	115,662	2,866,837
Benefit payments, including refunds	(560,670)	(573,414)
Net Change in Total OPEB Liability	(2,669,831)	3,180,560
Total OPEB Liability - Beginning of year	19,563,676	16,383,116
Total OPEB Liability - End of year	\$ 16,893,845	\$ 19,563,676
Plan Fiduciary Net Position		
Contributions - Employer	\$ 1,760,670	\$ -
Net investment income	94,816	-
Administrative expenses	(1,684)	-
Benefit payments, including refunds	(560,670)	-
Net Change in Plan Fiduciary Net Position	1,293,132	-
Plan Fiduciary Net Position - Beginning of year	-	-
Plan Fiduciary Net Position - End of year	\$ 1,293,132	\$ -
Net OPEB Liability - Ending	\$ 15,600,713	\$ 19,563,676
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	7.65 %	- %

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

Charter Township of Plymouth

Required Supplemental Information Schedule of OPEB Contributions

		Last Two Fiscal Years	
		Years Ended December 31	
		2019	2018
Actuarially determined contribution		\$ 2,545,483	\$ 2,250,400
Contributions in relation to the actuarially determined contribution		1,760,670	-
Contribution Deficiency		\$ (784,813)	\$ (2,250,400)

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 of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll
Remaining amortization period	11 years
Asset valuation method	Market value of assets
Inflation	2.1 percent
Healthcare cost trend rates	Initial trend of 8.5 percent, gradually decreasing to 4.5 percent by 0.25 percent per year
Salary increase	3.5 percent
Investment rate of return	3.5 percent
Retirement age	Service-based table of rates that are specific to participant
Mortality	PUB-2010 mortality tables with the MP-2019 improvement scale
Other information	None

Charter Township of Plymouth

Required Supplemental Information Schedule of OPEB Investment Returns

Last Two Fiscal Years Years Ended December 31

	2019	2018
Annual money-weighted rate of return, net of investment expense	13.76 %	- %

Charter Township of Plymouth

Notes to Required Supplemental Information

December 31, 2019

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. Recreation and culture variance is the result of a new contractual relationship between Plymouth Township and AMV Hilltop Golf Management LLC resulting in the golf course operation no longer being a separately reported fund. This activity is now recorded in the General Fund's parks department. This department is included in the recreation and culture line item. These expenditures were not included in the budget, as treatment for the operations were determined subsequent to year end and are primarily made up of operation and contractual services. The variance is also partly due to the recent construction of the Township Park Pathway project in 2019, which is part of a reimbursable expenditure to the Township as part of the Wayne County Park Intergovernmental agreement.
2. Debt service was higher than originally budgeted due to the absorption of the golf course operations by the General Fund with the budget variance mainly due to the loan payoff resulting from the sale of the 5 Mile property.
3. In public works, the budget overrun resulted from slightly higher demands for unexpected contractual services.
4. Planning and zoning incurred higher actual expenditures primarily due to slightly higher than normal 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, 2019 has not been calculated. Unexpended appropriations lapse at year end; encumbrances are not included as expenditures.

Changes in Assumptions

In 2016, the pension valuation decreased the discount rate from 8.25 percent to 8.0 percent.

In 2018, the OPEB valuation decreased the discount rate from 3.8 percent to 3.0 percent, updated mortality tables, increased salary scale from 3.0 percent to 3.5 percent, and updated healthcare trend rates.

Other Supplemental Information

Charter Township of Plymouth

Other Supplemental Information Combining Balance Sheet Nonmajor Governmental Funds

December 31, 2019

	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	\$ 277,353	\$ 323,286	\$ 67,879	\$ 668,518	\$ 50,380	\$ 718,898
Due from other funds	-	-	-	-	13,312	13,312
Total assets	<u>\$ 277,353</u>	<u>\$ 323,286</u>	<u>\$ 67,879</u>	<u>\$ 668,518</u>	<u>\$ 63,692</u>	<u>\$ 732,210</u>
Liabilities - Accounts payable	\$ 60,086	\$ 4,208	\$ -	\$ 64,294	\$ -	\$ 64,294
Fund Balances						
Restricted	217,267	319,078	67,879	604,224	-	604,224
Assigned	-	-	-	-	63,692	63,692
Total fund balances	<u>217,267</u>	<u>319,078</u>	<u>67,879</u>	<u>604,224</u>	<u>63,692</u>	<u>667,916</u>
Total liabilities and fund balances	<u>\$ 277,353</u>	<u>\$ 323,286</u>	<u>\$ 67,879</u>	<u>\$ 668,518</u>	<u>\$ 63,692</u>	<u>\$ 732,210</u>

Charter Township of Plymouth

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

Year Ended December 31, 2019

	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	\$ 15,299	\$ -	\$ -	\$ 15,299	\$ -	\$ 15,299
State-shared revenue and grants	-	255,528	-	255,528	-	255,528
Interest and rentals	3,405	2,297	917	6,619	369	6,988
Total revenue	18,704	257,825	917	277,446	369	277,815
Expenditures - Capital outlay	80,089	-	1,837	81,926	-	81,926
Excess of Revenue (Under) Over Expenditures	(61,385)	257,825	(920)	195,520	369	195,889
Other Financing Sources						
Transfers in	-	-	-	-	50,000	50,000
Sale of capital assets	9,990	-	-	9,990	-	9,990
Total other financing sources	9,990	-	-	9,990	50,000	59,990
Net Change in Fund Balances	(51,395)	257,825	(920)	205,510	50,369	255,879
Fund Balances - Beginning of year	268,662	61,253	68,799	398,714	13,323	412,037
Fund Balances - End of year	<u>\$ 217,267</u>	<u>\$ 319,078</u>	<u>\$ 67,879</u>	<u>\$ 604,224</u>	<u>\$ 63,692</u>	<u>\$ 667,916</u>

Charter Township of Plymouth

Other Supplemental Information Combining Statement of Fiduciary Net Position Fiduciary Funds

December 31, 2019

	Custodial Funds		
	Tax Collection Fund	Police Bond Fund	Total
Assets - Cash and cash equivalents	\$ 3,196,746	\$ 3,296	\$ 3,200,042
Liabilities			
Due to other governmental units	3,196,746	-	3,196,746
Refundable deposits, bonds, etc.	-	3,296	3,296
Total liabilities	3,196,746	3,296	3,200,042
Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Charter Township of Plymouth

Other Supplemental Information Combining Statement of Changes in Fiduciary Net Position Fiduciary Funds

Year Ended December 31, 2019

	Custodial Funds		
	Tax Collection Fund	Police Bond Fund	Total
Additions			
Property tax collections	\$ 59,907,644	\$ -	\$ 59,907,644
Police bond collections	-	108,343	108,343
Total additions	59,907,644	108,343	60,015,987
Deductions			
Tax distributions to other governments	59,907,644	-	59,907,644
Police bond distributions	-	108,343	108,343
Total deductions	59,907,644	108,343	60,015,987
Net Change in Fiduciary Net Position	-	-	-
Net Position - Beginning of year	-	-	-
Net Position - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Charter Township of Plymouth

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

December 31, 2019

	Modified Accrual Balance Sheet	Full Accrual Adjustments	Statement of Net Position
Assets - Cash and investments	\$ 1,405,361	\$ -	\$ 1,405,361
Total assets	<u>\$ 1,405,361</u>	-	1,405,361
Liabilities			
Accounts payable	\$ 27,279	-	27,279
Due to primary government	56,131	-	56,131
Total liabilities	83,410	-	83,410
Deferred Inflows of Resources - Property taxes levied for the following year	182,102	-	182,102
Fund Balance - Unassigned	1,139,849	(1,139,849)	-
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,405,361</u>		
Net Position - Unrestricted		<u>\$ 1,139,849</u>	<u>\$ 1,139,849</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, 2019

	Modified Accrual Statement of Revenue, Expenditures, and Changes in Fund Balance	Full Accrual Adjustments	Statement of Activities
Revenue			
Property taxes	\$ 310,544	\$ -	\$ 310,544
State-shared revenue and grants	100,045	-	100,045
Interest and rentals	13,722	-	13,722
Other revenue	1,860	-	1,860
Total revenue	426,171	-	426,171
Expenditures - Current - Other contract services	216,600	-	216,600
Net Change in Fund Balance/Net Position	209,571	-	209,571
Fund Balance/Net Position - Beginning of year	930,278	-	930,278
Fund Balance/Net Position - End of year	\$ 1,139,849	\$ -	\$ 1,139,849

Charter Township of Plymouth

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

December 31, 2019

	Modified Accrual Balance Sheet	Full Accrual Adjustments	Statement of Net Position
Assets			
Cash and cash equivalents	\$ 1,653,342	\$ -	\$ 1,653,342
Receivables - Property taxes	949	-	949
Total assets	<u>\$ 1,654,291</u>	-	1,654,291
Liabilities	\$ -	-	-
Deferred Inflows of Resources - Property taxes levied for the following year	9,507	-	9,507
Fund Balance - Unrestricted	<u>1,644,784</u>	<u>(1,644,784)</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,654,291</u>		
Net Position - Unrestricted		<u>\$ 1,644,784</u>	<u>\$ 1,644,784</u>

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, 2019

	Modified Accrual Statement of Revenue, Expenditures, and Changes in Fund Balance	Full Accrual Adjustments	Statement of Activities
Revenue			
Property taxes	\$ 23,291	\$ -	\$ 23,291
Interest and rentals	21,978	-	21,978
Total revenue	45,269	-	45,269
Expenditures - Current - Environmental remediation	23,322	-	23,322
Net Change in Fund Balance/Net Position	21,947	-	21,947
Fund Balance/Net Position - Beginning of year	1,622,837	-	1,622,837
Fund Balance/Net Position - End of year	<u><u>\$ 1,644,784</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,644,784</u></u>



plante moran | Audit. Tax. Consulting.
Wealth Management.

Charter Township of Plymouth

Audit Presentation to the Board For Year Ended December 31, 2019

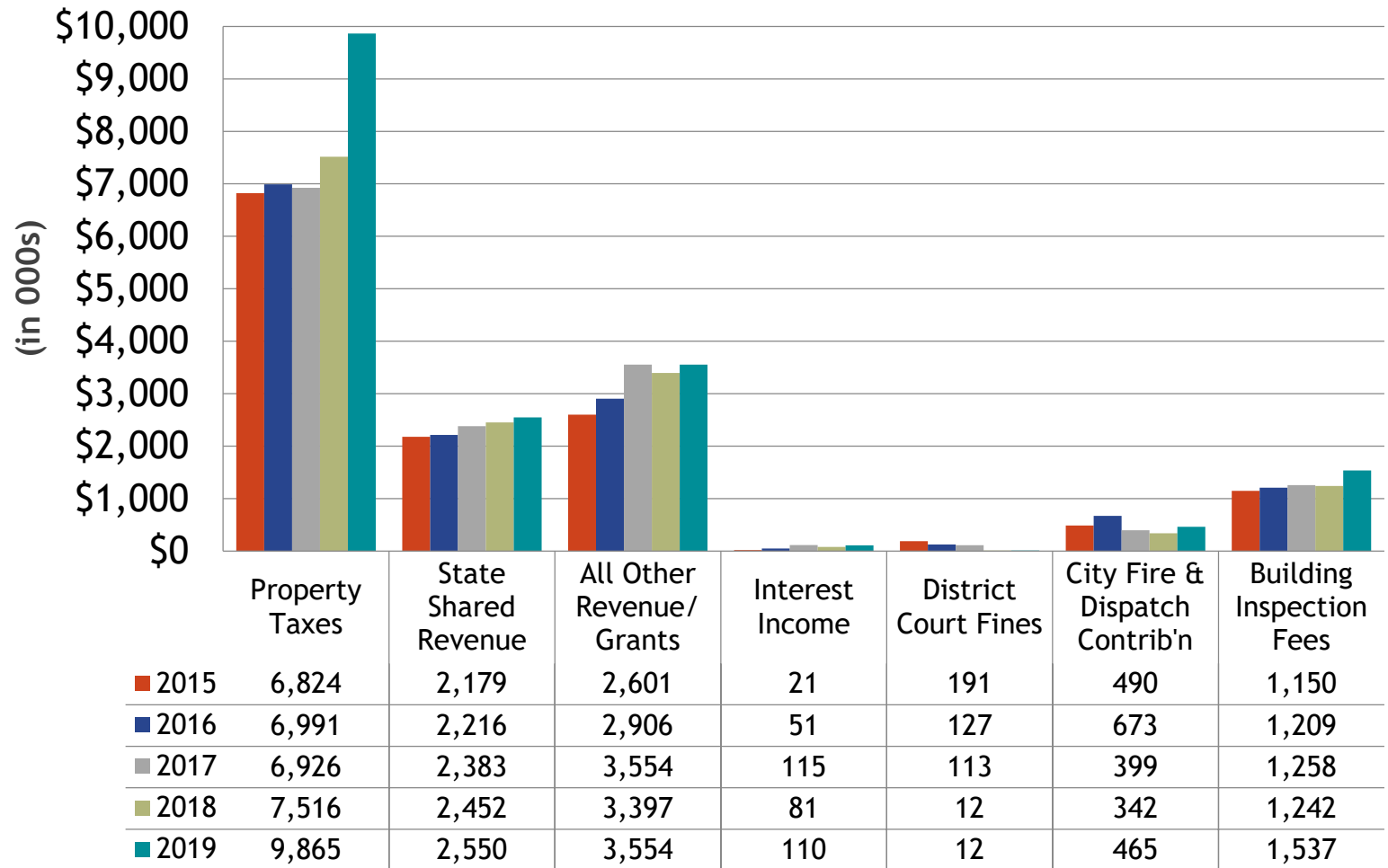
Presented by Martin Olejnik, Kari Shea, Erin Brzezinski



Charter Township of Plymouth

General Fund Revenue

Years Ended December 31

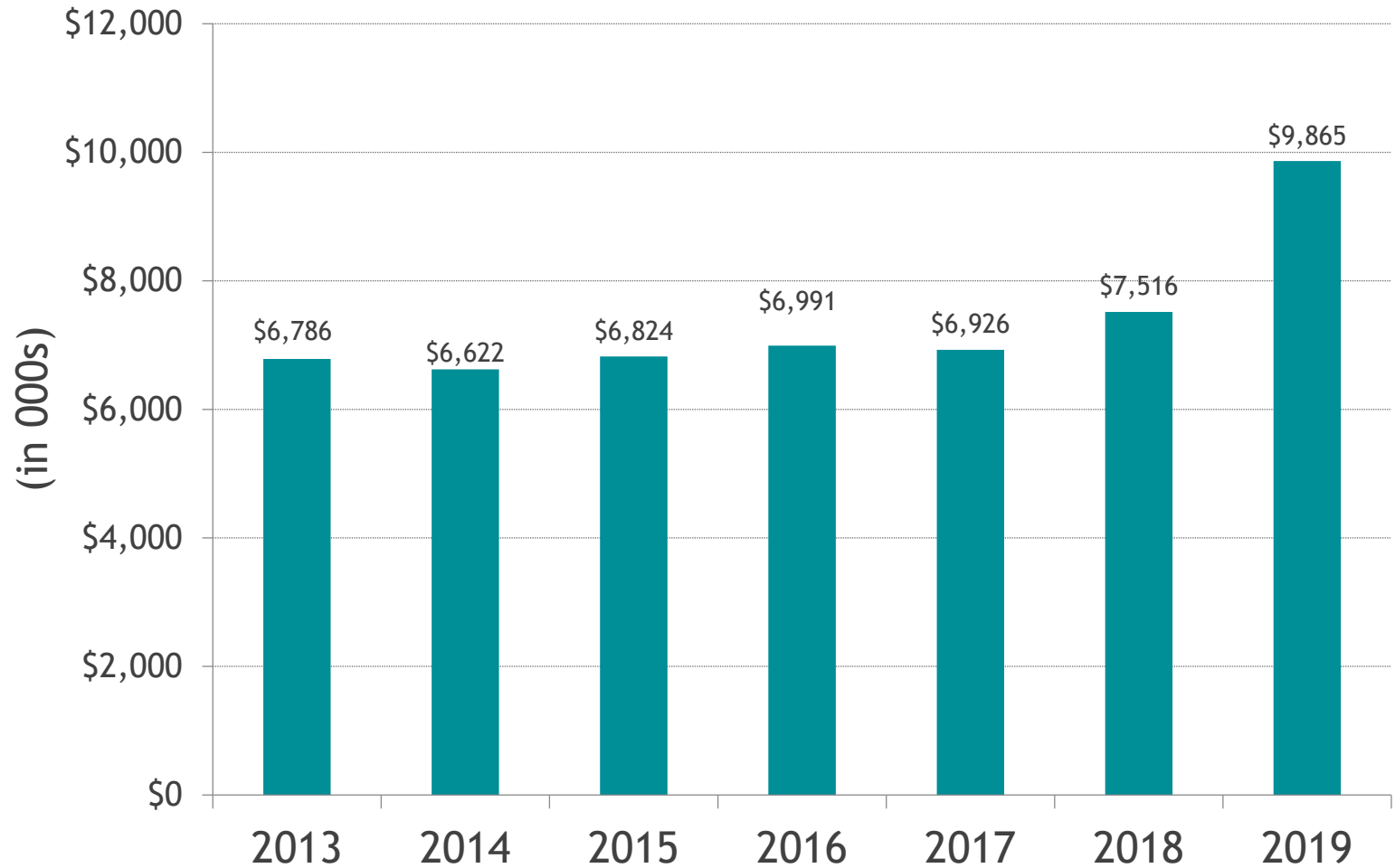




Charter Township of Plymouth

Property Tax Revenue

Years Ended December 31

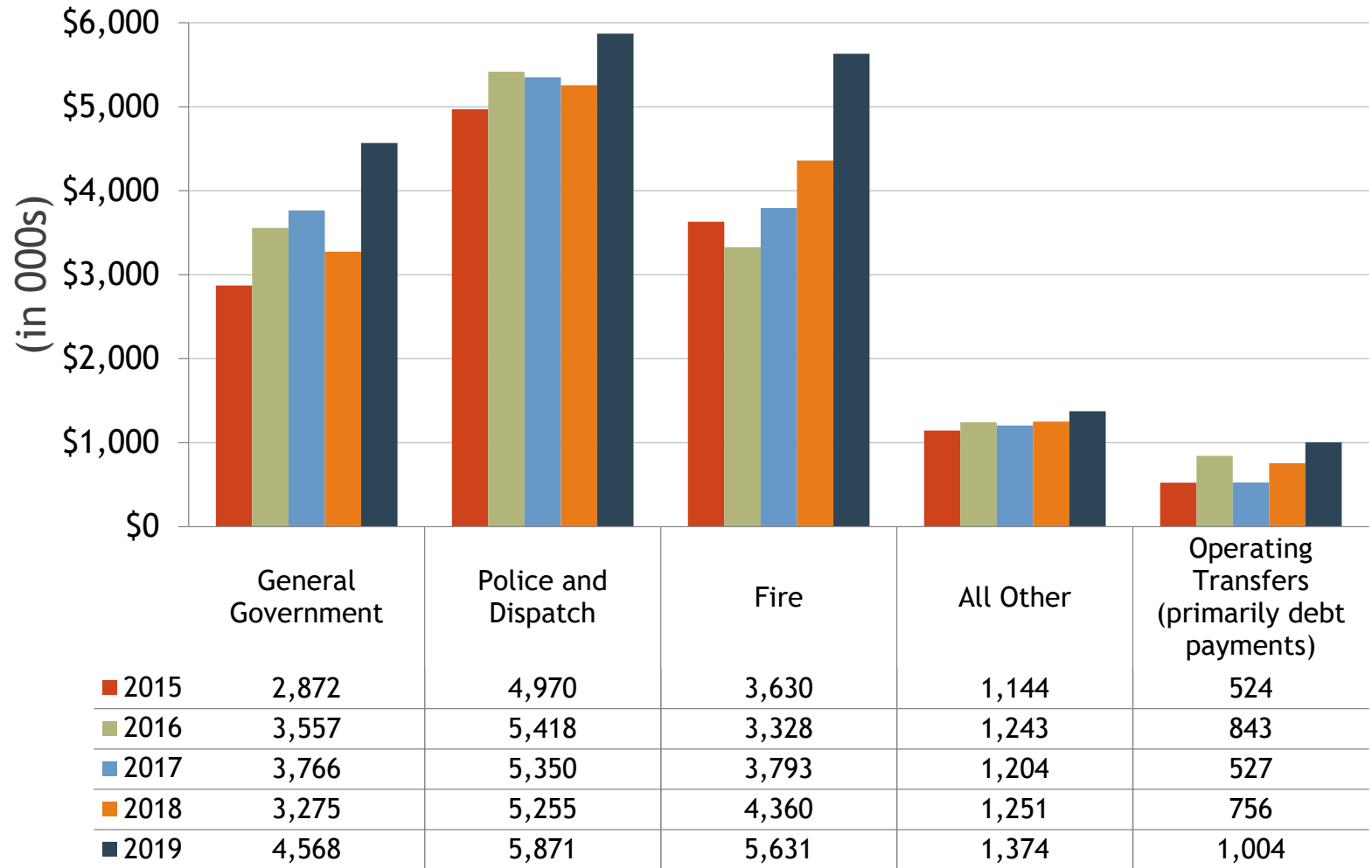




Charter Township of Plymouth

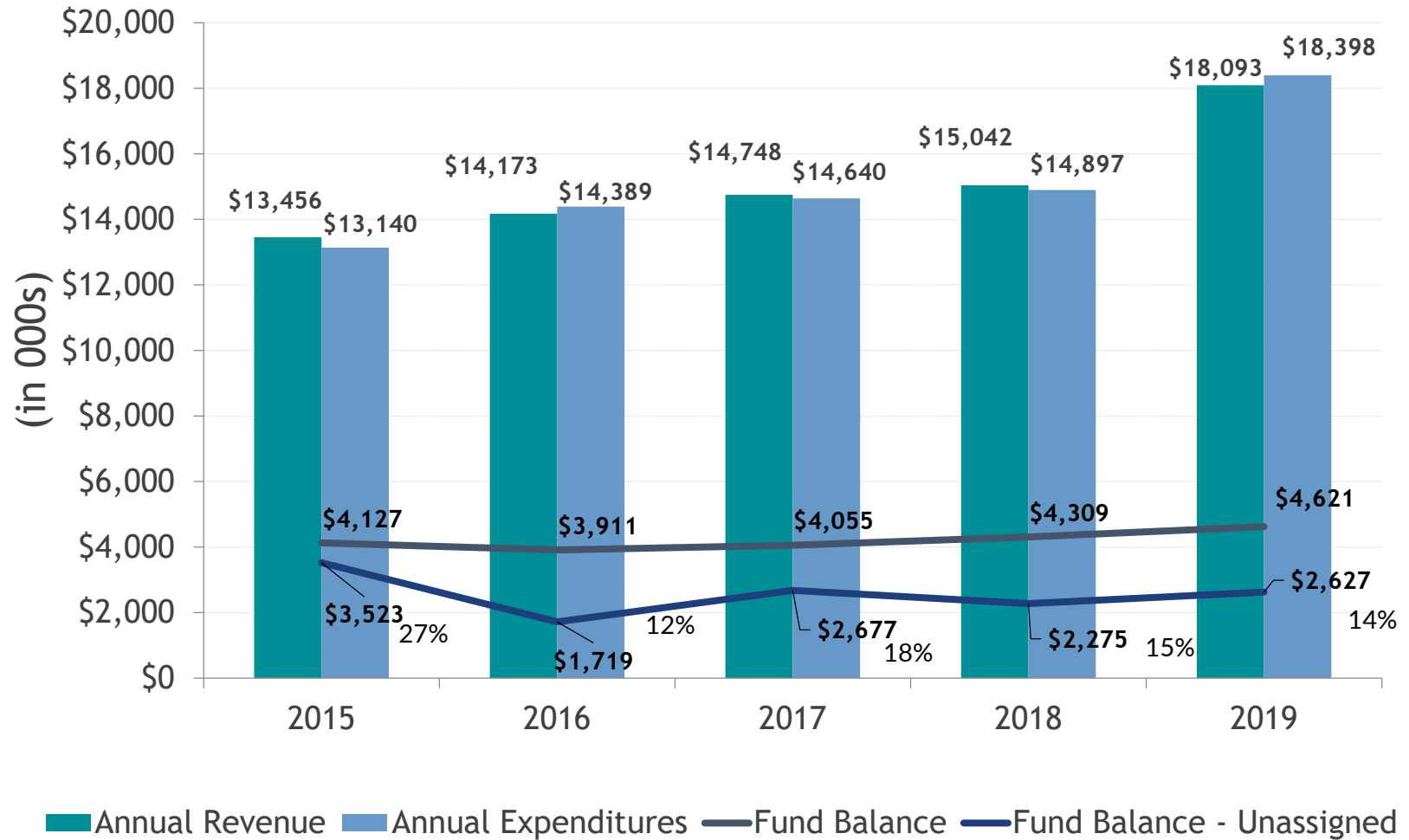
Historical Trends in General Fund Expenditures

Years Ended December 31





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

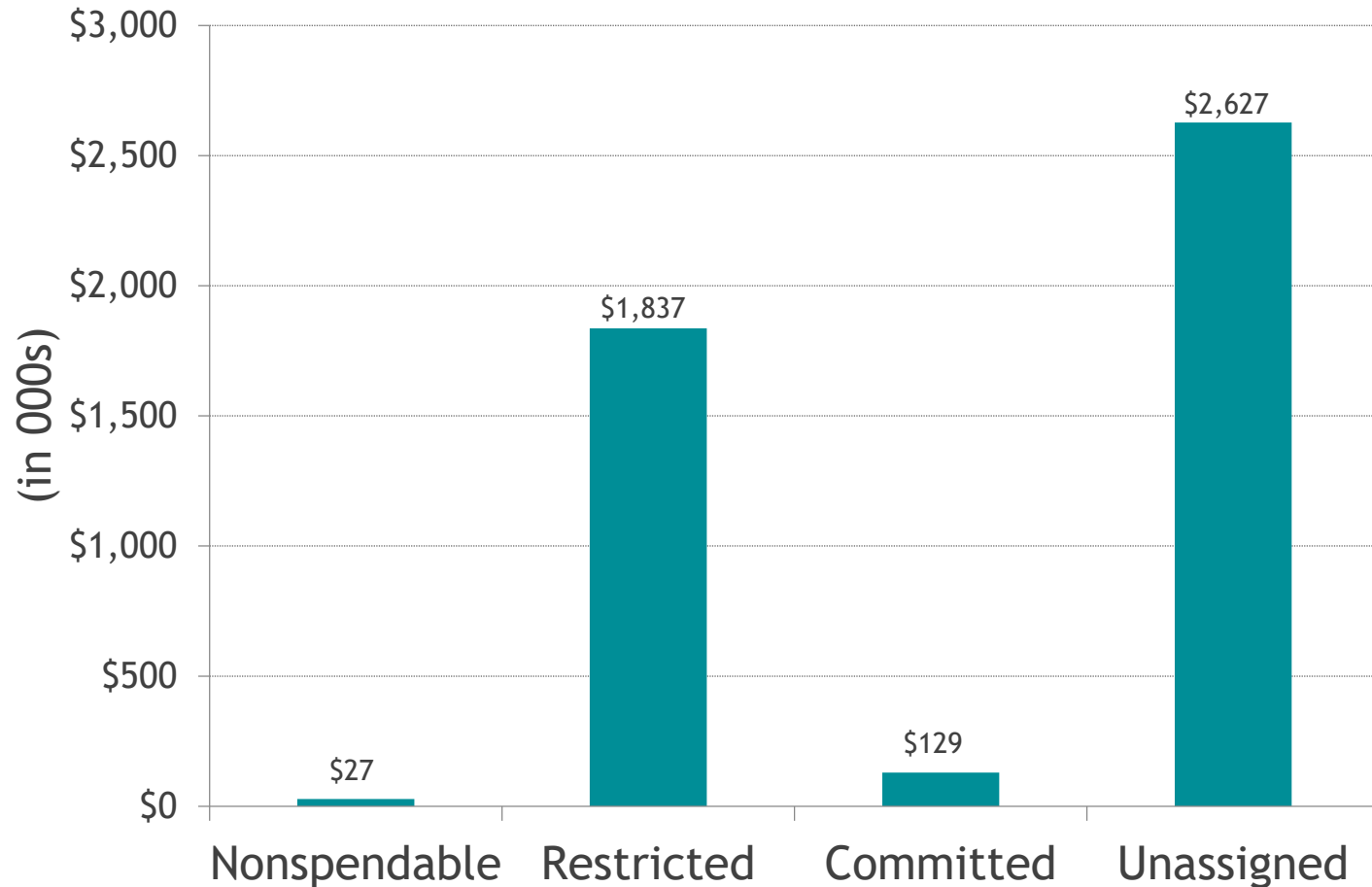




Charter Township of Plymouth

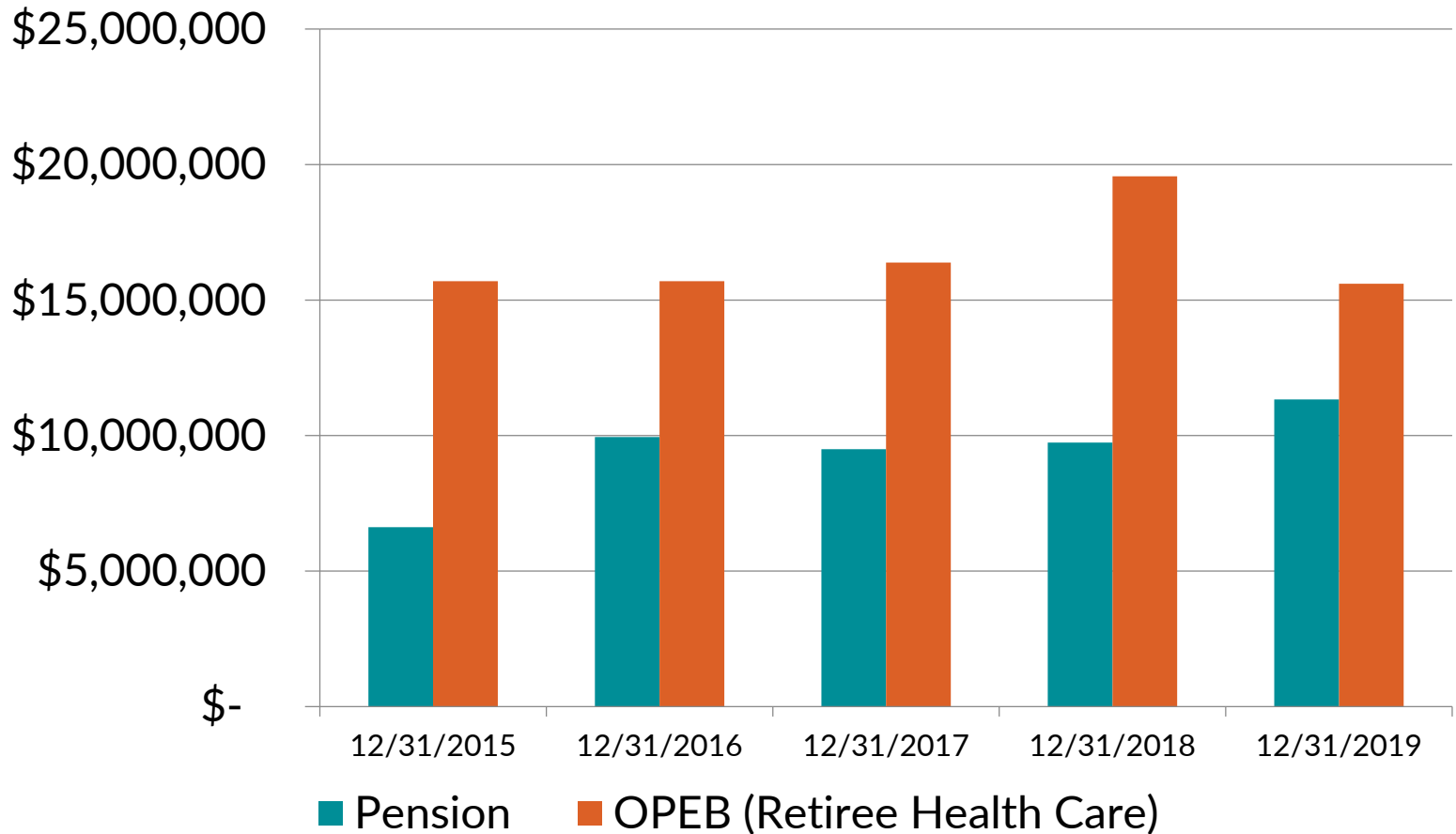
Fund Balance Components- General Fund

Years Ended December 31





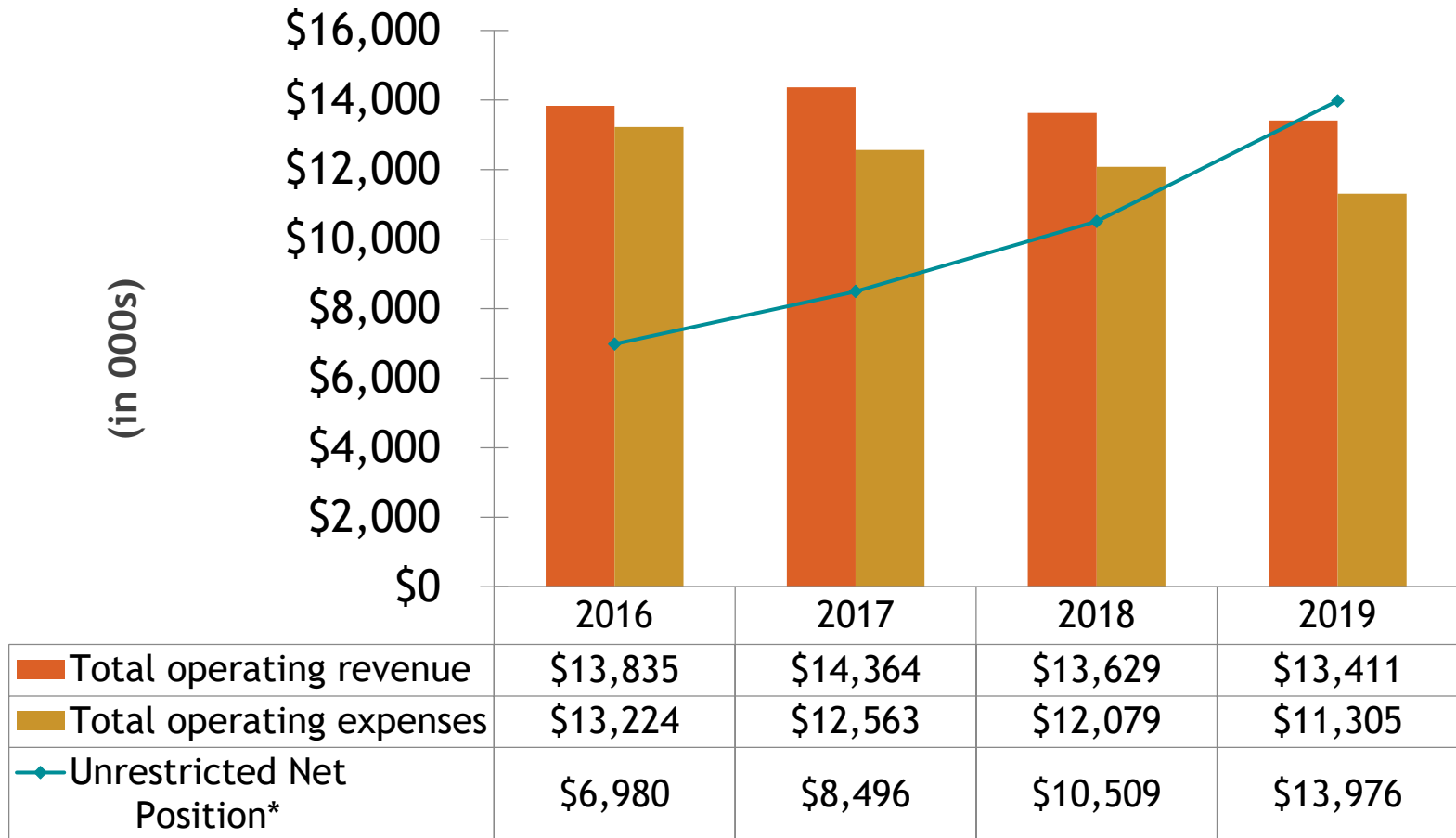
Charter Township of Plymouth Unfunded Legacy Costs



Note: Decrease in the OPEB legacy cost is a result of the Township's contribution into an OPEB trust in order to start funding the OPEB plan. The pension plan has a measurement date of 12/31/18 and the OPEB plan has a measurement date of 12/31/19.



Charter Township of Plymouth Water and Sewer Fund Activity Years Ended December 31



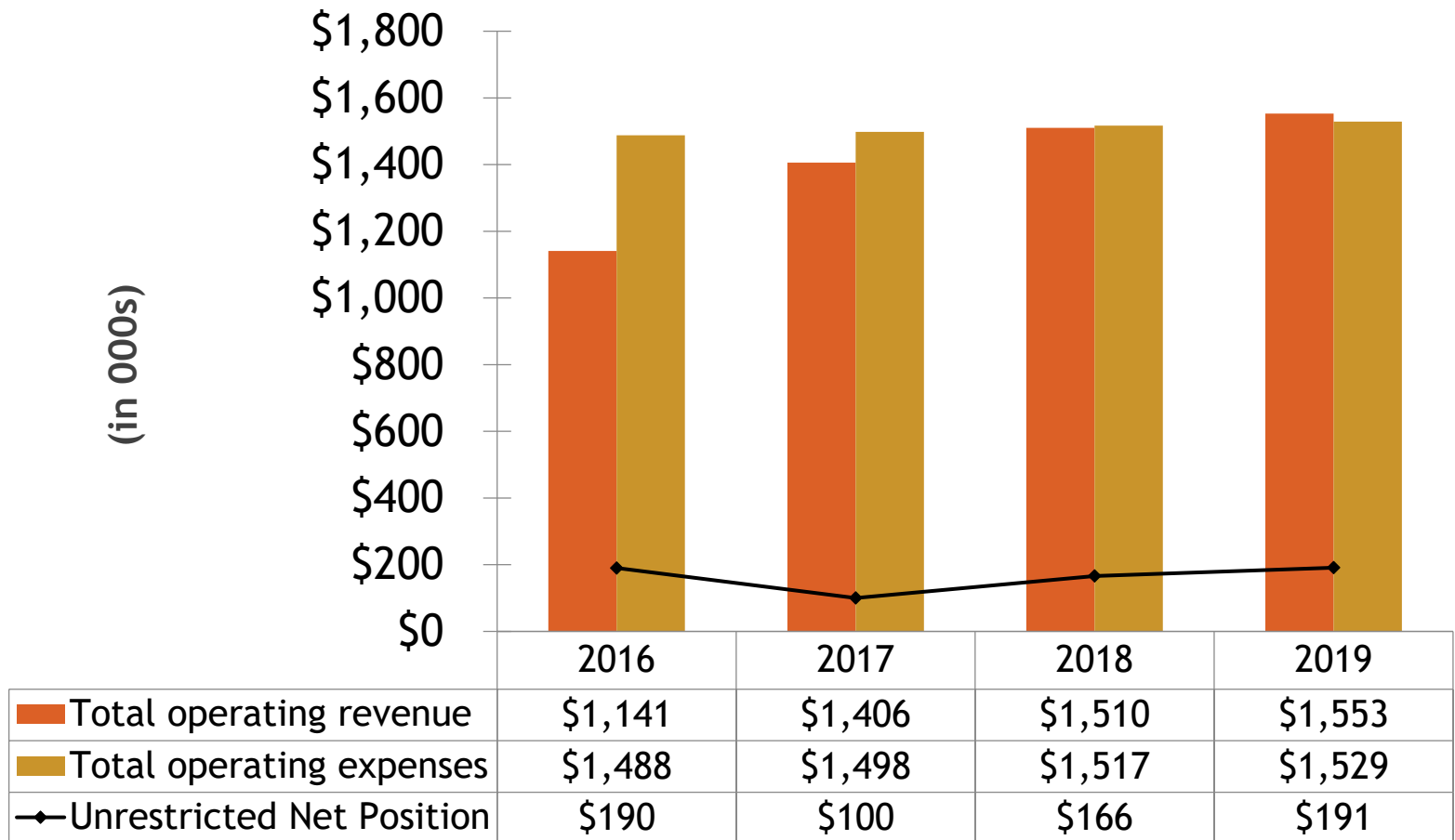
* Net of investment in WTUA



Charter Township of Plymouth

Solid Waste Disposal Fund Activity

Years Ended December 31





**Thank you for the
opportunity to
serve as auditors
for Plymouth
Township.**



CHARTER TOWNSHIP OF PLYMOUTH REQUEST FOR BOARD ACTION

MEETING DATE: June 9, 2020

**ITEM: Employment Agreements for Police Lieutenants and Dispatch Supervisor,
Resolution #2020-06-09-51**

PRESENTERS: Supervisor Heise, Police Chief Tiderington

BACKGROUND: Our two Police Lieutenants and our Dispatch Supervisor are non-union personnel who have requested formal employment agreements as are enjoyed by the union personnel they supervise. After we finalized the COAM Contract with the Command Officers Association and the POAM Contract with the Dispatcher Union, it was my intent to have these agreements to you earlier this year, but I was delayed by the COVID Crisis. The agreements for the Lieutenants establish the benefit terms and conditions of their employment, and tie their annual pay raises to the COAM union contract retroactive to January 1, 2020. The agreement for the Dispatch Supervisor is similar in its terms, and provides her with a one-time 4.4% pay raise retroactive to January 1, 2020. This initial pay raise establishes a wage differential between her and the highest-paid Dispatcher; thereafter it ties her annual wage increase to the Dispatch union contract. These agreements have been developed by me, Chief Tiderington, and Labor Attorney John Clark. The Chief and I will be happy to answer your questions on Tuesday.

PROPOSED MOTION: I move to approve **Resolution 2020-06-09-51** approving the Employment Agreements for Police Lieutenants Jon Brothers, Daniel Kudra, and Dispatch Supervisor Cynthia Fell as submitted, and authorize the Supervisor and Clerk to sign each.

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

**RESOLUTION TO APPROVE EMPLOYMENT AGREEMENTS FOR CURRENT
POLICE LIEUTENANTS AND DISPATCH**

RESOLUTION # 2020-06-09-51

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, on June 9, 2020, the following resolution was offered:

WHEREAS, the Charter Township of Plymouth recognizes that our current Police Lieutenants and Dispatch Supervisor are non-union personnel employed by our Police Department; and

WHEREAS, these individuals have requested formal employment agreements as are enjoyed by the union personnel that they supervise; and

WHEREAS, the agreements for the Lieutenants establish the benefit terms and conditions of their employment and tie their annual pay raises to the current COAM union contract; and,

WHEREAS, the agreement for the Dispatch Supervisor is similar in its terms, and in addition provides a 4.4% pay raise, establishing a wage differential between her and the highest paid Dispatcher and then subsequently ties her annual wages to the POAM Dispatch union contract; and

WHEREAS, these agreements are retroactive to January 1, 2020; and

WHEREAS, these agreements have been reviewed and approved by the Township Supervisor, Police Chief, and Township Labor Attorney,

NOW, THEREFORE, BE IT RESOLVED that the Charter Township of Plymouth Board of Trustees does hereby approve Resolution # 2020-06-09-51 authorizing the employment agreements for the current Police Lieutenants and Dispatch Supervisor.

Moved by: _____ Seconded by: _____

ROLL CALL:

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

EMPLOYMENT AGREEMENT

Police Lieutenant

This document memorializes the employment agreement in effect as of January 1, 2020, between the Charter Township of Plymouth (Township) and Jon Brothers (Employee) for the position of Police Lieutenant.

1. **EXTENT OF SERVICES:** The Employee agrees to accept employment as a Police Lieutenant, and further agrees to perform all duties and responsibilities of a Police Lieutenant as required and described by the Police Chief, Township ordinances, and the laws of the State of Michigan. The Employee agrees to devote such time, attention, skill, knowledge, and professional ability as is necessary to most effectively and efficiently carry out the duties set forth in this agreement.
2. **SALARY:** For the performance of the duties set forth under this agreement, and in order to maintain a rank differential between the position of Sergeant and the position of Lieutenant, effective January 1, 2020, Employee will receive the same annual pay increases received by members under the 2019-2023 COAM collective bargaining agreement, (hereinafter the 'COAM agreement').

As a salaried and exempt employee, Employee is compensated on a bi-weekly basis without regard to the total number of hours worked in any particular two-week period. It is understood that the duties of the position of Police Lieutenant will require additional or different work hours including weekends, evenings and holidays in order to meet the needs of the Board of Trustees, collectively in its official capacity, the residents of the Township, and/or the employees of the Township.

3. **BENEFITS:**

- a. Vacation. Employee shall remain eligible for vacation time as stated in the COAM agreement, subject to all future changes to such agreement.
- b. Sick Leave. Employee shall remain eligible for sick leave as stated in the COAM agreement, subject to all future changes to such agreement.
- c. Sick Leave Supplemental Bank. Employee shall remain eligible to earn a supplemental sick leave bank as stated in the COAM agreement, subject to all future changes to such agreement.
- d. Bereavement Leave. Employee shall remain eligible for bereavement leave as stated in the COAM agreement, subject to all future changes to such agreement.
- e. Retirement Benefits. Employee will be permitted to remain eligible for retiree insurance benefits under the COAM agreement, subject to all future changes to such agreement made subsequent to the retiree's retirement or death, including but not limited to changes in co-pays and deductibles.

- f. Pension. Employee shall be a member of MERS Defined Benefit Plan which shall include -a 2.8% multiplier, Vest 10, FAC3 (using only those years since 1999), FIN 25, 80% max, D-2. Amortization shall be made over a period of time determined at the Employer's discretion, but no less than twenty (20) years. Credit shall be given, and contributions shall be made only for actual years of service as a Plymouth Township full-time command officer, police officer, dispatcher or PSA. Employee shall pay the initial 2.0% of salary contributions necessary to fund the Plan. The Employer shall then be responsible for future contributions to the Plan (subject to above) up to 13.5% of payroll as defined by MERS (excludes bonuses, sick time payouts and benefit opt outs). Should the actuarially determined cost of this Plan exceed 15.5%, unit members will be responsible for additional contributions up to a total contribution of 7.0%. Employee contributions shall not exceed 7.0% of MERS payroll, the Employer remaining responsible for funding any actuarially determined costs that exceed 20.5% of payroll. All employee contributions shall be made by payroll deduction.
 - g. Insurance Benefits. Police Lieutenants shall be eligible to receive the health care, dental, vision, disability, and life insurance benefits as provided for in the COAM agreement. Police Lieutenants shall also be entitled to a taxable cash benefit of \$150.00 per pay period should they waive medical benefits.
 - h. Flexible Benefit Plan. The Employer's flexible benefit plan established as part of Section 125 of the Internal Revenue Code shall be available for utilization by Police Lieutenants. Administration and limitations of this Plan shall be determined by the Township and as otherwise required by federal law or regulation.
4. **TERMINATION/REMOVAL:** Employee may only be terminated "for cause," which includes a material breach of the terms and conditions of his employment and/or this Employment Agreement, a material act of misfeasance or malfeasance which substantially and adversely affects the operations of the Township, or a material violation of rules, regulations, policies or procedures, insubordination, theft or dishonesty, or criminal act and conviction.
5. **GOVERNING LAW:** This agreement shall be governed by the laws of the State of Michigan.
6. **ENTIRE AGREEMENT:** This contract contains the entire agreement and understanding by and between the Township and Employee with respect to the employment of Employee as Police Lieutenant, and no representations, promises, contracts or understandings, written or oral, not contained herein, shall be of any force or effect. No change or modification of this contract shall be valid or binding unless it is in writing and signed by the party intending to be bound. No waiver of any provisions of this contract shall be valid unless it is in writing and signed by the party against whom the waiver is sought to be enforced. No valid waiver of any provision of this contract, at any time, shall be deemed a waiver of any other provision of this contract at such time or at any other time. This agreement supersedes all prior agreements that have been previously made between Township and Employee.

- 7. SEVERABILITY OF INVALID PROVISIONS:** The provisions of this contract shall be deemed severable, and the invalidity or unenforceability of any one or more of the provisions of this contract shall not affect the validity and enforceability of other provisions. This contract shall be construed in all respects as if such invalid or unenforceable provisions were omitted.
- 8. BINDING ARBITRATION:** Any controversy or claim arising out of or relating in any way to Employee's employment hereunder shall be settled exclusively by arbitration administered by the American Arbitration Association under its then-current National Rules for the Resolution of Employment Disputes, and judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction thereof. The claims to be submitted to binding arbitration specifically include, but are not limited to: all claims that the Employment Agreement has been interpreted or enforced in a discriminatory manner, including any claims that the Employee's constitutional or statutory rights have been violated under Title VII, ADA, ADEA, Elliott-Larsen Civil Rights Act, WPA, or any other act or statute. The parties will share equally all administrative charges and arbitrator's fees, and each party shall bear its own expenses and attorney fees relating to the arbitration. The parties agree that the Arbitrator may, in his or her discretion, direct that the losing party pay all of the administrative charges and arbitrator's fees. The Township hereby employs Employee and the Employee hereby accepts employment upon and subject to the terms and conditions herein set forth.
- 9. RENEGOTIATION:** The parties understand and agree to renegotiate or renew this agreement upon the Township Board's execution of the successor to the COAM agreement or no later than June 1, 2024, whichever comes first, so long as Jon Brothers remains employed by the Township as a Police Lieutenant.
- 10. TERMINATION:** This agreement terminates immediately upon the retirement, resignation, termination, or death of Jon Brothers. The termination of this agreement does not impact Employee's vested pension benefits. Additionally, Employee shall, in retirement be entitled to the same retiree health care benefits, to the extent such benefits are still provided, as other employees who retire from the COAM bargaining unit."

SIGNED:

CHARTER TOWNSHIP OF PLYMOUTH

By: _____
Jon Brothers

By: _____
Kurt L. Heise
Its: Supervisor

By: _____
Jerry Vorva
Its: Clerk

EMPLOYMENT AGREEMENT

Police Lieutenant

This document memorializes the employment agreement in effect as of January 1, 2020, between the Charter Township of Plymouth (Township) and Daniel J. Kudra (Employee) for the position of Police Lieutenant.

1. **EXTENT OF SERVICES:** The Employee agrees to accept employment as a Police Lieutenant, and further agrees to perform all duties and responsibilities of a Police Lieutenant as required and described by the Police Chief, Township ordinances, and the laws of the State of Michigan. The Employee agrees to devote such time, attention, skill, knowledge, and professional ability as is necessary to most effectively and efficiently carry out the duties set forth in this agreement.
2. **SALARY:** For the performance of the duties set forth under this agreement, and in order to maintain a rank differential between the position of Sergeant and the position of Lieutenant, effective January 1, 2020, Employee will receive the same annual pay increases received by members under the 2019-2023 COAM collective bargaining agreement, (hereinafter the 'COAM agreement').

As a salaried and exempt employee, Employee is compensated on a bi-weekly basis without regard to the total number of hours worked in any particular two-week period. It is understood that the duties of the position of Police Lieutenant will require additional or different work hours including weekends, evenings and holidays in order to meet the needs of the Board of Trustees, collectively in its official capacity, the residents of the Township, and/or the employees of the Township.

3. **BENEFITS:**

- a. Vacation. Employee shall remain eligible for vacation time as stated in the COAM agreement, subject to all future changes to such agreement.
- b. Sick Leave. Employee shall remain eligible for sick leave as stated in the COAM agreement, subject to all future changes to such agreement.
- c. Sick Leave Supplemental Bank. Employee shall remain eligible to earn a supplemental sick leave bank as stated in the COAM agreement, subject to all future changes to such agreement.
- d. Bereavement Leave. Employee shall remain eligible for bereavement leave as stated in the COAM agreement, subject to all future changes to such agreement.
- e. Retirement Benefits. Employee will be permitted to remain eligible for retiree insurance benefits under the COAM agreement, subject to all future changes to such agreement made subsequent to the retiree's retirement or death, including but not limited to changes in co-pays and deductibles.

- f. Pension. Employee shall be a member of MERS Defined Benefit Plan which shall include -a 2.8% multiplier, Vest 10, FAC3 (using only those years since 1999), FIN 25, 80% max, D-2. Amortization shall be made over a period of time determined at the Employer's discretion, but no less than twenty (20) years. Credit shall be given, and contributions shall be made only for actual years of service as a Plymouth Township full-time command officer, police officer, dispatcher or PSA. Employee shall pay the initial 2.0% of salary contributions necessary to fund the Plan. The Employer shall then be responsible for future contributions to the Plan (subject to above) up to 13.5% of payroll as defined by MERS (excludes bonuses, sick time payouts and benefit opt outs). Should the actuarially determined cost of this Plan exceed 15.5%, unit members will be responsible for additional contributions up to a total contribution of 7.0%. Employee contributions shall not exceed 7.0% of MERS payroll, the Employer remaining responsible for funding any actuarially determined costs that exceed 20.5% of payroll. All employee contributions shall be made by payroll deduction.
 - g. Insurance Benefits. Police Lieutenants shall be eligible to receive the health care, dental, vision, disability, and life insurance benefits as provided for in the COAM agreement. Police Lieutenants shall also be entitled to a taxable cash benefit of \$150.00 per pay period should they waive medical benefits.
 - h. Flexible Benefit Plan. The Employer's flexible benefit plan established as part of Section 125 of the Internal Revenue Code shall be available for utilization by Police Lieutenants. Administration and limitations of this Plan shall be determined by the Township and as otherwise required by federal law or regulation.
4. **TERMINATION/REMOVAL:** Employee may only be terminated "for cause," which includes a material breach of the terms and conditions of his employment and/or this Employment Agreement, a material act of misfeasance or malfeasance which substantially and adversely affects the operations of the Township, or a material violation of rules, regulations, policies or procedures, insubordination, theft or dishonesty, or criminal act and conviction.
5. **GOVERNING LAW:** This agreement shall be governed by the laws of the State of Michigan.
6. **ENTIRE AGREEMENT:** This contract contains the entire agreement and understanding by and between the Township and Employee with respect to the employment of Employee as Police Lieutenant, and no representations, promises, contracts or understandings, written or oral, not contained herein, shall be of any force or effect. No change or modification of this contract shall be valid or binding unless it is in writing and signed by the party intending to be bound. No waiver of any provisions of this contract shall be valid unless it is in writing and signed by the party against whom the waiver is sought to be enforced. No valid waiver of any provision of this contract, at any time, shall be deemed a waiver of any other provision of this contract at such time or at any other time. This agreement supersedes all prior agreements that have been previously made between Township and Employee.

- 7. SEVERABILITY OF INVALID PROVISIONS:** The provisions of this contract shall be deemed severable, and the invalidity or unenforceability of any one or more of the provisions of this contract shall not affect the validity and enforceability of other provisions. This contract shall be construed in all respects as if such invalid or unenforceable provisions were omitted.
- 8. BINDING ARBITRATION:** Any controversy or claim arising out of or relating in any way to Employee's employment hereunder shall be settled exclusively by arbitration administered by the American Arbitration Association under its then-current National Rules for the Resolution of Employment Disputes, and judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction thereof. The claims to be submitted to binding arbitration specifically include, but are not limited to: all claims that the Employment Agreement has been interpreted or enforced in a discriminatory manner, including any claims that the Employee's constitutional or statutory rights have been violated under Title VII, ADA, ADEA, Elliott-Larsen Civil Rights Act, WPA, or any other act or statute. The parties will share equally all administrative charges and arbitrator's fees, and each party shall bear its own expenses and attorney fees relating to the arbitration. The parties agree that the Arbitrator may, in his or her discretion, direct that the losing party pay all of the administrative charges and arbitrator's fees. The Township hereby employs Employee and the Employee hereby accepts employment upon and subject to the terms and conditions herein set forth.
- 9. RENEGOTIATION:** The parties understand and agree to renegotiate or renew this agreement upon the Township Board's execution of the successor to the COAM agreement or no later than June 1, 2024, whichever comes first, so long as Daniel J. Kudra remains employed by the Township as a Police Lieutenant.
- 10. TERMINATION:** This agreement terminates immediately upon the retirement, resignation, termination, or death of Daniel J. Kudra. The termination of this agreement does not impact Employee's vested pension benefits. Additionally, Employee shall, in retirement be entitled to the same retiree health care benefits, to the extent such benefits are still provided, as other employees who retire from the COAM bargaining unit."

SIGNED:

CHARTER TOWNSHIP OF PLYMOUTH

By: _____
Daniel J. Kudra

By: _____
Kurt L. Heise
Its: Supervisor

By: _____
Jerry Vorva
Its: Clerk

EMPLOYMENT AGREEMENT

Communications/Records Supervisor

This document memorializes the employment agreement in effect as of January 1, 2020, between the Charter Township of Plymouth (Township) and Cynthia Fell (Employee) for the position of Communications/Records Supervisor.

1. **EXTENT OF SERVICES:** The Employee agrees to accept employment as a Communications/Records Supervisor, and further agrees to perform all duties and responsibilities of a Communications/Records Supervisor as required and described by the Police Chief or his or her designees, Township ordinances, and the laws of the State of Michigan. The Employee agrees to devote such time, attention, skill, knowledge, and professional ability as is necessary to most effectively and efficiently carry out the duties set forth in this agreement.
2. **SALARY:** For the performance of the duties set forth under this agreement, and in order to maintain a rank differential between the position of Communications/Records Supervisor and Dispatcher/PSA, effective January 1, 2020, Employee will receive a 4.4% increase over her 2019 salary. Effective each year thereafter, employee shall receive the same annual pay increases received by members under the 2020-2024 POAM-Dispatch collective bargaining agreement, (hereinafter the 'POAM-Dispatch agreement').

As a salaried and exempt employee, Employee is compensated on a bi-weekly basis without regard to the total number of hours worked in any particular two-week period. It is understood that the duties of the position of Communications/Records Supervisor will require additional or different work hours including weekends, evenings and holidays in order to meet the needs of the Board of Trustees, collectively in its official capacity, the residents of the Township, and/or the employees of the Township.

3. **BENEFITS:**

- a. Vacation. Employee shall remain eligible for vacation time as stated in the POAM-Dispatch agreement, subject to all future changes to such agreement.
- b. Sick Leave. Employee shall remain eligible for sick leave as stated in the POAM-Dispatch agreement, subject to all future changes to such agreement.
- c. Sick Leave Supplemental Bank. Employee shall remain eligible to earn a supplemental sick leave bank as stated in the POAM-Dispatch agreement, subject to all future changes to such agreement.
- d. Bereavement Leave. Employee shall remain eligible for bereavement leave as stated in the POAM-Dispatch agreement, subject to all future changes to such agreement.
- e. Retirement Benefits. Employee will be permitted to remain eligible for retiree insurance benefits under the POAM-Dispatch agreement, subject to all future changes to such agreement made subsequent to the retiree's retirement or death, including but not limited to changes in co-pays and deductibles.

- f. Pension. Employee and Township shall retain and adhere to each of their respective Pension rights and responsibilities as provided in the POAM-Dispatch agreement, subject to all future changes to such agreement, for those employees hired prior to May 14, 2014 under the MERS Defined Benefit Plan. Employee shall pay the initial 10.0% of payroll for such Pension as defined by MERS (excludes bonuses, sick time payouts and benefit opt-outs). Employer shall be responsible for funding any actuarially determined costs that exceed 10.0% of payroll. All employee contributions shall be made by payroll deduction.
 - g. Insurance Benefits. Communications/Records Supervisors shall be eligible to receive the health care, dental, vision, disability, and life insurance benefits as provided for in the POAM-Dispatch agreement. Employee also be entitled to a taxable cash benefit of \$150.00 per pay period should they waive medical benefits.
 - h. Flexible Benefit Plan. The Employer's flexible benefit plan established as part of Section 125 of the Internal Revenue Code shall be available for utilization by Employee. Administration and limitations of this Plan shall be determined by the Township and as otherwise required by federal law or regulation.
4. **TERMINATION/REMOVAL:** Employee may only be terminated "for cause," which includes a material breach of the terms and conditions of his employment and/or this Employment Agreement, a material act of misfeasance or malfeasance which substantially and adversely affects the operations of the Township, or a material violation of rules, regulations, policies or procedures, insubordination, theft or dishonesty, or criminal act and conviction.
 5. **GOVERNING LAW:** This agreement shall be governed by the laws of the State of Michigan.
 6. **ENTIRE AGREEMENT:** This contract contains the entire agreement and understanding by and between the Township and Employee with respect to the employment of Employee as Communications/Records Supervisor, and no representations, promises, contracts or understandings, written or oral, not contained herein, shall be of any force or effect. No change or modification of this contract shall be valid or binding unless it is in writing and signed by the party intending to be bound. No waiver of any provisions of this contract shall be valid unless it is in writing and signed by the party against whom the waiver is sought to be enforced. No valid waiver of any provision of this contract, at any time, shall be deemed a waiver of any other provision of this contract at such time or at any other time. This agreement supersedes all prior agreements that have been previously made between Township and Employee.
 7. **SEVERABILITY OF INVALID PROVISIONS:** The provisions of this contract shall be deemed severable, and the invalidity or unenforceability of any one or more of the provisions of this contract shall not affect the validity and enforceability of other provisions. This contract shall be construed in all respects as if such invalid or unenforceable provisions were omitted.
 8. **BINDING ARBITRATION:** Any controversy or claim arising out of or relating in any way to Employee's employment hereunder shall be settled exclusively by arbitration administered by the American Arbitration Association under its then-current National Rules for the Resolution of Employment Disputes, and judgment upon the award rendered

by the arbitrator may be entered in any court having jurisdiction thereof. The claims to be submitted to binding arbitration specifically include, but are not limited to: all claims that the Employment Agreement has been interpreted or enforced in a discriminatory manner, including any claims that the Employee's constitutional or statutory rights have been violated under Title VII, ADA, ADEA, Elliott-Larsen Civil Rights Act, WPA, or any other act or statute. The parties will share equally all administrative charges and arbitrator's fees, and each party shall bear its own expenses and attorney fees relating to the arbitration. The parties agree that the Arbitrator may, in his or her discretion, direct that the losing party pay all of the administrative charges and arbitrator's fees. The Township hereby employs Employee and the Employee hereby accepts employment upon and subject to the terms and conditions herein set forth.

9. RENEGOTIATION: The parties understand and agree to renegotiate or renew this agreement upon the Township Board's execution of the successor to the POAM- Dispatch agreement or no later than June 1, 2025, whichever comes first, so long as Cynthia Fell remains employed by the Township as a Communications/Records Supervisor.

10. TERMINATION: This agreement terminates immediately upon the retirement, resignation, termination, or death of Cynthia Fell. The termination of this agreement does not impact Employee's vested pension benefits. Additionally, Employee shall, in retirement be entitled to the same retiree health care benefits, to the extent such benefits are still provided, as other employees who retire from the POAM-Dispatch bargaining unit.

SIGNED:

CHARTER TOWNSHIP OF PLYMOUTH

By: _____
Cynthia Fell

By: _____
Kurt L. Heise
Its: Supervisor

By: _____
Jerry Vorva
Its: Clerk



CHARTER TOWNSHIP OF PLYMOUTH REQUEST FOR BOARD ACTION

MEETING DATE: June 9, 2020

ITEM: Andover Forest Storm Drain Agreement, **Resolution #2020-06-09-52**

PRESENTER: Jeremy Schrot, PE, Township Engineer

BACKGROUND:

Wayne County requires the Township to accept jurisdiction of storm water management systems constructed to comply with the Wayne County Storm Water Management Ordinance and Administrative Rules. The Storm Drain Agreement passes this responsibility on to the owners of the property benefitted by the drainage improvements.

ACTION REQUESTED:

Approve the enclosed resolution authorizing the Township Supervisor to sign the Wayne County Maintenance Permit and authorize the Township Supervisor and Clerk to execute the Storm Drain Agreement.

PROPOSED MOTION: Move to adopt **Resolution #2020-06-09-52 authorizing the Township Supervisor to sign the Wayne County Permit M-48478 and approve the Storm Drain Agreement with Andover Forest LLC and authorize the Township Supervisor and Clerk to execute same.**

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

**RESOLUTION TO APPROVE
STORM DRAIN AGREEMENT – ANDOVER FOREST CONDOMINIUMS
SUBDIVISION 1137**

RESOLUTION #2020-06-09-52

WHEREAS, the Plymouth Charter Township has been requested by ANDOVER FOREST LLC, 2617 Beacon Hill Drive, Auburn Hills, MI 48326, to assume jurisdiction and maintenance of a certain storm drain (or storm sewer, as the case may be); and,

WHEREAS, the Wayne County Department of Public Services for the County of Wayne is agreeable to such request and has prepared a Permit No. M-48478 to be entered into by said Wayne County Department of Public Services, the Plymouth Charter Township and ANDOVER FOREST LLC, for the purposes therein stated; and,

WHEREAS, the Plymouth Charter Township is under no legal duty to assume such jurisdiction and maintenance or to enter into the aforesaid Permit for the particular benefit of ANDOVER FOREST LLC and the property served by the storm drain and it is necessary for the public health, safety and welfare that said storm drain be maintained and such maintenance be without cost or expense to the Plymouth Charter Township; and,

WHEREAS, ANDOVER FOREST LLC as willingly and freely affirmed the desire and intent to execute and record instruments for the purpose of insuring that the Plymouth Charter Township will be held harmless from all costs and expenses in any way pertaining to the Plymouth Charter Township assuming the aforescribed maintenance and jurisdiction or to the aforesaid Permit being executed by the Plymouth Charter Township;

NOW, THEREFORE, BE IT RESOLVED that the Plymouth Charter Township shall assume jurisdiction and maintenance of the storm drain servicing the premises at ANDOVER FOREST CONDOMINIUMS SUBDIVISION 1137, Plymouth, Michigan 48170 and owned by ANDOVER FOREST LLC

FURTHER, BE IT RESOLVED that the Supervisor and Clerk of the Plymouth Charter Township are authorized and empowered to execute Permit No. M-48478 of the Wayne County Department of Public Services in behalf of the Plymouth Charter Township; and,

FURTHER, BE IT RESOLVED that the Supervisor and Clerk of the Plymouth Charter Township are authorized and empowered to execute the Storm Drain Agreement in behalf of the Plymouth Charter Township together with ANDOVER FOREST LLC in the form and substance of the instrument presented to this Board.

Moved by: _____ Seconded by: _____

ROLL CALL:

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

STORM DRAIN AGREEMENT

THIS AGREEMENT, made and entered into this ____ day of _____, A.D., 2018, by and between the PLYMOUTH CHARTER TOWNSHIP, a Municipal Corporation, 9955 North Haggerty Road, Plymouth, Michigan 48170, hereinafter referred to as "TOWNSHIP", and Andover Forest, LLC, whose address is 2617 Beacon Hill Drive, Auburn Hills, Michigan 48326 hereinafter referred to as "PROPRIETOR", in consideration of the TOWNSHIP adopting a Resolution assuming jurisdiction and maintenance of a certain storm drain, a copy of which is attached as Exhibit A and incorporated by reference, and executing a certain Permit, a copy of which is attached as Exhibit B and incorporated by reference, with the WAYNE COUNTY DEPARTMENT OF PUBLIC SERVICES, COUNTY OF WAYNE, MICHIGAN, a public body corporate, providing certain duties and obligations undertaken by the TOWNSHIP in respect to a storm drain for the ultimate proximate benefit of PROPRIETOR and the special benefit of land within the PLYMOUTH CHARTER TOWNSHIP, County of Wayne and State of Michigan, hereinafter termed "SPECIALLY BENEFITED DISTRICT", described as:

Property Tax I.D.: 78-048-99-0006-000
78-048-99-0013-000

Property Address: Vacant – Ann Arbor Road, Plymouth

Legal Description: COMMENCING AT THE EAST 1/4 CORNER OF SECTION 31, TOWN 1 SOUTH, RANGE 8 EAST, PLYMOUTH TOWNSHIP, WAYNE COUNTY, MICHIGAN; THENCE SOUTH 00 DEGREES 50 MINUTES 20 SECONDS WEST 1189.77 FEET ALONG THE EAST LINE OF SAID SECTION 31; THENCE SOUTH 66 DEGREES 57 MINUTES 20 SECONDS WEST 286.71 FEET (RECORDED AS SOUTH 66 DEGREES 00 MINUTES 30 SECONDS WEST 282.42 FEET) ALONG THE CENTERLINE OF ANN ARBOR ROAD, (66 FEET PUBLIC RIGHT-OF-WAY), THENCE NORTH 01 DEGREES 07 MINUTES 48 SECONDS EAST 65.77 FEET TO THE POINT OF BEGINNING; SAID POINT BEING ALONG THE NORTHLINE R.O.W. OF ANN ARBOR ROAD (60' HALF WIDTH), THENCE SOUTH 66 DEGREES 57 MINUTES 20 SECONDS WEST 807.51 FEET ALONG SAID CENTERLINE; THENCE NORTH 00 DEGREES 43 MINUTES 47 SECONDS WEST 1544.19 FEET ALONG THE EAST LINE OF LOTS 59, 60, 65 AND 66 OF "COUNTRY ACRES OF PLYMOUTH SUBDIVISION NO. 1" AS RECORDED IN LIBER 110 OF PLATS, PAGES 68 TO 84, WAYNE COUNTY RECORDS; THENCE NORTH 89 DEGREES 33 MINUTES 24 SECONDS EAST 414.32 FEET (RECORDED AS SOUTH 89 DEGREES 39 MINUTES 10 SECONDS WEST) ALONG THE SOUTH LINE OF LOTS 4, 5, AND 6 OF "PINE RIDGE ESTATES SUBDIVISION", AS RECORDED IN LIBER 104 OF PLATS, PAGES 44 TO 47, WAYNE COUNTY RECORDS; THENCE SOUTH 00 DEGREES 55 MINUTES 40 SECONDS WEST 778.11 FEET; THENCE NORTH 89 DEGREES 57 MINUTES 48 SECONDS EAST 369.80 FEET; THENCE SOUTH 01 DEGREES 07 MINUTES 48 SECONDS WEST 453.57 FEET TO THE POINT OF BEGINNING, BEING PART OF THE SOUTHEAST 1/4 OF SAID SECTION 31, CONTAINING 17.74 ACRES OF LAND, MORE OR LESS, BEING SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD, IF ANY.

and said storm drain, or the portion thereof, being assumed for jurisdiction and maintenance, is pictorially set forth on attached Exhibit B, incorporated by reference.

NOW, THEREFORE, in consideration of the foregoing and of these presents, TOWNSHIP and PROPRIETOR agree as follows:

1. The PROPRIETOR shall prepare and submit to the TOWNSHIP for review and approval by the TOWNSHIP, in its sole discretion, all construction and as built plans and specifications for the storm drains as the TOWNSHIP may require.

2. Upon completion of the PROPRIETOR'S construction, payment by the PROPRIETOR of the TOWNSHIP'S inspection and review fees, and submission of approved as built plans and specifications, the TOWNSHIP shall assume jurisdiction of the storm drain and maintain the same at its own cost and expense, subject to complete reimbursement of the same by the owners (at any time hereafter) of all lands in the aforescribed SPECIALLY BENEFITED DISTRICT and subject to such security and bonds as the TOWNSHIP may require of the PROPRIETOR.

3. The PROPRIETOR and the owners, their agents, heirs, successors and assigns, of all lands in the SPECIALLY BENEFITED DISTRICT shall defend, indemnify and save harmless from risk of loss and all expenses, costs, interest, actual attorneys' fees, settlement sums and judgments, if any, the TOWNSHIP from any claims, demands, actions, damages and injuries of any kind, nature or description which may hereafter at any time be made against the TOWNSHIP, whether directly or indirectly, on account of, arising from or occurring as a result of the design, construction, use, maintenance, repair, discharge to, violation of the Clean Water Act, or operation, or the omission of any of the same, of the storm drain and the appurtenances, connections, attachments and appliances thereof.

The PROPRIETOR and the owners, their agents, heirs, successors and assigns, shall be subject to the provisions of Ordinance No. 99, which provides, in pertinent part, for the creation of liens upon the SPECIALLY BENEFITED DISTRICT in favor of TOWNSHIP for any and all amounts unpaid by the SPECIALLY BENEFITED DISTRICT to the TOWNSHIP as a result of any claims, demands, actions, damages and injuries of any kind, nature or description which may hereafter at any time be made against the TOWNSHIP, whether directly or indirectly, on account of, arising from or occurring as a result of the design, construction, use, maintenance, repair or operation, or the omission of any of the same, of the storm drain and the appurtenances, connections, attachments and appliances thereof.

4. The PROPRIETOR, and the successors and assigns of same, and the owners of all lands in the SPECIALLY BENEFITED DISTRICT shall fully and faithfully perform each and all of the particular and the general conditions of the Permit, being Exhibit B.

5. PROPRIETOR shall constitute the following language as a restriction and covenant running with all of the land described as the SPECIALLY BENEFITED DISTRICT and binding upon all owners of said lands, and their agents, heirs, assigns and successors:

(a) The PLYMOUTH CHARTER TOWNSHIP, its successors, assigns, agents, independent contractors and employees, is hereby granted an irrevocable license to enter upon and across all land at any time for the purposes of inspecting, repairing, maintaining, removing, installing, reinstalling and constructing the storm drain which is the subject of a certain Storm Drain Agreement, dated _____, 20____, between the PLYMOUTH CHARTER TOWNSHIP AND Andover Forest, LLC therein referred to as PROPRIETOR, and which are subject to a Permit between the PLYMOUTH CHARTER TOWNSHIP and the WAYNE COUNTY DEPARTMENT OF PUBLIC SERVICES, WAYNE COUNTY, MICHIGAN dated September 30, 2015.

(b) The owner(s) of the land, and their agents, heirs, successors and assigns, shall be jointly and severally liable for all costs and expenses incurred by the PLYMOUTH CHARTER TOWNSHIP, together with reasonable charges for its administration, supervision and management, in inspecting, repairing, maintaining, removing, installing, reinstalling and constructing the storm drain which is the subject of paragraph (a), immediately hereinbefore set forth. Such costs, expenses and charges shall be due and owing upon the PLYMOUTH CHARTER TOWNSHIP communicating the same in writing to the last known address of said PROPRIETOR filed with the Township Clerk and to the address of owner(s) as set forth on the then existing tax roll by first class mail, postage prepaid, and a proof of service of said mailing shall be conclusive evidence of the fact of actual notice to all persons, firms, corporations, associations or entities to whom such mailing was addressed. The foregoing shall not be the exclusive right or remedy of the PLYMOUTH CHARTER TOWNSHIP, rather all rights and remedies otherwise provided to the PLYMOUTH CHARTER TOWNSHIP by statute, ordinance, agreement or other provisions of this instrument shall be available to the PLYMOUTH CHARTER TOWNSHIP.

Further, the PROPRIETOR shall forthwith record this Storm Drain Agreement with the Wayne County Register of Deeds at PROPRIETOR'S sole cost and expense and furnish to the TOWNSHIP satisfactory evidence of such recording.

Wherever in this instrument the term "storm drain" is utilized, it shall be read to mean the same as "storm sewer".

IN WITNESS WHEREOF, the parties hereto have caused this Storm Drain Agreement to be executed by their respective, duly-authorized officers and their seals to be affixed hereto all as of the day and year first above written.

PROPRIETER

Andover Forest, LLC.

By: _____

Anthony Randazzo

Its: Authorized Representative

By: _____

Its: _____

PLYMOUTH CHARTER TOWNSHIP

By: _____

Kurt L. Heise

Its: Supervisor

By: _____

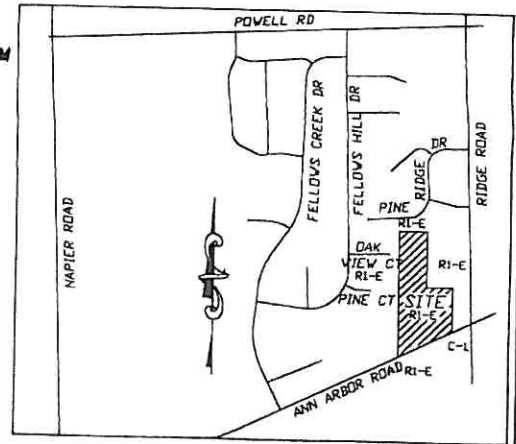
Jerry Vorva

Its: Clerk

Kevin L. Bennett, Esq.
Hemming, Polaczyk, Cronin,
Smith, Witthoff & Bennett, P.C.
217 W. Ann Arbor Road, Suite 302
Plymouth, MI 48170

EXHIBIT 'A'

PHYSICAL LIMITS OF STORMWATER MANAGEMENT SYSTEM



LOCATION MAP
NOT TO SCALE

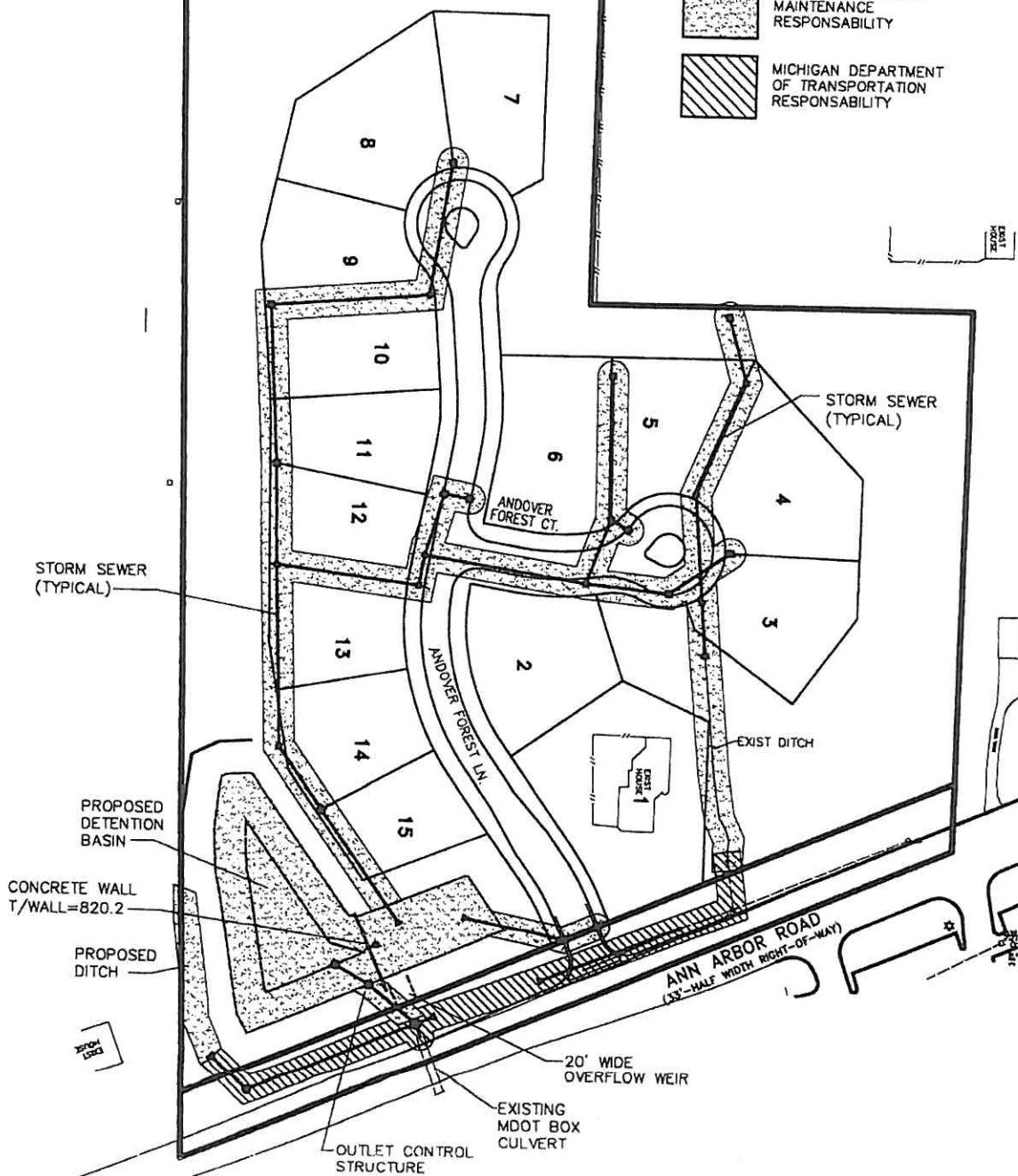
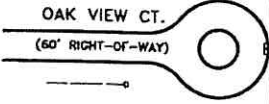
LEGEND:



PLYMOUTH TOWNSHIP
MAINTENANCE
RESPONSIBILITY



MICHIGAN DEPARTMENT
OF TRANSPORTATION
RESPONSIBILITY



GREENTECH
ENGINEERING, INC.

CIVIL ENGINEERS & LAND SURVEYORS

51111 W. Pontiac Trail
Wixom, MI 48393
Phone: (248) 668-0700
Fax: (248) 668-0701

CLIENT:

TROWBRIDGE HOMES, INC.

EXHIBIT "A"

STORMWATER MAINTENANCE EXHIBIT
SECTION: 31 TOWNSHIP: 1N RANGE: 8E
PLYMOUTH TOWNSHIP
WAYNE COUNTY
MICHIGAN

DATE: 11/25/14

DRAWN BY: RJF

CHECKED BY: DJL



FBK:

CHF:

SCALE HOR 1" = 40 FT.
VER 1" = 10 FT.

12-167

EXHIBIT B - STORM WATER MANAGEMENT SYSTEM LONG-TERM MAINTENANCE PLAN

Wayne County DPS Permit No.: M-
Wayne County DPS Plan Review No.: R14-133

A. Physical Limits of the Storm Water Management System

The storm water management system (SWMS) subject to this long-term maintenance plan (Plan) is depicted on Exhibit A to the permit and includes without limitation the storm sewers, catch basins, manholes, inlets, swales, buffer strip, spillways, forebay, detention basin, outlet control structure and outlet pipe that conveys flow from the detention basin to Ann Arbor Road Right of Way. For the purposes of this plan, this storm water management system (SWMS) and all of its components as shown in Exhibit A is referred to as "Andover Forest Site Condominium SWMS".

B. Time Frame for Long-Term Maintenance Responsibility

Andover Forest, LLC is responsible for maintaining the Andover Forest Site Condominium SWMS, including complying with applicable requirements of the local or Wayne County soil erosion and sedimentation control program until Wayne County releases the construction permit. Long-term maintenance responsibility for the Andover Forest Site Condominium SWMS commences when defined by the maintenance permit issued by the County. Long-term maintenance continues in perpetuity.

C. Manner of Insuring Maintenance Responsibility

Plymouth Township has assumed responsibility for long-term maintenance of Andover Forest Site Condominium SWMS. The resolution by which the Plymouth Township has assumed maintenance responsibility is attached to the permit as Exhibit C. Andover Forest, LLC, through a maintenance agreement with Plymouth Township, has agreed to perform the maintenance activities required by this plan. Plymouth Township retains the right to enter the property and perform the necessary maintenance of the Andover Forest Site Condominium SWMS if Andover Forest, LLC fails to perform the required maintenance activities. To ensure that the Andover Forest Site Condominium SWMS is maintained in perpetuity, the map of the physical limits of the storm water management system (Exhibit A), this plan (Exhibit B), the resolution attached as Exhibit C, and the maintenance agreement between the Plymouth Township and the property owner(s) will be recorded with the Wayne County Register of Deeds. Upon recording, a copy of the recorded documents will be provided to the County.

D. Long-Term Maintenance Plan and Schedule

Table 1 identifies the maintenance activities to be performed, organized by category (monitoring/inspections, preventative maintenance and remedial actions). While performing maintenance, chemicals should not be applied to the forebay, detention basin, buffer strip, or watercourses. Table 1 also identifies site-specific work needed to ensure that the storm water management system functions properly as designed.

TABLE 1
STORM WATER MANAGEMENT SYSTEM LONG-TERM MAINTENANCE SCHEDULE

STORM WATER MANAGEMENT SYSTEM LONG-TERM MAINTENANCE SCHEDULE							
MAINTENANCE ACTIVITIES	SYSTEM COMPONENTS						FREQUENCY
	Storm Collection System (Inlets, Catch Basins, Manholes, Swales, Sewers)	Inlets to Forebay & Detention Basin	Forebay & Detention Basin	Outlet Control Structures & Outlet Pipes	Buffer Strip	Spillways, Ripraps Pavement Areas, Others	
Monitoring/Inspection							
Inspect for Sediment Accumulation**/Clogging of Stone Filter	X	X	X	X			Annually
Inspect For Floatables, Dead Vegetation & Debris	X	X	X	X	X		Annually & After Major Events
Inspect For Erosion And Integrity of Banks & Berms	X	X	X	X	X	X	Annually & After Major Events
Monitor Plantings/Vegetation			X		X		2 Times per Year
Inspect All Components During Wet Weather & Compare to As-Built Plans	X	X	X	X	X	X	Annually
Ensure Maintenance Access Remain Open/Clear	X	X	X	X	X	X	Annually
Preventative Maintenance							
Mowing			X		X		As Needed, select areas only*
Remove Accumulated sediments	X	X	X	X			As needed**
Remove Floatables, Debris, Invasive & Dead Vegetation	X	X	X	X	X		As Needed
Replace or Wash & Reuse risers stone filters			X				Every 3 years, or as needed***
Sweeping of Paved Surfaces, Others						X	As Needed
Remedial Actions							
Repair/Stabilize Areas of Erosion	X		X		X	X	As Needed
Replace Dead Plantings and Trees, Reseed Bare Areas			X		X		As needed
Structural Repairs	X	X	X	X	X		As Needed
Make Adjustments/Repairs to Ensure Proper Functioning	X	X	X	X	X	X	As Needed

NOTES: *Not to exceed the length allowed by local community ordinance. **Forebay & Detention Basin to be cleaned whenever sediments accumulate to a depth of 6-12 inches, or if sediment resuspension is observed. *** Replace stones if they cannot be adequately cleaned.

PROPERTY INFORMATION:
Andover Forest Condominiums
Plymouth Charter Township,
Wayne County, Michigan

PROPERTY OWNER:
Andover Forest, LLC
2617 Beacon Hill Drive
Auburn Hills, MI 48326
Contact: Bruce Michael
Phone: (248) 703-4653

ENGINEER:
GreenTech Engineering, Inc.
51111 W Pontiac Trail
Wixom, MI 48393
Phone: (248) 668-0700
Fax: (248) 668-0701

DATE: 2/25/2014

SHEET 1 OF 1



GREENTECH
ENGINEERING, INC.

CIVIL ENGINEERS & LAND SURVEYORS

51111 W. Pontiac Trail
Wixom, MI 48393
Phone: (248) 668-0700
Fax: (248) 668-0701

CLIENT:

TROWBRIDGE HOMES, INC.

EXHIBIT "B"

STORMWATER MAINTENANCE EXHIBIT

SECTION: 31 TOWNSHIP: 1N RANGE: 8E
PLYMOUTH TOWNSHIP
WAYNE COUNTY
MICHIGAN

DATE: 11/25/14

DRAWN BY: RJF

CHECKED BY: DJL

0

FBK:

CHF:

SCALE HOR 1"= FT.
VER 1"= FT.

12-167



Warren C. Evans
Wayne County Executive

January 15, 2020

Mr. Kurt Heise
Charter Township of Plymouth
9955 N. Haggerty Road
Plymouth, MI 48170

Re: Maintenance of Storm Water Management
Maintenance Permit for Andover Forest Condominiums

Dear Mr. Heise:

Enclosed are the Storm Water Maintenance Permit **M-48478** and Exhibits A & B.

Please sign and date the enclosed maintenance permit and request Council to pass a Resolution as required by the Wayne County Storm Water Ordinance.

<https://www.waynecounty.com/departments/environmental/waterquality/standards-manual.aspx>

Please return complete packet to Wayne County Permit Office. An executed copy of this permit with exhibits will be returned to your attention.

If you have any questions or concerns, you may contact me at 734.595.6504, extension 2038.

Sincerely,

Hikmat Kassem, P.E.
Assistant Division Permit Engineer

DEPARTMENT OF PUBLIC SERVICES / ENGINEERING DIVISION / PERMIT OFFICE
33809 MICHIGAN AVENUE, WAYNE, MICHIGAN 48184 • (734) 595-6504 • FAX (734) 595-6356

PERMIT OFFICE
33809 MICHIGAN AVE
WAYNE, MI 48184
PHONE (734) 595-6504
FAX (734) 595-6356

72 HOURS BEFORE ANY
CONSTRUCTION. CALL



PERMIT No

M-48478

ISSUE DATE

EXPIRES

1/15/2020

REVIEW No

WORK ORDER

R 14-133

FOR INSPECTION

WAYNE COUNTY
DEPARTMENT OF PUBLIC SERVICES
PERMIT TO CONSTRUCT, OPERATE, USE AND/OR MAINTAIN

PROJECT NAME

MAINTENANCE PERMIT FOR ANDOVER FOREST CONDOMINIUMS

LOCATION

ANN ARBOR ROAD (WEST OF RIDGE ROAD)

CITY/TWP

PLYMOUTH TWP

PERMIT HOLDER

PLYMOUTH TOWNSHIP
9955 N HAGGERTY RD
PLYMOUTH TOWNSHIP, MI 48170-4673

CONTRACTOR

CONTACT

KURT HEISE

(734) 354-3204

CONTACT

<BLANK>

DESCRIPTION OF PERMITTED ACTIVITY

(72 HOURS BEFORE YOU DIG, CALL MISS DIG 1-800-482-7161, www.missdig.org)

PERMIT TO MAINTAIN THE STORM WATER MANAGEMENT SYSTEM IN ACCORDANCE WITH THE DRAWING ATTACHED AS EXHIBIT "A", THE TERMS OF THE LONG-TERM MAINTENANCE PLAN ATTACHED AS EXHIBIT "B" AND THE WAYNE COUNTY STORM WATER ORDINANCE AND ADMINISTRATIVE RULES. A RESOLUTION FROM THE PLYMOUTH TOWNSHIP TO MAINTAIN THE PROPOSED STORM WATER MANAGEMENT SYSTEM AND ITS FACILITIES IS REQUIRED.

THE TOWNSHIP OF PLYMOUTH SHALL ASSUME JURISDICTION OVER AND ACCEPT RESPONSIBILITY FOR MAINTENANCE OF THE STORM WATER MANAGEMENT SYSTEM(S) TO ENSURE THAT THE STORM WATER MANAGEMENT SYSTEM FUNCTIONS PROPERLY AS DESIGNED AND CONSTRUCTED. THE PERMIT HOLDER'S RESPONSIBILITIES UNDER THIS PERMIT SHALL INCLUDE, WITHOUT LIMITATIONS, (A) ANY MONITORING AND PREVENTIVE MAINTENANCE ACTIVITIES SET FORTH IN THE PLAN; (B) ANY AND ALL REMEDIAL ACTIONS NECESSARY TO REPAIR, MODIFY OR RECONSTRUCT THE SYSTEM AND © OTHER ACTIVITIES OR RESPONSIBILITIES FOR MAINTENANCE OF THE STORM WATER MANAGEMENT SYSTEM AS MAY BE SET FORTH IN THE ORDINANCE, ADMINISTRATIVE RULES, THE PLAN OR THIS PERMIT.

THE TOWNSHIP OF PLYMOUTH SHALL PERFORM ALL MONITORING, MAINTENANCE, REMEDIAL AND OTHER RESPONSIBILITIES REQUIRED BY THE WAYNE COUNTY ORDINANCE, ADMINISTRATIVE RULES, THE PLAN AND THIS PERMIT, IN PERPETUITY AND AT ITS SOLE COST EXPENSE.

THE TOWNSHIP OF PLYMOUTH SHALL PREPARE, EXECUTE AND (IF NECESSARY) RECORD ANY AND ALL AGREEMENTS, CONTRACTS AND OTHER DOCUMENTS THAT MAY BE REQUIRED TO PERFORM ITS OBLIGATIONS HEREUNDER AND ENSURE MAINTENANCE OF THE STORM WATER MANAGEMENT SYSTEM IN PERPETUITY.

IF WAYNE COUNTY FINDS IT NECESSARY TO ADJUST OR RELOCATE ALL OR ANY PORTION OF THE PERMITTED STORM WATER MANAGEMENT SYSTEM, THE PERMIT HOLDER SHALL CAUSE THIS ADJUSTMENT OR RELOCATION TO BE ACCOMPLISHED AT NO EXPENSE TO THE COUNTY. PRIOR TO ANY WORK BEING PERFORMED IN THE RIGHT-OF-WAY, A PERMIT SHALL BE SECURED FROM THE WAYNE COUNTY DEPARTMENT OF PUBLIC SERVICES PERMIT OFFICE.

APPROVED PLANS PREPARED BY
Greentech Engineering, Inc.

PLANS APPROVED BY
Razi, M.

REQUIRED ATTACHMENTS

EXHIBIT 'A' MAP DEPICTING PHYSICAL LIMITS OF STORM WATER MGT SYSTEM
EXHIBIT 'B' LONG TERM MAINTENANCE PLAN
EXHIBIT 'C' BINDING AGREEMENT (COMMUNITY RESOLUTION)

(PERMIT VALID ONLY IF ACCOMPANIED BY ABOVE ATTACHMENTS)

In consideration of the Permit Holder and Contractor agreeing to abide and conform with all the terms and conditions herein, a Permit is hereby issued to the above named to Construct, Operate, Use and/or Maintain within the Road Right of Way, County Easement, and/or County Property. The permitted work described above shall be accomplished in accordance with the Approved Plans, Maps, Specifications and Statements filed with the Permit Office which are integral to and made part of this Permit. The General Conditions as well as any Required Attachments are incorporated as part of this Permit.

WAYNE COUNTY DEPARTMENT OF PUBLIC SERVICES

PERMIT HOLDER NAME

DATE

PREPARED BY

PERMIT HOLDER / AUTHORIZED AGENT

VALIDATED BY

PERMIT COORDINATOR

DATE



CHARTER TOWNSHIP OF PLYMOUTH REQUEST FOR BOARD ACTION

MEETING DATE: June 9, 2020

ITEM: Andover Forest Water Main Easement, Resolution #2020-06-09-53

PRESENTER: Jeremy Schrot, PE, Township Engineer

BACKGROUND:

The Board is required to approve water main easement for all projects within the Charter Township of Plymouth.

Once approved by the Board, the documents are signed by the Township Clerk, the Township Attorney and the Township Engineer before recording them with Wayne County. Once recorded, the original easement remains on file in the Clerk's office.

ACTION REQUESTED:

Approve the easement.

PROPOSED MOTION: I move to adopt **Resolution #2020-06-09-53** authorizing the Township Clerk, Township Attorney and Township Engineer to sign the water main easement for Andover Forest Condominium Subdivision 1137 and to authorize the recording of same.

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

**RESOLUTION TO AUTHORIZE THE WATER MAIN EASEMENT
FOR ANDOVER FOREST CONDOMINIUMS SUBDIVISION 1137**

RESOLUTION #2020-06-09-53

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, on June 9, 2020, the following resolution was offered:

WHEREAS, Andover Forest LLC, located at 2617 Beacon Hills Drive, Auburn Hills, Michigan installed a water main necessary for the development of their property, and,

WHEREAS, said water main is a public water main and requires access by the Charter Township of Plymouth for routine maintenance and/or repairs to the water main;

NOW, THEREFORE, BE IT RESOLVED that Charter Township of Plymouth Board of Trustees does hereby approve **Resolution #2020-06-09-53** authorizing the easement for the water main located on the property at Andover Forest Condominiums Subdivision 1137, Plymouth, Michigan and grants approval for the Township Clerk, Township Attorney, and Township Engineer to sign and file the appropriate paperwork with Wayne County.

Moved by: _____ Seconded by: _____

ROLL CALL:

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

EASEMENT

Andover Forest, LLC having an address of 2617 Beacon Hill Drive, Auburn Hills, MI 48326 hereinafter designated "GRANTOR", in consideration of the sum of One Dollar, receipt of which is hereby acknowledged and determined to be fair and just compensation by GRANTOR, does by these presents covenant and warrant that GRANTOR is the fee simple owner of the property described below and does grant and convey to the Plymouth Charter Township, a Michigan municipal corporation, 9955 North Haggerty Road, Plymouth, Michigan 48170, hereinafter designated "GRANTEE", an easement and right of way for the purpose of installation, inspection, maintenance, repair, operation and removal of municipally owned utilities, including without limitation water, storm sewer and sanitary sewer and connections thereto, in, upon and across the property owned by GRANTOR, situated in the Plymouth Charter Township, Wayne County, Michigan and more particularly described in EXHIBIT A.

The GRANTEE, its employees, agents or independent contractors, shall have full right upon said property and ingress and egress thereto for the purpose of constructing, installing, maintaining, repairing, altering or removing the aforementioned facilities. Further, for the purpose of storing or moving machinery, materials or other incidentals in connection with and during the construction or maintenance of said work, GRANTEE, its employees, agents or independent contractors, shall have a right of access and use over and across adjoining lands of GRANTOR. Reasonable caution shall be observed by GRANTEE, its employees, agents and independent contractors, for the protection of trees, shrubs, fences and other improvements belonging to GRANTOR. All surplus earth shall be removed from the property or deposited on the property in a manner satisfactory to GRANTOR. Upon completion of installation, construction, maintenance, repairs, alteration or removal of said facilities, the premises shall be left as nearly as reasonably possible in the same condition as before such work began and all machinery, materials and equipment removed.


The granting of the easement as stated herein shall vest in the GRANTEE authority to use said property for the purposes herein designated. This grant of easement shall run with the land and be binding upon the heirs, successors and assigns of GRANTOR and GRANTEE. It is understood and agreed that any and all improvements or appurtenances of the municipally owned utilities in the easement premises shall become and remain at all times the property of the GRANTEE, its successors and assigns, and subject to the GRANTEE'S fees, rules, regulations and ordinances.

END OF PAGE

IN WITNESS WHEREOF, GRANTOR has executed this instrument on November 11, 2019.

GRANTOR

Andover Forest, LLC,
a Michigan limited liability company

By: 
Anthony Randazzo, Authorized Representative

State of MI)
County of Oakland)ss.

The foregoing instrument was acknowledged before me this November 11, 2019, by Anthony Randazzo, authorized representative of Andover Forest, LLC on behalf of the company.



Frances Patricia Tabbi
NOTARY PUBLIC - STATE OF MICHIGAN
County of Macomb
My Commission Expires 7/15/2024
Acting in the County of Oakland


Notary Public, Macomb County, Michigan

My commission expires: July 15, 2024

This instrument drafted by:

Jerry Vorva, Clerk
Plymouth Charter Township
9955 North Haggerty Road
Plymouth, Michigan 48170

After recording return this instrument to:

Jerry Vorva, Clerk
Plymouth Charter Township
9955 North Haggerty Road
Plymouth, Michigan 48170

Exempt from the taxation under MCL 207.505(a) and MCL 207.526(a).

This instrument approved as to form and substance by the Attorney for the Plymouth Charter Township, on _____, 20____.

Kevin Bennett, Township Attorney

The easement description is approved as to form only by Engineer for the Plymouth Charter Township on _____, 20____.

Jeremy Schrot, P.E., Township Engineer

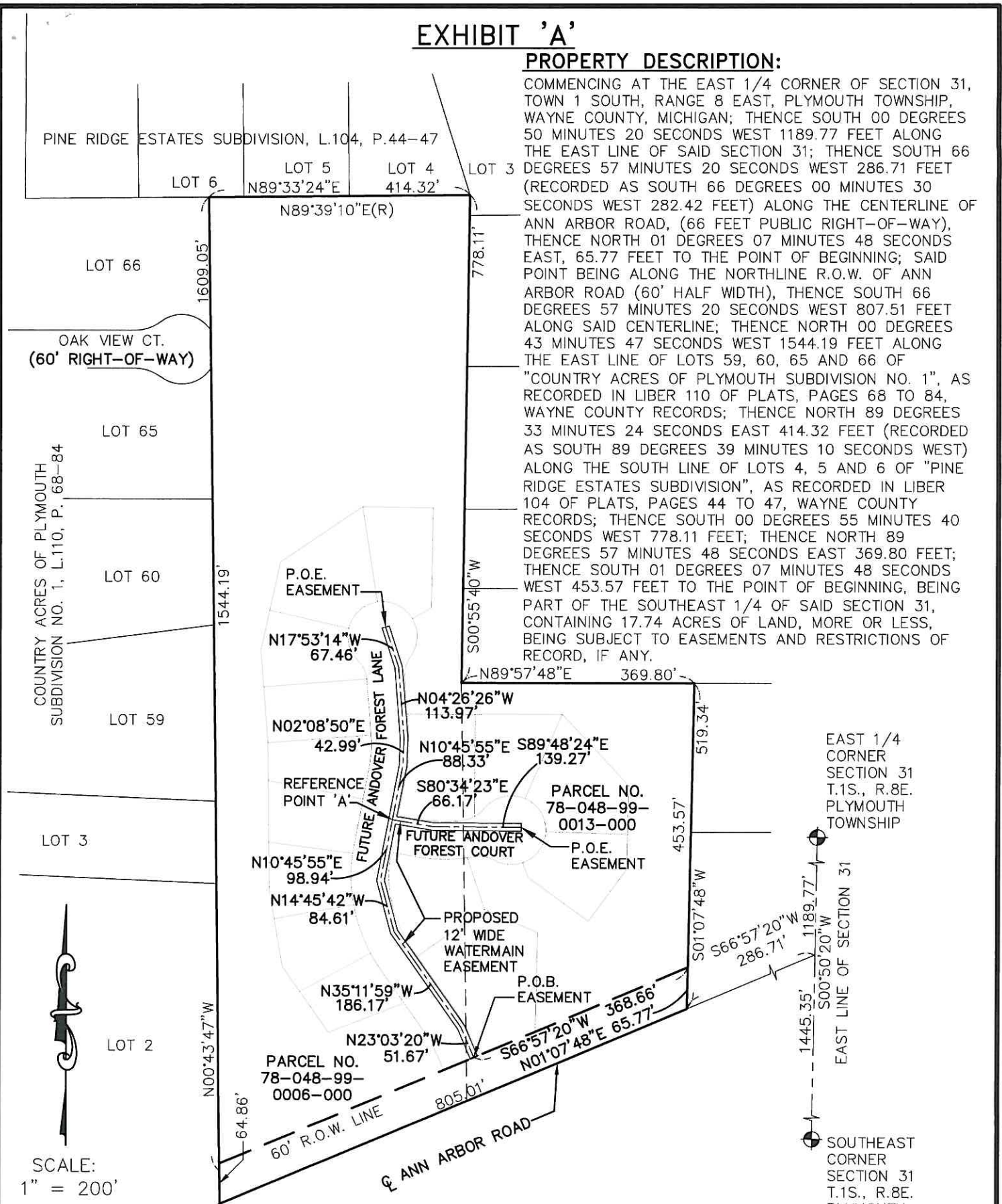
This instrument accepted by the Board of Trustees of the Plymouth Charter Township at its meeting of _____, 20____, and directed to be recorded.

Jerry Vorva, Plymouth Charter Township Clerk

EXHIBIT 'A'

PROPERTY DESCRIPTION:

COMMENCING AT THE EAST 1/4 CORNER OF SECTION 31, TOWN 1 SOUTH, RANGE 8 EAST, PLYMOUTH TOWNSHIP, WAYNE COUNTY, MICHIGAN; THENCE SOUTH 00 DEGREES 50 MINUTES 20 SECONDS WEST 1189.77 FEET ALONG THE EAST LINE OF SAID SECTION 31; THENCE SOUTH 66 DEGREES 57 MINUTES 20 SECONDS WEST 286.71 FEET (RECORDED AS SOUTH 66 DEGREES 00 MINUTES 30 SECONDS WEST 282.42 FEET) ALONG THE CENTERLINE OF ANN ARBOR ROAD, (66 FEET PUBLIC RIGHT-OF-WAY), THENCE NORTH 01 DEGREES 07 MINUTES 48 SECONDS EAST, 65.77 FEET TO THE POINT OF BEGINNING; SAID POINT BEING ALONG THE NORTHLINE R.O.W. OF ANN ARBOR ROAD (60' HALF WIDTH), THENCE SOUTH 66 DEGREES 57 MINUTES 20 SECONDS WEST 807.51 FEET ALONG SAID CENTERLINE; THENCE NORTH 00 DEGREES 43 MINUTES 47 SECONDS WEST 1544.19 FEET ALONG THE EAST LINE OF LOTS 59, 60, 65 AND 66 OF "COUNTRY ACRES OF PLYMOUTH SUBDIVISION NO. 1", AS RECORDED IN LIBER 110 OF PLATS, PAGES 68 TO 84, WAYNE COUNTY RECORDS; THENCE NORTH 89 DEGREES 33 MINUTES 24 SECONDS EAST 414.32 FEET (RECORDED AS SOUTH 89 DEGREES 39 MINUTES 10 SECONDS WEST) ALONG THE SOUTH LINE OF LOTS 4, 5 AND 6 OF "PINE RIDGE ESTATES SUBDIVISION", AS RECORDED IN LIBER 104 OF PLATS, PAGES 44 TO 47, WAYNE COUNTY RECORDS; THENCE SOUTH 00 DEGREES 55 MINUTES 40 SECONDS WEST 778.11 FEET; THENCE NORTH 89 DEGREES 57 MINUTES 48 SECONDS EAST 369.80 FEET; THENCE SOUTH 01 DEGREES 07 MINUTES 48 SECONDS WEST 453.57 FEET TO THE POINT OF BEGINNING, BEING PART OF THE SOUTHEAST 1/4 OF SAID SECTION 31, CONTAINING 17.74 ACRES OF LAND, MORE OR LESS, BEING SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD, IF ANY.



PROPOSED 12' WIDE WATERMAIN EASEMENT (CENTERLINE DESCRIPTION):

COMMENCING AT THE EAST 1/4 CORNER OF SECTION 31, TOWN 1 SOUTH, RANGE 8 EAST, PLYMOUTH TOWNSHIP, WAYNE COUNTY, MICHIGAN; THENCE SOUTH 00 DEGREES 50 MINUTES 20 SECONDS WEST 1189.77 FEET ALONG THE EAST LINE OF SAID SECTION 31; THENCE SOUTH 66 DEGREES 57 MINUTES 20 SECONDS WEST 286.71 FEET ALONG THE CENTERLINE OF ANN ARBOR ROAD; THENCE NORTH 01°07'48" EAST 65.77 FEET; THENCE SOUTH 66°57'20" WEST 368.66 FEET TO THE POINT OF BEGINNING; THENCE NORTH 23°03'20" WEST 51.67 FEET; THENCE NORTH 35°11'59" WEST 186.17 FEET; THENCE NORTH 14°45'12" WEST 84.61 FEET; THENCE NORTH 10°45'55" EAST 98.94 FEET TO REFERENCE POINT 'A'; THENCE CONTINUING NORTH 10°45'55" EAST 88.33 FEET; THENCE NORTH 02°08'50" EAST 42.99 FEET; THENCE NORTH 04°26'26" WEST 113.97 FEET; THENCE NORTH 17°53'14" WEST 67.46 FEET TO THE POINT OF ENDING; THENCE CONTINUING FROM SAID REFERENCE POINT 'A' SOUTH 80°34'23" EAST 66.17 FEET; THENCE SOUTH 89°48'24" EAST 139.27 FEET TO THE POINT OF ENDING.



GREENTECH
ENGINEERING, INC.
CIVIL ENGINEERS & LAND SURVEYORS

51111 W. Pontiac Trail
Wixom, MI 48393
Phone: (248) 668-0700
Fax: (248) 668-0701

CLIENT:		DATE: 7-7-2016	
TROWBRIDGE HOMES		DRAWN BY: PWK	
WATERMAIN EASEMENT		CHECKED BY: DJL	
ANDOVER FOREST CONDOMINIUMS		0 100 200	
SECTION: 31 TOWNSHIP: 1 S. RANGE: 8 E.		FBK: --	
PLYMOUTH TOWNSHIP		1	
WAYNE COUNTY		CHF: --	
MICHIGAN		SCALE HOR 1"= 200 FT. VER 1"= -- FT.	



CHARTER TOWNSHIP OF PLYMOUTH REQUEST FOR BOARD ACTION

MEETING DATE: June 9, 2020

ITEM: Andover Forest Sanitary Sewer Easement, Resolution #2020-06-09-54

PRESENTER: Jeremy Schrot, PE, Township Engineer

BACKGROUND:

The Board is required to approve sanitary sewer easement for all projects within the Charter Township of Plymouth.

Once approved by the Board, the documents are signed by the Township Clerk, the Township Attorney and the Township Engineer before recording them with Wayne County. Once recorded, the original easement remains on file in the Clerk's office.

ACTION REQUESTED:

Approve the easement.

PROPOSED MOTION: I move to adopt **Resolution #2020-06-09-54** authorizing the Township Clerk, Township Attorney and Township Engineer to sign the sanitary sewer easement for Andover Forest Condominium Subdivision 1137 and to authorize the recording of same.

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

**RESOLUTION TO AUTHORIZE THE SANITARY SEWER EASEMENT
FOR ANDOVER FOREST CONDOMINIUMS SUBDIVISION 1137**

RESOLUTION #2020-06-09-54

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, on June 9, 2020, the following resolution was offered:

WHEREAS, Andover Forest LLC, located at 2617 Beacon Hills Drive, Auburn Hills, Michigan installed a sanitary sewer necessary for the development of their property, and,

WHEREAS, said sanitary sewer is a public sewer and requires access by the Charter Township of Plymouth for routine maintenance and/or repairs to the sanitary sewer;

NOW, THEREFORE, BE IT RESOLVED that Charter Township of Plymouth Board of Trustees does hereby approve **Resolution #2020-06-09-54** authorizing the easement for the sanitary sewer located on the property at Andover Forest Condominiums Subdivision 1137, Plymouth, Michigan and grants approval for the Township Clerk, Township Attorney, and Township Engineer to sign and file the appropriate paperwork with Wayne County.

Moved by: _____ Seconded by: _____

ROLL CALL:

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

EASEMENT

Andover Forest, LLC having an address of 2617 Beacon Hill Drive, Auburn Hills, MI 48326 hereinafter designated "GRANTOR", in consideration of the sum of One Dollar, receipt of which is hereby acknowledged and determined to be fair and just compensation by GRANTOR, does by these presents covenant and warrant that GRANTOR is the fee simple owner of the property described below and does grant and convey to the Plymouth Charter Township, a Michigan municipal corporation, 9955 North Haggerty Road, Plymouth, Michigan 48170, hereinafter designated "GRANTEE", an easement and right of way for the purpose of installation, inspection, maintenance, repair, operation and removal of municipally owned utilities, including without limitation water, storm sewer and sanitary sewer and connections thereto, in, upon and across the property owned by GRANTOR, situated in the Plymouth Charter Township, Wayne County, Michigan and more particularly described in EXHIBIT A.

The GRANTEE, its employees, agents or independent contractors, shall have full right upon said property and ingress and egress thereto for the purpose of constructing, installing, maintaining, repairing, altering or removing the aforementioned facilities. Further, for the purpose of storing or moving machinery, materials or other incidentals in connection with and during the construction or maintenance of said work, GRANTEE, its employees, agents or independent contractors, shall have a right of access and use over and across adjoining lands of GRANTOR. Reasonable caution shall be observed by GRANTEE, its employees, agents and independent contractors, for the protection of trees, shrubs, fences and other improvements belonging to GRANTOR. All surplus earth shall be removed from the property or deposited on the property in a manner satisfactory to GRANTOR. Upon completion of installation, construction, maintenance, repairs, alteration or removal of said facilities, the premises shall be left as nearly as reasonably possible in the same condition as before such work began and all machinery, materials and equipment removed.

The granting of the easement as stated herein shall vest in the GRANTEE authority to use said property for the purposes herein designated. This grant of easement shall run with the land and be binding upon the heirs, successors and assigns of GRANTOR and GRANTEE. It is understood and agreed that any and all improvements or appurtenances of the municipally owned utilities in the easement premises shall become and remain at all times the property of the GRANTEE, its successors and assigns, and subject to the GRANTEE'S fees, rules, regulations and ordinances.

END OF PAGE

IN WITNESS WHEREOF, GRANTOR has executed this instrument on November 11, 2019.

GRANTOR

Andover Forest, LLC,
a Michigan limited liability company

By: *Anthony Randazzo*
Anthony Randazzo, Authorized Representative

State of MI)
County of Oakland)ss.

The foregoing instrument was acknowledged before me this November 11 2019, by Anthony Randazzo, authorized representative of Andover Forest, LLC on behalf of the company.



Frances Patricia Tabbi
NOTARY PUBLIC - STATE OF MICHIGAN
County of Macomb
My Commission Expires 7/15/2024
Acting in the County of oakland

Frances Patricia Tabbi
Notary Public, Macomb County, Michigan

My commission expires: July 15, 2024

This instrument drafted by:

Jerry Vorva, Clerk
Plymouth Charter Township
9955 North Haggerty Road
Plymouth, Michigan 48170

After recording return this instrument to:

Jerry Vorva, Clerk
Plymouth Charter Township
9955 North Haggerty Road
Plymouth, Michigan 48170

Exempt from the taxation under MCL 207.505(a) and MCL 207.526(a).

This instrument approved as to form and substance by the Attorney for the Plymouth Charter Township, on _____, 20____.

Kevin Bennett, Township Attorney

The easement description is approved as to form only by Engineer for the Plymouth Charter Township on _____, 20____.

Jeremy Schrot, P.E., Township Engineer

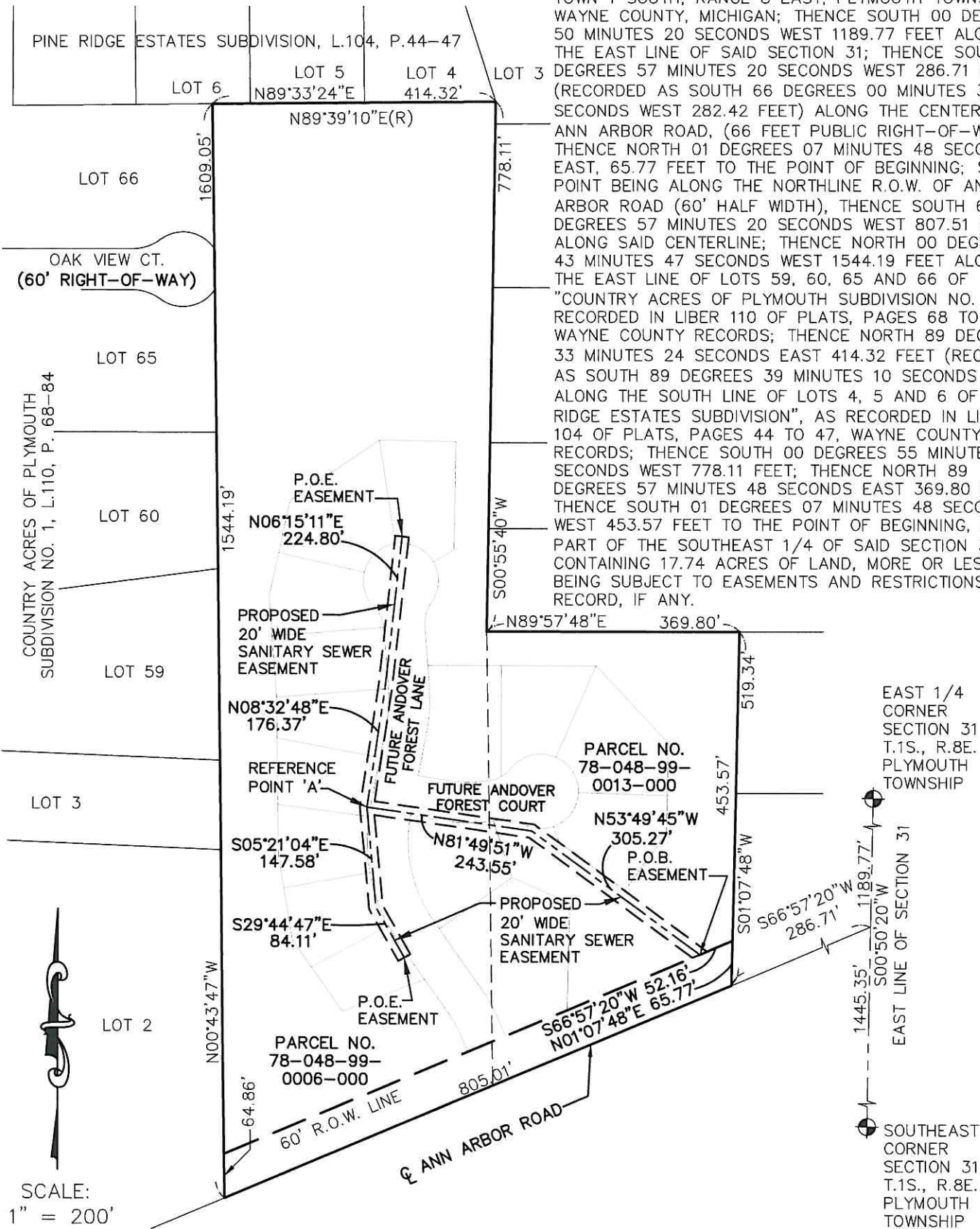
This instrument accepted by the Board of Trustees of the Plymouth Charter Township at its meeting of _____, 20____, and directed to be recorded.

Jerry Vorva, Plymouth Charter Township Clerk

EXHIBIT 'A'

PROPERTY DESCRIPTION:

COMMENCING AT THE EAST 1/4 CORNER OF SECTION 31, TOWN 1 SOUTH, RANGE 8 EAST, PLYMOUTH TOWNSHIP, WAYNE COUNTY, MICHIGAN; THENCE SOUTH 00 DEGREES 50 MINUTES 20 SECONDS WEST 1189.77 FEET ALONG THE EAST LINE OF SAID SECTION 31; THENCE SOUTH 66 DEGREES 57 MINUTES 20 SECONDS WEST 286.71 FEET (RECORDED AS SOUTH 66 DEGREES 00 MINUTES 30 SECONDS WEST 282.42 FEET) ALONG THE CENTERLINE OF ANN ARBOR ROAD, (66 FEET PUBLIC RIGHT-OF-WAY), THENCE NORTH 01 DEGREES 07 MINUTES 48 SECONDS EAST, 65.77 FEET TO THE POINT OF BEGINNING; SAID POINT BEING ALONG THE NORTHLINE R.O.W. OF ANN ARBOR ROAD (60' HALF WIDTH), THENCE SOUTH 66 DEGREES 57 MINUTES 20 SECONDS WEST 807.51 FEET ALONG SAID CENTERLINE; THENCE NORTH 00 DEGREES 43 MINUTES 47 SECONDS WEST 1544.19 FEET ALONG THE EAST LINE OF LOTS 59, 60, 65 AND 66 OF "COUNTRY ACRES OF PLYMOUTH SUBDIVISION NO. 1", AS RECORDED IN LIBER 110 OF PLATS, PAGES 68 TO 84, WAYNE COUNTY RECORDS; THENCE NORTH 89 DEGREES 33 MINUTES 24 SECONDS EAST 414.32 FEET (RECORDED AS SOUTH 89 DEGREES 39 MINUTES 10 SECONDS WEST) ALONG THE SOUTH LINE OF LOTS 4, 5 AND 6 OF "PINE RIDGE ESTATES SUBDIVISION", AS RECORDED IN LIBER 104 OF PLATS, PAGES 44 TO 47, WAYNE COUNTY RECORDS; THENCE SOUTH 00 DEGREES 55 MINUTES 40 SECONDS WEST 778.11 FEET; THENCE NORTH 89 DEGREES 57 MINUTES 48 SECONDS EAST 369.80 FEET; THENCE SOUTH 01 DEGREES 07 MINUTES 48 SECONDS WEST 453.57 FEET TO THE POINT OF BEGINNING, BEING PART OF THE SOUTHEAST 1/4 OF SAID SECTION 31, CONTAINING 17.74 ACRES OF LAND, MORE OR LESS, BEING SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD, IF ANY.



PROPOSED 20' WIDE SANITARY SEWER EASEMENT (CENTERLINE DESCRIPTION):

COMMENCING AT THE EAST 1/4 CORNER OF SECTION 31, TOWN 1 SOUTH, RANGE 8 EAST, PLYMOUTH TOWNSHIP, WAYNE COUNTY, MICHIGAN; THENCE SOUTH 00 DEGREES 50 MINUTES 20 SECONDS WEST 1189.77 FEET ALONG THE EAST LINE OF SAID SECTION 31; THENCE SOUTH 66 DEGREES 57 MINUTES 20 SECONDS WEST 286.71 FEET ALONG THE CENTERLINE OF ANN ARBOR ROAD; THENCE NORTH 01°07'48" EAST 65.77 FEET; THENCE SOUTH 66°57'20" WEST 52.16 FEET TO THE POINT OF BEGINNING; THENCE NORTH 53°49'45" WEST 305.27 FEET; THENCE NORTH 81°49'51" WEST 243.55 FEET TO REFERENCE POINT 'A'; THENCE CONTINUING SOUTH 05°21'04" EAST 147.58 FEET; THENCE SOUTH 29°44'47" EAST 84.11 FEET TO THE POINT OF ENDING; THENCE CONTINUING FROM SAID REFERENCE POINT 'A' NORTH 08°32'48" EAST 176.37 FEET; THENCE NORTH 06°15'11" EAST 224.80 FEET TO THE POINT OF ENDING.

7-22-2016 PER SDA



51111 W. Pontiac Trail
Wixom, MI 48393
Phone: (248) 668-0700
Fax: (248) 668-0701

CLIENT: TROWBRIDGE HOMES		DATE: 7-7-2016	
SANITARY SEWER EASEMENT		DRAWN BY: PWK	
		CHECKED BY: DJL	
ANDOVER FOREST CONDOMINIUMS SECTION: 31 TOWNSHIP: 1 S. RANGE: 8 E. PLYMOUTH TOWNSHIP WAYNE COUNTY MICHIGAN		0 100 200	
		FBK: -- CHF: --	1
		SCALE HOR 1"=200FT. VER 1"=-- FT.	



CHARTER TOWNSHIP OF PLYMOUTH REQUEST FOR BOARD ACTION

MEETING DATE: June 9, 2020

ITEM: Reappointment of Kendra Barberena and Keith Postell to the Planning Commission, Resolution #2020-06-09-55

PRESENTERS: Supervisor Heise

BACKGROUND: I would appreciate your consideration and support for the re-appointment of Ms. Kendra Barberena and Mr. Keith Postell to the Planning Commission for a term ending June 30, 2023. Their resumes are attached.

PROPOSED MOTION:: I move to reappoint Ms. Kendra Barberena and Mr. Keith Postell to the Planning Commission for a term expiring June 30, 2023.

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

**RESOLUTION REAPPOINTING TWO MEMBERS OF THE CHARTER TOWNSHIP OF
PLYMOUTH PLANNING COMMISSION**

RESOLUTION # 2020-06-09-55

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, on June 9, 2020, the following resolution was offered:

WHEREAS, the Charter Township of Plymouth recognizes that private citizens and their input and expertise are invaluable to the community; and

WHEREAS, the Charter Township of Plymouth utilizes various boards and commissions to carry out the multitude of functions necessary to the efficient operation of the community; and

WHEREAS, the Supervisor of the Charter Township of Plymouth is charged with making recommendations to the Board of Trustees to appoint various members of the community to these Boards and Commissions in accordance with the guidelines stipulated; and,

WHEREAS, Supervisor Heise has recommended to the Board the re-appointment of Kendra Barberena and Keith Postell to the Planning Commission,

NOW, THEREFORE BE IT RESOLVED, that the Charter Township of Plymouth Board of Trustees does hereby approve **Resolution # 2020-06-09-55** authorizing the re-appointment of Kendra Barberena and Keith Postell to the Planning Commission for a term ending December 31, 2023.

Moved by: _____ Seconded by: _____

ROLL CALL:

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

KENDRA BARBERENA
 9415 Baywood
 Plymouth, MI 48170
 734-353-0250

OBJECTIVE

To continue as a commissioner on the Plymouth Township Planning Commission

EDUCATION

Master of Science, Eastern Michigan University, April 1997

Concentration: Urban and Regional Planning

Bachelor of Science: University of Wisconsin – Whitewater, May 1991

Major 1: Mathematics

Major 2: Geography

WORK EXPERIENCE

Enrolled Agent - Tax Preparer – CTA & Associates

January 2020 - present

Tax Preparer – WSR Certified Public Accountants

October 2018 – October 2019

Tax Preparer – Hazzouri Accounting

November 2017 – June 2018

Tax Preparer – Accounting Technologies, Mona Blair CPA PLLC

January 2012 – April 2017

Downtown Development Authority (DDA) Director – Milan, Michigan

July 1997 – April 1999

COMMUNITY SERVICE

Planning Commission, Plymouth Township, Michigan

Commissioner – September 1999 – present

Secretary – March 2003 – present

Tax Counselor – American Association of Retired Persons (AARP)

Volunteer – January 2010 – April 2012

Plymouth Community Arts Council (PCAC), Plymouth, Michigan

Board of Directors – October 2009 – August 2011

Board of Review (BOR), Plymouth Township, Michigan

Chairperson – March 2005 – December 2008

Member – March 1999 – December 2008

BIOGRAPHY

Keith Postell
10945 Millwood Dr.
Plymouth, Mi.

I have lived in the Plymouth/Canton community since 1965. Am a member of the First Presbyterian Church of Plymouth and the Colony Swim club.

I held various management positions at Kelsey-Hayes in Romulus, Mitsubishi Electric and AVL both in Plymouth. At AVL I was president and CEO of North American operations and am now retired.

Previously I served as treasurer of the Plymouth Symphony and the Woodlore North Homeowners board. I currently serve on the Plymouth Township Planning commission.