

**TYRONE TOWNSHIP
REGULAR BOARD MEETING AGENDA
AUGUST 16, 2022 - 7:00 P.M.
(810) 629-8631**

This meeting will be held both in person at the township and electronically via Zoom. Details to join the meeting via Zoom follow this agenda.

CALL TO ORDER – PLEDGE OF ALLEGIANCE – 7:00 P.M.

ROLL CALL

APPROVAL OF AGENDA – OR CHANGES

APPROVAL OF CONSENT AGENDA

- Regular Board Meeting Minutes – July 19, 2022
- Treasurer’s Report – July 31, 2022
- Clerk’s Warrants and Bills

COMMUNICATIONS

- 1. Fire Service Report-August 10, 2022
- 2. Planning Commission Meeting Synopsis- August 9, 2022
- 3. Planning Commission Approved Meeting Minutes-June 14, 2022

PUBLIC REMARKS

UNFINISHED BUSINESS

NEW BUSINESS

- 1. Request of Charles and Kathy Anderson to appeal their fire service charge.
- 2. Presentation of the township 2021-2022 audit.
- 3. Request of the Treasurer to attend Michigan Municipal Treasurers Association conference.
- 4. Award of parking lot project contract.

MISCELLANEOUS BUSINESS

PUBLIC REMARKS

ADJOURNMENT

* * * * *

Supervisor Mike Cunningham Clerk Pam Moughler

Please note: Anyone wishing to address the Township Board may do so during Public Remarks. The Tyrone Township Board of Trustees has established a policy limiting the time a person may address the Township Board at a regular or at a special meeting during the Public Remarks section of the agenda to three minutes. The Board reserves the right to place an issue under the New Business section of the agenda if additional discussion is warranted or to respond later either verbally or in writing through an appropriately appointed Township Official. Individuals with disabilities requiring auxiliary aids or services should contact the Tyrone Township Clerk at (810) 629-8631 at least seven days prior to the meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/89556514655?pwd=L2s5ZmpBUGRQQnM2a05qT0s1ZUsvUT09>

Meeting ID: 895 5651 4655

Passcode: 275936

One tap mobile

+13017158592,,89556514655#,,,,*275936# US (Washington DC)

+13092053325,,89556514655#,,,,*275936# US

Dial by your location

+1 301 715 8592 US (Washington DC)

+1 309 205 3325 US

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

+1 646 931 3860 US

+1 346 248 7799 US (Houston)

+1 386 347 5053 US

+1 564 217 2000 US

+1 669 444 9171 US

+1 669 900 9128 US (San Jose)

+1 719 359 4580 US

+1 253 215 8782 US (Tacoma)

Meeting ID: 895 5651 4655

Passcode: 275936

Find your local number: <https://us02web.zoom.us/j/kcNbDQ6QAs>

CONSENT AGENDA

Regular Board Meeting Minutes – July 19, 2022

Treasurer's Report – July 31, 2022

Clerk's Warrants and Bills

**TYRONE TOWNSHIP
REGULAR BOARD MEETING
APPROVED MINUTES – JULY 19, 2022 – PAGE 1**

CALL TO ORDER

Supervisor Cunningham called the meeting of the Tyrone Township Board to order with the Pledge of Allegiance on July 19, 2022 at 7:00 p.m. at the Tyrone Township Hall.

ROLL CALL

Present: Supervisor Mike Cunningham, Clerk Pam Moughler, Treasurer Jennifer Eden, Trustees Herman Ferguson, Kurt Schulze, Zach Tucker and David Walker.

APPROVAL OF AGENDA – OR CHANGES

Trustee Walker moved to approve the agenda as amended. (Trustee Schulze seconded.) The motion carried; all ayes.

The amendments were as follows:

Removed New Business #4 Agreement with Historical Society for moving costs of old town hall.

Added Resolution to Seek County American Rescue Plan Act (ARPA) Funds via Grant to use for broadband service.

APPROVAL OF CONSENT AGENDA

Regular Board Meeting Minutes – May 17, 2022
Closed Session Minutes – May 17, 2022
Treasurer’s Report – May 31, 2022
Treasurer’s Report – June 30, 2022
Clerk’s Warrants and Bills – May 11, 2022 to July 13, 2022

Trustee Schulze moved to approve the consent agenda as presented. (Trustee Tucker seconded.) The motion carried; all ayes.

COMMUNICATIONS

- 1. Livingston County Sheriff Report- May 31, 2022**
- 2. Livingston County Sheriff Report-June 30, 2022**
- 3. Fire Service Report- June 15, 2022**
- 4. Planning Commission Approved Meeting Minutes- May 10, 2022**
- 5. Planning Commission Meeting Synopsis- July 12, 2022**

Trustee Walker moved to receive and place on file Communications #1-5 as presented. (Treasurer Eden seconded.) The motion carried; all ayes.

PUBLIC REMARKS

Several members of the Historical Society said the thought the town house moving project was being stalled.

**TYRONE TOWNSHIP
REGULAR BOARD MEETING
APPROVED MINUTES – JULY 19, 2022 – PAGE 2**

UNFINISHED BUSINESS

None.

NEW BUSINESS

1. Gasior zoning map amendment.

Trustee Walker moved to approve the zoning map amendment request of Kevin Gasior of the 17.7 acres (parcel 4714-16-100-019) located on the southeast corner of Foley and Runyan Lake Roads as recommended by the Planning Commission. The amendment changes the zoning map from FR Farming Residential to RE Rural Estate Residential. (Trustee Schulze seconded.) The motion carried; all ayes.

2. Michigan Townships Association dues invoice approval.

Trustee Walker moved to approve the yearly membership renewal to the Michigan Townships Association for the amount of \$6,852.61. (Trustee Ferguson seconded.) The motion carried; all ayes.

3. Propane pre-buy quotes for township hall.

Treasurer Eden moved to prebuy 3500 gallons of propane from Hamilton's Propane at the rate of \$2.0499/gallon. (Trustee Ferguson seconded.) The motion carried; all ayes.

4. Resolution to Seek County American Rescue Plan Act (ARPA) Funds via Grant.

RESOLUTION #220701
TYRONE TOWNSHIP, LIVINGSTON COUNTY

RESOLUTION TO SEEK COUNTY AMERICAN RESCUE
PLAN ACT (ARPA) FUNDS VIA GRANT

WHEREAS, the Livingston County Broadband Assessment, is a collaborative undertaking by the County and the Michigan Moonshot at Merit Network assessing broadband within the County. That this study shows the unserved and underserved areas within the county showing the western and northern portions of the county are greatly unserved and underserved with respect to broadband access in the county. That is not to say that there are not other unserved and underserved areas within the county.

WHEREAS, broadband access is associated with increased agricultural yields;

WHEREAS, middle and high school students with high-speed Internet access at home have more digital skills, higher grades, and perform better on standardized tests, such as the SAT. Regardless of socioeconomic status, students who cannot access the Internet from home or are

**TYRONE TOWNSHIP
REGULAR BOARD MEETING
APPROVED MINUTES – JULY 19, 2022 – PAGE 3**

dependent on a cell phone for Internet access do worse in school and are less likely to attend college or university;

WHEREAS, internet connectivity, particularly access to broadband, plays an increasingly important role in both healthcare and public health;

WHEREAS, there is evidence that access to state-of-the-art internet like optical fiber and employment growth are related;

WHEREAS, it is suggested that improving broadband adoption in rural areas can improve labor productivity;

WHEREAS, compared to FCC data, 54% fewer homes have access to broadband Internet speeds at 25/3 Mbps; 2.78% fewer homes have access to broadband Internet speeds at 100/20 Mbps; 13% more homes have connections below 25/3 Mbps; and 4.41% more homes have no fixed Internet connectivity whatsoever;

WHEREAS, 96% of unserved respondents who want broadband service live in a census block marked as served by the FCC. This results in the unavailability of grants or funds for broadband infrastructure buildout;

WHEREAS, townships within the county, being the most local governmental entity, are aware of unserved and underserved areas within their township and are best able to set priorities for buildout of broadband infrastructure.

NOW THEREFORE, BE IT RESOLVED that:

1. Tyrone Township requests that the Livingston County Board of Commissioners create a grant program for townships to apply for County American Rescue Plan Act funds held by the county to provide unserved and underserved broadband infrastructure with a partnership between the County, Township, and broadband internet service provider.
2. That the minimum download and upload speeds be a minimum of 100 megabytes.
3. That the County Board of Commissioners make it a priority that the unserved and underserved areas as identified by the local governments and in conjunction with the Livingston County Broadband Assessment be given priority over creating a trunk line internet service.

RESOLVED BY: Trustee Tucker

SUPPORTED BY: Trustee Schulze

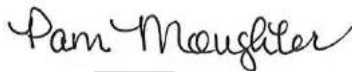
**TYRONE TOWNSHIP
REGULAR BOARD MEETING
APPROVED MINUTES – JULY 19, 2022 – PAGE 4**

VOTE: Cunningham, yes; Schulze, yes; Eden, yes; Ferguson, yes; Walker, yes; Tucker, yes; Moughler, yes.

ADOPTION DATE: July 19, 2022

CERTIFICATION OF THE CLERK

The undersigned, being the duly qualified and acting Clerk of Tyrone Township, Livingston County, Michigan, hereby certifies that (1) the foregoing is a true and complete copy of a resolution adopted by the Township Board at a regular meeting, held on July 19, 2022, at which meeting a quorum was present and remained throughout, (2) the original thereof is on file in the records in my office, (3) the meeting was conducted, and public notice thereof was given, pursuant to and in full compliance with the Open Meetings Act (Act No. 267, Public Acts of Michigan, 1976, as amended) and (4) minutes of such meeting were kept and will be or have been made available as required thereby.



Pamela Moughler
Township Clerk

5. Request for fiscal sponsorship of the Historical Society.

Supervisor Cunningham moved to serve as the Fiscal Sponsor to the Historical Society, which will allow them to seek grants to help relocate the historic town house, pending attorney review of the agreement language. (Trustee Walker seconded.) The motion carried; all ayes.

MISCELLANEOUS BUSINESS

None.

PUBLIC REMARKS

Residents made comments regarding the historic town house.

ADJOURNMENT

Trustee Walker moved to adjourn. (Trustee Ferguson seconded.) The motion carried; all ayes. The meeting adjourned at 7:56 p.m.

CONSENT AGENDA

Regular Board Meeting Minutes – July 19, 2022

Treasurer's Report – July 31, 2022

Clerk's Warrants and Bills

7/1/2022

TYRONE TOWNSHIP TREASURER'S REPORT

TD

Period ending JULY, 2022

TOWNSHIP FUNDS	Interest Ckg	INVESTMENTS ICS	Int Rate	MICHIGAN CLASS	Int Rate Monthly AVG	FLG PEG CD matures 8/9/22	Int rate	Grand Totals Each Fund
General 101	\$2,631,476.63	\$ 3,430,799.87	2.22%					\$ 6,062,276.50
Tech Fund 141	\$51,781.85	\$ 5,000.00	2.22%					\$56,781.85
Building & Site 145	\$130,335.37	\$ 7,500.00	2.22%					\$137,835.37
Parks/Recreation 208	\$5,934.23		0.40%					\$5,934.23
Liquor Control 212	\$0.00		0.40%					\$0.00
Road 245	\$195,925.34	\$ 44,224.80	2.22%	\$262,944.54	1.00%			\$ 503,094.68
Revolving 246	\$249,966.26	\$ 97,500.00	0.40%	\$193,160.96	1.00%			\$ 540,627.22
Right of Way 259	\$33,944.12		0.40%					\$33,944.12
Peg 274	\$189,068.34					\$ 194,450.42	0.20%	\$383,518.76
Lk Tyrone Grant 281			0.40%					\$0.00
Special Assessments								
Jayne Hill Lts 218	\$1,349.15		0.40%					\$1,349.15
Walnut Shores Lts 219	\$751.31		0.40%					\$751.31
Shannon Glen Rubbish 225	\$4,899.50							\$4,899.50
Jayne Hill Rubbish Removal 226	\$12,007.44		0.40%					\$12,007.44
Apple Orchard Rubbish Removal 230	\$3,970.34							\$3,970.34
Great Oaks Dr 232	\$10,324.16		0.40%					\$10,324.16
Laural Springs Rubbish removal 233	\$5,355.00							\$5,355.00
Silver Lake Rubbish Removal 234	\$8,886.28							\$8,886.28
Parkin Lane Snow 238	\$16,553.64		0.40%					\$16,553.64
Account Totals	\$3,552,528.96	\$ 3,585,024.67		\$456,105.50		\$ 194,450.42		\$ 7,788,109.55
Health Flex Spending 101		The State Bank						Health Flex Total
FSA Account (\$10K Loan to Open)		\$ 11,042.26	0.00%					\$ 11,042.26
								\$ 11,042.26
Public Safety- 205								
Public Safety 205 - State Bank checking		\$ 390,759.45	0.40%					\$ 390,759.45
Public Safety 205- State Bank Savings		\$ 6,403.66						\$ 6,403.66
Public Safety 205 - Level One Bank		\$ 205,634.48	0.40%					\$ 205,634.48
Public Safety ICS- 205 State Bank		\$ 775,474.84	2.22%					\$ 775,474.84
								\$ 1,378,272.43
SEWER O&M CHECKING ACCT- 590								
Sewer Operation and Maintenance CK (5710)		\$ 307,528.10	0.70%					\$ 307,528.10
Sewer Operation and Maintenance SV (4865)		\$ 4,893.55	1.39%					\$ 4,893.55
CIBC- O&M CD(matures 8/6/22)(6337)		\$ 163,084.77	0.20%					\$ 163,084.77
O&M CDARS (matures 8/11/2022)(2729)		\$ 144,405.07	1.50%					\$ 144,405.07
O&M CDARS (matures 8/10/2022)(4710)		\$ 146,335.94	0.20%					\$ 146,335.94
								\$ 766,247.43
TYRONE TOWNSHIP SEWER 2003- 599								
Debt Service 599 Flagstar Bank		\$ 646,960.17	0.6%					\$ 646,960.17
Flagstar CDARS 2003 (matures 4/20/2023)(6643)		\$ 548,367.12	0.80%					\$ 548,367.12
CIBC CD 2003 (matures 3/31/23)(7397)		\$ 1,005,592.27	0.90%					\$ 1,005,592.27
Flagstar CDARS 2003 Fund Martures 9/15/22)(6804		\$ 469,180.07	0.15%					\$ 469,180.07
								\$ 2,670,099.63
TRUST & AGENCY- 701								
Township Trust and Agency 701 Savings		\$ 1,514.66	0.18%					\$ 1,514.66
Township Trust and Agency 701 Checking		\$ 31,103.51	0.00%					\$ 31,103.51
								\$ 32,618.17
Road Improvements-								
Parkin Lane Rd 2010 (858)		\$ 5,861.39	0.70%					\$ 5,861.39
Lake Shannon 2018 (863)		\$ 287,746.16	0.70%					\$ 287,815.86
Laurel springs (864)		\$ 47,726.09	0.70%					\$ 47,726.09
Irish Hills (865)		\$ 186,289.51						\$ 186,289.51
CIBC- Parkin Lane CD(matures 8/9/2022)		\$ 127,853.69	0.20%					\$ 127,853.69
								\$ 655,546.54
								\$ 5,513,826.46
Total Township Monies								\$ 13,301,936.01

CONSENT AGENDA

Regular Board Meeting Minutes – July 19, 2022

Treasurer's Report – July 31, 2022

Clerk's Warrants and Bills

Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank 001 STATE BANK COMMON ACCOUNT					
07/19/2022	001	23191	297	BLUE CROSS BLUE SHIELD OF MICHIGAN	9,383.28
07/19/2022	001	23192	111	BS&A SOFTWARE, INC.	5,144.00
07/19/2022	001	23193	CWA	CARLISLE/WORTMAN ASSOCIATES, INC	3,837.50
07/19/2022	001	23194	108	CHARTER COMMUNICATIONS	129.98
07/19/2022	001	23195	EDENCHRIS	EDEN, CHRISTOPHER	100.00
07/19/2022	001	23196	902	GREEN OAK TOWNSHIP	20.00
07/19/2022	001	23197	GRIFFIN	GRIFFIN PEST SOLUTIONS, INC	51.00
07/19/2022	001	23198	RICOH LEAS	RICOH USA INC	196.28
07/19/2022	001	23199	SPICER	SPICER GROUP	1,404.00
07/27/2022	001	23200	12	BURNHAM & FLOWER OF MICHIGAN	22.50
07/27/2022	001	23201	93	LIVINGSTON COUNTY ROAD COMMISS	180,000.00
07/27/2022	001	23202	75	MICHIGAN TOWNSHIPS ASSOCIATION	6,852.61
07/27/2022	001	23203	VOYA	VOYA INSTITUTIONAL TRUST COMPANY	850.00
08/09/2022	001	23204	AT&T MOBIL	AT&T MOBILITY	85.54
08/09/2022	001	23205	CHLORIDE	CHLORIDE SOLUTIONS LLC	9,012.86
08/09/2022	001	23206	41	CONSUMERS ENERGY	484.99
08/09/2022	001	23207	127	HARRIS & LITERSKI ATTORNEYS AT	4,041.25
08/09/2022	001	23208	IVS COMM	IVS COMM, INC.	125.00
08/09/2022	001	23209	871	LIVINGSTON COUNTY TREASURER	311.50
08/09/2022	001	23210	149	PITNEY BOWES GLOBAL	190.23
08/09/2022	001	23211	439	REPUBLIC SERVICES#237	495.93
08/09/2022	001	23212	RICOH USA	RICOH USA, INC.	661.64
08/09/2022	001	23213	25	STAPLES ADVANTAGE	613.05
08/09/2022	001	23214	VIEW NEWS	VIEW NEWSPAPER GROUP	526.50
08/09/2022	001	23215	VOYA	VOYA INSTITUTIONAL TRUST COMPANY	205.00
08/09/2022	001	23216	ZASKI	ZASKI ACCOUNTING, LLC	1,700.00

001 TOTALS:
Total of 26 Checks: 226,444.64
Less 0 Void Checks: 0.00
Total of 26 Disbursements: 226,444.64

Bank 022 STATE BANK - PUBLIC SAFETY checking

07/19/2022	022	1311	176	HARTLAND AREA FIRE DEPARTMENT	13,149.00
07/27/2022	022	1312	CHASE CARD	CHASE CARD SERVICE	58.47
07/27/2022	022	1313	176	HARTLAND AREA FIRE DEPARTMENT	7,305.00
08/09/2022	022	1314	16	CITY OF FENTON FIRE DEPARTMENT	30,120.00

022 TOTALS:
Total of 4 Checks: 50,632.47
Less 0 Void Checks: 0.00
Total of 4 Disbursements: 50,632.47

Bank 102 SEWER O&M CHECKING 590

07/13/2022	102	464	24	LIVINGSTON COUNTY DRAIN COMM.	79,823.50
07/27/2022	102	465	96	TYRONE TOWNSHIP	12,845.73
07/27/2022	102	466	96	TYRONE TOWNSHIP	135,526.38
08/09/2022	102	467	24	LIVINGSTON COUNTY DRAIN COMM.	73,934.08

102 TOTALS:
Total of 4 Checks: 302,129.69
Less 0 Void Checks: 0.00
Total of 4 Disbursements: 302,129.69

Bank 108 TAX FUND FLAGSTAR

07/19/2022	108	3184	806	FENTON SCHOOLS	29,192.21
07/19/2022	108	3185	GISD	GISD	20,499.38
07/19/2022	108	3186	706	HARTLAND CONSOLIDATED SCHOOLS	13,042.51
07/19/2022	108	3187	LESA	LESA	14,654.10
07/19/2022	108	3188	945	LINDEN COMMUNITY SCHOOLS	24,421.19
07/19/2022	108	3189	871	LIVINGSTON COUNTY TREASURER	303,905.64
08/09/2022	108	3190	806	FENTON SCHOOLS	46,193.66
08/09/2022	108	3191	GISD	GISD	26,308.46
08/09/2022	108	3192	706	HARTLAND CONSOLIDATED SCHOOLS	98,013.08
08/09/2022	108	3193	REFUND TAX	KING JOYCE M	20.00
08/09/2022	108	3194	LESA	LESA	36,579.09
08/09/2022	108	3195	945	LINDEN COMMUNITY SCHOOLS	29,991.51
08/09/2022	108	3196	871	LIVINGSTON COUNTY TREASURER	510,385.94
08/09/2022	108	3197	REFUND TAX	SARGENT'S TITLE COMPANY, LLC	1,195.47
08/09/2022	108	3198	96	TYRONE TOWNSHIP	252.83

Check Date	Bank	Check	Vendor	Vendor Name	Amount
08/09/2022	108	3199	96	TYRONE TOWNSHIP	207.75
08/09/2022	108	3200	96	TYRONE TOWNSHIP	45.08

108 TOTALS:

Total of 17 Checks:	1,154,907.90
Less 1 Void Checks:	252.83
Total of 16 Disbursements:	1,154,655.07

Bank 112 FLAGSTAR CHECKING - SA ROAD IMPROVEMENTS

08/09/2022	112	1074	USBANK	US BANK	500.00
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112 TOTALS:

Total of 1 Checks:	500.00
Less 0 Void Checks:	0.00
Total of 1 Disbursements:	500.00

Bank 203 TRUST & AGENCY 701 CKG

07/19/2022	203	1974	CWA	CARLISLE/WORTMAN ASSOCIATES, INC	200.00
07/19/2022	203	1975	CROMAINE	CROMAINE LIBRARY	21.34
07/19/2022	203	1976	706	HARTLAND CONSOLIDATED SCHOOLS	205.26
07/19/2022	203	1977	LESA	LESA	49.93
07/19/2022	203	1978	871	LIVINGSTON COUNTY TREASURER	2,414.19
07/19/2022	203	1979	96	TYRONE TOWNSHIP	693.34
08/09/2022	203	1980	127	HARRIS & LITERSKI ATTORNEYS AT	165.00
08/09/2022	203	1981	JOHNSONVAL	JOHNSON, VALERIE	130.00
08/09/2022	203	1982	552	LIVINGSTON COUNTY 4-H COUNCIL	25.00
08/09/2022	203	1983	663	TYRONE HISTORICAL SOCIETY	120.00

203 TOTALS:

Total of 10 Checks:	4,024.06
Less 0 Void Checks:	0.00
Total of 10 Disbursements:	4,024.06

REPORT TOTALS:

Total of 62 Checks:	1,738,638.76
Less 1 Void Checks:	252.83
Total of 61 Disbursements:	1,738,385.93

COMMUNICATION #1

Fire Service Report – August 10, 2022

	CITY OF FENTON		FENTON TWP		HARTLAND		MONTHLY \$ TOTALS	BILLABLE
	# RUNS	\$1,461.00	# RUNS	\$1,461.00	# RUNS	\$1,461.00		
	# MEDICAL	\$400.00	# MEDICAL	\$400.00	# MEDICAL	\$400.00		
	#EXCEPTION	\$500.00	#EXCEPTION	\$500.00	#EXCEPTION	\$500.00		
Apr-22	11	\$16,071	5	\$7,305	(2) 15	\$21,915	\$45,291	2 \$2922.00
May-22	(2) 1 EXCP 13	\$18,032	7	\$10,227	12	\$17,532	\$41,408	2 \$2922.00
Jun-22	(3) 13	\$19,253	5	\$7,305	11	\$16,071		3 \$4383.00
Jul-22	1EXCP 21	\$30,120	5	\$7,305				2 2922.00
Aug-22								
Sep-22								
Oct-22								
Nov-22								
Dec-22								
Jan-23								
Feb-23								
Mar-23								
Excp								
MED								
YTD TOTALS		\$83,476		\$32,142		\$55,518		\$13,149
YTD RUNS	58		22		38			9
YTD Excp	2							
YTD MED					Partial number			

**CITY OF FENTON FIRE RUNS
COLLECTION ACCOUNTS**

1 -

INCIDENT DATE	INCIDENT #	BALANCE	STATUS	NAME
Feb-16	53	\$1,391.00	COLLECTIONS	
Feb-16	62	\$1,391.00	COLLECTIONS	
Mar-16	76	\$1,391.00	COLLECTIONS	
Aug-15	283	\$350.00	COLLECTIONS	
Oct-15	354	\$390.00	COLLECTIONS	
Jun-16	197	\$1,391.00	COLLECTIONS	
Jun-16	225	\$1,391.00	COLLECTIONS	
Jun-16	226	\$1,391.00	COLLECTIONS	
Jul-16	285	\$1,391.00	COLLECTIONS	
Jul-16	296	\$1,391.00	COLLECTIONS	
Sep-16	371	\$1,391.00	COLLECTIONS	
Aug-16	436	\$1,391.00	COLLECTIONS	
Nov-16	461	\$1,391.00	COLLECTIONS	
Jan-17	49	\$1,391.00	COLLECTIONS	
Mar-17	371	\$1,391.00	COLLECTIONS	
Mar-17	120	\$400.00	COLLECTIONS	
Mar-17	125	\$1,391.00	COLLECTIONS	
Jun-17	235	\$1,405.00	COLLECTIONS	
Jul-17	318	\$400.00	COLLECTIONS	
Jul-17	328	\$1,405.00	COLLECTIONS	
Oct-17	431	\$1,405.00	COLLECTIONS	
Nov-17	468	\$1,405.00	COLLECTIONS	
Nov-17	483	\$1,405.00	COLLECTIONS	
Jan-18	22	\$1,405.00	COLLECTIONS	
Jan-18	27	\$1,405.00	COLLECTIONS	
Mar-18	117	\$1,405.00	COLLECTIONS	
Jul-18	296	\$1,419.00	COLLECTIONS	
Nov-18	438	\$1,419.00	COLLECTIONS	
Nov-18	484	\$1,419.00	COLLECTIONS	
Apr-18	161	\$1,024.00	COLLECTIONS	
Aug-19	327	\$1,319.00	COLLECTIONS	
Oct-19	401	\$1,419.00	COLLECTIONS	
Nov-19	447	\$1,261.00	COLLECTIONS	
Dec-19	486	\$1,419.00	COLLECTIONS	
Dec-19	499	\$400.00	COLLECTIONS	
Feb-20	70	\$1,419.00	COLLECTIONS	
Jun-20	177	\$1,433.00	COLLECTIONS	
Jun-20	220	\$1,433.00	COLLECTIONS	
Aug-20	286	\$1,433.00	COLLECTIONS	
Jul-17	306	\$485.00	COLLECTIONS	
Nov-20	391	\$1,433.00	COLLECTIONS	
Nov-20	416	\$1,433.00	COLLECTIONS	
Jan-21	2	\$1,433.00	COLLECTIONS	

**CITY OF FENTON FIRE RUNS
COLLECTION ACCOUNTS**

-2-

Feb-21	67	\$1,433.00	COLLECTIONS	
Apr-21	153	\$1,447.00	COLLECTIONS	
Jun-21	239	\$1,447.00	COLLECTIONS	
Jun-21	237	\$1,447.00	COLLECTIONS	
Aug-21	373	\$1,447.00	COLLECTIONS	
Aug-21	387	\$400.00	COLLECTIONS	
Aug-21	395	\$1,447.00	COLLECTIONS	
Sep-21	401	\$1,447.00	COLLECTIONS	
Oct-22	371	\$129	COLLECTIONS	
Sep-21	405	\$1,447.00	COLLECTIONS	
Oct-22	473	\$1,447.00	COLLECTIONS	
Oct-22	493	\$715.42	COLLECTIONS	
Oct-22	502	\$1,447.00	COLLECTIONS	
Jul-22	228	\$1,391.00	COLLECTIONS	
Aug-22	247	\$1,391.00	COLLECTIONS	
Sep-22	306	\$1,622.60	COLLECTIONS	
Oct-22	468	\$1,447.00	COLLECTIONS	

HARTLAND OUTSTANDING FIRE RUNS

INCIDENT DATE	INCIDENT #	BALANCE	STATUS	NAME
Sep-16	16-529	\$1,391.00	COLLECTIONS	
Sep-16	16-530	\$1,391.00	COLLECTIONS	
Oct-16	16-581	\$1,391.00	COLLECTIONS	
17-Sep	17-660	\$1,405.00	COLLECTIONS	
Dec-17	17-814	\$1,405.00	COLLECTIONS	
Dec-17	17-869	\$1,405.00	COLLECTIONS	
Jan-18	18-056	\$1,405.00	COLLECTIONS	
Mar-18	18-189	\$1,405.00	COLLECTIONS	
Jun-18	18-370	\$1,419.00	COLLECTIONS	
Aug-18	18-598	\$1,419.00	COLLECTIONS	
Jun-19	19-366	\$1,419.00	COLLECTIONS	
Jul-19	19-513	\$1,419.00	COLLECTIONS	
Nov-19	19-840	\$1,419.00	COLLECTIONS	
Jan-20	20-035	\$1,419.00	COLLECTIONS	
20-Feb	20-142	\$1,419.00	COLLECTIONS	
Jul-20	20-0425	\$1,433.00	COLLECTIONS	
Nov-20	20-736	\$1,433.00	COLLECTIONS	
Mar-21	21-0173	\$400.00	COLLECTIONS	
May-21	21-0410	\$1,447.00	COLLECTIONS	
Aug-21	21-0688	\$1,447.00	COLLECTIONS	
Sep-21	21-818	\$1,447.00	COLLECTIONS	
Feb-22	22-0133	\$1,197.00	INVOICED	
Jun-22	22-0419	\$1,461.00	INVOICED	
Jun-22	22-0460	\$1,461.00	INVOICED	
Jul-22	21-1003	\$1,447.00	COLLECTIONS	

COMMUNICATION #2

Planning Commission Meeting Synopsis- August 9, 2022

TYRONE TOWNSHIP PLANNING COMMISSION
REGULAR MEETING SYNOPSIS
August 9, 2022 7:00 PM

This meeting was held at the Tyrone Township Hall.

PRESENT: Steve Krause, Jon Ward, Bill Wood, and Kurt Schulze

ABSENT: Rich Erickson, Garrett Ladd & Chet Schultz

OTHERS PRESENT: Ross Nicholson

CALL TO ORDER: 7:02 pm.

PLEDGE OF ALLEGIANCE:

CALL TO THE PUBLIC: Several public comments were received.

APPROVAL OF THE AGENDA: Approved as presented.

APPROVAL OF MINUTES:

June 14, 2022 Regular Meeting & Public Hearing Minutes: Approved as amended.

OLD BUSINESS:

1. **Master Plan:** The Planning Commission discussed upcoming visioning sessions and survey deadlines and received input from members of the public in attendance.

NEW BUSINESS: None

CALL TO THE PUBLIC: Several public comments were received.

MISCELLANEOUS BUSINESS:

Ross Nicholson informed the Planning Commission that the Hornbacher Contractor Limited Storage Special land Use application had been withdrawn.

ADJOURNMENT: 8:39 pm.

COMMUNICATION #3

Planning Commission Approved Meeting Minutes-
June 14, 2022

**TYRONE TOWNSHIP PLANNING COMMISSION
APPROVED REGULAR MEETING MINUTES
June 14, 2022 7:00 p.m.**

**This meeting was held at the Tyrone Township Hall with remote access via Zoom videoconferencing.
The meeting was recessed at 7:30 pm to hold the scheduled public hearing.**

PRESENT: Rich Erickson, Kurt Schulze, Steve Krause, Jon Ward, and Bill Wood

ABSENT: Chet Schultz and Garrett Ladd

OTHERS PRESENT: Ross Nicholson and Zach Michels

CALL TO ORDER: The meeting was called to order at 7:00 by Chairman Erickson.

PLEDGE OF ALLEGIANCE:

CALL TO THE PUBLIC: Several members of the public spoke about items not on the agenda.

APPROVAL OF THE AGENDA:

Vice-Chairman Kurt Schulze moved to approve the agenda as presented Commissioner Steve Krause supported the motion. The motion carried by unanimous voice vote.

APPROVAL OF THE MINUTES:

OLD BUSINESS:

1) Foster Storage Condominium Special Land Use.

Zach Michels gave a brief review to refresh everyone's memory. This is for a special land use and a combined preliminary and final site plan for a mini-warehouse facility. It will be condominium ownership and not a rental. It requires condominium documents and an association just as if it were a whole site plan with a bunch of houses on it. It calls for 115 individual units. The property is 10 acres in size including the right-of-way and, in the PCI district, – Planned Commercial Industrial –where that use is a special land use and the future land use map also calls for PCI up and down that side of the highway. Regarding natural resources, there's big topography there, there are hydric soils but no wetlands. There were variances granted by the ZBA for several of the setbacks. The Planning Commission determined that the access drives fell underneath the exemption that allows drives to access rear yards and garages. He recommended they ensure the variances were still good, as they do expire at some point.

For access and circulation, it will require driveway approval from Livingston County Road Commission. The fire inspectors should look at it and give their approval. There are turning radiuses for the trucks on there. One thing he didn't see on the site plan was security gate details including first responder access. The off-street parking and loading have been revised from what they saw last time for essential services. The location of electrical services within the site isn't shown on the site plan. There is a lot of landscaping going in. The board may want to consider more landscaping on the side toward Old US-23, primarily because it is elevated up and more visible. Irrigation system details should be added to the site plan. The lighting details are consistent with what the zoning ordinance requires; it should be added to the site plan where all of the fixtures will go on the buildings. The sign on the site plan is out of the clear vision zone, and a note on the site plan says it will be a separate permit, so at that time the staff can check to be sure the height and the area, and the setback from the road right-of-way are all consistent. There will be no outside parking as all belongings must be inside the owner's unit. This should be put on the site plan.

The Planning Commission discussed the special land use and the site plan. Zach Michels reminded the audience that the Planning Commission makes a recommendation on the site plan and special land use to the Township Board who makes the final decision.

Bill Wood said that a lot of the questions that came up tonight were already brought up last time. Zach Michels said he wanted to bring them up again. He said he didn't talk too much about the appearance but wanted to remind the Planning Commission that our ordinance says commercial buildings should look like other commercial buildings. This one is a bit different because there aren't a lot of commercial buildings right near it. Jon Ward said these last comments were the details that need to be added to the site plan. He also said there are already a lot of trees on the site plan, and maybe some of the trees from the back side could be moved up closer to the front. Mr. Foster said the challenge with moving the trees up to the front is it won't change a whole lot because it's higher in elevation than on the Southeast corner. It takes a couple of years for them to grow, but they will fill in quite a bit and have a lot of coverage.

Vice-Chairman Kurt Schulze asked Ross Nicholson if he'd received any written communications; he stated he had not. Chairman Rich Erickson asked the applicant if the electrical would be underground. He stated that it would be. Chairman Rich Ericson then asked the applicant if he had a general indication if these are going to be filled right away. He said he didn't know, it was still early. He said there is a lot of interest and they're going to go into phases instead of building all at once and letting it sit. They still need to get out there and start promoting them.

Chairman Rich Erickson asked for a motion to suspend the meeting to begin the public hearing. Vice-Chairman Schulze moved to suspend the regular meeting to begin the public hearing. Bill Wood supported the motion. Motion carried.

PUBLIC HEARING #1:

1) Foster Storage Condominium Special Land Use:

Chairman Rich Erickson read the notice that was published in the newspaper.

Chairman Rich Erickson asked Zach Michels to do another quick review for the people who just got to the meeting.

Zach Michels said that this is a special land use and combined preliminary final site plan for a mini-warehouse facility that will be owned by individual people. Each unit will be a part of a condominium association. There will be 115 individual units. It is a special land use in that zoning district. It meets the developmental standards or received variances for setbacks. There are several smaller issues to be addressed. They can be addressed in revisions that go to the Township Board or administratively approved with conditions.

Commissioner Steve Krause said that everything Zach Michels mentions seems like it could be approved administratively by Ross Nicholson. Ross Nicholson agreed and said if it is a conditional approval, he will give it a review and verify that everything has been completed as far as he can see. He will also send it to the subcommittee for verification.

Chairman Rich Erickson asked the applicant, Brendan Foster, to come up to the podium and give a summary of his application. Mr. Foster explained that he was the developer of this project. There will be 115 units in the multiple buildings that are on the 10-acre site. It is a condo association so each individual purchaser will own the actual unit itself and will fall into a condominium association which will be managed by the association; all grounds maintenance and other items will be managed by the association. This is a very aesthetically pleasing project. There will be fencing around the facility; it will be a gated community so it will only allow access via a code to go into the facility. It is not a gathering facility; it is a storage location where you're going to have either RVs, boats, or classic cars. Some people may store other goods in their possession there. It's not a 24-hour round-the-clock type of facility. Most customers will probably come in during midday to take care of whatever they need to take care of. It's a growing popular concept. It gives a lot of opportunity for residents in this area, especially lake residents, to get RVs out of their yards. People accumulate things and need a place to store them.

PUBLIC COMMENTS:

A resident named Angela said that she lived across the street from the proposed condos. She said she was concerned about businesses being run out of the units. She wanted to know if there was any way to prevent that. She said she could easily see a mechanic trying to work out of one of the units. She is also concerned that because there will be bathrooms in the units and satellite dishes & Wi-Fi will be permitted, people might live in the units. She asked if there will be a presence on-site to prevent these things.

Scott Dietrich of White Lake Road spoke. He said he submitted some things to the Planning Commission, and he hopes they enter into record before the end of the meeting. He foresees a lot of problems. He said, “these aren’t storage units. They’re going to be whatever these people want them to be”. He said that an association and the township are two separate entities, and he doesn’t think we need to be babysitting. He doesn’t like that there will be 115 owners and he thinks they should be leased or rented. He doesn’t like the heat or the bathrooms and said they’re ridiculous. There were several other issues he had with the proposed development. The Planning Commission thanked him for his comments.

Janette Ropeta of Fuller Drive spoke. She wanted to know what the restrictions would be; who was going to police it. She said that the neighbors have to watch it and they have to call in complaints. That’s the only way someone can be held to account.

Kurt Kennedy spoke. He said he lived directly across the street; he no longer lives there but his 90-year-old mother currently lives there by herself. A concern is how much partying will be going on and also from an aesthetic standpoint, they have to look at the back side of 20 garages. He said he doesn’t care how much landscaping they put in, it will be 20 years before it looks like anything. Another concern is the lighting. If it’s 24/7 lighting there will be a lot of light pollution. He said currently there is a tree down that’s been there for several months and there has been trash on the driveway for over a year. He wanted to know why the entrance had to be off of Faussett Road. He said if you pull a fifth wheel out of there with a 30-foot truck They’ve lived there long enough to know that everybody flies over that hill at 50 miles per hour and that’s an accident waiting to happen.

Marjorie Kennedy spoke. She stated that she lives directly across the street from the subject property. She said when she first asked about the project, she was told it was just storage units. Then she was told that people could work on their things there and treat the units like “man caves”. She is worried there is going to be drinking, drug use, and parties at the proposed storage condominium facility.

Steve Hasbrouck spoke. He said he doesn't think the architectural review has been properly handled because we're still talking about plain steel-sided buildings. He asked if they had an architectural committee meeting on this. Chairman Rich Erickson stated that they had not. Mr. Hasbrouck said that it was required. Chairman Rich Erickson said that they have reviewed what he submitted. Mr. Hasbrouck said it was supposed to be reviewed before the final site plan reviews. He said if he lived where the Kennedys lived they'd *really* be hearing from him. He said it needs to be made to look better than what is being planned. He said the setback variances are a joke and there is no way the ZBA should have granted those. It was strictly to put more units on it which is not a reasonable variance request. He said there are definitely wetlands along the edge of OLD 23 and everybody seems to be ignoring the fact it's contiguous to the stream and could even be regulated wetlands. He wanted to know what would be done with snow that's going to have to be pushed out of the way. He said he expects that something will be done with the facades; they can't just not have the meeting.

BOARD COMMENTS:

Vice-Chairman Kurt Schulze asked Mr. Foster if he was putting all 115 buildings up at once. The applicant said that to begin with he would put up roughly 30 units. Vice-Chairman Kurt Schulze asked if the fencing and everything would be up, just not all of the buildings. Mr. Foster said he wasn't sure if they'll be able to put in all of the fencing prior to doing all of the grading, etc. He wants to be sure once he installs the fence it won't have to come down for any reason. Vice-Chairman Kurt Schulze said he would hate to see a half-finished project out there. What if he puts up 30 and doesn't get any more sales for a while? His question is whether there should be an end time to when the remaining ones need to be built. He also asked Mr. Foster how many parties could own one unit. Mr. Foster stated that legally he did not know the answer to that; he said he guessed someone could establish an LLC or some type of corporation or a trust or something like that they would be able to purchase for that trust or LLC. It would be an ownership investment. A business could purchase one for storage, but they could not run a storefront or run a business. Vice-Chairman Kurt Schulze then asked if these units could be sublet. Mr. Foster said that the owners can sublet the units and the owner would be responsible for the unit.

Vice-Chairman Kurt Schulze wanted to ensure that each unit is responsible for its own upkeep as far as garbage. Mr. Foster said there is no garbage on site, so the association is not going to manage dumpsters. Everyone is responsible for their own trash. Vice-Chairman Kurt Schulze asked about parking. How long can his car be parked out there while he is getting his RV? Mr. Foster said 12 hours is the limit. It was determined that due to the building size fire suppression systems were not necessary. There are walls between units in case one catches fire. There can be

people who own two or three units so they may not have any wall between them. The interior walls can be taken down between the units to make one big unit.

Vice-Chairman Kurt Schulze reiterated his concern about ending up with a half-finished building site and the market goes south which it has been going here the past few weeks and people don't buy any more condos to store their stuff in, then what happens with it? Mr. Foster said that with any investment that you make when you go into any development there is the possibility of a slow period of time that sales would not be as robust as in other times. He said he is going with the best intention of developing this project and getting this up and operating in a timely fashion. Time is money.

Zach Michels said he would try to address some of the questions that were raised. He said that his understanding was that the location of the driveway was dictated by the Livingston County Road Commission, so there's not a lot of wiggle room on that. Most county commissions want the driveway access on the lease high-volume road if it's an intersection. The condominium element of this... it's just an ownership system. He said it's what we typically call subdivision is now a condominium for state enabling purposes. People own their unit whether or not it's a house, a lot, an apartment, or a storage space. It's a state way for you to jointly care for shared assets like driveways and exterior building walls and ceilings and elevators and streets, etc.

In reference to enforcement, he said that enforcement is always difficult to do and it is a bit of a mixed case of whether or not it is easier to have an association or not. Often it can be easier on the local unit of government because the association tends to have much stricter rules and more people looking at it immediately that will police it on their own.

Regarding the comment about architectural review; there is a section that says all the things in these zoning districts need to go through architectural review and it has different classes of buildings depending on what the use is. There are standards for how much brick you have to have, how much metal you can have, how many EIFS you can have, etc. There is also a section with standards for mini-warehouses. When there are conflicts in the zoning ordinance, the rule of thumb is you go with the most specific. There is specific language for mini-warehouse facilities that says the exterior of any mini-warehouse shall be finished quality and design compatible with the design of structures on surrounding property. This is why he hadn't previously brought up architectural review.

To address the lighting concern, the proposed lighting is within what the zoning ordinance says they can do. It will be angled to point down. Most of it is going to be between the buildings. There will be no measurable foot candles at the property line. That doesn't mean if you're

standing at the property line you may not see lights, but it does meet what the zoning ordinance says.

Screening that is required is fencing and landscaping. It is important that the landscaping is maintained in a healthy manner and in order to do that watering it regularly can be important. That's why there is a recommendation for an irrigation system.

Commissioner Bill Wood said that before an occupancy permit was given he would like the fencing and landscaping to be done. He wants to see those things done before he starts selling the units. Mr. Foster said he wants to be sure of how it will all be laid out and that it all fits before installing a fence. If he has to remove the fence it would be a huge expense. The same goes for landscaping. He'd like to show them phases. He said he could come up and present a plan for the entire thing. Commissioner Bill Wood understands his concerns about the expense.

Vice-Chairman Kurt Schulze asked where the first of the units will go. Mr. Foster said they will go along Faussett Road and then come down into the front along US-23 so that it would create a barrier. Commissioner Steve Krause said he could take care of the fencing and landscaping on those sides since the other side is just a field. It would alleviate most of their concerns.

The trees along Faussett Road need to be removed for traffic line of sight.

Steve Krause moved to close the public hearing and return to the regular meeting. Vice-Chairman Kurt Schulze supported. The motion carried.

The Planning Commission returned to the first agenda item, Old Business No.1, Foster Storage Condominium Special Land Use. They discussed the phasing of the project, and Zach Michels said it should be on the site plan for the approving bodies to see. They went over the conditions for approval. They discussed the changes and additions that were needed on the site plan. There was discussion on when the landscaping will be complete; whether before or after all of the phases of building were complete.

After a long discussion of conditions and changes/additions to the site plan, Ross said he will need clarification on the timeline for everything if he is going to be sending this to various outside agencies. He explained that if they approved with conditions, it wouldn't have to come back to the Planning Commission. It would be the staff and the Planning Commission Subcommittee that verify the conditions have been met before the recommendation letters are provided to the Township Board. It was noted that the fact there will be phasing should be included in the documents.

There were a total of 17 conditions. Steve Krause moved to recommend conditional approval for preliminary site plan and final site plan and special land use for the Foster Storage Condominium application. Vice-Chairman Kurt Schulze supported the motion. The motion carried. There was then a brief discussion with the applicant on an approximate timeline of what will happen next.

Vice-chairman Kurt Schulze motioned to move New Business No 1 ahead of Old Business No 2; Commissioner Steve Krause seconded. The motion carried.

NEW BUSINESS NO.1:

1) Hornbacher Contractor Limited Storage Special Land Use:

Christina Hornbacher gave a summary of her application. She said they want to use the property for their home and a pole barn. Her husband will use the pole barn to store some of his equipment and to work on equipment, as well. They will only store one vehicle outside. They will create an asphalt driveway.

BOARD COMMENTS:

There were no issues with setbacks. Ross Nicholson said this is kind of an introduction because it's the first time the full Planning Commission is seeing it. It would be a good time to ask questions or suggest anything else they'd like to see on the site plan.

Commissioner Jon Ward said he would like more information in the use statement regarding the number of vehicles and employees. He said he liked the summary, and it should be put in the use statement. There should be as much detail as possible. This will come back to the Planning Commission because it requires a public hearing. Chairman Rich Erickson said that the reason they want to clearly identify the scope of the use is that the purpose of a special land use is to prevent it from becoming a nuisance. In the future, it could expand and become something completely different.

A formal review from the planner will be required; the question is how in-depth does the Planning Commission want that review to be? Zach Michels gave a quick review of the special land use request. He stated that the fact that one of the conditions for this use is that it's owner-occupied, so that should be included on the site plan. It meets the minimum acreage requirement. All materials and equipment are to be stored indoors with one commercial vehicle being parked outside. It should be shown on the site plan if there is an area where vehicles are intended to be stored outdoors. He continued to talk about what should be included on the site plan, such as screening, employees, parking, and details about what the building will look like. No signs shall

be permitted. Commissioner Bill Wood asked Ms. Hornbacher if she was aware that she had a loud factory as a neighbor and there were lagoons behind her. He didn't want her coming to the township in the future complaining about these things. She said she understood. Ross Nicholson stated that it was over ¼ mile from the lagoon to her property.

The Planning Commission and Ross Nicholson quickly reviewed what was needed on the site plan. They also mentioned again that there shall be no signage. They agreed they didn't need a formal, in-depth review from the planner. They agreed that the public hearing would be at the next meeting.

OLD BUSINESS:

1) Sight Lines:

Chairman Richard Erickson said they've talked about sight lines at length. At the last workshop meeting, Ross Nicholson did a lot of work and put together some data for them. Chairman Richard Erickson said he has yet to see in any of his research any examples of sightline regulations that are perfect. Some may be better than others and a lot of them are specific to the conditions of a particular lake. He feels that those regulations that may work the best are those based on topography and layout and all the variables surrounding specific areas. It's difficult to come up with blanket regulations that can be placed on every single waterfront property in a particular municipality. They have talked to Ross Nicholson about coming up with an average of setbacks for each lake and saying that it is going to be the baseline they're going to start with. The commissioners said they felt like it could be lake specific. Currently, the minimum setback from water is 50 feet in all zoning districts. Footnote X in the Schedule of Regulations allows the Planning Commission to require greater setbacks. It's difficult to apply this to every situation. Chairman Richard Erickson asked what would happen if they were to remove footnote X. Ross Nicholson said it would default to setbacks unless additional setbacks were added. They could add specific setbacks for specific lakes or just keep it at 50 feet everywhere. The lakefront properties in the township are either zoned LK-1, R-1, or RE. They have different setback requirements on the front and sides. Chairman Richard Erickson said that he has a nice view of a field and wouldn't want that blocked. It adds value to his property. He asked how they can plan for every scenario, not just the lakefront properties. Ross Nicholson said that would be valuing a certain view over others.

They continued discussing how to regulate sight lines. Zach Michels offered his advice. He stated that if they increased the setbacks, they would have a compelling argument for doing so. Around 90% of the houses meet this greater setback. They can add language addressing existing homes that are removed and can be rebuilt in that same building envelope without having to get a

variance. He said that it may not be in the interest of the township's residents or body politic to go with just the simple 50 feet for everybody, but as far as due process and equal protection it would pass that. Vice-Chairman Kurt Schulze said the township doesn't want to get involved in litigation for every single decision that goes through this. They understand that the language is probably not the best that could have been put in there but what it's left them with is too much discretion regarding how a decision is made and how to apply that in each and every situation. It would be nice if they could come up with a formula. They did try that in the past and they either got a formula that was too complex for some to understand or that didn't work in every situation. It didn't offer the solution they were seeking. So, either they regulate it or leave it at 50 feet. Do they just limit the regulations to lake properties? What about properties with a different view they don't want to be blocked like a golf course.

There was a brief discussion about Planning Commission determinations vs. ZBA decisions. They then asked Zach Michels to prepare some sample text for sightlines and they could review it at a future meeting.

CALL TO THE PUBLIC:

Scott Dietrich spoke about the Foster Storage Condominiums and the Master Plan. Janette Ropeta spoke. She said she wants the Planning Commission to make people come to the podium to talk. She said Supervisor Cunningham wants her to stay in the corner if she video records, but she refuses to comply with that Resolution. She said she will continue to stay in front to video record. She also stated that the Planning Commission didn't address one of the concerns about safety and the driveway location. Commissioner Jon Ward told her that it was addressed and that it will be reviewed by the Livingston County Road Commission. She also expressed concerns over the Storage Condominiums and the rezoning at Foley & Runyan Lake Roads.

MISCELLANEOUS BUSINESS:

The next workshop meeting is scheduled for 6/22/2022 at 6:00 pm. The Master Plan will be on the agenda, and maybe sightlines. Vice-Chairman Kurt Schulze asked Zach Michels about the Master Plan. He gave a quick review of where he was with the updates. He talked about planning some visioning sessions. He is working on gathering infrastructure information. He discussed the postcard surveys that would be mailed out.

ADJOURNMENT:

The meeting was adjourned at 10:04 pm by Chairman Erickson.

NEW BUSINESS #1

Request of Charles and Kathy Anderson to appeal their
fire service charge.

EMERGENCY SERVICE BILL

NOTICE-IN ACCORDANCE WITH HIPPA LAWS, ALL MEDICAL INFO TO BE OBTAINED FROM INSURED

Incident Date: 06/04/2022 **INCIDENT # 223**
Fire Department: CITY OF FENTON FIRE DEPT. **CHARGE- \$1461.00**
911 EMERGENCY **UNAUTHORIZED BURNING**

SERVICES PROVIDED: INVESTIGATE THE SCENE

Responsible party (owner) Name: CHARLES ANDERSON
9438 JEAN ST
FENTON, MI 48430

INCIDENT LOCATION 9438 JEAN ST, FENTON MI 48430

TYRONE TOWNSHIP EMERGENCY SERVICE INVOICE

TYRONE TOWNSHIP
8420 RUNYAN LAKE ROAD
FENTON, MI 48430
WWW.TYRONETOWNSHIP.US
(810) 629-8631

INVOICE #: 0022060400
INVOICE DATE 06/22/2022
SERVICE DATE: 06/04/2022
DUE DATE: 07/22/2022

CHARLES ANDERSON
9438 JEAN ST
FENTON MI 48430

Customer ID ANDERSON, CHARLE



PO #	Description	Unit Price	Amount
NOTICE-IN ACCORDANCE WITH HIPPA LAWS, ALL MEDICAL INFO TO BE OBTAINED FROM INSURED			
CF223	FIRE RUN CF	\$1,461.00	\$1,461.00

UNAUTHORIZED BURNING
INVESTIGATE SCENE

Invoice Total: \$1,461.00

Please Note Your Rights:

- The following actions are available to you.
 - Pay this bill in full.
 - Make arrangements for installment payments.
 - Appeal this invoice in writing to the Township Supervisor within 14 days.
- Late fees will be added to unpaid invoices.
- We will seek court action if invoice is not paid.
- Call (810) 629-8631 with questions.

Fed ID #382217191

Please Return Bottom Section With Your Payment

Amount Due: \$1,461.00

Return Bottom Section And Payment To:

Amount Enclosed: _____

Invoice Number: 0022060400

Customer ID ANDERSON, CHARLES

TYRONE TOWNSHIP TREASURER
8420 RUNYAN LAKE ROAD
FENTON, MI 48430





FENTON FIRE DEPARTMENT

205 E Caroline St
 Fenton, MI 48430
 Phone: (810) 629-8595

RECEIVED
 JUN 07 2022



WARD SW 3mph

Incident Details

Alarm Date & Time 06/04/2022 20:21:20		Arrival Date & Time 06/04/2022 20:32:51		Controlled Date & Time		Last Unit Cleared Date & Time 06/04/2022 20:52:00	
Response Time 00:11:31	Priority Response? No	Completed? No	Reviewed? No	Released To Public? No			
Incident Type 561 - Unauthorized burning			Fire Dept Station FCFD		Shift B-2ND SHIFT		
Aid Given or Received N - None							
Action Taken 1 86 - Investigate		Action Taken 2		Action Taken 3			
Personnel - Suppression Count		Personnel - EMS Count		Personnel - Other Count 7			
EMS Provided? No		Civilian Casualty? (Count) No		Personnel Casualty? (Count) No			
Property Use 938 - Graded and cared-for plots of land			Mixed Use -				
Property Loss \$0.00		Property Value \$0.00		Contents Loss \$0.00		Contents Value \$0.00	

Location

Location Type		Address 9438 JEAN			City, State Zip Code Fenton, MI 48430		
District Tyrone	Section No 0	Census Tract	CAD MapIndex 0	Directions 9438 JEAN ST		Latitude 42.7508322	Longitude -83.7038263
Township							

Situation

Initial Dispatch Code 631 - Authorized controlled burning		Final Dispatch Code 561 - Unauthorized burning		Incident Delay			
Incident Reported By			Response Type		Critical Incident? No		Team Mobilized? No

Person Involved:

ANDERSON, CHARLES (Person Involved)							
Involvement			Civilian Fire Casualty? No		Owner? Yes		Occupies Property? No
Last Name Anderson		First Name Charles		Middle Name		Suffix	Mr/Mrs/Ms/etc.
Street Address 9438 JEAN ST, FENTON				City, State Zip FENTON, MI 48430			Apt./Unit No.



Home Phone No. 8104297207	Cell Phone No.	Work Phone No.
-------------------------------------	----------------	----------------

Resources:

Unit: BR17 - BRUSH 17

Unit Code BR17	Response Time 00:05:06	Dispatch Date 06/04/2022 20:27:54	Enroute Scene Date 06/04/2022 20:28:02	Arrival Date 06/04/2022 20:33:00	Clear Date 06/04/2022 20:52:00
Unit Priority Response? No	Number of People 0	Apparatus Use 0 - Other assignment		Apparatus Type 16 - Brush truck	

Action Taken 1

86 - Investigate

Unit: CAR2 - CAR 2

Unit Code CAR2	Response Time 00:08:49	Dispatch Date 06/04/2022 20:23:02	Enroute Scene Date 06/04/2022 20:23:02	Arrival Date 06/04/2022 20:32:51	Clear Date 06/04/2022 20:52:00
Unit Priority Response? No	Number of People 0	Apparatus Use 0 - Other assignment		Apparatus Type 92 - Chief officer car	

Action Taken 1

86 - Investigate

Unit: FCFD - FCFD

Unit Code FCFD	Response Time 00:11:25	Dispatch Date 06/04/2022 20:21:26	Enroute Scene Date	Arrival Date 06/04/2022 20:32:51	Clear Date 06/04/2022 20:52:00
Unit Priority Response? No	Number of People 4	Apparatus Use 0 - Other assignment		Apparatus Type 00 - Other apparatus/resource	

Action Taken 1

92 - Standby

Narrative:

22000223-001 (000) By: ROONEY, CHARLENE On 6/7/2022 2:52:35 PM

Narrative Type INCIDENT	Narrative Description	Written By 73ROONEYC
-----------------------------------	-----------------------	--------------------------------



Dispatched to an open burn complaint.

I arrived on scene and met with the homeowner. He was in the house, not in attendance of the fire. He was burning pine needles in a burn ring. There was a fair amount of smoke blowing directly against the neighbors house. The homeowner used his garden hose and put the fire out without issue.

The call came direct into our dispatch and then we advised Livingston County Central Dispatch of the incident.

Equipment Used:

H/T: 2

Completed By:

Deputy Chief Ed Hadfield

CAD Notes:

FNSCHKADEJ (06/04/2022 20:21:20): CALLER IS AT 9438 WAITE DR, SAYS ADDRESS 9438 JEAN IS BURNING MISC ITEMS IN A BURN PIT, MISC YARD WASTE AS WELL. THIS IS BOTHERSOME TO THE CALLER. FNSCHKADEJ (06/04/2022 20:22:28): LIV CO ADV Update: 6/4/2022 8:27:45 PM FNSCHKADEJ (06/04/2022 20:23:02): CH 3 DIRECT FNSCHKADEJ (06/04/2022 20:23:57): CH 2 STA Update: 6/4/2022 8:32:44 PM FNSCHKADEJ (06/04/2022 20:28:08): BR 17 W/ 2 Update: 6/4/2022 10:05:08 PM FNSCHKADEJ (06/04/2022 20:37:46): 1 OFC 3 FF 4510 I/S FNSCHKADEJ (06/04/2022 20:32:51): CH 3 AR

User: RIPTSRV

Communications

06/04/22 20:46:44

Event Report

Event ID: 2022-084507

Call Ref # 29

Date/Time Received 06/04/22 20:23:00

Rpt #:	Call Source PHONE	Prime FCSTA Unit:	Services Involved			
			LAW	FIRE		
Location: 9438 JEAN ST		FENT				
X-ST: JEAN CT		Jur: CAD	Service: FIRE	Agency: FCFD		
Business:	Phone: () -	St/Beat: 92	District: TYT	RA: GP 9201		
Nature: OUTDOOR FIRE	Alarm Lvl 1	Priority: P	Medical Priority			
Caller FENTON PD					Alarm	
Addr:	Phone: () -	Alarm Type:				
Vehicle #:	St:	Report Only: No	Race:	Sex:	Age:	
Call Taker ETAUKERT	Console: CAD06					
Geo-Verified Addr. Yes	Nature Summary Code	Disposition: CLO	Close Comments			
Notes: FD HEADING TO A BURNING COMPLAINT IN TYRONE [06/04/22 20:23:43 ETAUKERT]] Call Aborted: I. Caller hung up [.] [06/04/22 20:23:59 ETAUKERT] CHF3 DE [06/04/22 20:26:07 KVERBEKE] CHF3 ENROUTE [06/04/22 20:26:31 KVERBEKE] CHF3 OUT INVESTIGATING, LOOK LIKE A SMALL OPEN BURN [06/04/22 20:33:07 KVERBEKE] CHF3 HOMEOWNER EXTINGUISHING [06/04/22 20:46:27 KVERBEKE]						

Times

	Time From Call Received		
Call Received 06/04/22 20:23:00			
Call Routed 06/04/22 20:24:00	000:00:60	Unit Reaction: : :	(1st Dispatch to 1st Arrive)
Call Take Finished 06/04/22 20:24:00	000:00:60	En-Route: 000:00:07	(1st Dispatch to 1st En-Route)
1st Dispatch: 06/04/22 20:25:38	000:02:38 (Time Held)	On-Scene: : :	(1st Arrive to Last Clear)
1st En-Route: 06/04/22 20:25:45	000:02:45		
1st Arrive:	: :		(Reaction Time)
Last Clear 06/04/22 20:46:33	000:23:33		

Radio Log

Unit	Empl ID	Type	Description	Time Stamp	Comments	Close Code	User
FCSTA	0	D	Dispatched	06/04/22 20:25:38	Stat/Beat: 92		KVERBEK
FCSTA	0	E	En-Route	06/04/22 20:25:45			KVERBEK
FCSTA	0	C	Cleared	06/04/22 20:46:33			CLO KVERBEK

Unit	Empl ID	Type	Description	Event Log		Close Code	User
				Time Stamp	Comments		
		TR	Time Received	06/04/22 20:23:00	By: PHONE		ETAUKERT
		ENT	Entered	06/04/22 20:23:05	FENTON PD		ETAUKERT
		ENT	Entered Street	06/04/22 20:23:20	9438 JEAN ST		ETAUKERT
		CHG	Changed CallerAddress	06/04/22 20:23:27	9438 JEAN ST -->		ETAUKERT
		ENT	Entered Remarks	06/04/22 20:23:43			ETAUKERT
		ENT	Entered Nature	06/04/22 20:23:54	OUTDOOR FIRE		ETAUKERT
		FPS	Fire Pri. Started	06/04/22 20:23:54	Case Started		ETAUKERT
		ARM	Added Remarks	06/04/22 20:23:59			ETAUKERT
		PAG	Automatic Nature Page	06/04/22 20:24:00	Paged FCFD		PAGESRV
		FIN	Finished Call Taking	06/04/22 20:24:00			ETAUKERT
		VEV	Viewed Event	06/04/22 20:24:04	User First Viewed Event CAD		GSIBLE
		VEV	Viewed Event	06/04/22 20:24:04	User First Viewed Event CAD		LLOAFMA
		FF	Fast Forward to LAW	06/04/22 20:24:11	LAW		LLOAFMA
		SP	Spawned	06/04/22 20:24:13	Spawned LAW event #2022084508, callref		LLOAFMA
		VEV	Viewed Event	06/04/22 20:25:27	User First Viewed Event CAD		KVERBEK
		REC	Unit Rec Btn Click	06/04/22 20:25:33	1) Unit recommend for OUTDOOR FIRE at		KVERBEK
		...	Unit Rec Btn Click...	06/04/22 20:25:33	2) (Caller: FENTON PD)		KVERBEK
		REC	Unit Recommendation	06/04/22 20:25:38	Recmnd:FCSTA [DEPT]		KVERBEK
		REC	Unit Recommendation	06/04/22 20:25:38	Plan: 92N Cat: 1A Lvl: 1		KVERBEK
		ARM	Added Remarks	06/04/22 20:26:07	Sent to: Linked Events		KVERBEK
		ARM	Added Remarks	06/04/22 20:26:07			KVERBEK
		ARM	Added Remarks	06/04/22 20:26:31	Sent to: Linked Events		KVERBEK
		ARM	Added Remarks	06/04/22 20:26:31			KVERBEK
		ARM	Added Remarks	06/04/22 20:33:07	Sent to: Linked Events		KVERBEK
		ARM	Added Remarks	06/04/22 20:33:07			KVERBEK
		VEV	Viewed Event	06/04/22 20:35:46	User First Viewed Event CAD		MKAUTMA
		ARM	Added Remarks	06/04/22 20:46:27			KVERBEK

RECEIVED

JUN 30 2022

TYRONE TOWNSHIP CLERK

To the Tyrone Township Board,

I respectfully am choosing to contest the fine that you have levied for a supposed fire run to my residence. There was no fire run. One individual came to my home to investigate a complaint about my burning of pine branches in my camp ring. When the individual arrived he found a fully contained smoldering mound of ash that was producing some smoke. No fire trucks were called to the scene and there was no open flame. I spoke to this individual for a short period of time and then per his request, used my garden hose to further extinguish the smoldering ash so as to completely eliminate the smoke that was emanating from the fire pit. I do not see how this incident warrants a fine of \$1,461.

I am requesting an itemized bill for the services that were provided on that occasion to help me to understand why such an excessive fine is being levied. In addition, I would like to know who was responsible for the complaint that brought the fire marshal to my home on that day. Had this person bothered to come check out the situation, they would have known that there was no imminent danger to anyone. Had they informed me that the smoke was an issue, I would not have continued to let the pile smolder. I was just allowing it to do so so that I would not have to shovel out wet heavy ash at a later date in time.

Please inform me of the next steps as we work to resolve this issue.

Sincerely,



Charles Anderson

Incident # 223

Mike Cunningham

From: Bob Cairnduff <bcairnduff@cityoffentonfire.org>
Sent: Tuesday, July 5, 2022 4:10 PM
To: Mike Cunningham
Subject: RE: Incident 223

Mike,

I just spoke with my officer that was on scene. When he arrived the fire was smoldering and a lot of smoke was blowing against the neighbors house. He had the homeowner extinguish the fire in the pit. It wasn't flaming but smoldering and smoking really bad against the neighbors house.

Robert Cairnduff
Fire Chief
City of Fenton Fire Department
810-629-8595
[*bcairnduff@cityoffentonfire.org*](mailto:bcairnduff@cityoffentonfire.org)



From: Mike Cunningham <mcunningham@tyronetownship.us>
Sent: Tuesday, July 5, 2022 12:33 PM
To: Bob Cairnduff <bcairnduff@cityoffentonfire.org>
Subject: Incident 223

[EXTERNAL SENDER] DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.

Hi Bob,

I have an appeal to a burn run charge. Incident 223 dated 06/04/2022 the homeowner says the fire was out when FD arrived. Can you verify that was an actually fire at your time of arrival.

Thank You

Mike Cunningham
Supervisor



8420 Runyan Lake Road • Fenton, Michigan 48430-9439 • (810) 629-8631 • Fax (810) 629-0047

In harmony with nature
July 12th, 2022

Charles Anderson
9438 Jean St
Fenton MI 48430

Re: Incident 223

Date: June 4th, 2022

Dear Mr. Anderson,

Please be advised that I have received your appeal letter on June 30th, 2022 regarding a fire run and associated charges. I have also received The City of Fenton Fire Department report dated 6/24/2022. In review of your appeal, a call was made to 911 for an open burn with nuisance factors at your residence. Upon arrival to your residence, you were found to be conducting an open burning with no one in attendance and smoke.

Section 7.1.10. of our burn ordinance states that Open burning shall be constantly attended and supervised by a competent person of at least eighteen (18) years of age until the fire is extinguished and is cold. The person shall have readily available for use such fire extinguishing equipment as may be necessary for the total control of the fire

Section 7.1.4 all open burning shall be conducted in a safe nuisance- free manner.

Section 13.2. In the event that the fire department is called to a site, the person, firm, association, partnership, corporation, or governmental entity who has violated any of the provisions of this ordinance, fails to control a fire, or fails to obtain a duly authorized burn permit shall be deemed to be responsible for the cost of the fire run at the current board approved amount outlined in Fire Recovery Ordinance # 24.

Tyrone Township does not have its own fire department and has to contract with neighboring municipalities for such services. Anytime a call for the fire department is made and the truck leaves the building the township is billed for that service on a per run rate of \$1,461.00.

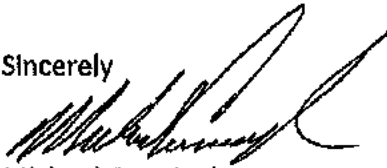
This is an ordinance violation.

After considering the facts, and regardless of whether the fire was extinguished, I am denying your appeal for not following **OPEN BURNING ORDINANCE NO.44C**. You have the following options.

1. Contact Tyrone Township and pay the \$1,461.00
2. Contact Tyrone Township and make payment arrangements on a monthly schedule
3. You have "The Right to Appeal" the decision to the full Township board

If you elect to pursue option number 3, please contact Deputy Clerk Terri Medor at the township to be placed on the board agenda. This contact must be made within 14 days of this letter.

Sincerely

A handwritten signature in black ink, appearing to read "Michael Cunningham", written over a horizontal line.

Michael Cunningham
Tyrone Township Supervisor

NEW BUSINESS #2

Presentation of the township 2021-2022 audit.



**TOWNSHIP OF TYRONE
LIVINGSTON COUNTY, MICHIGAN
ANNUAL FINANCIAL REPORT
YEAR ENDED MARCH 31, 2022**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	5
BASIC FINANCIAL STATEMENTS	
<hr/>	
Government-wide Financial Statements	
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements	
Governmental Funds	
Balance Sheet	17
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	18
Statement of Revenues, Expenditures, and Changes in Fund Balance	19
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance with Statement of Activities	20
Proprietary Funds	
Statement of Net Position	21
Statement of Revenues, Expenses, and Changes in Net Position	22
Statement of Cash Flows	23
Fiduciary Funds	
Statement of Fiduciary Net Position	24
Statement of Changes in Fiduciary Net Position	25
Notes to the Financial Statements	27
REQUIRED SUPPLEMENTARY INFORMATION	
<hr/>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – General Fund	44
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Public Safety Fund	45
OTHER SUPPLEMENTARY INFORMATION	
<hr/>	
Governmental Funds	
Combining Balance Sheet – Nonmajor Governmental Funds	47
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds	49
General Fund	
General Fund Combining Balance Sheet	51
General Fund Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	52

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Township of Tyrone, Michigan

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township of Tyrone (the "Township") as of and for the year ended March 31, 2022, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township, as of March 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

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

Supplementary Information

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



Gabridge & Company, PLC
Grand Rapids, Michigan
July 29, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Township of Tyrone
Management's Discussion and Analysis
March 31, 2022

As management of the Township of Tyrone, Livingston County, Michigan (the "Township" or "government") we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended March 31, 2022. We encourage readers to consider the information presented here in conjunction with the financial statements.

Financial Highlights

- The assets and deferred outflows of the Township exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$21,863,898 (net position). Of this amount, \$9,405,423 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- At the close of the current fiscal year, the Township's governmental funds reported combined fund balances of \$11,267,938, an increase of \$1,311,782 in comparison with the prior year. Approximately 40.15% of this amount, or \$4,524,539, is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$4,524,539, or approximately 423.91% of annual general fund expenditures.

Overview of the Financial Statements

The discussion and analysis provided here is intended to serve as an introduction to the Township's basic financial statements. The Township's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Township's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the Township's assets, deferred inflows / outflows, and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Township is improving or deteriorating.

The *statement of activities* presents information showing how the Township's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus,

revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., unavailable revenues, accrued interest, and long-term debt).

Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Township include general government, police and fire protection, roads, health and welfare, community and economic development, and culture. The business-type activities of the Township include the sewage disposal system.

Fund Financial Statements - A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Township can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds - *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Township maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, public safety fund, the Lake Shannon road improvement fund, and the Irish Hills road improvement fund, which are considered to be major funds. Data from the other governmental funds is presented as a separate column as they are considered nonmajor funds.

The Township adopts an annual appropriated budget for the general fund and each special revenue fund. A budgetary comparison schedule for the general fund and each major special revenue fund has been provided to demonstrate compliance with these budgets.

Proprietary Funds - The Township maintains one type of proprietary fund, an enterprise fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the

government-wide financial statements. The Township uses an enterprises fund to account for its sewer operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the Township's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Township reports one type of fiduciary fund, which is a custodial fund.

Notes to the Financial Statements - The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the Township's budgetary comparison schedules.

This report also presents other supplementary information which includes the combining and individual fund statements. The combining statements are presented immediately following the required supplementary information on budgets.

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 plus deferred outflows exceeded liabilities plus deferred inflows by \$21,863,898 at the close of the most recent fiscal year.

A significant portion of the Township's net position, \$8,063,392, or 36.88% of its total net position, reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related outstanding debt that was used to acquire those assets. The Township uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the Township's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Township's net position, \$4,395,083, or 20.10% of its total net position, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$9,405,423, or 43.02% of its total net position, is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

Cash, cash equivalents, and investments increased during the year, from \$9,769,666 as of March 31, 2021 to \$11,518,837 as of March 31, 2022. This increase of \$1,749,171 was in part due to

American Rescue Plan Act funds that were received but not yet spent, leading to unearned revenue of \$554,980. Receivables also increased by \$377,848 due to increased state revenue sharing payments along with census adjustments.

The Township's capital assets decreased by a net \$551,473. This was a result of total depreciation expense with minimal new outlays.

Following is a comparative schedule showing the Township's assets, deferred inflows and outflows, liabilities, and net position for each of the two past fiscal years:

Township of Tyrone's Net Position

	Governmental		Business-type		Total	
	2022	2021	2022	2021	2022	2021
ASSETS						
<i>Current Assets</i>						
Cash and Cash Equivalents	\$ 9,195,766	\$ 7,744,446	\$ 410,554	\$ 446,098	\$ 9,606,320	\$ 8,190,544
Cash and Cash Equivalents - Restricted	-	-	1,299,544	1,095,919	1,299,544	1,095,919
Investments	322,304	194,254	290,669	288,949	612,973	483,203
Receivables	739,859	418,443	267,699	211,267	1,007,558	629,710
Special Assessment Receivables, Current	213,914	219,705	489,740	524,605	703,654	744,310
Prepaid Expenses	10,622	9,123	-	-	10,622	9,123
Due from Agency Fund	3,448	3,659	-	-	3,448	3,659
Total Current Assets	10,485,913	8,589,630	2,758,206	2,566,838	13,244,119	11,156,468
<i>Noncurrent Assets</i>						
Capital Assets not being Depreciated	-	77,342	17,595	17,595	17,595	94,937
Capital Assets being Depreciated	1,523,082	1,476,781	10,702,150	11,222,582	12,225,232	12,699,363
Cash and Cash Equivalents - Restricted	-	-	-	-	-	-
Land Contracts Receivable	-	85,452	-	-	-	85,452
Cash Held by Agent	-	-	1,027	1,027	1,027	1,027
Investments - Restricted	-	-	2,019,300	2,015,521	2,019,300	2,015,521
Special Assessment Receivables	1,235,526	1,445,613	850,570	1,321,620	2,086,096	2,767,233
Total Assets	13,244,521	11,674,818	16,348,848	17,145,183	29,593,369	28,820,001
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Charge on Refunding	-	-	160,319	193,053	160,319	193,053
Total Deferred Outflows of Resources	-	-	160,319	193,053	160,319	193,053
LIABILITIES						
<i>Current Liabilities</i>						
Accounts Payable	125,761	153,721	83,100	63,798	208,861	217,519
Accrued Liabilities and Other	41,727	10,660	-	-	41,727	10,660
Accrued Interest	16,070	17,590	56,449	69,945	72,519	87,535
Compensated Absences	9,097	9,415	-	-	9,097	9,415
Current Portion of Long-term Debt	190,000	185,000	921,400	916,400	1,111,400	1,101,400
Unearned Revenue	554,980	-	-	-	554,980	-
Internal Balances	(8,742)	(10,589)	8,742	10,589	-	-
Total Current Liabilities	928,893	365,797	1,069,691	1,060,732	1,998,584	1,426,529
<i>Noncurrent Liabilities</i>						
Long-term Debt	1,787,904	1,979,747	3,419,381	4,367,602	5,207,285	6,347,349
Advances from Other Funds	(2,550,000)	(2,550,000)	2,550,000	2,550,000	-	-
Total Liabilities	166,797	(204,456)	7,039,072	7,978,334	7,205,869	7,773,878
DEFERRED INFLOWS OF RESOURCES						
Assessments Levied for Subsequent Periods	683,921	677,716	-	-	683,921	677,716
Total Deferred Inflows of Resources	683,921	677,716	-	-	683,921	677,716
NET POSITION						
Net Investment in Capital Assets	1,523,082	1,554,123	6,540,310	6,150,255	8,063,392	7,704,378
Restricted	2,236,820	2,244,107	2,158,263	2,426,817	4,395,083	4,670,924
Unrestricted	8,633,901	7,403,328	771,522	782,830	9,405,423	8,186,158
Total Net Position	\$ 12,393,803	\$ 11,201,558	\$ 9,470,095	\$ 9,359,902	\$ 21,863,898	\$ 20,561,460

The Township's overall net position increased \$1,302,438 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

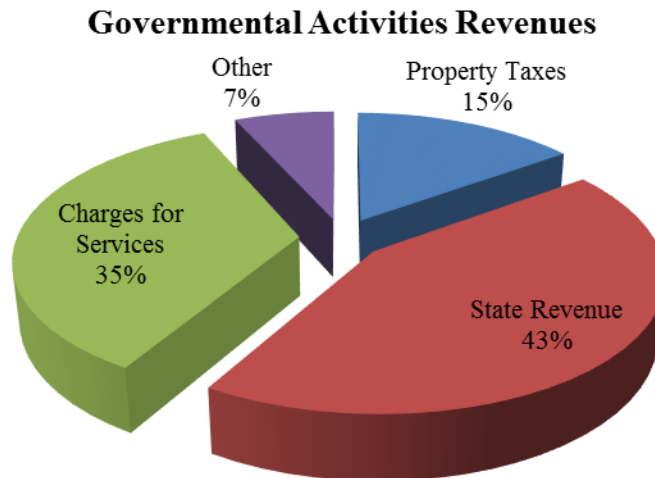
Township of Tyrone's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues						
Charges for Services	\$ 1,122,998	\$ 1,090,567	\$ 1,549,093	\$ 1,051,743	\$ 2,672,091	\$ 2,142,310
Operating Grants and Contributions	206,490	70,897	-	-	206,490	70,897
Capital Grants and Contributions	-	-	70,322	100,053	70,322	100,053
Total Program Revenues	<u>1,329,488</u>	<u>1,161,464</u>	<u>1,619,415</u>	<u>1,151,796</u>	<u>2,948,903</u>	<u>2,313,260</u>
General Revenues						
Property Taxes	486,806	473,151	-	-	486,806	473,151
State Revenue	1,401,248	945,226	-	-	1,401,248	945,226
Cable Franchise Fees	-	134,970	-	-	-	134,970
Interest	11,036	20,163	11,004	34,299	22,040	54,462
Total General Revenues	<u>1,899,090</u>	<u>1,573,510</u>	<u>11,004</u>	<u>34,299</u>	<u>1,910,094</u>	<u>1,607,809</u>
Total Revenues	<u>3,228,578</u>	<u>2,734,974</u>	<u>1,630,419</u>	<u>1,186,095</u>	<u>4,858,997</u>	<u>3,921,069</u>
Expenses						
General Government	770,041	637,193	-	-	770,041	637,193
Public Safety	759,494	634,327	-	-	759,494	634,327
Public Works	242,321	359,830	1,520,226	1,465,147	1,762,547	1,824,977
Community and Economic Development	148,777	107,780	-	-	148,777	107,780
Health and Welfare	4,400	4,400	-	-	4,400	4,400
Culture	46,593	26,373	-	-	46,593	26,373
Other Functions	-	135,254	-	-	-	135,254
Interest on Long-term Debt	64,707	70,447	-	-	64,707	70,447
Total Expenses	<u>2,036,333</u>	<u>1,975,604</u>	<u>1,520,226</u>	<u>1,465,147</u>	<u>3,556,559</u>	<u>3,440,751</u>
Change in Net Position	<u>1,192,245</u>	<u>759,370</u>	<u>110,193</u>	<u>(279,052)</u>	<u>1,302,438</u>	<u>480,318</u>
<i>Net Position at Beginning of Period</i>	<u>11,201,558</u>	<u>10,442,188</u>	<u>9,359,902</u>	<u>9,638,954</u>	<u>20,561,460</u>	<u>20,081,142</u>
Net Position at End of Period	<u>\$ 12,393,803</u>	<u>\$ 11,201,558</u>	<u>\$ 9,470,095</u>	<u>\$ 9,359,902</u>	<u>\$ 21,863,898</u>	<u>\$ 20,561,460</u>

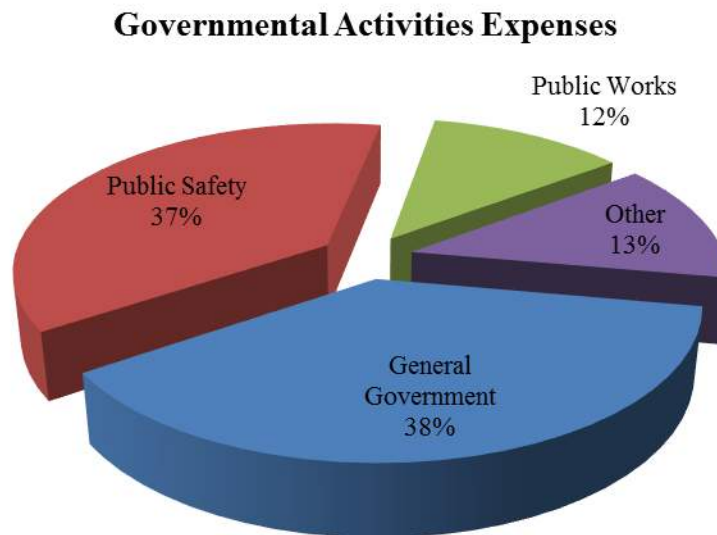
Governmental Activities - Governmental activities increased the Township's net position by \$1,192,245. Total revenues increased by \$556,999 mostly due to an increase in state revenue sharing based off of better than anticipated tax revenues from state projections, along with an increase tied to the 2020 Census update. All other revenues had modest gains besides interest income. Expenditures as a whole increased by 3%.

Governmental Activities

The following chart summarizes the revenue sources for the governmental activities of the Township for the most recent fiscal year-end.



The following chart summarizes the expenses for the governmental activities of the Township for the most recent fiscal year-end.



Business-type Activities - Business-type activities increased the Township's net position by \$110,193 during fiscal year 2022. This increase is due to increased charges for service revenue and a limited increase in total expenditures, leading to a positive change in net position.

Financial Analysis of Governmental Funds

As noted earlier, the Township uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds - The focus of the Township's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Township's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the Township itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the Township's Board.

At March 31, 2022, the Township's governmental funds reported combined fund balances of \$11,267,938, an increase of \$1,311,782 in comparison with the prior year. Approximately 40.15% of this amount, or \$4,524,539, constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable*, *restricted*, *committed*, or *assigned* to indicate that it is: 1) nonspendable advance from the general fund to the sewer fund and prepaid items; \$2,560,622 (22.72%), 2) restricted for police/sheriff, fire and EMS, public education grant, and other service related assessments; \$2,235,373 (19.84%), 3) committed for cash gaps due to timing of state revenue sharing and property tax receipts; \$500,000 (4.44%), or 4) assigned for capital improvement projects, technology upgrades, and park and recreation expenditures; \$1,447,404 (12.85%).

The general fund is the chief operating fund of the Township. At the end of the current fiscal year, unassigned fund balance of the general fund was \$4,524,539 while total fund balance increased by \$1,319,069 to \$9,031,118. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Unassigned fund balance represents approximately 423.91% of total general fund expenditures while total fund balance represents approximately 846.15% of that same amount.

The public safety fund, a major fund, had a \$53,622 decrease in fund balance during the current fiscal year, which compares to an increase of \$23,387 in the prior year. Both revenues and expenditures remained reasonably consistent when compared to the prior year.

The Lake Shannon road improvement debt service fund, a major fund, ended the year with a fund balance of \$406,749, which was an decrease of \$588. This was a result of the current year special assessment collections exceeded by debt service expenditures.

The Irish Hills road improvement fund, a major fund, ended the year with a fund balance of \$241,131, which was an increase of \$36,913 over the prior year. This also was a result of the current year special assessment collections exceeding debt service expenditures.

The fund balance of the nonmajor governmental funds increased by \$10,010 during the current fiscal year leading to combined ending fund balances of \$675,975.

Proprietary Funds - The Township’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position at the end of the year was \$771,552, a decrease from \$782,830 over the prior year, for the sewer fund. Total net position increased by \$110,193 which put the overall net position at \$9,470,059. The significant reason for the change in net position of the sewer fund are stated in the previous section.

General Fund Budgetary Highlights

Original budget compared to final budget. There was no significant adjustment to the budget during the year.

Final budget compared to actual results. The Township had no expenditures in excess of the amounts appropriated during the year ended March 31, 2022.

Capital Assets and Debt Administration

Capital Assets

The Township’s investment in capital assets for its governmental and business-type activities as of March 31, 2022 amounts to \$12,242,827 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, and sewer infrastructure.

The following summarizes the Township’s capital assets:

	Governmental Activities	Business-type Activities	Total
Land	\$ -	\$ 17,595	\$ 17,595
Construction in Progress	-	-	-
Land Improvements	201,592	-	201,592
Building and Improvements	1,304,780	-	1,304,780
Equipment	16,710	-	16,710
Sewer System	-	10,702,150	10,702,150
	<u>\$ 1,523,082</u>	<u>\$ 10,719,745</u>	<u>\$ 12,242,827</u>

More detailed information about the Township’s capital assets can be found in note 5.

Long-term Debt

As described in note 7 to the financial statements, the Township had \$6,318,685 in long-term debt at the end of the fiscal year, not including compensated absences of \$9,097. This reduction is due to the obligated principal payments and amortization of premiums. The Township is well under its legal debt limit as of year-end.

Economic Condition and Outlook

The activity for 2023 is expected to be similar to the activity of 2022. The Township continues to review all budget line items for opportunities to reduce expenditures when possible. The budget will be monitored during the year to identify any necessary amendments. In 2023, the Township plans again to use current revenues to provide essential services and to maintain the Township's financial reserves at similar levels. Property tax revenues are expected to change minimally reflecting fairly stable property values. The ongoing costs of providing essential services for the citizens of the Township will again need to be monitored in order to maintain the financial condition of the Township.

Additionally, the Township Board is currently working to determine the significance that the COVID-19 Pandemic will have on the Township's upcoming revenues and expenditures, including an estimated \$1,105,509 of American Rescue Plan Act funds which are available to the Township for expenditure for various public safety reimbursements and infrastructure projects through 2024.

Contacting the Township

This financial report is designed to provide a general overview of the Township's finances to its citizens, customers, investors, and creditors and to demonstrate the Township's accountability for the resources it receives. Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

The Township of Tyrone
8420 Runyan Lake Road
Fenton, MI 48430

BASIC FINANCIAL STATEMENTS

Township of Tyrone
Statement of Net Position
March 31, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
<i>Current Assets</i>			
Cash and Cash Equivalents	\$ 9,195,766	\$ 410,554	\$ 9,606,320
Cash and Cash Equivalents - Restricted	--	1,299,544	1,299,544
Investments	322,304	290,669	612,973
Receivables	739,859	267,699	1,007,558
Special Assessments Receivables, Current	213,914	489,740	703,654
Prepaid Items	10,622	--	10,622
Due from Agency	3,448	--	3,448
Total Current Assets	10,485,913	2,758,206	13,244,119
<i>Noncurrent Assets</i>			
Capital Assets not being Depreciated	--	17,595	17,595
Capital Assets being Depreciated	1,523,082	10,702,150	12,225,232
Cash Held by Agent	--	1,027	1,027
Investments - Restricted	--	2,019,300	2,019,300
Special Assessment Receivables	1,235,526	850,570	2,086,096
Total Assets	13,244,521	16,348,848	29,593,369
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Charge on Bond Refunding	--	160,319	160,319
Total Deferred Outflows of Resources	--	160,319	160,319
LIABILITIES			
<i>Current Liabilities</i>			
Accounts Payable	125,761	83,100	208,861
Accrued Liabilities and Other	12,250	--	12,250
Unearned Revenue	554,980	--	554,980
Accrued Interest	16,070	56,449	72,519
Compensated Absences	9,097	--	9,097
Current Portion of Long-term Debt	190,000	921,400	1,111,400
Refundable Deposits, Bonds, Etc.	28,202	--	28,202
Due to Other Governmental Units	1,275	--	1,275
Internal Balances	(8,742)	8,742	--
Total Current Liabilities	928,893	1,069,691	1,998,584
<i>Noncurrent Liabilities</i>			
Long-term Debt	1,787,904	3,419,381	5,207,285
Long-term Advance	(2,550,000)	2,550,000	--
Total Liabilities	166,797	7,039,072	7,205,869
DEFERRED INFLOWS OF RESOURCES			
Assessments Levied for a Subsequent Period	683,921	--	683,921
Total Deferred Inflows of Resources	683,921	--	683,921
NET POSITION			
Net Investment in Capital Assets	1,523,082	6,540,310	8,063,392
<i>Restricted for:</i>			
Public Safety	912,965	--	912,965
Debt Service	874,438	2,158,263	3,032,701
Public Access Programming	395,733	--	395,733
Streets and Right of Way	33,843	--	33,843
Waste Removal	8,004	--	8,004
Snow Removal	10,044	--	10,044
Lighting Districts	1,793	--	1,793
<i>Unrestricted</i>	8,633,901	771,522	9,405,423
Total Net Position	\$ 12,393,803	\$ 9,470,095	\$ 21,863,898

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Tyrone
Statement of Activities
For the Year Ended March 31, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government							
Governmental Activities:							
General Government	\$ 770,041	\$ 196,886	\$ 7,580	\$ --	\$ (565,575)	\$ --	\$ (565,575)
Public Safety	759,494	738,156	--	--	(21,338)	--	(21,338)
Public Works	242,321	168,831	10,845	--	(62,645)	--	(62,645)
Community and Economic Development	148,777	19,125	--	--	(129,652)	--	(129,652)
Health and Welfare	4,400	--	--	--	(4,400)	--	(4,400)
Culture	46,593	--	188,065	--	141,472	--	141,472
Interest on Long-term Debt	64,707	--	--	--	(64,707)	--	(64,707)
Total Governmental Activities	2,036,333	1,122,998	206,490	--	(706,845)	--	(706,845)
Business-type Activities:							
Sewer Fund	1,520,226	1,549,093	--	70,322	--	99,189	99,189
Total Business-type Activities	1,520,226	1,549,093	--	70,322	--	99,189	99,189
Total	\$ 3,556,559	\$ 2,672,091	\$ 206,490	\$ 70,322	\$ (706,845)	\$ 99,189	\$ (607,656)
General Purpose Revenues:							
					486,806	--	486,806
					11,036	11,004	22,040
					1,401,248	--	1,401,248
					1,899,090	11,004	1,910,094
					1,192,245	110,193	1,302,438
					11,201,558	9,359,902	20,561,460
					\$ 12,393,803	\$ 9,470,095	\$ 21,863,898

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Tyrone
Balance Sheet
Governmental Funds
March 31, 2022**

	Special Revenue		Debt Service		Other Governmental Funds	Total Governmental Funds
	General	Public Safety	Lake Shannon Road Improvement	Irish Hills Road Improvement		
ASSETS						
Cash and Cash Equivalents	\$ 6,547,943	\$ 1,609,298	\$ 404,415	\$ 241,131	\$ 392,979	\$ 9,195,766
Investments	--	--	--	--	322,304	322,304
Receivables	519,132	184,622	2,334	--	33,771	739,859
Prepaid Items	9,175	1,447	--	--	--	10,622
Due from Agency	3,448	--	--	--	--	3,448
Due from Other Funds	9,492	--	--	--	--	9,492
Special Assessment Receivables	--	--	510,497	614,270	324,673	1,449,440
Advances to Other Funds	2,550,000	--	--	--	--	2,550,000
Total Assets	\$ 9,639,190	\$ 1,795,367	\$ 917,246	\$ 855,401	\$ 1,073,727	\$ 14,280,931
LIABILITIES						
Accounts Payable	\$ 11,125	\$ 104,113	\$ --	\$ --	\$ 10,523	\$ 125,761
Accrued Liabilities and Other	12,250	--	--	--	--	12,250
Unearned Revenue	554,980	--	--	--	--	554,980
Refundable Deposits, Bonds, Etc.	28,202	--	--	--	--	28,202
Due to Other Governmental Units	1,275	--	--	--	--	1,275
Due to Other Funds	240	510	--	--	--	750
Total Liabilities	608,072	104,623	--	--	10,523	723,218
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues	--	156,414	510,497	614,270	324,673	1,605,854
Assessments Levied for a Subsequent Period	--	621,365	--	--	62,556	683,921
Total Liabilities and Deferred Inflows of Resources	608,072	882,402	510,497	614,270	397,752	3,012,993
FUND BALANCE						
Nonspendable	2,559,175	1,447	--	--	--	2,560,622
Restricted	--	911,518	406,749	241,131	675,975	2,235,373
Committed	500,000	--	--	--	--	500,000
Assigned	1,447,404	--	--	--	--	1,447,404
Unassigned	4,524,539	--	--	--	--	4,524,539
Total Fund Balance	9,031,118	912,965	406,749	241,131	675,975	11,267,938
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 9,639,190	\$ 1,795,367	\$ 917,246	\$ 855,401	\$ 1,073,727	\$ 14,280,931

The Notes to the Financial Statements are an integral part of these Financial Statements

Township of Tyrone
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
March 31, 2022

Total Fund Balance - Governmental Funds	\$	11,267,938
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund statement. This amount represents capital assets of \$1,813,427 less accumulated depreciation of \$290,345.		1,523,082
Receivables not collected within 60 days of the Township's year-end are not available to pay current period expenditures and, therefore, are deferred in the funds.		1,605,854
Certain liabilities are not due and payable in the current period and, therefore, are not reported in the funds. This represents bonds payable as of year-end.		(1,977,904)
In the statement of net position, interest is accrued on outstanding bonds, whereas in the governmental funds, the interest expenditure is reported when due.		(16,070)
Certain liabilities are not due and payable in the current period and, therefore, are not reported in the funds. This represents compensated absences as of year-end.		(9,097)
Total Net Position - Governmental Activities	\$	<u>12,393,803</u>

Township of Tyrone
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended March 31, 2022

	<u>Special Revenue</u>		<u>Debt Service</u>		<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	<u>Public Safety</u>	<u>Lake Shannon Road Improvement</u>	<u>Irish Hills Road Improvement</u>		
Revenues						
Property Taxes	\$ 486,806	\$ --	\$ --	\$ --	\$ --	\$ 486,806
Licenses and Permits	16,660	--	--	--	--	16,660
State Revenue	1,401,248	--	--	--	13,211	1,414,459
Charges for Services	226,297	84,117	--	--	--	310,414
Fines and Forfeitures	23,517	--	--	--	--	23,517
Special Assessments	--	618,275	132,917	101,165	109,243	961,600
Cable Franchise Fees	134,332	--	--	--	53,733	188,065
Other Miscellaneous Income	93,198	--	--	--	--	93,198
Interest	4,336	1,114	3,320	1,291	975	11,036
Total Revenues	<u>2,386,394</u>	<u>703,506</u>	<u>136,237</u>	<u>102,456</u>	<u>177,162</u>	<u>3,505,755</u>
Expenditures						
General Government	708,186	--	--	--	--	708,186
Public Safety	--	757,128	--	--	2,366	759,494
Public Works	173,082	--	--	--	69,239	242,321
Health and Welfare	4,400	--	--	--	--	4,400
Community and Economic Development	148,777	--	--	--	--	148,777
Culture	1,748	--	--	--	44,845	46,593
Capital Outlay	31,132	--	--	--	--	31,132
Debt Service - Interest	--	--	26,825	20,543	20,702	68,070
Debt Service - Principal	--	--	110,000	45,000	30,000	185,000
Total Expenditures	<u>1,067,325</u>	<u>757,128</u>	<u>136,825</u>	<u>65,543</u>	<u>167,152</u>	<u>2,193,973</u>
Excess of Revenues Over (Under) Expenditures	<u>1,319,069</u>	<u>(53,622)</u>	<u>(588)</u>	<u>36,913</u>	<u>10,010</u>	<u>1,311,782</u>
Net Change in Fund Balance	<u>1,319,069</u>	<u>(53,622)</u>	<u>(588)</u>	<u>36,913</u>	<u>10,010</u>	<u>1,311,782</u>
<i>Fund Balance at Beginning of Period</i>	7,712,049	966,587	407,337	204,218	665,965	9,956,156
Fund Balance at End of Period	<u>\$ 9,031,118</u>	<u>\$ 912,965</u>	<u>\$ 406,749</u>	<u>\$ 241,131</u>	<u>\$ 675,975</u>	<u>\$ 11,267,938</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

Township of Tyrone
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended March 31, 2022

Total Net Change in Fund Balances - Governmental Funds	\$	1,311,782
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This amount represents capital outlay expenditures of \$31,132 less depreciation expense of \$62,173.		(31,041)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds but, rather, are deferred to the following fiscal year. This represents the change in deferred inflows related to unavailable revenues during the year.		(277,177)
Repayment of bond principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the statement of net position.		185,000
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds. This represents the change in accrued interest and bond premiums during the year.		3,363
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds. This represents the change in compensated absences during the year.		318
Changes in Net Position - Governmental Activities	\$	<u>1,192,245</u>

**Township of Tyrone
Statement of Net Position
Proprietary Funds
March 31, 2022**

	Business-type Activities - Enterprise Fund
	Sewer Fund
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	\$ 410,554
Cash and Cash Equivalents - Restricted	1,299,544
Investments	290,669
Receivables	267,699
Special Assessments Receivables, Current	489,740
Due from Other Funds	750
Total Current Assets	2,758,956
<i>Noncurrent Assets</i>	
Capital Assets not being Depreciated	17,595
Capital Assets being Depreciated	10,702,150
Cash Held by Agent	1,027
Investments - Restricted	2,019,300
Special Assessment Receivables	850,570
Total Assets	16,349,598
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Charge on Bond Refunding	160,319
Total Deferred Outflows of Resources	160,319
LIABILITIES	
<i>Current Liabilities</i>	
Accounts Payable	83,100
Accrued Interest	56,449
Current Portion of Long-term Debt	921,400
Due to Other Funds	9,492
Total Current Liabilities	1,070,441
<i>Noncurrent Liabilities</i>	
Long-term Debt	3,419,381
Advances from Other Funds	2,550,000
Total Liabilities	7,039,822
NET POSITION	
Net Investment in Capital Assets	6,540,310
<i>Restricted for:</i>	
Debt Service	2,158,263
<i>Unrestricted</i>	771,522
Total Net Position	\$ 9,470,095

The Notes to the Financial Statements are an integral part of these Financial Statements

Township of Tyrone
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended March 31, 2022

	Business-type Activities - Enterprise Fund
	Sewer Fund
Operating Revenues	
Charges for Services	\$ 1,244,513
Other Miscellaneous Income	304,580
<i>Total Operating Revenues</i>	1,549,093
Operating Expenses	
Cost of Sewage Operations and Maintenance	863,533
Depreciation	520,432
<i>Total Operating Expenses</i>	1,383,965
<i>Operating Income (Loss)</i>	165,128
Non-Operating Revenues (Expenses)	
Interest	11,004
Special Assessments	70,322
Debt Service - Interest	(135,411)
Debt Service Charge	(850)
<i>Net Non-Operating Revenues (Expenses)</i>	(54,935)
<i>Income Before Contributions and Transfers</i>	110,193
Transfers In	--
Transfers Out	--
<i>Change In Net Position</i>	110,193
<i>Net Position at Beginning of Period</i>	9,359,902
<i>Net Position at End of Period</i>	\$ 9,470,095

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Tyrone
Statement of Cash Flows
Proprietary Fund
For the Year Ended March 31, 2022**

	Business-type Activities - Enterprise Fund
	Sewer Fund
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 1,492,661
Payments to Suppliers	(844,231)
<i>Net Cash Provided by Operating Activities</i>	648,430
Cash Flows from Non-capital Financing Activities	
Increase in Due to Other Funds	(1,847)
<i>Net Cash Used by Non-capital Financing Activities</i>	(1,847)
Cash Flows from Capital and Related Financing Activities	
Special Assessment Collections	576,237
Principal Payments and Bond Premium Amortization on Long-term Debt	(910,487)
Interest Payments and Debt Service Charges on Long-term Debt	(149,757)
<i>Net Cash Used by Capital and Related Financing Activities</i>	(484,007)
Cash Flows from Investing Activities	
Interest Received on Investments	11,004
<i>Net Cash Provided by Investing Activities</i>	11,004
Net increase in Cash and Investments	173,580
<i>Cash and Investments - Beginning of Year</i>	3,847,514
Cash and Investments - End of Year	\$ 4,021,094
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities	
Operating Income	\$ 165,128
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities	
Depreciation Expense	520,432
Changes in Assets and Liabilities	
Receivables	(56,432)
Accounts Payable	19,302
<i>Net Cash Provided by Operating Activities</i>	\$ 648,430
Cash and Investments	
Cash and Cash Equivalents	\$ 410,554
Cash and Cash Equivalents - Restricted	1,299,544
Investments	290,669
Cash Held by Agent	1,027
Investments - Restricted	2,019,300
<i>Total Cash and Investments</i>	\$ 4,021,094

The Notes to the Financial Statements are an integral part of these Financial Statements

**Township of Tyrone
Statement of Fiduciary Net Position
Fiduciary Funds
March 31, 2022**

	Custodial Funds
ASSETS	
Cash and Cash Equivalents	\$ 7,505
<i>Total Assets</i>	7,505
LIABILITIES	
Undistributed Collections	4,505
Due to General Fund	3,000
<i>Total Liabilities</i>	7,505
NET POSITION	
Restricted for Individuals, organizations, and other governments	\$ -

The Notes to the Financial Statements are an integral part of these Financial Statements

Township of Tyrone
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended March 31, 2022

	Custodial Funds
Additions	
Taxes Collected for Other Governments	\$ 7,086,819
<i>Total Additions</i>	<i>7,086,819</i>
Deductions	
Payments of Property Taxes to Other Governments	7,086,819
<i>Total Deductions</i>	<i>7,086,819</i>
<i>Change in Net Position</i>	<i>--</i>
Net Position at Beginning of Period	--
<i>Net Position at End of Period</i>	<i>\$ --</i>

The Notes to the Financial Statements are an integral part of these Financial Statements

NOTES TO THE FINANCIAL STATEMENTS

Township of Tyrone

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Township of Tyrone (the “Township” or “government”) have been prepared in conformity with generally accepted accounting principles as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial-reporting principles. The more significant of the Township’s accounting policies are described below.

Reporting Entity

In accordance with generally accepted accounting principles and Governmental Accounting Standards Board (GASB) Statement No. 61, "The Financial Reporting Entity," these financial statements represent the Township for financial reporting purposes. The criteria established by GASB for determining the reporting entity includes oversight responsibility, fiscal dependency, and whether the financial statements would be misleading if component unit data were not included. Accordingly, there are no other governmental organizations required to be included in the financial statements of the Township.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary

Township of Tyrone

Notes to the Financial Statements

fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues 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.

Governmental fund financial statements are reported using the *current financial resources measurement* focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period or within one year for expenditure-driven grants. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service and compensated absences expenditures are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Township.

The Township reports the following major governmental funds:

The ***general fund*** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The ***public safety fund*** is used to account for the Township's police and fire activities paid with extra voted special assessments.

The ***Lake Shannon road improvement – debt service*** is used to account for the Township's debt service expenditures related to the Shannon Lake Road Special Assessment.

The ***Irish Hills road improvement – debt service*** is used to account for the Township's debt service expenditures related to the Irish Hills Road Special Assessment.

The Township reports the following major proprietary fund:

The ***sewer fund*** accounts for the operations of the sewage pumping and collection system.

Township of Tyrone

Notes to the Financial Statements

Additionally, the government reports the following fund types:

Special revenue funds are used to account for the proceeds of specific revenue sources (other than permanent trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt service funds are used to account for all financial resources restricted, committed, or assigned to expenditure for principal and interest.

Custodial funds account for assets held by the Township as an agent for individuals, private organizations, and other governments.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges for services. Operating expenses for the enterprise funds include depreciation on capital assets, labor, supplies, and contracted services. All revenues and expenses are not meeting this definition are reported as nonoperating revenues and expenses.

Interfund Activity

During the course of operations, the government 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 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.

Further, 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.

Township of Tyrone

Notes to the Financial Statements

Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents

The Township's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

Investments are stated at fair value at the balance sheet date.

Restricted Assets

The Township's restricted cash and cash equivalents and restricted investments in its sewer fund report the resources accumulated from the issuance of special assessments within the sewer fund that are legally restricted to repay the underlying bond principal and interest amounts.

Receivables

All trade and property tax receivables are shown as net of allowance for uncollectible amounts. The Township reported no uncollectible amounts as of March 31, 2021.

Prepaid Items

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, equipment, intangible assets, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), 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 \$2,500 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 acquisition value at the date of donation.

Township of Tyrone

Notes to the Financial Statements

Infrastructure, intangibles, buildings, equipment, and vehicles are depreciated using the straight-line method over the following useful lives:

	<u>Years</u>
Buildings	39
Land improvements	15
Machinery, equipment, and software	3 - 7
Sewer distribution system	39

Long-term Obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund-type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method; bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed at the time they are incurred. In the fund financial statements, governmental fund types recognize bond issuances as an “other financing source,” as well as bond premiums and discounts. The debt service funds are used to liquidate governmental long-term debt.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for *deferred outflows of resources*. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Township has a deferred outflow in the sewer fund and government-wide statements related to a bond refunding charge that is being amortized.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Township has two types of items that are reported under this category. First, the Township reports special assessment revenues, which are levied to finance the following period’s budget, as deferred and recognized as an inflow of resources in the period that it was intended to finance. The Township has a second type of deferred inflow, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenues*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: amounts receivable and special assessments; both of which are collected beyond 60 days after the date of the financial statements. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Township of Tyrone

Notes to the Financial Statements

Net Position Flow Assumption

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

Fund Balance Flow Assumptions

Sometimes the Township will 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. Further, 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. Governmental funds report *nonspendable fund balance* for amounts that cannot be spent because they are either: a) not in spendable form or b) legally or contractually required to be maintained intact. *Restricted fund balance* is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. 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 is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) 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 Board, or its designee, is authorized to assign fund balance. The Township Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments,

Township of Tyrone

Notes to the Financial Statements

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.

Unassigned fund balance is the residual classification for the Township's general fund and includes all spendable amounts not contained in the other classifications and is therefore available to be spent as determined by the Township Board.

Use of Estimates

The process of preparing financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Property Tax Revenue Recognition

The Township levies property taxes on December 1 of each year. These taxes become liens on the property at that date. Township taxes are collected without penalty from December 1 to February 28 each year. The taxes become delinquent on March 1 and penalties are assessed. The Township's 2021 tax is levied and collectible on December 1, 2021 and is recognized as revenue in the year ended March 31, 2022, when the proceeds of the levy are budgeted and available for the financing of operations.

The 2021 taxable valuation of the Township totaled \$563,558,797, on which taxes levied consisted of .8625 mills for operating purposes. This resulted in \$486,741 of revenue recognized in the general fund.

Special Assessments

The Township special assesses a flat fee per parcel for public works (road maintenance and construction), public safety (police and fire), lighting, rubbish removal, and snow removal. The assessment was levied and collectible on December 1, 2021 and is recognized as revenue in the year ended March 31, 2022, when the proceeds of the assessment are budgeted to pay for the operation of the special assessment districts, except for service-type special assessments which recognize revenue in the period the related services are provided.

Subsequent Events

The Township may be affected by the recent and ongoing outbreak of the Coronavirus (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. COVID-19 has caused significant government and business disruptions through mandated and voluntary closings and stay at home orders. The Board is currently working to determine the significance

Township of Tyrone

Notes to the Financial Statements

that the COVID-19 Pandemic will have on the Township's upcoming revenues and expenditures, including an estimated \$1,105,509 of American Rescue Plan Act funds which are available to the Township for expenditure for various public safety reimbursements and infrastructure projects through 2024.

Management is not aware of any other subsequent events that would have a significant impact on the financial condition of the Township.

Note 2 - Statutory Compliance

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund and all special revenue funds. All annual appropriations lapse at fiscal year-end, except for approved contracts which are appropriated on a contract (grant) length basis.

The budget document presents information by fund, function, department, and line items. The legal level of budgetary control adopted by the governing body is the department level (i.e., the level at which expenditures may not legally exceed appropriations). The Supervisor is authorized to transfer budgeted amounts within departmental appropriation accounts. However, any revisions that alter the total expenditures of any department must be approved by the Township Board. Amounts encumbered for purchase orders, contracts, etc. are not tracked during the year. Budget appropriations are considered to be spent once the goods are delivered or the services rendered.

The Township follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to February 1, the Supervisor submits to the Township board a proposed operating budget for the fiscal year commencing the following April 1. The operating budget includes proposed expenditures and the means of financing them for the general fund and special revenue funds.
2. Public hearings are conducted at the Township Hall to obtain taxpayer comments.
3. Prior to April 1, the budget is legally enacted on a departmental (activity) basis through passage of a resolution in accordance with Public Act 621 of the State of Michigan.

The Township had no expenditures in excess of the amounts appropriated during the year ended March 31, 2022.

Township of Tyrone

Notes to the Financial Statements

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 local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications, which matures not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

The Township has designated several banks for the deposit of its funds. The investment policy adopted by the board is in accordance with Public Act 196 of 1997. The Township's deposits and investment policies are in accordance with statutory authority.

Following is a reconciliation of deposit and investments balances as of March 31, 2022:

Statement of Net Position

Current Assets

Cash and Cash Equivalents	\$ 9,606,320
Cash and Cash Equivalents - Restricted	1,299,544
Investments	612,973

Noncurrent Assets

Investments - Restricted	2,019,300
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Statement of Fiduciary Net Position

Cash and Cash Equivalents	7,505
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<i>Total Deposits and Investments</i>	<u>\$ 13,545,642</u>
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Deposits and Investments

Cash and Cash Equivalents	\$ 10,912,769
Certificates of Deposit	2,632,273
Cash on Hand	600

<i>Total</i>	<u>\$ 13,545,642</u>
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The Township's cash and investments are subject to several types of risk, which are examined in more detail below.

Custodial Credit Risk – Deposits - Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned. State law does not require and the Township does not have a policy for deposit custodial credit risk. At year end, the carrying amount of the Township's deposits was \$13,545,642. As of year-end, \$6,808,123 of the combined deposit (bank)

Township of Tyrone

Notes to the Financial Statements

balances of \$13,550,646 was exposed to custodial credit risk because it was uninsured and uncollateralized. The Township believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all bank deposits. As a result, the Township evaluates each financial institution with which it deposits Township funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

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 subject to credit quality ratings of debt securities.

Interest Rate Risk - Interest rate risk is the risk that the market rate of securities in the portfolio will fall due to changes in market interest rates. State law limits the allowable investments and the maturities of some of the allowable investments as identified in the summary of significant accounting policies. The Township's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

All of the Township's certificates of deposit (\$2,632,273) mature within one year.

Note 4 - Receivables

Receivables as of year-end for the Township's individual major funds and the nonmajor funds, net of the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Public Safety Fund	Lake Shannon Road Improvement	Irish Hills Road Improvement	Nonmajor Funds	Total Governmental Funds	Sewer Fund
Receivables:							
Accounts	\$ 30,871	\$ 156,414	\$ -	\$ -	\$ 27,034	\$ 214,319	\$ 239,813
Due from County	21,829	28,208	2,334	-	6,737	59,108	27,886
Due from State	466,432	-	-	-	-	466,432	-
Total Receivables	<u>\$ 519,132</u>	<u>\$ 184,622</u>	<u>\$ 2,334</u>	<u>\$ -</u>	<u>\$ 33,771</u>	<u>\$ 739,859</u>	<u>\$ 267,699</u>

Township of Tyrone

Notes to the Financial Statements

Note 5 - Capital Assets

Capital asset activity for governmental activities during the year was as follows:

Governmental Activities	Beginning Balance	Additions	Disposals	Reclassifications	Ending Balance
Capital assets not being depreciated					
Construction in progress	\$ 77,342	\$ 31,132	\$ -	\$ (108,474)	\$ -
Capital assets being depreciated					
Land improvements	255,103	-	-	-	255,103
Building and improvements	1,303,728	-	-	108,474	1,412,202
Equipment	101,702	-	-	-	101,702
Information technology	44,420	-	-	-	44,420
<i>Subtotal</i>	<u>1,704,953</u>	<u>-</u>	<u>-</u>	<u>108,474</u>	<u>1,813,427</u>
Less accumulated depreciation					
Land improvements	36,780	16,731	-	-	53,511
Building and improvements	66,761	40,661	-	-	107,422
Equipment	80,211	4,781	-	-	84,992
Information technology	44,420	-	-	-	44,420
<i>Subtotal</i>	<u>228,172</u>	<u>62,173</u>	<u>-</u>	<u>-</u>	<u>290,345</u>
Capital assets being depreciated, net	<u>1,476,781</u>	<u>(62,173)</u>	<u>-</u>	<u>108,474</u>	<u>1,523,082</u>
Capital assets, net	<u>\$ 1,554,123</u>	<u>\$ (31,041)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,523,082</u>

All depreciation expense for governmental activities was charged to the general government function.

Capital asset activity for business-type activities during the year was as follows:

Business-type Activities	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets not being depreciated				
Land	\$ 17,595	\$ -	\$ -	\$ 17,595
Capital assets being depreciated				
Sewer system	20,319,380	-	-	20,319,380
Machinery and equipment	360,810	-	-	360,810
<i>Subtotal</i>	<u>20,680,190</u>	<u>-</u>	<u>-</u>	<u>20,680,190</u>
Less accumulated depreciation				
Sewer system	9,096,798	520,432	-	9,617,230
Machinery and equipment	360,810	-	-	360,810
<i>Subtotal</i>	<u>9,457,608</u>	<u>520,432</u>	<u>-</u>	<u>9,978,040</u>
Capital assets being depreciated, net	<u>11,222,582</u>	<u>(520,432)</u>	<u>-</u>	<u>10,702,150</u>
Capital assets, net	<u>\$ 11,240,177</u>	<u>\$ (520,432)</u>	<u>\$ -</u>	<u>\$ 10,719,745</u>

Township of Tyrone

Notes to the Financial Statements

Note 6 - Interfund Activity

Interfund Balances

The interfund balances as of March 31, 2022 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Sewer	\$ 9,492
Sewer	General	240
Sewer	Public Safety	510

Interfund balances resulted primarily from the time lag between the dates that: 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

Advances between the general fund and sewer fund (\$2,550,000) are expected to be repaid in the next 20 years based on a tentative repayment schedule as the sewer fund looks for ways to increase funds while making its bond payments. Payments to the general fund are not expected to start in the coming year.

Note 7 - Long-term Obligations

The Township issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the Township. County contractual agreements and installment purchase agreements are also general obligations of the government. Special assessment bonds provide for capital improvements that benefit specific properties and will be repaid from amounts levied against those properties benefited from the construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the Township is obligated to provide resources to cover the deficiency until other resources (such as tax sale proceeds or a reassessment of the Township) are received. Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets to pay debt service.

Township of Tyrone

Notes to the Financial Statements

Following is a summary of long-term obligations activity of the Township for the year ended March 31, 2022:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Shannon Lake Road Special Assessment Bond	\$ 865,000	\$ -	\$ (110,000)	\$ 755,000	\$ 110,000
Bond Premiums	14,747	-	(1,843)	12,904	-
Parkin Lane Road Special Assessment Bond	330,000	-	(25,000)	305,000	25,000
Laurel Springs Road Special Assessment Bond	180,000	-	(5,000)	175,000	10,000
Irish Hills Road Special Assessment Bond	775,000	-	(45,000)	730,000	45,000
Compensated Absences	9,415	-	(318)	9,097	9,097
Total Governmental Activities	2,174,162	-	(187,161)	1,987,001	199,097
Business-type Activities					
Livingston County Sanitary Sewer Improvement Bonds Series 2007	1,480,000	-	(490,000)	990,000	500,000
Livingston County Sanitary Sewer Improvement Refunding Bonds Series 2013	2,945,000	-	(385,000)	2,560,000	380,000
Bond Premiums	181,714	-	(26,821)	154,893	-
Livingston County Clean Water Sewer Improvement Bond, Series 2015	677,288	-	(41,400)	635,888	41,400
Total Business-type Activities	5,284,002	-	(943,221)	4,340,781	921,400
Total Long-term Obligations	\$ 7,458,164	\$ -	\$ (1,130,382)	\$ 6,327,782	\$ 1,120,497

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

Year Ended March 31,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 190,000	\$ 61,167	\$ 251,167	\$ 921,400	\$ 116,598	\$ 1,037,998
2024	195,000	54,826	249,826	908,470	84,437	992,907
2025	190,000	48,441	238,441	413,470	62,376	475,846
2026	190,000	42,079	232,079	415,540	50,188	465,728
2027	190,000	35,633	225,633	405,540	38,100	443,640
2028-2032	615,000	94,845	709,845	955,470	60,871	1,016,341
2033-2037	250,000	37,530	287,530	165,998	8,362	174,360
2038-2040	145,000	5,889	150,889	-	-	-
Totals	\$ 1,965,000	\$ 380,410	\$ 2,345,410	\$ 4,185,888	\$ 420,932	\$ 4,606,820

Lake Shannon Road Improvement Special Assessment Bonds – Series 2018 - Tyrone Township issued \$1,045,000 in Special Assessment Bonds. The Lake Shannon Road Improvement Special Assessment Bonds were issued pursuant to Act 188, Michigan Public Acts of 1954, as amended. They are primarily payable from collections of special assessments levied against the benefited properties in the district. The Township's limited tax full faith and credit are pledged for the payment of the bonds if the special assessments are not adequate. The interest rate is 4.23% with a maturity date of July 1, 2028.

Parkin Lane Road Improvement Special Assessment Bonds – Series 2010 - Tyrone Township issued \$500,000 in Special Assessment Bonds. The Parkin Lane Road Improvement Special Assessment Bonds were issued pursuant to Act 188, Michigan Public Acts of 1954, as amended. They are primarily payable from collections of special assessments levied against the benefited properties in the district. The Township's limited tax full faith and credit are pledged for the payment of the bonds if the special assessments are not adequate. The interest rate ranges from 3.00% to 4.95% with a maturity date of July 1, 2030.

Township of Tyrone

Notes to the Financial Statements

Laurel Springs Road Improvement Special Assessment Bonds – Series 2019 - Tyrone Township issued \$180,000 in Special Assessment Bonds. The Laurel Springs Road Improvement Special Assessment Bonds were issued pursuant to Act 188, Michigan Public Acts of 1954, as amended. They are primarily payable from collections of special assessments levied against the benefited properties in the district. The Township's limited tax full faith and credit are pledged for the payment of the bonds if the special assessments are not adequate. The interest rate is 3.00% with a maturity date of July 1, 2039.

Irish Hills Road Improvement Special Assessment Bonds – Series 2019 - Tyrone Township issued \$785,000 in Special Assessment Bonds. The Irish Hills Road Improvement Special Assessment Bonds were issued pursuant to Act 188, Michigan Public Acts of 1954, as amended. They are primarily payable from collections of special assessments levied against the benefited properties in the district. The Township's limited tax full faith and credit are pledged for the payment of the bonds if the special assessments are not adequate. The interest rate is 2.73% with a maturity date of July 1, 2039.

Tyrone Township Sewer Bonds - Series 2007 - Tyrone Township, through Livingston County, issued \$4,155,000 in Sanitary Sewer Improvement Refunding Bonds. The Livingston County Sanitary Sewer Improvement Refunding Bonds Series 2007 (Tyrone Township Sewer Bonds) were issued pursuant to Act 185 and 342, Michigan Public Acts of 1954, as amended. The bonds were issued to refund a portion of the Tyrone Township Sewer Bonds - Series 2003. The bond proceeds were placed 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 financial statements. The interest rate is 4.00% with a maturity date of November 1, 2023.

Tyrone Township Sewer Bonds - Series 2013 - Tyrone Township, through Livingston County, issued \$4,945,000 in Sanitary Sewer Improvement Refunding Bonds. The Livingston County Sanitary Sewer Improvement Refunding Bonds Series 2013 (Tyrone Township Sewer Bonds) were issued pursuant to Act 185 and 342, Michigan Public Acts of 1954, as amended. The bonds were issued to refund a portion of the Tyrone Township Sewer Bonds - Series 2005. The bond proceeds were placed 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 financial statements. The maturity date is May 1, 2028.

During May 2013, the Township refinanced its Sanitary Sewer Improvement Bonds Series 2005 in the amount of \$4,945,000. The debt has a maturity of 15 years and bears an interest rate of 2 percent through May 2017, 4 percent for 2018, and 3 percent for 2019 through 2028. The proceeds of \$5,313,150 (after payment of \$16,071 in underwriter's discount and a bond premium of \$384,221) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the original bonds. As a result, the bonds are considered to be defeased and the liability for the bonds has been removed. The advance refunding reduced total debt service payments over the next 25 years by \$478,483, which represents an economic gain of \$421,211.

Township of Tyrone

Notes to the Financial Statements

Township of Tyrone Sewer Bonds - Series 2015 - Lake Tyrone Improvements - Tyrone Township, through Livingston County, issued \$2,240,000 in Sanitary Sewer Improvement Refunding Bonds. The Livingston County Sewage Disposal System Bonds Series 2015 (Tyrone Township Sewer Bonds) were issued pursuant to part 53 of the Clean Water Assistance, of the Natural Resources and Environmental Protection Act, 1994 PA 451, as amended. The bonds were issued to pay for improvements to the Lake Tyrone sanitary sewer system. The bonds will be split between the Township of Tyrone (41.4%) and the Township of Hartland (58.6%), which was determined based on the total taxable values of the properties in both townships. Tyrone Township will also provide sufficient capacity from its current 2003 sewer system for treating the output of 77 Lake Tyrone residential connections. Payments will be made to the 2003 Sewer Debt Fund for those 77 connections. The interest rate is 2.50% with a maturity date of April 1, 2035. The bond is primarily payable from collections of special assessments levied against the benefited properties in the district and revenue expected to be generated by future sewer connection fees. The bonds are dated September 17, 2015 with interest and principal payable April 1 and interest payable October 1. The Township's limited tax full faith and credit are pledged for the payment of the bonds if the special assessments are not adequate.

Note 8 - Risk Management and Contingent Liabilities

The Township is exposed to various risks of loss related to property loss, torts, errors and omission, and employee injuries. The Township has purchased commercial insurance for these claims. Settled claims for the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

Livingston County (the "County") purchases delinquent tax rolls from the County's local units. In the event that those taxes become uncollectible, the County charges those amounts back to the local units. Therefore, the Township is exposed to potential refunds to Livingston County for the amount of uncollectible taxes and special assessment that were purchased by the County. The County has purchased a significant amount of delinquent special assessments levied by the Sewer Fund over the past few years. As of March 31, 2022, the Township estimates there is no significant liability related to Livingston County chargebacks.

Note 9 - Commitments

The Township has committed to a multi-year fire suppression, rescue, and emergency medical services agreement with the Charter Township of Fenton, the City of Fenton, and Hartland Township. An agreement was signed covering the period from April 1, 2019 through March 31, 2024. This agreement commits the Township to pay a base rate for each fire run of:

Year Ending March 31,	Base Rate per Run
2023	\$ 1,461
2024	1,476

The Township paid \$603,899 during the fiscal year ended March 31, 2022 under the agreement.

Township of Tyrone

Notes to the Financial Statements

Note 10 - Net Investment in Capital Assets

Below is the determination of the net investment of capital assets as of March 31, 2022:

	Governmental Activities	Business-type Activities
Nondepreciable capital assets	\$ -	\$ 17,595
Depreciable capital assets, net	1,523,082	10,702,150
Current portion of long-term debt	-	(921,400)
Long-term debt	-	(3,419,381)
Deferred charge on bond refunding	-	160,319
Cash held by agent - restricted	-	1,027
Net investment in capital assets	\$ 1,523,082	\$ 6,540,310

REQUIRED SUPPLEMENTARY INFORMATION

Township of Tyrone
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Consolidated General Fund
For the Year Ended March 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Positive (Negative) Final to Actual
Revenues				
Property Taxes	\$ 419,448	\$ 419,448	\$ 486,806	\$ 67,358
Licenses and Permits	17,391	17,391	16,660	(731)
State Revenue	816,500	816,500	1,401,248	584,748
Charges for Services	173,347	173,347	226,297	52,950
Fines and Forfeitures	10,211	10,211	23,517	13,306
Cable Franchise Fees	121,781	121,781	134,332	12,551
Other Miscellaneous Income	--	--	93,198	93,198
Interest	2,000	2,000	4,336	2,336
Total Revenues	<u>1,560,678</u>	<u>1,560,678</u>	<u>2,386,394</u>	<u>825,716</u>
Other Financing Sources				
Transfers In	285,000	285,000	--	(285,000)
Total Revenues and Other Financing Sources	<u>1,845,678</u>	<u>1,845,678</u>	<u>2,386,394</u>	<u>540,716</u>
Expenditures				
General Government				
Township Board	130,507	130,507	108,213	22,294
Supervisor	50,267	50,267	47,482	2,785
Clerk	129,493	129,493	98,579	30,914
Elections	9,860	9,860	9,079	781
Treasurer	151,089	151,089	133,599	17,490
Assessing	111,375	117,055	112,139	4,916
Board of Review	2,200	2,200	1,615	585
Building and Grounds	52,339	52,339	42,837	9,502
Other General Government	166,600	166,600	154,643	11,957
Total General Government	<u>803,730</u>	<u>809,410</u>	<u>708,186</u>	<u>101,224</u>
Public Works				
General Public Works	12,000	12,000	--	12,000
Road Improvements	285,000	285,000	163,353	121,647
Street Lighting	2,546	2,546	1,969	577
Cemeteries	6,000	8,000	7,760	240
Total Public Works	<u>305,546</u>	<u>307,546</u>	<u>173,082</u>	<u>134,464</u>
Health and Welfare - Seniors	5,000	5,000	4,400	600
Community and Economic Development				
Planning	106,134	106,134	83,536	22,598
Zoning	44,890	48,034	43,542	4,492
Ordinance Enforcement/Building Inspections	27,048	27,048	21,699	5,349
Total Community and Economic Development	<u>178,072</u>	<u>181,216</u>	<u>148,777</u>	<u>32,439</u>
Culture - Public Education Grant	2,500	2,500	1,748	752
Capital Outlay	79,000	79,000	31,132	47,868
Total Expenditures	<u>1,373,848</u>	<u>1,384,672</u>	<u>1,067,325</u>	<u>317,347</u>
Other Financing Uses				
Transfers Out	285,000	285,000	--	285,000
Total Expenditures and Other Financing Uses	<u>1,658,848</u>	<u>1,669,672</u>	<u>1,067,325</u>	<u>602,347</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>186,830</u>	<u>176,006</u>	<u>1,319,069</u>	<u>1,143,063</u>
Net Change in Fund Balance	186,830	176,006	1,319,069	1,143,063
<i>Fund Balance at Beginning of Period</i>	7,712,049	7,712,049	7,712,049	--
Fund Balance at End of Period	<u>\$ 7,898,879</u>	<u>\$ 7,888,055</u>	<u>\$ 9,031,118</u>	<u>\$ 1,143,063</u>

Township of Tyrone
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Public Safety
For the Year Ended March 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Positive (Negative)
				<u>Final to Actual</u>
Revenues				
Charges for Services	\$ 48,000	\$ 48,000	\$ 84,117	\$ 36,117
Special Assessments	616,670	616,670	618,275	1,605
Interest	4,000	4,000	1,114	(2,886)
Total Revenues	<u>668,670</u>	<u>668,670</u>	<u>703,506</u>	<u>34,836</u>
Expenditures				
Public Safety	595,565	805,959	757,128	48,831
Total Expenditures	<u>595,565</u>	<u>805,959</u>	<u>757,128</u>	<u>48,831</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>73,105</u>	<u>(137,289)</u>	<u>(53,622)</u>	<u>83,667</u>
Net Change in Fund Balance	<u>73,105</u>	<u>(137,289)</u>	<u>(53,622)</u>	<u>83,667</u>
<i>Fund Balance at Beginning of Period</i>	966,587	966,587	966,587	--
Fund Balance at End of Period	<u>\$ 1,039,692</u>	<u>\$ 829,298</u>	<u>\$ 912,965</u>	<u>\$ 83,667</u>

OTHER SUPPLEMENTARY INFORMATION

**Township of Tyrone
Combining Balance Sheet
Nonmajor Governmental Funds
March 31, 2022**

	Special Revenue						
	Liquor Law Enforcement	Jayne Hill Street Lighting	Walnut Shores Street Lighting	Jayne Hill Waste Removal	Parkin Lane Snow Removal	Great Oaks Drive	Right of Way
ASSETS							
Cash and Cash Equivalents	\$ --	\$ 1,720	\$ 798	\$ 21,035	\$ 15,829	\$ 10,554	\$ 25,879
Investments	--	--	--	--	--	--	--
Receivables	--	--	--	653	840	370	--
Special Assessment Receivables	--	--	--	--	--	--	--
<i>Total Assets</i>	<u>\$ --</u>	<u>\$ 1,720</u>	<u>\$ 798</u>	<u>\$ 21,688</u>	<u>\$ 16,669</u>	<u>\$ 10,924</u>	<u>\$ 25,879</u>
LIABILITIES							
Accounts Payable	\$ --	\$ 93	\$ 12	\$ --	\$ 115	\$ --	\$ --
<i>Total Liabilities</i>	<u>--</u>	<u>93</u>	<u>12</u>	<u>--</u>	<u>115</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES							
Assessments Levied for a Subsequent Period	--	520	100	19,742	6,510	2,960	--
Unavailable Revenues	--	--	--	--	--	--	--
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>--</u>	<u>613</u>	<u>112</u>	<u>19,742</u>	<u>6,625</u>	<u>2,960</u>	<u>--</u>
FUND BALANCE							
Restricted	--	1,107	686	1,946	10,044	7,964	25,879
Unassigned	--	--	--	--	--	--	--
<i>Total Fund Balance</i>	<u>--</u>	<u>1,107</u>	<u>686</u>	<u>1,946</u>	<u>10,044</u>	<u>7,964</u>	<u>25,879</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	<u>\$ --</u>	<u>\$ 1,720</u>	<u>\$ 798</u>	<u>\$ 21,688</u>	<u>\$ 16,669</u>	<u>\$ 10,924</u>	<u>\$ 25,879</u>

**Township of Tyrone
Combining Balance Sheet
Nonmajor Governmental Funds
March 31, 2022**

	Special Revenue					Debt Service		Total Nonmajor Governmental Funds
	Public Education Grant	Shannon Glen Rubbish Removal	Apple Orchard Rubbish Removal	Silver Lakes Estates Waste Removal	Laurel Springs Rubbish Removal	Laurel Springs Road Improvement	Parkin Lane Road Improvement	
ASSETS								
Cash and Cash Equivalents	\$ 184,552	\$ 6,276	\$ 7,243	\$ 16,176	\$ 8,155	\$ 60,320	\$ 34,442	\$ 392,979
Investments	194,450	--	--	--	--	--	127,854	322,304
Receivables	27,034	564	8	360	--	--	3,942	33,771
Special Assessment Receivables	--	--	--	--	--	141,993	182,680	324,673
<i>Total Assets</i>	<u>\$ 406,036</u>	<u>\$ 6,840</u>	<u>\$ 7,251</u>	<u>\$ 16,536</u>	<u>\$ 8,155</u>	<u>\$ 202,313</u>	<u>\$ 348,918</u>	<u>\$ 1,073,727</u>
LIABILITIES								
Accounts Payable	\$ 10,303	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 10,523
<i>Total Liabilities</i>	<u>10,303</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>10,523</u>
DEFERRED INFLOWS OF RESOURCES								
Assessments Levied for a Subsequent Period	--	5,264	6,560	15,300	5,600	--	--	62,556
Unavailable Revenues	--	--	--	--	--	141,993	182,680	324,673
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>10,303</u>	<u>5,264</u>	<u>6,560</u>	<u>15,300</u>	<u>5,600</u>	<u>141,993</u>	<u>182,680</u>	<u>397,752</u>
FUND BALANCE								
Restricted	395,733	1,576	691	1,236	2,555	60,320	166,238	675,975
Unassigned	--	--	--	--	--	--	--	--
<i>Total Fund Balance</i>	<u>395,733</u>	<u>1,576</u>	<u>691</u>	<u>1,236</u>	<u>2,555</u>	<u>60,320</u>	<u>166,238</u>	<u>675,975</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Bal</i>	<u>\$ 406,036</u>	<u>\$ 6,840</u>	<u>\$ 7,251</u>	<u>\$ 16,536</u>	<u>\$ 8,155</u>	<u>\$ 202,313</u>	<u>\$ 348,918</u>	<u>\$ 1,073,727</u>

Township of Tyrone
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended March 31, 2022

	Special Revenue						
	Liquor Law Enforcement	Jayne Hill Street Lighting	Walnut Shores Street Lighting	Jayne Hill Waste Removal	Parkin Lane Snow Removal	Great Oaks Drive	Right of Way
Revenues							
State Revenue	\$ 2,366	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 10,845
Special Assessments	--	520	100	18,029	6,510	2,960	--
Cable Franchise Fees	--	--	--	--	--	--	--
Interest	--	--	--	--	--	--	--
Total Revenues	<u>2,366</u>	<u>520</u>	<u>100</u>	<u>18,029</u>	<u>6,510</u>	<u>2,960</u>	<u>10,845</u>
Expenditures							
Public Safety	2,366	--	--	--	--	--	--
Public Works	--	955	98	21,325	6,312	2,332	6,000
Culture	--	--	--	--	--	--	--
Debt Service - Interest	--	--	--	--	--	--	--
Debt Service - Principal	--	--	--	--	--	--	--
Total Expenditures	<u>2,366</u>	<u>955</u>	<u>98</u>	<u>21,325</u>	<u>6,312</u>	<u>2,332</u>	<u>6,000</u>
Excess of Revenues Over (Under) Expenditures	<u>--</u>	<u>(435)</u>	<u>2</u>	<u>(3,296)</u>	<u>198</u>	<u>628</u>	<u>4,845</u>
Net Change in Fund Balance	<u>--</u>	<u>(435)</u>	<u>2</u>	<u>(3,296)</u>	<u>198</u>	<u>628</u>	<u>4,845</u>
<i>Fund Balance at Beginning of Period</i>	--	1,542	684	5,242	9,846	7,336	21,034
Fund Balance at End of Period	<u>\$ --</u>	<u>\$ 1,107</u>	<u>\$ 686</u>	<u>\$ 1,946</u>	<u>\$ 10,044</u>	<u>\$ 7,964</u>	<u>\$ 25,879</u>

Township of Tyrone
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended March 31, 2022

	Special Revenue				Debt Service		Total Nonmajor Governmental Funds
	Public Education Grant	Shannon Glen Rubbish Removal	Apple Orchard Rubbish Removal	Silver Lakes Estates Waste Removal	Laurel Springs Rubbish Removal	Laurel Springs Road Improvement	
Revenues							
State Revenue	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 13,211
Special Assessments	--	5,369	6,601	14,025	5,600	20,621	28,908
Cable Franchise Fees	53,733	--	--	--	--	--	53,733
Interest	195	--	--	--	--	629	151
Total Revenues	53,928	5,369	6,601	14,025	5,600	21,250	29,059
Expenditures							
Public Safety	--	--	--	--	--	--	2,366
Public Works	--	5,302	6,395	14,920	5,600	--	69,239
Culture	44,845	--	--	--	--	--	44,845
Debt Service - Interest	--	--	--	--	--	5,325	15,377
Debt Service - Principal	--	--	--	--	--	5,000	25,000
Total Expenditures	44,845	5,302	6,395	14,920	5,600	10,325	40,377
Excess of Revenues Over (Under) Expenditures	9,083	67	206	(895)	--	10,925	(11,318)
Net Change in Fund Balance	9,083	67	206	(895)	--	10,925	(11,318)
<i>Fund Balance at Beginning of Period</i>	386,650	1,509	485	2,131	2,555	49,395	177,556
Fund Balance at End of Period	\$ 395,733	\$ 1,576	\$ 691	\$ 1,236	\$ 2,555	\$ 60,320	\$ 166,238

**Township of Tyrone
General Fund Combining Balance Sheet
All Funds Treated as General
March 31, 2022**

	General	Technology	Public Improvement Building and Site	Park and Recreation	Public Improvement Road	Township Improvement Revolving	Total General Funds
ASSETS							
Cash and Cash Equivalents	\$ 5,100,539	\$ 56,782	\$ 144,222	\$ 5,934	\$ 700,489	\$ 539,977	\$ 6,547,943
Receivables	519,132	--	--	--	--	--	519,132
Prepaid Items	9,175	--	--	--	--	--	9,175
Due from Agency	3,448	--	--	--	--	--	3,448
Due from Other Funds	9,492	--	--	--	--	--	9,492
Advances to Other Funds	2,550,000	--	--	--	--	--	2,550,000
Total Assets	\$ 8,191,786	\$ 56,782	\$ 144,222	\$ 5,934	\$ 700,489	\$ 539,977	\$ 9,639,190
LIABILITIES							
Accounts Payable	\$ 11,125	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 11,125
Accrued Liabilities and Other	12,250	--	--	--	--	--	12,250
Unearned Revenue	554,980	--	--	--	--	--	554,980
Refundable Deposits, Bonds	28,202	--	--	--	--	--	28,202
Due to Other Governmental Units	1,275	--	--	--	--	--	1,275
Due to Other Funds	240	--	--	--	--	--	240
Total Liabilities	608,072	--	--	--	--	--	608,072
FUND BALANCE							
Nonspendable	2,559,175	--	--	--	--	--	2,559,175
Committed	500,000	--	--	--	--	--	500,000
Assigned	--	56,782	144,222	5,934	700,489	539,977	1,447,404
Unassigned	4,524,539	--	--	--	--	--	4,524,539
Total Fund Balance	7,583,714	56,782	144,222	5,934	700,489	539,977	9,031,118
Total Liabilities and Fund Balance	\$ 8,191,786	\$ 56,782	\$ 144,222	\$ 5,934	\$ 700,489	\$ 539,977	\$ 9,639,190

Township of Tyrone
General Fund Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
All Funds Treated as General
For the Year Ended March 31, 2022

	General	Technology	Public Improvement Building and Site	Park and Recreation	Public Improvement Road	Township Improvement Revolving	Eliminations	Total General Funds
Revenues								
Property Taxes	\$ 486,806	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 486,806
Licenses and Permits	16,660	--	--	--	--	--	--	16,660
State Revenue	1,401,248	--	--	--	--	--	--	1,401,248
Charges for Services	226,297	--	--	--	--	--	--	226,297
Fines and Forfeitures	23,517	--	--	--	--	--	--	23,517
Cable Franchise Fees	134,332	--	--	--	--	--	--	134,332
Other Miscellaneous Income	7,746	--	--	--	--	85,452	--	93,198
Interest	4,080	--	--	--	148	108	--	4,336
Total Revenues	<u>2,300,686</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>148</u>	<u>85,560</u>	<u>--</u>	<u>2,386,394</u>
Expenditures								
General Government	703,383	--	4,803	--	--	--	--	708,186
Public Works	9,729	--	--	--	163,353	--	--	173,082
Health and Welfare	4,400	--	--	--	--	--	--	4,400
Community and Economic Development	148,777	--	--	--	--	--	--	148,777
Culture	1,748	--	--	--	--	--	--	1,748
Capital Outlay	--	--	31,132	--	--	--	--	31,132
Total Expenditures	<u>868,037</u>	<u>--</u>	<u>35,935</u>	<u>--</u>	<u>163,353</u>	<u>--</u>	<u>--</u>	<u>1,067,325</u>
Excess of Revenues Over (Under) Expenditures	<u>1,432,649</u>	<u>--</u>	<u>(35,935)</u>	<u>--</u>	<u>(163,205)</u>	<u>85,560</u>	<u>--</u>	<u>1,319,069</u>
Other Financing Sources (Uses)								
Transfers In	--	--	--	--	285,000	--	(285,000)	--
Transfers Out	(285,000)	--	--	--	--	--	285,000	--
Net Other Financing Sources (Uses)	<u>(285,000)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>285,000</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	1,147,649	--	(35,935)	--	121,795	85,560	--	1,319,069
<i>Fund Balance at Beginning of Period</i>	6,436,065	56,782	180,157	5,934	578,694	454,417	--	7,712,049
Fund Balance at End of Period	<u>\$ 7,583,714</u>	<u>\$ 56,782</u>	<u>\$ 144,222</u>	<u>\$ 5,934</u>	<u>\$ 700,489</u>	<u>\$ 539,977</u>	<u>\$ --</u>	<u>\$ 9,031,118</u>

To the Township Board
Tyrone Township
Livingston County, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township of Tyrone (the "Township") for the year ended March 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 1, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. 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 March 31, 2022. We noted no transactions entered into by Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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 estimate affecting the Township's financial statements was:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.

We evaluated key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures 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.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. No such misstatements were identified during the audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is 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.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 29, 2022.

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.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to 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 to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining and individual fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary

information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

A handwritten signature in cursive script that reads "Gabridge & Company". The signature is written in dark ink and is positioned above the typed name of the company.

Gabridge & Company, PLC
Grand Rapids, MI
July 29, 2022

NEW BUSINESS #3

Request of the Treasurer to attend Michigan Municipal Treasurers Association conference.

Michigan Municipal Treasurers Association 2022 Fall Conference

The 2022 Fall Conference will be held September 18 - 21, 2022 at Crystal Mountain in Thompsonville (a little south of Traverse City).

The Association will also have its Annual Meeting (one for municipal members and a separate meeting for associate members). The municipal annual meeting will be included on the livestream.

Register now for the 2022 Fall Conference.

Schedule

The final schedule is being developed. September 18 through Wednesday, September 21, 2022:



The graphic features a dark, textured background. At the top left, the text reads "MMTA 2022 FALL CONFERENCE" in a large, white, serif font. Below this, in a smaller white font, is "CRYSTAL MOUNTAIN" and "SEPTEMBER 18-21". To the right is a stylized illustration of a mountain peak with two figures standing on top. Below the illustration, the text says "meet us at the Mountaintop" in a white, cursive font. In the center, the word "Topics" is written in a large, white, cursive font. Below "Topics" is a list of topics in a smaller white font: "Disaster Preparedness - How to Weather the (Paperwork) Storm", "Growing Your Investment IQ - Breakouts: Investing 101, Intermediate Investing, & Advanced Investing", "BS&A Tips & Tricks", "Economic Update", "Treasurer 2-Treasurer Peer Learning", "Understanding How Assessing, the Tax Collection Cycle and Settlement Work Together", "HR Spotlight: Recruiting & Retention", "Legislative Update", "Interpersonal Relationships", and "Topic Subject To Change". Below the topics, the phrase "Register Today" is written in a large, white, cursive font. Underneath that, in a smaller white font, is "\$359 On-Site or Online Conference Registration" and "Rooms from \$139 at Crystal Mountain". At the bottom of the text block, it says "Must Be A MMTA Member to Attend". In the bottom left corner of the graphic is the MMTA logo, which consists of a diamond shape containing the letters "M" and "MTA" stacked vertically, with the full name "MICHIGAN MUNICIPAL TREASURERS ASSOCIATION" written in a white box below the diamond.

Registration Information

Registration fees for the conference are \$359 for both in-person and online attendance.

Please note: the virtual attendance will be for the livestream experience on September 19-21; there is no guarantee that the sessions will be recorded. **Register now.**

NEW BUSINESS #4

Award of parking lot project contract.



July 18, 2022

Mike Cunningham
Supervisor
Tyrone Township
8420 Runyan Lake Road
Fenton, MI 48430

RE: Tyrone Township Hall Parking Lot Improvements 2022
Recommendation of Contract Award

Dear Mr. Cunningham:

We have received and tabulated contractor bids for the above-referenced project. The complete bid tabulation is attached, but below is a summary of the total bid prices submitted:

<u>Contractor</u>	<u>Total Bid Price</u>
Allied Construction	\$252,570.25
Superior Contracting	\$287,670.00

Spicer Group has had direct and positive experience working on projects with Allied Construction. Because they are the low bidder, have proven themselves as qualified, and have correctly submitted all required documents in their bid package, we recommend the project be awarded to Allied Construction in the amount of \$252,570.25. At your direction, we are prepared to issue a Notice of Award to the successful bidder.

If you have any questions or need further clarification, please feel free to contact us.

Sincerely,

Philip A. Westmoreland, P.E.
Principal
Cell: (517) 375-9449
mailto: philaw@spicergroup.com

Adam C. Jacqmain
Design Engineer
Cell: (989) 598-6196
mailto: adamj@spicergroup.com

SPICER GROUP, INC.
125 Helle Blvd., Suite 2
Dundee, MI 48131

CC: Tyrone Township Board of Trustees
SGI File 132291SG2022

Attachments: Bid Tabulation