

**TYRONE TOWNSHIP**  
**REGULAR BOARD MEETING AGENDA**  
**SEPTEMBER 3, 2019 - 7:00 P.M.**  
**(810) 629-8631**

**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 – August 20, 2019  
Clerk's Warrants and Bills

**COMMUNICATIONS**

1. Fire Service Report, August 29, 2019

**PUBLIC REMARKS**

**UNFINISHED BUSINESS**

**NEW BUSINESS**

1. Presentation of the township's 2018-2019 audit.
2. Gruber land division request.
3. ZBA appointments.
4. Assessing training.
5. Irish Hills Road SAD budget amendment.
6. Request for the Treasurer to attend the MMTA conference.
7. Discussion on the Hartland School bus stop at 8420 Runyan Lake Road.
8. Closed session to discuss attorney communication.
9. Real estate consultant.

**MISCELLANEOUS BUSINESS**

**PUBLIC REMARKS**

**ADJOURNMENT**

\* \* \* \* \*

**Supervisor Mike Cunningham**

**Clerk Marcella Husted**

Please note: The Public Remarks section appears twice on the agenda - once after Communications and once before Adjournment. Anyone wishing to address the Township Board may do so at these times. 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.

# **CONSENT AGENDA**

**TYRONE TOWNSHIP**  
**PUBLIC HEARING & REGULAR BOARD MEETING**  
**APPROVED MINUTES – AUGUST 20, 2019**

**CALL TO ORDER**

Supervisor Cunningham called the meeting of the Tyrone Township Board to order with the Pledge of Allegiance on August 20, 2019 at 7:00 p.m. at the Tyrone Township Hall.

**ROLL CALL**

Present: Supervisor Mike Cunningham, Treasurer Jennifer Eden, Clerk Marcella Husted, Trustees Kurt Schulze, Chuck Schultz, and Soren Pedersen. Absent: Trustee David Walker.

**PUBLIC HEARING**

Supervisor Cunningham opened the public hearing at 7:00 pm. The purpose of the public hearing was to explain and answer questions pertaining to the Roll and to hear objections to the Roll for the Laurel Springs Waste Removal Project. No comments or objections were made; no letters of objection were received. The Supervisor closed the public hearing and reopened the regular meeting at 7:00 p.m.

**APPROVAL OF AGENDA – OR CHANGES**

Trustee Schultz moved to approve the agenda as presented. (Treasurer Eden seconded.) The motion carried; all ayes.

**APPROVAL OF CONSENT AGENDA**

**Regular Board Meeting Minutes – August 6, 2019**

**Treasurer's Report**

**Clerk's Warrants and Bills**

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

**COMMUNICATIONS**

1. **AT&T Michigan Annual Video Report, August 9, 2019**
2. **Planning Commission Meeting Synopsis, August 13, 2019**
3. **Planning Commission Approved Meeting Minutes, June 11, 2019**

Trustee Schultz moved to receive and place on file Communications 1-3 as presented. (Treasurer Eden seconded.) The motion carried

**PUBLIC REMARKS**

None.

**UNFINISHED BUSINESS**

None.

**TYRONE TOWNSHIP**  
**PUBLIC HEARING & REGULAR BOARD MEETING**  
**APPROVED MINUTES – AUGUST 20, 2019 – PAGE 2**

**NEW BUSINESS**

- 1. Resolution to confirm the Laurel Springs Waste Removal Special Assessment Roll.**

RESOLUTION #190805  
TYRONE TOWNSHIP, LIVINGSTON COUNTY

LAUREL SPRINGS SUBDIVISION  
WASTE REMOVAL PROJECT (2019)

**CONFIRMING SPECIAL ASSESSMENT ROLL**

WHEREAS, the Township Board has taken the necessary actions under Act No. 188, Public Acts of Michigan, 1954, as amended (“Act 188”) for establishing a single waste hauler for the collection and disposal of garbage and rubbish within the Township’s Laurel Springs (the “Project”), and for the establishment of the Tyrone Township Laurel Springs Subdivision Waste Removal Project (2019) Special Assessment District (the “Special Assessment District”);

WHEREAS, the Township Board has determined that it is necessary to cause special assessments to be levied against the lands especially benefited by the Project to pay for the costs of the Project;

WHEREAS, the Township Board has directed the Township Supervisor to prepare a proposed special assessment roll (the “Special Assessment Roll”) against the lands especially benefited by the Project;

WHEREAS, the Township Supervisor has prepared the Special Assessment Roll and has filed the Special Assessment Roll with the Township Clerk;

WHEREAS, the Township Board has scheduled a public hearing on the Proposed Roll and notice of the hearing has been properly provided;

WHEREAS, the Township Board conducted the public hearing on the Proposed Roll on August 20, 2019.

NOW, THEREFORE, BE IT RESOLVED THAT:

- 1. Roll Confirmed.** In accordance with Act No. 188 and the laws of the State of Michigan, the Township Board hereby confirms the special assessment roll for the Tyrone Township Laurel Springs Subdivision Waste Removal Project (2019) (the “Roll”).
- 2. The Assessments in the district shall be as follows:** Any parcel with a residential structure shall be assessed \$233.00 in the first year to include legal and administrative costs; \$173.00 in the second year with 3% increases in each year thereafter. Assessments will be for ten (10) years beginning in 2019 and continuing through 2028. Vacant parcels shall be assessed at \$0.00 until such time as an occupancy permit for a structure requiring waste removal is issued to that vacant parcel.

**TYRONE TOWNSHIP**  
**PUBLIC HEARING & REGULAR BOARD MEETING**  
**APPROVED MINUTES – AUGUST 20, 2019 – PAGE 3**

3. Future Installments – Principal. The Township Board determines that each special assessment may be paid in annual installments. Each installment shall be billed on December 1 and shall be due annually on February 28<sup>th</sup> until 2029 at intervals 12 months from the due date of the first installment.
4. Future Installments - Interest. All unpaid installments shall bear interest, payable annually on each installment due date, at a rate of eight percent (8%) per annum. Interest on such unpaid installments shall accrue from its due date.
5. Warrant. The Township Clerk is hereby directed to attach a warrant (in the form of Exhibit B to this resolution) to the Roll and to deliver such warrant and the Roll to the Township Treasurer, who shall thereupon collect the special assessments in accordance with the terms of this resolution, the Clerk's warrant and the statutes of the State of Michigan.
6. Inconsistent Prior Resolutions. All previously adopted resolutions that are in conflict with this resolution are repealed to the extent of such conflict.

RESOLVED BY: Trustee Schultz  
SUPPORTED BY: Treasurer Eden

VOTE: Schultz, yes; Eden, yes; Cunningham, yes; Schulze, yes; Pedersen, yes; Husted, yes;  
Walker, absent.

ADOPTION DATE: August 20, 2019

**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 August 20, 2019, 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.



\_\_\_\_\_  
Marcella Husted  
Tyrone Township Clerk

**TYRONE TOWNSHIP**  
**PUBLIC HEARING & REGULAR BOARD MEETING**  
**APPROVED MINUTES – AUGUST 20, 2019 – PAGE 4**

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**Exhibit A**  
Description of the Project

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The project (the “Project”) will consist of the establishment of a single waste hauler for the collection and disposal of garbage and rubbish along the following streets in the Laurel Springs Subdivision in Tyrone Township: Dentonview Dr., Laurel Springs Blvd., Overlook Dr., and 12231 and 12245 White Lake Rd.

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**Exhibit B**  
Warrant

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**WARRANT**

TO: Treasurer  
Tyrone Township  
Livingston County, Michigan

I certify that attached to this Warrant is a true copy of the special assessment roll for the Tyrone Township Laurel Springs Subdivision Waste Removal Project (2019) confirmed by the Township Board August 20, 2019 (the “Confirming Resolution”). You are hereby directed to proceed to collect the amounts due on such roll in accordance with this Warrant, the Confirming Resolution and the statutes of the State of Michigan.

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Marcella Husted, Clerk

**2. Regulatory Ordinance #49-Residential Outdoor Lighting.**

**RESOLUTION #190806**  
**TYRONE TOWNSHIP, LIVINGSTON COUNTY**

**RESIDENTIAL OUTDOOR LIGHTING ORDINANCE NO. 49**

An ordinance enacted pursuant to the authority of Act 246 of the public Acts of 1945, as amended, to establish regulations and specifications for the use and installation of residential outdoor lighting in Tyrone Township; to prevent light-related nuisances in the Township; to preserve, promote and protect the health, safety and general welfare of the persons and property within the Township; to provide for the enforcement hereof; and to provide penalties for the violation hereof.

*\*\*\*See original resolution for text of ordinance. \*\*\**

**TYRONE TOWNSHIP**  
**PUBLIC HEARING & REGULAR BOARD MEETING**  
**APPROVED MINUTES – AUGUST 20, 2019 – PAGE 5**

\* \* \* \* \*

RESOLVED BY: Trustee Schultz  
SUPPORTED BY: Trustee Pedersen

VOTE: Schultz, yes; Schulze, yes; Pedersen, yes; Eden, yes; Cunningham, yes; Husted, yes; Walker, absent.

ADOPTION DATE: August 20, 2019

PUBLICATION DATE: August 25, 2019

EFFECTIVE DATE: September 24, 2019

**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 August 20, 2019, 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.



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Marcella Husted  
Tyrone Township Clerk

**3. Regulatory Ordinance #50-Land Division.**

**RESOLUTION #190807**  
**TYRONE TOWNSHIP, LIVINGSTON COUNTY**

**LAND DIVISION ORDINANCE NO. 50**

An ordinance to regulate partitioning or division of real property inclusive of parcels, platted lots, condominium units, or tracts of land, as permitted by law, enacted pursuant but not limited to the State Land Division Act, being Michigan Public Act 288 of 1967, as amended, the Condominium Act, being Michigan Public Act 59 of 1978, as amended, Michigan Public Act 591 of 1996, as amended, and Michigan Public Act 246 of 1945, as amended; to provide a procedure therefore; to repeal any ordinance or provision thereof in conflict herewith; and to prescribe penalties and enforcement remedies for the violation of this Ordinance.

**\*\*\*See original resolution for text of ordinance.\*\*\***

**TYRONE TOWNSHIP**  
**PUBLIC HEARING & REGULAR BOARD MEETING**  
**APPROVED MINUTES – AUGUST 20, 2019 – PAGE 6**

\* \* \* \* \*

RESOLVED BY: Trustee Schultz  
SUPPORTED BY: Clerk Husted

VOTE: Pedersen, yes; Schulze, yes; Schultz, yes; Eden, yes; Cunningham, yes; Husted, yes; Walker, absent.

ADOPTION DATE: August 20, 2019

PUBLICATION DATE: August 25, 2019

EFFECTIVE DATE: September 24, 2019

**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 August 20, 2019, 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.



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Marcella Husted  
Tyrone Township Clerk

**4. Planning Commission appointments.**

Trustee Pedersen moved to confirm the Supervisor's appointment of Dan Stickel to the Planning Commission for a three year term. The term expires August 31, 2022. (Trustee Schultz seconded.) The motion carried; all ayes.

Trustee Pedersen moved to confirm the Supervisor's reappointment of Richard Erickson to the Planning Commission for a three year term. The term expires August 31, 2022. (Trustee Schultz seconded.) The motion carried; all ayes.

**5. Appoint ex-officio to the Planning Commission.**

Trustee Schultz moved to appoint Trustee Kurt Schulze to serve as the ex-officio member of the Planning Commission. (Treasurer Eden seconded.) The motion carried; all ayes.

**TYRONE TOWNSHIP**  
**PUBLIC HEARING & REGULAR BOARD MEETING**  
**APPROVED MINUTES – AUGUST 20, 2019 – PAGE 7**

**6. Traffic attorney contract.**

Trustee Schultz moved to approve the one year contract for traffic prosecution services with Rosati, Schultz, Joppich, Amtsuechler. (Treasurer Eden seconded.) The motion carried; all ayes.

**MISCELLANEOUS BUSINESS**

None.

**PUBLIC REMARKS**

None.

**ADJOURNMENT**

Trustee Pedersen moved to adjourn. (Treasurer Eden seconded.) The motion carried; all ayes. The meeting adjourned at 7:38 p.m.

08/29/2019 10:12 AM  
User: MHUSTED  
DB: Tyrone

CHECK REGISTER FOR TYRONE TOWNSHIP  
CHECK DATE FROM 08/15/2019 - 08/29/2019

Page: 1/2

Check Date	Bank	Check	Vendor Name	Description	Amount
Bank 001 STATE BANK COMMON ACCOUNT					
08/20/2019	001	21984	BLUE CROSS BLUE SHIELD OF MICHIGAN	HEALTH INSURANCE SEPT. 2019	5,901.42
08/20/2019	001	21985	PITNEY BOWES GLOBAL	POSTAGE METER LEASE 6.10.19 TO 9.9.19	172.65
08/20/2019	001	21986	SPICER GROUP	NEW BUILDING RENOVATIONS	3,987.00
08/28/2019	001	21987	CHASE CARD SERVICE	POSTAGE, ELECTION FOOD, CLERK OFFICE SUP	383.66
08/28/2019	001	21988	I.T. RIGHT, INC.	SERVER BATTERY BACKUP & SURGE	349.26
08/28/2019	001	21989	LIVINGSTON COUNTY ROAD COMMISS	DENTON HILL RD REPAIR	266,640.16
08/28/2019	001	21990	LIVINGSTON COUNTY SHERIFF'S DEPT	LIQUOR LICENSE FEES RECD FROM STATE	2,250.60
08/28/2019	001	21991	PRINTING SYSTEMS, INC.	AP CHECKS TRUST & AGENCY	286.19
				AP CHECKS TAX COLLECTION FUND	286.19
					572.38
08/28/2019	001	21992	RITTER'S CLEANING SERVICE	OFFICE CLEANING AUG. 2019	825.00
08/28/2019	001	21993	VOYA INSTITUTIONAL TRUST COMPANY	AUGUST 2019 EMPLOYEE CONTRIBUTIONS	1,195.00
08/28/2019	001	21994	WASHTENAW ASSESSORS ASSOCIATION	TREASURER TRAINING	50.00
001 TOTALS:					
Total of 11 Checks:					282,327.13
Less 0 Void Checks:					0.00
Total of 11 Disbursements:					282,327.13
Bank 022 STATE BANK - PUBLIC SAFETY checking					
08/20/2019	022	1151	HARTLAND AREA FIRE DEPARTMENT	9 FIRE RUNS JULY 16-31	12,771.00
022 TOTALS:					
Total of 1 Checks:					12,771.00
Less 0 Void Checks:					0.00
Total of 1 Disbursements:					12,771.00
Bank 101 FLAGSTAR-SEWER DEBT-CKG					
08/20/2019	101	1176	LIVINGSTON COUNTY TREASURER	LAKE TYRONE SEWER BOND INTEREST	9,449.35
101 TOTALS:					
Total of 1 Checks:					9,449.35
Less 0 Void Checks:					0.00
Total of 1 Disbursements:					9,449.35
Bank 102 SEWER O&M CHECKING 590					
08/28/2019	102	403	TYRONE TOWNSHIP	UB BILLING DONE JULY 2019 DUE GEN FUND UB BILLING DONE AUG 2019 DUE SEWER DEBT	13,697.88 54,606.17 68,304.05
102 TOTALS:					
Total of 1 Checks:					68,304.05
Less 0 Void Checks:					0.00

08/29/2019 10:12 AM

User: MHUSTED

DB: Tyrone

CHECK REGISTER FOR TYRONE TOWNSHIP  
CHECK DATE FROM 08/15/2019 - 08/29/2019

Page: 2/2

Check Date	Bank	Check	Vendor Name	Description	Amount
Total of 1 Disbursements:					68,304.05
<b>Bank 108 TAX FUND FLAGSTAR</b>					
08/20/2019	108	2610	FENTON SCHOOLS	S2019 TAX RECD 8.1.19 TO 8.15.19	31,222.38
08/20/2019	108	2611	GISD	IFT S2019 TAX RECD 8.1.19 TO 8.15.19 S2019 TAX RECD 8.1.19 TO 8.15.19	17.51 25,527.82
08/20/2019	108	2612	HARTLAND CONSOLIDATED SCHOOLS	S2019 TAX RECD 8.1.19 TO 8.15.19	25,545.33 6,050.65
08/20/2019	108	2613	LINDEN COMMUNITY SCHOOLS	IFT S2019 TAX RECD 8.1.19 TO 8.15.19 S2019 TAX RECD 8.1.19 TO 8.15.19	215.33 56,196.09
					56,411.42
08/20/2019	108	2614	LIVINGSTON COUNTY TREASURER	IFT S2019 TAX RECD 8.1.19 TO 8.15.19 S2019 TAX RECD 8.1.19 TO 8.15.19	281.26 341,727.35
					342,008.61
08/20/2019	108	2615	STATE OF MICHIGAN	IFT S2019 TAX RECD 8.1.19 TO 8.15.19	142.71
08/20/2019	108	2616	THE STATE BANK	2019 Sum Tax Refund 4704-09-402-056	252.86
08/20/2019	108	2617	THE STATE BANK	2019 Sum Tax Refund 4704-09-402-010	919.88
08/20/2019	108	2618	TYRONE TOWNSHIP	IFT S2019 TAX RECD 8.1.19 TO 8.15.19	6.55
08/27/2019	108	2619	LESA	S2019 TAX RECD 8/1/19 TO 8/15/19	10,229.92
08/28/2019	108	2620	FENTON SCHOOLS	S2019 TAX DISBURSEMENT 8.16.19 TO 8.27.1	338,007.80
08/28/2019	108	2621	GISD	S2019 TAX DISBURSEMENT 8.16.19 TO 8.27.1	82,848.48
08/28/2019	108	2622	HARTLAND CONSOLIDATED SCHOOLS	S2019 TAX DISBURSEMENT 8.16.19 TO 8.27.1	245,101.43
08/28/2019	108	2623	LESA	S2019 TAX DISBURSEMENT 8.16.19 TO 8.27.1	55,027.02
08/28/2019	108	2624	LINDEN COMMUNITY SCHOOLS	S2019 TAX DISBURSEMENT 8.16.19 TO 8.27.1	22,393.26
08/28/2019	108	2625	LIVINGSTON COUNTY TREASURER	S2019 TAX DISBURSEMENT 8.16.19 TO 8.27.1	492,985.34
<b>108 TOTALS:</b>					
Total of 16 Checks:					1,709,153.64
Less 0 Void Checks:					0.00
Total of 16 Disbursements:					1,709,153.64
<b>Bank 112 FLAGSTAR CHECKING - SA ROAD IMPROVEMENTS</b>					
08/20/2019	112	1035	SPICER GROUP	IRISH HILLS ROAD IMPROVEMENTS SAD	5,589.75
<b>112 TOTALS:</b>					
Total of 1 Checks:					5,589.75
Less 0 Void Checks:					0.00
Total of 1 Disbursements:					5,589.75
<b>REPORT TOTALS:</b>					
Total of 31 Checks:					2,087,594.92
Less 0 Void Checks:					0.00
Total of 31 Disbursements:					2,087,594.92

# **COMMUNICATION #1**

**EMERGENCY SERVICES BILLED TO TYRONE TOWNSHIP**

	CITY OF FENTON		FENTON TWP		HARTLAND		MONTHLY \$ TOTALS		BILLABLE
	# RUNS	\$1,419.00	# RUNS	\$1,419.00	# RUNS	\$1,419.00			
	# MEDICAL	\$400.00	# MEDICAL	\$400.00	# MEDICAL	\$400.00			
	#EXCEPTION	\$500.00	#EXCEPTIO	\$500.00	#EXCEPTIO	\$500.00			
Apr-19	1 Excp	8	\$10,433	4	\$5,676	5	\$7,095	\$23,204	\$0
May-19	(3)-1 Med	14	\$19,866	5	\$7,095	7	\$9,933	\$36,894	\$3,238.00
Jun-19	(1)-1 Excp	13	\$17,528	(2)	4	\$5,676	(3)	\$9,933	\$33,137
Jul-19	(2)-1 Excp	12	\$16,109	(2)-1 Med	1	\$15,609	(7)	15	\$21,285
Aug-19									
Sep-19									
Oct-19									
Nov-19									
Dec-19									
Jan-20									
Feb-20									
Mar-20									
Excp	1	\$500							
MED			1	\$400.00					
<b>YTD TOTALS</b>	47	\$63,936	22	\$34,056	23	\$48,246	\$146,238		\$26,342
<b>YTD RUNS</b>									
<b>YTD Excp</b>	3	\$1,500							
<b>YTD MED</b>	1	\$400	1	\$400					

**CITY OF FENTON OUTSTANDING FIRE RUNS**

INCIDENT DATE	INCIDENT #	BALANCE	STATUS
Jun-17	234	\$255.00	PAYMENT PLAN
Jul-17	306	\$835.00	PAYMENT PLAN
Feb-18	80	\$705.00	PAYMENT PLAN
May-19	163	\$1,419.00	INVOICED
May-19	164	\$400.00	INVOICED
Jun-19	190	\$1,419.00	INVOICED
Jul-19	225	\$1,419.00	INVOICED
Jul-19	247	\$1,419.00	INVOICED

## CITY OF FENTON FIRE RUNS

## COLLECTION ACCOUNTS

	A	B	C	D
1	INCIDENT DATE	INCIDENT #	BALANCE	STATUS
2				
3				
4	Feb-16	53	\$1,391.00	COLLECTIONS
6	Apr-14	176	\$819.00	COLLECTIONS
7	Feb-16	62	\$1,391.00	COLLECTIONS
9	Mar-16	76	\$1,391.00	COLLECTIONS
10	Aug-15	283	\$350.00	COLLECTIONS
11	Oct-15	354	\$390.00	COLLECTIONS
12	Jun-16	197	\$1,391.00	COLLECTIONS
13	Jun-16	225	\$1,391.00	COLLECTIONS
14	Jun-16	226	\$1,391.00	COLLECTIONS
15	Jul-16	285	\$1,391.00	COLLECTIONS
16	Jul-16	296	\$1,391.00	COLLECTIONS
17	Aug-16	322	\$1,391.00	COLLECTIONS
18	Sep-16	371	\$1,391.00	COLLECTIONS
19	Aug-16	436	\$1,391.00	COLLECTIONS
20	Nov-16	461	\$1,391.00	COLLECTIONS
21	Jan-17	49	\$1,391.00	COLLECTIONS
22	Mar-17	371	\$1,391.00	COLLECTIONS
23	Mar-17	120	\$400.00	COLLECTIONS
24	Mar-17	125	\$1,391.00	COLLECTIONS
25	Jun-17	235	\$1,405.00	COLLECTIONS
26	Jul-17	323	\$400.00	COLLECTIONS
27	Jul-17	328	\$1,405.00	COLLECTIONS
28	Oct-17	414	\$819.02	COLLECTIONS
29	Oct-17	426	\$1,405.00	COLLECTIONS
30	Oct-17	431	\$1,405.00	COLLECTIONS
31	Nov-17	468	\$1,405.00	COLLECTIONS
32	Nov-17	483	\$1,405.00	COLLECTIONS
33	Jan-18	22	\$1,405.00	COLLECTIONS
34	Jan-18	27	\$1,405.00	COLLECTIONS
35	Mar-18	117	\$1,405.00	COLLECTIONS
36	Jul-18	296	\$1,419.00	COLLECTIONS
37	Aug-18	345	\$945.00	COLLECTIONS
38	Nov-18	438	\$1,419.00	COLLECTIONS
39	Nov-18	484	\$1,419.00	COLLECTIONS

## FENTON TOWNSHIP OUTSTANDING FIRE RUNS

INCIDENT DATE	INCIDENT #	BALANCE	STATUS
Jul-17	17380	\$400.00	COLLECTIONS
Aug-18	18450	\$1,419.00	COLLECTIONS
Oct-18	18528	\$1,419.00	COLLECTIONS
Oct-18	18534	\$1,419.00	COLLECTIONS
Dec-18	18628	\$1,419.00	COLLECTIONS
Jun-19	19296	\$1,419.00	INVOICED
Jun-19	19310	\$709.50	INVOICED
Jun-19	19310	\$709.50	INVOICED
Jul-19	19397	\$1,419.00	INVOICED
Jul-19	19403	\$400.00	INVOICED

## HARTLAND OUTSTANDING FIRE RUNS

INCIDENT DATE	INCIDENT #	BALANCE	STATUS
Dec-11	11-999	\$795.00	PAYMENT PLAN
Aug-13	13-0499	\$148.00	COLLECTIONS
Sep-16	16-529	\$1,391.00	COLLECTIONS
Sep-16	16-530	\$1,391.00	COLLECTIONS
Oct-16	16-581	\$1,391.00	COLLECTIONS
Oct-16	16-631	\$400.00	TO WRITE OFFS
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	18-357	\$219.00	PAYMENT PLAN
Jun-18	18-370	\$1,419.00	COLLECTIONS
Aug-18	18-598	\$1,419.00	COLLECTIONS
Sep-18	18-653	\$1,419.00	TO WRITE OFFS
Jun-19	19-366	\$1,419.00	INVOICED
Jun-19	19-376	\$1,419.00	INVOICED
Jun-19	19-385	\$1,419.00	INVOICED
Jun-19	19-443	\$1,419.00	INVOICED
Jul-19	19-468	\$1,419.00	INVOICED
Jul-19	19-491	\$1,419.00	INVOICED
Jul-19	19-499	\$1,419.00	INVOICED
Jul-19	19-513	\$1,419.00	INVOICED
Jul-19	19-520	\$1,419.00	INVOICED
Jul-19	19-542	\$1,419.00	INVOICED



UNIVERSAL CREDIT SERVICES  
P.O. BOX 133  
HARTLAND, MI 48353  
810-632-3450

1

INVOICE 030192  
08/01/19

\* RECAP \* **RECEIVED** No. 127

TYR001 UN10  
TYRONE TOWNSHIP FIRERUNS  
ATTN:MARIAN KRAUSE  
NNEDNN 10408 CENTER ROAD  
FENTON, MI 48430

**R E C E I V E D**  
AUG 08 2019

No. 127

\*Totals\* 31.50 118.50  
\*Totals\* 150.00

Gross Collections This Cycle.....\$150.00

Total Enclosed Checks.....\$118.50

### SEPTEMBER 2019 WRITE OFF LIST

INCIDENT DATE	INCIDENT #	AMOUNT	NAME STATUS	STATUS
10/25/2016	16-631	\$400.00	DRAKE	BANKRUPTCY NO ASSETS
9/23/2018	18-653	\$1,419.00	FERNALD	COUNTY CONFINEMENT
<b>TOTAL</b>		<b>\$1,819.00</b>		

**NEW BUSINESS #1**



**TOWNSHIP OF TYRONE  
LIVINGSTON COUNTY, MICHIGAN  
ANNUAL FINANCIAL REPORT  
YEAR ENDED MARCH 31, 2019**

GABRIDGE & CO.

ACCOUNTING & TAX SERVICES

## TABLE OF CONTENTS

	Page
<b>INDEPENDENT AUDITOR'S REPORT</b>	1
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	5
<b><u>BASIC FINANCIAL STATEMENTS</u></b>	
<b>Government-wide Financial Statements</b>	
Statement of Net Position	15
Statement of Activities	16
<b>Fund Financial Statements</b>	
<b>Governmental Funds</b>	
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
<b>Proprietary Funds</b>	
Statement of Net Position	21
Statement of Revenues, Expenses, and Changes in Net Position	22
Statement of Cash Flows	23
<b>Fiduciary Funds</b>	
Statement of Fiduciary Assets and Liabilities	24
<b>Notes to the Financial Statements</b>	26
<b><u>REQUIRED SUPPLEMENTARY INFORMATION</u></b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – General Fund	43
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Public Safety Fund	44
<b><u>OTHER SUPPLEMENTARY INFORMATION</u></b>	
<b>Governmental Funds</b>	
Combining Balance Sheet – Nonmajor Governmental Funds	46
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds	48
<b>General Fund</b>	
General Fund Combining Balance Sheet	50
General Fund Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	51

## INDEPENDENT AUDITOR'S REPORT

To the Township Board  
Tyrone Township, Livingston County, Michigan

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

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, Livingston County, Michigan, (the "Township") as of and for the year ended March 31, 2019, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township as of March 31, 2019, 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.

## ***Other Matters***

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, 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.

### *Other 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 fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Gabridge & Company*

Gabridge & Company, PLC

Grand Rapids, MI

August 5, 2019

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## **Management's Discussion and Analysis**

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, 2019. 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 \$19,323,497 (net position). Of this amount, \$8,301,432 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 \$9,374,149, an increase of \$1,074,197 in comparison with the prior year. Approximately 22.4% of this amount, or 2,101,496, 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 \$2,103,020, or approximately 185.8% 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, and the lake shannon 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 an agency 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 \$19,323,497 at the close of the most recent fiscal year.

A significant portion of the Township's net position, \$5,577,036, or 28.9% 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, \$5,445,029, or 28.1% of its total net position, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$8,301,432, or 43.0% 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 significantly during the year, from \$10,153,006 as of March 31, 2018 to \$11,239,722 as of March 31, 2019. This increase of \$1,086,716 is strongly correlated to the overall increase in net position of \$729,513 that the Township reported during 2018. Other significant factors that led to the increase in cash and investments include collections of special assessment receivables (increasing business-type activities cash by \$549,520) and the related payments on long-term debt (decreasing governmental and business-type activities cash by \$882,260) along with non-cash depreciation expense (effectively "increasing" cash across governmental and business-type activities by \$534,828).

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:

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
<b>ASSETS</b>						
<i>Current Assets</i>						
Cash and Cash Equivalents	\$ 7,162,264	\$ 6,096,760	\$ 444,449	\$ 476,231	\$ 7,606,713	\$ 6,572,991
Cash and Cash Equivalents - Restricted	-	-	1,090,928	1,106,040	1,090,928	1,106,040
Investments	185,651	183,122	277,795	276,331	463,446	459,453
Receivables	348,238	332,865	264,991	242,280	613,229	575,145
Special Assessment Receivables	114,061	16,666	522,195	527,332	636,256	543,998
Prepaid Expenses	10,836	7,448	-	-	10,836	7,448
Due from Agency Fund	4,071	-	-	-	4,071	-
<b>Total Current Assets</b>	<b>7,825,121</b>	<b>6,636,861</b>	<b>2,600,358</b>	<b>2,628,214</b>	<b>10,425,479</b>	<b>9,265,075</b>
<i>Noncurrent Assets</i>						
Capital Assets not being Depreciated	26,472	-	17,595	17,595	44,067	17,595
Capital Assets being Depreciated	121,279	128,554	12,263,446	12,783,878	12,384,725	12,912,432
Cash and Cash Equivalents - Restricted	-	-	99,970	39,522	99,970	39,522
Land Contracts Receivable	108,812	119,664	-	-	108,812	119,664
Cash Held by Agent	-	-	1,027	1,027	1,027	1,027
Investments - Restricted	-	-	1,978,665	1,975,000	1,978,665	1,975,000
Special Assessment Receivables	1,009,372	254,223	2,533,910	3,078,293	3,543,282	3,332,516
<b>Total Assets</b>	<b>9,091,056</b>	<b>7,139,302</b>	<b>19,494,971</b>	<b>20,523,529</b>	<b>28,586,027</b>	<b>27,662,831</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred Charge on Refunding	-	-	258,521	291,255	258,521	291,255
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>-</b>	<b>258,521</b>	<b>291,255</b>	<b>258,521</b>	<b>291,255</b>
<b>LIABILITIES</b>						
<i>Current Liabilities</i>						
Accounts Payable	114,104	119,576	59,045	61,431	173,149	181,007
Accrued Liabilities and Other	6,473	5,053	-	-	6,473	5,053
Accrued Interest	12,794	4,454	102,978	113,902	115,772	118,356
Current Portion of Long-term Debt	90,000	20,000	879,330	862,260	969,330	882,260
Internal Balances	(6,188)	(6,046)	6,188	6,046	-	-
<b>Total Current Liabilities</b>	<b>217,183</b>	<b>143,037</b>	<b>1,047,541</b>	<b>1,043,639</b>	<b>1,264,724</b>	<b>1,186,676</b>
<i>Noncurrent Liabilities</i>						
Long-term Debt	1,348,433	375,000	6,231,974	7,138,125	7,580,407	7,513,125
Advances from Other Funds	(2,550,000)	(2,550,000)	2,550,000	2,550,000	-	-
<b>Total Liabilities</b>	<b>(984,384)</b>	<b>(2,031,963)</b>	<b>9,829,515</b>	<b>10,731,764</b>	<b>8,845,131</b>	<b>8,699,801</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Assessments Levied for Subsequent Periods	675,920	660,301	-	-	675,920	660,301
<b>Total Deferred Inflows of Resources</b>	<b>675,920</b>	<b>660,301</b>	<b>-</b>	<b>-</b>	<b>675,920</b>	<b>660,301</b>
<b>NET POSITION</b>						
Net Investment in Capital Assets	147,751	128,554	5,429,285	5,093,370	5,577,036	5,221,924
Restricted	1,721,333	1,680,595	3,723,696	3,213,763	5,445,029	4,894,358
Unrestricted	7,530,436	6,701,815	770,996	1,775,887	8,301,432	8,477,702
<b>Total Net Position</b>	<b>\$ 9,399,520</b>	<b>\$ 8,510,964</b>	<b>\$ 9,923,977</b>	<b>\$ 10,083,020</b>	<b>\$ 19,323,497</b>	<b>\$ 18,593,984</b>

The Township's overall net position increased \$729,513 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

	Governmental Activities		Business-type Activities		Total Government	
	2019	2018	2019	2018	2019	2018
<b>Revenue</b>						
<b>Program Revenues</b>						
Charges for Services	\$ 2,327,724	\$ 937,227	\$ 1,084,532	\$ 913,107	\$ 3,412,256	\$ 1,850,334
Capital Grants and Contributions	-	-	168,897	214,825	168,897	214,825
<b>Total Program Revenues</b>	<b>2,327,724</b>	<b>937,227</b>	<b>1,253,429</b>	<b>1,127,932</b>	<b>3,581,153</b>	<b>2,065,159</b>
<b>General Revenues</b>						
Property Taxes	445,624	443,809	-	-	445,624	443,809
State Revenue	888,208	850,976	-	-	888,208	850,976
Cable Franchise Fees	198,496	195,788	-	-	198,496	195,788
Interest	63,109	29,110	34,521	50,893	97,630	80,003
<b>Total General Revenues</b>	<b>1,595,437</b>	<b>1,519,683</b>	<b>34,521</b>	<b>50,893</b>	<b>1,629,958</b>	<b>1,570,576</b>
<b>Total Revenues</b>	<b>3,923,161</b>	<b>2,456,910</b>	<b>1,287,950</b>	<b>1,178,825</b>	<b>5,211,111</b>	<b>3,635,735</b>
<b>Expenses</b>						
General Government	633,348	597,239	-	-	633,348	597,239
Public Safety	597,663	606,246	-	-	597,663	606,246
Public Works	1,493,711	289,252	1,446,993	1,414,969	2,940,704	1,704,221
Community and Economic Development	104,196	82,508	-	-	104,196	82,508
Health and Welfare	4,400	4,371	-	-	4,400	4,371
Culture	36,719	38,662	-	-	36,719	38,662
Other Functions	122,852	87,217	-	-	122,852	87,217
Interest on Long-term Debt	41,716	18,215	-	-	41,716	18,215
<b>Total Expenses</b>	<b>3,034,605</b>	<b>1,723,710</b>	<b>1,446,993</b>	<b>1,414,969</b>	<b>4,481,598</b>	<b>3,138,679</b>
<b>Change in Net Position</b>	<b>888,556</b>	<b>733,200</b>	<b>(159,043)</b>	<b>(236,144)</b>	<b>729,513</b>	<b>497,056</b>
<b>Net Position at Beginning of Period</b>	<b>8,510,964</b>	<b>7,777,764</b>	<b>10,083,020</b>	<b>10,319,164</b>	<b>18,593,984</b>	<b>18,096,928</b>
<b>Net Position at End of Period</b>	<b>\$ 9,399,520</b>	<b>\$ 8,510,964</b>	<b>\$ 9,923,977</b>	<b>\$ 10,083,020</b>	<b>\$ 19,323,497</b>	<b>\$ 18,593,984</b>

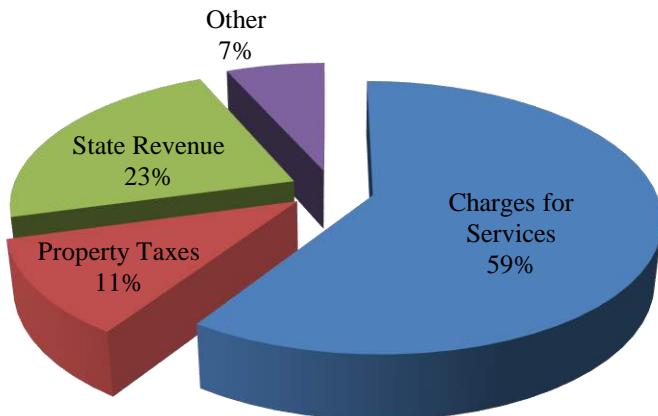
**Governmental Activities** - Governmental activities increased the Township's net position by \$888,556. The Township recognized significantly more charges for services during 2019 compared to 2018 largely as a result of a receiving more special assessments for road improvements.

Public works expenses increased as a result of increased road improvement projects. The overall increase in public works expenses was \$1,204,459 within governmental activities during 2019.

## **Governmental Activities**

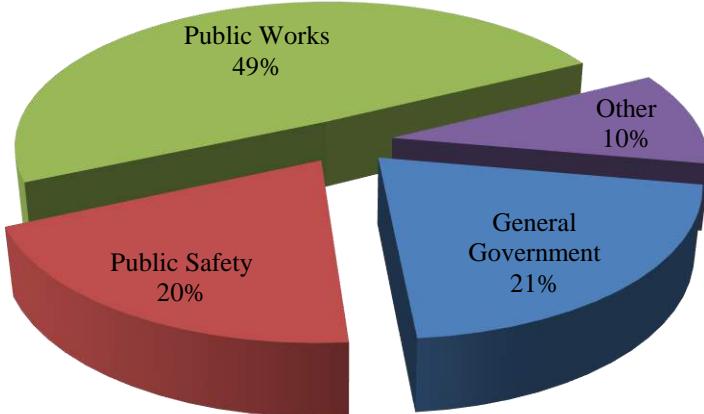
The following chart summarizes the revenue sources for the governmental activities of the Township for the most recent fiscal year-end.

**Governmental Activities Revenues**



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

**Governmental Activities Expenses**



**Business-type Activities** - Business-type activities decreased the Township's net position by \$159,043 during fiscal year 2019. The decrease in net position is consistent with the prior year.

## 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, 2019, the Township's governmental funds reported combined fund balances of \$9,374,149, an increase of \$1,074,197 in comparison with the prior year. Approximately 22.4% of this amount, \$2,101,496, 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; \$2,560,836 (27.3%), 2) restricted for police/sheriff, fire and EMS, public education grant, and other service related assessments; \$1,721,333 (18.4%), 3) committed for capital outlay expenditures; \$500,000 (5.3%), or 4) assigned for capital improvement projects, technology upgrades, and park and recreation expenditures; \$2,490,484 (26.6%).

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 \$2,103,020 while total fund balance increased by \$671,136 to \$7,652,741. 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 185.8% of total general fund expenditures while total fund balance represents approximately 676.0% of that same amount. Both revenues and expenditures remained consistent when compared to the prior year.

The public safety fund, a major fund, had a \$68,891 increase in fund balance during the current fiscal year, which compares to an increase of \$68,864 in 2018. Both revenues and expenditures remained consistent when compared to the prior year.

The lake shannon road improvement capital projects fund, a new major fund, end with a fund balance of \$0. The fund received funds from the bond issuance in the amount of \$1,063,433 as well as special assessments in the amount of \$101,505 to offset the costs of road improvement projects of \$1,167,368.

The fund balance of the nonmajor governmental funds increased by \$334,170 during the current fiscal year leading to combined ending fund balances of \$854,017.

**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 \$770,996 for the sewer fund. Total net position decreased by \$159,043 which put the overall net position at \$9,923,977. The significant reasons 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 were no significant adjustments to the budget during the year.

*Final budget compared to actual results.* During the current fiscal year the Township had the following significant expenditure in excess of the appropriated amount in the general fund:

<b>General</b>	<b>Final</b>	<b>Actual</b>	<b>Variance</b>
Capital Outlay	\$ 24,750	\$ 33,593	\$ (8,843)

### **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, 2019 amounts to \$12,428,792 (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:

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Land	\$ -	\$ 17,595	\$ 17,595
Construction in progress	26,472	-	26,472
Machinery and equipment	21,246	-	21,246
Buildings	89,079	-	89,079
Land Improvements	10,954	-	10,954
Sewer System	-	12,263,446	12,263,446
	<b>\$ 147,751</b>	<b>\$ 12,281,041</b>	<b>\$ 12,428,792</b>

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 \$8,549,737 in long-term debt at the end of the fiscal year. In addition, the township issued bonds in the amount of \$1,063,433, including premium, to offset the costs of increased road improvement projects during the year. The Township is well under its legal debt limit as of year-end.

### **Economic Condition and Outlook**

The activity for 2020 is expected to be similar to the activity of 2019. 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 2020, 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. Capital outlay and other expenditures will increase by approximately \$1,400,000 in the coming year due to costs related to a new building purchase. 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.

### **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  
10408 Center Road  
Fenton, MI 48430

## **BASIC FINANCIAL STATEMENTS**

**Township of Tyrone**  
**Statement of Net Position**  
**March 31, 2019**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
<i>Current Assets</i>			
Cash and Cash Equivalents	\$ 7,162,264	\$ 444,449	\$ 7,606,713
Cash and Cash Equivalents - Restricted	--	1,090,928	1,090,928
Investments	185,651	277,795	463,446
Receivables	348,238	264,991	613,229
Special Assessments Receivables, Current	114,061	522,195	636,256
Prepaid Items	10,836	--	10,836
Due from Agency Fund	4,071	--	4,071
<b>Total Current Assets</b>	<b>7,825,121</b>	<b>2,600,358</b>	<b>10,425,479</b>
<i>Noncurrent Assets</i>			
Capital Assets not being Depreciated	26,472	17,595	44,067
Capital Assets being Depreciated	121,279	12,263,446	12,384,725
Land Contracts Receivable	108,812	--	108,812
Cash and Cash Equivalents - Restricted	--	99,970	99,970
Cash Held by Agent	--	1,027	1,027
Investments - Restricted	--	1,978,665	1,978,665
Special Assessment Receivables	1,009,372	2,533,910	3,543,282
<b>Total Assets</b>	<b>9,091,056</b>	<b>19,494,971</b>	<b>28,586,027</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Charge on Refunding	--	258,521	258,521
<b>Total Deferred Outflows of Resources</b>	<b>--</b>	<b>258,521</b>	<b>258,521</b>
<b>LIABILITIES</b>			
<i>Current Liabilities</i>			
Accounts Payable	114,104	59,045	173,149
Accrued Liabilities and Other	6,473	--	6,473
Accrued Interest	12,794	102,978	115,772
Current Portion of Long-term Debt	90,000	879,330	969,330
Internal Balances	(6,188)	6,188	--
<b>Total Current Liabilities</b>	<b>217,183</b>	<b>1,047,541</b>	<b>1,264,724</b>
<i>Noncurrent Liabilities</i>			
Long-term Debt	1,348,433	6,231,974	7,580,407
Internal Balances	(2,550,000)	2,550,000	--
<b>Total Liabilities</b>	<b>(984,384)</b>	<b>9,829,515</b>	<b>8,845,131</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Taxes Levied for a Subsequent Period	675,920	--	675,920
<b>Total Deferred Inflows of Resources</b>	<b>675,920</b>	<b>--</b>	<b>675,920</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	147,751	5,429,285	5,577,036
<i>Restricted for:</i>			
Public Safety	867,391	--	867,391
Debt Service	496,975	3,723,696	4,220,671
Public Access Programming	317,384	--	317,384
Streets and Right of Way	12,704	--	12,704
Waste Removal	12,974	--	12,974
Snow Removal	10,423	--	10,423
Lighting Districts	3,482	--	3,482
<b>Unrestricted</b>	<b>7,530,436</b>	<b>770,996</b>	<b>8,301,432</b>
<b>Total Net Position</b>	<b>\$ 9,399,520</b>	<b>\$ 9,923,977</b>	<b>\$ 19,323,497</b>

The Notes to the Financial Statement are integral part of these financial statements

**Township of Tyrone**  
**Statement of Activities**  
**For the Year Ended March 31, 2019**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
<b>Primary Government</b>							
<b>Governmental Activities:</b>							
General Government	\$ 633,348	\$ 223,076	\$ --	\$ --	\$ (410,272)	\$ --	\$ (410,272)
Public Safety	597,663	672,186	--	--	74,523	--	74,523
Public Works	1,493,711	1,432,462	--	--	(61,249)	--	(61,249)
Community and Economic Development	104,196	--	--	--	(104,196)	--	(104,196)
Health and Welfare	4,400	--	--	--	(4,400)	--	(4,400)
Culture	36,719	--	--	--	(36,719)	--	(36,719)
Other Functions	122,852	--	--	--	(122,852)	--	(122,852)
Interest on Long-term Debt	41,716	--	--	--	(41,716)	--	(41,716)
<b>Total Governmental Activities</b>	<b>3,034,605</b>	<b>2,327,724</b>	<b>--</b>	<b>--</b>	<b>(706,881)</b>	<b>--</b>	<b>(706,881)</b>
<b>Business-type Activities:</b>							
Sewer Fund	1,446,993	1,084,532	--	168,897	--	(193,564)	(193,564)
<b>Total Business-type Activities</b>	<b>1,446,993</b>	<b>1,084,532</b>	<b>--</b>	<b>168,897</b>	<b>--</b>	<b>(193,564)</b>	<b>(193,564)</b>
<b>Total Primary Government</b>	<b>\$ 4,481,598</b>	<b>\$ 3,412,256</b>	<b>\$ --</b>	<b>\$ 168,897</b>	<b>\$ (706,881)</b>	<b>\$ (193,564)</b>	<b>\$ (900,445)</b>

**General Purpose Revenues:**

**Revenues**

Property Taxes	445,624	--	445,624
Interest	63,109	34,521	97,630
State Revenue	888,208	--	888,208
Cable Franchise Fees	198,496	--	198,496
<b>Total General Revenues</b>	<b>1,595,437</b>	<b>34,521</b>	<b>1,629,958</b>
<b>Change in Net Position</b>	<b>888,556</b>	<b>(159,043)</b>	<b>729,513</b>
<i>Net Position at Beginning of Period</i>	8,510,964	10,083,020	18,593,984
<i>Net Position at End of Period</i>	<b>\$ 9,399,520</b>	<b>\$ 9,923,977</b>	<b>\$ 19,323,497</b>

The Notes to the Financial Statement are integral part of these financial statements

**Township of Tyrone**  
**Balance Sheet**  
**Governmental Funds**  
**March 31, 2019**

	<u>Special Revenue</u>		<u>Capital Projects</u>		<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	<u>Public Safety</u>	<u>Lake Shannon Road Improvement</u>			
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 4,921,590	\$ 1,530,922	\$ 3,462	\$ 706,290	\$ 7,162,264	
Investments	--	--	--	185,651		185,651
Receivables	193,193	126,101	--	28,944		348,238
Prepaid Items	9,237	--	--	1,599		10,836
Due from Agency Fund	4,071	--	--	--		4,071
Due from Other Funds	10,400	--	--	--		10,400
Land Contracts Receivable	108,812	--	--	--		108,812
Special Assessment Receivables	--	--	--	1,123,433		1,123,433
Advances to Other Funds	2,550,000	--	--	--		2,550,000
<b>Total Assets</b>	<b>\$ 7,797,303</b>	<b>\$ 1,657,023</b>	<b>\$ 3,462</b>	<b>\$ 2,045,917</b>		<b>\$ 11,503,705</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 29,037	\$ 84,830	\$ --	\$ 237	\$ 114,104	
Accrued Liabilities and Other	6,473	--	--	--		6,473
Due to Other Funds	240	510	3,462	--		4,212
<b>Total Liabilities</b>	<b>35,750</b>	<b>85,340</b>	<b>3,462</b>	<b>237</b>		<b>124,789</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue	108,812	96,602	--	1,123,433		1,328,847
Taxes Levied for a Subsequent Period	--	607,690	--	68,230		675,920
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>144,562</b>	<b>789,632</b>	<b>3,462</b>	<b>1,191,900</b>		<b>2,129,556</b>
<b>FUND BALANCE</b>						
Nonspendable	2,559,237	--	--	1,599		2,560,836
Restricted	--	867,391	--	853,942		1,721,333
Committed	500,000	--	--	--		500,000
Assigned	2,490,484	--	--	--		2,490,484
Unassigned	2,103,020	--	--	(1,524)		2,101,496
<b>Total Fund Balance</b>	<b>7,652,741</b>	<b>867,391</b>	<b>--</b>	<b>854,017</b>		<b>9,374,149</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 7,797,303</b>	<b>\$ 1,657,023</b>	<b>\$ 3,462</b>	<b>\$ 2,045,917</b>		<b>\$ 11,503,705</b>

The Notes to the Financial Statement are integral part of these financial statements

**Township of Tyrone**  
**Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position**  
**March 31, 2019**

Total Fund Balance - Governmental Funds	\$ 9,374,149
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 \$580,052 less accumulated depreciation of \$432,301.	147,751
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.	1,328,847
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.	(1,438,433)
In the statement of net position, interest is accrued on outstanding bonds, whereas in the governmental funds, the interest expenditure is reported when due.	(12,794)
<b>Total Net Position - Governmental Activities</b>	<b>\$ 9,399,520</b>

The Notes to the Financial Statement are integral part of these financial statements

**Township of Tyrone**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Funds**  
**For the Year Ended March 31, 2019**

	<u>Special Revenue</u>		<u>Capital Projects</u>		<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	<u>Public Safety</u>	<u>Lake Shannon</u>	<u>Road Improvement</u>		
<b>Revenues</b>						
Property Taxes	\$ 445,624	\$ --	\$ --	\$ --	\$ --	\$ 445,624
Licenses and Permits	29,260	--	--	--	14	29,274
State Revenue	888,208	--	--	--	12,214	900,422
Charges for Services	207,279	50,615	--	--	--	257,894
Fines and Forfeitures	21,824	--	--	--	--	21,824
Special Assessments	--	602,650	101,505	--	430,351	1,134,506
Cable Franchise Fees	141,783	--	--	--	56,713	198,496
Other Miscellaneous Income	25,077	--	--	--	--	25,077
Interest	44,221	11,028	2,430	--	5,430	63,109
<b>Total Revenues</b>	<b>1,803,276</b>	<b>664,293</b>	<b>103,935</b>		<b>504,722</b>	<b>3,076,226</b>
<b>Expenditures</b>						
General Government	618,952	--	--	--	--	618,952
Public Safety	--	595,402	--	--	2,261	597,663
Public Works	245,116	--	1,167,368	--	81,227	1,493,711
Health and Welfare	4,400	--	--	--	--	4,400
Community and Economic Development	104,196	--	--	--	--	104,196
Culture	3,031	--	--	--	33,688	36,719
Other Functions	122,852	--	--	--	--	122,852
Capital Outlay	33,593	--	--	--	--	33,593
Debt Service - Interest	--	--	--	--	33,376	33,376
Debt Service - Principal	--	--	--	--	20,000	20,000
<b>Total Expenditures</b>	<b>1,132,140</b>	<b>595,402</b>	<b>1,167,368</b>		<b>170,552</b>	<b>3,065,462</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>671,136</b>	<b>68,891</b>	<b>(1,063,433)</b>		<b>334,170</b>	<b>10,764</b>
<b>Other Financing Sources (Uses)</b>						
Issuance of Long-term Debt	--	--	1,063,433	--	--	1,063,433
<b>Net Other Financing Sources (Uses)</b>	<b>--</b>	<b>--</b>	<b>1,063,433</b>		<b>--</b>	<b>1,063,433</b>
<b>Net Change in Fund Balance</b>	<b>671,136</b>	<b>68,891</b>	<b>--</b>		<b>334,170</b>	<b>1,074,197</b>
<b>Fund Balance at Beginning of Period</b>	<b>6,981,605</b>	<b>798,500</b>	<b>--</b>		<b>519,847</b>	<b>8,299,952</b>
<b>Fund Balance at End of Period</b>	<b>\$ 7,652,741</b>	<b>\$ 867,391</b>	<b>\$ --</b>		<b>\$ 854,017</b>	<b>\$ 9,374,149</b>

The Notes to the Financial Statement are 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, 2019**

Total Net Change in Fund Balances - Governmental Funds	\$ 1,074,197
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 \$33,593 less depreciation expense of \$14,396.	19,197
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.	846,935
Repayment of bond principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the statement of net position.	20,000
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 during the year.	(8,340)
Issuance of long-term debt is reported as other financing sources on governmental funds; however, in the statement of net position, this amount is stated as long-term debt.	(1,063,433)
<b>Changes in Net Position - Governmental Activities</b>	<b>\$ 888,556</b>

The Notes to the Financial Statement are integral part of these financial statements

**Township of Tyrone**  
**Statement of Net Position**  
**Proprietary Fund**  
**March 31, 2019**

	<b>Business-type Activities - <u>Enterprise Fund</u></b>	<b>Sewer Fund</b>
<b>ASSETS</b>		
<i>Current Assets</i>		
Cash and Cash Equivalents	\$ 444,449	
Cash and Cash Equivalents - Restricted	1,090,928	
Investments	277,795	
Receivables	264,991	
Special Assessments Receivables, Current	522,195	
Due from Other Funds	750	
<b>Total Current Assets</b>	<b>2,601,108</b>	
<i>Noncurrent Assets</i>		
Capital Assets not being Depreciated	17,595	
Capital Assets being Depreciated	12,263,446	
Cash and Cash Equivalents - Restricted	99,970	
Cash Held by Agent	1,027	
Investments - Restricted	1,978,665	
Special Assessment Receivables	2,533,910	
<b>Total Assets</b>	<b>19,495,721</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Charge on Refunding	258,521	
<b>Total Deferred Outflows of Resources</b>	<b>258,521</b>	
<b>LIABILITIES</b>		
<i>Current Liabilities</i>		
Accounts Payable	59,045	
Accrued Interest	102,978	
Current Portion of Long-term Debt	879,330	
Due to Other Funds	6,938	
<b>Total Current Liabilities</b>	<b>1,048,291</b>	
<i>Noncurrent Liabilities</i>		
Long-term Debt	6,231,974	
Advances from Other Funds	2,550,000	
<b>Total Liabilities</b>	<b>9,830,265</b>	
<b>NET POSITION</b>		
Net Investment in Capital Assets	5,429,285	
<i>Restricted for:</i>		
Debt Service	3,723,696	
<i>Unrestricted</i>	770,996	
<b>Total Net Position</b>	<b>\$ 9,923,977</b>	

The Notes to the Financial Statement are integral part of these financial statements

**Township of Tyrone**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Fund**  
**For the Year Ended March 31, 2019**

	<b>Business-type Activities - Enterprise Fund</b>
	<b>Sewer Fund</b>
<b>Operating Revenues</b>	
Charges for Services	\$ 895,988
Other Miscellaneous Income	188,544
<b>Total Operating Revenues</b>	<b>1,084,532</b>
<b>Operating Expenses</b>	
Cost of Sewage Operations and Maintenance	684,720
Depreciation	520,432
<b>Total Operating Expenses</b>	<b>1,205,152</b>
<b>Operating Income (Loss)</b>	<b>(120,620)</b>
<b>Non-Operating Revenues (Expenses)</b>	
Interest	34,521
Special Assessments	168,897
Debt Service Interest	(232,956)
Debt Service Charge	(7,743)
Miscellaneous Expenses	(1,142)
<b>Net Non-Operating Revenues (Expenses)</b>	<b>(38,423)</b>
<b>Change In Net Position</b>	<b>(159,043)</b>
<i>Net Position at Beginning of Period</i>	10,083,020
<b>Net Position at End of Period</b>	<b>\$ 9,923,977</b>

The Notes to the Financial Statement are integral part of these financial statements

**Township of Tyrone  
Statement of Cash Flows  
Proprietary Fund  
For the Year Ended March 31, 2019**

	<b><u>Business-type Activities - Enterprise Fund</u></b>
	<b><u>Sewer Fund</u></b>
<b>Cash Flows from Operating Activities</b>	
Receipts from customers and users	\$ 1,061,821
Payments to suppliers	(687,106)
<b><i>Net Cash Provided by Operating Activities</i></b>	<b><u>374,715</u></b>
<b>Cash Flows from Non-capital Financing Activities</b>	
Miscellaneous Expense	(1,142)
Interfund Balances	142
<b><i>Net Cash Used by Non-capital Financing Activities</i></b>	<b><u>(1,000)</u></b>
<b>Cash Flows from Capital and Related Financing Activities</b>	
Special assessment collections	718,417
Principal payments on long-term debt	(889,081)
Interest payments on long-term debt	(218,889)
<b><i>Net Cash Used by Capital and Related Financing Activities</i></b>	<b><u>(389,553)</u></b>
<b>Cash Flows from Investing Activities</b>	
Interest received on investments	34,521
<b><i>Net Cash Provided by Investing Activities</i></b>	<b><u>34,521</u></b>
Net Increase in Cash and Equivalents	18,683
<i>Cash and Equivalents - Beginning of Year</i>	3,873,124
<b><i>Cash and Equivalents - End of Year</i></b>	<b><u>\$ 3,891,807</u></b>
<b>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities</b>	
<b>Operating Loss</b>	\$ (120,620)
Adjustments to Reconcile Operating Income to Net Cash <b>Provided (Used) by Operating Activities</b>	
Depreciation expense	520,432
<b>Changes in Assets and Liabilities</b>	
Accounts receivable	(22,711)
Accounts payable	(2,386)
<b><i>Net Cash Provided by Operating Activities</i></b>	<b><u>\$ 374,715</u></b>

The Notes to the Financial Statement are integral part of these financial statements

**Township of Tyrone**  
**Statement of Fiduciary Assets and Liabilities**  
**Fiduciary Funds**  
**March 31, 2019**

	<u>Agency</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 14,970
<i>Total Assets</i>	<u>14,970</u>
<b>LIABILITIES</b>	
Refundable Deposits, Bonds, Etc.	9,768
Due to Other Governmental Units	1,131
Due to Primary Government	4,071
<i>Total Liabilities</i>	<u>\$ 14,970</u>

The Notes to the Financial Statement are integral part of these financial statements

## **NOTES TO THE FINANCIAL STATEMENTS**

## Township of Tyrone

### Notes to the Financial Statements

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#### **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

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fund financial statements, except for agency funds which do not have a measurement focus. 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 of Tyrone 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 - capital projects** is used to account for the Township's recent long-term debt issuance and related road improvement expenditures.

The Township reports the following major proprietary fund:

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

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.

## Township of Tyrone

### Notes to the Financial Statements

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

***Agency 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 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.

### **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.

## Township of Tyrone

### Notes to the Financial Statements

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#### ***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, 2019.

#### ***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.

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

	<b>Years</b>
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

## **Township of Tyrone**

### Notes to the Financial Statements

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

#### ***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.

#### ***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

## Township of Tyrone

### Notes to the Financial Statements

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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, 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

## **Township of Tyrone**

### Notes to the Financial Statements

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

The 2018 taxable valuation of the Township totaled \$490,624,332, on which taxes levied consisted of .8899 mills for operating purposes. This resulted in \$435,500 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 is levied and collectible on December 1, 2018 and is recognized as revenue in the year ended March 31, 2019, 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***

Subsequent events have been evaluated through August 5, 2019, the date the financial statements were available to be issued. In April 2019, the Township purchased land and a building for \$1,000,000 for a new township hall. An estimated \$400,000 will be needed to renovate the new building. Township personnel expect to be in the new building later in fiscal 2020. Further, the Township will begin the Laurel Spring and Irish Hills road projects in 2020.

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.

## Township of Tyrone

### Notes to the Financial Statements

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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 one expenditure in excess of the amount appropriated during the year ended March 31, 2019, as follows:

General	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
Capital Outlay	\$ 24,750	\$ 33,593	\$ (8,843)

### **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.

## Township of Tyrone

### Notes to the Financial Statements

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Following is a reconciliation of deposit and investments balances as of March 31, 2019:

#### **Statement of Net Position**

##### *Current Assets*

Cash and Cash Equivalents	\$ 7,606,713
Cash and Cash Equivalents - Restricted	1,090,928
Investments	463,446

##### *Noncurrent Assets*

Cash and Cash Equivalents - Restricted	99,970
Investments - Restricted	1,978,665

#### **Statement of Fiduciary Net Position**

Cash and Cash Equivalents	14,970
<b>Total Deposits and Investments</b>	<b>\$ 11,254,692</b>

#### **Deposits and Investments**

Cash and Cash Equivalents	\$ 8,811,981
Certificates of Deposit	2,442,111
Cash on Hand	600
<b>Total</b>	<b>\$ 11,254,692</b>

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 \$11,255,720. As of year-end, \$4,451,633 of the combined deposit (bank) balances of \$11,264,990 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 credit quality ratings of debt securities (other than the U.S. government) are as follows:

<b>Investment</b>	<b>Rating Organization</b>	<b>Rating</b>	<b>Maturity</b>	<b>Fair Value</b>
MI CLASS - Mutual Fund	Standard & Poor's	AAAm	N/A	\$ 443,769

## Township of Tyrone

### Notes to the Financial Statements

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**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.

Maturity dates for investments and certificates of deposit held at year-end are summarized as follows:

<b>Certificates of Deposit</b>	
Due in 1-5 Years	\$ 138,875
Due Within 1 Year	<u>2,303,236</u>
	<u>\$ 2,442,111</u>

**Fair Value Measurement** - The Township categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Township has the following recurring fair value measurements as of March 31, 2019:

- Investments held with MICLASS totaled \$443,769. MICLASS is authorized to invest in the same investment types as local units of government in Michigan. These holdings are valued using Level 2 inputs.

### 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:

<b>Receivables:</b>	<b>Public Safety</b>		<b>Nonmajor</b>		<b>Total</b>	<b>Sewer Fund</b>
	<b>General Fund</b>	<b>Fund</b>	<b>Funds</b>			
Accounts	\$ 34,447	\$ 126,101	\$ 28,944	\$ 189,492	\$ 187,785	
Due from County	20,537	-	-	20,537		77,206
Due from State	138,209	-	-	138,209		-
<b>Total Receivables</b>	<b>\$ 193,193</b>	<b>\$ 126,101</b>	<b>\$ 28,944</b>	<b>\$ 348,238</b>		<b>\$ 264,991</b>

## Township of Tyrone

### Notes to the Financial Statements

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#### **Note 5 - Capital Assets**

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

<b>Governmental Activities</b>	<u>April 1, 2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>March 31, 2019</u>
Capital assets not being depreciated				
Construction in progress	\$ -	\$ 26,472	\$ -	\$ 26,472
Capital assets being depreciated				
Buildings	365,658	3,750	-	369,408
Machinery and equipment	107,383	3,371	-	110,754
Information technology	44,420	-	-	44,420
Land improvements	28,998	-	-	28,998
Total capital assets being depreciated	<u>546,459</u>	<u>7,121</u>	<u>-</u>	<u>553,580</u>
Less accumulated depreciation				
Buildings	270,005	10,324	-	280,329
Machinery and equipment	87,363	2,145	-	89,508
Information technology	44,420	-	-	44,420
Land improvements	16,117	1,927	-	18,044
Total accumulated depreciation	<u>417,905</u>	<u>14,396</u>	<u>-</u>	<u>432,301</u>
Capital assets being depreciated, net	<u>128,554</u>	<u>(7,275)</u>	<u>-</u>	<u>121,279</u>
Capital assets, net	<u>\$ 128,554</u>	<u>\$ 19,197</u>	<u>\$ -</u>	<u>\$ 147,751</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:

<b>Business-type Activities</b>	<u>April 1, 2018</u>	<u>Additions</u>	<u>Transfers</u>	<u>March 31, 2019</u>
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	<u>360,810</u>	<u>-</u>	<u>-</u>	<u>360,810</u>
Total capital assets being depreciated	<u>20,680,190</u>	<u>-</u>	<u>-</u>	<u>20,680,190</u>
Less accumulated depreciation				
Sewer System	7,535,502	520,432	-	8,055,934
Machinery and equipment	<u>360,810</u>	<u>-</u>	<u>-</u>	<u>360,810</u>
Total accumulated depreciation	<u>7,896,312</u>	<u>520,432</u>	<u>-</u>	<u>8,416,744</u>
Capital assets being depreciated, net	<u>12,783,878</u>	<u>(520,432)</u>	<u>-</u>	<u>12,263,446</u>
Capital assets, net	<u>\$ 12,801,473</u>	<u>\$ (520,432)</u>	<u>\$ -</u>	<u>\$ 12,281,041</u>

## Township of Tyrone

### Notes to the Financial Statements

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#### **Note 6 - Interfund Balances**

##### ***Interfund Balances***

The interfund balances as of March 31, 2019 were as follows:

Receivable Fund	Payable Fund	Amount
General	Sewer	\$ 6,938
General	Lake Shannon Road Improvement - Capital Project	3,462
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 Debt**

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 debt activity of the Township for the year ended March 31, 2019:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
Lake Shannon Road Special Assessment Bond	\$ -	\$ 1,045,000	\$ -	\$ 1,045,000	\$ 70,000
Bond Premiums	- 18,433	- 18,433	- 18,433	- 18,433	-
Parkin Lane Road Special Assessment Bond	395,000	- 20,000	375,000	20,000	20,000
<b>Total Governmental Activities</b>	<b>395,000</b>	<b>1,063,433</b>	<b>20,000</b>	<b>1,438,433</b>	<b>90,000</b>
<b>Business-type Activities</b>					
Livingston County Sanitary Sewer Improvement Bonds Series 2007	2,825,000	- 430,000	2,395,000	450,000	
Livingston County Sanitary Sewer Improvement Refunding Bonds Series 2013	4,120,000	- 395,000	3,725,000	390,000	
Bond Premiums	262,177	26,821	235,356	-	
Livingston County Clean Water Sewer Improvement Bond, Series 2015	793,208	- 37,260	755,948	39,330	
<b>Total Business-type Activities</b>	<b>8,000,385</b>	<b>-</b>	<b>889,081</b>	<b>7,111,304</b>	<b>879,330</b>
<b>Total Primary Government Long-term Debt</b>	<b>\$ 8,395,385</b>	<b>\$ 1,063,433</b>	<b>\$ 909,081</b>	<b>\$ 8,549,737</b>	<b>\$ 969,330</b>

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
2020	\$ 90,000	\$ 49,715	\$ 139,715	\$ 879,330	\$ 211,598	\$ 1,090,928
2021	135,000	46,028	181,028	894,330	180,616	1,074,946
2022	135,000	41,453	176,453	916,400	148,907	1,065,307
2023	135,000	36,753	171,753	921,400	116,598	1,037,998
2024	140,000	31,940	171,940	908,470	84,437	992,907
2025-2029	705,000	84,606	789,606	2,036,840	191,373	2,228,213
2030-2034	80,000	3,960	83,960	262,890	27,116	290,006
2035-2038	-	-	-	56,288	1,408	57,696
<b>Totals</b>	<b>\$ 1,420,000</b>	<b>\$ 294,455</b>	<b>\$ 1,714,455</b>	<b>\$ 6,875,948</b>	<b>\$ 962,053</b>	<b>\$ 7,838,001</b>

**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

## Township of Tyrone

### Notes to the Financial Statements

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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.

**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 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.

## Township of Tyrone

### Notes to the Financial Statements

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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.

Act 359, Michigan Public Acts of 1947, as amended, provides that net indebtedness of municipalities cannot exceed 10 percent of the assessed real and personal property in the Township. As of March 31, 2019, Tyrone Township had not incurred any indebtedness which would be limited under Act 359. The Township's existing general long-term debt obligation contracts are specifically exempted from consideration in the 10 percent limit computation.

#### **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, 2019, 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	
2020	\$	1,419
2021		1,433
2022		1,447
2023		1,461
2024		1,476

The Township paid \$433,876 during the fiscal year ended March 31, 2019 under the agreement.

## Township of Tyrone

### Notes to the Financial Statements

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#### **Note 10 - Net Investment in Capital Assets**

Below is the determination of the net investment of capital assets as of March 31, 2019:

	<u>Governmental</u>	<u>Business-type</u>
Nondepreciable capital assets	\$ 26,472	\$ 17,595
Depreciable capital assets, net	121,279	12,263,446
Current portion of long-term debt	-	(879,330)
Long-term debt	-	(6,231,974)
Deferred charge on bond refunding	-	258,521
Cash held by agent - restricted	-	1,027
<b>Net investment in capital assets</b>	<b>\$ 147,751</b>	<b>\$ 5,429,285</b>

## **REQUIRED SUPPLEMENTARY INFORMATION**

**Township of Tyrone**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**General Fund**  
**For the Year Ended March 31, 2019**

	<b>Budgeted Amounts</b>			<b>Variance Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues</b>				
Property Taxes	\$ 413,160	\$ 413,160	\$ 445,624	\$ 32,464
Licenses and Permits	16,892	16,892	29,260	12,368
State-Shared Revenue and Grants	816,500	816,500	888,208	71,708
Charges for Services	180,114	180,114	207,279	27,165
Fines and Forfeitures	10,211	10,211	21,824	11,613
Cable Franchise Fees	121,781	121,781	141,783	20,002
Other Miscellaneous Income	5,000	5,000	25,077	20,077
Interest Revenue	10,558	10,558	44,221	33,663
<b>Total Revenues</b>	<b>1,574,216</b>	<b>1,574,216</b>	<b>1,803,276</b>	<b>229,060</b>
<b>Expenditures</b>				
<b>General Government</b>				
Township Board	109,779	119,779	104,173	15,606
Supervisor	48,818	48,818	43,582	5,236
Clerk	149,971	159,971	154,862	5,109
Elections	36,835	36,835	32,933	3,902
Treasurer	128,530	128,530	119,498	9,032
Assessing	94,875	94,875	89,178	5,697
Board of Review	2,200	2,200	1,563	637
Building and Grounds	34,981	38,981	35,991	2,990
Cemeteries	10,410	10,410	4,268	6,142
Other General Government	21,843	21,843	11,331	10,512
Ordinance Enforcement/Building Inspections	26,700	26,700	21,573	5,127
<b>Total General Government</b>	<b>664,942</b>	<b>688,942</b>	<b>618,952</b>	<b>69,990</b>
<b>Public Works</b>				
General Public Works	393,200	393,200	242,879	150,321
Street Lighting	2,546	2,546	2,237	309
<b>Total Public Works</b>	<b>395,746</b>	<b>395,746</b>	<b>245,116</b>	<b>150,630</b>
<b>Health and Welfare</b>				
Seniors	4,600	4,600	4,400	200
<b>Community and Economic Development</b>				
Planning	93,844	93,844	71,782	22,062
Zoning	51,386	51,386	32,414	18,972
<b>Total Community and Economic Development</b>	<b>145,230</b>	<b>145,230</b>	<b>104,196</b>	<b>41,034</b>
<b>Culture</b>				
Public Education Grant	2,600	3,500	3,031	469
<b>Other</b>	<b>150,417</b>	<b>150,417</b>	<b>122,852</b>	<b>27,565</b>
<b>Capital Outlay</b>	<b>4,750</b>	<b>24,750</b>	<b>33,593</b>	<b>(8,843)</b>
<b>Total Expenditures</b>	<b>1,368,285</b>	<b>1,413,185</b>	<b>1,132,140</b>	<b>281,045</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	<b>205,931</b>	<b>161,031</b>	<b>671,136</b>	<b>510,105</b>
<b>Net Change in Fund Balance</b>	<b>205,931</b>	<b>161,031</b>	<b>671,136</b>	<b>510,105</b>
<b>Fund Balance at Beginning of Period</b>	<b>6,904,244</b>	<b>6,904,244</b>	<b>6,904,244</b>	<b>--</b>
<b>Fund Balance at End of Period</b>	<b>\$ 7,110,175</b>	<b>\$ 7,065,275</b>	<b>\$ 7,575,380</b>	<b>\$ 510,105</b>

**Township of Tyrone**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Public Safety**  
**For the Year Ended March 31, 2019**

	<b>Budgeted Amounts</b>			<b>Variance Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues</b>				
Charges for Services	\$ 40,000	\$ 40,000	\$ 50,615	\$ 10,615
Other Revenue - Special Assessments	600,800	600,800	602,650	1,850
Interest Revenue	200	200	11,028	10,828
<b>Total Revenues</b>	<b>641,000</b>	<b>641,000</b>	<b>664,293</b>	<b>23,293</b>
<b>Expenditures</b>				
Public Safety	585,158	655,158	595,402	59,756
<b>Total Expenditures</b>	<b>585,158</b>	<b>655,158</b>	<b>595,402</b>	<b>59,756</b>
<i>Excess (Deficiency) of Revenues</i>				
<i>Over Expenditures</i>	<i>55,842</i>	<i>(14,158)</i>	<i>68,891</i>	<i>83,049</i>
<i>Net Change in Fund Balance</i>	<b>55,842</b>	<b>(14,158)</b>	<b>68,891</b>	<b>83,049</b>
<i>Fund Balance at Beginning of Period</i>	798,500	798,500	798,500	--
<b>Fund Balance at End of Period</b>	<b>\$ 854,342</b>	<b>\$ 784,342</b>	<b>\$ 867,391</b>	<b>\$ 83,049</b>

## **OTHER SUPPLEMENTARY INFORMATION**

**Township of Tyrone**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**March 31, 2019**

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	Public Education Grant	
<b>ASSETS</b>									
Cash and Cash Equivalents	\$ --	\$ 3,418	\$ 796	\$ 27,921	\$ 15,788	\$ 8,141	\$ 7,338	\$ 117,954	
Investments	--	--	--	--	--	--	--	--	185,651
Receivables	--	10	--	298	1,260	185	--	--	13,779
Prepaid Items	--	--	--	--	--	--	--	--	--
Special Assessment Receivables	--	--	--	--	--	--	--	--	--
<i>Total Assets</i>	<b>\$ --</b>	<b>\$ 3,428</b>	<b>\$ 796</b>	<b>\$ 28,219</b>	<b>\$ 17,048</b>	<b>\$ 8,326</b>	<b>\$ 7,338</b>	<b>\$ 317,384</b>	
<b>LIABILITIES</b>									
Accounts Payable	\$ --	\$ 108	\$ 14	\$ --	\$ 115	\$ --	\$ --	\$ --	--
<i>Total Liabilities</i>	<b>--</b>	<b>108</b>	<b>14</b>	<b>--</b>	<b>115</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Assessments Levied for a Subsequent Period	--	520	100	18,029	6,510	2,960	--	--	--
Unavailable Revenue	--	--	--	--	--	--	--	--	--
<i>Total Liabilities and Deferred Inflows of Resources</i>	<b>--</b>	<b>628</b>	<b>114</b>	<b>18,029</b>	<b>6,625</b>	<b>2,960</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>FUND BALANCE</b>									
Nonspendable	--	--	--	--	--	--	--	--	--
Restricted	--	2,800	682	10,190	10,423	5,366	7,338	317,384	
Unassigned	--	--	--	--	--	--	--	--	--
<i>Total Fund Balance</i>	<b>--</b>	<b>2,800</b>	<b>682</b>	<b>10,190</b>	<b>10,423</b>	<b>5,366</b>	<b>7,338</b>	<b>317,384</b>	
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</i>	<b>\$ --</b>	<b>\$ 3,428</b>	<b>\$ 796</b>	<b>\$ 28,219</b>	<b>\$ 17,048</b>	<b>\$ 8,326</b>	<b>\$ 7,338</b>	<b>\$ 317,384</b>	

**Township of Tyrone**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**March 31, 2019**

	Lake Tyrone Grant	Shannon Glen Rubbish Removal	Apple Orchard Rubbish Removal	Silver Lakes Estates Waste Removal	Debt Service		Capital Projects		Total Nonmajor Governmental Funds
					Lake Shannon Road Improvement	Parkin Lane Road Improvement Debt	Laurel Springs Road Improvement		
<b>ASSETS</b>									
Cash and Cash Equivalents	\$ --	\$ 5,588	\$ 5,077	\$ 15,673	\$ 319,553	\$ 164,175	\$ 14,868	\$ 706,290	
Investments	--	--	--	--	--	--	--	--	185,651
Receivables	--	--	--	165	6,677	6,570	--	--	28,944
Prepaid Items	--	--	1,599	--	--	--	--	--	1,599
Special Assessment Receivables	--	--	--	--	869,057	254,376	--	--	1,123,433
<i>Total Assets</i>	<b>\$ --</b>	<b>\$ 5,588</b>	<b>\$ 6,676</b>	<b>\$ 15,838</b>	<b>\$ 1,195,287</b>	<b>\$ 425,121</b>	<b>\$ 14,868</b>	<b>\$ 2,045,917</b>	
<b>LIABILITIES</b>									
Accounts Payable	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	237
<i>Total Liabilities</i>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>237</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Assessments Levied for a Subsequent Period	--	4,617	6,601	14,025	--	--	14,868	68,230	
Unavailable Revenue	--	--	--	--	869,057	254,376	--	--	1,123,433
<i>Total Liabilities and Deferred Inflows of Resources</i>	<b>--</b>	<b>4,617</b>	<b>6,601</b>	<b>14,025</b>	<b>869,057</b>	<b>254,376</b>	<b>14,868</b>	<b>1,191,900</b>	
<b>FUND BALANCE</b>									
Nonspendable	--	--	1,599	--	--	--	--	--	1,599
Restricted	--	971	--	1,813	326,230	170,745	--	--	853,942
Unassigned	--	--	(1,524)	--	--	--	--	--	(1,524)
<i>Total Fund Balance</i>	<b>--</b>	<b>971</b>	<b>75</b>	<b>1,813</b>	<b>326,230</b>	<b>170,745</b>	<b>--</b>	<b>--</b>	<b>854,017</b>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</i>	<b>\$ --</b>	<b>\$ 5,588</b>	<b>\$ 6,676</b>	<b>\$ 15,838</b>	<b>\$ 1,195,287</b>	<b>\$ 425,121</b>	<b>\$ 14,868</b>	<b>\$ 2,045,917</b>	

**Township of Tyrone**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Year Ended March 31, 2019**

	<b>Special Revenue</b>							
	<b>Liquor Law Enforcement</b>	<b>Jayne Hill Street Lighting</b>	<b>Walnut Shores Street Lighting</b>	<b>Jayne Hill Waste Removal</b>	<b>Parkin Lane Snow Removal</b>	<b>Great Oaks Drive</b>	<b>Right of Way</b>	<b>Public Education Grant</b>
<b>Revenues</b>								
Licenses and Permits	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
State Revenue	2,261	--	--	--	--	--	9,953	--
Special Assessments	--	520	100	18,029	6,510	2,960	--	--
Cable Franchise Fees	--	--	--	--	--	--	--	56,713
Interest	--	--	--	--	--	--	--	2,529
<b>Total Revenues</b>	<b>2,261</b>	<b>520</b>	<b>100</b>	<b>18,029</b>	<b>6,510</b>	<b>2,960</b>	<b>9,953</b>	<b>59,242</b>
<b>Expenditures</b>								
Public Safety	2,261	--	--	--	--	--	--	--
Public Works	--	1,261	158	17,977	10,182	2,500	12,500	--
Culture	--	--	--	--	--	--	--	33,688
Debt Service - Interest	--	--	--	--	--	--	--	--
Debt Service - Principal	--	--	--	--	--	--	--	--
<b>Total Expenditures</b>	<b>2,261</b>	<b>1,261</b>	<b>158</b>	<b>17,977</b>	<b>10,182</b>	<b>2,500</b>	<b>12,500</b>	<b>33,688</b>
<i>Excess of Revenues Over (Under) Expenditures</i>								
<i>Net Change in Fund Balance</i>	<i>--</i>	<i>(741)</i>	<i>(58)</i>	<i>52</i>	<i>(3,672)</i>	<i>460</i>	<i>(2,547)</i>	<i>25,554</i>
<i>Fund Balance at Beginning of Period</i>	<i>--</i>	<i>(741)</i>	<i>(58)</i>	<i>52</i>	<i>(3,672)</i>	<i>460</i>	<i>(2,547)</i>	<i>25,554</i>
<b>Fund Balance at End of Period</b>	<b>\$ --</b>	<b>\$ 2,800</b>	<b>\$ 682</b>	<b>\$ 10,190</b>	<b>\$ 10,423</b>	<b>\$ 5,366</b>	<b>\$ 7,338</b>	<b>\$ 317,384</b>

**Township of Tyrone**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Year Ended March 31, 2019**

	Debt Service						Capital Projects	
	Lake Tyrone Grant	Shannon Glen Rubbish Removal	Apple Orchard Rubbish Removal	Silver Lakes Estates Waste Removal	Lake Shannon Road Improvement	Parkin Lane Road Improvement Debt	Laurel Springs Road Improvement	Total Nonmajor Governmental Funds
<b>Revenues</b>								
Licenses and Permits	\$ --	\$ 14	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 14
State Revenue	--	--	--	--	--	--	--	12,214
Special Assessments	--	4,316	8,446	16,770	341,164	31,536	--	430,351
Cable Franchise Fees	--	--	--	--	--	--	--	56,713
Interest	--	--	--	--	471	2,430	--	5,430
<b>Total Revenues</b>	<b>--</b>	<b>4,330</b>	<b>8,446</b>	<b>16,770</b>	<b>341,635</b>	<b>33,966</b>	<b>--</b>	<b>504,722</b>
<b>Expenditures</b>								
Public Safety	--	--	--	--	--	--	--	2,261
Public Works	9,550	3,771	8,371	14,957	--	--	--	81,227
Culture	--	--	--	--	--	--	--	33,688
Debt Service - Interest	--	--	--	--	15,405	17,971	--	33,376
Debt Service - Principal	--	--	--	--	--	20,000	--	20,000
<b>Total Expenditures</b>	<b>9,550</b>	<b>3,771</b>	<b>8,371</b>	<b>14,957</b>	<b>15,405</b>	<b>37,971</b>	<b>--</b>	<b>170,552</b>
<b>Excess of Revenues Over (Under) Expenditures</b>								
<b>Net Change in Fund Balance</b>	<b>(9,550)</b>	<b>559</b>	<b>75</b>	<b>1,813</b>	<b>326,230</b>	<b>(4,005)</b>	<b>--</b>	<b>334,170</b>
<b>Fund Balance at Beginning of Period</b>	<b>(9,550)</b>	<b>559</b>	<b>75</b>	<b>1,813</b>	<b>326,230</b>	<b>(4,005)</b>	<b>--</b>	<b>334,170</b>
<b>Fund Balance at End of Period</b>	<b>9,550</b>	<b>412</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>174,750</b>	<b>--</b>	<b>519,847</b>
	<b>\$ --</b>	<b>\$ 971</b>	<b>\$ 75</b>	<b>\$ 1,813</b>	<b>\$ 326,230</b>	<b>\$ 170,745</b>	<b>\$ --</b>	<b>\$ 854,017</b>

**Township of Tyrone**  
**General Fund Combining Balance Sheet**  
**All Funds Treated as General**  
**March 31, 2019**

	General	Technology	Public Improvement Building & Site	Park and Recreation	Public Improvement Road	Township Improvement Revolving	Total General Funds
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 2,419,100	\$ 71,427	\$ 411,668	\$ 5,934	\$ 704,084	\$ 1,309,377	\$ 4,921,590
Receivables	193,193	--	--	--	--	--	193,193
Prepaid Items	9,237	--	--	--	--	--	9,237
Due from Agency Fund	4,071	--	--	--	--	--	4,071
Due from Other Funds	10,400	--	--	--	--	--	10,400
Land Contracts Receivable	--	--	--	--	--	108,812	108,812
Advances to Other Funds	2,550,000	--	--	--	--	--	2,550,000
<i>Total Assets</i>	<b>\$ 5,186,001</b>	<b>\$ 71,427</b>	<b>\$ 411,668</b>	<b>\$ 5,934</b>	<b>\$ 704,084</b>	<b>\$ 1,418,189</b>	<b>\$ 7,797,303</b>
<b>LIABILITIES</b>							
Accounts Payable	\$ 17,031	\$ --	\$ 12,006	\$ --	\$ --	\$ --	\$ 29,037
Accrued Liabilities and Other	6,473	--	--	--	--	--	6,473
Due to Other Funds	240	--	--	--	--	--	240
<i>Total Liabilities</i>	<b>23,744</b>	<b>--</b>	<b>12,006</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>35,750</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	--	--	--	--	--	108,812	108,812
<i>Total Liabilities and Deferred Inflows of Resources</i>	<b>23,744</b>	<b>--</b>	<b>12,006</b>	<b>--</b>	<b>--</b>	<b>108,812</b>	<b>144,562</b>
<b>FUND BALANCE</b>							
Nonspendable	2,559,237	--	--	--	--	--	2,559,237
Committed	500,000	--	--	--	--	--	500,000
Assigned	--	71,427	399,662	5,934	704,084	1,309,377	2,490,484
Unassigned	2,103,020	--	--	--	--	--	2,103,020
<i>Total Fund Balance</i>	<b>5,162,257</b>	<b>71,427</b>	<b>399,662</b>	<b>5,934</b>	<b>704,084</b>	<b>1,309,377</b>	<b>7,652,741</b>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</i>	<b>\$ 5,186,001</b>	<b>\$ 71,427</b>	<b>\$ 411,668</b>	<b>\$ 5,934</b>	<b>\$ 704,084</b>	<b>\$ 1,418,189</b>	<b>\$ 7,797,303</b>

**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, 2019**

	General	Technology	Public Improvement Building & Site	Park and Recreation	Public Improvement Road	Township Improvement Revolving	Total General Funds
<b>Revenues</b>							
Property Taxes	\$ 445,624	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 445,624
Licenses and Permits	29,260	--	--	--	--	--	29,260
State Revenue	888,208	--	--	--	--	--	888,208
Charges for Services	207,279	--	--	--	--	--	207,279
Fines and Forfeitures	21,824	--	--	--	--	--	21,824
Cable Franchise Fees	141,783	--	--	--	--	--	141,783
Other Miscellaneous Income	8,241	--	--	--	--	16,836	25,077
Interest	34,276	--	--	--	5,733	4,212	44,221
<b>Total Revenues</b>	<b>1,776,495</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>5,733</b>	<b>21,048</b>	<b>1,803,276</b>
<b>Expenditures</b>							
General Government	618,952	--	--	--	--	--	618,952
Public Works	8,743	--	--	--	236,373	--	245,116
Health and Welfare	4,400	--	--	--	--	--	4,400
Community and Economic Development	104,196	--	--	--	--	--	104,196
Culture	3,031	--	--	--	--	--	3,031
Other Functions	122,852	--	--	--	--	--	122,852
Capital Outlay	7,121	--	26,472	--	--	--	33,593
<b>Total Expenditures</b>	<b>869,295</b>	<b>--</b>	<b>26,472</b>	<b>--</b>	<b>236,373</b>	<b>--</b>	<b>1,132,140</b>
<b>Excess of Revenues Over (Under) Expenditures</b>							
	907,200	--	(26,472)	--	(230,640)	21,048	671,136
<b>Other Financing Sources (Uses)</b>							
Transfers In	--	--	97,500	--	280,000	97,500	--
Transfers Out	(475,000)	--	--	--	--	--	--
<b>Net Other Financing Sources (Uses)</b>	<b>(475,000)</b>	<b>--</b>	<b>97,500</b>	<b>--</b>	<b>280,000</b>	<b>97,500</b>	<b>--</b>
<b>Net Change in Fund Balance</b>	<b>432,200</b>	<b>--</b>	<b>71,028</b>	<b>--</b>	<b>49,360</b>	<b>118,548</b>	<b>671,136</b>
<b>Fund Balance at Beginning of Period</b>	<b>4,730,057</b>	<b>71,427</b>	<b>328,634</b>	<b>5,934</b>	<b>654,724</b>	<b>1,190,829</b>	<b>6,981,605</b>
<b>Fund Balance at End of Period</b>	<b>\$ 5,162,257</b>	<b>\$ 71,427</b>	<b>\$ 399,662</b>	<b>\$ 5,934</b>	<b>\$ 704,084</b>	<b>\$ 1,309,377</b>	<b>\$ 7,652,741</b>

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, 2019. 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 February 8, 2019. 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, 2019. We noted no transactions entered into by Township of Tyrone 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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *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 August 5, 2019.

### *Management Consultations with Other Independent Accountants*

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

### *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 black ink that reads "Gabridge & Company". The signature is fluid and cursive, with "Gabridge" on the first line and "& Company" on the second line.

Gabridge & Company, PLC

Grand Rapids, MI

August 5, 2019

**NEW BUSINESS #2**

August 29, 2019



Township Board  
Tyrone Township  
10408 Center Road  
Fenton, MI 48430-9439

**Subject: Agenda Request – Gruber Land Division – Amended Recommendation**

Dear Township Board Members:

During our meeting on August 13, 2019, Dave Wardin moved to recommend Township Board approval of the Gruber land division request conditional upon the following:

1. Changing the lot widths for parcels 2 & 3 at the front yard setback to be not less than 130 feet to comply with our zoning ordinance, updating the legal descriptions, and providing an updated drawing;
2. Amending the shared private driveway maintenance agreement consistent with item 1; and
3. The Planning Commission waives the 66 foot shared private driveway width requirement because the shared private driveway being created can never be developed to result in its use as a private road.

Kurt Schulze supported the motion. The motion carried by unanimous voice vote.

Parcel 1 as proposed remains nonconforming, however the ZBA granted a minimum area variance during a duly noticed meeting on 6/10/2019. The remaining parcels being created will comply with our zoning ordinance and land division ordinance requirements once the above conditions are fulfilled.

Upon receipt of an amended drawing with amended legal descriptions, along with a revised shared private driveway maintenance agreement satisfying the conditions set forth above, the Planning Commission recommends Township Board approval of the Gruber land division request.

Despite continued communication with the applicant during the last several weeks the latest revised drawing provided (attached) dated 8/28/2019 still has insufficient land area for proposed Parcel 2 (minimum 1.0 acre required, 0.96 acre provided when the 33 foot road right of way is subtracted). The Planning Commission recommends the Township Board require the applicant to comply with our Land Division and Zoning Ordinances and reconfigure Parcels 2 and 3 to result in the required minimum 1.0 acre land area for each proposed parcel as required.

Respectfully submitted,

**Tyrone Township Planning Commission**

*Mark Meisel*

Chairman

Tyrone Township Planning Commission

10408 Center Road Fenton, MI 48430-9439 (810) 629-8631

Mark Meisel, Chairman Kurt Schulze, Vice Chair David Wardin, Secretary Richard Erickson Perry Green Bill Wood



## **Marcella Husted**

---

**From:** Ross Nicholson  
**Sent:** Thursday, August 29, 2019 11:14 AM  
**To:** Marcella Husted  
**Cc:** Mike Cunningham  
**Subject:** Gruber Land Division  
**Attachments:** guber planning.pdf; Township Board Agenda Request - Gruber Land Division

I have attached the original agenda request email as well as the latest version of the drawing. I have received confirmation from 2/3 of the PC subcommittee that the attached version is "good enough". What I would recommend is a conditional approval, subject to the submission of the drawings and maintenance agreement in a recordable form and verification from myself and the PC subcommittee that said documents are acceptable prior to the final stamp of approval. The land division will not become legal until the final drawings in recordable form with the Township stamp of approval) are recorded.

## **Ross Nicholson**

Planning & Zoning Administrator

Tyrone Township  
10408 Center Rd.  
Fenton, MI 48430  
phone: (810) 629-8631  
fax: (810) 629-0047



[www.tyronetownship.us](http://www.tyronetownship.us)

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MCKENNA

April 16, 2019

Planning Commission  
Tyrone Township  
10408 Center Road  
Fenton, MI 48430

**Subject: Gruber Land Division and Proposed Shared Private Driveway**  
**Application received on April 2, 2019 and survey drawing dated 3-27-19**

Dear Commissioners:

The owner and applicant, Timothy Gruber, through his authorized agent, Brent F. Shultz, of Delta Professional Services, has proposed a land division of Parcel 4704-04-100-029, located at the west side of Bennett Lake Road and southeast of Marl Lake. The existing parcel contains approximately 10 acres of land (exclusive of submerged lands) and is zoned Single-Family Residential (R-1) District. The applicant would like to divide it into three new parcels, plus a remainder parcel, of, nominally, 0.83, 1.05, 1.51, and 6.61 acres, exclusive of submerged lands.

It is unclear if the subject property represents a parent parcel or, if not, whether splits are remaining. This should be confirmed.

We have reviewed the site plan application in accordance with the Township's Land Division ordinance, the LDA, the regulations of the R-1 District, and sound planning and zoning principles. We offer the following comments for your consideration.

## Land Division General Requirements

The Tyrone Township Land Division Ordinance, Section 17.254, lists required application information for land divisions.

### Section 4.A.1. Proof of Ownership.

Township assessing records list Timothy and Kimberly Gruber as the property owners.

### Section 4.A.2-5. Scaled Site Drawings with Dimensions, Property Lines, and Legal Descriptions.

Scaled and dimensioned plans have been provided for the existing and proposed conditions. Each proposed parcel has a separate legal description.



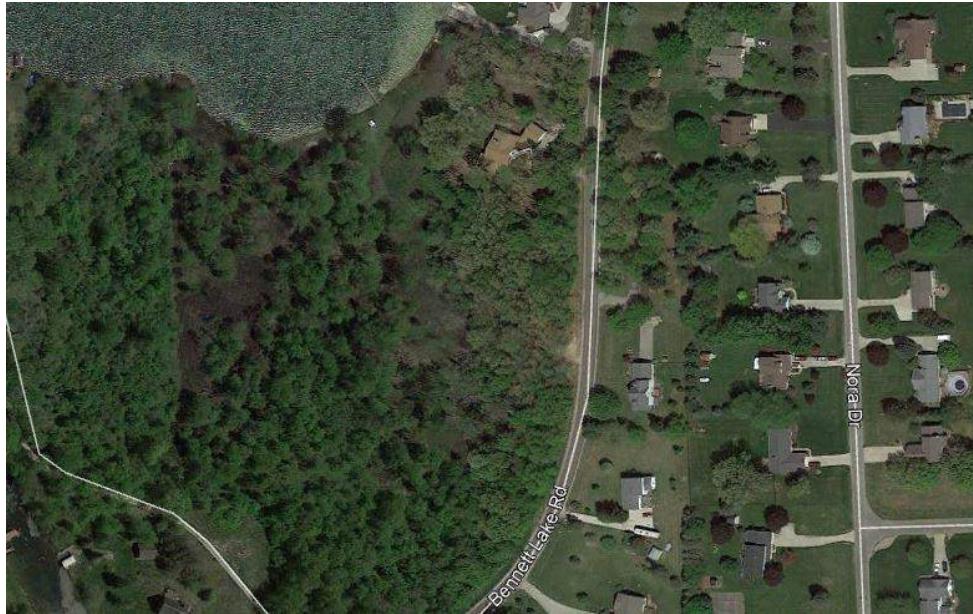
### Section 4.A.6. Existing Structures and Easements.

The surveys depict an existing house located on proposed Parcel 2. There is an existing, semi-circular drive, portions of which are proposed to remain on Parcels 1 and 2. The southern portion of this drive is proposed to be incorporated into a shared drive that would serve Parcels 2 and 3.

### Section 4.A.7. Wetlands and Natural Features.

The survey does not call out any wetlands, nor has a wetland determination for the parcel been provided, though satellite imagery suggests that there are wetlands, which would likely be

regulated on the site. In our opinion, wetlands should be located and shown on the drawing. The site appears to include substantial woodlands, though these are also not identified. Topographic information has been provided. The site slopes steeply toward the lake along the road frontage, then becomes very flat



Source: Google Earth 2018.

#### **Section 4.A.8. Open Space.**

The Township recently amended its Zoning Ordinance to remove the specific requirement for dedicated open space that was contained in Section 20.02-AA thereof. This section of the Land Division Ordinance still requires an application to detail the amount and location of open space to be provided, if any. Dedicated open space is not provided.

#### **Sections 4.A.9, 4.A.10, and 4.A.11. Proposed Access, Abutting Roads, and Easements.**

The plan shows the northern part of the current drive serving both proposed Parcels 1 and 2, and the southern portion being modified to serve proposed Parcels 2 and 3. However, the northern shared driveway is not identified as such. This should be clarified. A new driveway location is also depicted for the remainder parcel. A site distance review by the LCRC was provided. Due to site distance issues, proposed Parcel 3 was not approved for its own drive. The remainder parcel also was not approved, and modifications and neighbor consent, as described in the review, would be required for that parcel to be accessible.

#### **Section 4.A.12 and 4.A.13. Drainage and Contours.**

The applicant has provided a topographic information. The site drains away from the road but appears to become flat and poorly drained along the westerly portion of the parent site.



## **Standards for Approval (Section 17.255)**

### **Zoning District Dimensional Requirements.**

The R-1 District requires a lot width of 130 feet (at the street and the water's edge) and a lot area of 1.00 acre. The width at the water frontage shall be measured along a straight line between the points where the ordinary high-water mark intersects with the side lot lines. The survey does not identify the ordinary high-water mark or follow this methodology. The proposed lots all appear to have a width of at least 130 feet at the road. The area of the proposed parcels, upland and in total, are as follows:

PARCEL DATA SPREADSHEET								
PARCEL NUMBER	TOTAL AREA (ACRES REQ'D)	TOTAL AREA (ACRES)	TOTAL AREA (SFT)	UPLAND AREA (ACRES)	UPLAND AREA (SFT)	SUBMERGED AREA (ACRES)	SUBMERGED AREA (SFT)	BUILDING ENVELOPE (SFT)
PARCEL 1	1.00	1.03	44742	0.83	36225	0.2	8517	12785
PARCEL 2	1.00	1.62	71313	1.05	45796	0.57	25517	18522
PARCEL 3	1.00	1.89	71313	1.51	65918	0.38	5395	33457
REMAINING	1.00	7.38	403133	6.61	287816	0.77	115317	197700

Proposed Parcel 1 does not appear to have sufficient upland area. We are advised that the Township Attorney takes the position that the submerged land under a navigable lake is not property included lot area calculations.

### **Tax Status.**

It appears that 2018 property taxes for the parent parcel were recently paid.

### **Depth to Width Ratio.**

The parcels appear to comply with the 4:1 depth-to-width ratio.

### **Land Division Comments and Recommendation**

Based on our comments herein, we find that the proposed land division of Parcel 4704-04-100-029 does not comply the dimensional requirements of the R-1 District because the area of proposed Parcel 1 is less than the minimum required. The proposed shared drives are discussed below.

### **Create New Shared Private Driveway**

The plan proposes a new private shared driveway for Parcels 2 and 3. It also appears that a shared drive is intended for proposed Parcels 1 and 2, though it is not identified as such. Shared private driveways must meet the requirements and standards of Sections 24.05 and 24.06 of the Zoning Ordinance.

## **Shared Private Driveway Approval Requirements (Section 24.05)**

**Sight Distance.** As discussed above, the Livingston County Road Commission approved the Land Split/ Sight Distance Review for the proposed driveway locations on Parcels 1 and 2, which are existing, though only the location on Parcel 2 was identified as a shared drive.



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**Maintenance Agreement.**

An easement maintenance agreement is required by Section 24.05(B) but has not been submitted.

**Public Hearing.**

A public hearing is not required for the Parcel 2 shared private drive as the proposed shared driveway is more than fifty (50) feet from the property line of any adjacent property that is not served by the drive.

**Shared Private Driveway Design Standards (Section 24.06)**

Shared private driveways or access easements shall meet all design and construction requirements of Section 24.06 of this Article and all applicable Livingston County Road Commission requirements.

**Driveway Design.**

No design data has been provided.

**Drainage.**

No drainage information has been provided.

**Sight distance.**

See the discussion above.

**Minimum Easement Width.**

The proposed shared driveway easement width is not identified.

**Minimum Finished Surface Width.**

No design information has been provided.

**Shared Private Driveway Construction Materials.**

No design information has been provided.

**Maximum Length and Units.**

It appears that each driveway would serve two units and that neither would exceed the maximum length.

**Turnarounds.**

No turnaround is required as the proposed driveways do not serve more than three (3) units.

**Intersection Design Standards.**

No design information has been provided.

**Intersection Offsets from Streets.**

It appears the proposed driveway locations are not in proximity to any existing streets.

**Vertical Clearance.**

The ordinance requires fifteen (15) feet of vertical clearance over the private road to ensure adequate access by emergency vehicles. No design information has been provided.



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**Signs.**

Not applicable for a shared drive.

**Shared Private Driveway Comments**

The plan contains inadequate information to review the proposed shared private driveways, as discussed above. The applicant should review Section 24.05(J) of the Zoning Ordinance and insure that all required information is submitted for each shared private driveway that is proposed.

We look forward to discussing this information with you. Please let us know if there are questions or concerns regarding the statements in this review.

Respectfully submitted,

**McKENNA**



Gregory Elliott, AICP  
Principal Planner



RECEIVED

APR 02 2019

TYRONE TOWNSHIP  
PLANNING & ZONINGTYRONE TOWNSHIP  
PLANNING COMMISSION REVIEW APPLICATION

Property Address / Location <i>10201 BENNETT LAKE RD.</i>	Parcel ID/Zoning District <i>4704-04-100-029</i>
Property Owner(s) <i>TIMOTHY GRUBER</i>	Telephone <i>810-750-4624</i>
Street Address <i>10201 BENNETT LAKE RD.</i>	Cell Phone <i>810-877-8822</i>
City <i>FENTON</i>	State and Zip code
Authorized Agent <i>BRENT F. SHALTZ (D.P.S.)</i>	Telephone
Street Address <i>3189 MAIN RD #1</i>	Cell Phone
City <i>Waterford MI 48399</i>	State and Zip Code

## Type of Review:

- |   |   |   |
|---|---|---|
| <input type="checkbox"/> Boundary Realignment     | <input type="checkbox"/> Open Space Relocation                | <input type="checkbox"/> Site Plan Review     |
| <input type="checkbox"/> Concept Review           | <input checked="" type="checkbox"/> Private Road/Shared Drive | <input type="checkbox"/> Site Visit           |
| <input type="checkbox"/> Conditional Zoning       | <input type="checkbox"/> Planned Unit Development             | <input type="checkbox"/> Special Land Use     |
| <input type="checkbox"/> Home Occupation          | <input type="checkbox"/> Public Hearing                       | <input type="checkbox"/> Special Meeting      |
| <input checked="" type="checkbox"/> Land Division | <input type="checkbox"/> Rezoning                             | <input type="checkbox"/> Subcommittee Meeting |
| <input type="checkbox"/> Open Space Preservation  | <input type="checkbox"/> Site Condominium                     | <input type="checkbox"/> Subdivision Plat     |
| <input type="checkbox"/> Other                    |   |   |

## Project Description:

*SEE ATTACHED*

Planning Commission applications should be filed with the Planning Commission Recording Secretary at least 14 days (21 days for land divisions/realignments) prior to review. Applications will not be scheduled for review until all information has been received. This Signature constitutes the applicant's acknowledgement of the application requirements and permission for site inspection by Tyrone Township representatives.

*[Signature]*  
Signature of Owner(s) or Authorized Agent

Date <i>04/02/2019</i>	Tax Status <i>OK</i>	Fees:101-000000-607-006	Escrow: 701-000000-283-
Received By: <i>RN</i>	Per TD	<i>\$400-</i>	<i>\$1000-</i>

04/02/2019

TYRONE TOWNSHIP

2018

PROPERTY #:	4704-04-100-029	SCHOOL:	25100
CLASS:	401	PRE/MBT %:	100.0000
TAXABLE VAL:	296,591	SEV:	358,000

TAXPAYER:	GRUBER TIMOTHY & KIMBERLY 10201 BENNETT LAKE RD FENTON MI 48430	MORTGAGE CODE:	RECEIVED
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PROP ADDRESS: 10201 BENNETT LAKE RD

TYRONE TOWNSHIP  
PLANNING & ZONING

APR 02 2019

SUMMER TAX INFO

AD VALOREM TA	2,766.68
SP. ASSESSMENTS:	0.00
ADMIN FEE:	27.66
INTEREST:	166.00
<b>TOTAL:</b>	<b>2,960.34</b>
 TOTAL PAID	2,960.34
DATE PAID	02/13/2019
 BALANCE DUE	0.00

WINTER TAX INFO

AD VALOREM TAX:	4,341.24
SP. ASSESSMENTS:	150.00
ADMIN FEE:	43.41
INTEREST:	0.00
<b>TOTAL:</b>	<b>4,534.65</b>
 TOTAL PAID	4,534.65
DATE PAID	02/28/2019
 BALANCE DUE	0.00

TOTAL BALANCE DUE 0.00

## LEGAL DESCRIPTION

PART OF THE NORTH  $\frac{1}{4}$  OF THE NORTHWEST  $\frac{1}{4}$  AND PART OF THE SOUTHEAST  $\frac{1}{4}$  OF THE NORTHWEST  $\frac{1}{4}$  OF SECTION 4, T4N-R6E, TYRONE TOWNSHIP, LIVINGSTON COUNTY MICHIGAN, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE NORTHWEST CORNER OF SAID SECTION 4; THENCE S 01°24'57"E ALONG THE WEST LINE OF SECTION 4, 1640.06 FEET TO A POINT ON THE SOUTH LINE OF THE NORTH  $\frac{1}{4}$  OF THE NORTHWEST  $\frac{1}{4}$  OF SAID SECTION, THENCE N 89°00'53"E ALONG SAID LINE 1371.08 FEET TO THE NORTHWEST CORNER OF THE SOUTHEAST  $\frac{1}{4}$  OF THE NORTHWEST  $\frac{1}{4}$  OF SAID SECTION AND THE POINT OF BEGINNING OF THIS PARCEL: THENCE S 00°33'17"E ALONG THE WEST LINE OF THE SOUTHEAST  $\frac{1}{4}$  OF THE NORTHWEST  $\frac{1}{4}$  OF SAID SECTION 152.92 FEET TO THE CENTERLINE OF BENNETT LAKE ROAD AND A POINT ON A NON-TANGENT CURVE HAVING A LENGTH 76.52 FEET A RADIUS OF 356.50 FEET AND A CHORD BEARING AND DISTANCE OF N 37°13'44"E 76.13 FEET: THENCE CONTINUING ALONG SAID CENTERLINE ON A ARC TO THE LEFT HAVING A LENGTH OF 122.28 FEET A DELTA OF 10°35'44" AND A CHORD BEARING AND DISTANCE OF N 25°43'15"E 122.10 FEET: THENCE LEAVING SAID CENTERLINE S 80°00'33"W 52.62 FEET TO A POINT ON THE WESTERLY RIGHT-OF-WAY LINE OF BENNETT LAKE ROAD (AS PER RECORDED DEED INSTRUMENT 2015R-017739 LIVINGSTON COUNTY RECORDS) AND A PROPERTY CONTROLLING CORNER THENCE CONTINUING ALONG SAID RIGHT-OF-WAY THE FOLLOWING 3 COURSES: A ARC TO THE LEFT HAVING A LENGTH OF 238.69 FEET A RADIUS OF 513.25 FEET AND A CHORD BEARING AND DISTANCE OF N 15°18'30"E 236.55 FEET AND N 01°59'10"E 226.89 FEET AND A ARC TO THE LEFT HAVING A LENGTH OF 212.17 FEET A DELTA OF 04°44'38" AND A CHORD BEARING AND DISTANCE OF N 04°26'06"E 212.11 FEET: THENCE N 67°52'45"W 224.59 FEET: THENCE N 78°53'20"W 467.10 FEET: THENCE S 02°04'50"E 857.00 FEET MORE OR LESS TO THE SOUTH LINE OF THE NORTH  $\frac{1}{4}$  OF THE NORTHWEST  $\frac{1}{4}$  OF SAID SECTION: THENCE N 89°00'53"E ALONG SAID LINE TO THE POINT OF BEGINNING. DESC REVISED 9/5/18 TO INCLUDE "GAP PARCEL" TRANSFERRED ON WARRANTY DEED OF 8/22/18 TO BE RECORDED.

**Ross Nicholson**

**From:** Gruber, Timothy <TDGruber@michigan.com>  
**Sent:** Tuesday, April 2, 2019 10:59 AM  
**To:** Ross Nicholson  
**Cc:** brent@fentonlse.com  
**Subject:** Authorization Letter for Brent Shultz

I Timothy D. Gruber give Brent Shultz full authority to speak on behalf of myself with anyone in regards to the property located at 10201 Bennett Lake Rd. If you have any further questions please feel free to contact me.

Thanks,

**Tim D. Gruber**

President - Detroit Free Press  
President - Michigan.com

**Detroit Free Press**



*RECEIVED*

Office: 313-222-2274  
[tdgruber@michigan.com](mailto:tdgruber@michigan.com)  
[freep.com](http://freep.com)  
[detroitnews.com](http://detroitnews.com)

*APR 02 2019*  
*TYRONE TOWNSHIP*  
*PLANNING & ZONING*

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PLANNING & ZONING





LIVINGSTON COUNTY ROAD COMMISSION  
LAND SPLIT / SIGHT DISTANCE REVIEW

\*\*NOTE: THIS IS NOT A  
DRIVeway PERMIT.\*\*

Review Number 1815-023

Property Owner and Applicant Information

Owner: Tim Gruber  
Street Address: 10201 Bennett  
City, State, ZIP: Fenton, MI 48430  
Day Phone: (810) 877-8822 Fax:  
  
Applicant: Brent Shultz  
Company: DPS Surveying & Engineering  
Address:  
City, State:  
Applicant Phone: (810) 701-9418 Applicant Fax:

Location

Township: Tyrone  
Development:  
Approach Type: Residential  
Speed Limit (if posted): 40  
Speed Factors (if any):  
  
A89' - 518' AD - 518'

Roadway On: Bennett

Section: 4

RECEIVED

APR 02 2019

TYRONE TOWNSHIP  
PLANNING & ZONING

Side of Street: North

Field Measurements

Location of existing property corners from nearest crossroad: 1347 and 2212 feet West of Balfour

Parcel	Property/ Easement Corners		Access Point(s)	Sight Distance Req.			Sight Distance Measured	Sight Distance Comply	Clear Vision Comply	Neighbor Consent Required	Approve
	Std	Min									
1	1347	1481	1439	450			450 North	450 South	Yes	Yes	No Yes
2	1481	1607	1524	450			450 North	450 South	Yes	Yes	No Yes
3	1607	1735	1524	450			450 North	450 South	Yes	Yes	No No
4	1735	2214	1810	450			400 North	450 South	No	No	Yes No
		2111		450			380 North	450 South	No	No	Yes No

Comments:

Access for Parcel 3 to be via easement across Parcel 2, a certified survey and sketch showing the proposed (minimum 40' wide) easement must be submitted prior to approval of split. Access points for Parcel number 4 do not meet required sight distance due to vertical curvature in the roadway and brush, tree, and embankment removal for CVA to North and South of proposed locations. A residential drive way approach application will be required for any driveways to be located within the Livingston County Road Commissions Rights-of-Way.

Inspection Date: 10/31/2018

Inspector:

Pat Hogan

## Tyrone Township Escrow Agreement

This Escrow Agreement is for the cost of review, inspection and monitoring of the project of the Applicant. This includes, but not limited to:

- a) The cost of the review of applications for approvals and variances;
- b) Site Plan Reviews;
- c) Any Planning Commission meetings;
- d) Special meetings;
- e) Reviews by Township Attorney and preparation of appropriate approving resolutions or ordinances;
- f) Reviews by Township planner and/or engineer;
- g) Publications and notices of public hearings or meetings;
- h) Traffic studies;
- i) Environmental impact studies;
- j) Engineering Construction Reviews
- k) Zoning administrator inspections and involvement;
- l) Any other services or expenses relating to the application, inspection or monitoring processes incurred by the Township that are necessary and incident to the completion of the work or project.

Accordingly the Applicant shall pay, simultaneously with the execution of this Agreement, the sum of \$1000.00 to be held in escrow by the Township to cover the aforementioned costs and expenses. The escrow deposits shall bear no interest.

If, during the project, the escrow balance falls below the amount necessary to complete the project, the Applicant shall make additional deposits sufficient to cover any deficit.

Any excess funds remaining in any escrow account after the project completion will be refunded to the Applicant less any administrative fees.

If the project costs and expenses exceed the amount remaining in the escrow after final project approval, the Township shall send the Applicant a statement for such additional costs. Until the Applicant pays for such costs, no further Township permits or approvals shall be issued.

RECEIVED

APR 02 2019

TYRONE TOWNSHIP  
PLANNING & ZONING

By:

  
Planning & Zoning Administrator

APPLICANT

  
Paul Shulwe

**TYRONE TOWNSHIP**

10408 CENTER ROAD  
FENTON, MI 48430  
810-629-8631  
[WWW.TYRONETOWNSHIP.US](http://WWW.TYRONETOWNSHIP.US)

Payment for:  
MEETING 4/17/19

Receipt: 90312

04/02/19

Cashier: TDORSCH  
Received Of: GRUBER TIMOTHY & KIMBERLY

10201 BENNETT LAKE RD  
FENTON MI 48430

The sum of: 400.00

BDINV 00013806

400.00

101-000.000-628.000

400.00

400.00

TENDERED:	POINT & PAY CO	56702422	400.00
	Credit Card Fee	56702422	12.00

RECEIVED

APR 02 2019

TYRONE TOWNSHIP  
PLANNING & ZONING

Signed: \_\_\_\_\_

**TYRONE TOWNSHIP**

Receipt: 90311

04/02/19

10408 CENTER ROAD  
FENTON, MI 48430  
810-629-8631  
**WWW.TYRONETOWNSHIP.US**

Cashier: TDORSCH  
Received Of: GRUBER TIMOTHY & KIMBERLY

Payment for:  
4704-04-100-029

10201 BENNETT LAKE RD  
FENTON MI 48430

The sum of: 1,000.00

BDINV	00013805		1,000.00
	701-000.000-283.000	1,000.00	
		Total	1,000.00
TENDERED:	POINT & PAY TRU 56702335	1,000.00	
	Credit Card Fee 56702335	30.00	

**RECEIVED**

APR 02 2019

TYRONE TOWNSHIP  
PLANNING & ZONING

Signed: \_\_\_\_\_



## **6/10/19 ZBA Motions**

### **Appeal #1 - Gruber**

Motion to grant the variance request by Timothy and Kimberly Gruber for a minimum site area variance for a proposed new parcel (as part of a land division application), located at 10201 Bennett Lake Road in Fenton, Michigan 48430, Parcel ID: 4704-04-100-029, for the following findings of fact:

**Unreasonable Burden:** The proposed land division to create Parcel 1 involves a parcel of land which includes a large area of submerged bottomlands of Marl Lake. Proposed Parcel 1 is also constrained by existing development on what is proposed to be Parcel 2. The appellant has agreed to remove an existing accessory structure to minimize the conforming size of Parcel 2 such that the area of proposed Parcel 1 is maximized. Parcel 1 can be no larger given the existing development on proposed Parcel 2. Proposed Parcel 1 would be 0.83 acre of unsubmerged land, substantially similar to the two developed parcels immediately north, those being 0.89+/- and 0.78+/- acre respectively. The developmental options are therefore to allow proposed Parcel 1 at 0.83 acre, else proposed Parcels 1 and 2 would need to be a single lot of 1.7+ acres, which is double the size of the parcels immediately to the north. While the smaller lot size is not desired, it is consistent with existing adjacent development, and would still provide a reasonable transition zone to the proposed larger conforming lots to the south.

**Substantial Justice:** The appellant has agreed to remove an existing accessory structure to minimize the conforming size of Parcel 2 such that the area of proposed Parcel 1 is maximized. Parcel 1 can be no larger given the existing development on proposed Parcel 2. Proposed Parcel 1 would be 0.83 acre of unsubmerged land, substantially similar to the two developed parcels immediately north, those being 0.89+/- and 0.78+/- acre respectively. While the smaller lot size is not desired, it is consistent with existing adjacent development, and would still provide a reasonable transition zone to the proposed larger conforming lots to the south. A written objection was received, however the concerns expressed (lot areas, driveway locations) are developmental standards and agency approvals the appellant must comply with to develop the proposed parcel. The neighbor to the north was in favor of the variance.

**Minimum Variance Required:** It is the opinion of the ZBA the variance being granted represents the minimum variance required to result in reasonable coexistence with the adjacent neighbors, and to reasonably develop proposed Parcel 1.

**Extraordinary Circumstances:** Proposed Parcel 1 is constrained by existing development on what is proposed to be Parcel 2. The appellant has agreed to remove an existing accessory structure to minimize the conforming size of Parcel 2 such that the area of proposed Parcel 1 is maximized. Parcel 1 can be no larger given the existing development on proposed Parcel 2. Proposed Parcel 1 would be 0.83 acre of unsubmerged land, substantially similar to the two developed parcels immediately north, those being 0.89+/- and 0.78+/- acre respectively. The developmental options are therefore to allow Proposed Parcel 1 at 0.83 acre, else proposed Parcels 1 and 2 would need to be a single lot of 1.7+ acres, which is double the size of the parcels immediately to the north. While the smaller lot size is not desired, it is consistent with existing adjacent development, and would still provide a reasonable transition zone to the proposed larger conforming lots to the south.

**Health and Safety:** Granting this variance does not alter or negatively impact the satisfactory health and safety of the immediate area, however it is noted the Livingston County Road Commission has limited the locations of driveways associated with the proposed new parcels as a result of concerns associated with sight distance.

# **NEW BUSINESS #3**

**ZONING BOARD OF APPEALS** (3 year term)  
*Revised September 3, 2019*

<i>Begin:</i>	<i>Expires:</i>	
<b>Greg Carnes</b> <i>Chairman</i>	9/1/09 9/1/12 9/1/15 9/1/18	8/31/12 8/31/15 8/31/18 8/31/21
<b>Don LoVasco</b>	12/17/13 9/1/14 9/1/17	8/31/14 8/31/17 8/31/20
<b>Mark Meisel</b> <i>Ex-officio</i>	9/1/11 9/1/14 9/1/17	8/31/14 8/31/17 8/31/20
<b>Joe Trollman</b>	8/20/13 9/1/14 8/31/16 9/3/19	8/31/14 8/31/16 8/31/19 8/31/22
<b>Jon Ward</b>	9/1/14 9/1/15 9/5/17 9/3/19	8/31/15 8/31/18 8/31/19 8/31/22
<b>Don Bunka</b> <i>Alternate</i>	9/1/17	8/31/20
<b>Dan Stickel</b> <i>Alternate</i>	6/18/19	8/31/22

**NEW BUSINESS #4**



STATE OF MICHIGAN  
 DEPARTMENT OF TREASURY  
 LANSING

GRETCHEN WHITMER  
 GOVERNOR

RACHAEL EUBANKS  
 STATE TREASURER

August 12, 2019

Alexa Huspek  
 12145 Great Oaks Drive  
 Fenton, MI 48430

Dear Ms. Huspek:

Congratulations, you have been accepted into the State Tax Commission's Michigan Advanced Assessing Officer (MAAO) October 2019 Program. Your student number is **MAAOCT10**. Please retain this letter as you will need your student number to access the online classroom.

Your acceptance into the program requires that you: pay your program fee, timely complete all assignments, attend all classroom sessions and communicate with our office and your instructors as necessary. We look forward to working with you throughout the program to assist you in obtaining your MAAO certification.

The State Tax Commission on December 18, 2018 made changes to the MAAO Program. These changes include the following:

1. USPAP for Michigan Assessor's has been added to the program as Chapter 8 as noted in the enclosed schedule. The cost is included in the cost of the program and eliminates the need for students to take a separate USPAP class.
2. All exams for this program will be taken online.
3. Assignments are now part of the overall grading for the program. Students must maintain an overall 65% in order to sit for each section of the exam. This will be explained in more detail in the Syllabus which will be sent to you the week of September 16<sup>th</sup>.
4. Grading Rubrics will be provided for each assignment.

The cost of the program is \$1,000. Your payment must be received in our office no later than September 9, 2019. Payments may be mailed by check or made online by credit card or via E-Check. The Payment Voucher includes online payment instructions. The enclosed Payment Voucher must accompany all mailed payments. If your full payment is not received by the due date, you will be unable to participate in the program and will automatically be withdrawn.

During the week of September 16<sup>th</sup>, we will send you information on how to access the online classroom and we will also send your Syllabus for the class. We ask that you not only log in as soon as the classroom is available but that you also thoroughly review the Syllabus prior to the start of the class.

Please feel free to contact me at [sobelk2@michigan.gov](mailto:sobelk2@michigan.gov) if you have any questions regarding the program.

Sincerely,



Kelli Sobel  
Department of Treasury

Enc: Program Schedule  
Payment Voucher

**STATE TAX COMMISSION  
MICHIGAN ADVANCED ASSESSING OFFICER PROGRAM  
PAYMENT VOUCHER**

The total cost for the Michigan Advanced Assessing Officer (MAAO) program is \$1,000. To participate in the program, the full \$1,000 payment must be received by the State Tax Commission by September 9, 2019.

The recommended payment method is by credit card or by E-Check on the Commission's website under the Education heading and the MAAO link ([www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission)). You will need the following information to process your payment; student number (eg: Oct19-01), student name, class name (eg: MAAO October 2019).

Payments may also be submitted by mail. However, please be aware that mailed payments may take up to two weeks to be processed and received by the State Tax Commission and must still be received by September 9, 2019. Checks should be made out to State of Michigan. Please plan accordingly when mailing a payment.

Student Name (Last, First, Middle Initial):	Daytime Phone Number:
Mailing Address (Street):	
Mailing Address (City, State, ZIP Code)	Email Address
Total Amount Enclosed:  \$	Name of Program

**Submit the completed payment voucher and required payment to:**

**State Tax Commission  
MAAO Program  
PO Box 30471  
Lansing, MI 48909**

**AGREEMENT TO REIMBURSE FOR TRAINING COSTS AND PAY  
SHOULD EMPLOYEE LEAVE EMPLOYMENT BEFORE A PERIOD OF ONE YEAR**

**WHEREAS**, Tyrone Township is seeking to hire an employee to hold the position of \_\_\_\_\_ and perform its duties.

**WHEREAS**, the duties required of this employee will require certain skills and training to perform;

**WHEREAS**, the training required for this position is approximately \_\_\_\_\_ days to complete;

**WHEREAS**, Tyrone Township is willing to pay the cost of the training and for the time the employee attends training so long as the employee promises to continue employee's employment with Tyrone Township for a period of \_\_\_\_\_ following completion of training and further promises to reimburse Tyrone Township for the training costs and pay while training if the employee voluntarily leaves employment before completing the time period as an employee as required herein;

**WHEREAS**, \_\_\_\_\_ is seeking employment and has expressed an interest in the position that Tyrone Township is seeking to fill;

**WHEREAS**, \_\_\_\_\_ understands that training for the position is necessary and that Tyrone Township is willing to pay the cost of the training and for the time the employee attends training so long as the employee promises to continue employee's employment with Tyrone Township for a period of \_\_\_\_\_ following completion of training;

**WHEREAS**, \_\_\_\_\_ desires to accept the employment position with Tyrone Township with the terms and conditions set forth herein;

**NOW, THEREFORE, TYRONE TOWNSHIP AND \_\_\_\_\_ AGREE:**

1. Tyrone Township agrees to pay up front the training necessary for \_\_\_\_\_ to hold the position of \_\_\_\_\_ at Tyrone Township. The training required for the position is as follows:

2. Tyrone Township agrees to compensate \_\_\_\_\_ at the rate of \_\_\_\_\_ hourly to complete the training;
3. \_\_\_\_\_ agrees to faithfully attend the training sessions and, once completed, remain in the employ of Tyrone Township for a period of \_\_\_\_\_ from the date of completion of training;
4. \_\_\_\_\_ agrees that should she / he not remain in the employ of Tyrone Township for a period of \_\_\_\_\_ from the date of completion of training that \_\_\_\_\_ will reimburse Tyrone Township for the training fees it paid and the compensation she / he received to attend training;
5. \_\_\_\_\_ specifically agrees, and gives Tyrone Township permission to, to reimburse those fees and compensation by a deduction in like amount from \_\_\_\_\_ final paycheck or paychecks to the maximum extent permissible by law and not to exceed the cost of training and compensation during training;
6. Tyrone Township and \_\_\_\_\_ agree that this document itself does not create terms of employment other than to pay the cost of training and compensation and reimbursement of the same through deductions from the final paychecks;
7. Nothing in this agreement creates an employment relationship that is for a specific period of time;
8. Nothing in this agreement creates a "for cause only" termination relationship between Tyrone Township and \_\_\_\_\_ and \_\_\_\_\_ remains an employee at will.

Dated:

Employee

Tyrone Township  
By:

**NEW BUSINESS #5**

**Proposed Budget Amendments by Fund for Fiscal Year 2019/2020**

Fund	Department	Account No.	Account Name	Current Budget	Current Balance as of 8/21/19	Suggested Amendment
IRISH HILLS ROAD IMPROVEMENT FUND		401-000.000-672.000	SPECIAL ASSESSMENT REVENUE	\$ -	\$ -	\$ -
IRISH HILLS ROAD IMPROVEMENT FUND		401-000.000-664.000	INTEREST & DIVIDEND EARNINGS	\$ -	\$ (45.81)	\$ (100.00)
IRISH HILLS ROAD IMPROVEMENT FUND		401-000.000-672.200	SPECIAL ASSESSMENT PAYOFF	\$ -	\$ (66,708.00)	\$ (66,708.00)
IRISH HILLS ROAD IMPROVEMENT FUND		401-000.000-672.664	INTEREST EARNED ON PAYOFFS	\$ -	\$ -	\$ -
IRISH HILLS ROAD IMPROVEMENT FUND		401-000.000-696.000	BOND PROCEEDS (AT FACE VALUE)	\$ -	\$ (785,000.00)	\$ (785,000.00)
IRISH HILLS ROAD IMPROVEMENT FUND		401-446.000-730.000	POSTAGE	\$ -	\$ 66.43	\$ 150.00
IRISH HILLS ROAD IMPROVEMENT FUND		401-446.000-806.000	CONSULTANTS	\$ -	\$ 12,900.00	\$ 12,900.00
IRISH HILLS ROAD IMPROVEMENT FUND		401-446.000-809.000	ENGINEERING	\$ -	\$ 25,623.00	\$ 60,000.00
IRISH HILLS ROAD IMPROVEMENT FUND		401-446.000-818.000	LEGAL FEES	\$ -	\$ 28,756.50	\$ 28,757.00
IRISH HILLS ROAD IMPROVEMENT FUND		401-446.000-827.001	ROAD	\$ -	\$ -	\$ 724,630.00
IRISH HILLS ROAD IMPROVEMENT FUND		401-446.000-900.000	PRINTING & PUBLISHING	\$ -	\$ 3,436.20	\$ 5,000.00
IRISH HILLS ROAD IMPROVEMENT FUND		401-446.000-955.000	MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ 4,850.00
IRISH HILLS ROAD IMPROVEMENT FUND		401-446.000-994.000	BOND ISSUANCE COSTS	\$ -	\$ 157.00	\$ 200.00
IRISH HILLS ROAD IMPROVEMENT FUND		401-446.000-995.000	BOND INTEREST EXPENSE	\$ -	\$ -	\$ 8,513.00

**NEW BUSINESS #6**

# MMTA 41<sup>st</sup> Fall Conference

## People, Purpose, Passion: The Flights of Success

October 13-16, 2019

Radisson Plaza Hotel, Kalamazoo



"Hurler" Weaver

- Leadership & Succession Planning:  
Lieutenant Colonel Scott "Hurler" Weaver
- Ethics & Politics in the Workforce
- Storage & Access to Confidential Info
- Legislative Update
- Technology & Cyber Threats
- Day-to-Day Cash Handling
- Investment Strategy: Are You Prepared?
- Economic Outlook and Much More!
- Annual Meeting • PRIME Award Presentation
- Great Networking Activities

### What Your Peers Like About Conference...

*"I learned and I was able to spend time with friends I have made over the years. I really liked having a motivational speaker."*

*"The networking, the amazing race and relevant education were great!"*

*"I get to see the people that experience similar situations as me on a daily basis."*

*"Getting together with our friends and peers! I always learn so much."*

*"It gave me an opportunity to speak with other treasures and glean info from them. I met many, many nice fellow treasures."*

*"Learning new things that I can use in my position. Catching up with those I've met in the past and meeting new people."*



### Mark Your Calendar \*\*\*Registration Opens Soon\*\*\*

**\$339 Conference Registration**

Includes Sessions, Meals & Networking Events

**Rooms from \$125 at the Radisson Plaza Hotel**

Must Be A MMTA Member to Attend

\*Plus 20.00 book Fee

### Sunday

- 1:00 pm - 5:00 pm  
Registration
- 2:00 pm  
Amazing MMTA Race
- 4:00 pm  
Hotel Check In
- 4:00 pm - 7:00 pm  
Past President's Reception  
And Conference Welcome

### Monday

- 7:30 am - 8:30 am  
Registration & Breakfast
- 8:30 am - 5:00 pm  
Sessions, Lunch & Breaks
- 6:30 pm - 9:00 pm  
AirZoo Networking Reception

### Tuesday

- 7:30 am - 8:30 am  
Breakfast
- 8:30 am - 5:00 pm  
Sessions, Lunch & Breaks
- 5:30 pm - 6:30 pm  
Reception
- 6:30 pm - 10:00 pm  
Award Presentation, Dinner &  
Entertainment

### Wednesday

- 7:30 am - 8:30 am  
Breakfast
  - 8:30 am - Noon  
Sessions & Breaks
  - Lunch On Your Own
- \*\*\* Preliminary Schedule \*\*\*  
Times Subject To Change



AUG-22-19

Jennifer Eden  
United States

Thank you for making your reservation at the Radisson Plaza At Kalamazoo Center. We have reserved the following accommodations for you:

Arrival Date	Departure Date	Nightly Rate	Room Type
10-13-19	10-16-19	125.00 USD X3	1 King Standard Room

Your Confirmation Number is 50614505 and you are guaranteed for late arrival.

Your requests have been noted, however specific requests cannot be guaranteed. Check-in time is 4:00pm and check-out is 12:00noon.

If you find it necessary to cancel or change plans, please inform us 24 hours prior to check in time to avoid one night's room and tax charge to your credit card. If the reservation was booked as an advance purchase, non-cancel, non-refundable then full penalty applies.

The hotel does offer a discount parking rate for hotel guest. The discounted rate for self-parking which is located across the street in a covered parking ramp is \$20.00 per night or valet parking \$30.00 per night. the parking structure has a clearance of 6 foot 7 inches. Please contact the hotel at 269-343-3333 to learn about oversize parking locations and pricing available throughout the city.

Shuttle Service is available by appointments to and from the Kalamazoo Airport from 6:00am to 11:30pm.  
Must have a valid ID and Credit Card to check into the hotel.

Again, thank you for choosing the Radisson Plaza Hotel at Kalamazoo Center. We look forward to having you as our guest!

Please contact the reservation office if you have any questions at (269) 343-3333.  
Best regards,

Reservation Office

Radisson Plaza Hotel At Kalamazoo Center  
100 West Michigan Avenue  
Kalamazoo, MI 49007  
Telephone: (269) 343-3333 Fax: (269) 381-1560  
Email: RHI\_KALA@radisson.com

# **NEW BUSINESS #7,8,9**

*No documents attached.*