

# CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES REGULAR MEETING

Tuesday, June 8, 2021  
7:00 PM



**ALL CHARTER TOWNSHIP BOARD OF TRUSTEES MEETINGS ARE  
NOW LIVESTREAMING ON YOU TUBE. FIND THE LINK ON THE  
MAIN PAGE OF OUR WEBSITE, [www.plymouthtp.org](http://www.plymouthtp.org)**

**CALL TO ORDER AT \_\_\_\_\_ P.M.**

**A. ROLL CALL:** Kurt Heise\_\_\_\_\_, Mark Clinton\_\_\_\_\_, Chuck Curmi\_\_\_\_\_,  
Bob Doroshewitz\_\_\_\_\_, Jerry Vorva\_\_\_\_\_, Audrey Monaghan\_\_\_\_\_,  
John Stewart\_\_\_\_\_

## **B. PLEDGE OF ALLEGIANCE**

## **C. APPROVAL OF AGENDA**

Tuesday, June 8, 2021

## **D. APPROVAL OF CONSENT AGENDA**

### **D.1 Approval of Minutes:**

- a) Regular Meeting - Tuesday, May 11, 2021 (revised)
- b) Regular Meeting – Tuesday, May 25, 2021

### **D.2 Acceptance of Communications, Resolutions & Reports**

- Building Department Monthly Report - May 2021
- Fire Department Monthly Report - May 2021
- Planning Department Monthly Report - May 2021
- Police Department Monthly Report - May 2021
- FOIA Monthly Report - Clerk's Office - May 2021
- FOIA Monthly Report - Police Department - May 2021

# CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES REGULAR MEETING

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## D.3 Approval of Township Bills:

<b>FUND</b>	<b>ACCT</b>	<b>ALREADY PAID</b>	<b>TO BE PAID</b>	<b>TOTAL:</b>
General Fund	<b>101</b>	<b>524,401.16</b>	<b>680,500.53</b>	<b>1,204,901.69</b>
Solid Waste Fund	<b>226</b>	<b>2,674.10</b>	<b>1,074.62</b>	<b>3,748.82</b>
Improvement Revolving (Capital)	<b>246</b>	<b>.00</b>	<b>9,036.99</b>	<b>9,036.99</b>
Drug Forfeiture Fund	<b>265</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
Drug Forfeiture State	<b>266</b>	<b>.00</b>	<b>00</b>	<b>00</b>
Drug Forfeiture IRS	<b>267</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
Golf Course Fund	<b>510</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
Senior Transportation	<b>588</b>	<b>3,193.22</b>	<b>1,734.86</b>	<b>4,928.08</b>
Water/Sewer Fund	<b>592</b>	<b>43,046.07</b>	<b>185,960.06</b>	<b>229,006.13</b>
Trust and Agency	<b>701</b>	<b>00</b>	<b>00</b>	<b>00</b>
Police Bond Fund	<b>702</b>	<b>00</b>	<b>.00</b>	<b>00</b>
Tax Pool	<b>703</b>	<b>00</b>	<b>.00</b>	<b>00</b>
Special Assessment Capital	<b>805</b>	<b>.00</b>	<b>21,320.50</b>	<b>21,320.50</b>
<b>TOTALS:</b>		<b>573,314.55</b>	<b>899,627.56</b>	<b>1,472,942.11</b>

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

Tuesday, June 8, 2021  
7:00 PM



**E. PUBLIC COMMENT (*Limited to 3 Minutes*)**

**F. NEW BUSINESS**

1. FY 2020 Audit Presentation and Approval, **Resolution #2021-06-08-39**, *Financial Director Ginger Moriarty and Plante Moran Audit Partner Martin Olejnik*

**G. PUBLIC COMMENT (*Limited to 3 Minutes*)**

**H. BOARD COMMENTS**

**I. ADJOURNMENT**

**PLEASE TAKE NOTE:** The Charter Township of Plymouth will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audio tapes of printed materials being considered at all Township Meetings, to individuals with disabilities at the Meetings/Hearings upon two weeks' notice to the Charter Township of Plymouth by writing or calling the following: Human Resource Office, 9955 N Haggerty Road, Plymouth, MI 48170. Phone number (734) 354-3202 TDD units: 1-800649-3777 (Michigan Relay Services)

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

# CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES REGULAR MEETING

Tuesday, June 8, 2021  
7:00 PM



**CALL TO ORDER AT \_\_\_\_\_ P.M.**

**A. ROLL CALL:** Kurt Heise\_\_\_\_\_, Mark Clinton\_\_\_\_\_, Chuck Curmi\_\_\_\_\_,  
Bob Doroshewitz\_\_\_\_\_, Jerry Vorva\_\_\_\_\_, Audrey Monaghan\_\_\_\_\_,  
John Stewart\_\_\_\_\_

## **B. PLEDGE OF ALLEGIANCE**

## **C. APPROVAL OF AGENDA**

Tuesday, May 11, 2021

## **D. APPROVAL OF CONSENT AGENDA**

### **D.1 Approval of Minutes:**

- a) Regular Meeting - Tuesday, May 11, 2021 (revised)
- b) Regular Meeting – Tuesday, May 25, 2021

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- Building Department Monthly Report - May 2021
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### **D.3 Approval of Township Bills:**



# CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES REGULAR MEETING

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<b>FUND</b>	<b>ACCT</b>	<b>ALREADY PAID</b>	<b>TO BE PAID</b>	<b>TOTAL:</b>
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Solid Waste Fund	<b>226</b>	<b>2,674.10</b>	<b>1,074.62</b>	<b>3,748.82</b>
Improvement Revolving (Capital)	<b>246</b>	<b>.00</b>	<b>9,036.99</b>	<b>9,036.99</b>
Drug Forfeiture Fund	<b>265</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
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Police Bond Fund	<b>702</b>	<b>00</b>	<b>.00</b>	<b>00</b>
Tax Pool	<b>703</b>	<b>00</b>	<b>.00</b>	<b>00</b>
Special Assessment Capital	<b>805</b>	<b>.00</b>	<b>21,320.50</b>	<b>21,320.50</b>
<b>TOTALS:</b>		<b>573,314.55</b>	<b>899,627.56</b>	<b>1,472,942.11</b>

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**E. PUBLIC COMMENT (*Limited to 3 Minutes*)**

**F. NEW BUSINESS**

1. FY 2020 Audit Presentation and Approval, **Resolution #2021-06-08-39**, *Financial Director Ginger Moriarty and Plante Moran Audit Partner Martin Olejnik*

**G. PUBLIC COMMENT (*Limited to 3 Minutes*)**

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# CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES MEETING

Tuesday, May 11, 2021

7:00 PM

PROPOSED MINUTES



**CALL TO ORDER AT 7:00 P.M.** by Supervisor Heise.

**A. ROLL CALL:                   PRESENT:**

Kurt Heise, Supervisor  
Mark Clinton, Treasurer  
Jerry Vorva, Clerk  
Chuck Curmi, Trustee  
Bob Doroshewitz, Trustee  
John Stewart, Trustee  
Audrey Monaghan, Trustee

**ALSO PRESENT:** Dan Phillips, Fire Chief  
Dan Kudra, Police Lieutenant  
Ginger Moriarty,  
Laura Haw, Township Planner  
Denisa Terrell, Recording Secretary

**B. PLEDGE OF ALLEGIANCE** Cindy Fell, Communications Supervisor

## **C. APPROVAL OF AGENDA**

Tuesday, May 11, 2021

Moved by Clerk Vorva and seconded by Trustee Monaghan to approve the agenda for the Board of Trustees meeting of April 27, 2021. Ayes all.

## **D. APPROVAL OF CONSENT AGENDA**

### **D.1 Approval of Minutes:**

Regular Meeting - Tuesday, April 27, 2021

### **D.2 Acceptance of Communications, Resolutions & Reports**

- Building Department Monthly Report - April 2021
- Fire Department Monthly Report - April 2021
- Planning Department Monthly Report - April 2021
- Police Department Monthly Report - April 2021
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# CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES MEETING

Tuesday, May 11, 2021

7:00 PM

PROPOSED MINUTES



## D.3 Approval of Township Bills:

FUND	ACCT	ALREADY PAID	TO BE PAID	TOTAL:
General Fund	<b>101</b>	<b>330,019.87</b>	<b>100,191.26</b>	<b>430,211.13</b>
Solid Waste Fund	<b>226</b>	<b>2,351.20</b>	<b>487.29</b>	<b>2,838.49</b>
Improvement Revolving (Capital)	<b>246</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
Drug Forfeiture Fund	<b>265</b>	<b>.00</b>	<b>1,902.82</b>	<b>1,902.82</b>
Drug Forfeiture State	<b>266</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
Drug Forfeiture IRS	<b>267</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
Golf Course Fund	<b>510</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
Senior Transportation	<b>588</b>	<b>2,943.83</b>	<b>.00</b>	<b>2,943.83</b>
Water/Sewer Fund	<b>592</b>	<b>58,276.05</b>	<b>413,714.84</b>	<b>471,990.89</b>
Trust and Agency	<b>701</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
Police Bond Fund	<b>702</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
Tax Pool	<b>703</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
Special Assessment Capital	<b>805</b>	<b>.00</b>	<b>7,550.00</b>	<b>7,550.00</b>

# CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES MEETING

Tuesday, May 11, 2021

7:00 PM

## PROPOSED MINUTES



<b>TOTALS:</b>		<b>393,590.95</b>	<b>523,846.21</b>	<b>917,437.16</b>
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Moved by Clerk Vorva and seconded by Trustee Monaghan to approve the consent agenda for the Board of Trustees meeting of April 27, 2021. Ayes all.

### **E. PUBLIC COMMENT (*Limited to 3 Minutes*) –**

Daune Zantop shared that it was National Police Week and expressed gratitude to Chief Tiderington and all of the police officers that keep the public safe. He also referenced that patriots, families, and veterans were peaceful while attending a rally in Lansing on January 6, 2021.

### **F. NEW BUSINESS**

*Copies of attachments, resolutions, or ordinances referred to below are available in the Clerk's office for public perusal.*

1. FY2021 Budget Amendments, **Resolution # 2021-5-11-30, Finance Director Ginger Moriarty**, provided a detailed visual presentation of budget amendments as well as answered questions from the Board of Trustees.

Moved by Trustee Stewart seconded Clerk Vorva by that the Plymouth Township Board of Trustees hereby adopts Resolution #2021-05- 11-30 authorizing the Finance Director to recognize General Fund revenue in the amount of \$115,569.50 and to appropriate its fund balance of \$101,700.

All Ayes on a roll call vote. Motion Passed.

2. Police Department Purchase and Installation of Bullet Resistant and Ballistic Fiberglass Barriers, **Resolution # 2021-5-11-31, Police Chief Tom Tiderington and Communications Supervisor Cynthia Fell**. The current barriers have to be removed daily to secure the front desk area. The funds to purchase the resistant ballistic fiberglass barrier will come out of the Drug Forfeiture Fund.

Moved by Doroshewitz seconded by Trustee Curmi to approve Resolution #2021-05-11-31- authorizing the Plymouth Township Police Department to install one (1) Level 3 Bullet Resistant Barrier and one (1) Level 3 ballistic fiberglass barrier at an amount not

# CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES MEETING

Tuesday, May 11, 2021

7:00 PM

## PROPOSED MINUTES

to exceed \$24,100 of the Drug Forfeiture's Capital Outlay account by authorizing the Finance Director to appropriate an additional \$4,100 of fund balance to the 266-300-970.000 State Drug Forfeiture Fund's Capital Outlay account.

All Ayes on a roll call vote. **Motion Carried.**

### 3. Purcell Place Condominium Cluster Housing Option,

**Resolution # 2021-05-11-32, Laura Haw, Township Planner**

Mrs. Haw provided a summary of the application for Cluster Housing Option including the location of 46200 North Territorial Road with eight single-family homes. The property is just over 5 acres in size. She also outlined the Planning Commission recommendations before the Board of Trustees. The developer addressed questions from the Board of Trustees including the considerations given to nearby residents.

Treasurer Clinton and Trustee Curmi expressed concern about Cluster Housing Option as it adds to density.

Moved by Trustee Stewart seconded by Clerk Vorva to adopt Resolution #2021-05-11-32 authorizing approval of the Pursell Place Condominium Cluster Housing Option, with conditions, as recommended by the Planning Commission.

**Ayes:** Trustee Monaghan, Trustee Doroshewitz, Trustee Stewart, Clerk Vora, Supervisor Heise

**Nays:** Treasurer Clinton, Trustee Curmi

**Motion Carried.**

### 4. Margate Cluster Housing Development and Agreement, **Resolution #2021-05-11-33, Laura Haw, Township Planner**

Mrs. Haw presented the Margate Cluster Subdivision will be located at 9295 Canton Center Road with 30 detached single-family homes. The initial cluster housing option for this project was approved by the Board of Trustees on August 25, 2020. The applicant has the approval recommendation for the site development plan from the Planning Commission. The final step of the Cluster Housing Development is to obtain approval from the Board of Trustees. Tim Loughlin, on behalf of Robertson Brothers Homes, expressed sensitivity to the surrounding neighbors. He also answered questions from the Board of Trustees.



# CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES MEETING

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7:00 PM

## PROPOSED MINUTES



Treasurer Clinton and Trustee Curmi again expressed concerns with the Cluster Housing Option and asked questions on density.

Mary Weidel -Expressed opposition to the development. She referenced the Master Plan and the diminished quality of life and tree preservation. She also expressed her belief the project is premature in development about addressing issues that will impact the community including traffic.

Moved by Clerk Vorva seconded by Trustee Monaghan to adopt Resolution #2021-05-11-33 authorizing approval of the Margate Residential Cluster Housing Development and Agreement, as recommended by the Planning Commission, and contingent on the final approval of all legal documents by the Township Attorney.

**Ayes:** Trustee Monaghan, Trustee Doroshewitz, Trustee Stewart, Clerk Vora, Supervisor Heise

**Nays:** Treasurer Clinton, Trustee Curmi

**Motion Carried.**

5. Draft 2025 Master Plan for Land Use: Distribution and Public Comment Period, **Resolution #2021-05-11-34**, *Laura Haw, Township Planner*  
Mrs. Haw provided the timeline requirements for the Master Plan. The future land use map included in the draft is a different map from the zoning map and zoning ordinance. The Master Plan is the community vision for the next five to fifteen years, whereas the zoning ordinance and map are law. The land use map steers the community. Mrs. Haw also instructed the Master Plan draft has a 63-day review for public comments required by the state. Public comments are delivered to the Planning Commission that will ultimately be considered by the Board of Trustees.

Moved by Trustee Stewart seconded by Trustee Monaghan to authorize distribution of the draft for the Plymouth Township 2025 Master Plan for Land Use per the requirements of Public Act 33 of 2008, as amended, "Michigan Planning Enabling Act."

All Ayes on a roll call vote.

**Motion Passed.**

6. Text Amendment to Zoning Ordinance, **Resolution #2021-05-11-35**, *Laura Haw, Township Planner*

# CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES MEETING

Tuesday, May 11, 2021

7:00 PM

## PROPOSED MINUTES

Mrs. Haw provided the background to the Township's Zoning Ordinance regulations for single-family residential rear-yard setbacks per Article 20. She also reviewed the proposed change footnote bb revision to allow the ZBA to review a petition for a single property owner for a reduced rear-yard setback on a case-by-case basis.

### Public Comments

Richard & Claudia 45209 Woodleigh Way- The ZBA walked my property to see the hardship created. The ZBA was deliberate in pursuing due diligence. If the revision is adopted it won't go unchecked.

Moved by Trustee Stewart seconded by Trustee Monaghan to adopt **Resolution #2021-05-11-35** authorizing approval of a text amendment to the Charter Township of Plymouth Zoning Ordinance No. 99 by amending Article 20.2: Notes to Schedule of Regulations, Footnote 'bb'.

All Ayes on a roll call vote.

**Motion Passed.**

### Public Comments:

Mr. Zantop asked Trustee Stewart for an apology for comments referencing domestic terrorists in a previous Board meeting.

Trustee Curmi requested that the minutes reflect Trustee Stewart left the meeting twice during public comments.

### Board of Trustees Comments:

Supervisor Heise- The BOT will meet on May 25, 2021. There will be appointments to different boards as well as attestations for retiree healthcare. Hazard Waste drop-off is available. Chief Phillips will begin administering vaccinations to children. The June 2<sup>nd</sup> study session is canceled. Tree ordinance packets will be in a future board packet.

Trustee Stewart- There will be an unveiling of the electric F150 by the President of the United States on 5-18-21 in Dearborn. The Boy Scouts will be coming to the Township to receive the vaccine.





**CHARTER TOWNSHIP OF PLYMOUTH  
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**PROPOSED MINUTES**

Clerk Vorva thanked Trustee Doroshewitz and Treasurer Clinton for putting in work on the ZBA and the Planning Commission. He also thanked Treasurer Clinton for his work on acquiring new golf carts.

Trustee Monaghan stated we have to be better than calling people names. Everyone has their own opinions. People have a 1<sup>st</sup> Amendment right. Please don't indict the entire Board for comments for others.

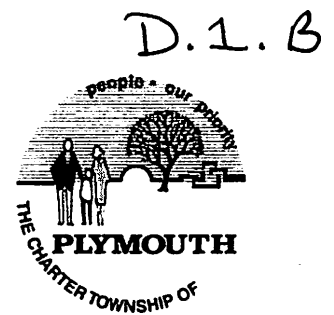
**ADJOURNMENT**

Moved by Trustee Stewart and seconded by Trustee Monaghan to adjourn the meeting at 8:44 p.m. Ayes all.

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Jerry Vorva, Township Clerk





# CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES MEETING

Tuesday, May 25, 2021

7:00 PM

PROPOSED MINUTES

**CALL TO ORDER AT 7:00 P.M.** by Supervisor Heise.

<b>A. ROLL CALL:</b>	<b>PRESENT:</b>	Kurt Heise, Supervisor Mark Clinton, Treasurer Jerry Vorva, Clerk Chuck Curmi, Trustee Bob Doroshewitz, Trustee John Stewart, Trustee Audrey Monaghan, Trustee
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**ALSO PRESENT:** Dan Phillips, Fire Chief  
 Dan Kudra, Police Lieutenant  
 Laura Haw, Township Planner  
 Denisa Terrell, Recording Secretary

23 Attendees

**B. PLEDGE OF ALLEGIANCE** Trustee John Stewart

## **C. APPROVAL OF AGENDA**

Tuesday, May 25, 2021

Moved by Clerk Vorva and seconded by Trustee Monaghan to approve the agenda for the Board of Trustees meeting of May 11, 2021. Ayes all.

## **D. APPROVAL OF CONSENT AGENDA**

### **D.1 Approval of Minutes:**

Regular Meeting - Tuesday, May 11, 2021

Trustee Curmi requested that the total number of meeting attendees is added to the minutes as well as, removal of addresses from public comments, and the correction of a misspelled word.

Moved by Trustee Curmi and seconded by Trustee Monaghan to postpone the adoption of the May 11, 2021 minutes.

**AYES:** Trustee Curmi, Trustee Doroshewitz, Treasurer Clinton, Trustee Monaghan

# CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES MEETING

Tuesday, May 25, 2021

7:00 PM

## PROPOSED MINUTES

**NAYS:** Trustee Stewart, Clerk Vorva, Supervisor Heise  
Motion Passed



### D.2 Consent Agenda – New Business

- a. Reappointments to the Planning Commission, Environmental Leadership Commission, and Historic District Commission, **Resolution 2021-05-25-36, Supervisor Kurt Heise**

Trustee Curmi requested the Environmental Leadership reappointments are voted on separately.

Moved by Trustee Doroshewitz and seconded by Trustee Monaghan to approve Resolution # 2021-05-25-36, reappointing various individuals to the Planning and Historic District Commissions as described therein.

All Ayes on a roll call vote. Motion Passed

Moved by Trustee Stewart and seconded by Clerk Vorva to approve Resolution # 2021-05-25-36, reappointing various individuals to the Environmental Leadership Commission as described therein.

**Ayes:** Trustee Doroshewitz, Supervisor Heise, Clerk Vorva, Treasurer Clinton, Trustee Monaghan, Trustee Stewart

**Nays:** Trustee Curmi

- b. Appointment of Christopher Hunter to the Civil Service Commission, **Resolution #2021-05-25-37, Supervisor Kurt Heise**

Trustee Curmi inquired how Mr. Hunter would handle conflict of interest as an attorney, should his firm represent an individual who was to sue the Township. Mr. Hunter advised he would apply the code of ethics obligations as an attorney to the Township and the firm he represents.

Moved by Trustee Monaghan and seconded by Clerk Vorva to approve Resolution # 2021-05-25-37 to appoint Mr. Christopher Hunter as the Township representative to the Civil Service Commission for a term ending June 30, 2027.

All Ayes on a roll call vote.

# CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES MEETING

Tuesday, May 25, 2021

7:00 PM

## PROPOSED MINUTES



### D.3 Acceptance of Communications, Resolutions & Reports

- Letter to Fire Department from Bradbury Residents

### D.4 Approval of Township Bills:

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General Fund	<b>101</b>	<b>478,864.83</b>	<b>150,919.97</b>	<b>629,784.80</b>
Solid Waste Fund	<b>226</b>	<b>4,583.01</b>	<b>116,806.75</b>	<b>121,389.76</b>
Improvement Revolving (Capital)	<b>246</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
Drug Forfeiture Fund	<b>265</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
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# CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES MEETING

Tuesday, May 25, 2021

7:00 PM

## PROPOSED MINUTES



Special Assessment Capital	805	.00	.00	.00
<b>TOTALS:</b>		<b>793,873.06</b>	<b>387,361.71</b>	<b>1,181,234.77</b>

Moved by Clerk Vorva and seconded by Trustee Monaghan to approve items D3 and D4 of the consent agenda for the Board of Trustees meeting of May 25, 2021. Ayes all. Motion Passed

### **E. PUBLIC COMMENT (*Limited to 3 Minutes*) –**

- Daune Zantop shared his opposition to the tree ordinance.
- Mary Ann MacLaren, Chair of the Environmental Leadership Commission expressed that the Commissioners are doing their best and should not be judged based on the tree ordinance agenda item.
- Donna H takes care of the acre of land that includes trees. She is a responsible property owner and is concerned about the tree ordinance.
- Rick Ward is opposed to components of the tree ordinance.
- Bob Newton is against the tree ordinance.
- Lisa D agrees with planting trees but has concerns with the specifics of the Ordinance.

### **F. NEW BUSINESS**

*Copies of attachments, resolutions, or ordinances referred to below are available in the Clerk's office for public perusal.*

1. 2021 Temporary Outdoor Seating Permit Renewal, Resolution #2021-05-25-38, Supervisor Kurt Heise

Supervisor Heise advised there are local bars and restaurants that want to maintain outdoor seating. The permits would be extended through the end of the calendar year expiring on November 1, 2021.

Moved by Trustee Curmi seconded Trustee Monaghan hereby adopt Resolution #2021-05-25-38 authorizing the implementation and use of the Temporary Outdoor Seating Permit; such permit to automatically expire on November 1, 2021, unless otherwise re-authorized by the Board.

All Ayes on a roll call vote. Motion Carried.

# CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES MEETING

Tuesday, May 25, 2021

7:00 PM

## PROPOSED MINUTES



### 2. Attestation Policy for pre-Medicare Retirees, Discussion Only, *Supervisor Heise, Treasurer Clinton, and Trustee Curmi*

The Benefits Coordinator, Steve Mattar provided a detailed presentation on Pre-Medicare Retiree Healthcare. He outlined an annual attestation policy and the healthcare premium cost savings available to the Township. Pre-Medicare employees choosing to opt-out and obtain other sources of available healthcare would receive \$3900 per calendar year.

**Treasurer Clinton-** Noted that retiree healthcare is not a critical issue this year, however conversations with unions should take place to reach common goals to satisfy the safety of healthcare and save money. The cost will rise further as more retirees enter the system. He will also give a status update on pension and retiree healthcare funding at the second Board of Trustees meeting in June.

**Clerk Vorva-** Noted just as retirees enter the system others will drop off.

**Trustee Curmi-** Voters approved a 40% tax increase to cover retiree healthcare. Retiree healthcare ranked five in goal setting and is considered a priority. He also indicated whatever is saved should be put in a trust fund to pay for benefits.

**Supervisor Heise-** Cautioned the Board to consider the legality. He does not want to become a test case with the makeup of the current supreme court. The previous township administration was not fiscally responsible. The (OPEB) Other Provider Employee Benefit was funded at zero. The voters approved a tax increase to get the Township out of trouble with the state in 2018. The current administration has been responsible in funding pensions and retiree healthcare. We are no longer in a pay as we go along status.

**Trustee Stewart-** Questioned if all the pertinent individuals (unions, police & fire chiefs) been informed of the consideration given to retiree healthcare.

**Trustee Monaghan** suggested a future discussion to consider the possibility of eliminating opt-out if individuals already have other healthcare insurance to gain savings.

Chief Tiderington spoke about recent injuries incurred by police while on duty that is long-lasting. Benefits are a part of the compensation package.

### 3. Tree Ordinance and Tree City Designation, Discussion Only, *Supervisor Kurt Heise and Township Planner Laura Haw*

Supervisor Heise gave an overview of the Tree City designation requirements.

## Public Comments:

Mr. Ronald Hoge opposes the ordinance.

Mr. Zantop is opposed to the tree ordinance

Donna has called the county for years to take down a tree. Supervisor Heise advised Donna to email him and he will facilitate the tree removal.

# CHARTER TOWNSHIP OF PLYMOUTH BOARD OF TRUSTEES MEETING

Tuesday, May 25, 2021

7:00 PM

## PROPOSED MINUTES

Damon Krueger, an Environmental Commission is excited about Tree City.  
Mr. Zantop there are invasive trees in the parks



## Board of Trustees Comments:

Supervisor Heise- The study session on June 1, 2021, is canceled.

Covid Funding will be approximately 2.8 million. It will come in two checks that may be spent on infrastructure.

Household Hazardous Waste Day was successful. There were 1086 cars that came through.

There will be a Ceremony at noon on Memorial Day at Haggerty/Hines Drive at the Wayne County 1<sup>st</sup> Responders Memorial.

A police officer was parked on the shoulder in his vehicle on Monday night and was hit by a vehicle driving 100 mph.

Clerk Vorva thanked Ginger Moriarty, Carol, and the finance department for the best audit. The auditor audit presentation on June 8<sup>th</sup>.

Trustee Curmi requested the status of the two pressure-reducing valves.

At 9:37 p.m. Trustee Doroshewitz moved that a Closed Session be called for the purpose of an Attorney consultation on specific pending litigation and settlement strategy in accordance with the Michigan Open Meetings Act, Section 8€, MCL 15.268(8) and seconded by Trustee Monaghan.

## Return To Open Session

At 10:14 p.m. Trustee Doroshewitz moved that the Board of Trustees return to Open Session and seconded by Trustee Monaghan.

Ayes all.

## ADJOURNMENT

It was moved by Trustee Stewart and seconded by Clerk Vorva to adjourn the meeting at 10:17 p.m. Ayes all.

---

Jerry Vorva, Township Clerk

**CHARTER TOWNSHIP OF PLYMOUTH**  
**DEPARTMENT OF BUILDING & CODE ENFORCEMENT**



**MONTHLY REPORT**

**May  
2021**



## New Commerical Building for 2021

Company Name	Property Address	Type of Work	Construction Value	Status	Month
HFHS Out Lot A	40815 Ann Arbor RD	Shell/foundation	987,500	issued	January
Stow & Go Self Storage	9270 General Dr.	New Build	2,475,900	issued	February
EZ Storage	14415 Sheldon	New Build	9,070,754	issued	March

Total Construction Value

12,534,154

## New Commercial Additions/Alterations for 2021

Company Name	Property Address	Type of Work	Construction Value	Status	Month
Adient	49200 Halyard	Interior remodel	262,000	issued	January
VIP Smoke Shop	47311 5 Mile RD	Tenant finish	10,000	issued	January
K & D Investments	985 Ann Arbor RD	White box	9,000	issued	January
The Garage Cuts & Coffee	40800 Ann Arbor TR	Tenant finish	30,000	issued	January
Euro Stars	15155 Fogg ST	Gym Pits	8,000	issued	January
Hidden Spirits	47019 5 Mile Rd.	Tenant Improvement	15,000	issued	February
All American Gutter	47011 5 Mile Rd.	Tenant Finish	15,000	issued	February
SME	43980 Plymouth Oaks Blvd.	Interior Renovation	3,000,000	issued	February
Panera Bread	47411 Five Mile Rd.	Tenant Finish	701,000	issued	March
Burroughs (Robo Tire)	41100 Plymouth Rd. B1 320	Tenant Finish	6,000	issued	March
Burroughs (Symmetri)	41100 Plymouth Rd. B1 310	Tenant Finish	40,000	issued	March
Adient	49200 Halyard Dr.	Bathroom Remodel	600,000	issued	March
Stow & Go	41999 Ann Arbor Rd.	Interior Remodel	105,000	issued	March
Burroughs (141, 150, 160, 170)	41100 Plymouth RD B2 140	Interior Remodel	70,000	issued	April
Adient	49200 Halyard	Phase III (Foyer)	2,000,000	issued	April
Ivy Rehab	47635 5 Mile RD	Tenant finish	80,000	issued	April
Zuzo Orthodontics	49477 Ann Arbor RD	Tenant finish	212,500	issued	April
St. John's Monastery	44045 5 Mile RD	Atrium (HVAC remodel)	100,000	issued	April
Adient	49200 Halyard	Lab Phase 21.2	1,800,000	issued	April
Eotech	46900 Port	Tenant finish Phase I	675,000	issued	April
MJ Cabinet	541 Ann Arbor Rd	Tenant finish	5,000	issued	April
Burroughs (Robo Tire)	41100 Plymouth RD B1 370	Tenant finish	55,000	issued	April
Farrow Realty	45657 Port St.	High Rack Storage	21,344	issued	May
Phoenix Mill	15000 Edward Hines Dr.	Tenant Finish	1,025,000	issued	May

Company Name	Property Address	Type of Work	Construction Value	Status	Month
Amazon	9075 Haggerty	Warehouse	8,177,691	issued	May
Roman Foods LLC.	9115 General Ct.	Interior Remodel	12,000	issued	May
Titanium	14555 Jib St.	High Rack Storage	30,000	issued	May
Titanium	14555 Jib St.	Interior Alteration	8,700	issued	May

Total Construction Value 19,073,235

Grand Total Construction Value 31,607,389

\* Operating on COVID-19 orders

## Building Department 2021

<u>Classification</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>2021 Totals</u>
<b>Total Building Permits</b>	<b>72</b>	<b>69</b>	<b>126</b>	<b>144</b>	<b>118</b>								<b>519</b>
<b><u>Trade Permits</u></b>													
Electrical	41	34	42	45	38								200
Mechanical	58	47	67	53	63								288
Plumbing	26	18	28	31	23								126
Sewer & Water	6	7	3	14	2								32
<b>Total Trade Permits</b>	<b>203</b>	<b>166</b>	<b>266</b>	<b>287</b>	<b>244</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1165</b>
<b><u>Miscellaneous</u></b>													
Special Inspections	0	0	0	0	0								0
Temp Certificate of Occupancy	2	1	4	1	0								8
Re-Occupancy	0	1	0	2	2								5
Plan Review	9	2	12	18	8								49
ZBA	0	3	1	4	3								11
Re-inspection fees	8	1	8	8	3								28
Vacant Land Re-signation	0	0	0	0	0								0
<b>Total Miscellaneous</b>	<b>19</b>	<b>8</b>	<b>25</b>	<b>33</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101</b>
<b><u>Application Fee's</u></b>													
Building	62	48	114	129	105								458
Electrical	46	39	35	52	42								214
Mechanical	65	46	64	54	62								291
Plumbing	28	17	25	35	29								134
<b>Total Misc/License/Application</b>	<b>220</b>	<b>168</b>	<b>263</b>	<b>303</b>	<b>254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1188</b>
<b>Grand Total</b>	<b>423</b>	<b>323</b>	<b>529</b>	<b>590</b>	<b>498</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2363</b>
<b><u>Staffing Levels</u></b>													
Chief Building Official	1	1	1	1	1								
Full Time Building Inspector	1	1	1	1	2								
Full Time Building Coordinator	1	1	1	1	1								
Full Time Building Administrator	1	1	1	1	1								
Part-time Time Ordinance Officer	1	1	1	1	1								

**Plymouth Township, Michigan**  
**DODGE REPORT**  
**RESIDENTIAL BUILDING PERMIT**  
**ISSUANCE REPORT**  
**Plymouth Township**

*May 2021*

**Building**

Date Issued	Parcel Address	Category	Contractor Information	Const. Value
05/25/21 PB21-0393	11910 Tuscany CT	b. Single-family, attached and detache	M/I Homes of Michigan LLC 40950 Woodward #203 Bloomfield Hills MI 48304 (248) 221 5000	\$366,100



# Revenue Breakdown Report

06/01/2021

Filter: All Records, Transaction.DateToPostOn in <Previous month> [05/01/21 - 05/31/21] AND  
 Transaction.TransactionNumber Not = 67,079 AND  
 Transaction.TransactionNumber Not = 67,078

## Unit Totals

Unit Name	Records	Revenue
	244	199,622.91
<b>TOTAL</b>	<b>244</b>	<b>199,622.91</b>

## Record Type Totals

Unit:	Records	Revenue
Permit	244	199,622.91
<b>UNIT TOTAL:</b>	<b>244</b>	<b>199,622.91</b>

## Record Type Breakdowns

Unit:	Records	Revenue
Record Type: Permit		
Building	118	155,718.00
Electrical	38	12,911.00
Mechanical	63	10,605.00
Plumbing	23	8,702.00
Sewer & Water	2	11,686.91
<b>TOTAL:</b>	<b>244</b>	<b>199,622.91</b>

187,936

## Certificate of Occupancy List

06/01/2021

1/1

CofO Number	Status	Issued To	Address	CofO and Permit Dates	
<b>OF21-0022</b> <u>Permit Number</u> PB21-0416	ISSUED (FINAL) <u>Applicant Name</u> PLYMOUTH COMMERCE	PLYMOUTH COMMERCE	14496 Sheldon RD 200 <u>Contractor</u>	<u>CO Date Apply:</u> 05/17/2021 <u>Permit Date Apply:</u> 05/10/2021	<u>CO Date Finalized:</u> 05/17/2021 <u>Permit Date Issued:</u> 5/17/2021
<b>OF21-0023</b> <u>Permit Number</u> PB21-0357	ISSUED (FINAL) <u>Applicant Name</u> FARROW REALTY	FARROW REALTY	45657 PORT ST <u>Contractor</u>	<u>CO Date Apply:</u> 05/18/2021 <u>Permit Date Apply:</u> 04/26/2021	<u>CO Date Finalized:</u> 05/18/2021 <u>Permit Date Issued:</u> 5/03/2021
<b>OF21-0024</b> <u>Permit Number</u> PB09-0420	ISSUED (FINAL) <u>Applicant Name</u> GALADA LLC	HERRIMAN & ASSOCIATES	41486 WILCOX #1 <u>Contractor</u>	<u>CO Date Apply:</u> 05/18/2021 <u>Permit Date Apply:</u> 07/21/2009	<u>CO Date Finalized:</u> 05/18/2021 <u>Permit Date Issued:</u> 8/21/2009
<b>OF21-0025</b> <u>Permit Number</u> PB17-0459	ISSUED (FINAL) <u>Applicant Name</u> HERRIMAN & ASSOCIATES	HERRIMAN & ASSOCIATES	41486 WILCOX #2 <u>Contractor</u>	<u>CO Date Apply:</u> 05/18/2021 <u>Permit Date Apply:</u> 05/30/2017	<u>CO Date Finalized:</u> 05/18/2021 <u>Permit Date Issued:</u> 7/27/2017
<b>OF21-0026</b> <u>Permit Number</u> PB19-1241	ISSUED (FINAL) <u>Applicant Name</u> M/I Homes of Michigan LLC	Tuscany Reserve	11738 Tuscany CT <u>Contractor</u> M/I Homes of Michigan LLC	<u>CO Date Apply:</u> 05/24/2021 <u>Permit Date Apply:</u> 12/06/2019	<u>CO Date Finalized:</u> 05/24/2021 <u>Permit Date Issued:</u> 1/10/2020
<b>OF21-0027</b> <u>Permit Number</u> PB19-1115	ISSUED (FINAL) <u>Applicant Name</u> Orlando Builders LLC	TARA GATEWAYS LLC	42516 Gateway DR (PZLE) B <u>Contractor</u> Orlando Builders LLC	<u>CO Date Apply:</u> 05/25/2021 <u>Permit Date Apply:</u> 10/16/2019	<u>CO Date Finalized:</u> 05/25/2021 <u>Permit Date Issued:</u> 1/25/2019
<b>OF21-0028</b> <u>Permit Number</u> PB19-1113	ISSUED (FINAL) <u>Applicant Name</u> Orlando Builders LLC	TARA GATEWAYS LLC	42552 Gateway DR B8 U56 <u>Contractor</u> Orlando Builders LLC	<u>CO Date Apply:</u> 05/25/2021 <u>Permit Date Apply:</u> 10/16/2019	<u>CO Date Finalized:</u> 05/25/2021 <u>Permit Date Issued:</u> 1/25/2019
<b>OF21-0029</b> <u>Permit Number</u> PB20-0806	ISSUED (FINAL) <u>Applicant Name</u> Pulte Group	PulteGroup	9278 Andover Forest LN <u>Contractor</u> Pulte Group	<u>CO Date Apply:</u> 05/26/2021 <u>Permit Date Apply:</u> 09/23/2020	<u>CO Date Finalized:</u> 05/26/2021 <u>Permit Date Issued:</u> 1/02/2020
<b>OF21-0030</b> <u>Permit Number</u> PB20-0049	ISSUED (FINAL) <u>Applicant Name</u> M/I Homes of Michigan LLC	Tuscany Reserve	11701 Tuscany CT <u>Contractor</u> M/I Homes of Michigan LLC	<u>CO Date Apply:</u> 05/27/2021 <u>Permit Date Apply:</u> 01/24/2020	<u>CO Date Finalized:</u> 05/27/2021 <u>Permit Date Issued:</u> 12/04/2020

All Records

Co.Status = ISSUED (FINAL) AND

Co.Date Finalized Between 5/1/2021 12:00:00 AM AND

5/31/2021 11:59:59 PM

Number of CofO's: 9



# Plymouth Township Fire Department

## Monthly Report

May 2021

### Response Information:

The Plymouth Township Fire Department responded to **240** emergencies this month.

There was an average of **7.741** runs per day this month.

PTFD's average response time was **4 min 44 sec** to the scene. This includes all responses including non-emergent.

### Mutual Aid:

Plymouth Township Fire Department is a member of the Western Wayne County Mutual Aid Association.

	Mutual Aid Received	Mutual Aid Given
Canton	0	4
Hazardous Materials Response Team	1	0
Northville Township	2	4
Salem Township	0	1

### Fire Loss:

There was **8** fire this month that accounted for **157,000.00** worth of damage to possessions and property. We prevented the destruction of **326,722.00** in property.

### EMS Information:

HVA transported **86** patients to the hospital.

Plymouth Township Fire transported **34** patients to the hospital.

Plymouth transports billed out **20,547.50** this month, received **14,997.98** and have **6002.14** in outstanding bills over 180 days.

### Fire Prevention:

Plymouth Township Fire Department provided **21** comprehensive fire inspections to businesses within Plymouth Township. Fire Safety public education class. This month, the department conducted **1** fire safety class for Boy Scouts with **10** participants.

In January run a 12 month/yearend report of previous year.

**Reports Included:**

**CLEMIS Reports**

*Incidents Section*

- Incident Summary by Incident type
  - Incident Type
  - Type count
  - Property Loss
  - Property Value
- Mutual Aid by Department
  - Mutual aid Received
  - Mutual Aid Given

*Local Section*

- Fire Department Response Times
  - Turnout Time
  - Response Time

**Health EMS**

*Agency Productivity*

- Agency Activity Summary
  - Patients Transported by HVA
  - Patients Transported by PTFD

**Billing Summary**

**Inspection Report**

Total count for Public Education – Review Fire Modules Calendar

Yearend - include total training hours



# Incident Type Count

For Dates 5/1/21 - 5/31/21



Incident Type and Description	Count	% Type / % Total
100 - Fire, other	1	12.50 %
118 - Trash or rubbish fire, contained	1	12.50 %
131 - Passenger vehicle fire	2	25.00 %
138 - Off-road vehicle or heavy equipment fire	1	12.50 %
140 - Natural vegetation fire, other	1	12.50 %
160 - Special outside fire, other	2	25.00 %
<b>Total - Fires</b>	<b>8</b>	<b>3.33 %</b>
321 - EMS call, excluding vehicle accident with injury	155	89.60 %
322 - Vehicle accident with injuries	15	8.67 %
323 - Motor vehicle/pedestrian accident (MV Ped)	1	0.58 %
324 - Motor vehicle accident with no injuries	2	1.16 %
<b>Total - Rescue &amp; Emergency Medical Service Incidents</b>	<b>173</b>	<b>72.08 %</b>
411 - Gasoline or other flammable liquid spill	2	28.57 %
412 - Gas leak (natural gas or LPG)	3	42.86 %
440 - Electrical wiring/equipment problem, other	1	14.29 %
444 - Power line down	1	14.29 %
<b>Total - Hazardous Conditions (No fire)</b>	<b>7</b>	<b>2.92 %</b>
542 - Animal rescue	1	5.56 %
550 - Public service assistance, other	2	11.11 %
554 - Assist invalid	15	83.33 %
<b>Total - Service Call</b>	<b>18</b>	<b>7.50 %</b>
600 - Good intent call, other	2	10.00 %
611 - Dispatched & cancelled en route	16	80.00 %
622 - No incident found on arrival at dispatch address	2	10.00 %
<b>Total - Good Intent Call</b>	<b>20</b>	<b>8.33 %</b>
700 - False alarm or false call, other	9	81.82 %
734 - Heat detector activation due to malfunction	1	9.09 %
743 - Smoke detector activation, no fire - unintentional	1	9.09 %
<b>Total - False Alarm &amp; False Call</b>	<b>11</b>	<b>4.58 %</b>
9 - Special incident type	1	33.33 %
900 - Special type of incident, other	1	33.33 %
9001 - Dispatch Error	1	33.33 %
<b>Total - Special Incident Type</b>	<b>3</b>	<b>1.25 %</b>
	<b>240</b>	

## Municipal Response Times Report

For Dates Beginning 5/1/21 Ending 5/31/21  
Incident Types selected for analysis: All  
For All Priority Types



Time in Minutes	Alarm to Dispatch	Percent Total	Cumulative Responses	Percent	Dispatch to Enroute	Percent Total	Cumulative Responses	Percent	Enroute to Arrival	Percent Total	Cumulative Responses	Percent	Alarm to Arrival	Percent Total	Cumulative Responses	Percent	Dispatch to Arrival	Percent Total	Cumulative Responses	Percent
0 - 1	109	49.10	109	49.10	108	50.94	108	50.94	17	8.42	17	8.42	5	2.36	5	2.36	8	3.77	8	3.77
1 - 2	80	36.04	189	85.14	69	32.55	177	83.49	24	11.88	41	20.30	5	2.36	10	4.72	8	3.77	16	7.55
2 - 3	26	11.71	215	96.85	25	11.79	202	95.28	39	19.31	80	39.60	12	5.66	22	10.38	30	14.15	46	21.70
3 - 4	4	1.80	219	98.65	8	3.77	210	99.06	51	25.25	131	64.85	19	8.96	41	19.34	36	16.98	82	38.68
4 - 5	2	0.90	221	99.55	2	0.94	212	100.00	33	16.34	164	81.19	37	17.45	78	36.79	48	22.64	130	61.32
5 - 6	1	0.45	222	100.00	0	0.00	212	100.00	11	5.45	175	86.63	41	19.34	119	56.13	28	13.21	158	74.53
6 - 7	0	0.00	222	100.00	0	0.00	212	100.00	14	6.93	189	93.56	42	19.81	161	75.94	27	12.74	185	87.26
7 - 8	0	0.00	222	100.00	0	0.00	212	100.00	4	1.98	193	95.54	12	5.66	173	81.60	9	4.25	194	91.51
8 - 9	0	0.00	222	100.00	0	0.00	212	100.00	2	0.99	195	96.53	15	7.08	188	88.68	7	3.30	201	94.81
9 - 10	0	0.00	222	100.00	0	0.00	212	100.00	5	2.48	200	99.01	12	5.66	200	94.34	6	2.83	207	97.64
10 +	0	0.00	222	100.00	0	0.00	212	100.00	2	0.99	202	100.00	12	5.66	212	100.00	5	2.36	212	100.00

Incident  
Total\*:

222

### Average Times per Incident

Average PSAP Processing Time: 1 minute(s) 8 second(s)  
(Alarm to Dispatch) Percent less than or equal to 60 Seconds: 49.10  
Percent less than or equal to 90 Seconds: 71.62

Average Fire Department Turn Out Time: 1 minute(s) 8 second(s)  
(Dispatch to Enroute)

Average Fire Department Turn Out and Travel Time: 4 minute(s) 44 second(s)  
(Dispatch to Arrival)

Average Municipal Response Time: 5 minute(s) 53 second(s)  
(Alarm to Arrival)

### Percentile Response Times in Accordance with NFPA Standards

PSAP Processing Time less than 60 seconds: 49.10%  
(Alarm to Dispatch)

Fire Department Turn Out Time less than 60 seconds: 50.94%  
(Dispatch to Enroute)

Fire Department Travel Time less than 4 minutes: 64.85%  
(Enroute to Arrival)

*The Incident Total reflects incidents that have an Alarm Time and a Dispatch Time.  
It does not include incidents where no apparatus have been assigned.*

## Listing of Mutual Aid Responses by Mutual Aid Department



**Time Period: 5/1/21 - 5/31/21**

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**Department: Canton Twp FD**

**Mutual aid given**

210001088	5/13/21 5:46:58PM	3	08204	1652 TRINITY
210001097	5/14/21 11:41:11AM	3	08204	45900 GEDDES
210001222	5/30/21 1:34:27PM	3	08204	9955 HAGGERTY RD
210001225	5/30/21 5:21:55PM	3	08204	41486 HAGGERTY WOODS CT
<i>Subtotal Mutual aid given</i>			<b>4</b>	
<i>Subtotal Canton Twp FD</i>			<b>4</b>	

---

**Department: Hazardous Materials Response Team**

**Mutual aid received**

210001057	5/8/21 6:16:19PM	1	WWMA	8835 GENERAL DR
<i>Subtotal Mutual aid received</i>			<b>1</b>	
<i>Subtotal Hazardous Materials Response Team</i>			<b>1</b>	

---

**Department: Northville Twp FD**

**Mutual aid received**

210001127	5/19/21 9:31:45AM	1	08255	9050 MORRISON
210001178	5/25/21 1:09:16PM	1	08255	BECK RD
<i>Subtotal Mutual aid received</i>			<b>2</b>	

**Mutual aid given**

210001014	5/3/21 3:52:21PM	3	08255	18788 JAMESTOWN CIR
210001047	5/7/21 8:47:11AM	3	08255	44880 THORNAPPLE LN
210001153	5/22/21 9:55:05PM	3	08255	SEVEN MILE
210001177	5/25/21 12:59:45PM	3	08255	FIVE MILE RD
<i>Subtotal Mutual aid given</i>			<b>4</b>	
<i>Subtotal Northville Twp FD</i>			<b>6</b>	

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**Department: Salem Twp FD**

**Automatic aid given**

210001121	5/18/21 3:06:07PM	4	08109	NAPIER RD
<i>Subtotal Automatic aid given</i>			<b>1</b>	
<i>Subtotal Salem Twp FD</i>			<b>1</b>	

---

**Time Period: 5/1/21 - 5/31/21****Total****12**

# Incident Summary by Incident Type

For Dates: 5/1/21 - 5/31/21



Incident Type	Incident Count	Average Response Time	Total Loss	Total Value
<b>Shift: A</b>				
<b>Station: ST1</b>				
Fires	2	00:04:54	\$ 5,000.00	\$ 320,222.00
Rescue & Emergency Medical Service Incidents	22	00:05:29	\$ 0.00	\$ 0.00
Hazardous Conditions (No fire)	1	00:06:32	\$ 0.00	\$ 0.00
Service Calls	1	00:06:32	\$ 0.00	\$ 0.00
Good Intent Calls	1	00:00:00	\$ 0.00	\$ 0.00
False Alarm & False Calls	1	00:00:24	\$ 0.00	\$ 0.00
<b>Total for Station: ST1</b>	<b>28</b>	<b>00:05:09</b>	<b>\$ 5,000.00</b>	<b>\$ 320,222.00</b>
<b>Station: ST2</b>				
Rescue & Emergency Medical Service Incidents	15	00:07:14	\$ 0.00	\$ 0.00
Service Calls	1	00:05:14	\$ 0.00	\$ 0.00
Good Intent Calls	1	00:00:00	\$ 0.00	\$ 0.00
False Alarm & False Calls	1	00:06:45	\$ 0.00	\$ 0.00
Special Incident Types	1	00:05:40	\$ 0.00	\$ 0.00
<b>Total for Station: ST2</b>	<b>19</b>	<b>00:06:39</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Station: ST3</b>				
Fires	1	00:06:22	\$ 500.00	\$ 1,500.00
Rescue & Emergency Medical Service Incidents	17	00:06:30	\$ 0.00	\$ 0.00
Hazardous Conditions (No fire)	1	00:06:49	\$ 0.00	\$ 0.00
Good Intent Calls	2	00:00:00	\$ 0.00	\$ 0.00
False Alarm & False Calls	4	00:04:26	\$ 0.00	\$ 0.00
Special Incident Types	1	00:00:33	\$ 0.00	\$ 0.00
<b>Total for Station: ST3</b>	<b>26</b>	<b>00:05:28</b>	<b>\$ 500.00</b>	<b>\$ 1,500.00</b>
<b>Total for Shift: A</b>	<b>73.00</b>	<b>00:05:39</b>	<b>\$ 5,500.00</b>	<b>\$ 321,722.00</b>
<b>Shift: B</b>				
<b>Station: ST1</b>				
Rescue & Emergency Medical Service Incidents	24	00:05:17	\$ 0.00	\$ 0.00
Hazardous Conditions (No fire)	3	00:03:04	\$ 0.00	\$ 0.00
Service Calls	2	00:07:17	\$ 0.00	\$ 0.00
Good Intent Calls	3	00:00:00	\$ 0.00	\$ 0.00
<b>Total for Station: ST1</b>	<b>32</b>	<b>00:04:42</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Station: ST2</b>				
Rescue & Emergency Medical Service Incidents	16	00:05:24	\$ 0.00	\$ 0.00
Hazardous Conditions (No fire)	1	00:04:56	\$ 0.00	\$ 0.00
Service Calls	3	00:07:13	\$ 0.00	\$ 0.00
Good Intent Calls	2	00:06:51	\$ 0.00	\$ 0.00
False Alarm & False Calls	2	00:05:01	\$ 0.00	\$ 0.00
<b>Total for Station: ST2</b>	<b>24</b>	<b>00:05:42</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Station: ST3</b>				
Fires	2	00:10:05	\$ 1,500.00	\$ 5,000.00

## Incident Summary by Incident Type

Incident Type	Incident Count	Average Response Time	Total Loss	Total Value
Rescue & Emergency Medical Service Incidents	15	00:07:07	\$ 0.00	\$ 0.00
Hazardous Conditions (No fire)	1	00:05:29	\$ 0.00	\$ 0.00
Service Calls	4	00:08:48	\$ 0.00	\$ 0.00
Good Intent Calls	1	00:00:00	\$ 0.00	\$ 0.00
False Alarm & False Calls	1	00:10:00	\$ 0.00	\$ 0.00
<b>Total for Station: ST3</b>	<b>24</b>	<b>00:07:24</b>	<b>\$ 1,500.00</b>	<b>\$ 5,000.00</b>
<hr/>				
<b>Total for Shift: B</b>	<b>80.00</b>	<b>00:05:49</b>	<b>\$ 1,500.00</b>	<b>\$ 5,000.00</b>
<hr/>				
<b>Shift: C</b>				
<b>Station: MA</b>				
Good Intent Calls	1	00:00:00	\$ 0.00	\$ 0.00
<b>Total for Station: MA</b>	<b>1</b>	<b>00:00:00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<hr/>				
<b>Station: ST1</b>				
Rescue & Emergency Medical Service Incidents	29	00:05:07	\$ 0.00	\$ 0.00
Service Calls	3	00:05:39	\$ 0.00	\$ 0.00
Good Intent Calls	5	00:00:00	\$ 0.00	\$ 0.00
Special Incident Types	1	00:00:43	\$ 0.00	\$ 0.00
<b>Total for Station: ST1</b>	<b>38</b>	<b>00:04:23</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<hr/>				
<b>Station: ST2</b>				
Rescue & Emergency Medical Service Incidents	16	00:04:50	\$ 0.00	\$ 0.00
Service Calls	2	00:11:45	\$ 0.00	\$ 0.00
<b>Total for Station: ST2</b>	<b>18</b>	<b>00:05:36</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<hr/>				
<b>Station: ST3</b>				
Fires	3	00:06:40	\$ 150,000.00	\$ 0.00
Rescue & Emergency Medical Service Incidents	19	00:06:36	\$ 0.00	\$ 0.00
Service Calls	2	00:09:04	\$ 0.00	\$ 0.00
Good Intent Calls	4	00:01:13	\$ 0.00	\$ 0.00
False Alarm & False Calls	2	00:03:51	\$ 0.00	\$ 0.00
<b>Total for Station: ST3</b>	<b>30</b>	<b>00:05:52</b>	<b>\$ 150,000.00</b>	<b>\$ 0.00</b>
<hr/>				
<b>Total for Shift: C</b>	<b>87.00</b>	<b>00:05:06</b>	<b>\$ 150,000.00</b>	<b>\$ 0.00</b>
<hr/>				
<b>Total</b>	<b>240.00</b>	<b>00:05:30</b>	<b>\$ 157,000.00</b>	<b>\$ 326,722.00</b>

## Agency Activity Summary

### Plymouth Township Fire Dept

Agency: Plymouth Township Fire Dept | Service Date: From 05/01/2021 Through  
05/31/2021 | Run Disposition: All Transports, Treated and Transferred Care

**Total Number of ePCRs: 120**

**Total Number of Incidents: 118**

#### By Branch

01 Station 1 = 48

02 Station 2 = 36

03 Station 3 = 36

#### Run Disposition

	#	%		#	%
Treated/Transported	34	28.3%	Dead Prior To Arrival	N/A	N/A
Treated / Transferred Care	86	71.7%	Dead After Arrival	N/A	N/A
Treated/No Transport (AMA)	N/A	N/A	Treat/Transported by Private Veh.	N/A	N/A
Treated / No Transport (Per Protocol)	N/A	N/A	Assist	N/A	N/A
Transported / Refused Care	N/A	N/A	Other	N/A	N/A
No Transport / Refused Care	N/A	N/A	No Patient Found	N/A	N/A
Cancelled	N/A	N/A			
Left Blank	N/A	N/A			

#### Run Type

	#	%		#	%
<b>Emergency Runs</b>	120	100.0%	<b>Non-Emergency Runs</b>	N/A	N/A
Stand By	N/A	N/A	Stand By	N/A	N/A
Mutual Aid	1	0.8%	Mutual Aid	N/A	N/A
Interfacility	N/A	N/A	Interfacility	N/A	N/A
Intercept	N/A	N/A	Intercept	N/A	N/A
<b>Emergency Runs (Scheduled)</b>	N/A	N/A	<b>Non-Emergency Runs (Scheduled)</b>	N/A	N/A
Stand By	N/A	N/A	Stand By	N/A	N/A
Mutual Aid	N/A	N/A	Mutual Aid	N/A	N/A
Interfacility	N/A	N/A	Interfacility	N/A	N/A
Intercept	N/A	N/A	Intercept	N/A	N/A

Emergency Type Left Blank: 0

#### Runs by Unit

Unit	Total Runs	Treat/ Transp	Treat/ Transfer	Treat/No Transp(AMA)	Treat/No Transp(PP)	Transp/ Ref. Care	Cancelled	Dead Prior Arr	Dead After Arr	T/T Priv Veh	No Trans/ Ref. Care	Assist	Other	No Pat. Found
ENG1	2	0	2	0	0	0	0	0	0	0	0	0	0	0
ENG2	1	0	1	0	0	0	0	0	0	0	0	0	0	0
ENG3	1	0	1	0	0	0	0	0	0	0	0	0	0	0
RES1	45	14	31	0	0	0	0	0	0	0	0	0	0	0
RES2	38	16	22	0	0	0	0	0	0	0	0	0	0	0
RES3	33	4	29	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>120</b>	<b>34</b>	<b>86</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### Runs by Service Level

Dispatched Service Level	#	%	Recommended Service Level	#	%
BLS	7	5.8%	BLS	85	70.8%
ALS	113	94.2%	ALS1	34	28.3%
SCT	N/A	N/A	ALS2	1	0.8%
			SCT	N/A	N/A
			Rotary Wing	N/A	N/A
			Fixed Wing	N/A	N/A

**Runs by Insurance Type with Service Level** (Multiple insurance types may have

been marked on a run)

Type	BLS	%	ALS1	%	ALS2	%	SCT	%Rotary Wing	%Fixed Wing	%	Total	%
None	85	70.8%	34	28.3%	1	0.8%	N/A	N/A	N/A	N/A	N/A	120 100.0%

**Runs by Primary PI**

Description	#	%
Abdominal Pain	2	1.7%
Alt. Level Conscious	7	5.8%
Anxiety	3	2.5%
Asthma Symptoms	1	0.8%
Back Pain (No Trauma)	4	3.3%
Behavioral Disorder	5	4.2%
CVA/Stroke	7	5.8%
Cardiac Arrest	1	0.8%
Cardiac Symptoms	2	1.7%
Chest Pain	7	5.8%
Dehydration Symp.	1	0.8%
Diabetic Symptoms	1	0.8%
Dizziness	2	1.7%
Dyspnea-SOB	5	4.2%
Flu Symptoms	1	0.8%
GI -Constipation	1	0.8%
GI -Diarrhea	1	0.8%
Headache (no trauma)	2	1.7%
Malaise	1	0.8%
Not Applicable	5	4.2%
Poisoning	1	0.8%
Psychiatric Emerg.	4	3.3%
Syncopal/Fainting	7	5.8%
Trauma Injury	23	19.2%
Unconscious	3	2.5%
Unknown Medical	8	6.7%
Urination Problem	2	1.7%
Vomiting	1	0.8%
Weakness	12	10.0%
Left Blank	0	0.0%
<b>Total</b>	<b>120</b>	<b>100.0%</b>



**Runs by Dispatch (EMD) Code**

<u>Description</u>	<u>#</u>	<u>%</u>
1 Abdominal Pain	3	2.5%
10 Chest Pain [non-traumatic]	9	7.5%
13 Diabetic	1	0.8%
17 Falls	22	18.3%
18 Headache	2	1.7%
19 Heart Problems A.I.D.C	1	0.8%
20 Heat/Cold Exposure	1	0.8%
21 Hemorrhage/Lacerations	1	0.8%
23 Overdose/poisoning	3	2.5%
25 Psychiatric/Abnormal behavior/Suicide Attempt	6	5.0%
26 Sick Person	24	20.0%
28 Stroke [CVA]	10	8.3%
29 Traffic/Accidents	9	7.5%
30 Traumatic Injuries	4	3.3%
31 Unconscious/Fainting	9	7.5%
32 Unknown Problem	4	3.3%
38 Medical Alarm	1	0.8%
5 Back Pain	2	1.7%
6 Breathing Problems	5	4.2%
88 Not applicable	1	0.8%
9 Cardiac or Respiratory Arrest/Death	1	0.8%
99 Unknown	1	0.8%
<i>Left Blank</i>	0	0.0%
<b>Total</b>	<b>120</b>	<b>100.0%</b>

**Transport From (Category)**

	#	%
--Left Blank--	120	100.0%
<b>Total</b>	<b>120</b>	<b>100.0%</b>

**Transport From (Facility)**

	#	%
--Left Blank--	120	100.0%
<b>Total</b>	<b>120</b>	<b>100.0%</b>

**Transport To (Destination Facility)**

	#	%
St Mary Livonia ER	97	80.8%
St Joe Ann Arbor ER	6	5.0%
Providence Park ER-Nowi	5	4.2%
Beaumont Farmington Hills (Botsford)	2	1.7%
Henry Ford West Bloomfield	2	1.7%
No transport	2	1.7%
UNIVERSITY OF MICHIGAN ER	2	1.7%
C.S. Mott Children's Hospital	2	1.7%
Providence Southfield	1	0.8%
Henry Ford MAIN	1	0.8%
<b>Total</b>	<b>120</b>	<b>100.0%</b>

**AGING SUMMARY**  
**PLYMOUTH MONTHLY AGING REPORT**  
**REPORT AS OF MAY 31, 2021**

<u>ID</u>	<u>Description</u>	<u>Calls</u>	<u>Current</u>	<u>31 to 60</u>	<u>61 to 90</u>	<u>91 to 120</u>	<u>121 to 150</u>	<u>151 to 180</u>	<u>Over 180</u>	<u>Total</u>
1CONS	PAPER - CONTRACT	1	0	0	0	0	0	0	548	548
1MRP	PAPER - MEDICARE	4	741.79	722.81	704	718	0	0	0	2884.4
APPL	APPEAL PATIENT 30	1	0	0	0	572	0	0	0	572
BCBS	ELECT BCBS	4	789.33	101.98	0	105.47	0	0	0	996.78
CAIP	PAPER MEDICAID R	2	0	575.35	0	583.8	0	0	0	1138.95
CARE	ELECT - MEDICARE	4	715.76	1530.16	0	856	0	0	0	2901.92
CAREBL	ELECT MEDICARE	1	808.92	0	0	0	0	0	0	808.92
COMP	PAPER WORK COM	1	0	0	0	0	0	0	548	548
CRED	MHR REFUND CREDIT	4	0	0	0	0	0	0	-874.88	-874.88
INSU	PAPER INS PRIMAR	1	0	0	0	536	0	0	0	536
NEIC	ELECT INS NEIC	2	0	554.8	698	0	0	0	0	1252.8
PCAR	PAPER MEDICARE	2	1270.56	0	0	0	0	0	0	1270.56
PRIV	REQUEST PRIVATE	1	0	572.61	0	0	0	0	0	572.61
PRV2	PAPER - PRIVATE PAY	53	13818	5914.36	8585.12	245.15	0	442	2142	29126.68
REVIEW	REVIEW	28	0	552.06	1794	4286.43	932.29	4585.11	2721	14870.89
SINS	PAPER INS SECOND	7	177.51	275.8	135.78	0	0	48.4	0	637.49
TIME	TIME PAY ACCOUNT	6	0	0	112.06	0	438	280	220	1050.06
ZIRCAID	ELECT MEDICAID	6	1487.89	0	693.2	561.2	542	0	698	3982.09
ZIRMED	ELECT INS ZIRMED	1	0	580.28	0	0	0	0	0	580.28
<b>Totals</b>		<b>127</b>	<b>19909.5</b>	<b>11359.99</b>	<b>10702.16</b>	<b>8241.85</b>	<b>1912.29</b>	<b>5355.51</b>	<b>6002.14</b>	<b>63383</b>

**Credit Summary**  
**PLYMOUTH MONTHLY CREDIT REPORT**  
**REPORT AS OF MAY 31, 2021**

<u>ID</u>	<u>Description</u>	<u>Credits</u>	<u>QTY %</u>	<u>Amount</u>	<u>Amount %</u>
2	Adjustment	35	23.49	5406.49	25.34
1	Other Payment	96	64.43	11915.04	55.84
8	Patient Payment	13	8.72	3082.94	14.45
5	Write Off	5	3.38	933.04	4.37
<b>Totals For All</b>		<b>149</b>		<b>21337.51</b>	

**Charge Summary**  
**PLYMOUTH MONTHLY CHARGE REPORT**  
**REPORT AS OF MAY 31, 2021**

<u>ID</u>	<u>Description</u>	<u>QTY</u>	<u>QTY %</u>	<u>CHARGE Count</u>	<u>CHARGE Count</u>	<u>Charges</u>	<u>TOTAL CHARGE %</u>
427	ALS EMERGENCY	21	10.24	21	35	13850	66.43
429	BLS EMERGENCY	9	4.39	9	15	4500	21.9
0425MC	CMS MILEAGE	80	39.02	13	21.67	1098	5.33
425	MILEAGE	95	46.34	17	28.33	1301.5	6.33
<b>Totals For All</b>		<b>205</b>		<b>60</b>		<b>20547.5</b>	

## Inspection Volume

6/1/2021 11:39:55 AM

**Filters:**

- Inspection Source: **Internal Department Only**
- Start Date: **5/1/2021 12:00:00 AM**
- End Date: **5/31/2021 11:59:59 PM**
- Inspector: **-all-**
- Occupancy Type: **-all-**
- IFC Occupant Class: **-all-**
- Occupancy Number: **-all-**
- Zip Code: **-all-**
- Address: **-all-**
- Street Name: **-all-**
- Inspection Type: **-all Fire Safety types-**
- Section Number: **-all-**

**Volume by Inspector**

	# of Inspections <sup>1</sup>	Violations Cited	Occupant Sq. Ft.
Randall, Jeff			
2-Year <sup>FS</sup>	3		11,440
3-Year <sup>FS</sup>	3		0
Business Update <sup>FS</sup>	2		11,440
Final - Occupancy <sup>FS</sup>	1		11,440
Fire Alarm Test <sup>FS</sup>	1		0
Freedom of Information <sup>FS</sup>	4		144,382
Reoccupancy <sup>FS</sup>	2		0
Semi-Annual (twice a year) <sup>FS</sup>	2		0
Site Plan <sup>FS</sup>	3		98,000
<b>Total</b>	<b>21</b>	<b>5</b>	<b>276,702</b>

**Totals**

	# of Inspections <sup>1</sup>	Violations Cited	Violations Cleared <sup>2</sup>	Violations Remaining	Occupant Sq. Ft.
2-Year <sup>FS</sup>	3				11,440
3-Year <sup>FS</sup>	3				0
Business Update <sup>FS</sup>	2				11,440
Final - Occupancy <sup>FS</sup>	1				11,440
Fire Alarm Test <sup>FS</sup>	1				0
Freedom of Information <sup>FS</sup>	4				144,382
Reoccupancy <sup>FS</sup>	2				0
Semi-Annual (twice a year) <sup>FS</sup>	2				0
Site Plan <sup>FS</sup>	3				98,000
<b>Total<sup>5</sup></b>	<b>21</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>276,702</b>

<sup>1</sup>This is actually a count for the inspection type. A single inspection with two types will total as two not one.

<sup>2</sup>Cleared violations from re-inspections outside the date range ARE included if initial inspection falls within date range.

<sup>3</sup>One re-inspection can encompass multiple inspection types - this is why the re-inspection type-specific total is frequently greater than the # of inspections.

<sup>FS</sup>Fire Safety Inspection.

<sup>5</sup>Filtering out portal inspections can cause violations cited to be less than violations cleared (violation cited count comes from both department and portal inspections, while violations cleared only come from department inspections).

# PLYMOUTH TOWNSHIP FIRE DEPARTMENT SPECIAL EVENT



OFFICE USE ONLY: SCAN&SEND COPY \_\_\_\_\_ ENTER ON CALENDAR \_\_\_\_\_

Available to Township based businesses/persons only.

DATE REQUEST MADE \_\_\_\_\_ ASSIGNED TO PLATOON#: 2

TYPE OF PROGRAM: Boy Scout 1st Aid Lodge program

DATE OF PROGRAM: 5-15-21 TIME REQUIRED: \_\_\_\_\_

ORGANIZATION: Boy Scout / Webelos

LOCATION OF PROGRAM: Station #1

NUMBER OF PEOPLE EXPECTED: 10 AGE GROUP: \_\_\_\_\_

CONTACT PERSON: \_\_\_\_\_ PHONE # \_\_\_\_\_

Special Instructions:

AUTHORIZED BY: X [Signature] DATE: 6/1/21

FIRE CHIEF

NUMBER PEOPLE PRESENT: \_\_\_\_\_ AMOUNT OF TIME REQUIRED: \_\_\_\_\_

IF THIS PROGRAM DID NOT TAKE PLACE, WHY NOT? \_\_\_\_\_

COMMENTS: \_\_\_\_\_

PRESENTER'S NAME: \_\_\_\_\_ RETURN COMPLETED FORM TO FIRE CHIEF'S OFFICE

Scheduling notes: This program for Plymouth Township residents and groups.

Small Groups - schedule to station covering home/business area.

1. Original to Chief for approval
- 2 Record on Fire Modules calendar
3. Scan and forward to Platoon Officers
4. File original in notebook.

According to the Michigan Retention Schedule: Keep the completed copy for one year.


**MCKENNA**

# Memorandum

**TO:** Board of Trustees and Planning Commission  
Charter Township of Plymouth, Michigan

**FROM:** Laura Haw, AICP, NCI

**SUBJECT:** **Planning, Zoning, Design and Economic Development Report - May, 2021**

**DATE:** June 1, 2021

McKenna provides day-to-day assistance to the Township, applicants, and the public regarding zoning, planning and economic development matters, including on-site office hours every morning and as-needed.

## PLANNING, ZONING, DESIGN AND ECONOMIC DEVELOPMENT ACTIVITY

As part of our services to the Township, McKenna reviews Planning Commission applications and provides recommendations on long range planning, land use, zoning and design. There are also a number of administrative site plans / projects that McKenna reviews and administers. The following is a summary of current and ongoing developments; **yellow highlighting** indicates new updates for the month.

Planning and Zoning Active Projects		
PROJECT	BACKGROUND	STATUS / NEXT STEPS
#2262 <i>Plymouth Park &amp; Eats</i>	Revised site plan for a year-round food truck park approved, with conditions, by the Planning Commission on December 18, 2019.	Project on-hold with the Building Dept.
#2271 <i>Quick Pass Car Wash</i>	Final site plan approved, with conditions, for a new car wash facility at 39550 Ann Arbor Road.	Finalizing engineering; anticipates summer 2021 for demolition / construction.
#2312 <i>Ponds at Andover</i>	Residential development with 7 single-family, detached units, approved, with conditions, by the Board of Trustees on August 25, 2020.	Recording of the CHO Agreement and final stamp pending.
#2314 <i>15100 Fogg</i>	Final site plan approved for a new industrial speculative building.	Final stamp in process.
#2332 <i>Boleski Funeral Home</i>	Tentative site plan approval, with conditions, granted on March 18, 2021.	Awaiting final site plan submission by the applicant. 1-year extension request granted on March 17, 2021 by the Planning Commission, to expire on March 17, 2022.

**HEADQUARTERS**  
235 East Main Street  
Suite 105  
Northville, Michigan 48167

O 248.596.0920  
F 248.596.0930  
**MCKA.COM**

**Communities for real life.**



Planning and Zoning Active Projects		
PROJECT	BACKGROUND	STATUS / NEXT STEPS
#2340 43939 Plymouth Oaks	Administrative site plan review for a parking lot expansion at the Illmore facility.	Awaiting Wayne County permits; a 1-year site plan extension request granted on June 23, 2020, to expire on June 23, 2021.
#2346 Phoenix Mill	Redevelopment of the former Wayne County Road Yard, adjacent to Hines Park, into an office and event space.	Final site plan granted by the Planning Commission on May 19, 2021; final stamp pending.
#2355 42480 Postiff	Application for two additional professional office buildings. Final site plan approval, with conditions, was granted on March 18, 2020.	1-year extension request granted on March 17, 2021 by the Planning Commission, to expire on March 17, 2022.
#2362 46200 N. Territorial (Pursell Place)	Proposed Cluster Housing Option for 8 detached, single-family homes. Public hearings held at the August 19, 2020 and January 20, 2021 Planning Commission meetings.	The Board of Trustees approved the Cluster Housing Option on May 11, 2021; file to be closed.
#2366 Margate Development Plan	Site development plan for a Cluster Housing Option at 9295 Canton Center Road for 30 detached, single-family homes.	Tentative development plan approval granted on October 14, 2020; final plan approval, with conditions, granted at the March 17, 2021 Planning Commission meeting. The Board of Trustees approved the Cluster Housing Agreement on May 11, 2021; file to be closed.
#2377 Home for Mom & Dad	Application submitted for a 20-unit assisted living facility.	Tentative site plan approval granted at the February 17, 2021 Planning Commission meeting. Applicant to submit revised plans for final site plan consideration.
#2379 Lot 23 of the Metro Business Park	Site plan consideration for a new ±38,000 SF office and industrial spec building. Tentative and final site plan approval, with conditions, granted at the January 20, 2021 Planning Commission meeting.	Applicant to submit for final stamp by January 20, 2022, pending engineering and Wayne County approvals.
#2380 Lot 20 - Plymouth Oaks Business Park	Site plan consideration for a new ±10,000 SF office and industrial spec building.	Tentative site plan approval, with conditions, granted on February 17, 2021. Final site plan granted by the Planning Commission on May 19, 2021; final stamp pending.
#2381 Amazon 9075 Haggerty	Administrative site plan for a building expansion and site improvements.	Review in progress; working with Wayne County.
#2385 Lot 1 - Metro Business Park	Site plan consideration for a new ±24,000 SF office and industrial spec building.	Tentative site plan approval, with conditions, granted at the March 17, 2021 Planning Commission meeting. Applicant to submit for final site plan consideration.
#2386 Lot 14 - Metro Business Park	Site plan consideration for a new ±26,000 SF office and industrial spec building.	Tentative site plan approval, with conditions, granted at the March 17, 2021 Planning Commission meeting. Applicant to submit for final site plan consideration.





Planning and Zoning Active Projects		
PROJECT	BACKGROUND	STATUS / NEXT STEPS
#2387 <i>Lots 17-20 - Metro Business Park</i>	Site plan consideration for a new office and industrial spec building.	Tentative site plan approval, with conditions, granted at the April 21, 2021 Planning Commission meeting. Applicant to submit for final site plan consideration.
#2389 <i>Northridge Rezoning</i>	Rezoning request from R-1-E to R-1-H for single-family, detached residences.	Public hearing held at the April 21, 2021 Planning Commission meeting. Project tabled, applicant to submit additional information.
#2392 <i>9210 Brookline</i>	Land division request to divide 1 parcel into 2 parcels for future single-family homes.	Under review.
#2393 <i>Frito Lay</i>	Site plan for a ±40,000 SF manufacturing addition to the existing facility.	Final site plan granted by the Planning Commission on May 19, 2021; final stamp pending.
#2394 <i>Pursell Place CHO</i>	Site development plan submitted for a residential subdivision at 46200 N. Territorial Road.	Under review; Planning Commission to consider the site development plan on July 16, 2021.
#2395 <i>49774 Ann Arbor Road</i>	Lot line modification for two existing single-family homes.	Under review.
#2396 <i>M-14 Billboards</i>	Application for two new digital billboards along M-14.	Under review.
#2397 <i>40475 Ann Arbor Road</i>	New wall and ground signage proposed for the Suburban Cadillac Dealership.	Under review; Planning Commission review required.

## RECOMMENDATIONS AND THE NEXT MONTH OUTLOOK

- **Elk's Property.** The Elk's and the adjacent 30 acres to the north are under contract and we are working with a developer for a new residential PUD. We anticipate an application for the PUD Option to be submitted in the summer of 2021. The applicant is scheduled to provide an update to the Downtown Development Authority (DDA) on June 14, 2021.
- **CSX Improvements.** CSX provided an update to the Township regarding the proposed improvements to the overpass on Ann Arbor Road; the Township administration met with CSX again on April 6, 2021 and had a productive meeting in the field; revised plans are being submitted to CSX.
- **Master Plan Update.** Phase 1 and 2 of the Plymouth Township Master Plan are complete. Phase 2 consisted of public engagement, with an online, community-wide survey where over 900 survey responses were collected. A presentation to the Board of Trustees was given on January 12, 2021 regarding the results of the public engagement survey. The Planning Commission discussed the draft Master Plan at a work session on April 10, 2021 and at the April 21, 2021 regular meeting, recommended the Master Plan update be sent to the Board of Trustees for authorization of the 63-day distribution and public comment period. The Board of Trustees authorized approval of the required 63-day distribution





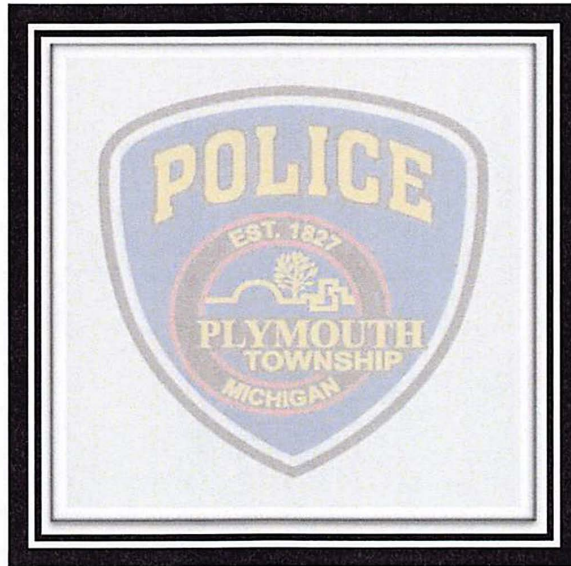
and public comment period at their May 11, 2021 meeting.

- **Zoning Ordinance Text Amendments in Progress:**

- Review of landscape standards (Article 26).
- Review of subdivision gate standards.
- Review of mixed-use districts.
- Consideration for IND and TAR Districts to expressly permit office and other up and coming uses.
- Township initiated rezoning of the Shearer Cemetery to the Public Lands district recommended; a public hearing to be considered at a future Planning Commission meeting. Text amendment consideration for municipal cemeteries to be designated as a permitted land use in the Public Land district.
- Tree City USA Designation Ordinance

- **Joint Board of Trustees and Planning Commission meeting.** A joint meeting is scheduled for August 24, 2021; the agenda is to be finalized this June.

If you have any questions on the above planning, zoning and design projects or would like additional information, please contact Laura Haw at [Lhaw@mcka.com](mailto:Lhaw@mcka.com). Thank you.



# Plymouth Twp. Police

## May 2021



## PART-ONE CRIMES



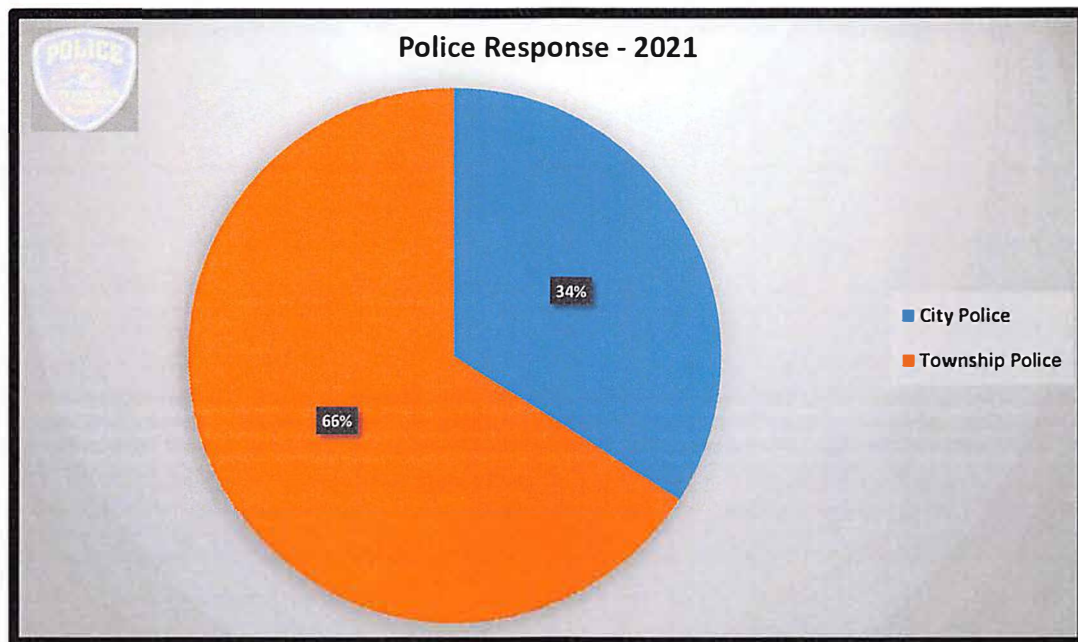
CLASS	Description	May/2021	May/2020	% CHG	YTD 2021	YTD 2020	% CHG
10001	KIDNAPPING/ABDUCTION	0	0	0%	1	0	0%
11002	SEXUAL PENETRATION PENIS/VAGINA -CSC 3RD DE	1	0	0%	2	0	0%
11004	SEXUAL PENETRATION ORAL/ANAL -CSC 3RD DEGF	0	0	0%	1	0	0%
11005	SEXUAL PENETRATION OBJECT -CSC 1ST DEGREE	0	1	-100.0%	0	1	-100.0%
11006	SEXUAL PENETRATION OBJECT -CSC 3RD DEGREE	0	0	0%	0	1	-100.0%
11007	SEXUAL CONTACT FORCIBLE -CSC 2ND DEGREE	1	0	0%	2	1	100.0%
12000	ROBBERY	0	0	0%	1	0	0%
13001	NONAGGRAVATED ASSAULT	8	1	700.0%	35	20	75.0%
13002	AGGRAVATED/FELONIOUS ASSAULT	1	1	0%	7	1	600.0%
13003	INTIMIDATION/STALKING	0	0	0%	4	3	33.3%
20000	ARSON	1	0	0%	1	0	0%
21000	EXTORTION	0	0	0%	2	0	0%
22001	BURGLARY -FORCED ENTRY	0	1	-100.0%	3	3	0%
22002	BURGLARY -ENTRY WITHOUT FORCE (Intent to Com)	0	0	0%	1	3	-66.7%
23003	LARCENY -THEFT FROM BUILDING	1	1	0%	8	4	100.0%
23005	LARCENY -THEFT FROM MOTOR VEHICLE	1	0	0%	14	7	100.0%
23006	LARCENY -THEFT OF MOTOR VEHICLE PARTS/ACCE	2	1	100.0%	12	6	100.0%
23007	LARCENY -OTHER	6	2	200.0%	14	7	100.0%
24001	MOTOR VEHICLE THEFT	4	0	0%	12	9	33.3%
24002	MOTOR VEHICLE, AS STOLEN PROPERTY	0	0	0%	1	0	0%
25000	FORGERY/COUNTERFEITING	0	0	0%	0	1	-100.0%
26001	FRAUD -FALSE PRETENSE/SWINDLE/CONFIDENCE	0	1	-100.0%	15	8	87.5%
26002	FRAUD -CREDIT CARD/AUTOMATIC TELLER MACHIN	0	1	-100.0%	5	1	400.0%
26005	FRAUD -WIRE FRAUD	1	0	0%	4	2	100.0%
26007	FRAUD - IDENTITY THEFT	2	7	-71.4%	21	24	-12.5%
27000	EMBEZZLEMENT	0	0	0%	0	2	-100.0%
28000	STOLEN PROPERTY	0	0	0%	0	1	-100.0%
29000	DAMAGE TO PROPERTY	6	4	50.0%	24	14	71.4%
30002	RETAIL FRAUD -THEFT	0	1	-100.0%	5	9	-44.4%
35001	VIOLATION OF CONTROLLED SUBSTANCE ACT	1	1	0%	3	5	-40.0%
35002	NARCOTIC EQUIPMENT VIOLATIONS	1	1	0%	1	2	-50.0%
37000	OBSCENITY	0	1	-100.0%	0	3	-100.0%
52001	WEAPONS OFFENSE- CONCEALED	3	0	0%	3	1	200.0%
52003	WEAPONS OFFENSE -OTHER	1	0	0%	2	0	0%
<b>Totals for Part A</b>		<b>41</b>	<b>25</b>	<b>64.00%</b>	<b>204</b>	<b>139</b>	<b>46.76%</b>

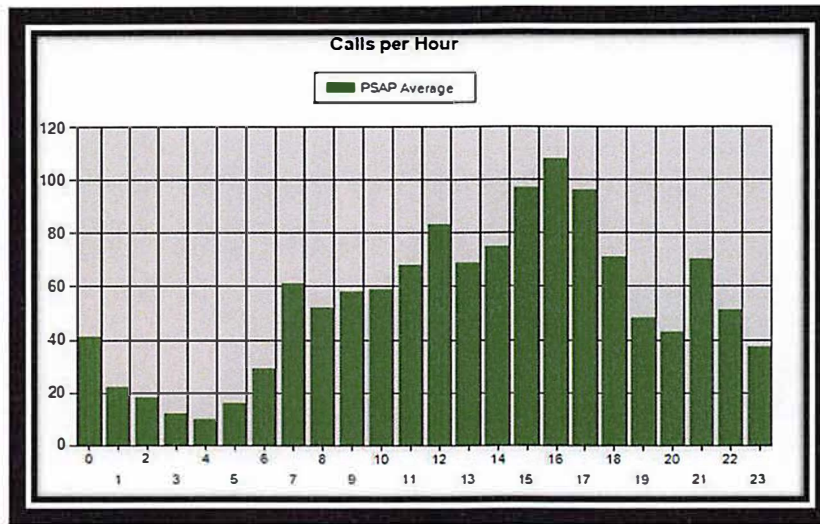
**POLICE RESPONSE**

2021	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEP	OCT	NOV	DEC	YTD
City Police	408	348	481	436	482								2,155
Township Police	750	765	953	854	866								4,188
<b>Total</b>	<b>1,158</b>	<b>1,113</b>	<b>1,434</b>	<b>1,290</b>	<b>1,348</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,343</b>

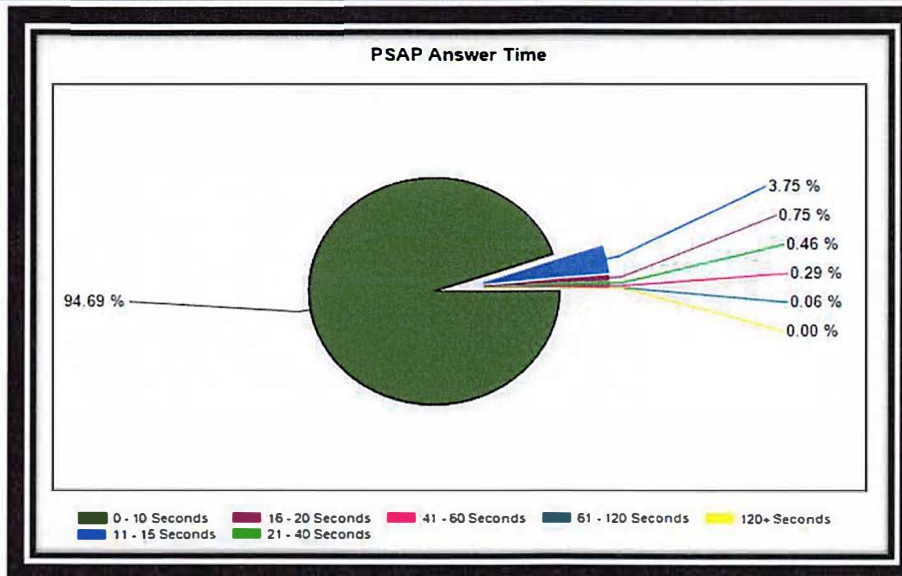
**POLICE RESPONSE**

2020	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEP	OCT	NOV	DEC	YTD
City Police	761	704	513	270	318	446	490	575	447	458	468	338	5,788
Township Police	1,254	1,151	854	438	548	732	939	1,088	896	801	659	666	10,026
<b>Total</b>	<b>2,015</b>	<b>1,855</b>	<b>1,367</b>	<b>708</b>	<b>866</b>	<b>1,178</b>	<b>1,429</b>	<b>1,663</b>	<b>1,343</b>	<b>1,259</b>	<b>1,127</b>	<b>1,004</b>	<b>15,814</b>





2021 DISPATCH	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEP	OCT	NOV	DEC	YTD
# of 911 Calls	1,014	961	805	716	1,151								4,647
# of Non-Emergency Calls	1,751	1,934	2,206	1,824	2,105								9,820
<b>Total</b>	<b>2,765</b>	<b>2,895</b>	<b>3,011</b>	<b>2,540</b>	<b>3,256</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,467</b>
2020 DISPATCH	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEP	OCT	NOV	DEC	YTD
# of 911 Calls	1,183	1,027	512	325	362	395	503	480	664	432	1,187	446	7,516
# of Non-Emergency Calls	2,310	2,222	2,184	1,896	2,095	2,253	2,421	2,545	2,295	2,109	2,055	1,835	26,220
<b>Total</b>	<b>3,493</b>	<b>3,249</b>	<b>2,696</b>	<b>2,221</b>	<b>2,457</b>	<b>2,648</b>	<b>2,924</b>	<b>3,025</b>	<b>2,959</b>	<b>2,541</b>	<b>3,242</b>	<b>2,281</b>	<b>33,736</b>



### 2.2.1 Standard for answering 9-1-1 Calls

Ninety percent (90%) of all 9-1-1 calls arriving at the Public Safety Answering Point (PSAP) SHALL be answered within ( $\leq$ ) fifteen (15) seconds. Ninety-five (95%) of all 9-1-1 calls SHOULD be answered within ( $\leq$ ) twenty (20) seconds. A call flow diagram is available in Exhibit A.

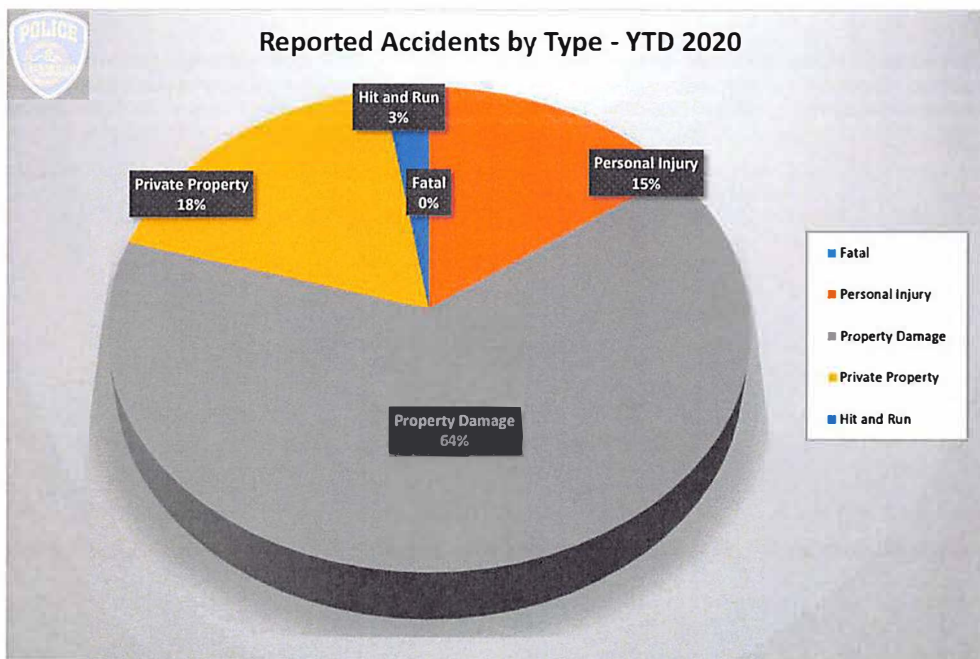
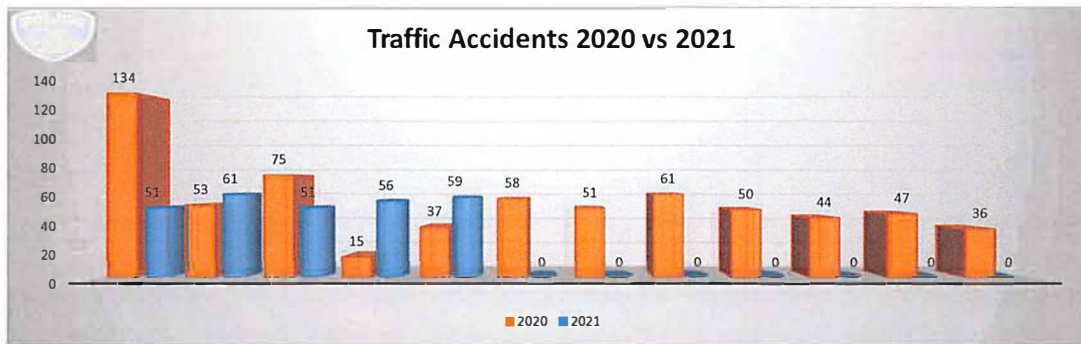


% answer time 15 seconds	98.44%
% answer time 20 seconds	99.19%





TRAFFIC ACCIDENT SUMMARY													
2021	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Fatal	0	0	0	0	0								0
Personal Injury	9	8	7	8	10								42
Property Damage	37	41	29	35	37								179
Private Property	0	10	15	13	12								50
Hit and Run	5	2	0	0	0								7
<b>Total</b>	<b>51</b>	<b>61</b>	<b>51</b>	<b>56</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>278</b>
2020	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Fatal	0	0	0	0	0	0	0	0	0	0	0	0	0
Personal Injury	66	12	36	1	6	12	13	16	15	8	6	4	195
Property Damage	56	40	29	9	20	32	33	35	32	28	37	28	379
Private Property	12	0	10	5	11	14	0	8	1	6	4	4	75
Hit and Run	0	1	0	0	0	0	5	2	2	2	0	0	12
<b>Total</b>	<b>134</b>	<b>53</b>	<b>75</b>	<b>15</b>	<b>37</b>	<b>58</b>	<b>51</b>	<b>61</b>	<b>50</b>	<b>44</b>	<b>47</b>	<b>36</b>	<b>661</b>



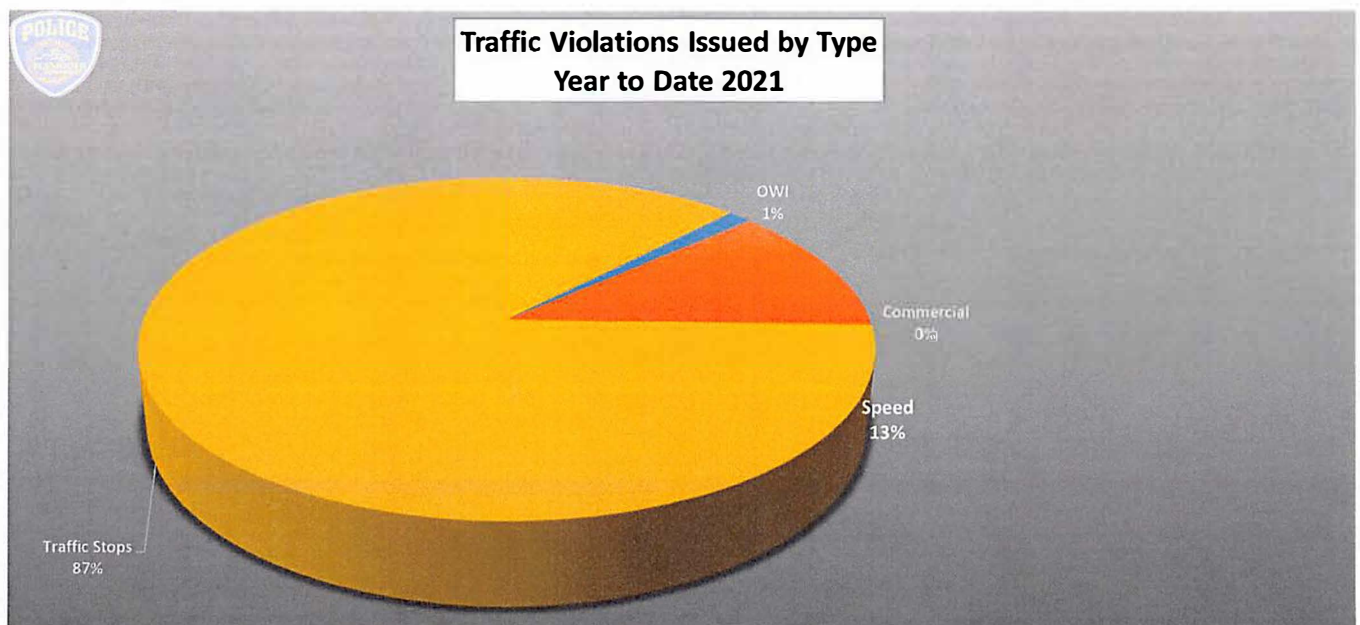
### TRAFFIC VIOLATION SUMMARY

January 1, 2021 through December 31, 2021													
2021	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEP	OCT	NOV	DEC	YTD TOTAL
OWI	3	3	4	4	3								17
Speed	45	16	40	35	30								166
Commercial	0	0	0	0	0								0
Traffic Stops	258	190	294	243	219								1,204

Number of Arrests													
2021	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEP	OCT	NOV	DEC	YTD TOTAL
Felony	5	7	8	4	12								36
Misdemeanor	26	39	26	48	24								163
Citations	114	65	107	121	120								527
Total	145	111	141	173	156	0	0	0	0	0	0	0	726

January 1, 2020 through December 31, 2020													
2020	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEP	OCT	NOV	DEC	YTD TOTAL
OWI	6	6	2	0	3	0	5	12	1	5	3	6	49
Speed	59	65	49	1	2	2	56	67	50	13	3	15	382
Commercial	0	1	0	1	0	0	0	0	0	0	0	0	2
Traffic Stops	468	428	283	14	78	84	322	400	267	194	83	128	2,749

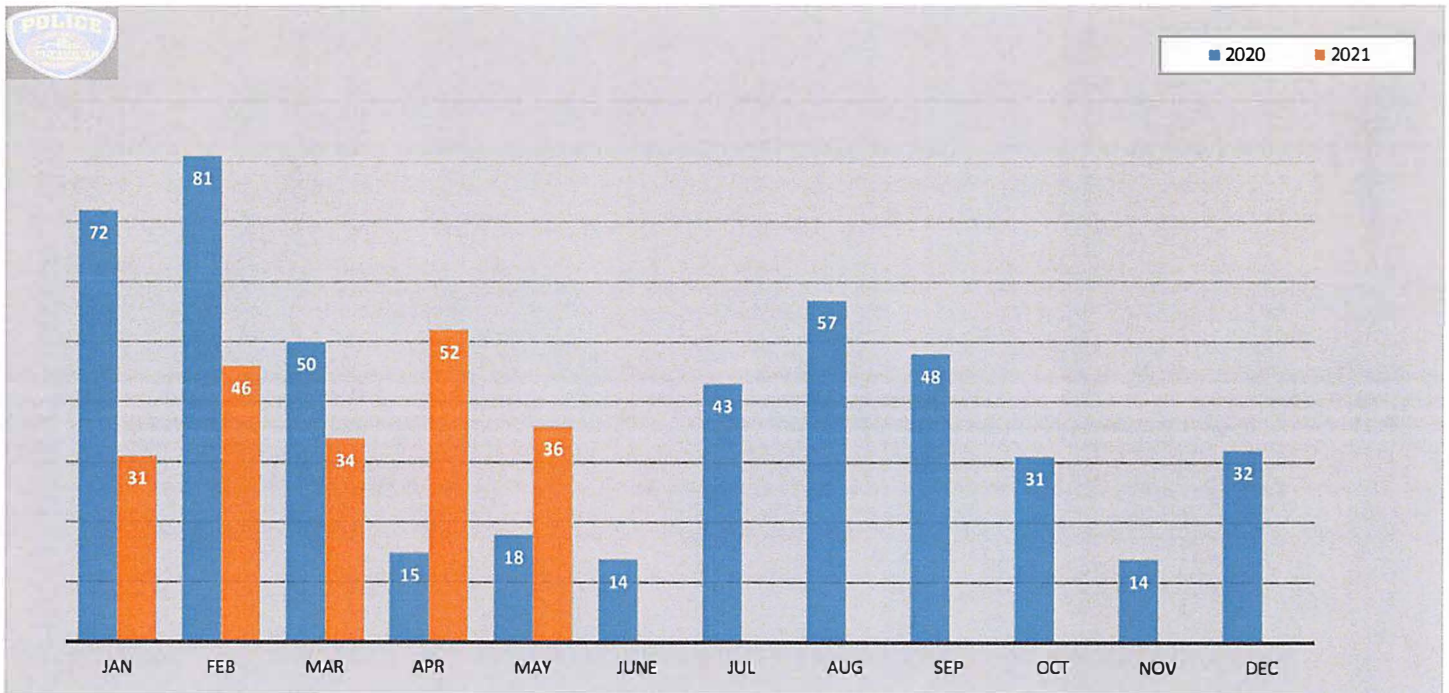
Number of Arrests													
2020	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEP	OCT	NOV	DEC	YTD TOTAL
Felony	5	12	2	0	3	0	6	7	10	9	4	12	70
Misdemeanor	67	69	48	15	15	14	37	50	38	22	10	20	405
Citations	258	256	152	22	46	51	150	191	120	90	40	56	1,432
Total	330	337	202	37	64	65	193	248	168	121	54	88	1,907





### NUMBER OF ARRESTS

YEAR	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEP	OCT	NOV	DEC	YTD TOTAL
2021	31	46	34	52	36								199
2020	72	81	50	15	18	14	43	57	48	31	14	32	475





## FOIA Monthly Report

Run Date: 06/01/2021 8:02 AM

Create Date	Company Name	Customer Full Name	Type of Information Requested	Amount of Payment
5/10/2021		Eli Halpern	Building	
5/12/2021	McDonald, Pierangeli, MacFarlane	Katelyn Haverdink	EMS Report	
5/12/2021	Applied Environmental	Environmental Scientist Sean Hiles	Assessing Records Building Environmental Fire Report	
5/13/2021	AKT Peerless Environment & Energy Services	Environmental Consultant Kyle Sayyae	Assessing Records Building Code of Ordinance Records Environmental Fire Report Outstanding Liens/Assessments Planning Public Services-Works Resolutions Zoning Other	
5/18/2021	ROSE/WESTRA - GZA	Administrative Assistant TRACEE REYNOLDS	Fire Report	
5/21/2021	BuildZoom	Janine Rugas	Building	
5/14/2021	N/A	Mr. Patrick Nolan	Fire Report Police Records	
5/25/2021	AKT Peerless	Jacquelyn Luta	Environmental	
5/27/2021		Ron Hoge	Environmental Planning	
5/31/2021	Partner ESI	Project Assessor Jack Lupo	Assessing Records Building Environmental Fire Report Planning Zoning	
Total Requests: 10				Total Dollars: 0

# FOIA Monthly Report PD

Run Date: 06/01/2021 8:55 AM

## FOIA Monthly Report

Reference No	Create Date	Request Status	Assigned Dept	Company Name	Customer Full Name	Type of Information Requested	Total Fees Charged (\$)	Amount of Payment
<a href="#">W002987-050321</a>	5/3/2021	Exemption Denial	Police Department	Plymouth Hills	Sheri Schoonover	Police Records	0.00	
<a href="#">W002985-050321</a>	5/3/2021	Partial Release	Police Department	Metropolitan Reporting Bureau	Metropolitan Reporting Bureau	Police Records	0.00	
<a href="#">W002986-050321</a>	5/3/2021	Waiting for Pick-up	Police Department		Rose Scott	Police Records	0.00	
<a href="#">W002988-050521</a>	5/5/2021	Partial Release	Police Department		Mr. Benjamin Lorenz	Police Records	0.00	
<a href="#">W002989-050621</a>	5/6/2021	Partial Release	Police Department		ROGER WECHTER	Police Records	0.00	
<a href="#">W002990-050621</a>	5/6/2021	Partial Release	Police Department		Mr Chris DeVries	Police Records	0.00	
<a href="#">W002992-051121</a>	5/11/2021	Partial Release	Police Department	Mr. Green Lawncare Corp.	Manager Pattie Perushak	Police Records	0.00	
<a href="#">W002993-051121</a>	5/11/2021	Partial Release	Police Department		Sara Wainwright Dave Wainwright	Police Records	0.00	
<a href="#">W002996-051221</a>	5/12/2021	Partial Release	Police Department		ERIC GALYON	Police Records	0.00	
<a href="#">W002997-051221</a>	5/12/2021	Partial Release	Police Department		CYNTHIA ALEXANDER	Police Records	0.00	
<a href="#">W003000-051421</a>	5/14/2021	Partial Release	Police Department		YACOB SAAD	Police Records	0.00	
<a href="#">W003001-051421</a>	5/14/2021	Waiting for Payment	Police Department	N/A	Mr. Patrick Nolan	Fire Report Police Records	25.60	
<a href="#">W003002-051721</a>	5/17/2021	Partial Release	Police Department	LexisNexis	LexisNexis LEXIS NEXIS	Police Records	0.00	
<a href="#">W003003-051721</a>	5/17/2021	Partial Release	Police Department	LexisNexis	LexisNexis LEXIS NEXIS	Police Records	0.00	
<a href="#">W003004-051721</a>	5/17/2021	No Records Exist	Police Department	LexisNexis	LexisNexis LEXIS NEXIS	Police Records	0.00	
<a href="#">W003005-051721</a>	5/17/2021	Partial Release	Police Department	Webasto	HR Manager Erin Rae	Police Records	0.00	
<a href="#">W003008-051821</a>	5/18/2021	Partial Release	Police Department		PATRICK MCCOMB	Police Records	0.00	
<a href="#">W003009-051921</a>	5/18/2021	Partial Release	Police Department		TROY FISHER	Police Records	0.00	
<a href="#">W003006-051821</a>	5/18/2021	Partial Release	Police Department		Mrs Marija Lomax	Police Records	0.00	
<a href="#">W003010-051921</a>	5/19/2021	Partial Release	Police Department	LexisNexis	LexisNexis LEXIS NEXIS	Police Records	0.00	
<a href="#">W003011-051921</a>	5/19/2021	Partial Release	Police Department	Metropolitan Reporting Bureau	Metropolitan Reporting Bureau	Police Records	0.00	
<a href="#">W003012-052021</a>	5/20/2021	Partial Release	Police Department		Mr. Paul Cole	Police Records	0.00	
<a href="#">W003013-052021</a>	5/20/2021	No Records Exist	Police Department	none	Ms Cheryl Medeiros	Police Records	0.00	

Reference No	Create Date	Request Status	Assigned Dept	Company Name	Customer Full Name	Type of Information Requested	Total Fees Charged (\$)	Amount of Payment
<a href="#">W003014-052021</a>	5/20/2021	Full Release	Police Department		Brian Stacey	Police Records	0.00	
<a href="#">W003016-052321</a>	5/23/2021	Partial Release	Police Department		Mr. craig schepke	Police Records	0.00	
<a href="#">W003017-052321</a>	5/23/2021	Partial Release	Police Department		Mr. craig schepke	Police Records	0.00	
<a href="#">W003018-052421</a>	5/24/2021	Partial Release	Police Department		Mr. craig schepke	Police Records	1.60	7.64
<a href="#">W003019-052521</a>	5/25/2021	Waiting for Payment	Police Department	J.Swanson & Company LLC	Mr Jeff Swanson	Police Records	1.44	
<a href="#">W003021-052521</a>	5/25/2021	Partial Release	Police Department	Hinespark lincoln	Salesmanager stephen kochevar	Police Records	0.00	
<a href="#">W003022-052621</a>	5/26/2021	Partial Release	Police Department	LexisNexis	LexisNexis LEXIS NEXIS	Police Records	0.00	
<a href="#">W003023-052621</a>	5/26/2021	Partial Release	Police Department		Mr. Michael Flatley	Police Records	0.00	
<b>31</b>								<b>7.64</b>

BOARD DATE

6/8/2021

FUND NAME	FUND NUMBER	PAYROLL & INVOICES PAID		
		TOTAL INC PAYROLL	PRIOR TO MEETING	INVOICES PAID AFTER BOARD REVIEW
GENERAL FUND	101	1,204,901.69	524,401.16	680,500.53
SWD	226	3,748.72	2,674.10	1,074.62
IMPROV. REV.	246	9,036.99	-	9,036.99
DRUG FORFEITURE	265	-	-	-
DRUG FORFEITURE	266	-	-	-
DRUG FORFEITURE	267	-	-	-
GOLF COURSE FUND	510	-	-	-
SENIOR TRANSPORTATION	588	4,928.08	3,193.22	1,734.86
WATER & SEWER	592	229,006.13	43,046.07	185,960.06
TRUST& AGENCY	701	-	-	-
POLICE BOND FUND	702	-	-	-
TAX POOL	703	-	-	-
SPECIAL ASSESS CAPITAL	805	21,320.50	-	21,320.50
	TOTAL	<u>1,472,942.11</u>	<u>573,314.55</u>	<u>899,627.56</u>

GRAND TOTAL

1,472,942.11

Board Run 6/2/21

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

**VENDOR INFORMATION****INVOICE INFORMATION****ADVANCED DISPOSAL**

V30002073725 TWP FACILITIES - MAY 2021 FEE

101-691-957.000

101-336-957.000

101-691-957.000

101-265-957.000

592-172-957.000

101-691-957.000

101-336-957.000

101-265-957.673

TWP PARK TRASH/RECYCLE

FIRE STN 3 TRASH

LK PNT SOCCER PARK TRASH

TWP HALL TRASH/RECYCLE

DPW TRASH

HILL TOP TRASH/RECYCLE PLUS 2 EXTRA

FIRE STN 2 TRASH

FRIENDSHIP STATION TRASH

**Invoice Amount:****\$996.00****Check Date:****06/08/2021**

306.00

25.00

68.00

170.00

68.00

309.00

25.00

25.00

**ALLIE BROTHERS UNIFORMS**

INV # 83227 UNIFORM PANTS &amp; BELT /SUITER

101-336-767.000

101-336-767.000

UNIFORM PANTS INV # 83227

UNIFORM BELT

**Invoice Amount:****\$214.96****Check Date:****06/08/2021**

179.97

34.99

**APPLIED CONCEPTS, INC.**

INV. 383157 5/26/2021 REPAIR RADAR

101-305-928.000

RGM160552

**Invoice Amount:****\$80.00****Check Date:****06/08/2021**

80.00

**B & R JANITORIAL SUPPLY**

SUPPLY MAY

101-265-775.000

101-265-775.000

101-305-775.000

101-325-775.000

101-351-775.000

101-336-775.000

592-172-775.000

INVOICE 192059

INVOICE 192059

INVOICE 192059

INVOICE 192059

INVOICE 192059

INVOICE 192059

INVOICE 192059

**Invoice Amount:****\$645.96****Check Date:****06/08/2021**

291.00

19.00

161.00

52.00

13.00

13.00

96.96

**BLACKWELL FORD INC.**

INV. 376448 4/28/2021 VEHICLE REPAIR/12807

101-305-863.000

4 WHEEL ALIGNMENT

**Invoice Amount:****\$531.33****Check Date:****06/08/2021**

531.33

**BLACKWELL FORD INC.**

INV. 376665 4/29/2021 VEHICLE REPAIR/A5947

101-305-863.000

THE WORKS OIL CHANGE

**Invoice Amount:****\$51.52****Check Date:****06/08/2021**

51.52

**BLACKWELL FORD INC.**

INV. 376796 5/18/2021 VEHICLE REPAIR/A5947

101-305-863.000

REPLACE UPPER HEATER CORE/SPARK PLUGS

**Invoice Amount:****\$960.41****Check Date:****06/08/2021**

960.41

**BLACKWELL FORD INC.**

INV. 377491 5/21/2021 VEHICLE REPAIR/C9980

101-305-863.000

THE WORKS OIL CHANGE

**Invoice Amount:****\$51.88****Check Date:****06/08/2021**

51.88

**BLACKWELL FORD INC.**

INV. 377525 5/24/2021 VEHICLE REPAIR/12807

101-305-863.000

OIL CHANGE/OIL FILTER REPLACEMENT

**Invoice Amount:****\$42.30****Check Date:****06/08/2021**

42.30

**OCCUPATIONAL HEALTH CENTERS OF MI**

PARKS - PREPLACEMENT PHYSICAL -MORALES &amp;

101-691-843.000

MORALES &amp; SPIELMAN #713729277

**Invoice Amount:****\$102.00****Check Date:****06/08/2021**

102.00

**CHLORIDE SOLUTIONS LLC**

DUST CONTROL PROGRAM 2021

101-446-801.000

DUST CONTROL PROGRAM 2021

**Invoice Amount:****\$3,866.87****Check Date:****06/08/2021**

3,866.87

# Charter Township of Plymouth

## AP Invoice Listing - Board Report

**VENDOR INFORMATION****INVOICE INFORMATION**

<b>CINTAS CORPORATION - 300</b> INV. 4079693770 3/26/2021 MAT SERVICE FOR 101-305-954.000 Mats for pd	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$225.08</b> <b>06/08/2021</b> 225.08
<b>CODE SAVVY CONSULTANTS LLC</b> SPRINKLER SYSTEM PLAN REVIEW 47311 FIVE M 101-371-801.000 INVOICE 1805	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$255.00</b> <b>06/08/2021</b> 255.00
<b>CODE SAVVY CONSULTANTS LLC</b> SPRINKLER SYSTEM PLAN REVIEW ROBO TIRE 101-371-801.000 INVOICE 1804	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$510.00</b> <b>06/08/2021</b> 510.00
<b>DELL MARKETING L.P.</b> WINDOWS 10 UPGRADE PROJECT QUOTE #300 101-325-799.000 OPTIPLEX 5080 TOWER 2,786.46 101-325-799.000 NVIDIA QUADRO P620 2 GB 4 MDP FULLHEIGH 451.41 101-325-799.000 DELL 19 MONITOR - P1917S 1,181.97	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$4,419.84</b> <b>06/08/2021</b>
<b>DON'S SMALL ENGINE REPAIR, INC</b> INV. # 56900- ECHO EDGER REPAIR (DETAILS A 101-691-931.500 EQUIP REPAIR - INV # 56900	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$28.33</b> <b>06/08/2021</b> 28.33
<b>DON'S SMALL ENGINE REPAIR, INC</b> INV. # 56882- REPAIR FOR PARK EQUIPMENT (D 101-691-931.500 EQUIP REPAIR - INV # 56882	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$46.00</b> <b>06/08/2021</b> 46.00
<b>FIRING LINE</b> INV. 2108 5/17/2021 AMMUNITION 101-305-778.000 12 GA BUCKSHOT - 5 ROUND BOX 150 RDS 262.50	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$262.50</b> <b>06/08/2021</b>
<b>FRIENDS OF THE ROUGE</b> BUG HUNT - TONQUISH CREEK - SPRING 2021 - 592-172-973.030 BUG HUNT - TONQUISH CREEK - STORMWATE 550.00	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$550.00</b> <b>06/08/2021</b>
<b>GFL Environmental USA, Inc.</b> #0049673095 DPW RECYCLE CENTER AND WOO 226-226-810.500 05/12/21 - CARDBOARD/PAPER 225.00 226-226-810.100 05/14/21-WOODLORE SUB CLEAN-UP DUMPST 650.00	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$875.00</b> <b>06/08/2021</b>
<b>General Linen &amp; Uniform Service</b> INV. 0339978 5/5/2021 PRISONER BLANKET CLE 101-351-954.000 Blanket Cleaning 33.75 101-351-954.000 DELIVERY CHARGE 7.50	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$41.25</b> <b>06/08/2021</b>
<b>Great Lakes Ace Hardware</b> CORNER BRACE AND SUPPLIES INV # 6920/876 101-691-757.000 INV. # 6920/876 (PARKS) 7.39	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$7.39</b> <b>06/08/2021</b>
<b>HALT FIRE INC</b> INV# S0089243 COMPRESSOR REPAIR 101-336-863.000 INV # S0089243 MOBILE REPAIR 510.00 101-336-863.000 MISC SHOP SUPPLIES 25.00 101-336-863.000 MILEAGE 48.00	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$583.00</b> <b>06/08/2021</b>
<b>Howe Auto Body, Inc.</b> INV. 110669 5/25/2021 VEHICLE REPAIR 2020 F 101-305-863.000 REPAIR BODY DAMAGE 477.41	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$477.41</b> <b>06/08/2021</b>

# Charter Township of Plymouth

## AP Invoice Listing - Board Report

**VENDOR INFORMATION****INVOICE INFORMATION**

<b>HUNTINGTON NATIONAL BANK</b>		<b>Invoice Amount:</b>	<b>\$250,059.38</b>
2017 Refunding Bond (Twp Park & Sewer Rehab)		<b>Check Date:</b>	<b>06/08/2021</b>
592-100-300.500	2017 Refunding Bond Sewer Rehab		137,600.00
592-995-995.500	2017 Refunding Bond Sewer Rehab		22,438.01
101-290-995.000	2017 Refunding Bond Park & Under Pass		77,400.00
101-290-995.500	2017 Refunding Bond Park & Under Pass		12,621.37
<b>HUNTINGTON NATIONAL BANK</b>		<b>Invoice Amount:</b>	<b>\$440,500.00</b>
2012 GOLT Refunding Bond (TwpHall) Refunding		<b>Check Date:</b>	<b>06/08/2021</b>
101-290-995.500	Interest		40,500.00
101-290-995.000	Principal 2012 golt Township Hall		400,000.00
<b>RICOH USA, INC.</b>		<b>Invoice Amount:</b>	<b>\$50.37</b>
INV. 5061843670 4/18/2021 MAINTENANCE AGR		<b>Check Date:</b>	<b>06/08/2021</b>
101-305-928.000	1/17/2020 - 4/16/2021		50.37
<b>Inman, Richard</b>		<b>Invoice Amount:</b>	<b>\$1,200.00</b>
REIMBURSEMENT FOR CLASS INSTRUCTOR/COO		<b>Check Date:</b>	<b>06/08/2021</b>
101-336-960.000	REIMBURSEMENT FOR CLASS INSTRUCTOR/CO		1,200.00
<b>IPS Drug Testing, LLC</b>		<b>Invoice Amount:</b>	<b>\$40.00</b>
RANDOM FEDERAL DOT - HAMANN (5/7/21) -- IN		<b>Check Date:</b>	<b>06/08/2021</b>
592-291-835.000	HAMANN - INV. # 202105073776118		40.00
<b>J &amp; B MEDICAL SUPPLY INC</b>		<b>Invoice Amount:</b>	<b>\$722.60</b>
MEDICAL SUPPLIES ORDER # 552817		<b>Check Date:</b>	<b>06/08/2021</b>
101-336-836.000	COV22550PC	COVIDIEN MEDI-TRA	722.60
<b>J &amp; B MEDICAL SUPPLY INC</b>		<b>Invoice Amount:</b>	<b>\$13.14</b>
MEDICAL SUPPLIES ORDER # 544654		<b>Check Date:</b>	<b>06/08/2021</b>
101-336-836.000	COVIDIEN DERMACEA FLEXIBLE BANDAGES, F		13.14
<b>JB Contractors, Inc.</b>		<b>Invoice Amount:</b>	<b>\$5,894.01</b>
CHANGE ORDER #4- (2/25/21) - WATER AND SE		<b>Check Date:</b>	<b>06/08/2021</b>
101-691-930.000	CHANGE ORDER #4 - RAIN GARDEN & SIDEWA		5,894.01
<b>KONICA MINOLTA BUSINESS SOLUTIONS</b>		<b>Invoice Amount:</b>	<b>\$0.94</b>
PRINTER/COPIER - ASSESSOR - INVOICE # 2728		<b>Check Date:</b>	<b>06/08/2021</b>
101-209-928.000	INV # 272821155		0.94
<b>LOU LA RICHE CHEVROLET</b>		<b>Invoice Amount:</b>	<b>\$1,931.47</b>
INV #460731 NEW BRAKES /FIRE INSPECTOR TR		<b>Check Date:</b>	<b>06/08/2021</b>
101-336-863.000	INV # 460731 BRAKES,TIRE ROTATION, OIL		1,931.47
<b>MAIN STREET AUTO WASH</b>		<b>Invoice Amount:</b>	<b>\$435.00</b>
APRIL CAR WASHES 2021		<b>Check Date:</b>	<b>06/08/2021</b>
101-305-863.000	Police Vehicles		410.00
101-336-863.000	Fire Admin. Vehicles		5.00
101-371-863.000	Building Vehicles		20.00
<b>MCKENNA ASSOCIATES INC</b>		<b>Invoice Amount:</b>	<b>\$2,979.75</b>
PROFESSIONAL SERVICES APRIL 2021 - 90047-5		<b>Check Date:</b>	<b>06/08/2021</b>
101-701-801.000	PLANNERS (PREP & ATTEND MEEETINGS)		1,223.75
101-701-801.000	#2387-CONCEPT DRIVE LOTS 17-20		1,156.00
101-701-801.000	#2388-NORTHERN LAND DIVISION		200.00
101-701-801.000	#2390 - 9294 MARLOWE LAND DIV. #1		200.00
101-701-801.000	#2391 - 2391-0321 LAND DIV. #1		200.00

# Charter Township of Plymouth

## AP Invoice Listing - Board Report

**VENDOR INFORMATION****INVOICE INFORMATION**

<b>MCKENNA ASSOCIATES INC</b>		<b>Invoice Amount:</b>	<b>\$6,828.50</b>
PROFESSIONAL SERVICES - MARCH 2021- INVO		<b>Check Date:</b>	<b>06/08/2021</b>
101-701-801.000	11.20 - 1/2 DAY ON-SITE SERVICES		4,256.00
101-701-801.000	3.50 - FULL DAY ON SITE SERVICES		2,572.50
<b>MICHIGAN.COM</b>		<b>Invoice Amount:</b>	<b>\$672.60</b>
EOTECH, LLC PUBLICATION ON DET NEWS & FR		<b>Check Date:</b>	<b>06/08/2021</b>
101-215-813.000	FREE PRESS		336.00
101-215-813.000	DET NEWS		336.00
101-215-813.000	PAST DUE AMT		0.60
<b>M M L WORKER'S COMPENSATION FUND</b>		<b>Invoice Amount:</b>	<b>\$32,940.00</b>
MML - WORKERS COMP FUND - JULY 2021-2022		<b>Check Date:</b>	<b>06/08/2021</b>
101-101-720.000	TOWNSHIP BOARD		53.00
101-171-720.000	SUPERVISOR		228.79
101-201-720.000	INFORMATION SERVICES		114.39
101-215-720.000	CLERK		457.58
101-253-720.000	TREASURER		228.79
101-265-720.000	TOWNSHIP HALL AND GROUNDS		114.39
101-305-720.000	POLICE		9,072.74
101-325-720.000	DISPATCH		2,872.62
101-336-720.000	FIRE		13,541.64
101-371-720.000	BUILDING		351.70
101-691-720.000	PARKS		840.70
226-226-720.000	SOLID WASTE		114.39
588-588-720.000	SENIOR TRANSPORTATION		734.86
592-291-720.000	WATER AND SEWER		3,645.18
101-262-720.000	ELECTIONS		114.39
592-172-720.000	DPS-CLERICAL OFFICE WORKERS		454.84
<b>MICHIGAN TOWNSHIPS ASSOCIATION</b>		<b>Invoice Amount:</b>	<b>\$7,253.26</b>
Dues for MTA Membership		<b>Check Date:</b>	<b>06/08/2021</b>
101-290-915.000	MTA ANN DUES 7/1/21-6/30/22		7,042.00
101-290-915.000	LEGAL DEFENSE FUND CONTRIBUTION		211.26
<b>MICHIGAN LINEN SERVICE</b>		<b>Invoice Amount:</b>	<b>\$84.35</b>
UNIFORMS 5/14/21 #446855		<b>Check Date:</b>	<b>06/08/2021</b>
592-172-767.000	5/14/21		84.35
<b>Mid-American Group</b>		<b>Invoice Amount:</b>	<b>\$9,036.99</b>
STA#2 DRAINAGE WORK / SDA JOB NO. PL 19-0		<b>Check Date:</b>	<b>06/08/2021</b>
246-246-970.000	STA #2 DRAINAGE WORK/ SDA JOB NO. PL-00		9,036.99
<b>NORTHERN CONTROLS GROUP, INC</b>		<b>Invoice Amount:</b>	<b>\$513.60</b>
#2210 5/20/21		<b>Check Date:</b>	<b>06/08/2021</b>
592-443-937.000	CONTROL SYSTEM SERVICE		513.60
<b>NORTHERN CONTROLS GROUP, INC</b>		<b>Invoice Amount:</b>	<b>\$393.60</b>
#2205 5/20/21		<b>Check Date:</b>	<b>06/08/2021</b>
592-443-937.000	CONTROL SYSTEM SERVICE		393.60
<b>OAKLAND COMMUNITY COLLEGE</b>		<b>Invoice Amount:</b>	<b>\$400.00</b>
INV. 116320 5/6/2021 LOCKUP - OPEN SOURCE		<b>Check Date:</b>	<b>06/08/2021</b>
101-305-960.000	OFCS. NICELY AND WARRING		400.00
<b>OFFICE DEPOT</b>		<b>Invoice Amount:</b>	<b>\$81.29</b>
INV. 171818153001 5/12/2021 OFFICE SUPPLIES		<b>Check Date:</b>	<b>06/08/2021</b>



# Charter Township of Plymouth

## AP Invoice Listing - Board Report

**VENDOR INFORMATION****INVOICE INFORMATION**

	101-325-727.000	X-FINE PENS	18.54
	101-325-727.000	EASY TOUCH PENS	6.96
	101-325-727.000	POCKET FILES	55.79
<b>OFFICE DEPOT</b>		<b>Invoice Amount:</b>	<b>\$55.98</b>
INV. 170808786001 5/12/2021 OFFICE SUPPLIES		<b>Check Date:</b>	<b>06/08/2021</b>
	101-305-727.000	USB DRIVES 64 GB	55.98
<b>OFFICE DEPOT</b>		<b>Invoice Amount:</b>	<b>\$66.40</b>
STICKY NOTES, PENS, AIR DUSTERS, BUSINESS		<b>Check Date:</b>	<b>06/08/2021</b>
	101-215-727.000	STICKY NOTES	6.58
	101-215-727.000	BUSINESS ENVELOPES	6.76
	101-215-727.000	AIR DUSTER (6 PK)	29.74
	101-215-727.000	1.0 GEL PENS-BLUE	23.32
<b>OFFICE DEPOT</b>		<b>Invoice Amount:</b>	<b>\$31.98</b>
STICKY NOTES, PENS, AIR DUSTERS, BUSINESS		<b>Check Date:</b>	<b>06/08/2021</b>
	101-215-727.000	STICKERS	31.98
<b>OFFICE DEPOT</b>		<b>Invoice Amount:</b>	<b>\$58.82</b>
WALL FILES, BLUE GEL PENS, BLK PENCIL CUP, R		<b>Check Date:</b>	<b>06/08/2021</b>
	101-215-727.000	BLUE GEL PENS	11.66
	101-215-727.000	LG BLK PENCIL CUP	9.07
	101-215-727.000	BLK REPORT FOLDERS	38.09
<b>OFFICE DEPOT</b>		<b>Invoice Amount:</b>	<b>\$11.30</b>
WALL FILES, BLUE GEL PENS, BLK PENCIL CUP, R		<b>Check Date:</b>	<b>06/08/2021</b>
	101-215-727.000	MESH WALL FILES (BACK ORDER)	11.30
<b>PARAGON LABORATORIES</b>		<b>Invoice Amount:</b>	<b>\$164.00</b>
DBP-1 TESTING WILCOX RD		<b>Check Date:</b>	<b>06/08/2021</b>
	592-172-801.000	DBP-1 Testing	164.00
<b>PLANTE &amp; MORAN, PLLC</b>		<b>Invoice Amount:</b>	<b>\$16,640.00</b>
FY2020 PROFESSIONAL ANNUAL AUDIT SERVICE		<b>Check Date:</b>	<b>06/08/2021</b>
	592-172-801.000	FY2020 ANNUAL AUDIT SERVICES	8,290.00
	588-588-818.000	FY2020 ANNUAL AUDIT SERVICES	1,000.00
	101-290-801.000	FY2020 FEDERAL SINGLE AUDIT	4,175.00
	592-172-801.000	FINANCIAL STMT PREPARATION	2,040.00
	101-290-801.000	FINANCIAL STMT PREPARATION	1,135.00
<b>PLM Lake &amp; Land Management Corp.</b>		<b>Invoice Amount:</b>	<b>\$1,650.00</b>
WEED AND ALGAE TREATMENT HALL AND PARK		<b>Check Date:</b>	<b>06/08/2021</b>
	101-265-952.000	INVOICE E19415	825.00
	101-691-952.000	INVOICE E19415	825.00
<b>CHARTER TWSP OF PLYMOUTH</b>		<b>Invoice Amount:</b>	<b>\$2,876.45</b>
COMERICA BANK - TWP CREDIT CARDS APRIL 20		<b>Check Date:</b>	<b>06/08/2021</b>
	101-691-757.000	ANTAL-HD-WASTE BASKET/CUT WHEEL	17.85
	101-305-775.000	BROTHERS-HD-BROOM AND BRUSHMOPS	50.27
	101-305-960.000	BROTHERS-FIRST STEP-TRAINING CLASS NICE	30.00
	101-336-757.000	FOX - AMAZON-VACUUM BREAKER	42.95
	101-336-836.000	FOX-CVS-BAND AIDS (COVID SITE USE)	53.90
	101-325-727.000	GORDON-ENGRAV. CONN - NAME BADGE	8.00
	101-305-960.000	GORDON-TRAINING FOR PLY TWP CHAPLAINS	278.64
	101-305-727.000	GORDON- - MEIJER - PINE SOL BLUE	10.46
	101-305-757.000	HAACK-TIE STRAPS - HARBOR FREIGHT TOOL	6.54
	101-371-767.000	HAACK-RED WING SHOES=KEN MACDONALD S	171.98

# Charter Township of Plymouth

## AP Invoice Listing - Board Report

**VENDOR INFORMATION****INVOICE INFORMATION**

101-265-767.000	HAACK-RED WING SHOES-HAACK SHOES	110.49
101-325-757.000	HAACK-SUPPLIES TO FIX SPEAKER-DISPATCH	17.66
226-226-810.000	HAACK-TRASH CAN FOR RESIDENT-GREAT LAK	21.19
101-265-757.000	HAACK-THE FLAG SHOP-AMER. FLAG-TWP HAL	99.00
101-371-727.000	HAACK-BATTERIES+BULBS-CHARG. CABLE	17.95
101-265-757.000	HAACK-BATTERIES +BULBS-BULBS FOR TWP	20.93
101-265-757.000	HAACK-HD-FERTILIZER FOR TWP PLANTS	16.96
101-171-791.000	HEISE-CRAINS MONTHLY FEE	15.00
101-290-852.000	HEISE-CONSTANT CONTACT - MONTHLY FEE	70.00
101-290-948.000	JANKS-ZOOM SUBSCRIPTION FOR E MEETIN	154.99
101-305-727.000	KUDRA- HD - A.I. TEAM SUPPLIES	164.47
101-336-960.000	PHILLIPS-PALS TRAINING - MALLARI	40.00
101-336-915.000	PHILLIPS-2021 EMS LICENSE	275.00
101-336-960.000	PHILLIPS-DORSEY- CPR COURSES	138.00
101-336-757.000	PHILLIPS-IFC 2021 EDITION - INSPECTIONS	164.99
101-305-960.000	TIDERINGTON-AMAZON-TRAINING BK-USE OF	63.60
101-336-757.000	FOX-HOME DEPOT (RECEIPT TBA)	91.15
101-691-757.000	ANDERSON - HD-PAINT TRAY	60.30
101-336-952.000	FOX/BUKIS-HD-#2 LANDSCAPING ITEMS	106.72
101-265-775.000	HAACK-B&R JAN-SOAP FOR TWP HALL	117.70
101-305-757.000	KUDRA-MARKAL PAINTSTIK MARKER-ULINE	79.37
101-371-727.000	LEWIS-ICC STORE-CODEBOOKS	330.65
101-336-851.000	FOX-PRESSURE WASHING EQUIP.COM	29.74

**PLYMOUTH-CANTON COMMUNITY SCHOOLS**

INV. 003457 5/5/2021 - APRIL FUEL

101-305-759.000	PATROL VEHICLES
101-325-759.000	PSA VEHICLE

**Invoice Amount: \$4,444.87****Check Date: 06/08/2021**4,392.80  
52.07**PROGRESSIVE PRINTING**

10 SOCIAL DISTANCING SIGNS FOR SPRAYSCAP

101-691-813.000	10 SOCIAL DISTANCING SIGNS FOR SPRAYSCA
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**Invoice Amount: \$150.00****Check Date: 06/08/2021**

150.00

**RELIABLE LANDSCAPING INC.**

INVOICE #94464 AND #94366

592-291-932.000	YARDS OF TOPSOIL #32220
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**Invoice Amount: \$66.00****Check Date: 06/08/2021**

66.00

**RELIABLE LANDSCAPING INC.**

INVOICE #94464 AND #94366

592-291-932.000	YARDS OF TOPSOIL #31155 4/8/21
592-291-932.000	50LB OF GRASS SEED #31155 4/8/21

**Invoice Amount: \$288.00****Check Date: 06/08/2021**88.00  
200.00**Rise Above Fire Training & Tools**

TRAINING CLASS 3 SESSIONS INV # T21-0423

101-336-960.000	3 SESSIONS TRAINING CLASS INV #T21-0423
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**Invoice Amount: \$3,950.00****Check Date: 06/08/2021**

3,950.00

**SERENE LANDSCAPE GROUP**

TURF FERTILIZATION ROUND 1 FIRE 3

101-336-952.000	INVOICE 59891
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**Invoice Amount: \$85.00****Check Date: 06/08/2021**

85.00

**SERENE LANDSCAPE GROUP**

TTURF FERTILIZATION ROUND 1 DPW

592-172-952.000	INVOICE 59894 DPW BLDG
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**Invoice Amount: \$55.50****Check Date: 06/08/2021**

55.50

**SERENE LANDSCAPE GROUP**

TURF FERTILIZATION ROUND 1 MILLER FAMILY

101-691-952.000	INVOICE 59892
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**Invoice Amount: \$430.00****Check Date: 06/08/2021**

430.00

# Charter Township of Plymouth

## AP Invoice Listing - Board Report

**VENDOR INFORMATION****INVOICE INFORMATION**

<b>SERENE LANDSCAPE GROUP</b>		<b>Invoice Amount:</b>	<b>\$100.00</b>
TURF FERTILIZATION ROUND 1 POINTE PARK		<b>Check Date:</b>	<b>06/08/2021</b>
101-691-952.000	INVOICE 59893		100.00
<b>SERENE LANDSCAPE GROUP</b>		<b>Invoice Amount:</b>	<b>\$1,250.00</b>
TURF FERTILIZATION ROUND 1		<b>Check Date:</b>	<b>06/08/2021</b>
101-691-952.000	INVOICE 59895		1,250.00
<b>SERENE LANDSCAPE GROUP</b>		<b>Invoice Amount:</b>	<b>\$398.47</b>
IRRIGATION REPAIR AT 41555 ANN ARBOR RD #		<b>Check Date:</b>	<b>06/08/2021</b>
592-291-935.000	TIME AND MATERIALS		398.47
<b>SHERWIN-WILLIAMS CO THE</b>		<b>Invoice Amount:</b>	<b>\$480.13</b>
PAINTING SUPPLIES FOR HYDRANTS #8799-0 5/		<b>Check Date:</b>	<b>06/08/2021</b>
592-291-934.000	Vermillion paint--kem lus vermillion		480.13
<b>SPALDING DEDECKER ASSOCIATES, INC.</b>		<b>Invoice Amount:</b>	<b>\$56,225.50</b>
SPALDING DE DECKER-MAY 2021 INVOICE FOR		<b>Check Date:</b>	<b>06/08/2021</b>
101-701-801.000	86830 - THE HENRY PROJECT (PLANNING)		650.00
101-290-946.000	86831 - PLY TWP ENGINEERING TASKS 2021		500.00
101-701-801.000	86832 - 910 BROOKLINE LOT SPLIT (PLAN)		200.00
101-701-801.000	86833 - FRITO LAY EXPANSION - (PLANNING)		1,187.50
101-446-970.000	86837 - PLY TWP SIDEWALK GAPS		1,509.00
805-444-974.001	86841 - 2021SIDEWALK REPLACEMENT PROGR		9,640.00
805-444-974.001	86842 - 2021SIDEWALK REPLACEMENT PROGR		11,680.50
592-172-946.000	86843 - GIS - WATER & SEWER		2,807.90
101-209-948.000	86843 - GIS - ASSESSING		467.90
101-371-948.000	86843 - GIS - BUILDING		935.80
101-290-948.000	86843 - GIS - TOWNSHIP		467.90
101-336-801.000	86844 - FIRE STATION #2		246.00
592-291-970.000	86847 - 2020 CIPP LINING AND COUNTRY ACR		610.00
101-446-970.000	86848 - GOLFFVIEW PARK ADA IMPROVEMENTS		364.00
592-291-970.000	86851 - 2021 CIPP SEWER LINING		3,396.00
101-701-801.000	86865 - PLY TWP ENG TASKS SEE INV NOTES		7,705.00
592-172-946.000	86865 - PLY TWP ENG TASKS SEE INV NOTES		427.00
592-291-973.033	86865 - PLY TWP ENG TASKS SEE INV NOTES		457.50
101-336-970.000	86866 - FIRE STATION #3		1,943.00
101-290-946.000	86867 - COMCAST - 12303 HAGGERTY RD- DP		366.00
101-290-946.000	86868 - COMCAST - 47047 FIVE MILE - DPW		1,100.00
101-290-946.000	86869 - COMCAST - 14988 PILOT DRIVE- DPW		519.50
101-290-946.000	86870 - 123NET - 1200 SHELDON ROAD-DPW		428.00
101-290-946.000	86871 - 123NET - 45601 FIVE MILE - DPW		122.00
101-691-970.000-20	PLY TWP HMA PATHWAY		8,495.00
<b>SPARTAN DISTRIBUTORS</b>		<b>Invoice Amount:</b>	<b>\$34.69</b>
BUSHING PIVOT AND CAP SCREW - INV. # 1183		<b>Check Date:</b>	<b>06/08/2021</b>
101-691-931.500	BUSHING PIVOT/CAP SCREW- INV. # 1183187		34.69
<b>TACTICAL ENCOUNTERS INC.</b>		<b>Invoice Amount:</b>	<b>\$550.00</b>
INV. 2021-29 5/10/2021 TACTICAL CASUALTY CA		<b>Check Date:</b>	<b>06/08/2021</b>
101-305-960.000	OFFICERS VAUGHN AND M. BROTHERS 5/25/2		550.00
<b>NAPA Auto Parts</b>		<b>Invoice Amount:</b>	<b>\$155.14</b>
SHOP TOOLS FOR TRUCK REPAIRS. 5/11/21 #26		<b>Check Date:</b>	<b>06/08/2021</b>
592-291-851.000	BALL JOINT PRESS		155.14

# Charter Township of Plymouth

## AP Invoice Listing - Board Report

**VENDOR INFORMATION****INVOICE INFORMATION**

<b>USA BLUEBOOK</b> #596288 5/6/21 592-291-935.000	#47158 (STOCK NUMBER)	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$103.06</b> <b>06/08/2021</b> 103.06
<b>WAYNE COUNTY</b> 4/2021TRAFFIC SIGNAL ENERGY INVOICE # 101 101-446-920.000	4/2021 TRAFFIC SIGNAL ENERGY # 1010616	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$218.70</b> <b>06/08/2021</b> 218.70
<b>WCA ASSESSING</b> APPRAISAL SERVICES RENDERED - JUNE 2021 101-209-801.000 101-209-801.000	Appraisal Services Rendered (Contract) Co-Star Services	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$25,582.50</b> <b>06/08/2021</b> 25,425.83 156.67
<b>WEBQA, INC.</b> FOIA MODULE 6/1/21 - 5/31/22 (1 YR) 101-290-948.000	FOIA MODULE 6/1/21 - 5/31/22	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$2,885.00</b> <b>06/08/2021</b> 2,885.00
<b>Great Lakes Water Authority</b> GLWA - INDUSTRIAL WASTE CONTROL BILL4/1/2 592-441-743.000	GLWA - INDUSTRIAL WASTE CONTROL BILL	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$132.84</b> <b>06/08/2021</b> 132.84
<b>Dell Financial Services, LLC.</b> PD COMPUTER LEASES - #810-6755980-006 (7/ 101-305-940.000 101-305-940.000	PD - 14 computers - see notes Rounding Adjustment	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$985.70</b> <b>06/08/2021</b> 985.74 (0.04)
<b>Dell Financial Services, LLC.</b> PLANNING DEPT.-- COMPUTER CONTRACT # 675 101-701-940.000	Planning Dept. .Computer (Lease-Qtly)	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$61.94</b> <b>06/08/2021</b> 61.94
<b>Dell Financial Services, LLC.</b> COMPUTER LEASES QTLY PAYMENTS 7/1/21 -- 9/ 101-209-940.000 101-371-940.000 101-215-940.000 592-172-940.000 226-226-940.000	Assessing Dept. Computers (Lease - Qtly) Building Dept. Computers (Lease- Qtly) Acctng Dept. Computers (Lease - Qtrly) DPS Computers (Lease - Qtrly) SolidWaste Computers (Lease - Qtrly)	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$768.48</b> <b>06/08/2021</b> 320.20 192.12 128.08 64.04 64.04
<b>Dell Financial Services, LLC.</b> LEASES - # 6755980-007 (HR & BLDG) 7-1-202 101-371-940.000 101-171-940.000	Building - 1 comptuer (see notes) HR - 1 computer (see notes)	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$126.34</b> <b>06/08/2021</b> 63.17 63.17
<b>Dell Financial Services, LLC.</b> LEASES -BLDG, CLERK, DPW -CONTRACT # 6755 101-371-940.000 101-215-940.000 592-291-940.000	Building - 1 comptuer (see notes) Clerk - 1 computer (see notes) DPW - 2 computer (see notes)	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$279.89</b> <b>06/08/2021</b> 69.98 69.97 139.94
<b>SGI HEATING AND COOLING</b> REFUND PM21-0220 101-371-965.000	40782 IVYWOOD LN REFUND	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$60.00</b> <b>06/08/2021</b> 60.00
<b>WP HOLDINGS LLC</b> REFUND PB21-0132 101-371-965.000	REFUND 11833 HUNTERS CREEK CT.	<b>Invoice Amount:</b> <b>Check Date:</b>	<b>\$80.00</b> <b>06/08/2021</b> 80.00

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

**VENDOR INFORMATION****INVOICE INFORMATION****FOUNDATION SYSTEMS OF MICHIGAN**

REFUND PB21-0057

*101-371-965.000**REFUND 15131 NORTHVILLE RD.***Invoice Amount:****\$270.00****Check Date:****06/08/2021***270.00***Total Amount to be Disbursed:****\$899,627.56**

Weekly 6/2/21  
Page: 1/3

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

**VENDOR INFORMATION****INVOICE INFORMATION****A T & T**

AT&amp;T - TELEPHONE/INTERENET ALLOC -- MAY 2

**Invoice Amount:****\$1,302.40****Check Date:****06/02/2021**

101-201-850.000	INFORMATION SERVICES	89.06
101-209-850.000	ASSESSING	53.18
101-371-850.000	BUILDING	148.24
101-336-850.000	FIRE	220.98
101-305-850.000	POLICE	237.07
101-171-850.000	SUPERVISOR	138.59
101-253-850.000	TREASURER	118.24
101-215-850.000	CLERK	69.06
101-701-850.000	COMMUNITY DEVELOPMENT	55.18
101-325-850.000	DISPATCH	89.18
101-265-850.673	PCCA	21.18
101-691-850.000	PARK	16.59
592-172-853.000	GEN EXPENSE TEL	32.82
226-226-850.000	SOLID WASTE	13.03

**A T & T**

APRIL 2021 PAYMENT - ACCT. 734-453-4461-659

**Invoice Amount:****\$433.66****Check Date:****06/02/2021**

101-336-850.000	Fire	147.45
101-265-850.000	Twp. Hall	34.69
101-691-850.000	Parks	34.69
592-291-853.000	DPW	216.83

**BUONO, DUANE**

MAY MECHANICAL INSPECTOR PAY

**Invoice Amount:****\$3,557.50****Check Date:****06/02/2021**

101-371-801.000	MECHANICAL INSPECTOR PAY MAY	3,557.50
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**COMCAST**

HIGH SPEED INTERNET - TOWNSHIP PARK -JUN

**Invoice Amount:****\$177.81****Check Date:****06/02/2021**

101-691-852.000	High Speed Internet - Township Park	177.81
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**CONSUMERS ENERGY**

MONTHLY CHGS - MAY 2021

**Invoice Amount:****\$2,243.38****Check Date:****06/02/2021**

101-171-921.000	SUPERVISOR	106.99
101-201-921.000	INFO SERVICES	90.28
101-209-921.000	ASSESSING	36.78
101-215-921.000	CLERK	212.31
101-253-921.000	TREASURER	55.17
101-305-921.000	POLICE	464.75
101-325-921.000	DISPATCH	173.86
101-336-921.000	FIRE DEPT	485.47
101-371-921.000	BUILDING	132.07
101-701-921.000	COMM DEVELOPMENT	10.03
101-691-921.000	PARK	150.12
226-226-921.000	UTILITIES-SOLID WASTE	5.02
592-291-921.000	POWER & PUMPING-DPW	17.94
592-172-921.000	DPW - WATER & SEWER	152.13
101-351-921.000	CORRECTIONS & JAIL	142.10
101-265-921.000	TOWNSHIP HALL	3.34
101-265-921.673	UTIL - SENIOR SERVICES	5.02

**DTE ENERGY**

BASEBALL DIAMONDS APRIL 2021-- 9100-157-68

**Invoice Amount:****\$587.36****Check Date:****06/02/2021**

101-691-921.000	BASEBALL DIAMONDS 4/21	587.36
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# Charter Township of Plymouth

## AP Invoice Listing - Board Report

**VENDOR INFORMATION****INVOICE INFORMATION**

<b>DTE ENERGY</b>		<b>Invoice Amount:</b>	<b>\$18.30</b>
DTE SERVICE MILLER PARK MAY 2021 - 9100-05		<b>Check Date:</b>	<b>06/02/2021</b>
101-691-921.000	MILLER PARK ELECTRIC MAY 2021		18.30
<b>HEILEMAN, JAMES</b>		<b>Invoice Amount:</b>	<b>\$5,901.00</b>
ELECTRICAL INSPECTOR PAY MAY		<b>Check Date:</b>	<b>06/02/2021</b>
101-371-801.000	MAY ELECTRICAL INSPECTOR PAY		5,901.00
<b>MUNSON, STEVE</b>		<b>Invoice Amount:</b>	<b>\$3,117.25</b>
PLUMBING INSPECTOR PAY MAY		<b>Check Date:</b>	<b>06/02/2021</b>
101-371-801.000	MAY PLUMBING INSPECTOR PAY		3,117.25
<b>PLYMOUTH POSTMASTER</b>		<b>Invoice Amount:</b>	<b>\$3,000.00</b>
POSTAGE FOR SUMMER 2021 NEWSLETTER - JU		<b>Check Date:</b>	<b>06/02/2021</b>
101-290-730.000	POSTAGE SUMMER 2021 NEWSLTR -PERMIT 2		3,000.00
<b>CHARTER TWSP OF PLYMOUTH</b>		<b>Invoice Amount:</b>	<b>\$2,028.51</b>
PLYMOUTH TOWNSHIP - WATER/SEWER MAY 20		<b>Check Date:</b>	<b>06/02/2021</b>
101-171-921.000	SUPERVISOR		22.89
101-201-921.000	INFO SERVICES		19.31
101-209-921.000	ASSESSORS		7.87
101-215-921.000	CLERK		45.42
101-253-921.000	TREASURER		11.80
101-265-921.673	BUILDING-SENIOR SERVICES		59.64
101-305-921.000	POLICE		99.41
101-325-921.000	DISPATCH		37.19
101-351-921.000	LOCK UP		30.40
101-336-921.000	FIRE		465.55
101-371-921.000	BUILDING		28.25
101-701-921.000	PLANNING		2.15
101-691-921.000	PARK		871.72
226-226-921.000	SOLID WASTE		1.07
592-172-921.000	ADM/GEN EXPENSE		32.54
592-291-921.000	POWER & PUMPING		203.25
588-588-921.000	FRIENDSHIP STATION		3.74
101-265-921.000	BUILDING		0.72
592-291-935.000	WATER FLUSHING		85.59
<b>CBTS TECHNOLOGY SOLUTIONS LLC</b>		<b>Invoice Amount:</b>	<b>\$2,476.30</b>
CBTS PHONE SERVICES 4/20/21 TO 5/19/2021		<b>Check Date:</b>	<b>06/02/2021</b>
101-101-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021		25.65
101-171-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021		123.72
101-201-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021		78.13
101-209-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021		85.96
101-215-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021		229.50
101-253-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021		85.95
101-290-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021		21.23
101-262-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021		32.85
101-265-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021		16.70
101-265-850.673	CBTS PHONE SERVICES THROUGH 5/19/2021		16.68
101-305-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021		539.02
101-325-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021		299.06
101-351-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021		17.18
101-336-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021		568.76
101-371-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021		119.95
101-691-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021		28.73
101-701-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021		16.70

# Charter Township of Plymouth

## AP Invoice Listing - Board Report

**VENDOR INFORMATION****INVOICE INFORMATION**

226-226-850.000	CBTS PHONE SERVICES THROUGH 5/19/2021	19.12
588-588-853.000	CBTS PHONE SERVICES THROUGH 5/19/2021	32.58
592-172-853.000	CBTS PHONE SERVICES THROUGH 5/19/2021	118.83

**SIMPLIFILE, LC**

BD Bond Refund

101-371-283.016 BE18-0021

**Invoice Amount: \$51.00****Check Date: 06/02/2021**  
51.00**VERIZON WIRELESS**

VERIZON - CELL PHONES FOR PARK &amp; FIRE (ACC

101-691-850.000 PARK CELL PHONE  
101-336-850.000 FIRE - (LIFEPAKES)**Invoice Amount: \$51.37****Check Date: 06/02/2021**  
40.01  
11.36**Pulte Group**

BD Bond Refund

101-371-283.001 BP20-0043 - PB20-0806

**Invoice Amount: \$1,500.00****Check Date: 06/02/2021**  
1,500.00**Pulte Group**

BD Bond Refund

101-371-283.001 BP20-0054 - PB20-0988

**Invoice Amount: \$1,500.00****Check Date: 06/02/2021**  
1,500.00**M/I Homes of Michigan LLC**

BD Bond Refund

101-371-283.001 BP20-0003 - PB19-1241

**Invoice Amount: \$1,500.00****Check Date: 06/02/2021**  
1,500.00**M/I Homes of Michigan LLC**

BD Bond Refund

101-371-283.001 BP20-0009 - PB20-0049

**Invoice Amount: \$1,500.00****Check Date: 06/02/2021**  
1,500.00**ANDOVER FOREST LLC**

BD Bond Refund

101-371-283.016 BE18-0021

**Invoice Amount: \$2,082.62****Check Date: 06/02/2021**  
2,082.62**Total Amount to be Disbursed: \$33,028.46**



# Charter Township of Plymouth

## AP Invoice Listing - Board Report

*Refunds* Page: 5626121
**VENDOR INFORMATION****INVOICE INFORMATION**

<b>SPALDING DEDECKER ASSOCIATES, INC.</b>			<b>Invoice Amount:</b>	<b>\$320.00</b>
BD Bond Refund			<b>Check Date:</b>	<b>05/23/2021</b>
	101-371-283.016	BE18-0021		320.00
<b>SPALDING DEDECKER ASSOCIATES, INC.</b>			<b>Invoice Amount:</b>	<b>\$140.00</b>
BD Bond Refund			<b>Check Date:</b>	<b>05/23/2021</b>
	101-371-283.016	BE18-0025		140.00
<b>SPALDING DEDECKER ASSOCIATES, INC.</b>			<b>Invoice Amount:</b>	<b>\$1,596.00</b>
BD Bond Refund			<b>Check Date:</b>	<b>05/23/2021</b>
	101-371-283.016	BE21-0017		1,596.00
<b>SPALDING DEDECKER ASSOCIATES, INC.</b>			<b>Invoice Amount:</b>	<b>\$165.00</b>
BD Bond Refund			<b>Check Date:</b>	<b>05/23/2021</b>
	101-371-283.016	BE18-0028		165.00
<b>SPALDING DEDECKER ASSOCIATES, INC.</b>			<b>Invoice Amount:</b>	<b>\$360.00</b>
BD Bond Refund			<b>Check Date:</b>	<b>05/23/2021</b>
	101-371-283.016	BE19-0010		360.00
<b>SPALDING DEDECKER ASSOCIATES, INC.</b>			<b>Invoice Amount:</b>	<b>\$140.00</b>
BD Bond Refund			<b>Check Date:</b>	<b>05/23/2021</b>
	101-371-283.016	BE20-0002		140.00
<b>SPALDING DEDECKER ASSOCIATES, INC.</b>			<b>Invoice Amount:</b>	<b>\$7,895.75</b>
BD Bond Refund			<b>Check Date:</b>	<b>05/23/2021</b>
	101-371-283.016	BE20-0004		7,895.75
<b>SPALDING DEDECKER ASSOCIATES, INC.</b>			<b>Invoice Amount:</b>	<b>\$2,713.75</b>
BD Bond Refund			<b>Check Date:</b>	<b>05/23/2021</b>
	101-371-283.016	BE20-0003		2,713.75
<b>SPALDING DEDECKER ASSOCIATES, INC.</b>			<b>Invoice Amount:</b>	<b>\$1,823.50</b>
BD Bond Refund			<b>Check Date:</b>	<b>05/23/2021</b>
	101-371-283.016	BE20-0008		1,823.50
<b>SPALDING DEDECKER ASSOCIATES, INC.</b>			<b>Invoice Amount:</b>	<b>\$328.00</b>
BD Bond Refund			<b>Check Date:</b>	<b>05/23/2021</b>
	101-371-283.016	BE20-0009		328.00
<b>SPALDING DEDECKER ASSOCIATES, INC.</b>			<b>Invoice Amount:</b>	<b>\$5,384.50</b>
BD Bond Refund			<b>Check Date:</b>	<b>05/23/2021</b>
	101-371-283.016	BE20-0014		5,384.50
<b>SPALDING DEDECKER ASSOCIATES, INC.</b>			<b>Invoice Amount:</b>	<b>\$61.00</b>
BD Bond Refund			<b>Check Date:</b>	<b>05/23/2021</b>
	101-371-283.016	BE20-0001		61.00
<b>SPALDING DEDECKER ASSOCIATES, INC.</b>			<b>Invoice Amount:</b>	<b>\$11,235.50</b>
BD Bond Refund			<b>Check Date:</b>	<b>05/23/2021</b>
	101-371-283.016	BE21-0016		11,235.50
<b>Total Amount to be Disbursed:</b>				<b>\$32,163.00</b>

Weekly 5/26/21 Page 1/3

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

**VENDOR INFORMATION****INVOICE INFORMATION****ALERUS FINANCIAL**

MERS - DC FT EMPLOYEES -- EMPLOYEE CONTRI

101-100-231.000

MERS EMPLOYEE PRE TAX

101-100-231.000

MERS EMPLOYEE POST TAX

101-100-231.000

LOANS

**Invoice Amount:****\$8,481.53****Check Date:****05/26/2021**

7,304.58

703.28

473.67

**ALERUS FINANCIAL**

MERS-457 PLAN - ALL EMPLOYEES 5-21-2021 PA

101-100-239.000

457 CONT. PRE-TAX

101-100-239.000

457 CONT. ROTH POST-TAX

**Invoice Amount:****\$23,441.04****Check Date:****05/26/2021**

22,481.13

959.91

**ALERUS FINANCIAL**

MERS - DC FT EMPLOYEES -- EMPLOYER CONTRI

101-171-714.010

SUPERVISOR'S OFFICE

101-201-714.010

IT DIRECTOR

101-215-714.010

CLERK'S OFFICE

101-253-714.010

TREASURER'S OFFICE

101-265-714.010

BUILDING MANAGER

101-305-714.010

PD DEPT.

101-325-714.010

DISPATCH DEPT.

101-336-714.010

FIRE DEPT

101-371-714.010

BUILDING DEPT.

226-226-714.010

SOLID WASTE DEPT.

588-588-714.010

SENIOR TRANS

592-172-714.010

PUBLIC SERVICES

592-291-714.010

DPW

101-262-714.010

ELECTIONS

**Invoice Amount:****\$26,424.76****Check Date:****05/26/2021**

1,021.07

588.99

2,238.97

994.26

273.84

5,154.32

2,490.73

6,258.85

1,770.97

340.09

241.09

887.07

3,841.63

322.88

**A T & T**

AT&amp;T - TELEPHONE ALLOCATION MAY 2021 - AC

101-201-850.000

INFORMATION SERVICES

101-209-850.000

ASSESSING

101-371-850.000

BUILDING

101-336-850.000

FIRE

101-305-850.000

POLICE

101-171-850.000

SUPERVISOR

101-253-850.000

TREASURER

101-215-850.000

CLERK

101-701-850.000

COMMUNITY DEVELOPMENT

101-325-850.000

DISPATCH

101-265-850.673

WATER/SEWER (UTIL) (FS)

101-691-850.000

PARK

592-172-853.000

GEN EXPENSE TEL

226-226-850.000

SOLID WASTE

**Invoice Amount:****\$949.54****Check Date:****05/26/2021**

64.93

38.77

108.08

161.11

172.84

101.04

86.20

50.35

40.23

65.02

15.44

12.09

23.94

9.50

**BLUE CROSS/BLUE SHIELD OF MICHIGAN**

JUNE 2021 MEDICARE PLUS BLUE PPO -- (SPREA

101-290-714.500

GENERAL RETIREES

101-305-714.500

POLICE RETIREES

101-336-714.500

FIRE RETIREES

**Invoice Amount:****\$3,812.40****Check Date:****05/26/2021**

423.60

423.60

2,965.20

**COMCAST**

INTERNET - JUNE 2021

XFINITY ACCT 8529

101-290-852.000

JUNE 2021 INTERNET

**Invoice Amount:****\$56.40****Check Date:****05/26/2021**

56.40

**COMCAST**

INTERNET - MAY 2021

ACCT 85

**Invoice Amount:****\$168.35****Check Date:****05/26/2021**

# Charter Township of Plymouth

## AP Invoice Listing - Board Report

**VENDOR INFORMATION****INVOICE INFORMATION**

	101-290-852.000	MAY 2021 INTERNET (GEN)	168.35
<b>COMCAST</b>		<b>Invoice Amount:</b>	<b>\$179.23</b>
SENIOR CENTER INTERNET - MAY 2021 -- ACCT		<b>Check Date:</b>	<b>05/26/2021</b>
101-265-852.673	Senior Ctr Internet		168.48
588-588-852.000	Senior Trans Internet		10.75
<b>COMCAST</b>		<b>Invoice Amount:</b>	<b>\$218.40</b>
INTERNET -MAY 2021	ACCT 8529 10 216	<b>Check Date:</b>	<b>05/26/2021</b>
101-336-852.000	MAY 2021 FIRE INTERNET		218.40
<b>COMCAST</b>		<b>Invoice Amount:</b>	<b>\$148.35</b>
INTERNET PORT STREET - JUNE 2021-- ACCT 85		<b>Check Date:</b>	<b>05/26/2021</b>
592-291-805.000	INTERNET - PORT STREET		148.35
<b>CONSUMERS ENERGY</b>		<b>Invoice Amount:</b>	<b>\$73.78</b>
MONTHLY CHGS -APRIL 2021 (ATTACHED) SERV		<b>Check Date:</b>	<b>05/26/2021</b>
592-291-921.000	ACCT #1000-6777-1970-- 47755 5MILE 3/21		73.78
<b>CONSUMERS ENERGY</b>		<b>Invoice Amount:</b>	<b>\$398.20</b>
MONTHLY CHGS - JUNE 2021 DPW ONLY		<b>Check Date:</b>	<b>05/26/2021</b>
592-291-921.000	DPW-ACCT. # 1000-2645-6283		378.40
592-291-921.000	DPW - ACCT. 3 1000-2645-6408		19.80
<b>FIDELITY SECURITY LIFE INSURANCE CO</b>		<b>Invoice Amount:</b>	<b>\$607.10</b>
EYEMED - RETIREES MAY 2021(SPREADSHEETS		<b>Check Date:</b>	<b>05/26/2021</b>
101-290-714.500	GENERAL RETIREES		92.74
101-305-714.500	POLICE DEPT. RETIREES		145.98
101-325-714.500	DISPATCH RETIREE		10.81
101-336-714.500	FIRE DEPT. RETIREES		265.46
592-172-714.500	PUBLIC SERVICES RETIREES		5.69
592-291-714.500	PUBLIC WORKS RETIREES		70.55
101-371-714.500	BUILDING RETIREES		15.87
<b>FIDELITY SECURITY LIFE INSURANCE CO</b>		<b>Invoice Amount:</b>	<b>\$974.15</b>
EYEMED - CURRENT EMPLOYEES -MAY 2021 (2 S		<b>Check Date:</b>	<b>05/26/2021</b>
101-171-714.000	SUPERVISOR DEPT.		5.69
101-201-714.000	INFO SYSTEMS		15.87
101-215-714.000	CLERK DEPT.		11.38
226-226-714.000	SOLID WASTE		15.87
101-253-714.000	TREASURER DEPT.		26.68
101-265-714.000	TOWNSHIP HALL		10.81
101-305-714.000	POLICE DEPT.		339.51
101-325-714.000	DISPATCH		128.85
101-336-714.000	FIRE DEPT.		290.58
101-371-714.000	BUILDING DEPT.		48.30
588-588-714.000	SENIOR TRANS		15.87
592-172-714.000	PUBLIC SERVICES		32.37
592-291-714.000	PUBLIC WORKS ADMIN.		21.56
101-262-714.000	ELECTIONS		10.81
<b>HONKE, ANITA</b>		<b>Invoice Amount:</b>	<b>\$148.50</b>
MEDICARE PART B - JUNE 2021		<b>Check Date:</b>	<b>05/26/2021</b>
101-336-714.500	MEDICARE PART B JUNE 2021		148.50
<b>I.A.F.F. - LOCAL 1496</b>		<b>Invoice Amount:</b>	<b>\$2,250.00</b>
IAFF DUES-MAY 2021 (DETAILED LISTING ATTA		<b>Check Date:</b>	<b>05/26/2021</b>
101-100-232.020	MAY 2021 UNION DUES		2,250.00

# Charter Township of Plymouth

## AP Invoice Listing - Board Report

**VENDOR INFORMATION****INVOICE INFORMATION**

<b>KNUPP, LINDA</b>		<b>Invoice Amount:</b>	<b>\$144.64</b>
MEDICARE - PART B -JUNE 2021 - LINDA KNUPP		<b>Check Date:</b>	<b>05/26/2021</b>
101-336-714.500	MEDICARE - PART B -JUNE 2021		144.64
<b>M E R S</b>		<b>Invoice Amount:</b>	<b>\$142,522.53</b>
MERS - MAY 2021 EMPLOYEE AND EMPLOYER		<b>Check Date:</b>	<b>05/26/2021</b>
101-100-231.030	COAM - EMPLOYEE CONTRIB.		2,877.88
101-100-231.030	POAM-EMPLOYEE CONTRIB.		9,054.60
101-100-231.020	FIRE - EMPLOYEE CONTRIN.		8,036.77
101-100-231.050	DISPATCH - EMPLOYEE CONTRIB		3,157.57
101-305-714.030	COAM - EMPLOYER CONTRIB		23,121.71
101-305-714.030	POAM - EMPLOYER CONTRIB		31,286.00
101-336-714.020	FIRE - EMPLOYER CONTRIB		54,468.00
101-325-714.050	DISPATCH - EMPLOYER CONTRIB		10,458.00
101-336-714.500	FIRE CHIEF ACCT - EMPLOYER CONTRIB		62.00
<b>MAAS, CARLAS</b>		<b>Invoice Amount:</b>	<b>\$188.00</b>
MEDICARE PART B JUNE 2021 (ADJUSTMENT TO		<b>Check Date:</b>	<b>05/26/2021</b>
101-336-714.500	MEDICARE PART B -JUNE 2021		188.00
<b>MICHIGAN,STATE OF</b>		<b>Invoice Amount:</b>	<b>\$150.00</b>
BUILDING INSPECTOR AND PLAN REVIEW		<b>Check Date:</b>	<b>05/26/2021</b>
101-371-915.000	BRETT WASIL INSPECTOR		150.00
<b>A T &amp; T LONG DISTANCE</b>		<b>Invoice Amount:</b>	<b>\$1.46</b>
LONG DISTANCE ALLOCATION APRIL 2021 / POT		<b>Check Date:</b>	<b>05/26/2021</b>
101-201-850.000	-INFO SERVICES		0.10
101-209-850.000	ASSESSING		0.06
101-371-850.000	BUILDING		0.17
101-336-850.000	FIRE		0.25
101-171-850.000	SUPERVISOR		0.16
101-253-850.000	TREASURER		0.13
101-215-850.000	CLERK		0.08
101-701-850.000	COMMUNITY DEVELOPMENT (PLANNING)		0.06
101-325-850.000	DISPATCH		0.10
101-265-850.673	TOWNSHIP HALL		0.02
101-691-850.000	PARK		0.02
592-172-853.000	DPW		0.04
101-305-850.000	POLICE		0.26
226-226-850.000	SOLID WASTE		0.01
<b>Total Amount to be Disbursed:</b>			<b>\$211,338.36</b>



## CHARTER TOWNSHIP OF PLYMOUTH REQUEST FOR BOARD ACTION

**MEETING DATE:** June 8, 2021

**ITEM:** 2020 Audit Presentation, Approval, and Resolution

**PRESENTERS:** Martin Olejnik, Plante Moran

**BACKGROUND:** The 2020 Financial Statement and the Report on Schedule of Expenditures of Federal Awards (SEFA) for the fiscal year ending December 30, 2020 has been completed. Upon final review of both 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 reports are clean.

Auditors are given access to the Township's general ledger and accounts payable modules in addition to receiving a comprehensive list of audit work papers prepared with supporting documentation during the audit process. Some of the documentation include items like the December bank and cash statements, property taxes, special assessments, pension and other post-employment benefits expenditures and liability calculations, comprehensive list of the Township's capital assets and depreciation expense, revenues and receivables, actual expenditures and liabilities, all payables by fund, water and sewer revenue and expenditures, the Township's adopted and amended budget, a comprehensive list of the Township's debt and other accruals, as well as all manual journal entries and a download of the trial balance.

The power point and financial statements have been compiled for presentation to the Board of Trustees

**PROPOSED MOTION:** I move that the Plymouth Township Board of Trustees hereby adopt Resolution #2021-06-08-39 approving the audit of fiscal year 2020's SEFA and Financial Statement, reports, letters of required communication to be filled with the State of Michigan by Plante Moran and to acknowledge the receipt and file of the previously stated.

Moved By \_\_\_\_\_ Seconded By \_\_\_\_\_

ROLL CALL:

\_\_\_Vorva\_\_\_ Curmi,\_\_\_ Clinton, \_\_\_Monaghan, \_\_\_Doroshewitz, \_\_\_Stewart, \_\_\_Heise

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

**RESOLUTION TO RECEIVE AND FILE FISCAL YEAR 2020  
THE CHARTER TOWNSHIP OF PLYMOUTH FINANCIAL STATEMENT AND  
SCHEDULE OF FEDERAL EXPENDITURES (SEFA), AUDIT REPORT, AND REQUIRED  
COMMUNICATIONS, AUTHORIZING FISCAL YEAR 2020**

**RESOLUTION # 2021-06-08-39**

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 8, 2021, at 7:00 p.m.

**WHEREAS**, The Board of Trustees of the Charter Township of Plymouth was presented with the Fiscal Year 2020 Audit of the Financial Statement, the Schedule of Federal Expenditures, and the letter of Required Communication, and,

**NOW THEREFORE BE IT RESOLVED**, that the Charter Township of Plymouth Board of Trustees does hereby act to receive and file the audit and all appropriate information relative to the Financial Statement and the Schedule of Federal Expenditures (SEFA) required of the filing with the State of Michigan, and does hereby approve of the Fiscal Year 2020 Financial Statement and SEFA by **Resolution #2021-06-08-39** by authorizing filing of the Fiscal Year 2020 reports as presented with the State of Michigan.

**Motioned by:**

**Seconded by:**

**Roll Call Vote:**

**Ayes:**

**Nays:**

**Motion Passed.**

\_\_\_\_\_  
**Jerry W. Vorva, Clerk**

\_\_\_\_\_  
**Date**



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

May 25, 2021

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

Dear Supervisor Heise:

Enclosed are your annual financial reports and report to the board for the year ended December 31, 2020 as follows:

- Financial statements
- Single audit report
- Required communication, under AU 260, to the board of trustees

To assist you in determining the distribution requirements of your annual reports, the filing requirements for several agencies are summarized below. In general, please ensure that the financial statements are included with any distributions of the single audit report.

The single audit report package (as referred to below) includes the following:

- Financial statements
- Single audit report

**Single audit filing requirements:**

- We are in the process of preparing the data collection form on your behalf.
- We will upload the entire reporting package electronically to the FAC. You no longer need to send any hard copies of the reports to the clearinghouse.
- You will need to electronically certify the single audit data collection form. You will receive an automated email from the clearinghouse with certification instructions. In order to certify, you will need to ensure the certifying official at your organization has set up a personal account within the Internet Data Entry System (IDES) being used by the FAC for these data collection form filings.

**Additional state filing requirements for all municipals:**

- Plante & Moran, PLLC will electronically forward your financial statements, single audit report, and report to the board to the State of Michigan, Department of Treasury.

To Mr. Kurt Heise, Supervisor  
Charter Township of Plymouth

May 25, 2021

**Other filing requirements:**

**Michigan Department of Treasury:**

- **Form F-65** - The Michigan Department of Treasury requires Form F-65 to be completed and submitted within six months after the close of your government's fiscal year. Local units are required to submit Form F-65 using the electronic online format on the State of Michigan website. The State is no longer accepting Excel or hard copy submissions. Upon submission, you may receive error messages that will need to be addressed. Local units will now file Form F-65, audit reports, and the qualifying statements in the same location using only one login (user ID and password). The form can be filed at the following link: <https://treas-secure.state.mi.us/LAFDeform/TL41W71.aspx>.
- **Qualifying Statement** - Communities are required to submit a filing once a year with the Michigan Department of Treasury. This filing will serve as a preapproval for future debt issues. The current filing is due within six months of the government's year end and is good for one year thereafter. The annual qualifying statement must be submitted electronically using the Department of Treasury's website.
- **Tax Increment Financing Authorities Subject to PA 57 of 2018 (such as TIFA, DDA, LDFA, CIA, NIA, WRA)** - Under PA 57 of 2018, there are new TIF reporting requirements. More information about both the public reporting requirements under Section 910 and the treasury reporting requirements under Section 911, which are due 180 days after the end of the authority's fiscal year (starting with FY 2019), are available on the Michigan Department of Treasury's website here: [https://www.michigan.gov/treasury/0,4679,7-121-1751\\_2194\\_90562---,00.html](https://www.michigan.gov/treasury/0,4679,7-121-1751_2194_90562---,00.html).
- **Brownfield Redevelopment Authorities** - A financial report on the status of activities of the Authority is due to the Michigan Economic Development Corporation (MEDC) each year. This must be submitted via the online portal provided by MEDC, which can be found at: <https://medc.secure.force.com/SiteLogin>.
- **Deficit Elimination Plan** - In accordance with PA 140 of 1971 and the State Department of Treasury Numbered Letter 2016-1, a local unit of government ending its fiscal year in a deficit condition must create and file a deficit elimination plan with the Department of Treasury prior to or concurrent with the submission of the local unit's audit report to the State.
- **Legacy Cost Reporting** - In accordance with PA 314 of 1965, as amended, an investment fiduciary of a public employee retirement system is required to publish a summary annual report. The summary annual report requires, among other items, systems' assets and liabilities and changes in net plan assets on a plan-year basis and system's funded ratio of valuation assets to actuarial accrued liabilities on a plan-year basis. PA 530 of 2016 amended this act to require the summary annual report to include the actuarial assumed rate of health care inflation. Also, this summary annual report is required to be sent to the Michigan Department of Treasury within 30 days of publication. The Michigan Department of Treasury will post an executive summary of each summary annual report it receives.
- In addition, any public employee retirement system not at least 60 percent funded shall post an information report on the system's website outlining steps, if any, the system may be taking to decrease the system's unfunded actuarial accrued liability.



To Mr. Kurt Heise, Supervisor  
Charter Township of Plymouth

May 25, 2021

- In addition, PA 202 of 2017 has additional reporting requirements. Information regarding filing can be located at [http://www.michigan.gov/treasury/0,4679,7-121-1751\\_51556\\_84499--,00.html](http://www.michigan.gov/treasury/0,4679,7-121-1751_51556_84499--,00.html). The due date for completion of Form 5572 is no later the six months after the end of your fiscal year. In addition to submitting this new form to the Department of Treasury, local units must also post this information on their websites. 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.

#### **Securities and Exchange Commission:**

Please be advised that, because you have issued bonds after July 1, 1995, you may be required to submit information, including your annual financial statements, to the Municipal Securities Rulemaking Board (MSRB). Submissions must be made electronically in PDF format to the Electronic Municipal Market Access (EMMA) system ([www.emma.msrb.org](http://www.emma.msrb.org)). In addition, you are obligated to provide continuing disclosure documents to a State Information Depository (SID) if required by applicable state law or by an outstanding continuing disclosure agreement in effect prior to July 1, 2009. The SID for Michigan is:

Municipal Advisory Council of Michigan  
Buhl Building - 535 Griswold, Suite 1850  
Detroit, MI 48226-3699

In addition to the report submission requirement, it is also likely that your bond documents (either the bond awarding resolution or the bond official statement) may have committed you to make additional nonfinancial disclosures (such as population, taxable valuation, millage rates, and other demographic data). As a result, there may be additional information required to be sent to the above repositories (which will also have a due date - often 180 days after year end). Please contact your bond financial advisors to determine if these disclosure requirements apply to you. If you, your bond counsel, or financial advisors need assistance in supplying the appropriate information, please contact us.

Thank you for the opportunity to serve as your auditors. Please contact us if you have any questions regarding these filing requirements.

Very truly yours,

**Plante & Moran, PLLC**



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

May 25, 2021

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, 2020 and have issued our report thereon dated May 25, 2021. Professional standards require that we provide you with the following information related to our audit, which is divided into the following sections:

Section I - Required Communications with Those Charged with Governance

Section II - Legislative and Informational Items

Section I includes information that we are required to communicate to those individuals charged with governance of the Township.

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

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

This report is intended solely for the use of 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**

A handwritten signature in cursive script that reads "Martin J. Olejnik".

Martin J. Olejnik, CPA

A handwritten signature in cursive script that reads "Kari L. Shea".

Kari L. Shea, CPA

## **Section I - Required Communications with Those Charged with Governance**

### **Our Responsibility Under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated December 15, 2020, 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.

Our audit of the Township's financial statements has also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we are obligated to communicate certain matters that come to our attention related to our audit to those responsible for the governance of the Township, including compliance with certain provisions of laws, regulations, contracts, and grant agreements; certain instances of error or fraud; illegal acts applicable to government agencies; and significant deficiencies in internal control that we identify during our audit. Toward this end, we issued a separate letter dated May 25, 2021 regarding our consideration of the Township's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements.

### **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 about planning matters dated January 5, 2021.

### **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.

No new accounting policies were adopted, and the application of existing policies was not changed during 2020.

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.

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

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.

### ***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 25, 2021.

### ***Management Consultations with Other Independent Accountants***

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

## Section II - Legislative and Informational Items

### **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, while going forward, they 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 at <https://www.plantemoran.com/explore-our-thinking/areas-of-focus/covid-19-government-resource-center>. We will keep you updated with relevant economic analyses, crisis management guidelines, notices of changing regulations, and more to keep the Township running as smoothly as possible amidst uncertainty and unprecedented disruption.

We are also sharing Coronavirus Aid, Relief, and Economic Security (CARES) Act-specific insights within our CARES Act COVID-19 resource center at <https://www.plantemoran.com/explore-our-thinking/areas-of-focus/cares-act-resource-center>. Have questions about the 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 within 24 hours.

Want to receive relevant content directly to your email? Subscribe at <https://www.plantemoran.com/subscribe> where you can customize your subscription preferences based on your specific interests and industry selection.

### **Michigan's CARES Act-funded Grant Programs**

The Michigan Department of Treasury has developed a webpage with numbered letters, memorandums, webinars, and resources regarding COVID-19 updates and CARES Act-funded grant programs: [https://www.michigan.gov/treasury/0,4679,7-121-1751\\_98769---,00.html](https://www.michigan.gov/treasury/0,4679,7-121-1751_98769---,00.html).

### **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 their reputation, the ability to operate efficiently, and proprietary information or assets. Communities potentially can also 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 II - 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 on October 31, 2022 and thereafter. The State has committed to releasing various tools to help local units with implementation, including FAQs and clarification on which accounts should be used when implementing GASB 84. A final release of the chart of accounts was issued in November 2020 and is available at this link: [https://www.michigan.gov/documents/uniformchart\\_24524\\_7.pdf](https://www.michigan.gov/documents/uniformchart_24524_7.pdf). This final version follows various exposure drafts and revisions in order to comply with changing GASB standards and statutory changes and reformats the document to make it more user-friendly. The Treasury will provide alerts for any guidance and resources, and local units can sign up for alerts at this link: [https://public.govdelivery.com/accounts/MITREAS/subscriber/new?qs=MITREAS\\_1](https://public.govdelivery.com/accounts/MITREAS/subscriber/new?qs=MITREAS_1).

### **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 liabilities. 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 pension and OPEB are approximately 68 percent and 14 percent, respectively.

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

## Section II - Legislative and Informational Items (Continued)

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

### ***Revenue Sharing***

The fiscal year 2021 governor's budget recommendation includes \$1.4 billion for revenue sharing. Further details of the breakdown of this amount are available at [https://www.michigan.gov/treasury/0,7-121-1751\\_2197---,00.html](https://www.michigan.gov/treasury/0,7-121-1751_2197---,00.html).

In order to receive the City, Village, and Township Revenue Sharing (CVTRS) payments in FY 2021, qualified local units will once again need to comply with the same best practices as they did last year as follows:

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

### ***Legacy Cost Reporting***

#### **Public Act 202 of 2017**

On January 5, 2018, the Michigan Department of Treasury released initial reporting requirements under Public Act 202 of 2017 (the "Act"), which 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.

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 potentially may 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](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 the fiscal year.

## Section II - Legislative and Informational Items (Continued)

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 total plan liabilities according to the most recent annual report, and, for primary units of government, the annual required contribution for all of the retirement pension systems of the local unit is greater than 10 percent of the local unit of government's governmental funds operations revenue.

\*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.

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 likely will 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](mailto:LocalRetirementReporting@michigan.gov) or by visiting its website at [www.Michigan.gov/LocalRetirementReporting](http://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 the following 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.



## **Section II - Legislative and Informational Items (Continued)**

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 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)

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

## Section II - Legislative and Informational Items (Continued)

- Annual synopsis of the authority's activity, which includes the following:
    - For any tax increment revenue not expended within 5 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.

### ***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\(nhbog4doz1h4bwbqg0gcxqim\)\)/mileg.aspx?page=GetObject&objectname=mcl-Act-57-of-2018](http://www.legislature.mi.gov/(S(nhbog4doz1h4bwbqg0gcxqim))/mileg.aspx?page=GetObject&objectname=mcl-Act-57-of-2018).

### **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 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.

## Section II - Legislative and Informational Items (Continued)

### **Upcoming Accounting Standards Requiring Preparation**

#### ***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*
- 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 now related to all significant lease agreements in order to more efficiently implement this new standard once it becomes effective.

Plante & Moran, PLLC will be providing trainings and other resources to our clients 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

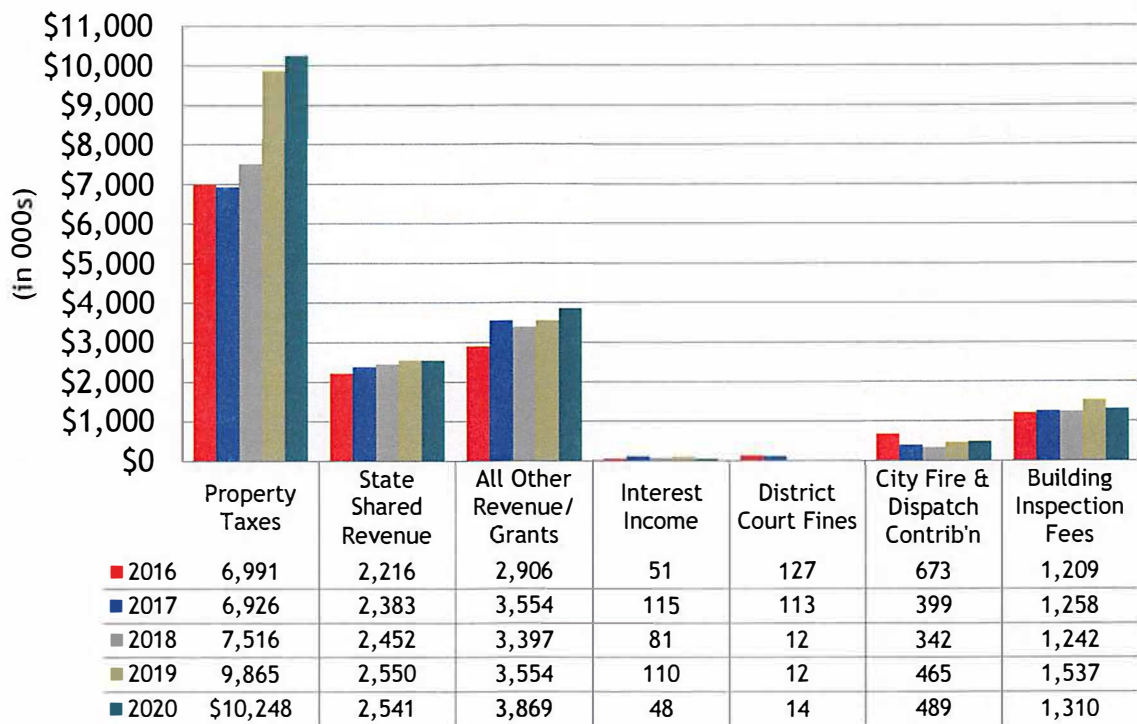
Audit Presentation to the Board For Year Ended December 31, 2020

Presented by Martin Olejnik



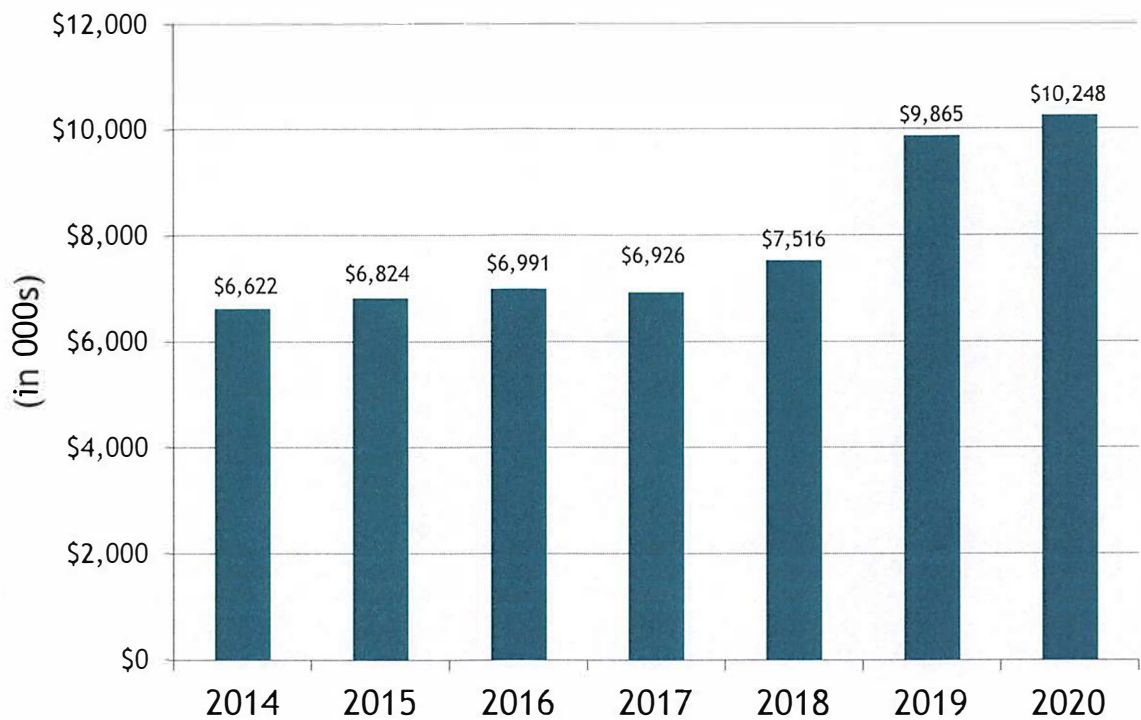


## Charter Township of Plymouth General Fund Revenue Years Ended December 31



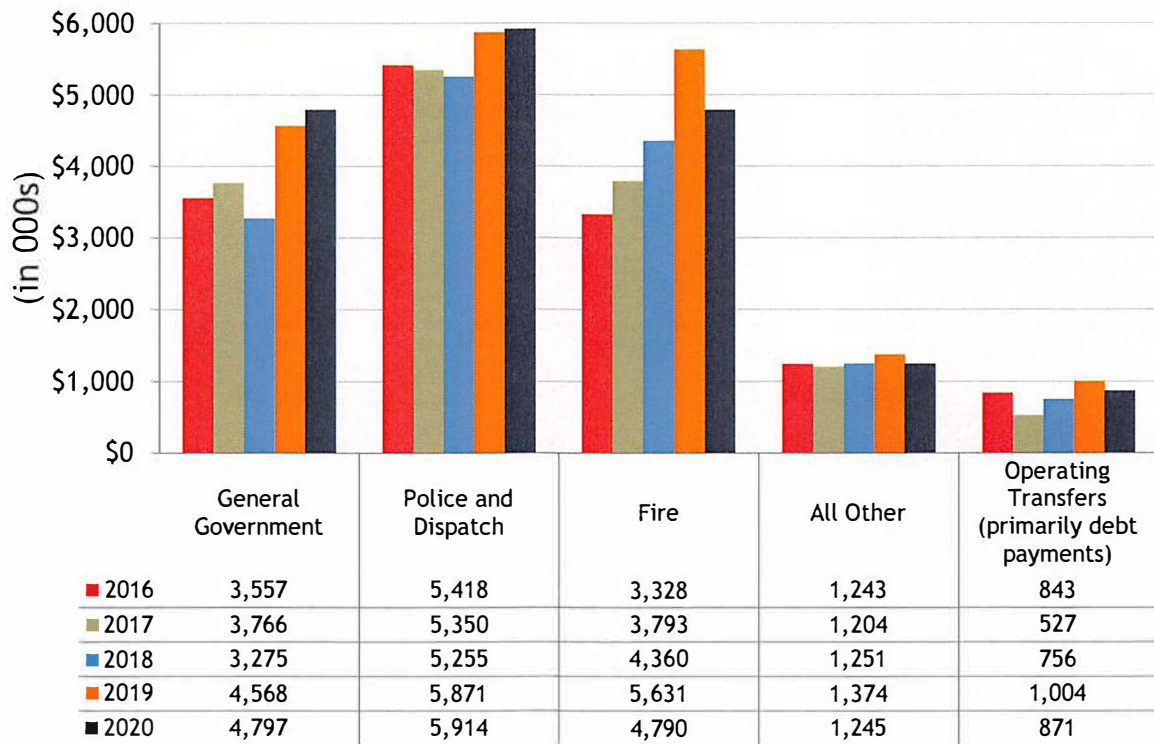


## Charter Township of Plymouth Property Tax Revenue Years Ended December 31



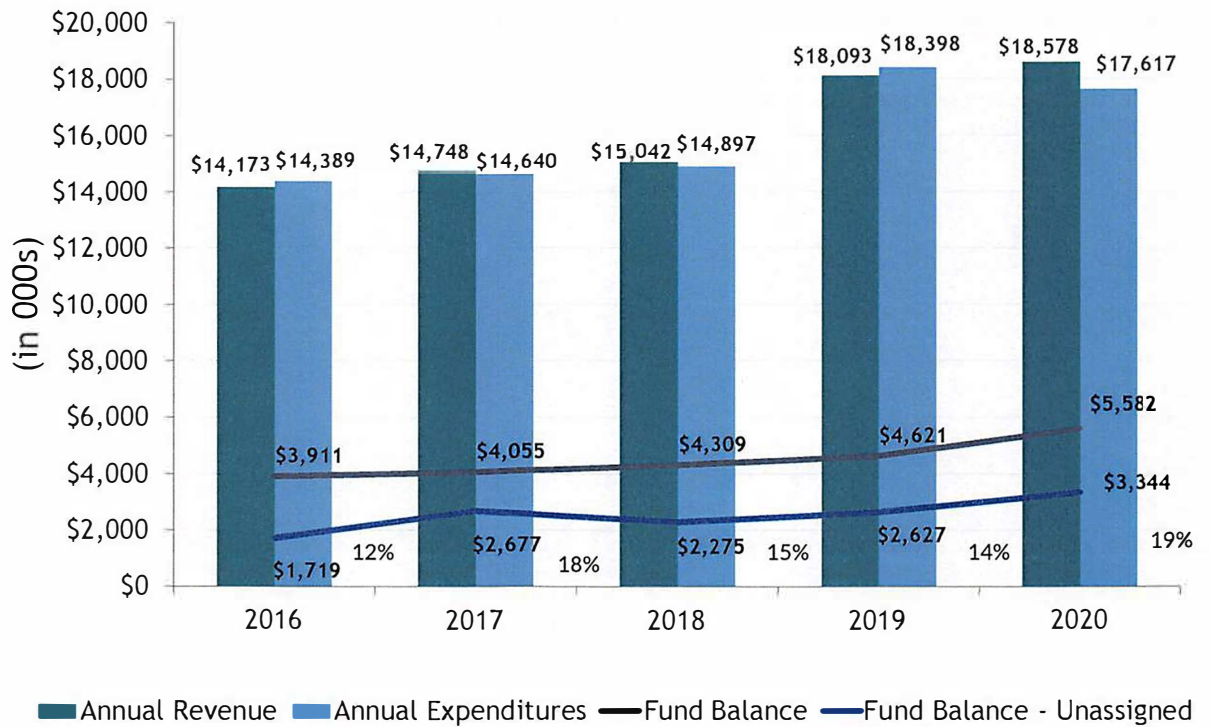


## Charter Township of Plymouth Historical Trends in General Fund Expenditures Years Ended December 31





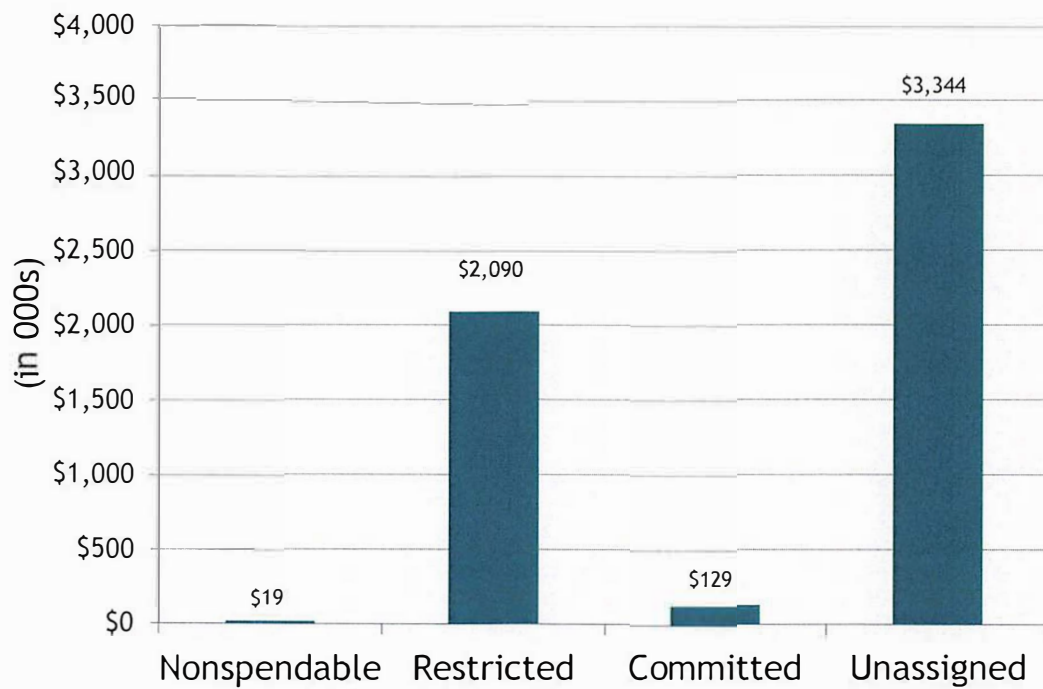
## Charter Township of Plymouth General Fund—Fund Balance Years Ended December 31





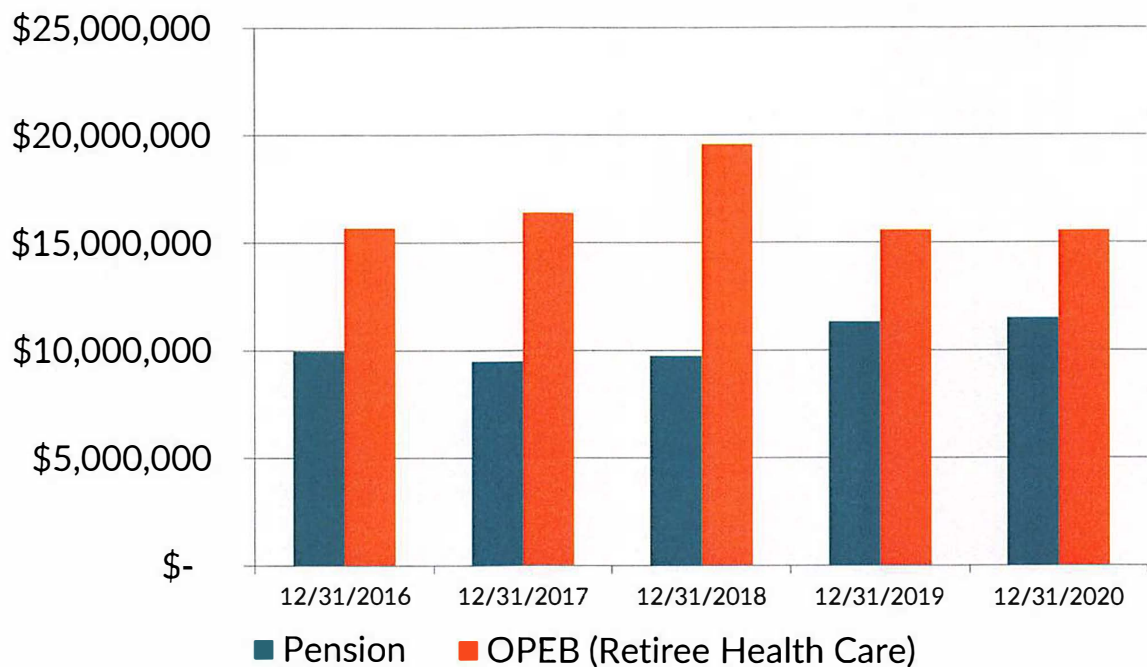


## Charter Township of Plymouth Fund Balance Components- General Fund Years Ended December 31





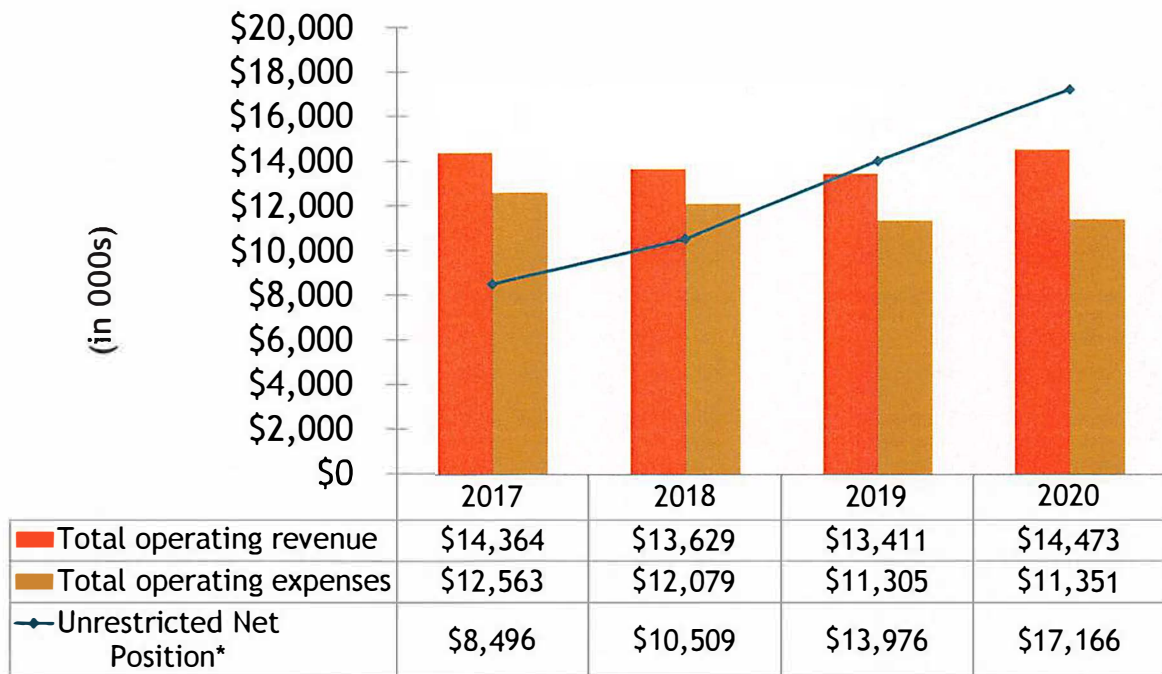
## Charter Township of Plymouth Unfunded Legacy Costs



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.



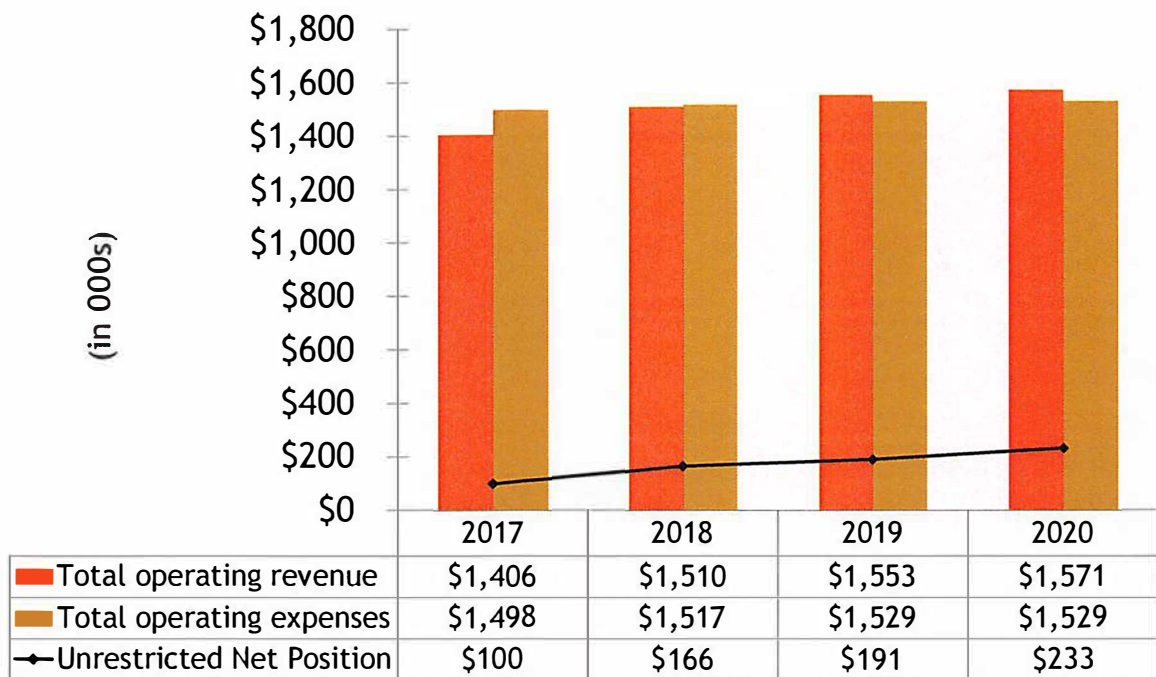
## Charter Township of Plymouth Water and Sewer Fund Activity Years Ended December 31



\* 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.**

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# Charter Township of Plymouth

Wayne County, Michigan

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## **Financial Report with Supplemental Information December 31, 2020**

## Charter Township of Plymouth

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## Charter Township of Plymouth

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## Contents (Continued)

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## **Independent Auditor's Report**

To the Board of Trustees  
 Charter Township of Plymouth

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Charter Township of Plymouth (the "Township") as of and for the year ended December 31, 2020 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2020 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.

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 opinions 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.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2021 on our consideration of Charter Township of Plymouth's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Charter Township of Plymouth's internal control over financial reporting and compliance.

*Plante & Moran, PLLC*

May 25, 2021

## 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, 2020.

### ***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 health care (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. In 2020, a contribution of \$1.0 million was added to the savings plan. The plans contributions and investment gains resulted in a plan balance as of December 31, 2020 of \$2.5 million.

### ***Financial Highlights***

- At the end of the 2020 fiscal year, the assets of the Township exceeded its liabilities by approximately \$62.9 million. When viewed separately, the governmental activities had liabilities in excess of assets by \$4.6 million, and the business-type activities had assets in excess of liabilities of \$67.5 million.
- The Township's financial rating with Standard & Poor's rating service remains at AA+.
- The FY 2019 General Fund balance was \$4.6 million. In 2020, the Township experienced a fund balance net change of \$961 thousand. The restricted fund balance increased by approximately \$253 thousand, with unassigned fund balance increasing by \$716 thousand, which makes up \$3.3 million of the total FY 2020 General Fund balance of \$5.6 million.
- The Water and Sewer Fund experienced a \$4.6 million increase in net position. The increase is primarily due to the overall increase in operating revenue and from the sale of water.
- 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 and 2020, one-time investment contributions of \$1.2 million and \$1.0 million, respectively, were made to the OPEB trust fund. Due to the changes in assumption mortality tables, medical trends, and the discount rate changing from 3.36 percent reducing to 2.88 percent, the net OPEB liability only slightly reduced from \$15.6 million in 2019 to \$15.5 million in 2020, with the funding ratio increasing from 7.65 percent to 14.00 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.

### ***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 \$63 million at the close of the most recent fiscal year.

## Charter Township of Plymouth

### Management's Discussion and Analysis (Continued)

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 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.

#### The Township's Net Position

	Governmental Activities				
	2018	2019	2020	Change	Percent Change
<b>Assets</b>					
Current and other assets:					
Cash and investments	\$ 7,549,106	\$ 9,368,635	\$ 11,284,260	\$ 1,915,625	20.4
Receivables	8,043,324	7,759,083	6,343,380	(1,415,703)	(18.2)
Other assets	110,754	27,370	19,157	(8,213)	(30.0)
Capital assets	17,371,290	18,564,832	18,537,858	(26,974)	(0.1)
Total assets	33,074,474	35,719,920	36,184,655	464,735	1.3
<b>Deferred Outflows of Resources</b>	5,734,899	5,467,129	4,350,382	(1,116,747)	(20.4)
<b>Liabilities</b>					
Current liabilities	1,468,582	2,096,152	1,448,994	(647,158)	(30.9)
Noncurrent liabilities:					
Due within one year	1,241,825	1,276,855	1,366,851	89,996	7.0
Due in more than one year	33,334,057	31,308,182	30,642,031	(666,151)	(2.1)
Total liabilities	36,044,464	34,681,189	33,457,876	(1,223,313)	(3.5)
<b>Deferred Inflows of Resources</b>	9,814,233	12,081,684	11,683,743	(397,941)	(3.3)
<b>Net Position (Deficit)</b>					
Net investment in capital assets	12,496,227	13,387,689	14,049,831	662,142	4.9
Restricted	1,380,857	2,440,994	2,836,340	395,346	16.2
Unrestricted	(20,926,408)	(21,404,507)	(21,492,753)	(88,246)	0.4
Total net position (deficit)	\$ (7,049,324)	\$ (5,575,824)	\$ (4,606,582)	\$ 969,242	(17.4)



## Charter Township of Plymouth

### Management's Discussion and Analysis (Continued)

	Business-type Activities				
	2018	2019	2020	Change	Percent Change
<b>Assets</b>					
Current and other assets:					
Cash and investments	\$ 9,697,921	\$ 15,336,928	\$ 15,162,203	\$ (174,725)	(1.1)
Receivables	2,698,198	1,659,409	4,751,680	3,092,271	186.3
Other assets	21,956,778	22,543,423	23,635,180	1,091,757	4.8
Capital assets	29,739,515	27,762,828	27,962,950	200,122	0.7
Total assets	64,092,412	67,302,588	71,512,013	4,209,425	6.3
<b>Deferred Outflows of Resources</b>	99,813	93,843	112,551	18,708	19.9
<b>Liabilities</b>					
Current liabilities	1,742,605	2,021,474	1,461,873	(559,601)	(27.7)
Noncurrent liabilities:					
Due within one year	240,174	223,084	258,253	35,169	15.8
Due in more than one year	2,703,186	2,390,207	2,324,655	(65,552)	(2.7)
Total liabilities	4,685,965	4,634,765	4,044,781	(589,984)	(12.7)
<b>Deferred Inflows of Resources</b>	919	135,374	120,069	(15,305)	(11.3)
<b>Net Position</b>					
Net investment in capital assets	27,825,244	26,179,234	26,526,015	346,781	1.3
Unrestricted	31,680,097	36,447,058	40,933,699	4,486,641	12.3
Total net position	<u>\$ 59,505,341</u>	<u>\$ 62,626,292</u>	<u>\$ 67,459,714</u>	<u>\$ 4,833,422</u>	7.7

The net position of the Township's business-type activities totals \$67.5 million. This is an increase of approximately \$4.8 million over 2019. 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				
	2018	2019	2020	Change	Percent Change
<b>Revenue</b>					
Program revenue:					
Charges for services	\$ 2,215,535	\$ 2,664,875	\$ 2,266,915	\$ (397,960)	(14.9)
Operating grants	430,348	697,682	908,452	210,770	30.2
Capital grants	384,378	357,286	551,983	194,697	54.5
General revenue:					
Taxes	7,516,399	9,864,961	10,247,566	382,605	3.9
Intergovernmental	2,748,956	2,904,707	2,940,862	36,155	1.2
Investment earnings	87,025	117,311	51,379	(65,932)	(56.2)
Other revenue	1,217,968	1,010,748	1,261,852	251,104	24.8
Total revenue	14,600,609	17,617,570	18,229,009	611,439	3.5
<b>Expenses</b>					
General government	2,667,337	2,712,851	3,782,146	1,069,295	39.4
Public safety	10,515,934	11,827,309	12,251,941	424,632	3.6
Public works	29,979	104	352,530	352,426	338,871.2
Community services	30,732	92,782	81,749	(11,033)	(11.9)
Planning and zoning	161,832	161,136	174,719	13,583	8.4
Recreation and culture	920,208	1,060,223	455,490	(604,733)	(57.0)
Debt service	137,479	121,307	161,192	39,885	32.9
Total expenses	14,463,501	15,975,712	17,259,767	1,284,055	8.0
<b>Change in Net Position</b>	<b>\$ 137,108</b>	<b>\$ 1,641,858</b>	<b>\$ 969,242</b>	<b>\$ (672,616)</b>	<b>(41.0)</b>
	Business-type Activities				
	2018	2019	2020	Change	Percent Change
<b>Revenue</b>					
Program revenue:					
Charges for services	\$ 15,886,730	\$ 15,078,270	\$ 18,769,158	\$ 3,690,888	24.5
Operating grants	684,342	-	-	-	-
Capital contributions	844,685	1,039,502	1,464,882	425,380	40.9
General revenue - Investment earnings	174,943	204,500	158,963	(45,537)	(22.3)
Total revenue	17,590,700	16,322,272	20,393,003	4,070,731	24.9
<b>Expenses</b>					
Water and sewer	13,034,018	11,359,006	11,401,665	42,659	0.4
Solid waste disposal	1,516,657	1,528,784	1,529,062	278	-
Golf course	711,208	-	-	-	-
Special assessments	115,885	343,792	2,507,617	2,163,825	629.4
Senior transportation	136,197	120,594	121,237	643	0.5
Total expenses	15,513,965	13,352,176	15,559,581	2,207,405	16.5
<b>Change in Net Position</b>	<b>\$ 2,076,735</b>	<b>\$ 2,970,096</b>	<b>\$ 4,833,422</b>	<b>\$ 1,863,326</b>	<b>62.7</b>

## **Charter Township of Plymouth**

### **Management's Discussion and Analysis (Continued)**

The Township's total governmental activities revenue was \$18.2 million, which is an increase from 2019 of approximately \$611 thousand. This is due to the increase in grant revenue in the approximate amount of \$405 thousand dollars and an increase of \$382 thousand in property tax revenue. Governmental activities expenses increased by approximately \$1.3 million. Increases were primarily due contractual wage, defined benefit pension contributions for public safety per the plan, primary and general elections, and capital outlay as part of the General Fund.

In 2020, business-type activities revenue totaled \$20.3 million, an increase from 2019 of approximately \$4.0 million. The increase is primarily due to a recognition of approximately \$2.0 million in Special Assessment revenue from General Drive and Plymouth Notch SADs and \$500 thousand from an MDOT grant used for the General Drive road construction, an increase in water sales of \$1.2 million, and the recognition of water and sewer donated infrastructure recognized as capital contributions of approximately \$1.1 million.

Expenses for business-type activities totaled \$15.5 million, an increase from 2019 of approximately \$2.2 million. This is primarily due to construction costs of \$2.4 million related to the development of General Drive and Plymouth Notch Special Assessment Districts.

#### **General Fund**

The General Fund experienced an increase of approximately \$426 thousand (2.4 percent) in revenue. This was a combination of increases in grant funding of \$588 thousand, a property tax increase of \$383 thousand, and other miscellaneous income. Revenue declines were realized in licensing and permit losses of approximately \$227 thousand in addition to a loss in state-shared revenue of \$383 thousand.

Expenditures decreased by \$781 thousand (4.2 percent). This decrease can be attributed to both the reduction of the initial \$1.2 million contribution in FY 2019 to other postemployment benefit (OPEB) health care fund reducing to \$1.0 million in FY 2020 per the plan schedule and the reduced spending of capital outlay expenditures in FY 2020 over FY 2019 for fire department equipment.

#### **Water and Sewer Fund**

The Water and Sewer Fund experienced a \$4.6 million increase in net position. The increase is primarily due to an increase in water sales and capital contributions.

#### **General Fund Budgetary Highlights**

Over the course of the year, the Township amended the budget by approximately \$536 thousand to take into account events during the year. The most significant budget changes during the year were in the areas of public safety expenditures. Overall, township departments experienced a favorable final amended budget expenditure variance of approximately \$452 thousand, resulting in total expenditures of nearly \$17.6 million with revenue in excess of expenditures of approximately \$902 thousand.

#### **Capital Assets and Debt Administration**

As of year end, the Township had \$46.5 million invested in a variety of capital assets, including buildings, fire and police equipment, and water and sewer lines. This figure represents a slight increase from 2019 primarily due to water and sewer construction in progress during 2020 for various sewer main rehabilitation projects at different stages of construction as of December 31, 2020. 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 \$5.9 million. A summary of long-term debt is presented in Note 7 to the financial statements.

#### **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.

## **Charter Township of Plymouth**

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### **Management's Discussion and Analysis (Continued)**

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Amid the COVID-19 outbreak in 2020, the economic downturn and recovery outlook remained unpredictable. Most negatively impacted during the course of the year was state revenue sharing. This reduction was partially offset by one-time state and federal grants. Also impacted was revenue related to business development and construction, which started the year slowly but gained momentum as restrictions on business activities were lifted.

During this time of economic uncertainty, the township board took proactive steps to reduce expenditures in relation to reductions in revenue. Once the financial situation could be better determined through the availability of grant stimulus funding, the township board of trustees was able to proceed with caution with discretionary spending. The board 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.plymouthtp.org](http://www.plymouthtp.org).



## Charter Township of Plymouth

### Statement of Net Position (Deficit)

December 31, 2020

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>Assets</b>				
Cash and cash equivalents (Note 3)	\$ 11,284,260	\$ 15,162,203	\$ 26,446,463	\$ 3,170,323
Receivables:				
Property taxes receivable	4,899,947	97,055	4,997,002	949
Special assessments receivable	-	1,867,019	1,867,019	-
Customer receivables	-	2,905,867	2,905,867	-
Other receivables	-	3,812	3,812	-
Due from other governments	913,881	395,690	1,309,571	-
Due from component units (Note 6)	11,789	-	11,789	-
Internal balances	517,763	(517,763)	-	-
Prepaid expenses	19,157	139,745	158,902	-
Investment in WTUA (Note 1)	-	23,495,435	23,495,435	-
Capital assets: (Note 5)				
Assets not subject to depreciation	3,798,264	1,309,929	5,108,193	-
Assets subject to depreciation - Net	14,739,594	26,653,021	41,392,615	-
Total assets	36,184,655	71,512,013	107,696,668	3,171,272
<b>Deferred Outflows of Resources</b>				
Deferred pension costs (Notes 4 and 9)	2,711,072	-	2,711,072	-
Deferred OPEB costs (Notes 4 and 10)	1,639,310	112,551	1,751,861	-
Total deferred outflows of resources	4,350,382	112,551	4,462,933	-
<b>Liabilities</b>				
Accounts payable	453,292	1,431,083	1,884,375	20,595
Due to primary government (Note 6)	-	-	-	11,789
Refundable deposits, bonds, etc.	757,916	-	757,916	-
Accrued liabilities and other	237,786	30,790	268,576	-
Noncurrent liabilities:				
Due within one year (Note 7)	1,366,851	258,253	1,625,104	-
Due in more than one year:				
Compensated absences (Note 7)	828,302	66,711	895,013	-
Net pension liability (Note 9)	11,507,436	-	11,507,436	-
Net OPEB obligation (Note 10)	14,575,294	1,000,696	15,575,990	-
Long-term debt (Note 7)	3,730,999	1,257,248	4,988,247	-
Total liabilities	33,457,876	4,044,781	37,502,657	32,384
<b>Deferred Inflows of Resources</b>				
Property taxes levied for the following year (Note 4)	9,934,377	-	9,934,377	198,761
Deferred pension cost reductions (Notes 4 and 9)	545	-	545	-
Deferred OPEB cost reductions (Notes 4 and 10)	1,748,821	120,069	1,868,890	-
Total deferred inflows of resources	11,683,743	120,069	11,803,812	198,761
<b>Net Position (Deficit)</b>				
Net investment in capital assets	14,049,831	26,526,015	40,575,846	-
Restricted (Note 12)	2,836,340	-	2,836,340	-
Unrestricted	(21,492,753)	40,933,699	19,440,946	2,940,127
Total net position (deficit)	\$ (4,606,582)	\$ 67,459,714	\$ 62,853,132	\$ 2,940,127

See notes to financial statements.

## Charter Township of Plymouth

Functions/Programs	Expenses	Program Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 3,782,146	\$ 299,086	\$ -	\$ -
Public safety:				
Police	4,595,597	56,163	-	340,733
Fire	5,412,331	182,670	-	-
Dispatch	1,607,895	417,533	-	-
Building inspections	636,118	1,231,431	-	-
Public works	352,530	-	-	191,249
Community services	81,749	-	908,452	20,001
Planning and zoning	174,719	80,032	-	-
Recreation and culture	455,490	-	-	-
Interest on long-term debt	161,192	-	-	-
Total governmental activities	17,259,767	2,266,915	908,452	551,983
Business-type activities:				
Water and Sewer	11,401,665	14,473,289	-	1,464,882
Solid Waste Disposal	1,529,062	1,571,106	-	-
Special Assessments	2,507,617	2,612,946	-	-
Senior Transportation	121,237	111,817	-	-
Total business-type activities	15,559,581	18,769,158	-	1,464,882
Total primary government	<b>\$ 32,819,348</b>	<b>\$ 21,036,073</b>	<b>\$ 908,452</b>	<b>\$ 2,016,865</b>
Component units:				
Downtown Development Authority	\$ 265,995	\$ -	\$ -	\$ -
Brownfield Redevelopment Authority	71,283	-	-	-
Total component units	<b>\$ 337,278</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
General revenue:				
Property taxes				
State-shared revenue				
Interest and rents				
Cable franchise fees				
Gain on sale of capital assets				
Other miscellaneous income				
Total general revenue				
Change in Net Position				
Net Position (Deficit) - Beginning of year				
Net Position (Deficit) - End of year				

## Statement of Activities

Year Ended December 31, 2020

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (3,483,060)	\$ -	\$ (3,483,060)	\$ -
(4,198,701)	-	(4,198,701)	-
(5,229,661)	-	(5,229,661)	-
(1,190,362)	-	(1,190,362)	-
595,313	-	595,313	-
(161,281)	-	(161,281)	-
846,704	-	846,704	-
(94,687)	-	(94,687)	-
(455,490)	-	(455,490)	-
(161,192)	-	(161,192)	-
(13,532,417)	-	(13,532,417)	-
-	4,536,506	4,536,506	-
-	42,044	42,044	-
-	105,329	105,329	-
-	(9,420)	(9,420)	-
-	4,674,459	4,674,459	-
(13,532,417)	4,674,459	(8,857,958)	-
-	-	-	(265,995)
-	-	-	(71,283)
-	-	-	(337,278)
10,247,566	-	10,247,566	363,015
2,940,862	-	2,940,862	105,706
51,379	158,963	210,342	17,929
669,395	-	669,395	-
8,716	-	8,716	-
583,741	-	583,741	6,122
14,501,659	158,963	14,660,622	492,772
969,242	4,833,422	5,802,664	155,494
(5,575,824)	62,626,292	57,050,468	2,784,633
<b>\$ (4,606,582)</b>	<b>\$ 67,459,714</b>	<b>\$ 62,853,132</b>	<b>\$ 2,940,127</b>

## Charter Township of Plymouth

### Governmental Funds Balance Sheet

December 31, 2020

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>Assets</b>			
Cash and cash equivalents (Note 3)	\$ 10,488,730	\$ 795,530	\$ 11,284,260
Receivables:			
Property taxes receivable	4,899,947	-	4,899,947
Due from other governments	913,881	-	913,881
Due from component units (Note 6)	11,789	-	11,789
Due from other funds (Note 6)	667,293	-	667,293
Prepaid expenses	19,157	-	19,157
<b>Total assets</b>	<b>\$ 17,000,797</b>	<b>\$ 795,530</b>	<b>\$ 17,796,327</b>
<b>Liabilities</b>			
Accounts payable	\$ 453,292	\$ -	\$ 453,292
Due to other funds (Note 6)	149,530	-	149,530
Refundable deposits, bonds, etc.	757,916	-	757,916
Accrued liabilities and other	123,878	-	123,878
<b>Total liabilities</b>	<b>1,484,616</b>	<b>-</b>	<b>1,484,616</b>
<b>Deferred Inflows of Resources (Note 4)</b>	<b>9,934,377</b>	<b>-</b>	<b>9,934,377</b>
<b>Fund Balances</b>			
Nonspendable - Prepaids	19,157	-	19,157
Restricted (Note 12)	2,089,878	746,462	2,836,340
Committed - Public safety millage	129,244	-	129,244
Assigned - Capital improvements	-	49,068	49,068
Unassigned	3,343,525	-	3,343,525
<b>Total fund balances</b>	<b>5,581,804</b>	<b>795,530</b>	<b>6,377,334</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 17,000,797</b>	<b>\$ 795,530</b>	<b>\$ 17,796,327</b>

## Charter Township of Plymouth

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

December 31, 2020

<b>Fund Balances Reported in Governmental Funds</b>	<b>\$ 6,377,334</b>
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	18,537,858
Bonds payable and capital lease obligations are not due and payable in the current period and are not reported in the funds	(4,488,027)
Accrued interest is not due and payable in the current period and is not reported in the funds	(23,115)
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	(1,438,125)
Pension benefits	(8,796,909)
Retiree health care benefits	(14,684,805)
Accrued longevity pay for employees is not reported as a fund liability until it is due and payable	(15,793)
Accrued insurance claims are not reported as a fund liability until the payment is due and payable	(75,000)
<b>Net Position of Governmental Activities</b>	<b><u>\$ (4,606,582)</u></b>

## Charter Township of Plymouth

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

Year Ended December 31, 2020

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>Revenue</b>			
Property taxes	\$ 10,247,566	\$ -	\$ 10,247,566
Intergovernmental:			
Federal grants	913,718	228,659	1,142,377
State sources	2,940,862	116,282	3,057,144
Local grants and contributions - Operating grants	72,528	-	72,528
Charges for services:			
Intragovernmental service charge	752,394	-	752,394
City of Plymouth, Michigan	488,545	-	488,545
Fines and forfeitures	14,399	-	14,399
Licenses and permits	1,310,373	-	1,310,373
Interest and rentals	47,597	3,782	51,379
Other revenue:			
Cable franchise fees	682,131	-	682,131
Other miscellaneous income	696,284	-	696,284
Other charges for services	111,105	-	111,105
Insurance reimbursement revenue	241,350	-	241,350
<b>Total revenue</b>	<b>18,518,852</b>	<b>348,723</b>	<b>18,867,575</b>
<b>Expenditures</b>			
Current services:			
General government	4,476,193	944	4,477,137
Public safety	10,704,176	52,815	10,756,991
Public works	926,491	-	926,491
Community services	81,461	-	81,461
Planning and zoning	174,719	-	174,719
Recreation and culture	383,187	-	383,187
Capital outlay	-	167,350	167,350
Debt service	871,054	-	871,054
<b>Total expenditures</b>	<b>17,617,281</b>	<b>221,109</b>	<b>17,838,390</b>
<b>Excess of Revenue Over Expenditures</b>	<b>901,571</b>	<b>127,614</b>	<b>1,029,185</b>
<b>Other Financing Sources</b>			
New debt issued (Note 7)	43,855	-	43,855
Sale of capital assets	15,650	-	15,650
<b>Total other financing sources</b>	<b>59,505</b>	<b>-</b>	<b>59,505</b>
<b>Net Change in Fund Balances</b>	<b>961,076</b>	<b>127,614</b>	<b>1,088,690</b>
<b>Fund Balances - Beginning of year</b>	<b>4,620,728</b>	<b>667,916</b>	<b>5,288,644</b>
<b>Fund Balances - End of year</b>	<b>\$ 5,581,804</b>	<b>\$ 795,530</b>	<b>\$ 6,377,334</b>



## 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, 2020

<b>Net Change in Fund Balances Reported in Governmental Funds</b>	<b>\$ 1,088,690</b>
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	(1,129,781)
Net book value of assets disposed of	(27,462)
Capital asset additions	1,130,269
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	(86,137)
Issuing debt provides current financial resources to governmental funds but increases long-term liabilities in the statement of net position	(43,855)
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)	732,971
Interest expense is recognized in the government-wide statements as it accrues	(23,115)
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	(622,338)
Claims and similar costs that do not use current financial resources are not reported as expenditures in the governmental funds	(50,000)
<b>Change in Net Position of Governmental Activities</b>	<b>\$ 969,242</b>



## Charter Township of Plymouth

### Proprietary Funds Statement of Net Position

December 31, 2020

	Enterprise Funds				Total
	Water and Sewer	Solid Waste Disposal	Special Assessments	Nonmajor Enterprise - Senior Transportation	
<b>Assets</b>					
Current assets:					
Cash and cash equivalents (Note 3)	\$ 13,452,196	\$ -	\$ 1,676,830	\$ 33,177	\$ 15,162,203
Receivables:					
Property taxes receivable	97,055	-	-	-	97,055
Special assessments receivable - Due within one year	-	-	548,315	-	548,315
Customer receivables	2,647,786	258,081	-	-	2,905,867
Other receivables	1,545	-	-	2,267	3,812
Due from other governments	-	-	388,888	6,802	395,690
Due from other funds (Note 6)	690,825	779,934	72,008	21,910	1,564,677
Prepaid expenses	139,681	64	-	-	139,745
Total current assets	17,029,088	1,038,079	2,686,041	64,156	20,817,364
Noncurrent assets:					
Advances to other funds (Note 6)	3,591,073	-	-	-	3,591,073
Special assessment receivables - Greater than one year	-	-	1,318,704	-	1,318,704
Investment in WTUA	23,495,435	-	-	-	23,495,435
Capital assets: (Note 5)					
Assets not subject to depreciation	1,309,929	-	-	-	1,309,929
Assets subject to depreciation - Net	26,653,021	-	-	-	26,653,021
Total noncurrent assets	55,049,458	-	1,318,704	-	56,368,162
Total assets	72,078,546	1,038,079	4,004,745	64,156	77,185,526
<b>Deferred Outflows of Resources - Deferred OPEB costs (Notes 4 and 10)</b>	112,551	-	-	-	112,551
<b>Liabilities</b>					
Current liabilities:					
Accounts payable	1,027,192	253,329	149,246	1,316	1,431,083
Due to other funds (Note 6)	1,259,642	540,612	258,247	23,939	2,082,440
Accrued liabilities and other	24,301	1,098	-	5,391	30,790
Compensated absences (Note 7)	73,561	5,005	-	-	78,566
Current portion of long-term debt (Note 7)	179,687	-	-	-	179,687
Total current liabilities	2,564,383	800,044	407,493	30,646	3,802,566
Noncurrent liabilities:					
Advances from other funds (Note 6)	-	-	3,591,073	-	3,591,073
Compensated absences (Note 7)	61,984	4,727	-	-	66,711
Net OPEB obligation (Note 10)	1,000,696	-	-	-	1,000,696
Long-term debt (Note 7)	1,257,248	-	-	-	1,257,248
Total noncurrent liabilities	2,319,928	4,727	3,591,073	-	5,915,728
Total liabilities	4,884,311	804,771	3,998,566	30,646	9,718,294
<b>Deferred Inflows of Resources - Deferred OPEB costs (Notes 4 and 10)</b>	120,069	-	-	-	120,069
<b>Net Position</b>					
Net investment in capital assets	26,526,015	-	-	-	26,526,015
Unrestricted	40,660,702	233,308	6,179	33,510	40,933,699
Total net position	\$ 67,186,717	\$ 233,308	\$ 6,179	\$ 33,510	\$ 67,459,714

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, 2020

	Enterprise Funds				Total
	Water and Sewer	Solid Waste Disposal	Special Assessments	Nonmajor Enterprise - Senior Transportation	
<b>Operating Revenue</b>					
Sale of water	\$ 7,105,624	\$ -	\$ -	\$ -	\$ 7,105,624
Sewage disposal charges	5,435,989	-	-	-	5,435,989
Meter charges	1,452,266	-	-	-	1,452,266
Solid waste charges	-	1,547,956	-	-	1,547,956
Special assessments	-	-	2,558,613	-	2,558,613
Installation fees	64,820	-	-	-	64,820
Other miscellaneous revenue	248,854	-	54,333	111,817	415,004
Charges to other funds	165,736	23,150	-	-	188,886
<b>Total operating revenue</b>	<b>14,473,289</b>	<b>1,571,106</b>	<b>2,612,946</b>	<b>111,817</b>	<b>18,769,158</b>
<b>Operating Expenses</b>					
Cost of water	4,550,568	-	-	-	4,550,568
Cost of sewage treatment	1,508,392	-	-	-	1,508,392
Solid waste disposal	-	1,415,581	-	-	1,415,581
Salaries and fringe benefits	1,471,323	86,649	-	107,203	1,665,175
Intergovernmental service charge	707,394	-	-	-	707,394
Miscellaneous	358,172	721	-	4,085	362,978
Change in investment in WTUA	986,256	-	-	-	986,256
Special assessment project costs	-	-	2,464,367	-	2,464,367
Repair and maintenance	370,278	-	-	-	370,278
Professional service and administrative expense	56,846	26,111	-	-	82,957
Depreciation	1,342,252	-	-	9,949	1,352,201
<b>Total operating expenses</b>	<b>11,351,481</b>	<b>1,529,062</b>	<b>2,464,367</b>	<b>121,237</b>	<b>15,466,147</b>
<b>Operating Income (Loss)</b>	<b>3,121,808</b>	<b>42,044</b>	<b>148,579</b>	<b>(9,420)</b>	<b>3,303,011</b>
<b>Nonoperating Revenue (Expense)</b>					
Investment income	99,557	-	59,003	403	158,963
Interest expense	(50,184)	-	(43,250)	-	(93,434)
<b>Total nonoperating revenue</b>	<b>49,373</b>	<b>-</b>	<b>15,753</b>	<b>403</b>	<b>65,529</b>
<b>Income (Loss) - Before capital contributions</b>	<b>3,171,181</b>	<b>42,044</b>	<b>164,332</b>	<b>(9,017)</b>	<b>3,368,540</b>
<b>Capital Contributions</b>					
Benefit fees	364,681	-	-	-	364,681
Contributed capital	1,100,201	-	-	-	1,100,201
<b>Total capital contributions</b>	<b>1,464,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,464,882</b>
<b>Change in Net Position</b>	<b>4,636,063</b>	<b>42,044</b>	<b>164,332</b>	<b>(9,017)</b>	<b>4,833,422</b>
<b>Net Position (Deficit) - Beginning of year</b>	<b>62,550,654</b>	<b>191,264</b>	<b>(158,153)</b>	<b>42,527</b>	<b>62,626,292</b>
<b>Net Position - End of year</b>	<b>\$ 67,186,717</b>	<b>\$ 233,308</b>	<b>\$ 6,179</b>	<b>\$ 33,510</b>	<b>\$ 67,459,714</b>

See notes to financial statements.

## Charter Township of Plymouth

### Proprietary Funds Statement of Cash Flows

Year Ended December 31, 2020

	Enterprise Funds				Total
	Water and Sewer	Solid Waste Disposal	Special Assessments	Nonmajor Enterprise - Senior Transportation	
<b>Cash Flows from Operating Activities</b>					
Receipts from customers	\$ 14,553,670	\$ 1,557,554	\$ 1,282,180	\$ 115,266	\$ 17,508,670
Internal activity - (Payments to) receipts from other funds	(2,487,906)	(33,093)	227,948	(38,732)	(2,331,783)
Payments to suppliers	(8,691,927)	(1,433,907)	(2,448,286)	(3,861)	(12,577,981)
Payments to employees and fringes	(1,420,269)	(90,554)	-	(107,981)	(1,618,804)
Distribution to joint venture	(986,256)	-	-	-	(986,256)
Net cash and cash equivalents provided by (used in) operating activities	967,312	-	(938,158)	(35,308)	(6,154)
<b>Cash Flows from Noncapital Financing Activities</b>					
Loans received from other funds	-	-	1,944,379	-	1,944,379
Interest paid on loans from other funds	-	-	(43,250)	-	(43,250)
Loans made to other funds	(1,944,379)	-	-	-	(1,944,379)
Net cash and cash equivalents (used in) provided by noncapital financing activities	(1,944,379)	-	1,901,129	-	(43,250)
<b>Cash Flows from Capital and Related Financing Activities</b>					
Benefit fees	364,681	-	-	-	364,681
Purchase of capital assets	(452,122)	-	-	-	(452,122)
Principal and interest paid on capital debt	(196,844)	-	-	-	(196,844)
Net cash and cash equivalents used in capital and related financing activities	(284,285)	-	-	-	(284,285)
<b>Cash Flows Provided by Investing Activities - Interest received on investments</b>	99,557	-	59,003	404	158,964
<b>Net (Decrease) Increase in Cash and Cash Equivalents</b>	(1,161,795)	-	1,021,974	(34,904)	(174,725)
<b>Cash and Cash Equivalents - Beginning of year</b>	14,613,991	-	654,856	68,081	15,336,928
<b>Cash and Cash Equivalents - End of year</b>	<u>\$ 13,452,196</u>	<u>\$ -</u>	<u>\$ 1,676,830</u>	<u>\$ 33,177</u>	<u>\$ 15,162,203</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities</b>					
Operating income (loss)	\$ 3,121,808	\$ 42,044	\$ 148,579	\$ (9,420)	\$ 3,303,011
Adjustments to reconcile operating income (loss) to net cash from operating activities:					
Depreciation	1,342,252	-	-	9,949	1,352,201
Changes in assets and liabilities:					
Receivables	80,381	(13,552)	(1,330,766)	3,449	(1,260,488)
Due to and from other funds	(2,487,906)	(33,093)	227,948	(38,732)	(2,331,783)
Prepaid and other assets	(1,410)	-	-	-	(1,410)
Accrued and other liabilities	51,054	(3,905)	-	(778)	46,371
Accounts payable	(1,138,867)	8,506	16,081	224	(1,114,056)
Net cash and cash equivalents provided by (used in) operating activities	<u>\$ 967,312</u>	<u>\$ -</u>	<u>\$ (938,158)</u>	<u>\$ (35,308)</u>	<u>\$ (6,154)</u>
<b>Significant Noncash Transactions - Contributed capital</b>	\$ 1,100,201	\$ -	\$ -	\$ -	\$ 1,100,201

See notes to financial statements.

## Charter Township of Plymouth

### Fiduciary Funds Statement of Fiduciary Net Position

December 31, 2020

	Other Postemployment Benefits Fund	Custodial Funds	Total Fiduciary Funds
<b>Assets</b>			
Cash and cash equivalents	\$ -	\$ 2,913,037	\$ 2,913,037
Interest in pooled investments	2,535,397	-	2,535,397
Total assets	2,535,397	2,913,037	5,448,434
<b>Liabilities</b>			
Due to other governmental units	-	2,911,947	2,911,947
Refundable deposits, bonds, etc.	-	1,090	1,090
Total liabilities	-	2,913,037	2,913,037
<b>Net Position - Restricted - Postemployment benefits other than pension</b>	<b>\$ 2,535,397</b>	<b>\$ -</b>	<b>\$ 2,535,397</b>

## Charter Township of Plymouth

### Fiduciary Funds Statement of Changes in Fiduciary Net Position

Year Ended December 31, 2020

	Other Postemployment Benefits Fund	Custodial Funds	Total Fiduciary Funds
<b>Additions</b>			
Investment income (loss):			
Net increase in fair value of investments	\$ 239,169	\$ -	\$ 239,169
Investment-related expenses	(3,638)	-	(3,638)
Net investment income	235,531	-	235,531
Contributions - Employer	1,618,231	-	1,618,231
Property tax collections	-	58,886,154	58,886,154
Police bond collections	-	47,649	47,649
Total additions	1,853,762	58,933,803	60,787,565
<b>Deductions</b>			
Benefit payments	611,497	-	611,497
Tax distributions to other governments	-	58,886,154	58,886,154
Police bond distributions	-	47,649	47,649
Total deductions	611,497	58,933,803	59,545,300
<b>Net Increase in Fiduciary Net Position</b>	1,242,265	-	1,242,265
<b>Net Position - Beginning of year</b>	1,293,132	-	1,293,132
<b>Net Position - End of year</b>	<u>\$ 2,535,397</u>	<u>\$ -</u>	<u>\$ 2,535,397</u>

## Charter Township of Plymouth

### Component Units Statement of Net Position

December 31, 2020

	Downtown Development Authority	Brownfield Redevelopment Authority	Total
<b>Assets</b>			
Cash and cash equivalents (Note 3)	\$ 1,503,285	\$ 1,667,038	\$ 3,170,323
Receivables - Property taxes	-	949	949
Total assets	1,503,285	1,667,987	3,171,272
<b>Liabilities</b>			
Accounts payable	9,813	10,782	20,595
Due to primary government (Note 6)	11,464	325	11,789
Total liabilities	21,277	11,107	32,384
<b>Deferred Inflows of Resources</b> - Property taxes levied for the following year	175,038	23,723	198,761
<b>Net Position - Unrestricted</b>	<b>\$ 1,306,970</b>	<b>\$ 1,633,157</b>	<b>\$ 2,940,127</b>

## Charter Township of Plymouth

### Component Units Statement of Activities

Year Ended December 31, 2020

	Expenses	Net (Expense) Revenue and Changes in Net Position		
		Downtown Development Authority	Brownfield Redevelopment Authority	Total
<b>Functions/Programs</b>				
Downtown Development Authority	\$ 265,995	\$ (265,995)	\$ -	\$ (265,995)
Brownfield Redevelopment Authority	71,283	-	(71,283)	(71,283)
Total component units	<u>\$ 337,278</u>	(265,995)	(71,283)	(337,278)
General revenue:				
Property taxes		313,444	49,571	363,015
State-shared revenue		105,706	-	105,706
Interest and rents		7,844	10,085	17,929
Other miscellaneous income		6,122	-	6,122
Total general revenue		<u>433,116</u>	<u>59,656</u>	<u>492,772</u>
<b>Change in Net Position</b>		167,121	(11,627)	155,494
<b>Net Position - Beginning of year</b>		<u>1,139,849</u>	<u>1,644,784</u>	<u>2,784,633</u>
<b>Net Position - End of year</b>		<u>\$ 1,306,970</u>	<u>\$ 1,633,157</u>	<u>\$ 2,940,127</u>



## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 1 - Significant Accounting Policies

#### ***Basis of Presentation***

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

#### ***Reporting Entity***

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

#### **Discretely Presented Component Units**

##### ***Downtown Development Authority***

The Downtown Development Authority (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 \$1,458,000 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, 2020

### Note 1 - Significant Accounting Policies (Continued)

The MITC Redevelopment Authority, a separate legal entity and public body corporate, was created to jointly exercise the brownfield economic development powers shared by the Charter Township of Northville Brownfield Redevelopment Authority and the Plymouth Township Brownfield Redevelopment Authority within the geographic boundaries of the Five Mile Corridor development zone. Various sites along the Five Mile Corridor are known to be contaminated, and other areas require infrastructure installation and improvement, which qualify as eligible project properties under the Brownfield Redevelopment Financing Act, PA 381 of 1996.

The MITC Redevelopment Authority shall be governed by the MITC Redevelopment Authority Board, which shall be a five-member board. The MITC Redevelopment Authority Board shall consist of the following members:

One member appointed by the board of the Charter Township of Northville Brownfield Redevelopment Authority

One member appointed by the board of the Plymouth Township Brownfield Redevelopment Authority

One member appointed by the Northville Township supervisor and the Plymouth Township supervisor

The Northville Township supervisor

The Plymouth Township supervisor

The MITC Redevelopment Authority may borrow money and issue bonds or notes in its name pursuant to Act 381 for local public improvements or for economic development purposes provided that the MITC Redevelopment Authority shall not borrow money or issue bonds or notes for a sum that, together with the total outstanding bonded indebtedness of the MITC Redevelopment Authority, exceeds 2 mills of the taxable value of the taxable property within the townships, as determined under Section 27a of The General Property Tax Act, 1893 PA 206, 211.27a, unless otherwise authorized by Act 7.

On January 28, 2019, a transfer contract between the MITC Redevelopment Authority and the Michigan Land Bank Fast Track Authority, a Michigan public body corporate and politic, was approved to transfer some of the MITC Authority's functions and responsibilities relating to the adoption and implementation of one or more brownfield redevelopment plans for the Five Mile Corridor development zone. These responsibilities include overseeing the financial operations of the MITC Redevelopment Authority, including the preparation of budgets and providing for any audits; negotiating and securing funding for related site improvements; environmental remediation; and the installation and improvement of public infrastructure along the Five Mile Corridor.

The combined authority will create one or more brownfield plans for the purpose of capturing tax increment revenue to pay debt obligations incurred to finance eligible costs of the MITC Redevelopment Authority. The obligations of the Authority to fund such improvements are to be repaid from captured tax increment revenue, which relies on anticipated economic growth along the Five Mile Corridor. The future collection of tax increment revenue is dependent on several factors, including the timing of when properties along Five Mile will be sold and developed. Both Plymouth and Northville townships have retained the consulting services of G.D. Roberts Company, LLC to assist with the marketing of properties for sale within each respective community. In addition to providing consulting services to Northville Township, G.D. Roberts Company, LLC provides land planning and private real estate development consulting services for developers that have purchased properties located within the geographic boundaries of the Five Mile Corridor development zone.

Complete financial statements for MITC can be obtained from the Township Clerk at 9955 N. Haggerty Road, Plymouth, MI 48170.

#### **Accounting and Reporting Principles**

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

## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 1 - Significant Accounting Policies (Continued)

#### ***Report Presentation***

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

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

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

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

#### ***Fund Accounting***

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

#### **Governmental Funds**

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

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

#### **Proprietary Funds**

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

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



## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 1 - Significant Accounting Policies (Continued)

- The Solid Waste Disposal Fund is used to account for the results of operations for providing solid waste services (trash pickup and household hazardous waste disposal) to citizens of the Township. The revenue is generated through a user charge to citizens requesting solid waste services.
- The 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 health care 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.

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 health care-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.

## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 1 - Significant Accounting Policies (Continued)

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

##### **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.

## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 1 - Significant Accounting Policies (Continued)

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) and/or balance sheet 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) and/or balance sheet 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.

#### 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.



## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 1 - Significant Accounting Policies (Continued)

#### 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 2019 tax is levied and collectible on December 1, 2019 and is recognized as revenue in the year ended December 31, 2020, when the proceeds of the levy are budgeted and available for the financing of operations.

The 2019 taxable valuation of the Township totaled \$1,882,000,000 (a portion of which is abated and a portion of which is captured by the DDA and BRDA), on which taxes levied consisted of 0.81340 mills for operating purposes and 4.37500 mills for police and fire services. This resulted in approximately \$1,498,000 for operating and \$8,072,000 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).



## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 1 - Significant Accounting Policies (Continued)

#### 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 health care 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 25, 2021, which is the date the financial statements were available to be issued.

On March 11, 2021, the American Rescue Plan Act of 2021 (ARPA) was signed into law. The Township anticipates that it will receive approximately \$2.6 million in funding from the ARPA based upon formulas provided by the U.S. Treasury. Funds are to be distributed in two tranches - the first after the U.S. Treasury certifies the proceeds to each jurisdiction and the second approximately one year later. The Township is awaiting formal guidelines from the U.S. Treasury before determining how the funds will be used.

## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 1 - Significant Accounting Policies (Continued)

#### *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 ended December 31, 2020 but were extended to December 31, 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 ended 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*.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. This statement addresses eight unrelated practice issues and technical inconsistencies in authoritative literature. The standard addresses leases, intraentity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. The standard has various effective dates. The Township does not believe this pronouncement will have a significant impact on its financial statements but is still making a full evaluation.

### Note 2 - Stewardship, Compliance, and Accountability

#### *Excess of Expenditures Over Appropriations in Budgeted Funds*

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

## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 2 - Stewardship, Compliance, and Accountability (Continued)

#### 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 July 1, 2000 is as follows:

Cumulative surplus at January 1, 2020		\$	1,553,035
Current year permit revenue			1,231,429
Related expenses:			
Direct costs	\$	667,443	
Estimated indirect costs		448,862	1,116,305
Current year surplus			115,124
Cumulative surplus December 31, 2020		\$	1,668,159

#### 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 deficit in net position is caused by the net OPEB liability and net pension liability in the governmental activities.

### 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 no 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.



## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 3 - Deposits and Investments (Continued)

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 \$29,183,801 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 \$2,971,926. 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 where 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.

At December 31, 2020, 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	\$ 1,294,726	\$ -	N/A	N/A
MERS Capital Preservation Fund	1,240,671	-	N/A	N/A
Total	<u>\$ 2,535,397</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.

## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### 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	\$ 2,711,072	\$ -
Deferred outflows related to OPEB	1,639,310	112,551
Total deferred outflows	<u>\$ 4,350,382</u>	<u>\$ 112,551</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	\$ 9,934,377	\$ 9,934,377	\$ -	\$ 198,761
Deferred inflows related to pension	-	545	-	-
Deferred inflows related to OPEB	-	1,748,821	120,069	-
Total deferred inflows	<u>\$ 9,934,377</u>	<u>\$ 11,683,743</u>	<u>\$ 120,069</u>	<u>\$ 198,761</u>

## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 5 - Capital Assets

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

#### Governmental Activities

	Balance January 1, 2020	Reclassifications	Additions	Disposals and Adjustments	Balance December 31, 2020
Capital assets not being depreciated:					
Land	\$ 3,749,811	\$ -	\$ -	\$ -	\$ 3,749,811
Construction in progress	958,269	(937,739)	48,453	(20,530)	48,453
Subtotal	4,708,080	(937,739)	48,453	(20,530)	3,798,264
Capital assets being depreciated:					
Buildings and improvements	17,693,979	-	286,235	-	17,980,214
Sidewalks	1,229,310	-	-	-	1,229,310
Road improvements	815,902	-	-	-	815,902
Furnishings, vehicles, and equipment	9,357,001	937,739	795,581	(504,046)	10,586,275
Subtotal	29,096,192	937,739	1,081,816	(504,046)	30,611,701
Accumulated depreciation:					
Buildings and improvements	7,613,755	-	410,615	-	8,024,370
Sidewalks	680,741	-	39,464	-	720,205
Road improvements	231,196	-	24,319	-	255,515
Furnishings, vehicles, and equipment	6,713,748	-	655,383	(497,114)	6,872,017
Subtotal	15,239,440	-	1,129,781	(497,114)	15,872,107
Net capital assets being depreciated	13,856,752	937,739	(47,965)	(6,932)	14,739,594
Net governmental activities capital assets	\$ 18,564,832	\$ -	\$ 488	\$ (27,462)	\$ 18,537,858



# Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 5 - Capital Assets (Continued)

#### Business-type Activities

	Balance January 1, 2020	Reclassifications	Additions	Disposals and Adjustments	Balance December 31, 2020
Capital assets not being depreciated:					
Land	\$ 909,058	\$ -	\$ -	\$ -	\$ 909,058
Construction in progress	-	-	400,871	-	400,871
Subtotal	909,058	-	400,871	-	1,309,929
Capital assets being depreciated:					
Water and sewer transportation lines	54,885,002	-	1,100,201	-	55,985,203
Buildings and improvements	3,821,708	-	-	-	3,821,708
Meters and supplies	2,047,760	-	31,479	(70,696)	2,008,543
Equipment and other	2,057,455	-	19,772	-	2,077,227
Subtotal	62,811,925	-	1,151,452	(70,696)	63,892,681
Accumulated depreciation:					
Water and sewer transportation lines	31,678,180	-	1,015,539	-	32,693,719
Buildings and improvements	1,862,665	-	109,638	-	1,972,303
Meters and supplies	1,057,834	-	90,604	(70,696)	1,077,742
Equipment and other	1,359,476	-	136,420	-	1,495,896
Subtotal	35,958,155	-	1,352,201	(70,696)	37,239,660
Net capital assets being depreciated	26,853,770	-	(200,749)	-	26,653,021
Net business-type activities capital assets	\$ 27,762,828	\$ -	\$ 200,122	\$ -	\$ 27,962,950

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

Governmental activities:	
General government	\$ 209,774
Police	131,394
Public works	64,378
Fire	348,536
Dispatch	94,589
Building inspections	3,256
Support services	94,908
Recreation and culture	182,946
Total governmental activities	\$ 1,129,781
Business-type activities:	
Water and sewer	\$ 1,342,252
Senior transportation	9,949
Total business-type activities	\$ 1,352,201

## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### 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	\$ 25,089
	Special Assessment Fund	133,959
	Water and Sewer Fund	484,705
	Nonmajor enterprise funds	23,540
	Total General Fund	667,293
Water and Sewer Fund	General Fund	56,990
	Solid Waste Disposal Fund	509,148
	Special Assessment Fund	124,288
	Nonmajor enterprise fund	399
	Total Water and Sewer Fund	690,825
Solid Waste Disposal Fund	General Fund	4,997
	Water and Sewer Fund	774,937
	Total Solid Waste Disposal Fund	779,934
Special Assessment Fund	General Fund	72,008
Nonmajor enterprise fund	General Fund	15,535
	Solid Waste Disposal Fund	6,375
	Total nonmajor enterprise fund	21,910
	Total	\$ 2,231,970

#### *Advances to Other Funds*

Fund Borrowed From	Fund Loaned To	Amount
Water and Sewer Fund	Special Assessment Fund	\$ 3,591,073

#### *Due to/from Primary Government and Component Units*

Receivable	Payable	Amount
General Fund	Downtown Development Authority	\$ 11,464
	Brownfield Redevelopment Authority	325
	Total General Fund	\$ 11,789

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.

#### *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, 2020

### 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:					
2019 fire truck installment purchase agreement	\$ 937,739	\$ -	\$ (79,750)	\$ 857,989	\$ 82,581
2020 dispatch system installment purchase agreement	-	43,855	(9,371)	34,484	8,621
Total direct borrowings and direct placements principal outstanding	937,739	43,855	(89,121)	892,473	91,202
Other debt - General obligations	4,086,330	-	(618,338)	3,467,992	640,314
Unamortized bond premium	153,074	-	(25,512)	127,562	25,512
Total bonds and contracts payable	5,177,143	43,855	(732,971)	4,488,027	757,028
Compensated absences	1,319,013	672,365	(553,253)	1,438,125	609,823
Total governmental activities long-term debt	\$ 6,496,156	\$ 716,220	\$ (1,286,224)	\$ 5,926,152	\$ 1,366,851

#### Business-type Activities

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds and contracts payable - Other debt - General obligations	\$ 1,583,594	\$ -	\$ (146,659)	\$ 1,436,935	\$ 179,687
Compensated absences	185,574	36,127	(76,424)	145,277	78,566
Total business-type activities long-term debt	\$ 1,769,168	\$ 36,127	\$ (223,083)	\$ 1,582,212	\$ 258,253

## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### 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, 2020 are as follows:

Purpose	Year Issued	Interest Rates	Maturing	Outstanding
<b>Governmental Activities</b>				
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	\$ 857,989
2020 installment purchase agreement issued for \$43,855, used to pay for the costs of acquiring a fire truck, with principal maturity ranges from approximately \$8,000 to \$9,000	2020	0.00%	2024	34,484
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	734,400
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	2,352,561
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	389,041
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	119,552
Total governmental activities				<u>\$ 4,488,027</u>

## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 7 - Long-term Debt (Continued)

Purpose	Year Issued	Interest Rates	Maturing	Outstanding
<b>Business-type Activities</b>				
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	\$ 1,305,600
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	131,335
Total business-type activities				<u>\$ 1,436,935</u>

#### Debt Service Requirements to Maturity

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

Years Ending December 31	Governmental Activities					Business-type Activities		
	Direct Borrowings and Direct Placements		Other Debt		Total	Other Debt		
	Principal	Interest	Principal*	Interest		Principal	Interest	Total
2021	\$ 91,202	\$ 30,459	\$ 640,314	\$ 112,068	\$ 874,043	\$ 179,687	\$ 48,232	\$ 227,919
2022	94,133	27,527	685,061	93,500	900,221	184,940	42,320	227,260
2023	97,169	24,491	692,616	69,979	884,255	192,308	36,179	228,487
2024	100,313	21,348	562,800	45,419	729,880	147,200	29,900	177,100
2025	94,947	18,093	559,600	23,385	696,025	150,400	24,684	175,084
2026-2030	414,709	37,447	327,601	30,169	809,926	582,400	53,634	636,034
Total	<u>\$ 892,473</u>	<u>\$ 159,365</u>	<u>\$ 3,467,992</u>	<u>\$ 374,520</u>	<u>\$ 4,894,350</u>	<u>\$ 1,436,935</u>	<u>\$ 234,949</u>	<u>\$ 1,671,884</u>

\*Excludes the \$127,562 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, 2020, \$2,040,000 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, 2020

### 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:

	2020	2019
Unpaid claims - Beginning of year	\$ 25,000	\$ 25,000
Incurred claims, including claims incurred but not reported	80,464	6,390
Claim payments	(30,464)	(6,390)
Unpaid claims - End of year	<u>\$ 75,000</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](http://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, 2020

### 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, 2019 measurement date, the following members were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	37
Inactive plan members entitled to but not yet receiving benefits	6
Active plan members	37
	<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, 2020, the active employee contribution rate ranged from 7.0 to 10.0 percent of annual pay, and the Township's contribution was \$1,122,049.

## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 9 - Pension Plans (Continued)

#### Net Pension Liability

The net pension liability reported at December 31, 2020 was determined using a measure of the total pension liability and the pension net position as of December 31, 2019. The December 31, 2019 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
<b>Balance at December 31, 2018</b>	\$ 33,510,136	\$ 22,177,845	\$ 11,332,291
Changes for the year:			
Service cost	493,992	-	493,992
Interest	2,624,540	-	2,624,540
Differences between expected and actual experience	258,270	-	258,270
Changes in assumptions	1,230,780	-	1,230,780
Contributions - Employer	-	1,143,561	(1,143,561)
Contributions - Employee	-	340,620	(340,620)
Net investment income	-	2,999,956	(2,999,956)
Benefit payments, including refunds	(1,900,759)	(1,900,759)	-
Administrative expenses	-	(51,700)	51,700
<b>Net changes</b>	<b>2,706,823</b>	<b>2,531,678</b>	<b>175,145</b>
<b>Balance at December 31, 2019</b>	<b>\$ 36,216,959</b>	<b>\$ 24,709,523</b>	<b>\$ 11,507,436</b>

The plan's fiduciary net position represents 68.2 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, 2020, the Township recognized pension expense of \$2,997,150 from all plans, which includes \$2,412,467 from the MERS defined benefit plan and \$584,683 from the John Hancock defined contribution plan.

At December 31, 2020, 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	\$ 504,316	\$ (545)
Changes in assumptions	1,008,557	-
Net difference between projected and actual earnings on pension plan investments	76,150	-
Employer contributions to the plan subsequent to the measurement date	1,122,049	-
<b>Total</b>	<b>\$ 2,711,072</b>	<b>\$ (545)</b>

## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### 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
2021	\$ 969,939
2022	575,031
2023	292,401
2024	(248,893)

#### Actuarial Assumptions

The total pension liability in the December 31, 2020 actuarial valuation was determined using an inflation assumption of 2.50 percent, assumed salary increases (including inflation) of 3.00 percent (with merit increases totaling up to 11 percent, for a total of 3.00 percent to 14.00 percent), an investment rate of return (net of investment expenses) of 7.60 percent (including inflation), and the RP-2014 healthy annuitant mortality tables.

The actuarial assumptions used in the December 31, 2019 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 7.60 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, 2019 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	60.00 %	6.15 %
Global fixed income	20.00	1.26
Private equity	20.00	6.56

## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### 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 7.6 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 (6.6%)	Current Discount Rate (7.6%)	1 Percentage Point Increase (8.6%)
Net pension liability of the MERS pension plan	\$ 15,934,493	\$ 11,507,436	\$ 7,849,326

#### *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.

#### *Assumption Changes*

From the time of the last measurement date at December 31, 2018 to December 31, 2019, the actuary modified significant assumptions that affect the measurement of the total pension liability. The actuary adjusted the assumed annual rate of return down from 8.0 percent to 7.6 percent, effective with the December 31, 2019 valuation. The assumed rate of wage inflation also decreased from 3.75 percent to 3.00 percent with the same effective date.

### Note 10 - Other Postemployment Benefit Plan

#### *Plan Description*

##### *Defined Benefit Plan*

The Township provides retiree health care 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 health care 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.



## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 10 - Other Postemployment Benefit Plan (Continued)

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

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

#### ***Employees Covered by Benefit Terms***

The following members were covered by the benefit terms:

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

#### ***Contributions***

Retiree health care 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, 2020, the Township made payments for postemployment health benefit premiums of \$611,497. In 2020, the Township also contributed an additional \$1,006,734 to the plan.

Pertaining to the defined contribution plan, during the year ended December 31, 2020, the Township made contributions of \$598,907 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, 2020 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, 2020 measurement date. The December 31, 2020 total OPEB liability was determined by an actuarial valuation determined performed as of December 31, 2019, which used update procedures to roll forward the estimated liability to December 31, 2020.

## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 10 - Other Postemployment Benefit Plan (Continued)

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
<b>Balance at December 31, 2019</b>	\$ 16,893,845	\$ 1,293,132	\$ 15,600,713
Changes for the year:			
Service cost	337,243	-	337,243
Interest	568,691	-	568,691
Differences between expected and actual experience	(43,321)	-	(43,321)
Changes in assumptions	966,426	-	966,426
Contributions - Employer	-	1,618,231	(1,618,231)
Net investment income	-	239,169	(239,169)
Benefit payments, including refunds	(611,497)	(611,497)	-
Administrative expenses	-	(3,638)	3,638
<b>Net changes</b>	<b>1,217,542</b>	<b>1,242,265</b>	<b>(24,723)</b>
<b>Balance at December 31, 2020</b>	<b>\$ 18,111,387</b>	<b>\$ 2,535,397</b>	<b>\$ 15,575,990</b>

The plan's fiduciary net position represents 14.0 percent of the total OPEB liability.

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

For the year ended December 31, 2020, the Township recognized OPEB expense of \$942,974.

At December 31, 2020, 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	\$ -	\$ (1,683,498)
Changes in assumptions	1,751,861	-
Net difference between projected and actual earnings on OPEB plan investments	-	(185,392)
<b>Total</b>	<b>\$ 1,751,861</b>	<b>\$ (1,868,890)</b>

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

Years Ending December 31	Amount
2021	\$ 96,214
2022	(85,091)
2023	(92,882)
2024	(35,270)



## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 10 - Other Postemployment Benefit Plan (Continued)

#### Actuarial Assumptions

The total OPEB liability as of the December 31, 2020 measurement date was determined using an inflation assumption of 2.50 percent; assumed salary increases (including inflation) of 3.5 percent; an investment rate of return (including inflation) of 3.9 percent; a health care cost trend rate of 8.25 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 2.88 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 3.9 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 1.93 percent (as published by S&P, December 31, 2020).

#### 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, 2020 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 2.88 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 (1.88%)	Current Discount Rate (2.88%)	1 Percentage Point Increase (3.88%)
Net OPEB liability of the Charter Township of Plymouth OPEB Plan	\$ 17,973,708	\$ 15,575,990	\$ 13,586,457

## Charter Township of Plymouth

## Notes to Financial Statements

December 31, 2020

### Note 10 - Other Postemployment Benefit Plan (Continued)

#### *Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate*

The following presents the net OPEB liability of the Township, calculated using the health care cost trend rate of 8.25 percent, as well as what the Township's net OPEB liability would be if it were calculated using a health care 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 Health Care Cost Trend Rate (8.5%)	1 Percentage Point Increase (9.5%)
Net OPEB liability of the Charter Township of Plymouth OPEB Plan	\$ 13,149,167	\$ 15,575,990	\$ 18,570,717

#### *Assumption Changes*

Assumption changes from the December 31, 2019 valuation include a decrease in discount rate from 3.36 to 2.88 percent, an increase in the investment rate of return from 3.5 percent to 3.9 percent, updated mortality tables for public safety employees, and updated health care trend rates for post-65 retirees.

#### *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, 2020:

Asset Class	Target Allocation
Balanced income	50.00 %
Capital preservation	50.00

#### *Rate of Return*

For the year ended December 31, 2020, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 10.32 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 \$12,000 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	\$ 746,462
Construction code activity (Note 2)	1,668,159
PEG fees	421,719
Total restricted net position/fund balance	<u>\$ 2,836,340</u>

**Charter Township of Plymouth****Notes to Financial Statements****December 31, 2020****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, 2020, the Township abated \$88,214 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, 2020, the BRDA abated \$5,589 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.

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## Required Supplemental Information

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## Charter Township of Plymouth

### Required Supplemental Information Budgetary Comparison Schedule General Fund

Year Ended December 31, 2020

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
<b>Revenue</b>				
Property taxes	\$ 10,230,000	\$ 10,230,000	\$ 10,247,566	\$ 17,566
Intergovernmental:				
Federal grants	340,000	1,051,000	913,718	(137,282)
State sources	2,913,700	2,481,100	2,940,862	459,762
Local grants and contributions	5,000	73,900	72,528	(1,372)
Charges for services:				
Intragovernmental service charge	766,900	766,900	752,394	(14,506)
City of Plymouth, Michigan	417,000	492,500	488,545	(3,955)
Fines and forfeitures	10,000	10,000	14,399	4,399
Licenses and permits	1,480,000	1,011,000	1,310,373	299,373
Interest and rentals	90,000	50,000	47,597	(2,403)
Other revenue:				
Cable franchise fees	680,300	688,800	682,131	(6,669)
Other miscellaneous income	422,600	456,000	696,284	240,284
Other charges for services	200,000	200,000	111,105	(88,895)
Insurance reimbursement revenue	150,000	232,900	241,350	8,450
Total revenue	17,705,500	17,744,100	18,518,852	774,752
<b>Expenditures</b>				
Current services:				
General government	4,496,600	4,560,800	4,476,193	84,607
Public safety	10,615,600	10,968,900	10,704,176	264,724
Public works	803,900	895,300	926,491	(31,191)
Community services	86,900	90,100	81,461	8,639
Planning and zoning	144,400	166,000	174,719	(8,719)
Recreation and culture	383,800	445,100	383,187	61,913
Debt service	779,100	943,100	871,054	72,046
Total expenditures	17,310,300	18,069,300	17,617,281	452,019
<b>Excess of Revenue Over (Under)</b>				
<b>Expenditures</b>	395,200	(325,200)	901,571	1,226,771
<b>Other Financing (Uses) Sources</b>				
Transfers out	(274,200)	-	-	-
New debt issued	-	-	43,855	43,855
Sale of capital assets	90,000	-	15,650	15,650
Total other financing (uses) sources	(184,200)	-	59,505	59,505
<b>Net Change in Fund Balance</b>	211,000	(325,200)	961,076	1,286,276
<b>Fund Balance - Beginning of year, as restated</b>	4,620,728	4,620,728	4,620,728	-
<b>Fund Balance - End of year</b>	<u>\$ 4,831,728</u>	<u>\$ 4,295,528</u>	<u>\$ 5,581,804</u>	<u>\$ 1,286,276</u>

See notes to required supplemental information.



## Charter Township of Plymouth

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

	Last Six Fiscal Years					
	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>						
Service cost	\$ 493,992	\$ 494,292	\$ 494,127	\$ 569,526	\$ 559,291	\$ 549,735
Interest	2,624,540	2,532,010	2,346,393	2,238,167	2,086,180	1,981,341
Differences between expected and actual experience	258,270	(1,089)	1,150,117	11,232	254,164	-
Changes in assumptions	1,230,780	-	-	-	1,128,222	-
Benefit payments, including refunds	(1,900,759)	(1,836,100)	(1,504,921)	(1,351,905)	(1,333,920)	(1,196,222)
<b>Net Change in Total Pension Liability</b>	<b>2,706,823</b>	<b>1,189,113</b>	<b>2,485,716</b>	<b>1,467,020</b>	<b>2,693,937</b>	<b>1,334,854</b>
<b>Total Pension Liability - Beginning of year</b>	<b>33,510,136</b>	<b>32,321,023</b>	<b>29,835,307</b>	<b>28,368,287</b>	<b>25,674,350</b>	<b>24,339,496</b>
<b>Total Pension Liability - End of year</b>	<b>\$ 36,216,959</b>	<b>\$ 33,510,136</b>	<b>\$ 32,321,023</b>	<b>\$ 29,835,307</b>	<b>\$ 28,368,287</b>	<b>\$ 25,674,350</b>
<b>Plan Fiduciary Net Position</b>						
Contributions - Employer	\$ 1,143,561	\$ 2,017,324	\$ 738,427	\$ 856,865	\$ 685,285	\$ 629,153
Contributions - Member	340,620	339,508	375,793	356,673	343,691	300,261
Net investment income (loss)	2,999,956	(880,860)	2,676,932	2,093,078	(284,305)	1,149,359
Administrative expenses	(51,700)	(43,543)	(42,361)	(41,301)	(41,663)	(42,269)
Benefit payments, including refunds	(1,900,759)	(1,836,100)	(1,504,921)	(1,351,905)	(1,333,920)	(1,196,222)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>2,531,678</b>	<b>(403,671)</b>	<b>2,243,870</b>	<b>1,913,410</b>	<b>(630,912)</b>	<b>840,282</b>
<b>Plan Fiduciary Net Position - Beginning of year</b>	<b>22,177,845</b>	<b>22,581,516</b>	<b>20,337,646</b>	<b>18,424,236</b>	<b>19,055,148</b>	<b>18,214,866</b>
<b>Plan Fiduciary Net Position - End of year</b>	<b>\$ 24,709,523</b>	<b>\$ 22,177,845</b>	<b>\$ 22,581,516</b>	<b>\$ 20,337,646</b>	<b>\$ 18,424,236</b>	<b>\$ 19,055,148</b>
<b>Township's Net Pension Liability - Ending</b>	<b>\$ 11,507,436</b>	<b>\$ 11,332,291</b>	<b>\$ 9,739,507</b>	<b>\$ 9,497,661</b>	<b>\$ 9,944,051</b>	<b>\$ 6,619,202</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>68.23 %</b>	<b>66.18 %</b>	<b>69.87 %</b>	<b>68.17 %</b>	<b>64.95 %</b>	<b>74.22 %</b>
<b>Covered Payroll</b>	<b>\$ 3,493,825</b>	<b>\$ 3,498,016</b>	<b>\$ 3,472,263</b>	<b>\$ 3,970,486</b>	<b>\$ 3,950,911</b>	<b>\$ 3,887,319</b>
<b>Township's Net Pension Liability as a Percentage of Covered Payroll</b>	<b>329.36 %</b>	<b>323.96 %</b>	<b>280.49 %</b>	<b>239.21 %</b>	<b>251.69 %</b>	<b>170.28 %</b>



## Charter Township of Plymouth

### Required Supplemental Information Schedule of Pension Contributions

#### Last Ten Fiscal Years Years Ended December 31

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially determined contribution	\$ 1,122,049	\$ 1,143,561	\$ 917,323	\$ 738,427	\$ 685,285	\$ 629,153	\$ 583,883	\$ 489,480	\$ 554,612	\$ 577,569
Contributions in relation to the actuarially determined contribution	1,122,049	1,143,561	2,017,323	738,427	685,285	629,153	583,883	489,480	554,612	577,569
<b>Contribution Excess</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Covered Payroll</b>	<b>\$ 3,685,055</b>	<b>\$ 3,493,825</b>	<b>\$ 3,498,016</b>	<b>\$ 3,472,263</b>	<b>\$ 3,970,486</b>	<b>\$ 3,950,911</b>	<b>\$ 3,887,319</b>	<b>\$ 3,814,924</b>	<b>\$ 3,778,240</b>	<b>\$ 4,142,812</b>
<b>Contributions as a Percentage of Covered Payroll</b>	<b>30.45 %</b>	<b>32.69 %</b>	<b>58.10 %</b>	<b>18.60 %</b>	<b>17.34 %</b>	<b>16.18 %</b>	<b>15.31 %</b>	<b>12.96 %</b>	<b>13.39 %</b>	<b>12.14 %</b>

#### 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, two years prior to the end of the fiscal year in which the contributions are reported. Contributions for the Township's fiscal year ended December 31, 2020 were determined based on the actuarial valuation as of December 31, 2018. The most recent valuation is as of December 31, 2019.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	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	8.0 percent, net of pension plan investment expenses, including inflation
Retirement age	Varies depending on plan adoption
Mortality	50 percent male - 50 percent female blend of the following tables:
	1. The RP-2014 Healthy Annuitant Mortality Tables, with rates multiplied by 105 percent
	2. The RP-2014 Employee Mortality Tables
	3. The RP-2014 Juvenile Mortality Tables
	For disabled retirees, the mortality rates were based on the 50 percent male - 50 percent female blend of the RP-2014 Disabled Retiree Mortality Tables

See notes to required supplemental information.

## Charter Township of Plymouth

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

	Last Three Fiscal Years		
	2020	2019	2018
<b>Total OPEB Liability</b>			
Service cost	\$ 337,243	\$ 418,535	\$ 290,829
Interest	568,691	591,056	622,715
Changes in benefit terms	-	(23,616)	-
Differences between expected and actual experience	(43,321)	(3,210,798)	(26,407)
Changes in assumptions	966,426	115,662	2,866,837
Benefit payments, including refunds	(611,497)	(560,670)	(573,414)
<b>Net Change in Total OPEB Liability</b>	1,217,542	(2,669,831)	3,180,560
<b>Total OPEB Liability - Beginning of year</b>	16,893,845	19,563,676	16,383,116
<b>Total OPEB Liability - End of year</b>	<b>\$ 18,111,387</b>	<b>\$ 16,893,845</b>	<b>\$ 19,563,676</b>
<b>Plan Fiduciary Net Position</b>			
Contributions - Employer	\$ 1,618,231	\$ 1,760,670	\$ -
Net investment income	239,169	94,816	-
Administrative expenses	(3,638)	(1,684)	-
Benefit payments, including refunds	(611,497)	(560,670)	-
<b>Net Change in Plan Fiduciary Net Position</b>	1,242,265	1,293,132	-
<b>Plan Fiduciary Net Position - Beginning of year</b>	1,293,132	-	-
<b>Plan Fiduciary Net Position - End of year</b>	<b>\$ 2,535,397</b>	<b>\$ 1,293,132</b>	<b>\$ -</b>
<b>Net OPEB Liability - Ending</b>	<b>\$ 15,575,990</b>	<b>\$ 15,600,713</b>	<b>\$ 19,563,676</b>
<b>Plan Fiduciary Net Position as a Percentage of Total OPEB Liability</b>	14.00 %	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**

	<b>Last Three Fiscal Years</b>		
	<b>Years Ended December 31</b>		
	2020	2019	2018
Actuarially determined contribution	\$ 2,211,212	\$ 2,545,483	\$ 2,250,400
Contributions in relation to the actuarially determined contribution	1,618,231	1,760,670	-
<b>Contribution Deficiency</b>	<b>\$ (592,981)</b>	<b>\$ (784,813)</b>	<b>\$ (2,250,400)</b>

**Notes to Schedule of Contributions**

Actuarial valuation information relative to the determination of contributions:

Valuation date                      Actuarial 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 dollar
Remaining amortization period	10 years
Asset valuation method	Market value of assets
Inflation	2.50 percent
Health care cost trend rates	Initial trend of 8.50 percent, gradually decreasing to 4.5 percent by 0.25 percent per year
Salary increase	3.50 percent
Investment rate of return	3.9 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

See notes to required supplemental information.

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## Charter Township of Plymouth

### Required Supplemental Information Schedule of OPEB Investment Returns

	Last Three Fiscal Years Years Ended December 31		
	2020	2019	2018
Annual money-weighted rate of return, net of investment expense	10.32 %	13.76 %	- %

## Charter Township of Plymouth

### Notes to Required Supplemental Information

December 31, 2020

#### ***Budgetary Information***

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

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

1. In public works, the budget overrun resulted from slightly higher demands for unexpected contractual services.
2. 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, 2020 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 health care trend rates.

In 2020, the pension valuation decreased the rate of return down from 8.0 percent to 7.6 percent. The assumed rate of wage inflation also decreased from 3.75 percent to 3.00 percent.

In 2020, the OPEB valuation made assumption changes that include a decrease in discount rate from 3.36 to 2.88 percent, an increase in the investment rate of return from 3.5 percent to 3.9 percent, updated mortality tables for public safety employees, and updated health care trend rates for post-65 retirees.

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## Other Supplemental Information

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## Charter Township of Plymouth

### Other Supplemental Information Combining Balance Sheet Nonmajor Governmental Funds

**December 31, 2020**

	Special Revenue Funds			Capital Project Fund	
	Federal Drug Forfeiture Fund	State Drug Forfeiture Fund	IRS Drug Forfeiture Fund	Improvement Revolving Fund	Total Nonmajor Funds
<b>Assets - Cash and cash equivalents</b>	<b>\$ 427,307</b>	<b>\$ 251,847</b>	<b>\$ 67,308</b>	<b>\$ 49,068</b>	<b>\$ 795,530</b>
<b>Fund Balances</b>					
Restricted	\$ 427,307	\$ 251,847	\$ 67,308	\$ -	\$ 746,462
Assigned	-	-	-	49,068	49,068
<b>Total fund balances</b>	<b>\$ 427,307</b>	<b>\$ 251,847</b>	<b>\$ 67,308</b>	<b>\$ 49,068</b>	<b>\$ 795,530</b>

## Charter Township of Plymouth

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

Year Ended December 31, 2020

	Special Revenue Funds			Capital Project Fund		Total Nonmajor Funds
	Federal Drug Forfeiture Fund	State Drug Forfeiture Fund	IRS Drug Forfeiture Fund	Total Special Revenue Funds	Improvement Revolving Fund	
<b>Revenue</b>						
Intergovernmental:						
Federal grants	\$ 228,659	\$ -	\$ -	\$ 228,659	\$ -	\$ 228,659
State sources	-	116,282	-	116,282	-	116,282
Interest and rentals	1,407	1,726	373	3,506	276	3,782
Total revenue	230,066	118,008	373	348,447	276	348,723
<b>Expenditures - Capital outlay</b>	20,026	185,239	944	206,209	14,900	221,109
<b>Net Change in Fund Balances</b>	210,040	(67,231)	(571)	142,238	(14,624)	127,614
<b>Fund Balances - Beginning of year</b>	217,267	319,078	67,879	604,224	63,692	667,916
<b>Fund Balances - End of year</b>	<u>\$ 427,307</u>	<u>\$ 251,847</u>	<u>\$ 67,308</u>	<u>\$ 746,462</u>	<u>\$ 49,068</u>	<u>\$ 795,530</u>

**Charter Township of Plymouth**

Other Supplemental Information  
Combining Statement of Fiduciary Net Position  
Fiduciary Funds

**December 31, 2020**

	Custodial Funds		
	Tax Collection Fund	Police Bond Fund	Total
<b>Assets - Cash and cash equivalents</b>	\$ 2,911,947	\$ 1,090	\$ 2,913,037
<b>Liabilities</b>			
Due to other governmental units	2,911,947	-	2,911,947
Refundable deposits, bonds, etc.	-	1,090	1,090
Total liabilities	2,911,947	1,090	2,913,037
<b>Net Position</b>	<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, 2020**

	Custodial Funds		
	Tax Collection Fund	Police Bond Fund	Total
<b>Additions</b>			
Property tax collections	\$ 58,886,154	\$ -	\$ 58,886,154
Police bond collections	-	47,649	47,649
Total additions	58,886,154	47,649	58,933,803
<b>Deductions</b>			
Tax distributions to other governments	58,886,154	-	58,886,154
Police bond distributions	-	47,649	47,649
Total deductions	58,886,154	47,649	58,933,803
<b>Net Change in Fiduciary Net Position</b>	-	-	-
<b>Net Position - Beginning of year</b>	-	-	-
<b>Net Position - End of year</b>	<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, 2020

	Modified Accrual Balance Sheet	Full Accrual Adjustments	Statement of Net Position
<b>Assets - Cash and investments</b>	\$ 1,503,285	\$ -	\$ 1,503,285
Total assets	<u>\$ 1,503,285</u>	-	1,503,285
<b>Liabilities</b>			
Accounts payable	\$ 9,813	-	9,813
Due to primary government	11,464	-	11,464
Total liabilities	21,277	-	21,277
<b>Deferred Inflows of Resources - Property taxes levied for the following year</b>	175,038	-	175,038
<b>Fund Balance - Unassigned</b>	1,306,970	(1,306,970)	-
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,503,285</u>		
<b>Net Position - Unrestricted</b>		<u>\$ 1,306,970</u>	<u>\$ 1,306,970</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, 2020**

	<u>Modified Accrual</u> Statement of Revenue, Expenditures, and Changes in Fund Balance	Full Accrual Adjustments	Statement of Activities
<b>Revenue</b>			
Property taxes	\$ 313,444	\$ -	\$ 313,444
Intergovernmental	105,706	-	105,706
Interest and rentals	7,844	-	7,844
Other revenue	6,122	-	6,122
Total revenue	433,116	-	433,116
<b>Expenditures - Current - Other contract services</b>	265,995	-	265,995
<b>Net Change in Fund Balance/Net Position</b>	167,121	-	167,121
<b>Fund Balance/Net Position - Beginning of year</b>	1,139,849	-	1,139,849
<b>Fund Balance/Net Position - End of year</b>	<u><u>\$ 1,306,970</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,306,970</u></u>



**Charter Township of Plymouth**

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

December 31, 2020

	<u>Modified Accrual</u>		<u>Full Accrual</u>	<u>Statement of Net</u>
	<u>Balance Sheet</u>		<u>Adjustments</u>	<u>Position</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 1,667,038	\$ -		\$ 1,667,038
Receivables - Property taxes	949	-		949
Total assets	<u><u>\$ 1,667,987</u></u>	-		1,667,987
<b>Liabilities</b>				
Accounts payable	\$ 10,782	-		10,782
Due to primary government	325	-		325
Total liabilities	11,107	-		11,107
<b>Deferred Inflows of Resources</b> - Property taxes levied for the following year	23,723	-		23,723
<b>Fund Balance</b> - Unrestricted	1,633,157	(1,633,157)		-
Total liabilities, deferred inflows of resources, and fund balance	<u><u>\$ 1,667,987</u></u>			
<b>Net Position</b> - Unrestricted		<u><u>\$ 1,633,157</u></u>	<u><u>\$ 1,633,157</u></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, 2020**

	<u>Modified Accrual</u> Statement of Revenue, Expenditures, and Changes in Fund Balance	Full Accrual Adjustments	Statement of Activities
<b>Revenue</b>			
Property taxes	\$ 49,571	\$ -	\$ 49,571
Interest and rentals	10,085	-	10,085
Total revenue	59,656	-	59,656
<b>Expenditures - Current - Environmental remediation</b>	71,283	-	71,283
<b>Net Change in Fund Balance/Net Position</b>	(11,627)	-	(11,627)
<b>Fund Balance/Net Position - Beginning of year</b>	1,644,784	-	1,644,784
<b>Fund Balance/Net Position - End of year</b>	<u><u>\$ 1,633,157</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,633,157</u></u>

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# Charter Township of Plymouth

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**Federal Awards Supplemental Information  
December 31, 2020**

**Charter Township of Plymouth**

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

**Independent Auditor's Report**

To the Board of Trustees  
 Charter Township of Plymouth

We have audited the 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 Charter Township of Plymouth (the "Township") as of and for the year ended December 31, 2020 and the related notes to the financial statements, which collectively comprise the Township's basic financial statements. We issued our report thereon dated May 25, 2021, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to May 25, 2021.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis, as required by the Uniform Guidance, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Plante & Moran, PLLC*

May 25, 2021



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**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

**Independent Auditor's Report**

To Management and the Board of Trustees  
 Charter Township of Plymouth

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the 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 Charter Township of Plymouth (the "Township") as of and for the year ended December 31, 2020 and the related notes to the financial statements, which collectively comprise the Township's basic financial statements, and have issued our report thereon dated May 25, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



To Management and the Board of Trustees  
Charter Township of Plymouth

**Purpose of This Report**

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

*Plante & Morse, PLLC*

May 25, 2021



**Plante & Moran, PLLC**  
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**Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance  
 Required by the Uniform Guidance**

**Independent Auditor's Report**

To the Board of Trustees  
 Charter Township of Plymouth

**Report on Compliance for Each Major Federal Program**

We have audited Charter Township of Plymouth's (the "Township") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on the Township's major federal program for the year ended December 31, 2020. The Township's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Township's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Township's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Township's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Township complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended December 31, 2020.

**Report on Internal Control Over Compliance**

Management of the Township is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Township's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control over compliance.

To the Board of Trustees  
Charter Township of Plymouth

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Alte & Morse, PLLC*

May 25, 2021

## Charter Township of Plymouth

### Schedule of Expenditures of Federal Awards

Year Ended December 31, 2020

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
U.S. Department of Housing and Urban Development - Passed through Wayne County, Michigan - CDBG Entitlement Grants Cluster - Community Development Block Grant	14.218	Unit 22	\$ -	\$ 20,000
U.S. Department of Homeland Security: Passed through the City of Northville, Michigan - Assistance to Firefighters Grant (AFG)	97.044	EMW-2018-FR- 00495	-	36,704
Passed through the City of Dearborn Heights, Michigan - Assistance to Firefighters Grant (AFG)	97.044	EMW-2019-FG- 06975	-	72,115
Passed through the City of Northville, Michigan - Assistance to Firefighters Grant (AFG)	97.044	EMW-2018-FR- 00492	-	87,730
Total Assistance to Firefighters Grant (AFG) Programs			-	196,549
Federal Emergency Management Agency (FEMA) - Staffing for Adequate Fire and Emergency Response (SAFER) Grant	97.083	EMW-2017-FH- 00408	-	163,240
Total U.S. Department of Homeland Security			-	359,789
U.S. Department of Treasury: Passed through the Office of the State of Michigan Department of Treasury - COVID-19 Coronavirus Relief Fund - Public Safety & Public Health Payroll Reimbursement (PSPHPR)	21.019	82-1070-PSPHPR	-	594,716
Passed through the Office of the State of Michigan Department of Treasury - COVID-19 Coronavirus Relief Fund - First Responder Hazard Pay Premiums Program (FRHPPP)	21.019	82-1070-FRHPPP	-	66,000
Passed through the Office of the State of Michigan Department of Treasury - COVID-19 Coronavirus Relief Fund - Coronavirus Relief Local Government Grants (CRLGG)	21.019	82-1070-CRLGG	-	25,215
Federal Equitable Sharing Program	21.016	N/A	-	944
Total U.S. Department of Treasury			-	686,875
Department of Health and Human Services - COVID-19 - Provider Relief Fund (PRF)	93.498	N/A	-	2,359
U.S. Department of Justice - Federal Equitable Sharing Program	16.922	N/A	-	20,026
Total			\$ -	\$ 1,089,049

See notes to schedule of expenditures of federal awards.

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## Charter Township of Plymouth

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# Notes to Schedule of Expenditures of Federal Awards

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Year Ended December 31, 2020

### Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the Charter Township of Plymouth (the "Township") under programs of the federal government for the year ended December 31, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Township, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Township.

### Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, except for expenditures related to CFDA 21.019, Coronavirus Relief Fund (CRF). CRF does not apply the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, but rather applies the U.S. Department of Treasury's guidance and frequently asked questions, as outlined in the 2020 Compliance Supplement Addendum. The pass-through entity identifying numbers are presented where available.

The Township has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

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## Schedule of Findings and Questioned Costs

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**Charter Township of Plymouth****Schedule of Findings and Questioned Costs****Year Ended December 31, 2020****Section I - Summary of Auditor's Results****Financial Statements**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?        Yes   X   No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?        Yes   X   None reported
- Noncompliance material to financial statements noted?        Yes   X   None reported

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?        Yes   X   No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?        Yes   X   None reported
- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?        Yes   X   No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Opinion
21.019	U.S. Department of Treasury - COVID-19 Coronavirus Relief Fund (CRF)	Unmodified

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

       Yes   X   No**Section II - Financial Statement Audit Findings**

Reference Number	Finding
Current Year	None

**Section III - Federal Program Audit Findings**

Reference Number	Finding	Questioned Costs
Current Year	None	