

**OSCODA TOWNSHIP
REGULAR BOARD MEETING
AGENDA & NOTICE
April 26, 2021 - 7:00 P.M.**

Watch Virtual:

<https://us02web.zoom.us/j/87419985658>

Call-in: (929)205-6099 Meeting ID: 874 1998 5658

Posted Date: April 22, 2021

Press Notification Date: April 22, 2021

Posted by: Tammy Kline

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

AGENDA ADDITIONS:

PUBLIC HEARING: Second Public Hearing - Van Etten S.A.D – To Discuss Proposed Assessment as Being Fair and Feasible

PRESENTATION: 2020 Audit Report

CONSENT AGENDA:

Approval of Minutes:

1. Work Session Meeting Minutes – April 9, 2021
2. Regular Meeting Minutes – April 12, 2021
3. Special Meeting Minutes – April 14, 2021

Finance:

1. Payment of Bills (Oscoda Township) – Total - \$282,871.65
 - a. Prepaid – April 20, 2021 - \$222,072.28
 - b. Check Run – April 27, 2021 - \$60,799.37
 - c. Fund Summary Report 2021
 - d. Check Disbursement Feb – March 2021
 - e. Quarter 1 Financial Report

SUB COMMITTEE REPORTS AND PROJECT UPDATES: (As Available)

1. EIC Director Update
 - a. Mission North Tax Abatement Update
 - b. Real Estate Update
 - c. MEDC/EGLE Brownfield Presentation
2. Rowe Engineering Update
3. OWAA Update

SUPERINTENDENT'S REPORT ----- Mitchell

1. Munetrix Invoice
2. Dust Control Bid Tab
3. Analytical Services Invoice – Capital Improvement Bonds
4. Fire Department Pager Purchase
5. Code Enforcement Demolitions
6. Cemetery Revenue Owed to Ausable Township
7. Legal Services Agreement
8. OOP Erosion Project Payment Request No.1

RESOLUTIONS AND ORDINANCES:

1. Resolution No: 2021-10 Designation of Depositories
2. Resolution No: 2021-11 Second Hearing on Weed and Aquatic Nuisance Control – Van Etten Lake

OTHER:

1. Planning Commission Nepotism Issue – Board Protocol
2. Iosco County Equalization Use Request
3. Property Disposition Discussion
4. 2021 Van Etten Lake S.A.D Herbicide Applicator Recommendation

PUBLIC COMMENTS:**BOARD COMMENTS:****Disclaimer of Electronic Meeting of the Township Board of Trustees:**

In accordance with Senate Bill 1108, the Oscoda Township Board is meeting electronically to maintain compliance with the Emergency Order issued by MDHHS on Friday 2 October (referencing MCL 333.2253) restricting gathering sizes. Members of the public may participate in the meeting electronically using the Zoom Information provided on the top of this Agenda Notice (link, call-in number, meeting ID, and passcode). The public may contact members of the Oscoda Township Board of Trustees by using the link to the Township's website to obtain contact information or may contact Township Hall by calling 989-739-3211:

https://www.oscodatownshipmi.gov/1/322/board_of_trustees.asp

There is a public comment period during the meeting. People that have joined the meeting via the Internet can indicate that they want to speak during public comment using the "raise your hand" function; or they can type their comments in the chat function. Those that have joined by phone will be called upon to see if they have a public comment. The Charter Township of Oscoda Board of Trustees will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting upon a seven-day notice to the Oscoda Township Board by writing or calling the following: Township Clerk, Oscoda Township Hall, 110 South State Street, Oscoda, Michigan 48750, 989-739-4971.

Tammy Kline

Subject: FW: narrative for SAD process

From: supervisor

Sent: Thursday, April 22, 2021 11:55 AM

To: Tammy Kline <admin@oscodatownshipmi.gov>; Michael Mitchell <superintendent@oscodatownshipmi.gov>

Subject: narrative for SAD process

Mitch and Tammy- not sure where you want to place this in the board packet but its a summary for the SAD process- hearing and resolution are on the agenda. Thank you Ann

The second public hearing is scheduled for Monday April 26, 2021 to create a new special assessment district on Van Etten Lake. Included in the packet is a copy of the second public hearing notice, letter and Van Etten Lake weed assessment calculations as provided to the lake property owners.

Following is an overview of the process required to establish a special assessment district:

1. Board determines by way of resolution that there is a need to create special assessment district and that the project should continue so as to allow for required public hearing of which two are held. This resolution was adopted by the Board at the meeting of March 08, 2021, Resolution 2021-06 .
2. The first public hearing is held to determine whether it is reasonable and necessary to create the special assessment district. This public hearing was held on March 22, 2021.
3. Scheduled for the Board meeting of April 26, 2021 is the second public hearing to determine whether or not the proposed special assessment is fair and feasible. Should the proposed special assessment be approved as such the procedure for the collection of the assessments and expenditure of monies to accomplish the purposes will be confirmed as set forth by way of resolution. Prior to the public hearing, property owners were mailed the proposed special assessment for their review.
4. Following the public hearing the Board may determine by way of Resolution No. 2021-11 that the proposed special assessment project has been deemed not only reasonable and necessary, but that the proposed special assessments are also fair and feasible and that the proposed special assessment should proceed and begin as soon as possible allowed by law.

Van Ettan Weed Special Assessment Roll Oscoda Township

March 26, 2021

Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
063-007-100-001-00	LAUINGER, MARGARET TRUST	LOUD DR	V E LAKE FRONT	2	\$212.36
063-007-400-006-00	DEMEYERE, MICHAEL A &	7212 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-007-00	WOJCIECHOWSKI, THOMAS TRUSTEE	7206 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-008-00	MERTES, JOSEPH R & KATHERINE J	7204 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-009-00	RANDLETT, MICHAEL E & KATIE E	7202 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-010-00	DORTON, MARK A & LUELLA M	7200 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-052-00	RYCHEL, JASON L & ANGELA R	7186 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-053-00	HUTCHISON, JEFFREY A & PENNY L	7184 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-054-00	WACHOWSKI, STEVEN B & PATRICIA	7180 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-055-00	LECHMAN, NICK &	7176 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-056-00	JACKSON, TIMOTHY KYLE	7166 LAKEVIEW DR	V E LAKE FRONT	1.5	\$159.27
063-007-400-057-00	WHITE, VIOLET M & JEDLOWSKI,	7150 LAKEVIEW DR	V E LAKE FRONT	1.5	\$159.27
063-007-400-058-00	SPITZ, WILLIAM R	7146 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-059-00	NEWMAN REVOCABLE TRUST	7140 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-060-00	DEMEYERE, GERALD P & BARBARA M	7138 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-061-00	VAN ETTAN SPORTSMAN CLUB	LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-062-00	TURNEY, JOHN S &	7116 LAKEVIEW DR	V E LAKE FRONT	1.5	\$159.27
063-007-400-063-00	DEMEYERE, DANIEL C &	7114 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-064-00	PRIEMER, MICHAEL J & CYNTHIA M	7112 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-065-00	O'LEARY, DAVID & KIMBERLEY	7106 LAKEVIEW DR	V E LAKE FRONT	1.5	\$159.27
063-007-400-066-00	MERTZ, LINDSAY, MARY, EUGENE JR &	7094 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-067-00	FEASTER, SKY & CONNIE	LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-007-400-068-00	WALDVOGEL, JOHN & MARLENE H	7090 LAKEVIEW DR	V E LAKE FRONT	1.5	\$159.27
063-007-400-069-00	BEIDOUN, BASSAM &	7082 LAKEVIEW DR & 7084	V E LAKE FRONT	1.5	\$159.27
063-007-400-069-50	BEIDOUN, BASSAM ALMAZ & NAWAL	7078 LAKEVIEW DR & 7080	V E LAKE FRONT	1.5	\$159.27
063-007-400-070-50	GRIFFIN, ROBERT & DONNA	7070 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
063-008-200-001-00	ENGELBRECHT, MARC & ASMA	7485 LOUD DR	V E LAKE FRONT	1.5	\$159.27
063-008-200-001-50	WATSON, ARTHUR F III	7495 LOUD DR	V E LAKE FRONT	1	\$106.18
063-008-200-002-00	LENART, RALPH W & JANE A	7527 LOUD DR	V E LAKE FRONT	1	\$106.18
063-008-200-003-00	FINTAN LLC	7525 LOUD DR	V E LAKE FRONT	2	\$212.36
063-008-200-004-00	JENNINGS, ERIC & CHERYL	7507 LOUD DR	V E LAKE FRONT	1	\$106.18
063-008-200-005-00	FINNEY, EDWARD H	7505 LOUD DR	V E LAKE FRONT	1	\$106.18
063-008-200-006-00	VAMOS, ROBERT A & BONNIE J	7503 LOUD DR	V E LAKE FRONT	1	\$106.18
063-008-400-007-00	HULETT, JAN EDWARD	7061 LOUD DR	V E LAKE FRONT	1.5	\$159.27

Van Ettan Weed Special Assessment Roll Oscoda Township

March 26, 2021

Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
063-008-400-012-00	HALE, GEORGE D & CAROL A	7095 LOUD DR	V E LAKE FRONT	1	\$106.18
063-008-400-013-00	GOHL, CHARLES & BRENDA	7097 LOUD DR	V E LAKE FRONT	1	\$106.18
063-008-400-014-00	D' ONOFIO, RAYMOND A	7091 LOUD DR	V E LAKE FRONT	1	\$106.18
063-008-400-015-00	ELLIS, WILLIAM E	LOUD DR	V E LAKE FRONT	1	\$106.18
063-008-400-016-00	VERBRUGGEN, PETER E & REBECCA L	7077 LOUD DR	V E LAKE FRONT	1.5	\$159.27
063-008-400-017-00	O'BRIEN, JEANNE M	7071 LOUD DR	V E LAKE FRONT	1	\$106.18
063-008-400-018-00	RILL, BRIAN & BARBRA L	7063 LOUD DR	V E LAKE FRONT	1.5	\$159.27
063-008-400-019-00	METCALFE, MARIE	7047 LOUD DR	V E LAKE FRONT	1	\$106.18
063-008-400-020-00	MILLER TRUST	7043 LOUD DR	V E LAKE FRONT	1	\$106.18
063-008-400-021-00	BIRCHMEIER, RANDY A & PAULINE L	7037 LOUD DR	V E LAKE FRONT	1	\$106.18
063-008-400-022-00	NEAL, TIMOTHY & PATRICIA	7029 LOUD DR	V E LAKE FRONT	1.5	\$159.27
063-017-100-019-00	KARR, ROBERT H & MARY K	7007 LOUD DR	V E LAKE FRONT	1.5	\$159.27
063-017-100-020-00	SIMPSON, ANDREW & ELIZABETH	7001 LOUD DR	V E LAKE FRONT	1.5	\$159.27
063-017-100-021-00	SETERA, TROY & KERI	6997 LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-022-00	WARD, GERALD D & JUDITH M TRUST	6995 LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-023-00	MOLLARD, JEFFREY A	6993 LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-024-00	WORLEY, RICK A & CHRISTINE M	6987 LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-025-00	WERNETTE, LIONEL R & SUZANNE TRUST	6983 LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-026-00	VERMEESCH, WENDY SUE	6979 LOUD DR	V E LAKE FRONT	1.5	\$159.27
063-017-100-028-00	CRYDER, JAMES R JR TRUST	6977 LOUD DR	V E LAKE FRONT	1.5	\$159.27
063-017-100-029-00	NEMECEK, RICHARD & LISA TRUST	6973 LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-030-00	MILLER, DOROTHY A TRUST	6965 LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-031-00	SZALAY, RONALD J & KATHLEEN A	6961 LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-032-00	BERNHARDSSON, BRENDA	6955 LOUD DR	V E LAKE FRONT	1.5	\$159.27
063-017-100-033-00	CASTORA, TIMOTHY L & SUSAN	6949 LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-033-50	OWNER UNKNOWN	LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-034-00	LUMBARDO, MICHAEL A & LANETTE J	6945 LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-035-00	BARRONS, KAREN S &	6943 LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-036-01	KIRK, WILLIAM R TRUST &	LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-036-51	KIRK, WILLIAM R TRUST &	6935 LOUD DR	V E LAKE FRONT	1.5	\$159.27
063-017-100-037-00	BARLOR INC	6925 LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-037-50	GILMORE, SCOTT A	6923 LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-038-00	WILLIAMS, WENDY B &	6917 LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-039-00	LAVELL, MICHAEL &	6915 LOUD DR	V E LAKE FRONT	1	\$106.18

Van Ettan Weed Special Assessment Roll Oscoda Township

March 26, 2021

Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
063-017-100-040-00	FIORE, ANTHONY C & MARTHA A	6911 LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-100-041-00	SCHIEWECK ENTERPRISES LLC	6905 LOUD DR	V E LAKE FRONT	1	\$106.18
063-017-200-001-00	YMCA CAMP NISSOKONE	6836 F 41	V E LAKE FRONT	2	\$212.36
063-017-200-002-00	JAMES, NANCY M LIVING TRUST	7020 LOUD ISLAND	V E LAKE FRONT	2	\$212.36
063-017-400-001-00	PIERCE, KENNETH & CAROLYN	6559 WEST SHORE DR	V E LAKE FRONT	2	\$212.36
063-017-400-001-25	LAMPE, SUSAN E.K. &	6562 WEST SHORE DR	V E LAKE FRONT	2	\$212.36
063-017-400-003-00	DAVEY, CHARLES P LIVING TRUST	WEST SHORE DR	V E LAKE FRONT	2	\$212.36
063-017-400-005-00	PIERCE, DIANE	WEST SHORE DR	V E LAKE FRONT	2	\$212.36
063-017-400-006-00	GOLDBERG, GREG & BARB	6504 WEST SHORE DR	V E LAKE FRONT	2	\$212.36
063-017-400-006-50	DAVEY, CHARLES P LIVING TRUST	WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
063-017-400-007-00	DAVEY, THERESA	6550 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
063-017-400-008-00	DAVEY, CHARLES P LIVING TRUST	6558 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
063-017-400-009-00	DAVEY, CHARLES P LIVING TRUST	6554 WEST SHORE DR	V E LAKE FRONT	2	\$212.36
063-021-100-016-00	LATHAM, ROSE MARIE ESTATE	6459 LOUD DR	V E LAKE FRONT	1	\$106.18
063-021-100-017-00	BATES, BRIAN K	6455 LOUD DR	V E LAKE FRONT	1	\$106.18
063-021-100-018-00	KELLAN, WILLIAM L & SYLVIA A (LL)&	6445 LOUD DR	V E LAKE FRONT	1	\$106.18
063-021-100-019-00	CRUSE, NATHAN LUKE &	6441 LOUD DR	V E LAKE FRONT	1	\$106.18
063-021-100-020-00	HERVEY, PETER B & SALLY K TRUST	6437 LOUD DR	V E LAKE FRONT	1.5	\$159.27
063-021-100-021-00	THOMAS, GORDON MEREDITH & LEAH	6425 LOUD DR	V E LAKE FRONT	1.5	\$159.27
063-021-100-022-00	PEARSON, MICHAEL J & JUDY A &	6423 LOUD DR	V E LAKE FRONT	1	\$106.18
063-021-100-023-00	PHILLISTINE, MARK A &	6407 LOUD DR	V E LAKE FRONT	1	\$106.18
063-021-100-024-00	TINGLEY, ROSS R & DONNA N	6405 WOODLAND DR	V E LAKE FRONT	1	\$106.18
063-021-100-025-00	HUMPHREYS, MATTHEW R & JENNIFER L	6403 WOODLAND DR	V E LAKE FRONT	1	\$106.18
063-021-100-026-00	LOT OWNERS	LOUD DR	V E LAKE FRONT	1	\$106.18
063-021-100-028-00	MARSHALL, DANNY L & DEBRA K &	6391 LOUD DR	V E LAKE FRONT	1.5	\$159.27
063-021-100-029-00	COLE, EDWARD H TRUST	6387 WOODLAND DR	V E LAKE FRONT	1.5	\$159.27
063-021-100-030-00	MURPHY, ELAINE M	6385 WOODLAND DR	V E LAKE FRONT	1.5	\$159.27
063-021-100-034-00	BURNS, JANE E	6339 WOODLAND DR	V E LAKE FRONT	1	\$106.18
063-021-100-034-50	CABIN HOPPERS LLC	6325 WOODLAND DR	V E LAKE FRONT	1	\$106.18
063-021-100-035-00	LEACH, DONALD C & KAYE L	6357 WOODLAND DR	V E LAKE FRONT	1.5	\$159.27
063-021-100-036-00	DAVIS, SILAS C & BEVERLEY M	6361 WOODLAND DR	V E LAKE FRONT	1.5	\$159.27
063-021-100-037-00	KELLEY, RICKI C	6395 WOODLAND DR	V E LAKE FRONT	1	\$106.18
063-021-100-040-00	KRIMM, RANDY M & KAREN	6407 WOODLAND DR	V E LAKE FRONT	1	\$106.18
063-021-300-002-00	MANSFIELD, MONTY & TAMMY	6346 F 41	V E LAKE FRONT	1.5	\$159.27

Van Ettan Weed Special Assessment Roll Oscoda Township

March 26, 2021

Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
063-021-300-003-00	OSCODA CHARTER TOWNSHIP	6330 F 41	V E LAKE FRONT	2	\$212.36
063-021-300-006-00	WILLS, HOWARD R & EVELYN	6190 F 41	V E LAKE FRONT	1.5	\$159.27
063-021-300-007-00	THOMPSON, CAROLYN J	6182 F 41	V E LAKE FRONT	1.5	\$159.27
063-021-300-008-00	PALMER, WILLIAM D & EILEEN M	6168 F 41	V E LAKE FRONT	2	\$212.36
063-021-300-009-00	WIMMER, HELMUT D & LISA L	6164 F 41 & 6162	V E LAKE FRONT	1.5	\$159.27
063-021-300-010-00	PAGES PLACE LLC	6150 F 41 & 6154	V E LAKE FRONT	1.5	\$159.27
063-021-300-010-10	MATUSZ, ARNOLD J &	6148 F 41	V E LAKE FRONT	1	\$106.18
063-021-300-010-20	HOLZER, DANIELA M	6146 F 41	V E LAKE FRONT	1	\$106.18
063-021-300-012-00	JACKSON, MICHAEL P & HAZEL L (LL) &	6144 F 41	V E LAKE FRONT	1	\$106.18
063-021-300-013-00	DURFEE, CHARLES W & CAROL A	6142 F 41	V E LAKE FRONT	1	\$106.18
063-021-300-014-00	WOJNAROSKI, SHARON M TRUST	6136 F 41	V E LAKE FRONT	1.5	\$159.27
063-021-300-015-00	ROGGENBUCK FAMILY TRUST	6124 F 41	V E LAKE FRONT	1.5	\$159.27
063-021-300-016-00	FISH, KELLY K	6122 F 41	V E LAKE FRONT	1.5	\$159.27
063-021-300-017-00	FORREST, GREGORY A & DONNA J TRUST	6116 F 41	V E LAKE FRONT	1.5	\$159.27
063-021-300-018-00	BUECHLER, ARON E TRUST	6112 F 41	V E LAKE FRONT	1	\$106.18
063-021-300-019-00	KAZA, PAUL T & NANCY L	6092 F 41	V E LAKE FRONT	1	\$106.18
063-021-300-020-00	DURKEE, RICHARD & LORI LYN	6090 F 41	V E LAKE FRONT	1	\$106.18
063-021-300-021-00	BELILL, THOMAS E & JANET L	6085 F 41	V E LAKE FRONT	1	\$106.18
063-021-400-001-00	BELILL, THOMAS E & JANET L	6088 F 41	V E LAKE FRONT	1	\$106.18
063-021-400-007-00	DEPUYDT, MARY H	6082 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
063-021-400-008-00	BENNETT, WILLIAM JR TRUST &	6080 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
063-021-400-009-00	CARTER, PAUL D & KATHLEEN	6072 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
063-021-400-010-00	BALL, THOMAS R	6070 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
063-021-400-011-00	EVANS, ANN L	6064 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
063-021-400-012-00	EICHHORN, BRETT R	6062 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
063-021-400-013-00	SCHLICHER, MYLES L	6056 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
063-021-400-014-00	SKOTZKE, FRANCES L	6054 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
063-021-400-015-00	COHASSEY, DAVID A & REBECCA L	6050 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
063-021-400-016-00	HUGHES, RANDY K &	6043 WEST SHORE DR & 6048	V E LAKE FRONT	1.5	\$159.27
063-021-400-017-00	MYERS, RICHARD B	6040 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
063-021-400-018-00	OLSON, ARTHUR W & LENORE A	6038 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
063-021-400-018-50	KRAUT, JONATHON D	6036 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
063-021-400-019-50	GLANERT, DENNIS & ELAINE	6028 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
063-021-400-019-51	6032 WEST SHORE, LLC	6032 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27

Van Ettan Weed Special Assessment Roll Oscoda Township

March 26, 2021

Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
063-021-400-019-52	TWOREK, BONNIE E	6030 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
063-021-400-020-00	BERRY, ALI & SUMER	6024 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
063-021-400-020-50	HUMPERT, TERRY M	6022 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
063-021-400-021-00	SHUGART, JOSEPH R & PATRICIA L	6014 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
063-021-400-022-00	GUMERSON, KEENAN	6006 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
063-021-400-022-50	ROUGHLEY, ROBERT D TRUST	6010 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
063-021-400-024-00	JONES, JANET K	6000 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
063-027-200-004-10	WARZECHA, CHARLES E & MARY L	CEDAR LAKE RD	V E LAKE FRONT	1.5	\$159.27
063-027-200-010-00	YEOMANS, RUSSELL	VAN ETTAN DR	V E LAKE FRONT	2	\$212.36
063-027-200-011-00	ROGERS, DAVID TRUST	5941 VAN ETTAN LAKE DR	V E LAKE FRONT	2	\$212.36
063-027-200-012-00	VANLOOZEN, MARY JO	5939 VAN ETTAN LAKE DR	V E LAKE FRONT	1	\$106.18
063-027-200-013-00	SHAW, HOWARD B TRUST	5931 VAN ETTAN LAKE DR	V E LAKE FRONT	1	\$106.18
063-027-200-014-00	WIENER, REBECCA C	5927 VAN ETTAN LAKE DR	V E LAKE FRONT	1	\$106.18
063-027-200-015-00	WIENER, GARY ESTATE	5923 VAN ETTAN LAKE DR	V E LAKE FRONT	1	\$106.18
063-027-200-016-00	ENGEL, CATHERINE D	5917 VAN ETTAN LAKE DR	V E LAKE FRONT	1	\$106.18
063-027-200-018-00	ODOWD, KEVIN L & KAREN M	4595 OAK ST	V E LAKE FRONT	1.5	\$159.27
063-027-200-019-00	SPONGBERG, ARTHUR	4591 OAK ST	V E LAKE FRONT	1.5	\$159.27
063-027-200-020-00	PAUL, CRAIG W & CHRISTINE M	4589 OAK ST	V E LAKE FRONT	1	\$106.18
063-027-200-021-00	TURCZYN LIVING TRUST	4581 OAK ST	V E LAKE FRONT	1	\$106.18
063-027-200-022-00	BUTLER LIVING TRUST	4575 OAK ST	V E LAKE FRONT	1.5	\$159.27
063-027-200-023-00	STEFFLER, DAVID J TRUST &	4549 VAN ETTAN DAM RD	V E LAKE FRONT	1.5	\$159.27
063-027-200-024-00	MCKAY, JEFFREY F & TERESA A	4543 VAN ETTAN DAM RD	V E LAKE FRONT	1	\$106.18
063-027-200-025-00	WISE, TIMOTHY & NITA	4525 VAN ETTAN DAM RD	V E LAKE FRONT	1	\$106.18
063-027-200-026-00	ANTAL, ARTHUR A SR &	4529 VAN ETTAN DAM RD	V E LAKE FRONT	1	\$106.18
063-027-200-027-00	ERDMAN, JOEL J & TAMMY A	4535 VAN ETTAN DAM RD	V E LAKE FRONT	1	\$106.18
063-027-200-028-00	OHMER, ROBERT O & DAVID R	4521 VAN ETTAN DAM RD	V E LAKE FRONT	1	\$106.18
063-027-200-029-00	NEDO, KELLY	4517 VAN ETTAN DAM RD	V E LAKE FRONT	1	\$106.18
063-027-200-030-00	BONDAR, SANDRA LEE &	4515 VAN ETTAN DAM RD	V E LAKE FRONT	1	\$106.18
063-027-200-031-00	HAWKINSON, JAMES E & MARY E	4518 VAN ETTAN DAM RD	V E LAKE FRONT	2	\$212.36
063-027-200-031-50	EBNER, MICHAEL D	4538 VAN ETTAN DAM RD	V E LAKE FRONT	1.5	\$159.27
063-027-200-032-00	CHANDLER, DAVID G	4542 VAN ETTAN DAM RD	V E LAKE FRONT	1.5	\$159.27
063-027-200-033-00	IOSCO COUNTY	VAN ETTAN DAM RD DAM SITE	V E LAKE FRONT	1.5	\$159.27
063-027-200-035-00	KOEPKE, NORMAN & PAULA	5771 OAK ST	V E LAKE FRONT	1	\$106.18
063-027-200-036-00	CIMINELLI, FELIX A	5775 OAK ST	V E LAKE FRONT	1	\$106.18

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Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
063-027-200-037-00	ROBINS, HOWARD J & LAURIE A	5779 OAK ST	V E LAKE FRONT	1	\$106.18
063-027-200-038-00	STIEVE, MICHAEL & BARBARA J	5785 OAK ST	V E LAKE FRONT	1.5	\$159.27
063-027-200-039-00	WRIGHT, RAYMOND S & DIANE	5791 OAK ST	V E LAKE FRONT	1.5	\$159.27
063-027-200-040-00	WRIGHT, RAYMOND S & DIANE	OAK ST	V E LAKE FRONT	1.5	\$159.27
063-027-200-057-00	SCHEMANSKE, ROBERT W & REBECCA L	5765 OAK ST	V E LAKE FRONT	1	\$106.18
063-027-200-058-00	REKOWSKI, PAUL J & CYNTHIA A	4597 OAK ST	V E LAKE FRONT	1	\$106.18
063-027-200-058-50	REKOWSKI, PAUL J & CYNTHIA A	OAK ST	V E LAKE FRONT	2	\$212.36
063-028-100-010-00	ALOE, MICHAEL R &	VAN ETTAN DAM RD	V E LAKE FRONT	2	\$212.36
063-028-100-010-11	BOETTGER REVOCABLE TRUST	4495 VAN ETTAN DAM RD	V E LAKE FRONT	2	\$212.36
063-028-100-011-00	CZAJKA, THEODORE J JR TRUST	5844 WEST SHORE RD	V E LAKE FRONT	1.5	\$159.27
063-028-100-011-10	AIDEM, ALAN & DEBORAH S	5858 WEST SHORE RD	V E LAKE FRONT	1.5	\$159.27
063-028-100-011-20	LIGHT, SCOTT J & JANET L	WEST SHORE RD	V E LAKE FRONT	1.5	\$159.27
063-028-100-011-30	LIGHT, MICHAEL T	WEST SHORE RD	V E LAKE FRONT	1.5	\$159.27
063-028-100-011-40	OMELL, TIMOTHY & KELLY	5838 WEST SHORE RD	V E LAKE FRONT	1.5	\$159.27
063-028-100-015-00	COLE, GREGORY A & VICKY L	4507 VAN ETTAN DAM RD	V E LAKE FRONT	1.5	\$159.27
063-028-100-016-00	BOGUS, JEROME EDMOND & JOANNE	5862 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
063-028-100-017-00	CAMPAU, JAMES A &	5864 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
063-028-100-018-00	APFEL, EDWARD & CLARA B	5868 WEST SHORE RD	V E LAKE FRONT	1.5	\$159.27
063-028-100-019-00	AMY, CHARLES D & TAMERA A	5942 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
063-028-100-020-00	JONES, DAVID W	5944 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
063-028-100-021-00	ROY, DENNIS & TERRI	5968 WEST SHORE RD	V E LAKE FRONT	1.5	\$159.27
063-028-100-022-00	RINKE, ELDEN F & DIANA M	5972 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
063-028-100-023-00	FABRIS, FREDERICK J & SHARON TRUST	5978 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
064-E20-000-001-00	KADISH, ROSS H & LAURIE K	7455 LOUD DR	V E LAKE FRONT	2	\$212.36
064-E20-000-003-00	DORRANCE, THOMAS A & SHARON K TRUST	7435 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-E20-000-004-00	SWENSON, JANET ANN	7425 LOUD DR	V E LAKE FRONT	2	\$212.36
064-E20-000-006-00	DAWLEY, HELENA A	7421 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-H30-000-001-00	HYATT, MICHAEL ALAN & JO ELLEN	7068 COLBATH RD	V E LAKE FRONT	1	\$106.18
064-H30-000-002-00	JUDD, JAMES & JULIE	7066 COLBATH RD	V E LAKE FRONT	1	\$106.18
064-H30-000-003-00	STALEY, THOMAS W	7062 COLBATH RD	V E LAKE FRONT	1	\$106.18
064-H30-000-004-00	HERC, ALAN A & BARBARA A	7056 COLBATH RD	V E LAKE FRONT	1	\$106.18
064-H30-000-005-00	SCHLANDERER, CHARLES H & BARBARA J	7050 COLBATH RD	V E LAKE FRONT	1	\$106.18
064-H30-000-006-00	MCKEON, JOHN F JR & LESA D	7042 COLBATH RD	V E LAKE FRONT	1.5	\$159.27
064-H30-000-007-00	MUNROE, KEVIN & JEANENE	7036 COLBATH RD	V E LAKE FRONT	1.5	\$159.27

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Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
064-H30-000-008-00	KIJEK, JOHN & ROSE &	7014 COLBATH RD & 7016	V E LAKE FRONT	1.5	\$159.27
064-H30-000-008-50	THREE SISTERS AND BRO LLC	7010 COLBATH RD	V E LAKE FRONT	1	\$106.18
064-H30-000-009-00	OSCODA CHARTER TOWNSHIP	COLBATH RD	V E LAKE FRONT	1	\$106.18
064-I10-000-001-00	TOTH, VICTORIA A &	5936 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
064-I10-000-001-50	ALBRIGHT, REUBEN P &	5934 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
064-I10-000-002-00	MORGAN, ROBERT S & MARGARET	5930 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
064-I10-000-003-00	FIREBAUGH, DAVID R & MARY ANN	5922 WEST SHORE RD	V E LAKE FRONT	1.5	\$159.27
064-I10-000-005-00	ROUSSEAU, DANIEL D & NANETTE M	5916 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
064-I10-000-006-00	BENAVIDES, AGOBERTO & LAURA	5912 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
064-I10-000-007-00	HAEFNER, RICHARD J II & JUDY	5908 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
064-I10-000-008-00	BUSUTTIL, RAYMOND & JOSETTE	5902 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
064-I10-000-009-00	LANE, TIMOTHY J & SUZANNE M	5896 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
064-I10-000-009-50	HAYES, CHONTRESE	5886 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
064-I10-000-010-00	JOLMAN, JAMES & RENAYE	5890 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
064-I10-000-011-00	MINNICK, DEAN O & SUZANNE TRUST	5884 WEST SHORE RD	V E LAKE FRONT	1	\$106.18
064-I20-000-001-00	HANNAWA, NICKOLAS & KHOURI, GABY &	INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-002-00	IRWIN, GARY W & DEBRA L	4837 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-004-00	HARNISH, ALBERT D JR & LORI	4817 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-005-00	BAXTER, MARC A	4807 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-006-00	WRIGHT, MELONIE ANN MARIE	4797 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-007-00	BURGETT, LINDA K	4785 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-008-00	CONNELLY, PETER J & ALICE J	4771 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-009-00	VOLLMERS, DARRYL	4767 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-011-00	FOLEY, DAVID J	4755 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-012-00	CARROLL, PHILLIP A JR	4747 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-013-00	SRYOCK, KENT J & SALLY L	4737 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-014-00	ABERNATHY, JASON A	4727 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-015-00	RUDOLPH, BRANDI L	4711 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-017-00	RICK, RYAN L	4701 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-018-00	HARRY, PATRICIA & SCHLIEP, TERRY	4848 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-020-00	KYES, DOUGLAS R SR & REBECCA A	4818 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-021-00	WALKER, JAMES A & LINDA S	4782 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-023-00	BUTLER, BRIAN D & MEGAN K	INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-I20-000-024-00	GRABOW, DALE	4766 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55

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Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
064-120-000-025-00	ALEXANDER, JAMES T TRUST	4764 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-026-00	ALEXANDER, JAMES T TRUST	4754 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-027-00	FLOWERS, JAMES R & SUSAN G	4744 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-028-00	HILDERBRAND, LESLIE A	4728 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-029-00	COTTON, SCOTT ANTHONY	4720 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-030-00	BAYER, MARY L &	6214 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-032-00	AVERY, MATTHEW W	6206 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-033-00	KOSKI, TAMARA D	6200 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-035-00	IRVIN, CHIMENE BERNADETTE &	6178 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-036-50	SERVINSKI, JOHN A & MYRNA J TRUST	SPRUCE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-038-00	HEPNER, APRIL L &	6116 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-039-00	PAIGE, VINCENT GAYLORD	6108 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-040-00	MATTHEWS, DAWN L	6100 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-041-00	GRUEL, JAN F & PENNY A	CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-042-00	GRUEL, JAN F & PENNY A	6094 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-043-00	WITT, STEVEN SCOTT	6086 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-044-00	WITT, STEVEN SCOTT	CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-045-00	WALKER, TYLER	6074 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-046-00	BISSETT, JAYANNA M	6065 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-047-00	MOORE, DOROTHY M	6089 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-048-00	DEVOY, STEPHANIE NICOLE	6091 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-049-00	LECUYER, DINA L	6103 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-050-00	MANESS, BARBARA JONELLE	6111 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-052-00	YOUNG, GARRY B & BETTY	6127 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-053-00	HENDERSON, NEAL &	6131 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-054-00	WELLS, GAYLE B &	6137 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-055-00	GORDON, SUSAN E	4666 SPRUCE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-056-00	CARRASCO, JOSEPH E	4656 SPRUCE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-057-00	ABERNATHY, KATHLEEN A	6141 HICKORY RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-058-00	MAGALSKI, BERNARD R & JUDITH A	HICKORY RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-059-00	WEAVER, DENISE E	6157 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-060-00	MAGALSKI, BERNARD R & JUDITH A	HICKORY RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-061-00	COSEK, PAUL L	6167 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-062-00	MYLES, SUMMER N & MICHAEL D	6155 HICKORY RD	V E ACCESS LOT	0.25	\$26.55

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					Cost
064-120-000-063-00	MORGAN-JONES, KIM	6177 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-064-00	LEVEILLE, GENE S & JUDITH L	6165 HICKORY RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-066-00	LEVEILLE, GENE S & JUDY	HICKORY RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-067-00	SMITH, KAREN L	6207 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-068-00	RYMAN, MICHAEL R	HICKORY RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-070-00	PERRY, WESLEY D SR & SHERRY L	6215 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-071-00	LUECK, SYLVIA	6212 HICKORY RD	V E ACCESS LOT	0.25	\$26.55
064-120-000-072-00	RYMAN, DEVIN P	INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-073-00	BUDNICK, THEODORE D & RONDA J	4590 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-074-00	POWROZNIK, CARLEY R	4580 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-075-00	BISSETT, COURTNEY	4560 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-076-00	KRUEGER PROPERTY LLC	INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-077-00	JAROSCAK, GLENN A &	6194 LOUD DR	V E BACK LOT	0.5	\$53.09
064-120-000-078-00	KRUEGER, RICHARD J JR	LOUD DR	V E BACK LOT	0.5	\$53.09
064-120-000-079-00	KRUEGER PROPERTY LLC	6260 LOUD DR	V E BACK LOT	0.5	\$53.09
064-120-000-080-00	MCMANUS, JOHN K & BOBBY J	6270 LOUD DR	V E BACK LOT	0.5	\$53.09
064-120-000-081-00	KOWALSKI, CHARLES JOHN &	4535 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-081-50	GARMAN, KAREN &	4539 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-082-00	BYBLIV, ROMAN	4525 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-083-00	RAYL, RANDY P & GAYLE A	4515 INTERLAKE DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-084-00	FLOWERS, JAMES RICHARD	6269 LOUD DR	V E BACK LOT	0.5	\$53.09
064-120-000-085-00	GODSEY, JAMIE BRITT	6300 LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-086-00	MILLER, DOUGLAS G & LINDA M	6308 LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-087-00	WOJCIECHOWSKI, JERRY B	6316 LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-088-00	JOLLEY, CLAYTON	6322 LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-089-00	MELLENDEZ, ANGEL L & LISA R	6364 LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-092-00	LINT, PATRICK D & REBECCA M	LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-093-00	LINT, PATRICK D & REBECCA M	6396 LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-120-000-094-00	COLE, EDWARD H TRUST &	LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-120-999-004-00	MAURER, ERIC THOMAS &	6126 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-999-005-00	ROSS, BETH M	CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-999-006-00	ROCHE, RICHARD P JR & CHARMAINE D	6136 CEDAR LAKE RD	V E ACCESS LOT	0.25	\$26.55
064-120-999-006-50	HOPKINS, KAREN A	4686 SPRUCE RD	V E ACCESS LOT	0.25	\$26.55
064-120-999-006-75	SOLGOT, SHILOAH A	4696 SPRUCE RD	V E ACCESS LOT	0.25	\$26.55

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Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
064-L90-000-001-00	VAN DE VELDE, GERALD&CUNNINGHAM,M	7011 LOUD DR	V E LAKE FRONT	2	\$212.36
064-L90-000-002-00	LIOGGHIO, PATRICK D & TERRINA	7015 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-L90-000-003-00	GAGNON, SHELLEY P	7017 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-L90-000-004-00	JAMES, THOMAS P	7021 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-L90-000-005-00	BRUCKSCH, JAMES L	7023 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-N10-000-001-00	RIFFEL, DAVID C & AMY L	7235 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-002-00	TROMBA, VICTOR & JOANNE	7239 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-003-00	MCCALL, SCOTT & ECHO C	7243 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-004-00	GRIPPO, JULIE	7251 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-005-00	COPLAND, JOSEPH P & CAROL A TRUST	7255 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-N10-000-007-00	ZYCHOWSKI, FRANK S & SUZANNE M	7259 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-008-00	DARLING, JAMES E & JACKIE L	7261 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-009-00	PENABAKER, SCOTT & NELSON,	7263 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-010-00	MURPHY, BEVERLY A	7267 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-011-00	JANKOWIAK, ALAN D	7269 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-012-00	ROSSELL REVOCABLE LIVING TRUST	7271 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-013-00	HOLLENBECK, ALLEN J & MAUREEN	7297 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-014-00	MASSIE, SHARRON D TRUST	7301 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-015-00	BANDEMER, ELAINE & NORMAN J	7305 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-016-00	SCHWARTZKOPF, MARY C	7311 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-017-00	GOOD, LLOYD E & VICKI L	7315 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-018-00	KOCH, GREGG &	7327 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-N10-000-020-00	CRYSTAL, EDWARD J & MELANIE J	7335 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-021-00	SCHELLER, DAVID A & JODY E	7337 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-022-00	RAU, BRUCE N & SUSAN K &	7339 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-023-00	BROCKHAHN, LEONARD J & SHIRLEY J	7341 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-024-00	MILLER, MICHAEL & KATHERINE H	7351 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-025-00	COOK, PAUL G & TINA	7355 LOUD DR	V E LAKE FRONT	1	\$106.18
064-N10-000-026-01	KARRER, SCOTT & EDIJANTI	7359 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-N10-000-027-01	DELLAR, DUANE & ELIZABETH	7375 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-N20-000-028-00	DIXON, SCOTT	LOUD DR	V E BACK LOT	0.5	\$53.09
064-N20-000-029-00	DIXON, SCOTT	7340 LOUD DR	V E BACK LOT	0.5	\$53.09
064-N20-000-030-00	MULLINS, DANNY J & CHRISTINE	7338 LOUD DR	V E BACK LOT	0.5	\$53.09
064-N20-000-031-00	JOHNSON, RANDY M	7336 LOUD DR	V E BACK LOT	0.5	\$53.09

Van Ettan Weed Special Assessment Roll Oscoda Township

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Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
064-N20-000-031-50	JOHNSON, RANDY M	LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-N20-000-032-00	JALAARLO PROPERTIES LLC	7334 LOUD DR	V E BACK LOT	0.5	\$53.09
064-N20-000-032-50	BIGGS, DEWAYNE SCOTT	7331 PINE RIDGE TR	V E ACCESS LOT	0.25	\$26.55
064-N20-000-034-00	MERIMEE, WILL & CYNTHIA	7324 LOUD DR	V E BACK LOT	0.5	\$53.09
064-N20-000-036-00	GOOD, LLOYD & VICKI	LOUD DR	V E BACK LOT	0.5	\$53.09
064-N20-000-037-00	ROSSELL REVOCABLE LIVING TRUST &	LOUD DR	V E BACK LOT	0.5	\$53.09
064-N20-000-038-00	ROSSELL REVOCABLE LIVING TRUST	7272 LOUD DR	V E BACK LOT	0.5	\$53.09
064-N20-000-040-00	CAMPBELL, JAMES HENRY & TERESA ANN	7270 LOUD DR	V E BACK LOT	0.5	\$53.09
064-N20-000-041-00	MURPHY, BEVERLY A	LOUD DR	V E BACK LOT	0.5	\$53.09
064-N20-000-042-00	PENABAKER, SCOTT & NELSON,	7264 LOUD DR	V E BACK LOT	0.5	\$53.09
064-N20-000-043-00	SIMMONS, DANIEL K	7260 LOUD DR	V E BACK LOT	0.5	\$53.09
064-N20-000-044-00	COPLAND, JOSEPH P & CAROL A TRUST	LOUD DR	V E BACK LOT	0.5	\$53.09
064-N20-000-046-00	WINKOWSKI, WADE	7244 LOUD DR	V E BACK LOT	0.5	\$53.09
064-N20-000-047-00	BOBACK, JANET C &	7236 LOUD DR	V E BACK LOT	0.5	\$53.09
064-N20-000-049-00	WINTERS, DOUG & JEAN	7214 LOUD DR	V E BACK LOT	0.5	\$53.09
064-N20-000-051-00	OAKES, BENJAMIN	7244 PINE RIDGE TR	V E ACCESS LOT	0.25	\$26.55
064-N20-000-053-00	SOROKA, MARK A	7265 PINE RIDGE TR	V E ACCESS LOT	0.25	\$26.55
064-N20-000-053-50	ZARACHOWICZ, CAROLYN D &	7264 PINE RIDGE TR	V E ACCESS LOT	0.25	\$26.55
064-N20-000-054-00	MILLER, WAYNE C	7277 PINE RIDGE TR	V E ACCESS LOT	0.25	\$26.55
064-N20-000-054-50	GASKELL, RICHARD W & DIANE L	7270 PINE RIDGE TR	V E ACCESS LOT	0.25	\$26.55
064-N20-000-055-00	TRAPISS, DAVE & ANNELEISE	7287 PINE RIDGE TR	V E ACCESS LOT	0.25	\$26.55
064-N20-000-056-50	ANTON, REBECCA ANN	7344 PINE RIDGE TR	V E ACCESS LOT	0.25	\$26.55
064-N20-000-057-00	STEFANSKI, RONALD	7352 PINE RIDGE TR	V E ACCESS LOT	0.25	\$26.55
064-N20-000-057-50	ANTON, MARJORIE E	PINE RIDGE TR	V E ACCESS LOT	0.25	\$26.55
064-N20-000-058-00	ANTON FAMILY TRUST	PINE RIDGE TR	V E ACCESS LOT	0.25	\$26.55
064-N20-000-058-50	MILLER, ROBERT E &	7366 PINE RIDGE TR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-001-00	WORTHING, LEONARD P & DENISE TRUST	3534 FOOT HILL RD	V E LAKE FRONT	1	\$106.18
064-N40-000-002-00	FRYER, RONALD R & ELENA M	3526 FOOT HILL RD	V E LAKE FRONT	1	\$106.18
064-N40-000-003-00	SCHAFER, CAROL A TRUST	3518 FOOT HILL RD	V E LAKE FRONT	1	\$106.18
064-N40-000-004-00	HADEL, DENNIS J LIVING TRUST	3514 FOOT HILL RD	V E LAKE FRONT	1	\$106.18
064-N40-000-005-00	HEADLEY, BARRY L	3512 FOOT HILL RD	V E LAKE FRONT	1	\$106.18
064-N40-000-006-00	KIEKBUSCH, JOANNE D	3510 FOOT HILL RD	V E LAKE FRONT	1	\$106.18
064-N40-000-007-00	HARLAN, TROY JOSEPH &	3508 FOOT HILL RD	V E LAKE FRONT	1	\$106.18
064-N40-000-008-00	VOELKER, PATRICK W & LINDA C	3482 FOOT HILL RD	V E LAKE FRONT	1	\$106.18

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Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
064-N40-000-009-00	AREND, EDWARD P & ZANITA MAE	3472 FOOT HILL RD	V E LAKE FRONT	1	\$106.18
064-N40-000-010-00	PLATTEBORZE, LEONARD JR	3470 FOOT HILL RD	V E LAKE FRONT	1	\$106.18
064-N40-000-011-00	DARLING, ROBERT L & PEGGY A	3466 FOOT HILL RD	V E LAKE FRONT	1	\$106.18
064-N40-000-012-00	LAGARDE, ROBERT A & CINDY L	3460 FOOT HILL RD	V E LAKE FRONT	1	\$106.18
064-N40-000-013-00	LAKATOS, MICHAEL W	3458 FOOT HILL RD	V E LAKE FRONT	1	\$106.18
064-N40-000-014-00	SOMA, EDWARD J TRUST	3454 FOOT HILL RD	V E LAKE FRONT	1	\$106.18
064-N40-000-015-00	ENNIS, ROBERT E SR & JILL L	3450 FOOT HILL RD	V E LAKE FRONT	1	\$106.18
064-N40-000-016-00	DEACON, JOHN J TRUST	3444 FOOT HILL RD	V E LAKE FRONT	1.5	\$159.27
064-N40-000-017-00	O'MALLEY, THOMAS E & MARY PATR	3440 FOOT HILL RD	V E LAKE FRONT	1.5	\$159.27
064-N40-000-018-00	LECLAIR, MICHAEL J	HILL CREST DR	V E BACK LOT	0.5	\$53.09
064-N40-000-020-00	MADER, JENNIFER	3510 HILL CREST DR	V E BACK LOT	0.5	\$53.09
064-N40-000-021-00	DEEG, RONNEL & LORRAINE TRUST	3518 HILL CREST DR	V E BACK LOT	0.5	\$53.09
064-N40-000-023-00	TASIOR, ROBERT A & DEVON J	3534 HILL CREST DR	V E BACK LOT	0.5	\$53.09
064-N40-000-025-00	TAYLOR, MICHAEL D MICHIGAN TRUST	3554 HILL CREST DR	V E BACK LOT	0.5	\$53.09
064-N40-000-026-00	TAYLOR, MICHAEL D MICHIGAN TRUST	HILL CREST DR	V E BACK LOT	0.5	\$53.09
064-N40-000-027-00	SHEARER, KATRINA & MARTY	3570 HILL CREST DR	V E BACK LOT	0.5	\$53.09
064-N40-000-028-00	SHEARER, KATRINA & MARTY	HILL CREST DR	V E BACK LOT	0.5	\$53.09
064-N40-000-029-00	ROZMANIK, JOSEPH T &	HILL CREST DR	V E BACK LOT	0.5	\$53.09
064-N40-000-030-00	GRIFFIN, MICHAEL P	3620 HILL CREST DR	V E BACK LOT	0.5	\$53.09
064-N40-000-031-00	VITO, THOMAS J JR & GISELA R &	7533 LOUD DR	V E BACK LOT	0.5	\$53.09
064-N40-000-032-00	SCAMAZZO, MATT	7534 LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-033-00	GLOMBOWSKI, KAREN S	LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-034-00	BODELL, DANIEL J	7540 LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-035-00	BROCKER, KEITH & ALANA M	LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-036-00	HANDY, KATHRYN J	EAST WAY	V E ACCESS LOT	0.25	\$26.55
064-N40-000-037-00	HANSINGER, DENNIS S & CYNTHIA M	EAST WAY	V E ACCESS LOT	0.25	\$26.55
064-N40-000-038-00	BARTUS, JAMES A JR	3641 EAST WAY	V E ACCESS LOT	0.25	\$26.55
064-N40-000-039-00	GRIGGS, MICHAEL W & ROBERTA L	3631 EAST WAY	V E ACCESS LOT	0.25	\$26.55
064-N40-000-040-00	GRIGGS, MICHAEL W & ROBERTA L	LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-041-00	GRIGGS, MICHAEL W & ROBERTA L	LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-042-00	BUDROW, MATTHEW S & MOSLEY,ANDREA M	7572 LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-044-01	POMAVILLE, THOMAS J & TAMI R	7583 LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-046-00	POMAVILLE, THOMAS J & TAMI R	LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-047-00	POMAVILLE, THOMAS J & TAMI R	LOUD DR	V E ACCESS LOT	0.25	\$26.55

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Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
064-N40-000-048-00	AUBEL, JOSEPHINE	LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-049-00	ALATI, DIANE CLEMENTS &	7545 LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-050-00	ALATI, FREDERICK T & DIANE CLEMENTS	LOUD DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-051-00	DEACON, JOHN J TRUST	HILL CREST DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-052-00	HILL, RONNIE & ROBERTA	HILL CREST DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-053-00	SHEARER, DOUGLAS J	3565 HILL CREST DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-055-00	CHINGMAN, CHRISTINA V	7578 NORTH WAY CT	V E ACCESS LOT	0.25	\$26.55
064-N40-000-057-00	SITERLET, ALVIN F	NORTH WAY	V E ACCESS LOT	0.25	\$26.55
064-N40-000-058-00	SITERLET, ALVIN F	NORTH WAY	V E ACCESS LOT	0.25	\$26.55
064-N40-000-060-00	SHEARER, DOUGLAS J	HILL CREST DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-061-00	MAGALSKI, ANDREW M & LORENA	3525 HILL CREST DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-063-00	MCCURDY, TERESA MARIE	OAK LN	V E ACCESS LOT	0.25	\$26.55
064-N40-000-064-00	HAHN, BARBARA & KELLEY, DONNA &	7580 OAK LN	V E ACCESS LOT	0.25	\$26.55
064-N40-000-065-00	MCCURDY, TERESA	OAK LN	V E ACCESS LOT	0.25	\$26.55
064-N40-000-066-00	LANDERS FAMILY TRUST	7604 OAK LN	V E ACCESS LOT	0.25	\$26.55
064-N40-000-069-01	BANDEMER, DENNIS A & DIANNA L	7629 OAK LN	V E ACCESS LOT	0.25	\$26.55
064-N40-000-070-00	SCHALLER, MARY ANN	7610 HILL CREST DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-071-00	PIERCE, BRENT & SHEILA	7600 HILL CREST DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-073-00	POLAND, MARK S & DOROTHY R	HILL CREST DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-074-00	POLAND, MARK S & DORTHY R	7556 HILL CREST DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-075-00	POLAND, MARK & DOROTHY	7560 HILL CREST DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-078-00	POLAND, MARK S & DOROTHY R	HILL CREST DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-083-00	KLEIN, JEANETTE MARY	7629 HILL CREST DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-084-00	WATSON, CHARLES E & GAETANE	7605 HILL CREST DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-087-00	SPARTNERS PROPERTY LLC	7585 HILL CREST DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-088-00	LAUINGER, MARGARET R TRUST	7571 HILL CREST DR	V E ACCESS LOT	0.25	\$26.55
064-N40-000-090-00	LECLAIR, MICHAEL J	7559 HILL CREST DR	V E ACCESS LOT	0.25	\$26.55
064-S10-000-001-00	MILLIO, CHRISTOPHER G & HEATHER R	7227 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-002-00	RAYMOND, MITCHELL A & SUSAN	7223 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-003-00	SEATH, SCOTT J	7219 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-004-00	HOLTSLAG, JAMES & DEBORAH	7215 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-005-00	STOLEY, JANET S	7209 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-005-50	MCWILLIAMS, JAMES & BEVERLY J	7211 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-006-00	MURRAY, BRIAN & MEGHANN	7201 LOUD DR	V E LAKE FRONT	1	\$106.18

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Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
064-S10-000-007-00	BRIGGS, FRED & SHIRLEY	LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-008-00	BRIGGS, FREDRICK L & SHIRLEY	7195 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-S10-000-010-00	COLAROSS, FRANK L	7189 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-S10-000-011-00	BOOSE, KELLY W & SANDRA J	7187 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-012-00	DARLING, BRIAN J & RENAE A	7173 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-013-00	WALKOWSKI, ALAN R & SHERRY L TRUST	7171 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-S10-000-015-00	WARD, ARNOLD R & RUTH A TRUST	7159 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-016-00	HYDER, FORD T & LINDA E TRUST	7155 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-017-00	BLEAU, LLOYD A &	7149 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-019-00	HOWARD, NEDDIE D & FAITH A	7145 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-020-00	GRABOWSKI, BERNARD A & KRISTINE K	7141 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-021-00	SCHUMACHER, JOHN D & MAYNA M	7137 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-022-00	CHANDLER, JAMES G & HAZEL B	7133 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-023-00	KING, RICHARD LEWIS	7131 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-024-00	LAUDERBACK, ANDREW V JR &	7123 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-025-00	RIOUX, JOHN A	7103 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-S10-000-026-00	NEGRO, CHARLES J & JANE A	7101 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-027-00	DENAULT, JAMES L & AUDREY R	7099 LOUD DR	V E LAKE FRONT	1	\$106.18
064-S10-000-028-00	DENAULT, JAMES L & AUDREY R	LOUD DR	V E LAKE FRONT	1	\$106.18
064-S70-000-001-00	KOLVER TRUST	5913 VAN ETTAN DR	V E LAKE FRONT	1	\$106.18
064-S70-000-002-00	TOPOLEWSKI, STEVEN M	5903 VAN ETTAN DR	V E LAKE FRONT	1	\$106.18
064-S70-000-003-00	FULTON, DOROTHY & ROBERT&GARY&	5897 VAN ETTAN DR & 5899	V E LAKE FRONT	1	\$106.18
064-S70-000-005-00	PEAKE, CARL & SUSAN	5885 VAN ETTAN DR	V E LAKE FRONT	1	\$106.18
064-S70-000-006-00	SLOAN, JEFFREY A & PAMELA S	5881 VAN ETTAN DR	V E LAKE FRONT	1.5	\$159.27
064-S70-000-008-01	COLMER-DOUGLAS, JULIE M &	5873 VAN ETTAN DR	V E LAKE FRONT	1.5	\$159.27
064-S70-000-011-00	LADD, DANIEL J & JULIE A	5863 VAN ETTAN DR	V E LAKE FRONT	1.5	\$159.27
064-T10-000-006-00	REASON, TAMMY L	7246 SHOREWOOD DR	V E LAKE FRONT	1	\$106.18
064-T10-000-007-00	BAUER, BERNARD W & CHERYL ANN	7240 SHOREWOOD DR	V E LAKE FRONT	1	\$106.18
064-T10-000-008-00	MALSKI, MARGARET E TRUST	7232 SHOREWOOD DR	V E LAKE FRONT	1	\$106.18
064-T10-000-008-50	HALL, RICHARD E	SHOREWOOD DR	V E LAKE FRONT	1	\$106.18
064-T10-000-009-00	LOCKMAN, MEGAN A &	7230 SHOREWOOD DR	V E LAKE FRONT	1	\$106.18
064-T10-000-010-00	DEORNELLAS, JOSHUA	7228 SHOREWOOD DR	V E LAKE FRONT	1	\$106.18
064-T10-000-011-00	LAUBER FAMILY TRUST	7227 SHOREWOOD DR	V E LAKE FRONT	1	\$106.18
064-T10-000-012-00	GRAHAM, DENNIS R & LARA K	7226 SHOREWOOD DR	V E LAKE FRONT	1	\$106.18

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Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
064-T10-000-013-00	FLUITT, DAVID A & AIMEE R	7224 SHOREWOOD DR	V E LAKE FRONT	1	\$106.18
064-T10-000-013-50	PENTZ, RAY K & REBECCA C	7222 SHOREWOOD DR	V E LAKE FRONT	1	\$106.18
064-T10-000-014-00	DEMEYERE, MICHAEL & GINA F	7220 SHOREWOOD DR	V E LAKE FRONT	1	\$106.18
064-T10-000-015-00	KARR, SCOTT A	7216 SHOREWOOD DR	V E BACK LOT	0.5	\$53.09
064-T10-000-015-50	HODDER, KEVEN & WANDA	7218 SHOREWOOD DR	V E BACK LOT	0.5	\$53.09
064-T11-000-016-00	PLATZ, CHRISTOPHER & MARGARET	7272 SHOREWOOD DR	V E BACK LOT	0.5	\$53.09
064-T11-000-017-00	KURGAN, JOHN R	7268 SHOREWOOD DR	V E LAKE FRONT	1	\$106.18
064-T11-000-018-00	LOVELAND, MELISSA & JASON	7260 SHOREWOOD DR	V E LAKE FRONT	1	\$106.18
064-T11-000-019-00	DAWSON, REBECCA JOY	7254 SHOREWOOD DR	V E LAKE FRONT	1	\$106.18
064-T11-000-020-00	MARTIN, JACK A	7250 SHOREWOOD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-001-00	RUFFINI, RICCARDO N R	6653 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-002-00	DZENDZEL, JASON E	6657 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-003-00	RITTER, JILL	6663 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-004-00	RITTER, NORMAN L II & JILL S	6667 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-005-00	PILERI, ANTHONY A & JANICE A	6669 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-006-00	CLEMONS, MICHAEL & BLEND A	6671 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-007-00	LEISHER, JAMES M ESTATE	6677 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-008-00	CRAMER, DANIEL J & MARILYN M	6685 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-009-00	HENNIGAR, STEPHEN J & LINDA S TRUST	6691 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V35-000-011-00	SCHAEFFER, DAVID	6699 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-012-00	SENER, CRAIG K & CHRISTINA M	6703 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V35-000-014-00	MOCK, DONALD & CATHERINE	6715 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-015-00	SESTAK, JOHN D	6719 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-016-00	DOUTRY, PETER A & ROBIN	6723 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-017-00	SCHLAIRE, ROBERT L	6727 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-018-00	HANSEN, RICKEY H	6729 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-019-00	LOIBL, JOSEPH M & SUZANNE O	6741 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-020-00	FUSTER, ANGELINA G	6739 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-021-00	SHARPE, TERRY A &	6749 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-022-00	HASELHUHN, ARNOLD R & SHARON J	6751 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-023-00	ZIOBRO, JEFFREY J &	6755 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-024-00	KRUGER, DENISE	6761 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-025-00	ATWELL, JAMES P & DEBRA A	6765 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-026-00	JACOBS, DAVID W & JANET K	6769 LOUD DR	V E LAKE FRONT	1	\$106.18

Van Ettan Weed Special Assessment Roll Oscoda Township

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Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
064-V35-000-027-00	WEISS, GARY & JANICE	6775 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-028-00	OSBORN, ROBERT & HEATHER	LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-028-50	SKOMEDAL, VICTOR	6779 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-029-00	WAGGONER, JAMES&HALEY, COLLEEN, TRUST	6785 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-030-00	BROWN, DUANE DEREK & CRISTY MARIE	6789 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-031-00	COBLEY, DONALD R	6793 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-032-00	BEDDOW, ANTHONY L	6799 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-033-00	MULLALY, JOHN	6803 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V35-000-035-00	SILVEY, NANCY	6813 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-036-00	WILES, TIMOTHY &	LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-036-50	JUBENVILLE, SHARON L	6819 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-037-00	KOT, FLORENCE H TRUST	6823 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-038-00	TAYLOR, NANCY M TRUST	6827 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-039-00	CAROLLO REVOCABLE TRUST	6835 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-040-00	ROACH, SEAN &	6837 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V35-000-042-00	ROACH, SEAN D	6847 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V35-000-043-00	MEIER, CHERI LYN	6853 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-044-00	RAINMAKER ACQUISITION 1 LLC	6859 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-045-00	WOJCIECHOWSKI, JOHN T & SHARON	6865 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V35-000-047-00	PILERI, MICHELLE A	6873 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-048-00	HILLIS, JASON S & RACHEL R TRUST	6879 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-049-00	STURTZ, JAMES W & JACQUELYN L TRUST	6881 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-050-00	SCHELOSKE FAMILY TRUST	6883 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-051-00	ORMSBY, RYAN MICHAEL & ELIZABETH A	6891 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-052-00	RIEGEL, JOHN	6897 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-053-00	AUSTIN, CYNTHIA A TRUST	6899 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V35-000-053-50	SCHIEWECK ENTERPRISES LLC	LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-001-00	CYRKIEL, STANLEY J & ANGELE	6301 WOODLAWN DR	V E LAKE FRONT	1	\$106.18
064-V40-000-002-00	JENT, TIMOTHY A & COREY L	6299 WOODLAWN DR	V E LAKE FRONT	1	\$106.18
064-V40-000-003-00	HANEY, ROY P & LUANA J TRUST	6277 WOODLAWN DR	V E LAKE FRONT	1	\$106.18
064-V40-000-004-00	VINCENT, ELMER & BARBARA JEAN	6275 WOODLAWN DR	V E LAKE FRONT	1	\$106.18
064-V40-000-005-00	SCHNEIDER, RICHARD G TRUST	6273 WOODLAWN DR	V E LAKE FRONT	1	\$106.18
064-V40-000-006-00	PENN, THOMAS JOHN & KIMBERLY ANN	6261 WOODLAWN DR	V E LAKE FRONT	1	\$106.18
064-V40-000-007-00	BOWEN, GARY C &	6259 WOODLAWN DR	V E LAKE FRONT	1	\$106.18

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Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
064-V40-000-008-00	PETTIBONE, ROBERT N & SUE	6255 WOODLAWN DR	V E LAKE FRONT	1	\$106.18
064-V40-000-009-00	BARNES, CINDY LYNN	6249 WOODLAWN DR	V E LAKE FRONT	1	\$106.18
064-V40-000-010-00	EHLE, CHRISTOPHER & KELLY	6245 LOUD DR	V E LAKE FRONT	2	\$212.36
064-V40-000-011-00	BIDIGARE, DENNIS	6195 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V40-000-012-00	GARZA, MARIO C & ANNETTE MARY	6189 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V40-000-013-00	OCKEY, IMSE	6181 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-014-00	HARGITAY, FRANK	6177 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-015-00	BOLES, PAUL C & MICHELE M	6169 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-016-00	JONES, BRIAN A & LYNN A	6167 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-017-00	SWENSON REVOCABLE TRUST	6157 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V40-000-018-00	NELSON, SHERI & HAYES, LARRY &	6151 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V40-000-019-00	BUNYAK, BARRY R & CASEY L	6147 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-020-00	ANDERSON, BOB J & ETHEL L	6139 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-021-00	BELLOLI, FRANK J	6137 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-022-00	BELLOLI, GREGORY A & SHARON A TRUST	6135 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-023-00	POLK, WILLIAM	6133 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-024-00	BAILEY, THOMAS F & DANA	6131 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-025-00	FORD, JEAN ESTATE	6129 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-026-00	SMITH, RICHARD	6125 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-027-00	POWERS, KENNETH H & AMY K	6117 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-028-00	JASKULKA, JEFFREY DAVID & TAMMY L	6115 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-029-00	WOODRUFF, GRAYDON L	6111 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-030-00	BULLOCK, RYAN & JENNIFER	6105 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-031-00	WILLIAMS, JON D & CAROL L	6101 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-032-00	KULA, DONNA	6095 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-033-00	BARTUS, JAMES A & LINDA	6089 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-034-00	TREBNIK, THOMAS R	6083 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-035-00	MARKERT, ROGER J & LORI K	6079 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-036-00	NEUMANN, JAMES T & JOAN	6077 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-037-00	COLLIER, CAROL & JAMES P	6075 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-038-00	ALAN, DEAN D & DEBRA G &	6071 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-039-00	TIMMONY, JAMES P & JANICE E	6069 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V40-000-040-00	JARANOWSKI, JAMES M & WANDA D	6059 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V40-000-041-00	COLLINS, AARON & STEPHANIE	LOUD DR	V E LAKE FRONT	1	\$106.18

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					Cost
064-V40-000-042-00	ADAMS, MICHAEL C & SHIRLEY N	LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-043-00	POVLITZ, GREGORY P & SHARON A TRUST	LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-044-00	WILBER, JANICE A	LOUD DR	V E LAKE FRONT	1	\$106.18
064-V40-000-045-00	FRANCIS, ELIZABETH	LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V40-000-056-00	KNOBELSDORF, CYNTHIA D	6110 LOUD DR	V E BACK LOT	0.5	\$53.09
064-V40-000-057-00	CARROLL, MARK A	6112 LOUD DR	V E BACK LOT	0.5	\$53.09
064-V40-000-058-00	RILEY, DAVID A & JANET E	6114 LOUD DR	V E BACK LOT	0.5	\$53.09
064-V40-999-002-00	QUAGLIOTTO, BETTY A TRUST	LOUD DR	V E LAKE FRONT	1	\$106.18
064-V42-001-001-00	ILLES, GERALD S ESTATE	BROADWAY	V E ACCESS LOT	0.25	\$26.55
064-V42-001-004-00	SCHRAG, KIRK W & JEANNINE L	BROADWAY	V E ACCESS LOT	0.25	\$26.55
064-V42-002-001-00	CHWALEK, ANTHONY L & JENNIFER C	7291 BROADWAY	V E ACCESS LOT	0.25	\$26.55
064-V42-002-003-00	WOODS, ROBERT & DANIELLE	7311 BROADWAY	V E ACCESS LOT	0.25	\$26.55
064-V42-002-008-00	LAMBERT, MYRA A	7317 LAKEVIEW DR	V E ACCESS LOT	0.25	\$26.55
064-V42-003-001-00	MONDOUX, JANICE &	3248 BROADWAY	V E ACCESS LOT	0.25	\$26.55
064-V42-004-001-00	BRYANT, RICHARD M & D'LOIS G	7303 ALABAMA AVE	V E BACK LOT	0.5	\$53.09
064-V42-004-003-00	BRYANT, RICHARD M & D'LOIS G	7307 ALABAMA AVE	V E BACK LOT	0.5	\$53.09
064-V42-004-007-00	BANKS, DANIEL E & DIANE S	7319 ALABAMA AVE	V E BACK LOT	0.5	\$53.09
064-V42-005-001-00	THOMAS FAMILY TRUST	3239 CENTER AVE	V E ACCESS LOT	0.25	\$26.55
064-V42-005-002-00	DENAULT, SCOTT J & MARIANNE L	3243 CENTER AVE	V E ACCESS LOT	0.25	\$26.55
064-V42-005-005-00	DODDER, DANIEL M	3265 CENTER AVE	V E ACCESS LOT	0.25	\$26.55
064-V42-005-007-00	ILLES, GERALD S ESTATE	3275 CENTER AVE	V E ACCESS LOT	0.25	\$26.55
064-V42-006-001-00	KLUG, MARK & TERRI	3240 CENTER AVE	V E ACCESS LOT	0.25	\$26.55
064-V42-006-003-00	KLUG, MARK & TERRI	CENTER AVE	V E ACCESS LOT	0.25	\$26.55
064-V42-006-004-00	KRIESCH, SEAN R & NICOLE L	CENTER AVE	V E ACCESS LOT	0.25	\$26.55
064-V42-006-005-00	KRIESCH, SEAN R. & NICOLE L	CENTER AVE	V E ACCESS LOT	0.25	\$26.55
064-V42-006-006-00	TRURAN, LAWRENCE G	CENTER AVE	V E ACCESS LOT	0.25	\$26.55
064-V42-006-007-00	TRURAN, LAWRENCE G	3274 CENTER AVE	V E ACCESS LOT	0.25	\$26.55
064-V42-006-008-00	TRURAN, LAWRENCE G	LAKEVIEW DR	V E BACK LOT	0.5	\$53.09
064-V42-007-001-00	LUMBARDO, CHARLES F & DENISE E &	7297 ALABAMA AVE	V E BACK LOT	0.5	\$53.09
064-V42-008-001-00	TRURAN, LAWRENCE	BROADWAY	V E ACCESS LOT	0.25	\$26.55
064-V42-008-003-00	GORSKI, L. LAURIETTE	BROADWAY	V E ACCESS LOT	0.25	\$26.55
064-V42-008-005-00	TRURAN, LAWRENCE G	BROADWAY	V E ACCESS LOT	0.25	\$26.55
064-V42-008-007-00	TRURAN, LAWRENCE G	3277 NORWAY AVE	V E ACCESS LOT	0.25	\$26.55
064-V42-008-009-00	TRURAN, LAWRENCE G	LAKEVIEW DR	V E BACK LOT	0.5	\$53.09

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					Cost
064-V42-009-001-00	LEMBLE, JAMES A	3255 ALEXANDER	V E ACCESS LOT	0.25	\$26.55
064-V42-009-004-00	RAMOS, MEDALLA TRUST &	ALEXANDER	V E ACCESS LOT	0.25	\$26.55
064-V42-009-006-00	RAMOS, MEDALLA TRUST &	3275 ALEXANDER	V E ACCESS LOT	0.25	\$26.55
064-V42-009-008-00	KRALY, JOHN & CINDY M	3277 ALEXANDER	V E ACCESS LOT	0.25	\$26.55
064-V42-009-009-00	BROWN, MICHAEL E & AGNES F	3287 ALEXANDER	V E BACK LOT	0.5	\$53.09
064-V42-010-001-00	ERHARD, GERALD JR & SHERRY &	7274 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
064-V42-010-002-00	ERHARD, GERALD JR & SHERRY &	LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
064-V42-010-003-00	JURSKI, JULIE A	7278 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
064-V42-010-004-00	CRUSE, ARTHUR J & LEESA R	7280 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
064-V42-010-005-00	BENEDICT, ROBERT ANTHONY &	7284 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
064-V42-010-006-00	WOODS, ROBERT B & DANIELLE A	7286 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
064-V42-010-007-00	WOODS, MICHAEL A	7288 LAKEVIEW DR	V E LAKE FRONT	1	\$106.18
064-V42-011-001-00	GWP TRUST	7292 ALABAMA AVE	V E LAKE FRONT	1	\$106.18
064-V42-011-002-00	MCMICHAEL, RALPH E II & VICTORIA L	7296 ALABAMA AVE	V E LAKE FRONT	1	\$106.18
064-V42-011-003-00	LANIVICH, EDWARD D & LEE E	7300 ALABAMA AVE	V E LAKE FRONT	1	\$106.18
064-V42-011-004-00	SHASTAL, STEVEN MICHAEL	7310 ALABAMA AVE	V E LAKE FRONT	1.5	\$159.27
064-V42-011-007-00	YOUNG, PATRICIA A	7320 ALABAMA AVE	V E LAKE FRONT	1	\$106.18
064-V42-012-001-00	LEDEBUHR, LYNN G & JOANNE E	3311 OTTAWA DR	V E BACK LOT	0.5	\$53.09
064-V42-012-004-00	BANKS, DANIEL E &	ALABAMA AVE	V E BACK LOT	0.5	\$53.09
064-V42-012-005-00	BANKS, BONNIE J	7355 ALABAMA AVE	V E BACK LOT	0.5	\$53.09
064-V42-013-001-00	BANKS, DANIEL E	7354 ALABAMA AVE	V E LAKE FRONT	1.5	\$159.27
064-V42-013-004-00	BANKS, SYLVIA M	7360 ALABAMA AVE	V E LAKE FRONT	2	\$212.36
064-V45-000-001-00	OGG, TERESA ANN TRUST	6649 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V45-000-002-00	BULLOCK, CAROLYN	6637 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V45-000-003-00	MCLELLAN, MARY C &	6633 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V45-000-004-00	LARIVE, KORY L & CATHERINE A GAVIN	6619 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V45-000-005-00	MILES, ARTHUR F & CYNTHIA A	6617 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V45-000-006-00	GODFREY, BRENDA J	6611 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V45-000-008-00	PLUNKEY, JOSEPH A & CAROLE J TRUST	6603 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V45-000-009-00	HARRIS, BRADFORD B	6593 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V45-000-010-00	MILLER, DOC LARRY & DEBORAH E	6591 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V45-000-011-00	ROMATZ, ADAM & SAMANTHA JO	6585 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V45-000-012-00	FRENCH, ZELL H TRUST	6581 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V45-000-013-00	STOCK, DANIEL A & JEANNE E	6571 LOUD DR	V E LAKE FRONT	1.5	\$159.27

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Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
064-V45-000-014-00	COPE, RHONDA B	6567 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V45-000-014-50	WELTON, DANIEL D ESTATE	6561 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V45-000-015-00	MRASEK, MATTHEW J & BONNIE L TRUST	6549 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V45-000-016-00	KLEMPERT, ROBERT G & CAROL L TRUST	6535 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V45-000-016-50	VARGA, NORMA J TRUST	6543 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V45-000-017-00	O'REILLY, THOMAS P	6533 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V45-000-018-00	SMITH, RICHARD L	6531 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V45-000-019-00	LOEFFLER, LINDA G	6527 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V45-000-020-00	POVLITZ, HELENE MARIE	6521 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V45-000-021-00	BARRONS, GAYLE A	6517 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V45-000-022-00	REITLER, JAMES G & MARY M	6515 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V45-000-023-00	CHARRON, RODNEY ETUX	6513 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V50-000-001-00	KENT, JAMES N & KATHRYN A	6690 PINE AVE	V E LAKE FRONT	1.5	\$159.27
064-V50-000-002-00	VINSTRA, KENNETH & LINDA	6696 PINE AVE	V E LAKE FRONT	1	\$106.18
064-V50-000-003-00	LITTLE, MAX WILLIAM LIVING TRUST	PINE AVE	V E LAKE FRONT	1	\$106.18
064-V50-000-004-00	LITTLE, MAX WILLIAM LIVING TRUST	6706 PINE AVE	V E LAKE FRONT	1	\$106.18
064-V50-000-005-00	HUNT, DONALD L & JUDY L	6710 PINE AVE	V E LAKE FRONT	1	\$106.18
064-V50-000-006-00	NEWMAN, KATHLEEN M TRUST	6712 PINE AVE	V E LAKE FRONT	1	\$106.18
064-V50-000-007-00	TEAL, LAWRENCE L &	6714 PINE AVE	V E LAKE FRONT	1	\$106.18
064-V50-000-008-00	YODER, DAVID BRIAN	PINE AVE	V E LAKE FRONT	1	\$106.18
064-V50-000-009-00	SHEFFIELD, JERRY C &	6718 PINE AVE	V E LAKE FRONT	1	\$106.18
064-V50-000-009-50	OLINIK, KATHERINE G	6716 PINE AVE	V E LAKE FRONT	1	\$106.18
064-V80-000-001-00	CLEVELAND, KATHEY D	6511.5 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V80-000-003-00	BAUER, CHARLES B & TERESA E	LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V80-000-005-00	BAUER, CHARLES B & TERESA E	6511 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V80-000-008-00	BURNS, WILLIAM D & MARIANNE	6505 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V80-000-009-00	LINDBLOM, LEIF A & LOIS M	6501 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V80-000-012-00	BAGWELL, THOMAS K JR TRUST &	LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V80-000-014-00	ALLEN, JAMES P & CAROL A	6497 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V80-000-015-00	MEYER, JOHN C & JANE C	6487 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V80-000-017-00	WINN, DAVID C & LYNN A TRUST	6489 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V80-000-019-00	MCKIM, THOMAS T JR & REBECCA A	6485 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V80-000-021-00	MASSIE, ELAYNE	6483 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V80-000-024-00	OUILLETTE, BRIAN & ANGELA	6479 LOUD DR	V E LAKE FRONT	2	\$212.36

Van Ettan Weed Special Assessment Roll Oscoda Township

March 26, 2021

Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit	Not To Exceed
					Cost
064-V80-000-029-00	ABNEY, JOAN M &	6475 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V80-000-032-00	O'HARRAN, TIMOTHY F & PATRICIA A	6473 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V80-000-034-00	BOYD, DAVID A & KATHLEEN M	6471 LOUD DR	V E LAKE FRONT	1.5	\$159.27
064-V80-000-036-00	ARMBRUSTER, KEVIN W & SALLY A	6469 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V80-000-038-00	HUEBEL, ROBERT W III	6467 LOUD DR	V E LAKE FRONT	1	\$106.18
064-V80-000-039-00	SALTER, THOMAS O & JODIE L	6465 LOUD DR	V E LAKE FRONT	1	\$106.18
064-W50-000-010-00	LEWIS, DANNY W & BERNADETTE A	6356 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
064-W50-000-013-00	SCUSSEL FAMILY TRUST	6364 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
064-W50-000-014-00	BEYER, MICHAEL A & MELISSA S	6368 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
064-W50-000-015-00	RAINEY, FRANCIS W & LAURA	6370 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
064-W50-000-016-00	BALLOR, CHERYL	6372 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
064-W50-000-017-00	BROWN, WILBUR N	6376 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
064-W50-000-019-00	DOPP, ALWYN A & DORCAS H TRUST	6396 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
064-W50-000-021-00	LEWIS, JACK D &	6400 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
064-W50-000-022-00	SCOGGAN, DARREN PAUL	6406 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
064-W50-000-023-00	ERDMAN, JERRY E &	6414 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
064-W50-000-024-01	RAYMOND, MICHAEL N & MARGARET M	6420 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
064-W50-000-025-00	DOEBLER, RUTH M TRUST	6424 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
064-W50-000-026-00	KING, CLAYTON C	6428 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
064-W50-000-027-00	BEISCHER, DALE E	6430 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
064-W50-000-028-00	FALZON, VINCENT J & GAIL A	6432 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
064-W50-000-029-00	DOPP, ALWYN A & DORCAS H TRUST	WEST SHORE DR	V E LAKE FRONT	1	\$106.18
064-W50-000-030-00	COGAN, ALLEN R JR	WEST SHORE DR	V E LAKE FRONT	1	\$106.18
064-W50-000-031-00	DILLINGHAM, DALE B & ELIZABETH M &	6460 WEST SHORE DR	V E LAKE FRONT	1	\$106.18
064-W50-000-032-00	PRIEUR, LEON	6466 WEST SHORE DR	V E LAKE FRONT	1.5	\$159.27
064-W50-000-034-00	LOUCKS, TERENCE E & ROBIN-MARIE	6490 WEST SHORE DR	V E LAKE FRONT	2	\$212.36
064-W60-000-001-00	OSCODA CHARTER TOWNSHIP	6288 F 41	V E LAKE FRONT	2	\$212.36
064-W60-000-010-50	OSCODA CHARTER TOWNSHIP	6300 F 41	V E LAKE FRONT	1.5	\$159.27
063-007-400-001-00	HALL, RICHARD E	SHOREWOOD DR	V E ACCESS LOT	0.25	\$26.55
063-007-400-002-00	COOPER, TIMOTHY L JR &	7216 LAKEVIEW DR	V E BACK LOT	0.5	\$53.09
063-007-400-003-00	RICE, ROGER H JR & TONYA MARIE	7198 LAKEVIEW DR	V E BACK LOT	0.5	\$53.09
063-007-400-004-00	VANSICKLE, CLINTON C & SALLY I	7194 LAKEVIEW DR	V E BACK LOT	0.5	\$53.09
063-007-400-005-00	WELTON, CARL JR &	7192 LAKEVIEW DR	V E BACK LOT	0.5	\$53.09

Van Ettan Weed Special Assessment Roll Oscoda Township

March 26, 2021

Parcel Number	Parcel Owners Name	Property Address	Bnft Unit Description	Bnft Unit 659.25	Not To Exceed Cost
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NOTICE OF PUBLIC HEARING

PLEASE TAKE NOTICE that upon motion duly made and approved, and resolution having been signed, there shall be a public hearing to determine whether or not it is both fair and feasible to establish a special assessment to create the necessary funding to address recurring problems with weeds and other aquatic nuisances that occur in Van Etten Lake. This hearing shall be held on the 26th day of April, 2021, at 7 o'clock in the p.m.

This Notice of Hearing also informs the public, and any concerned individuals within the proposed special assessment district, that they have the right to appear and protest at this hearing, and that such appearance is required in order to subsequently appeal the amount of the special assessment to the Court of Competent Jurisdiction. Any individual who chooses to protest may do so either in person or in writing and a record of such protest shall be made at this hearing and contained within the records pertaining to such hearing.

The time-frame to file a written appeal to the Court of Competent Jurisdiction is within thirty (30) days after the confirmation of the special assessment roll.

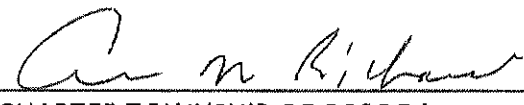
Notice shall also be given pursuant to relevant statute to all individuals within the special assessment district, with said notice to be in addition to this publication and/or posting.

Further there shall be a notice given to each record owner of property to be assessed at least ten (10) days before the date of this hearing. This notice shall be published twice before the hearing. The first publication shall be at least ten (10) days before the date of said hearing.

Written objections may be filed with the Charter Township of Oscoda and mailed to the Township at the following address: 110 South State Street, Oscoda, Michigan 48750, attention: Michael Mitchell, Superintendent.

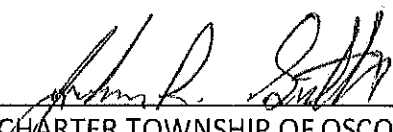
It is anticipated that the special assessment district will be for an initial duration of 5 years, and that for each year, the annual amount collected shall be approximately sixty thousand dollars and 00/100 (\$60,000.00), however not in an amount to exceed Seventy Thousand Dollars and 00/100 (\$70,000.00) per annum. This assessment is to be "in arrears" by the Township being reimbursed by the proceeds therefrom, for costs incurred on an annual basis. The plan and cost estimate has been placed on file with the Township Clerk for public examination.

Dated: 3-26, 2021



CHARTER TOWNSHIP OF OSCODA
By: Ann M. Richards

Dated: 3-26-2021, 2021



CHARTER TOWNSHIP OF OSCODA
By: Joshua R. Sutton



Charter Township of Oscoda
110 South State Street
Oscoda, Michigan 48750
Office of Supervisor: (989)739-3211
Office of Clerk: (989)739-4971
Office of Treasurer: (989)739-7471
Office of Superintendent: (989)739-8299
Fax: (989)739-3344

March 29, 2021

Re: Notice of Public Hearing - Van Etten Lake Special Assessment District

Dear Sir or Madam:

As you are aware from previous correspondence, based on a request from the Van Etten Lake Association, Oscoda Township is currently in the process of creating a third special assessment district (since 1999) to provide funding for the purpose of controlling Eurasian Water Milfoil and Aquatic Nuisance Plants in Van Etten Lake.

As indicated in the notice included with this correspondence the second statutorily mandated hearing necessary to establish the special assessment district has been set for Monday, April 26, 2021 at 7 pm. The purpose of this hearing is to receive public comment regarding the assessment which would be levied against properties if a special assessment district is approved.

The process by which this special assessment district will be administered is the same as the previous assessments in so much as it is done "in arrears" with the Township being reimbursed by the exact amount expended for costs incurred on an annual basis. This amount has been capped at a not to exceed sum of \$70,000 per treatment season. The methodology for the special assessment district has remained the same; using a benefit unit formula with access lots assigned .25 benefit units, back lots assigned .5 benefit units and lakefront lots assigned between 1 and 2 benefit units depending upon front footage on the lake. Specifically, lots with less than 80 feet of frontage on the lake would be assigned 1 benefit unit, lots with between 80 and 159 feet of frontage on the lake will be assigned 1.5 benefit units and lots with more than 160 feet of frontage the lake will be assigned 2 benefit units. A chart that indicates the assessment amount based on the maximum cap of \$70,000 has been attached to this correspondence for purposes of information. This amount could vary from year to year depending on the degree of treatment that is necessary to combat the Eurasian Water Milfoil and Nuisance plants but at no time could exceed this maximum amount.

Attached for your review is an excerpt from the proposed assessment roll identifying the property(s) which you own that are located within the special assessment district. On the roll are the number of benefit units assigned to your property(s) as well as a not to exceed annual payment that would be levied against your property should the maximum expenditure of \$70,000 be necessary.

Please be advised that comments regarding the proposed assessment can be made at the hearing or submitted in writing.

Sincerely,

Ann M. Richards
Township Supervisor
Charter Township of Oscoda

March 26, 2021

VAN ETTAN LAKE WEED ASSESSMENT CALCULATIONS

Property Type	Units of Benefit	Number of Parcels	Total Number of Units	Annual Assessment	Total Annual Assessment
Properties with Deeded Access	0.25	161	40.25	26.55	4,273.80
Back Lots	0.50	53	26.50	53.09	2,813.80
Lake Front less than 80'	1.00	338	338.00	106.18	35,889.27
Lake Front 80' - 159'	1.50	135	202.50	159.27	21,501.71
Lake Front greater than 159'	2.00	26	52.00	212.36	5,521.43
Totals			659.25		70,000.00

Total Number of Units	Benefit Unit Cost	Total Annual Assessment
659.25	106.18	70,000.00



Stephenson & Company, P.C.
Certified Public Accountants & Consultants

Alan J. Stephenson, CPA
Donald W. Brannan, CPA
Kyle E. Troyer, CPA
Robert J. Morand, CPA
Brenden A. Stephenson, CPA/PFS, CFP®
Cynthia R. Scott, CPA, CFE

CHARTER TOWNSHIP OF OSCODA
IOSCO COUNTY, MICHIGAN

AUDITORS' REPORT
YEAR ENDED DECEMBER 31, 2020

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Cynthia R. Scott, CPA, CFE

April 2, 2021

Independent Auditors' Report

Members of the Township Board
Charter Township of Oscoda
Iosco County, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Charter Township of Oscoda, Iosco County, Michigan, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the index.

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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Charter Township of Oscoda, Iosco County, Michigan, as of December 31, 2020, 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, required pension schedules, 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 Charter Township of Oscoda's basic financial statements. The combining nonmajor and Oscoda-Wurtsmith Airport Local Development Finance Authority - component unit fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor and Oscoda-Wurtsmith Airport Local Development Finance Authority - component unit 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 nonmajor and Oscoda-Wurtsmith Airport Local Development Finance Authority - component unit fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 2, 2021 included in the Single Audit Report issued under a separate cover, on our consideration of the Charter Township of Oscoda's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter Township of Oscoda's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter Township of Oscoda's internal control over financial reporting and compliance.

Stephenson & Company, P.C.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The discussion and analysis of the Charter Township of Oscoda's (the Township) financial performance provides an overview of the Township's financial activities for the year ended December 31, 2020. The intent of this discussion and analysis is to look at the Township's financial performance as a whole. The discussion focuses on the Township's primary government and, unless otherwise noted, the component unit reported separately from the primary government is not included.

Financial Highlights

- The Township's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$30,972,289.
- The Township's total net position increased by \$1,654,186.
- The Township's governmental funds reported a combined ending fund balance of \$6,240,934 this year, a decrease of \$102,533. Of this amount, \$2,461,868 is available for spending (*unassigned fund balance*) on behalf of its citizens. The Township General Fund 2020 year end *fund balance* is \$2,531,324.

Overview of the Financial Statements

The financial statements are organized so the reader can understand the Township as a financial whole or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

The Township's basic financial statements are comprised of three components: The government-wide financial statements, fund financial statements, and notes to financial statements. The report also contains other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The *statement of net position* and the *statement of activities* display information about the Township as a whole. These statements include the financial activities of the primary government and its component unit except for fiduciary funds. For the most part, the effect of interfund activity has been removed from the statements. The statements distinguish between those activities of the Township that are governmental in nature and those that are considered business-type activities. Governmental activities are normally supported by taxes and intergovernmental revenues while business-type activities rely to a significant extent on fees and charges for services.

The statement of net position presents the financial condition of the governmental and business-type activities of the Township at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Township's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function.

Program revenues include charges paid by the recipient for the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the Township with certain limited exceptions. The comparisons of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the Township.

With this report, all capital assets and infrastructure are listed for the Charter Township of Oscoda. These assets are comprised of buildings, furniture and fixtures, radios/electronic equipment, computer systems, vehicles, land, and infrastructure (water and sewer lines) owned by the Township. These assets total over \$35 million. Township management and staff performed a department-by-department inventory and evaluation of assets and categorized a depreciation schedule for assets not fully depreciated.

In addition, within this report, 2021 property taxes that will be received in the future are listed as *taxes receivable* and as *deferred inflow of resources*.

The Township's component unit is the Oscoda-Wurtsmith Airport Local Development Finance Authority. This component unit is described in the *Notes to the Financial Statements*. The component unit is legally separate from the Township and may buy, sell, lease, and mortgage property in its own name, and can sue or be sued in its own name.

The Oscoda-Wurtsmith Airport Local Development Finance Authority's ending net position totaled \$349,840.

Fund Financial Statements

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: *Governmental*, *Proprietary*, and *Fiduciary*.

Governmental Funds:

Governmental funds are those through which most governmental functions of the Township are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Township's major governmental funds:

- General Fund - This fund accounts for all financial transactions not accounted for in another fund, including the general operating expenditures of the Township. Revenues are derived primarily from property taxes and state and federal distributions, grants and other intergovernmental revenue.
- Property Operation and Maintenance Fund - This fund represents the primary maintenance budget for Township owned or leased facilities on the former Wurtsmith Air Force Base. Revenues include the sales, leases and land contracts of base property as well as other miscellaneous income including grants as they might become available.
- Police Fund – This fund accounts for the collection of a separate tax millage that is used to fund police operations.
- Fire Equipment Fund – This fund accounts for the collection of a separate tax millage that is used to fund fire equipment purchases.

Proprietary Funds:

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows.

The Township's enterprise funds may be used to account for any activity for which a fee is charged to external users (citizens) for goods and services. The following are the Township's major enterprise funds:

- Sewage Disposal System Fund - This fund accounts for the revenues and expenditures required to operate the Township's sanitary sewer system including the lagoon facility at the former Wurtsmith Air Force Base and all related appurtenances such as mains and pump stations. Revenues required to operate the system are derived primarily from user fees.
- Water Fund - This fund is maintained to account for operations of the public water system. Revenue and expenditure line items reflect maintenance and operation of the water system in Oscoda as well as the Township's financial participation in the Huron Shore Regional Utility Authority. Like the Sewer Fund, revenues are derived primarily from user fees.
- Old Orchard Park Fund - This fund was created when the Township acquired leasehold interest in the Old Orchard Park property from Consumers Energy and began operating the campground. The fund normally generates a net positive cash flow which is available to support governmental functions through inter budgetary transfers.

Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The Township's agency funds account for assets held by the Township for political subdivisions in which the Township acts as fiscal agent for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided on the Township *government-wide* and *fund* financial statements.

Oscoda-Wurtsmith Airport Local Development Finance Authority related financial data is included throughout the notes to financial statements.

Other Information:

In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

Government-Wide Financial Analysis

Summary of Net Position :

The following summarizes the net position of the Charter Township of Oscoda at December 31, 2020 and 2019:

Net Position Summary

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>December 31, 2020</u>	<u>December 31, 2019</u>
Current Assets	\$ 8,688,585	\$ 3,172,130	\$ 11,860,715	\$ 12,197,975
Restricted Assets	25,566	48,683	74,249	179,183
Capital Assets – net	11,707,013	10,232,115	21,939,128	19,916,018
Other Noncurrent Assets	<u>107,008</u>	<u>4,217,932</u>	<u>4,324,940</u>	<u>4,293,733</u>
Total Assets	<u>20,528,172</u>	<u>17,670,860</u>	<u>38,199,032</u>	<u>36,586,909</u>
Deferred Outflows of Resources	<u>270,132</u>	<u>9,089</u>	<u>279,221</u>	<u>73,350</u>

Summary of Net Position: (Continued)

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>December 31, 2020</u>	<u>December 31, 2019</u>
Current Liabilities	\$ 251,089	\$ 363,999	\$ 615,088	\$ 492,800
Long-Term Liabilities	<u>1,975,553</u>	<u>2,556,600</u>	<u>4,532,153</u>	<u>4,636,327</u>
Total Liabilities	<u>2,226,642</u>	<u>2,920,599</u>	<u>5,147,241</u>	<u>5,129,127</u>
Deferred Inflows of Resources	<u>2,358,723</u>	<u>0</u>	<u>2,358,723</u>	<u>2,213,029</u>
Net Position (Restated)				
Net Investment in				
Capital Assets	11,707,013	7,701,021	19,408,034	17,099,347
Restricted	691,613	48,683	740,296	1,116,585
Unrestricted	<u>3,814,313</u>	<u>7,009,646</u>	<u>10,823,959</u>	<u>11,102,171</u>
Total Net Position	<u>\$ 16,212,939</u>	<u>\$ 14,759,350</u>	<u>\$ 30,972,289</u>	<u>\$ 29,318,103</u>

Summary of Changes in Net Position :

Generally speaking, the Township's net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for acquisition, construction, or improvement of those assets. The Charter Township of Oscoda, through its governing body, i.e., Township Board of Trustees, has taken a sensible approach regarding capital asset acquisition and amortization of the incurred debt. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the Township or through external restrictions imposed by creditors, grantors or laws/regulations of other governments.

The Township Board of Trustees has prudently set aside funds to offset potential personnel and/or administrative liabilities. It is the Township's practice, in general, to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>December 31, 2020</u>	<u>December 31, 2019</u>
Program Revenues:				
Charges for Services	\$ 905,360	\$ 2,778,440	\$ 3,683,800	\$ 3,501,581
Operating Grants and Contributions	209,126	752,030	961,156	371,513
Capital Grants and Contributions	<u>18,900</u>	<u>1,000,000</u>	<u>1,018,900</u>	<u>88,078</u>
Total Program Revenues	<u>1,133,386</u>	<u>4,530,470</u>	<u>5,663,856</u>	<u>3,961,172</u>
General Revenues:				
Property Taxes	2,150,870	0	2,150,870	2,074,325
State Revenue Sharing	639,209	0	639,209	642,003
Rent Income	398,664	30,790	429,454	426,039
Gain (Loss) on Disposal of Capital Assets	21,662	0	21,662	(263,000)
Investment Earnings and Miscellaneous	<u>74,399</u>	<u>53,222</u>	<u>127,621</u>	<u>194,287</u>
Total General Revenues	<u>3,284,804</u>	<u>84,012</u>	<u>3,368,816</u>	<u>3,073,654</u>
Total Revenues	<u>4,418,190</u>	<u>4,614,482</u>	<u>9,032,672</u>	<u>7,034,826</u>
Program Expenses:				
General Government	1,113,770	0	1,113,770	1,086,780
Public Safety	1,790,440	0	1,790,440	1,796,224
Public Works	159,850	0	159,850	180,423
Community and Economic Development	805,802	0	805,802	697,446
Recreation and Cultural	457,418	0	457,418	518,634

Summary of Changes in Net Position: (Continued)

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>December 31, 2020</u>	<u>December 31, 2019</u>
Program Expenses (Continued) :				
Sewage Disposal System	\$ 0	\$ 760,136	\$ 760,136	\$ 749,206
Water Services	0	1,653,777	1,653,777	1,017,644
Old Orchard Park	0	637,293	637,293	632,838
Community Center	<u>0</u>	<u>0</u>	<u>0</u>	<u>78,946</u>
Total Program Expenses	<u>4,327,280</u>	<u>3,051,206</u>	<u>7,378,486</u>	<u>6,758,141</u>
Increase (Decrease) in Net Position				
Before Transfers and Special Items	90,910	1,563,276	1,654,186	276,685
Transfers	279,015	(279,015)	0	0
Special Item – Artisan Hall Impairment	0	0	0	(117,484)
Special Item – DDA Dissolution	<u>0</u>	<u>0</u>	<u>0</u>	<u>717,784</u>
Change in Net Position	369,925	1,284,261	1,654,186	876,985
Beginning Net Position (Restated)	<u>15,843,014</u>	<u>13,475,089</u>	<u>29,318,103</u>	<u>28,441,118</u>
Ending Net Position (Restated)	<u>\$ 16,212,939</u>	<u>\$ 14,759,350</u>	<u>\$ 30,972,289</u>	<u>\$ 29,318,103</u>

Governmental Activities

The *Statement of Activities* illustrates, by department, the expense incurred and revenue received.

Total governmental activities reveal revenues of \$1,133,386 from *Charges for Services, Operating Grants and Contributions, and Capital Grants and Contributions*. The *Charges for Services* are fees mainly associated with the collection of property taxes, fine and forfeitures, and licenses & permits. While revenue collected is substantial, operating expenses totaled \$4,327,280 for these same activities. The largest expenses were incurred by Public Safety (\$1,790,440), General Government (\$1,113,770), and Community and Economic Development (\$805,802).

Business-Type Activities

The Township's *Business-Type activities* include the Sewage Disposal System, Water Services, and the Old Orchard Park.

Financial Analysis of Township Funds

As noted earlier in this report, the Township uses fund accounting to ensure and demonstrate compliance with finance-related statutory and legal requirements. A thorough review and examination of fund types will reveal the strengths and weaknesses of its daily operations.

Significant Fund Activity

This year's Township audit shows 16 funds. These funds are maintained by the Township Clerk as separate units in the General Ledger.

Governmental Funds

The General Fund balance increased by \$242,039. Ongoing activity was generally consistent with historical markers, although the dissolution of the Downtown Development Authority and the sale of the Community Center and subsequent closing of that fund resulted in significant deviations from the norm in the prior year. Current year operating transfers in and capital outlay were significantly less as a direct result of those situations.

The Property Operation and Maintenance Fund fund balance decreased by 167,073. Revenue decreased by \$62,436 as a result of decreased interest rates and decreased volumes of renters. Additionally, capital outlay increased by \$160,700 while operating transfers out decreased by \$91,864.

The Police Fund fund balance increased by \$52,347. Current year activity was largely consistent with the prior year, although the operating transfer in from the General Fund, which funds a significant portion of activity in the fund, was \$128,005 lower than in the prior year.

The Fire Equipment Fund fund balance decreased by \$104,320. Revenues, primarily derived from a tax millage and charges to other townships, were outpaced by capital outlay, which was almost entirely comprised of the cost of a new fire truck.

The Other Governmental Funds fund balance decreased by \$125,526, primarily as a result of an increase in capital outlay costs of \$186,542.

Enterprise Funds

The Township's enterprise funds provide the same type of information found in the government-wide financial statements. GASB 34 places such funds under the caption of *Proprietary Funds* under the appropriate statements, i.e., *Statement of Net Position*, *Statement of Cash Flows*, etc.

The Sewage Disposal System Fund net position increased by \$281,564. Charges for services revenue increased by \$136,955 as a result of increases in rates charged to customers. Other activity in the fund remained relatively consistent.

The Water Fund net position increased by \$1,055,351. The Township received significant federal grants (\$1,000,000, which was recorded as a capital contribution) and state grants (\$752,030), which helped fund significant capital outlay activity related to various water main extension projects.

The Old Orchard Park Fund net position decreased by \$52,654. Operating revenue decreased by about \$88,000 as a result of a delay in opening due to the COVID-19 pandemic while operating expenses were relatively stable.

Budgetary Highlights

The Township's budgets are prepared according to Michigan law. The most significant budgeted fund is the General Fund.

During the fiscal year ended December 31, 2020 the Township Board amended the budget to take into account events occurring during the year. These budget amendments fall into two categories:

- Changes made to reflect increases or decreases in anticipated expenditures
- Changes made to reflect increases or decreases in anticipated revenues

General Fund

The General Fund actual revenue was \$2,903,533. That amount is below the original and final budget estimates of \$2,924,093. The variance between the actual revenue and the final amended budget was mainly the result of charges for services related to police services rendered for the Charter Township of AuSable being less than budgeted.

The actual expenditures of the General Fund were \$1,929,170, which is below both the original budget estimate of \$2,134,656 and the final amended budget estimate of \$2,287,379. The budget was primarily amended in anticipation of additional costs in several areas, most prominently capital outlay expenditures. The variance between the actual expenditures and the final amended budget was the result of being under budget across all functions, most notably Other General Government and Recreation and Cultural.

The General Fund had total revenues of \$2,903,533 and total expenditures of \$1,929,170 with an ending fund balance of \$2,531,324.

Operating transfers in of \$267,100 include transfers from several funds, most prominently the Old Orchard Park Fund (\$129,015). Operating transfers out of \$1,017,624 were to the Police Fund (\$1,004,050) and the Police Staffing Fund (\$13,574).

Capital Asset and Debt Administration

Capital Assets

Capital assets are defined by the Township as assets with an initial individual cost of more than \$7,500, or \$5,000 if purchased with federal funds, and an estimated useful life in excess of one year. Such assets are recorded at *historical cost* or *estimated historical cost* if purchased or constructed. Donated capital assets are recorded at estimated FMV (fair market value) at the date of donation.

The Township's infrastructure consists of water and sewer lines. Improvements are capitalized, i.e., depreciated. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

Capital Assets – Governmental Activities beginning balance was \$16,409,567 with an ending balance of \$17,305,168. Governmental Activities Total Capital Assets – Net of Depreciation was \$11,707,013.

During the year ended December 31, 2020, the Township's governmental capital asset additions consisted of:

Pierce Fire Truck	\$ 529,019
Three MT7 Tractors with Attachments	148,812
OOP Electrical Upgrades	79,512
Two Police Vehicles	78,711
Phone System and Recabling Project	48,065
Security Cameras	26,885
2021 Chevy Colorado	25,175
Other Additions	<u>74,517</u>
Total Additions	<u>\$ 1,010,696</u>

The Township's governmental capital asset disposals consisted of three police vehicles and the construction in progress on the phone system and recabling project, which was completed and included in the current year additions above. Total proceeds from the sale of capital assets were \$21,662.

Capital Assets - Business Type Activities beginning balance was \$16,728,440 with an ending balance of \$18,627,949. Business-Type Activities Total Capital Assets – Net of Depreciation was \$10,232,115. Current year additions consisted of \$2,441,423 for various water main extension projects (\$715,823 of which had been recorded in construction in progress in prior years), \$86,830 for sanitary sewer system improvements, vector truck repairs totaling \$68,445, and \$29,141 for a 2020 Ford F-250. Disposals included the preceding construction in progress and various fully depreciated equipment.

An expanded and detailed presentation may be seen in Note 4 of the notes to financial statements.

Long-Term Debt

The Long-Term debt of the Charter Township of Oscoda, as noted on the financial statements contained herein, is comprised of debt related to direct business transactions by the Township Board of Trustees.

At year's end, long-term debt amounted to \$2,675,957. Such debt includes *Bonds Payable* and *Compensated Absences*. Compensated absences are accumulated vested vacation benefits payable and contingent liability for the accumulated sick leave benefits of its employees.

An expanded and detailed presentation may be seen in Note 6 of the audit notes to financial statements.

Net Pension Liability

Net pension liability for the Township at year-end amounted to \$1,856,196. This is the contingent liability for certain retirement, disability, and death benefits to plan members and beneficiaries.

An expanded and detailed presentation may be seen in Note 9 of the audit notes to financial statements.

Economic Factors

The Township's economic climate appears to be on the verge of growing for 2021 and the 2021 taxable values for the Township are at \$315,987,244 which is an increase of \$11,130,065 compared to 2020 actual taxable value of \$304,857,179. Projected revenue increases for the Township include \$52,000 for Township Operating, \$9,900 for Fire and \$16,600 for Police. In comparison of taxable values between 2009 and 2021 (12-year period) the 2009 Taxable Value was \$307,416,600 with 2021 Taxable Value at \$315,987,244 for a twelve-year gain of just \$11,130,065. This means cautious budgeting for 2022 as there is uncertainty in State revenue which has been decreasing due to losses in sales tax revenue and the COVID-19 pandemic's economy slowdown effects.

The COVID-19 pandemic has hurt local businesses and has stagnated the economy in our community. With the emergence of vaccinations and the possibility to return to a more regular summertime, and tourist influx this will help our local businesses recover some of their losses, but not all. There are signs of new business start-ups on the horizon and long-term business projects finally opening for business this year which could spark more commercial activity. The Township has many projects being planned or implemented that depend on grant funding, which this supplemental funding could end or not be awarded. The Township would have to rethink its projects and priorities if this were to occur, given our past successes in having large portions of projects paid for through grant sources.

The Township's costs for labor, equipment, goods, and services continue to increase given outside market forces, COVID-19 pandemic production shortages which have driven up costs, and other factors. COVID-19 economic effects, slow taxable value increases and other factors combine to create continuing budgetary issues, which must be addressed through cautious financial planning and prudent budgeting.

Component Unit

Complete financial statements for the Oscoda-Wurtsmith Airport Local Development Finance Authority are included in this audit report.

Requests for Information

This financial report is designed to provide a general overview of the Township's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Charter Township of Oscoda Superintendent, 110 S. State Street, Oscoda, Michigan, 48750.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

STATEMENT OF NET POSITION
December 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Oscoda-Wurtsmith Airport Local Development Finance Authority
<u>Assets</u>				
Cash and Cash Equivalents	\$ 4,179,170	\$ 846,199	\$ 5,025,369	\$ 349,840
Investments	2,276,375	2,134,597	4,410,972	0
Receivables:				
Property Taxes	1,947,029	0	1,947,029	143,669
Delinquent Taxes	8,371	0	8,371	0
Special Assessments	25,796	0	25,796	0
Accounts, Net	83,277	181,238	264,515	0
Due from Local Units	30,392	1,150	31,542	0
Due from State	116,910	0	116,910	0
Internal Balances	455	(455)	0	0
Prepaid Items	20,810	3,270	24,080	0
Inventory	0	6,131	6,131	0
Restricted Assets:				
Cash and Cash Equivalents	25,566	46,961	72,527	0
Investments	0	1,722	1,722	0
Noncurrent Assets:				
Investment in Huron Shore Regional Utility Authority	0	4,149,964	4,149,964	0
Investment in Iosco Exploration Trail	107,008	67,968	174,976	0
Capital Assets Not Being Depreciated	5,627,724	246,713	5,874,437	0
Capital Assets, Net of Accumulated Depreciation	6,079,289	9,985,402	16,064,691	0
Total Assets	20,528,172	17,670,860	38,199,032	493,509
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	0	9,089	9,089	0
Deferred Amounts Related to Pensions	270,132	0	270,132	0
Total Deferred Outflows of Resources	270,132	9,089	279,221	0
<u>Liabilities</u>				
Accounts Payable	125,830	206,172	332,002	0
Due to State	0	27,215	27,215	0
Due to Other Units of Government	9,104	0	9,104	0
Accrued Interest Payable	0	14,216	14,216	0
Deposits Payable	26,196	3,386	29,582	0
Accrued Liabilities	89,959	4,901	94,860	0
Unearned Revenue	0	108,109	108,109	0
Long Term Liabilities:				
Due Within One Year	0	307,000	307,000	0
Due In More Than One Year	119,357	2,249,600	2,368,957	0
Net Pension Liability	1,856,196	0	1,856,196	0
Total Liabilities	2,226,642	2,920,599	5,147,241	0
<u>Deferred Inflows of Resources</u>				
Property Taxes Levied for Next Year	2,269,559	0	2,269,559	143,669
Deferred Amounts Related to Pensions	89,164	0	89,164	0
Total Deferred Inflows of Resources	2,358,723	0	2,358,723	143,669

The accompanying notes to financial statements are an integral part of this statement.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

STATEMENT OF NET POSITION
December 31, 2020

	Primary Government			Component Unit
				Oscoda- Wurtsmith Airport Local Development Finance Authority
	Governmental Activities	Business-Type Activities	Total	
<u>Net Position</u>				
Net Investment in Capital Assets	\$ 11,707,013	\$ 7,701,021	\$ 19,408,034	\$ 0
Restricted For:				
Library Activities	104,785	0	104,785	0
Road Improvement	77,543	0	77,543	0
Drug Enforcement	1,279	0	1,279	0
Capital Projects	118,670	0	118,670	0
Debt Service	0	935	935	0
Capital Improvements	0	47,748	47,748	0
Economic Development	7,896	0	7,896	349,840
Forest Roads	44,370	0	44,370	0
Cemetery	1,625	0	1,625	0
Fire Equipment	313,079	0	313,079	0
Police Staffing	22,366	0	22,366	0
Unrestricted	<u>3,814,313</u>	<u>7,009,646</u>	<u>10,823,959</u>	<u>0</u>
Total Net Position	<u>\$ 16,212,939</u>	<u>\$ 14,759,350</u>	<u>\$ 30,972,289</u>	<u>\$ 349,840</u>

The accompanying notes to financial statements are an integral part of this statement.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020

					Net (Expense) Revenue and Changes in Net Position			Component Unit Oscoda- Wurtsmith Airport Local Development Finance Authority
Program Revenues					Primary Government			
Function/Program	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
<u>Primary Government</u>								
Governmental Activities:								
General Government	\$ 1,113,770	\$ 558,233	\$ 6,174	\$ 0	\$ (549,363)	\$ 0	\$ (549,363)	
Public Safety	1,790,440	250,602	40,406	18,900	(1,480,532)	0	(1,480,532)	
Public Works	159,850	58,705	27,202	0	(73,943)	0	(73,943)	
Community and Economic Development	805,802	14,099	28,617	0	(763,086)	0	(763,086)	
Recreation and Cultural	<u>457,418</u>	<u>23,721</u>	<u>106,727</u>	<u>0</u>	<u>(326,970)</u>	<u>0</u>	<u>(326,970)</u>	
Total Governmental Activities	<u>4,327,280</u>	<u>905,360</u>	<u>209,126</u>	<u>18,900</u>	<u>(3,193,894)</u>	<u>0</u>	<u>(3,193,894)</u>	
Business-Type Activities:								
Sewer Services	760,136	1,066,811	0	0	0	306,675	306,675	
Water Services	1,653,777	980,510	752,030	1,000,000	0	1,078,763	1,078,763	
Old Orchard Park	<u>637,293</u>	<u>731,119</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>93,826</u>	<u>93,826</u>	
Total Business-Type Activities	<u>3,051,206</u>	<u>2,778,440</u>	<u>752,030</u>	<u>1,000,000</u>	<u>0</u>	<u>1,479,264</u>	<u>1,479,264</u>	
Total Primary Government	<u>\$ 7,378,486</u>	<u>\$ 3,683,800</u>	<u>\$ 961,156</u>	<u>\$ 1,018,900</u>	<u>(3,193,894)</u>	<u>1,479,264</u>	<u>(1,714,630)</u>	
<u>Component Unit</u>								
Oscoda-Wurtsmith Airport Local Development Finance Authority	<u>\$ 1,649</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>			<u>\$ (1,649)</u>	

The accompanying notes to financial statements are an integral part of this statement.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020

Function/Program	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	Unit
					Governmental Activities	Business-Type Activities		Oscoda- Wurtsmith Airport Local Development Finance Authority
General Revenue:								
Property Taxes Levied For:								
General Operating					\$ 1,409,297	\$ 0	\$ 1,409,297	\$ 125,613
Fire Equipment					267,345	0	267,345	0
Senior Center					28,675	0	28,675	0
Police Operating					237,631	0	237,631	0
Police Staffing					207,922	0	207,922	0
State Revenue Sharing					639,209	0	639,209	0
Interest and Investment Earnings					53,604	46,712	100,316	964
Rent Income					398,664	30,790	429,454	0
Gain (Loss) on Disposal of Capital Assets					21,662	0	21,662	0
Other					20,795	6,510	27,305	0
Transfers					279,015	(279,015)	0	0
Total General Revenue and Transfers					<u>3,563,819</u>	<u>(195,003)</u>	<u>3,368,816</u>	<u>126,577</u>
Change in Net Position					369,925	1,284,261	1,654,186	124,928
Net Position - Beginning (Restated)					<u>15,843,014</u>	<u>13,475,089</u>	<u>29,318,103</u>	<u>224,912</u>
Net Position - Ending					<u>\$ 16,212,939</u>	<u>\$ 14,759,350</u>	<u>\$ 30,972,289</u>	<u>\$ 349,840</u>

The accompanying notes to financial statements are an integral part of this statement.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2020

	General Fund	Special Revenue Funds				Total Governmental Funds
		Property Operation and Maintenance Fund	Police Fund	Fire Equipment Fund	Other Governmental Funds	
Assets						
Cash and Cash Equivalents	\$ 1,968,344	\$ 1,330,494	\$ 269,112	\$ 258,121	\$ 353,099	\$ 4,179,170
Investments	627,074	1,380,547	54,133	86,379	128,242	2,276,375
Receivables:						
Property Taxes	1,300,641	0	215,463	242,395	188,530	1,947,029
Delinquent Taxes	8,371	0	0	0	0	8,371
Special Assessments	25,796	0	0	0	0	25,796
Accounts, Net	34,988	48,289	0	0	0	83,277
Due from Local Units	18,792	0	0	0	11,600	30,392
Due from State	115,422	0	496	558	434	116,910
Due from Other Funds	500	0	0	0	0	500
Prepaid Items	7,656	0	9,593	0	3,561	20,810
Restricted Assets:						
Cash and Cash Equivalents	0	0	0	0	25,566	25,566
Noncurrent Assets:						
Investment in Iosco Exploration Trail	107,008	0	0	0	0	107,008
Total Assets	\$ 4,214,592	\$ 2,759,330	\$ 548,797	\$ 587,453	\$ 711,032	\$ 8,821,204
Liabilities						
Accounts Payable	\$ 72,141	\$ 36,608	\$ 5,326	\$ 0	\$ 11,755	\$ 125,830
Due to Other Funds	45	0	0	0	0	45
Due to Other Units of Government	8,750	0	0	0	354	9,104
Deposits Payable	26,196	0	0	0	0	26,196
Accrued Liabilities	27,551	2,246	48,765	0	11,397	89,959
Total Liabilities	134,683	38,854	54,091	0	23,506	251,134
Deferred Inflows of Resources						
Property Taxes Levied for Next Year	1,537,895	0	243,888	274,374	213,402	2,269,559
Unavailable Revenue - Property Taxes	8,371	0	0	0	0	8,371
Unavailable Revenue - Rent	0	37,287	0	0	0	37,287
Unavailable Revenue - Special Assessments	2,319	0	0	0	0	2,319
Unavailable Revenue - Timber Payment	0	0	0	0	11,600	11,600
Total Deferred Inflows of Resources	1,548,585	37,287	243,888	274,374	225,002	2,329,136
Fund Equity						
Fund Balances:						
Nonspendable:						
Prepaid Items	7,656	0	9,593	0	3,561	20,810
Restricted For:						
Capital Projects	0	0	0	0	118,670	118,670
Drug Enforcement	0	0	0	0	4	4
Library Activities	0	0	0	0	104,785	104,785
Cemetery	0	0	0	0	1,625	1,625
Road Improvement	0	0	0	0	77,543	77,543
Economic Development	7,896	0	0	0	0	7,896
Forest Roads	0	0	0	0	32,770	32,770
Fire Equipment	0	0	0	313,079	0	313,079
Police Staffing	0	0	0	0	20,080	20,080
Committed To:						
Capital Projects	0	0	0	0	103,486	103,486
Police	0	0	241,225	0	0	241,225
Property Operations and Maintenance	0	2,683,189	0	0	0	2,683,189
Assigned To:						
Next Year's Budgeted Expenditures	53,904	0	0	0	0	53,904
Unassigned	2,461,868	0	0	0	0	2,461,868
Total Fund Equity	2,531,324	2,683,189	250,818	313,079	462,524	6,240,934
Total Liabilities, Deferred Inflows of Resources, and Fund Equity	\$ 4,214,592	\$ 2,759,330	\$ 548,797	\$ 587,453	\$ 711,032	\$ 8,821,204

The accompanying notes to financial statements are an integral part of this statement.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
December 31, 2020

Total Governmental Fund Balances		\$	6,240,934
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. Capital assets at year end consist of:			
Capital Asset Cost	\$	17,305,168	
Accumulated Depreciation		<u>(5,598,155)</u>	
			11,707,013
Other assets are not available to pay for current period expenditures and, therefore, are unavailable revenue in the governmental funds:			
Personal Property Taxes		8,371	
Special Assessments Receivable		2,319	
Rent Receivable		37,287	
Due From Local Units		<u>11,600</u>	
			59,577
Governmental funds report actual pension expenditures for the fiscal year, whereas the governmental activities will recognize the net pension liability as of the measurement date. In addition, resources related to changes of assumptions, differences between expected and actual experience, and differences between projected and actual pension plan investment earnings will be deferred over time in the government-wide financial statements. These amounts consist of:			
Excess Investment Return		(89,164)	
Changes in Assumptions		134,122	
Differences between Expected and Actual Experience		<u>136,010</u>	
			180,968
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year end consist of:			
Net Pension Liability		(1,856,196)	
Compensated Absences Payable		<u>(119,357)</u>	
			<u>(1,975,553)</u>
Total Net Position - Governmental Activities		\$	<u><u>16,212,939</u></u>

The accompanying notes to financial statements are an integral part of this statement.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	Special Revenue Funds					
	General Fund	Property Operation and Maintenance Fund	Police Fund	Fire Equipment Fund	Other Governmental Funds	Total Governmental Funds
<u>Revenue</u>						
Property Taxes	\$ 1,534,031	\$ 0	\$ 237,631	\$ 267,345	\$ 207,922	\$ 2,246,929
Property Taxes - Senior Center	28,675	0	0	0	0	28,675
Federal Grants and Revenue	33,174	0	28,900	0	2,000	64,074
State Grants and Revenue	679,028	0	8,972	0	11,633	699,633
Contributions from Local Units	0	0	0	0	104,527	104,527
Charges for Services	521,778	0	0	167,901	13,856	703,535
Fines and Forfeits	0	0	5,880	0	0	5,880
Interest and Rentals	26,080	381,172	2,140	2,303	3,286	414,981
Special Assessments	49,674	0	0	0	0	49,674
Other Revenue	31,093	2,711	3,230	0	4,170	41,204
Total Revenue	<u>2,903,533</u>	<u>383,883</u>	<u>286,753</u>	<u>437,549</u>	<u>347,394</u>	<u>4,359,112</u>
<u>Expenditures</u>						
Current:						
General Government:						
Legislative	19,548	0	0	0	0	19,548
Chief Executive	185,019	0	0	0	0	185,019
Financial and Tax Administration	482,292	0	0	0	0	482,292
Other General Government	417,593	0	0	0	0	417,593
Public Safety	162,365	0	1,137,493	0	204,961	1,504,819
Public Works	97,377	0	0	0	22,472	119,849
Community and Economic Development	179,370	301,192	0	0	0	480,562
Recreation and Cultural	288,810	0	0	0	114,367	403,177
Capital Outlay	96,796	201,679	104,425	541,869	204,694	1,149,463
Total Expenditures	<u>1,929,170</u>	<u>502,871</u>	<u>1,241,918</u>	<u>541,869</u>	<u>546,494</u>	<u>4,762,322</u>
Excess of Revenue Over (Under) Expenditures	<u>974,363</u>	<u>(118,988)</u>	<u>(955,165)</u>	<u>(104,320)</u>	<u>(199,100)</u>	<u>(403,210)</u>
<u>Other Financing Sources (Uses)</u>						
Sale of Capital Assets	18,200	0	3,462	0	0	21,662
Operating Transfers In	267,100	0	1,004,050	0	73,574	1,344,724
Operating Transfers Out	(1,017,624)	(48,085)	0	0	0	(1,065,709)
Total Other Financing Sources (Uses)	<u>(732,324)</u>	<u>(48,085)</u>	<u>1,007,512</u>	<u>0</u>	<u>73,574</u>	<u>300,677</u>
Net Change in Fund Balances	242,039	(167,073)	52,347	(104,320)	(125,526)	(102,533)
Fund Balances - Beginning of Year	<u>2,289,285</u>	<u>2,850,262</u>	<u>198,471</u>	<u>417,399</u>	<u>588,050</u>	<u>6,343,467</u>
Fund Balances - End of Year	<u>\$ 2,531,324</u>	<u>\$ 2,683,189</u>	<u>\$ 250,818</u>	<u>\$ 313,079</u>	<u>\$ 462,524</u>	<u>\$ 6,240,934</u>

The accompanying notes to financial statements are an integral part of this statement.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020

Total Net Change in Fund Balances - Governmental Funds \$ (102,533)

Amounts reported for governmental activities in the statement of activities are different because:

Receivables not currently available are reported as revenue when collected or when currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements:

Personal Property Taxes	\$ 1,587	
Reimbursements	(658)	
Rent Receivable	37,287	
Federal Grants Receivable	(800)	
Special Assessments	<u>2,319</u>	
		39,735

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 as depreciation expense.

Capital Outlay	963,591	
Depreciation Expense	<u>(469,807)</u>	
		493,784

Governmental funds report Township pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense. The following amounts represent the current year net changes:

Net Change in Pension Expense	(45,199)
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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 governmental funds:

Net Change in Accrued Compensated Absences	<u>(15,862)</u>
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Change in Net Position of Governmental Activities	<u>\$ 369,925</u>
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The accompanying notes to financial statements are an integral part of this statement.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2020

	Enterprise Funds			
	Major Funds			
	Sewage Disposal System Fund	Water Fund	Old Orchard Park Fund	Total
<u>Assets</u>				
Current Assets:				
Cash and Cash Equivalents	\$ 491,881	\$ 121,423	\$ 232,895	\$ 846,199
Investments	856,802	798,447	479,348	2,134,597
Receivables:				
Accounts, Net	99,902	81,336	0	181,238
Due from Local Units	390	760	0	1,150
Due from Other Funds	0	45	0	45
Prepaid Items	0	0	3,270	3,270
Inventory	0	0	6,131	6,131
Restricted Assets:				
Cash and Cash Equivalents	46,961	0	0	46,961
Investments	1,722	0	0	1,722
Total Current Assets	<u>1,497,658</u>	<u>1,002,011</u>	<u>721,644</u>	<u>3,221,313</u>
Noncurrent Assets:				
Investment in Huron Shore Regional Utility Authority	0	4,149,964	0	4,149,964
Investment in Iosco Exploration Trail	0	67,968	0	67,968
Capital Assets Not Being Depreciated	90,780	155,933	0	246,713
Capital Assets, Net of Accumulated Depreciation	<u>4,087,427</u>	<u>5,786,496</u>	<u>111,479</u>	<u>9,985,402</u>
Total Noncurrent Assets	<u>4,178,207</u>	<u>10,160,361</u>	<u>111,479</u>	<u>14,450,047</u>
Total Assets	<u>5,675,865</u>	<u>11,162,372</u>	<u>833,123</u>	<u>17,671,360</u>
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	<u>9,089</u>	<u>0</u>	<u>0</u>	<u>9,089</u>
<u>Liabilities</u>				
Current Liabilities:				
Accounts Payable	41,398	144,936	19,838	206,172
Due to Other Funds	500	0	0	500
Due to State	0	0	27,215	27,215
Accrued Interest Payable	14,216	0	0	14,216
Deposits Payable	0	110	3,276	3,386
Accrued Liabilities	0	0	4,901	4,901
Unearned Revenue	0	0	108,109	108,109
Current Portion of Long-Term Liabilities	<u>307,000</u>	<u>0</u>	<u>0</u>	<u>307,000</u>
Total Current Liabilities	<u>363,114</u>	<u>145,046</u>	<u>163,339</u>	<u>671,499</u>
Long-Term Liabilities:				
Due in More Than One Year	<u>2,233,183</u>	<u>0</u>	<u>16,417</u>	<u>2,249,600</u>
Total Liabilities	<u>2,596,297</u>	<u>145,046</u>	<u>179,756</u>	<u>2,921,099</u>
<u>Net Position</u>				
Net Investment In Capital Assets	1,647,113	5,942,429	111,479	7,701,021
Restricted For:				
Debt Service	935	0	0	935
Capital Improvements	47,748	0	0	47,748
Unrestricted	<u>1,392,861</u>	<u>5,074,897</u>	<u>541,888</u>	<u>7,009,646</u>
Total Net Position	<u>\$ 3,088,657</u>	<u>\$ 11,017,326</u>	<u>\$ 653,367</u>	<u>\$ 14,759,350</u>

The accompanying notes to financial statements are an integral part of this statement.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2020

	Enterprise Funds			
	Major Funds			
	Sewage Disposal System Fund	Water Fund	Old Orchard Park Fund	Total
<u>Operating Revenue</u>				
Charges For Services	\$ 1,051,827	\$ 932,706	\$ 0	\$ 1,984,533
User Fees	0	0	602,631	602,631
Store Sales	0	0	128,753	128,753
Tap Fees	5,375	38,074	0	43,449
Penalties	9,609	9,730	0	19,339
Rentals	0	0	30,525	30,525
Other Revenue	<u>1,544</u>	<u>3,606</u>	<u>1,360</u>	<u>6,510</u>
Total Operating Revenue	<u>1,068,355</u>	<u>984,116</u>	<u>763,269</u>	<u>2,815,740</u>
<u>Operating Expenses</u>				
Salaries and Wages	0	0	261,069	261,069
Payroll Taxes and Employee Benefits	0	0	106,750	106,750
Depreciation and Amortization	201,499	156,915	24,699	383,113
Equipment	0	52,730	0	52,730
Gasoline and Oil	0	0	8,351	8,351
Insurance and Bonds	6,278	4,453	7,881	18,612
Licenses and Permits	0	0	7,606	7,606
Office and Operating Supplies	6,027	6,817	78,087	90,931
Printing and Advertising	1,052	1,648	2,083	4,783
Professional Fees and Services	378,929	495,725	14,995	889,649
Rent	0	0	2,700	2,700
Repair and Maintenance	14,486	436,712	30,982	482,180
Telephone	1,774	372	3,984	6,130
Travel and Training	0	0	815	815
Utilities	78,163	491,516	71,098	640,777
Other	<u>305</u>	<u>6,889</u>	<u>16,193</u>	<u>23,387</u>
Total Operating Expenses	<u>688,513</u>	<u>1,653,777</u>	<u>637,293</u>	<u>2,979,583</u>
Operating Income (Loss)	<u>379,842</u>	<u>(669,661)</u>	<u>125,976</u>	<u>(163,843)</u>
<u>Nonoperating Revenue (Expenses)</u>				
State Grants and Revenue	0	752,030	0	752,030
Interest and Investment Earnings	18,345	17,982	10,385	46,712
Interest and Fees Expense	<u>(71,623)</u>	<u>0</u>	<u>0</u>	<u>(71,623)</u>
Total Nonoperating Revenue (Expenses)	<u>(53,278)</u>	<u>770,012</u>	<u>10,385</u>	<u>727,119</u>
Income (Loss) Before Capital Contributions and Operating Transfers	326,564	100,351	136,361	563,276
Capital Contribution - Federal Grants	0	1,000,000	0	1,000,000
Operating Transfers Out	<u>(45,000)</u>	<u>(45,000)</u>	<u>(189,015)</u>	<u>(279,015)</u>
Change in Net Position	281,564	1,055,351	(52,654)	1,284,261
Net Position - Beginning of Year (Restated)	<u>2,807,093</u>	<u>9,961,975</u>	<u>706,021</u>	<u>13,475,089</u>
Net Position - End of Year	<u>\$ 3,088,657</u>	<u>\$ 11,017,326</u>	<u>\$ 653,367</u>	<u>\$ 14,759,350</u>

The accompanying notes to financial statements are an integral part of this statement.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2020

	Enterprise Funds			
	Major Funds			
	Sewage Disposal System Fund	Water Fund	Old Orchard Park Fund	Total
<u>Cash Flows From Operating Activities</u>				
Receipts From Customers	\$ 1,042,797	\$ 1,006,812	\$ 780,440	\$ 2,830,049
Payments to Suppliers for Goods and Services	(479,415)	(1,404,721)	(227,774)	(2,111,910)
Payments to Employees for Services	(2,754)	(36)	(365,279)	(368,069)
Net Cash Provided (Used) by Operating Activities	<u>560,628</u>	<u>(397,945)</u>	<u>187,387</u>	<u>350,070</u>
<u>Cash Flows From Non-Capital Financing Activities</u>				
State Grants Received	0	742,500	0	742,500
Cash Received from (Paid to) Other Funds	(44,164)	(41,745)	(189,015)	(274,924)
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>(44,164)</u>	<u>700,755</u>	<u>(189,015)</u>	<u>467,576</u>
<u>Cash Flows From Capital and Related Financing Activities</u>				
Federal Grants Received	0	1,000,000	0	1,000,000
Acquisition and Construction of Capital Assets	(110,191)	(1,687,325)	0	(1,797,516)
Principal Paid on Long-Term Debt	(288,000)	0	0	(288,000)
Interest and Fees Paid on Long-Term Debt	(73,066)	0	0	(73,066)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(471,257)</u>	<u>(687,325)</u>	<u>0</u>	<u>(1,158,582)</u>
<u>Cash Flows From Investing Activities</u>				
Interest on Investments	18,345	17,982	10,385	46,712
Purchase of Investment Securities	<u>35,259</u>	<u>(28,865)</u>	<u>(61,223)</u>	<u>(54,829)</u>
Net Cash Provided (Used) by Investing Activities	<u>53,604</u>	<u>(10,883)</u>	<u>(50,838)</u>	<u>(8,117)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	98,811	(395,398)	(52,466)	(349,053)
Cash and Cash Equivalents at Beginning of Year	<u>440,031</u>	<u>516,821</u>	<u>285,361</u>	<u>1,242,213</u>
Cash and Cash Equivalents at End of Year	<u>\$ 538,842</u>	<u>\$ 121,423</u>	<u>\$ 232,895</u>	<u>\$ 893,160</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</u>				
Operating Income (Loss)	\$ 379,842	\$ (669,661)	\$ 125,976	\$ (163,843)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation and Amortization Expense	201,499	156,915	24,699	383,113
Change in Assets and Liabilities:				
Accounts Receivable, Net	(7,263)	(1,016)	4	(8,275)
Inventory	0	98,206	0	98,206
Due from Local Units	1,820	(297)	0	1,523
Due from Federal Government	7,260	0	0	7,260
Prepaid Items	0	0	353	353
Accounts Payable and Accrued Liabilities	(22,530)	17,908	15,164	10,542
Due to State	0	0	389	389
Unearned Revenue	0	0	17,167	17,167
Accrued Compensated Absences	<u>0</u>	<u>0</u>	<u>3,635</u>	<u>3,635</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 560,628</u>	<u>\$ (397,945)</u>	<u>\$ 187,387</u>	<u>\$ 350,070</u>

The accompanying notes to financial statements are an integral part of this statement.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
December 31, 2020

	<u>Tax Account</u>	<u>Trailer Tax Collection Fund</u>	<u>Total</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ <u>110,278</u>	\$ <u>0</u>	\$ <u>110,278</u>
<u>Liabilities</u>			
Due to Local Units	38,950	0	38,950
<u>Deferred Inflows of Resources</u>			
Property Taxes Levied for Next Year	<u>71,328</u>	<u>0</u>	<u>71,328</u>
Total Liabilities and Deferred Inflows of Resources	\$ <u>110,278</u>	\$ <u>0</u>	\$ <u>110,278</u>

The accompanying notes to financial statements are an integral part of this statement.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
For the Year Ended December 31, 2020

	<u>Tax Account</u>	<u>Trailer Tax Collection Fund</u>	<u>Total</u>
<u>Additions</u>			
Property Taxes Collected for Other Governments	\$ 9,299,997	\$ 0	\$ 9,299,997
Trailer Tax Fees Collected for Other Governments	<u>0</u>	<u>649</u>	<u>649</u>
Total Additions	<u>9,299,997</u>	<u>649</u>	<u>9,300,646</u>
<u>Deductions</u>			
Property Taxes Distributed to Other Governments	9,299,997	0	9,299,997
Trailer Tax Fees Distributed to Other Governments	<u>0</u>	<u>649</u>	<u>649</u>
Total Deductions	<u>9,299,997</u>	<u>649</u>	<u>9,300,646</u>
Change in Net Position	0	0	0
Net Position - Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Net Position - End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes to financial statements are an integral part of this statement.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Charter Township of Oscoda (Township) conform to accounting principles generally accepted in the United States of America (GAAP) applicable to governments. The following is a summary of the significant accounting policies:

A. Description of Township Operations and Fund Types

The Charter Township of Oscoda was organized in 1970 under the Charter Township Act of 1947 and covers an area of approximately 120 square miles. The Charter Township operates under an elected Board (seven members) and provides services to its residents in many areas including law enforcement, fire protection, library, and water and sewer services.

B. Reporting Entity

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the Township are not misleading. The primary government of the Township consists of all funds, departments, boards, and agencies that are not legally separate from the Township.

Component units are legally separate organizations for which the Township is financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

In addition, the primary government is also financially accountable if an organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

1. Discretely Presented Component Unit

The component unit column on the combined financial statements include the financial data of the Township's component unit. It is reported in a separate column to emphasize that it is legally separate from the Township.

a. Governmental Activity and Fund Type Component Unit:

Oscoda-Wurtsmith Airport Local Development Finance Authority - The Local Development Finance Authority was established in 2013 and is under the supervision and control of the Charter Township of Oscoda pursuant to the Local Development Financing Act, Public Act 281 of 1989, as amended by Public Act 290 of 2012. The governing body of the Local Development Finance Authority is an eleven member board appointed as follows: seven members shall be appointed by the Supervisor of the Charter Township of Oscoda and approved by the Charter Township of Oscoda Board of Trustees; one member shall be appointed by the Iosco County Board of Commissioners; one member shall be appointed by the President of Alpena Community College; and two members shall be appointed by the Superintendent of Oscoda Area Schools. The Authority was established to capture future property tax increment revenues generated from Oscoda-Wurtsmith Airport properties and utilize the captured revenues to improve and further develop the Oscoda-Wurtsmith Airport, as part of continuing efforts to stimulate and enhance the economy within and around Iosco County, Michigan. Financial statements for the Local Development Finance Authority are presented as part of other supplementary information and are not audited separately.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Joint Ventures

The Township has entered into several joint ventures with various municipalities described as follows:

Oscoda-AuSable Township Senior Center Building Authority

The Oscoda-AuSable Township Senior Center Building Authority was established as a joint venture between the Charter Township of AuSable and the Charter Township of Oscoda. The Building Authority was established to provide for the acquisition and construction of certain public buildings, parking lots or structures, recreational facilities and the necessary sites therefore for use of any public purpose for the affairs of all senior citizens residing within said Townships. Each Township makes an annual contribution based on the property taxes received from the millage assessed for the Senior Center for each Township annually. The Charter Township of Oscoda's contribution for the year ended December 31, 2020 was \$28,675. Complete financial statements can be obtained from the AuSable Township Treasurer's office, located at 311 Fifth Street, Oscoda, Michigan 48750.

Huron Shore Regional Utility Authority

The Huron Shore Regional Utility Authority was established as a joint venture between the City of Tawas City, City of East Tawas, Charter Township of Oscoda, Charter Township of AuSable, Township of Alabaster, Township of Baldwin, all municipalities in Iosco County, and the Township of Greenbush in Alcona County. The Authority was established to acquire, own, improve, enlarge, extend and operate water supply and distribution systems and sewage disposal systems. The initial contract amount plus any adjustment for the Charter Township of Oscoda's share of the contracts is recorded as Investment in Huron Shore Regional Utility Authority in the Water Fund of the Township because title to the water and sewer systems belongs to the Authority.

The construction was originally funded with the proceeds of the Iosco County Limited Tax General Obligation Bonds dated March 1, 1991 in the amount of \$7,930,000. These bonds were paid off in 2011. The assets of the joint water supply system are the property of the Huron Shore Regional Utility Authority and, therefore, are not presented in these financial statements.

In 1995, the Township entered into a joint water and sewer system agreement for the purpose of constructing additions, extensions, improvements and related appurtenances to the Huron Shore Regional Utility Authority Water and Sewer System No. 1, with the Charter Township of AuSable, City of Tawas City and the Township of Baldwin. This bond was paid off in 2015. The assets of the joint water supply system are the property of the Huron Shore Regional Utility Authority and, therefore, are not presented in these financial statements. Each municipality makes an annual operation and maintenance contribution based on their proportionate share of the adopted annual budget. The Charter Township of Oscoda's contribution for the year ended December 31, 2020 was \$488,171. The current value of the Charter Township of Oscoda's investment in the Huron Shore Regional Utility Authority is \$4,149,964. Complete financial statements can be obtained from the Huron Shore Regional Utility Authority's office.

Oscoda-Wurtsmith Airport Authority

The Oscoda-Wurtsmith Airport Authority functions as a jointly governed organization between the County of Iosco, County of Alcona, Charter Township of Oscoda, Charter Township of AuSable and the Township of Greenbush. The Airport Authority was established to provide for planning, promoting, acquiring, constructing, improving, enlarging, extending, owning, maintaining and operating the landing, navigational and building facilities necessary thereto, at the former Wurtsmith Air Force Base, for the purpose of providing a Community Airport. The Charter Township of Oscoda has no financial obligation to the Airport Authority. Complete financial statements can be obtained from the Airport Authority Manager's office at 3961 East Airport Drive, Oscoda, Michigan 48750.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Presentation

The Township's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Township as a whole. These statements include the financial activities of the primary government and its component units, except for fiduciary funds. For the most part, the effect of interfund activity has been removed from the statements. The statements distinguish between those activities of the Township that are governmental and those that are considered business-type activities. Governmental activities are normally supported by taxes and intergovernmental revenues while business-type activities rely to a significant extent on fees and charges for support.

The statement of net position presents the financial condition of the governmental and business-type activities of the Township at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Township's governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the Township, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the Township.

Fund Financial Statements

During the year, the Township segregates transactions related to certain Township functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Township at this more detailed level. The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type, and are excluded from the government-wide financial statements.

E. Fund Accounting

The Township uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Township functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions of the Township are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Township's major governmental funds:

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Fund Accounting (Continued)

General Fund - This fund accounts for all financial resources, except those required to be accounted for in another fund. Revenues are derived primarily from property taxes, state and federal distributions, grants and other intergovernmental revenue.

Property Operation and Maintenance Fund - This fund represents the primary maintenance budget for Township owned or leased facilities on the former Wurtsmith Air Force Base. Revenues include the sales, leases and land contracts for base property as well as other miscellaneous income including grants as they might become available.

Police Fund - This fund accounts for the collection of a separate tax millage that is used to fund police operations.

Fire Equipment Fund - This fund accounts for the collection of a separate tax millage that is used to fund fire equipment purchases.

The other governmental funds of the Township account for grants and other resources whose use is restricted for a particular purpose; the accumulation of resources for, and the payment of debt.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows.

The Township's enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the Township's major enterprise funds:

Sewage Disposal System Fund - This fund accounts for the revenues and expenditures required to operate the Township's sanitary sewer system including the new lagoon facility at the former Wurtsmith Air Force Base and all related appurtenances such as mains and pump stations. Revenues required to operate the system are derived primarily from user fees.

Water Fund - This fund is maintained to account for operations of the public water system. Revenue and expenditure line items reflect maintenance and operation of the water system in Oscoda as well as the Township's financial participation in the Huron Shore Regional Utility Authority. Like the Sewer Fund, revenues are derived primarily from user fees.

Old Orchard Park Fund - This fund was created when the Township acquired a leasehold interest in the Old Orchard Park property from Consumers Energy and began operating the campground. The fund normally generates a net positive cash flow which is available to support governmental functions through interbudgetary transfers.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The Township's agency funds account for assets held by the Township for political subdivisions in which the Township acts as fiscal agent for others. The Township uses these funds to account for trailer tax collection and property tax collection.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus.

All assets and all liabilities associated with the operation of the Township are included on the statement of net position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenue, expenditures, and changes in fund balances reflects the sources (i.e., revenues and other financial sources) and uses (i.e., expenditures and other financial uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared.

Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, the enterprise funds are accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net position. The statement of revenue, expenses, and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows reflects how the Township finances and meets the cash flow needs of its enterprise activities.

G. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide, proprietary and fiduciary funds financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of unavailable revenue as deferred inflows of resources, and in the presentation of expenses versus expenditures.

Revenues – Exchange and Non-exchange Transactions

Revenues resulting from exchange transactions, in which each party receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenues are recorded in the fiscal year in which the resources are measurable and available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Township, available means expected to be received within 60 days of the fiscal year-end.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Basis of Accounting (Continued)

Nonexchange transactions, in which the Township receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the period in which the sales are made. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the Township must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Township on a reimbursement basis. On a modified accrual basis, revenues from nonexchange transactions must also be available before they can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales taxes, charges for services, fines and forfeitures, state-levied locally shared taxes (including sales tax), interest, grants and rent.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position 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 that time.

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.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

H. Cash and Cash Equivalents

For presentation on the financial statements, investments in the cash management pools and investments with an original maturity of three months or less at the time they are purchased by the Township are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

Investments are reported at fair value, except for repurchase agreements and certificates of deposit which are reported at cost which approximates fair value. Fair value is based on quoted market prices. Mutual funds are reported at current share price.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Receivables

Receivables generally consist of accounts (fees), taxes, special assessments, interest, land contracts, and charges for sewer and water services due from various customers. All receivables are net of estimated uncollectible accounts. Receivables are recognized to the extent the amounts are determined material and substantiated, not only by supporting documentation but also by a reasonable systematic method of determining their existence, completeness, valuation, and collectability.

Of the \$25,796 balance for special assessments receivable, \$23,477 is expected to be collected in the next fiscal year and is considered to be current.

The allowance for doubtful accounts at December 31, 2020 was \$0 for the primary government and the component unit.

J. Interfund Receivables and Payables

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "due from/to other funds". Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net position. The only interfund balances which remain on the government-wide statement of net position are those between governmental and business-type activities. These amounts are reflected as Internal Balances.

K. Prepaid Items

Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both the government-wide and fund financial statements.

L. Deferred Charges

Contract discounts are deferred and amortized over the term of the contract using the straight-line method since the results are not significantly different from the effective interest method.

M. Inventory

Inventory is recorded in the Old Orchard Park Fund and Water Fund at the lower of cost or market, with cost determined on a first-in, first-out basis. All purchases for materials are reflected in expenses when paid in the other funds.

N. Enterprise Fund Restricted Assets

Restricted Assets are those assets required to meet the covenants and conditions of bond indentures and other contract agreements.

O. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column of the government-wide statement of net position and in the respective funds.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Capital Assets (Continued)

Capital assets are defined by the government as assets with an initial individual cost of more than \$7,500, or \$5,000 if purchased with federal funds, and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The Township's infrastructure consists of water and sewer lines. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

Capital assets are depreciated using the straight-line method over the following useful lives:

<u>Descriptions</u>	<u>Estimated Lives</u>
Land Improvements	15 - 40 years
Buildings and Improvements	10 - 40 years
Machinery & Equipment	5 - 20 years
Vehicles	5 - 15 years
Infrastructure	5 - 50 years

P. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the enterprise fund are reported on the enterprise fund statement. In general, payables and accrued liabilities that will be paid from governmental funds are reported as a liability in the fund financial statements at the time they are incurred, to the extent that they will be paid from current, expendable, financial resources. However, bonds and other long-term obligations, compensated absences, claims and judgments, contractually required pension contributions and special termination benefits that are paid from governmental funds are recognized as liabilities in the fund financial statements only to the extent that they are due for payment during the current year.

Q. Compensated Absences

The Township reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences." Vacation and sick leave benefits are accrued as a liability using the vesting method. An accrual for earned vacation and sick leave is made based on accumulated vacation and sick leave and the employee wage rates at year end taking into consideration limits specified in the Township's termination policy. The Township records a liability for accumulated unused vacation time when earned for all employees with more than one year of service. The Township records a liability for sick leave earned at varying rates depending on the Township's policy.

The entire compensated absences liability is reported on the government-wide financial statements. On the governmental fund financial statements, the current portion of unpaid compensated absences is recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts, if any, are recorded in the account "Accrued Compensated Absences Payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported in the governmental fund financial statements. For enterprise funds, the entire amount of compensated absences is reported as a fund liability.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Compensated Absences (Continued)

R. Net Pension Liability

For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

S. Net Position

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The Township reports three categories of net position as follows:

Net investment in capital assets - consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.

Restricted net position - net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Township's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.

Unrestricted net position - consists of all other net position that does not meet the definition of the above two components and is available for general use by the Township.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, management applies restricted net position first, unless a determination is made to use unrestricted net position. The Township's policy concerning which to apply first varies with the intended use and legal requirements. Management typically makes this decision on a transactional basis at the incurrence of the expenditure.

T. Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form—pre-paid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance. This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. Fund Balances (Continued)

Committed fund balance. These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolution of the Township Board—the Township's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Township Board removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance. This classification reflects the amounts constrained by the Township's "intent" to be used for specific purposes, but are neither restricted nor committed. The Township Board or personnel authorized by the Township Board, the Township Treasurer, or Township Superintendent have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance. This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the Township's policy to use externally restricted resources first, then unrestricted resources—committed, assigned, and unassigned—in order as needed.

U. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise fund. For the Township, these revenues are charges for services for water, sewer, campground, and park usage. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

V. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

W. Budgets and Budgetary Accounting

The Charter Township of Oscoda normally follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to December 1, the Township Clerk submits to the Township Board a proposed operating budget for the fiscal year commencing the following January 1. This operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at the governmental center to obtain taxpayer comments.
3. Prior to January 1, the budget is legally enacted through passage of an ordinance.
4. All budget appropriations lapse at year-end. Budgetary amounts reported herein are as originally adopted, and as amended by the Township Board throughout the operating year.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

W. Budgets and Budgetary Accounting (Continued)

The Township adopts budgets for the General Fund and Special Revenue Funds.

The budgets of the Township are prepared on the same basis of accounting as the financial statement presentation. The budgets were adopted at the activity level.

The legal level of control is at the activity level for the General Fund and Special Revenue Funds.

Revisions that alter the total expenditures of any fund or total department expenditures must be approved by the Township Board. The financial statements include budgetary amounts as amended.

X. Use of Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Y. Reclassifications

Certain prior year amounts have been reclassified to conform with the current year presentation.

NOTE 2 - CHANGE IN ACCOUNTING PRINCIPLES

For 2022, the Township will be required to implement GASB Statement No. 87, "Leases". The objective of this Statement is to increase the usefulness of the governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use the underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about the governments' leasing activities.

NOTE 3 - DEPOSITS AND INVESTMENTS

At year-end, the Township's deposits and investments were reported in the basic financial statements in the following categories:

	Governmental Activities	Business- Type Activities	Fiduciary Funds	Total Primary Government	Component Units
Cash and Cash Equivalents	\$ 4,179,170	\$ 846,199	\$ 110,278	\$ 5,135,647	\$ 349,840
Investments	2,276,375	2,134,597	0	4,410,972	0
Restricted Cash and Cash Equivalents	25,566	46,961	0	72,527	0
Restricted Investments	<u>0</u>	<u>1,722</u>	<u>0</u>	<u>1,722</u>	<u>0</u>
Total	<u>\$ 6,481,111</u>	<u>\$ 3,029,479</u>	<u>\$ 110,278</u>	<u>\$ 9,620,868</u>	<u>\$ 349,840</u>

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

The breakdown between deposits and investments is as follows:

	<u>Primary Government</u>	<u>Component Units</u>
Bank Deposits (Checking and Savings Accounts and Certificates of Deposit)	\$ 5,790,815	\$ 349,840
Investments in Financial Institution Pooled Funds	3,827,098	0
Petty Cash and Cash on Hand	<u>2,955</u>	<u>0</u>
Total	<u>\$ 9,620,868</u>	<u>\$ 349,840</u>

As of December 31, 2020, the Township had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Specific Identification Maturities</u>
Primary Government: Investment Pools	\$ <u>3,827,098</u>	Daily

Interest Rate Risk

In accordance with its investment policy, the Township will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market; and investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the Township's known cash requirements.

Credit Risk

State law authorizes investments in investment pools as authorized by the Surplus Funds Investment Pool Act, Act No. 367 of the Public Acts of 1982, being sections 129.111 to 129.118 of the Michigan Compiled Laws, composed entirely of instruments that are legal for direct investment by a local government unit in Michigan. The Township's MBIA Asset Management Group investment pool is rated AAAM by Standard & Poors.

Custodial Credit Risk - Deposits - Primary Government

In the case of deposits, this is the risk that in the event of a bank failure, the Township's deposits may not be returned to it. As of December 31, 2020, \$5,545,209 of the Township's bank balance of \$6,795,209 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial Credit Risk - Deposits - Component Unit

In the case of deposits, this is the risk that in the event of a bank failure, the component unit's deposits may not be returned to it. As of December 31, 2020, \$349,840 of the Oscoda-Wurtsmith Airport Local Development Finance Authority's bank balance of \$349,840 was exposed to custodial credit risk because it was uninsured and uncollateralized .

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

Concentration of Credit Risk

The Township will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the Township's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The Township will minimize custodial credit risk, by; limiting investments to the types of securities approved in the Township's investment policy which is in accordance with State law, and pre-qualifying the financial institutions, broker/dealers, intermediaries and advisors with which the Township will do business.

Foreign Currency Risk

The Township's investment policy does not address foreign currency risk.

Investments

The Township Board has adopted an investment policy in accordance with Act 196, PA 1997 which authorizes the Township to deposit and invest in the following:

- λ Accounts of federally insured banks, credit unions and savings and loan associations
- λ Bonds and other direct obligations of the United States or an agency or instrumentality of the United States
- λ United States government or federal agency obligation repurchase agreements
- λ Banker's acceptances of United States banks
- Commercial paper rated within the two highest classifications by not less than two standard rating services which mature not more than 270 days after the date of purchase
- Mutual funds registered under the Investment Company Act of 1940, Title I of Chapter 686, 54 Stat. 789 15 U.S.C. 80a-1 to 80a-3 and 80a-4 to 80a-64 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation

Michigan law requires that public funds may not be deposited in financial institutions that do not maintain an office in Michigan. The Township's deposits and investments are in accordance with statutory authority.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 4 - CAPITAL ASSETS

Capital asset activity of the primary government for the fiscal year ended December 31, 2020, was as follows:

	Balance 01/01/20	Additions	Deletions	Balance 12/31/20
<u>Governmental Activities</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 5,609,864	\$ 0	\$ 0	\$ 5,609,864
Construction in Progress	47,105	17,860	(47,105)	17,860
Subtotal	<u>5,656,969</u>	<u>17,860</u>	<u>(47,105)</u>	<u>5,627,724</u>
Capital Assets Being Depreciated:				
Land Improvements	2,447,134	79,512	0	2,526,646
Buildings and Improvements	5,605,034	0	0	5,605,034
Machinery and Equipment	815,282	280,419	0	1,095,701
Vehicles	1,885,148	632,905	(67,990)	2,450,063
Subtotal	<u>10,752,598</u>	<u>992,836</u>	<u>(67,990)</u>	<u>11,677,444</u>
Less Accumulated Depreciation for:				
Land Improvements	(1,017,073)	(79,117)	0	(1,096,190)
Buildings and Improvements	(2,215,158)	(153,051)	0	(2,368,209)
Machinery and Equipment	(604,212)	(72,198)	0	(676,410)
Vehicles	(1,359,895)	(165,441)	67,990	(1,457,346)
Subtotal	<u>(5,196,338)</u>	<u>(469,807)</u>	<u>67,990</u>	<u>(5,598,155)</u>
Capital Assets Being Depreciated	<u>5,556,260</u>	<u>523,029</u>	<u>0</u>	<u>6,079,289</u>
Governmental Activities Total				
Capital Assets - Net of Depreciation	<u>\$ 11,213,229</u>	<u>\$ 540,889</u>	<u>\$ (47,105)</u>	<u>\$ 11,707,013</u>
	Balance 01/01/20	Additions	Deletions	Balance 12/31/20
<u>Business-Type Activities</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 22,885	\$ 0	\$ 0	\$ 22,885
Construction in Progress	715,823	223,828	(715,823)	223,828
Subtotal	<u>738,708</u>	<u>223,828</u>	<u>(715,823)</u>	<u>246,713</u>
Capital Assets Being Depreciated:				
Land Improvements	209,301	0	0	209,301
Buildings and Improvements	362,285	0	0	362,285
Machinery and Equipment	872,119	97,586	(10,507)	959,198
Infrastructure	14,546,027	2,304,425	0	16,850,452
Subtotal	<u>15,989,732</u>	<u>2,402,011</u>	<u>(10,507)</u>	<u>18,381,236</u>

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 4 - CAPITAL ASSETS (CONTINUED)

	Balance 01/01/20	Additions	Deletions	Balance 12/31/20
<u>Business-Type Activities (Continued)</u>				
Less Accumulated Depreciation for:				
Land Improvements	\$ (83,751)	\$ (10,466)	\$ 0	\$ (94,217)
Buildings and Improvements	(281,680)	(16,329)	0	(298,009)
Machinery and Equipment	(621,535)	(70,619)	10,507	(681,647)
Infrastructure	<u>(7,038,685)</u>	<u>(283,276)</u>	<u>0</u>	<u>(7,321,961)</u>
Subtotal	<u>(8,025,651)</u>	<u>(380,690)</u>	<u>10,507</u>	<u>(8,395,834)</u>
Capital Assets Being Depreciated	<u>7,964,081</u>	<u>2,021,321</u>	<u>0</u>	<u>9,985,402</u>
Business-Type Activities Total				
Capital Assets - Net of Depreciation	<u>\$ 8,702,789</u>	<u>\$ 2,245,149</u>	<u>\$ (715,823)</u>	<u>\$ 10,232,115</u>

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

Governmental Activities

General Government	\$ 36,500
Public Safety	157,568
Public Works	39,962
Community and Economic Development	168,176
Recreation and Cultural	<u>67,601</u>

Total Governmental Activities \$ 469,807

Business-Type Activities

Sewer	\$ 199,076
Water	156,915
Old Orchard Park	<u>24,699</u>

Total Business-Type Activities \$ 380,690

NOTE 5 - UNEARNED REVENUE

Governmental and Proprietary funds unearned revenue recognition is in connection with resources that have been received but not yet earned. At the end of the current fiscal year, the various components of unearned revenue are as follows:

Major Business-Type Activity Funds:

Old Orchard Park Fund - User Fees \$ 108,109

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 6 - LONG-TERM LIABILITIES

Primary Government:

	<u>Governmental</u>	<u>Business-Type</u>
A. <u>Bonds Payable</u>		
2011 Sewage Disposal System Refunding Bonds	\$ 0	\$ 750,000
Capital Improvement Bond, Series 2015A	0	1,505,183
Capital Improvement Bond, Series 2015B	<u>0</u>	<u>285,000</u>
Total Bonds Payable	<u><u>0</u></u>	<u><u>2,540,183</u></u>

B. Detailed Long-Term Debt Disclosures

Direct Borrowing

Primary Government:

2011 Sewage Disposal System Refunding Bonds

\$2,024,000 Series 2011 Limited Tax General Obligation Sewage Disposal System Refunding Bonds, dated September 28, 2011 for the purpose of advance refunding the \$2,270,000 Sewage Disposal System Contract. The bonds bear interest at 2.89% and are due in bi-annual installments through 2024. The full faith and credit of the Township have been pledged for the prompt payment of the principal of and interest on this bond.

Capital Improvement Bond, Series 2015A

\$1,955,183 Capital Improvement Bond, Series 2015A, dated September 17, 2015, for the purpose of defraying the cost of acquiring and constructing improvements to the Township's sanitary sewer system. The bonds bear interest of 2.50% and are due in annual installments through 2036. In the event of default by the Township, the amount of the default shall bear interest at a rate equal to the rate of interest that is two percent above the lender's cost of providing funds (as determined by the lender), but in no event in excess of the maximum rate permitted by law. This additional interest shall accrue until the lender has been reimbursed for all costs incurred by the lender as a consequence of the default. Such additional interest is due upon the next interest payment date. The net revenues derived from users of the Township's sewer system and the full faith and credit of the Township have been pledged to the prompt payment of the principal of an interest on this bond. If insufficient, the bonds are a first budget obligation of the Township from its general funds.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 6 - LONG-TERM LIABILITIES (CONTINUED)

B. Detailed Long-Term Debt Disclosures (Continued)

Capital Improvement Bond, Series 2015B

\$530,000 Capital Improvement Bond, Series 2015B, dated September 17, 2015, for the purpose of defraying the cost of acquiring and constructing improvements to the Township's sanitary sewer system, comprised of Rip Rap improvements, and pay the costs of issuing the bonds. The bonds bear interest from 1.05% to 3.05% and are due in annual installments through 2025. In the event of default by the Township, the amount of the default shall bear interest at a rate equal to the rate of interest that is two percent above the lender's cost of providing funds (as determined by the lender), but in no event in excess of the maximum rate permitted by law. This additional interest shall accrue until the lender has been reimbursed for all costs incurred by the lender as a consequence of the default. Such additional interest is due upon the next interest payment date. The net revenues derived from users of the Township's sewer system and the full faith and credit of the Township have been pledged to the prompt payment of the principal of an interest on this bond. If insufficient, the bonds are a first budget obligation of the Township from its general funds.

C. Compensated Absences Payable

The Township has an accrued liability for accumulated vested vacation and sick leave benefits of its employees. As of December 31, 2020, the accumulated vested vacation and sick leave benefits of the employees of various Township departments were as follows:

	Current Liability	Long-Term Liability	Total Balance
	<u>12/31/20</u>	<u>12/31/20</u>	<u>12/31/20</u>
<u>Accrued Employee Benefits Payable</u>			
<u>Primary Government</u>			
Governmental Activities	\$ 0	\$ 119,357	\$ 119,357
Business-Type Activities	<u>0</u>	<u>16,417</u>	<u>16,417</u>
	<u>\$ 0</u>	<u>\$ 135,774</u>	<u>\$ 135,774</u>

The employment policies for accumulation of vacation and sick leave benefits vary based on union membership and employee group.

D. Changes in Long-Term Liabilities

The following is a summary of long-term debt transactions of the Township for the year ended December 31, 2020:

	Balance <u>01/01/20</u>	Issues or <u>Additions</u>	Payments or <u>Expenditures</u>	Balance <u>12/31/20</u>	Due Within <u>One Year</u>
<u>Governmental Activities</u>					
Primary Government:					
Compensated Absences	\$ <u>103,495</u>	\$ <u>15,862</u> *	\$ <u>0</u>	\$ <u>119,357</u>	\$ <u>0</u>

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 6 - LONG-TERM LIABILITIES (CONTINUED)

D. Changes in Long-Term Liabilities (Continued)

	Balance 01/01/20	Issues or Additions	Payments or Expenditures	Balance 12/31/20	Due Within One Year
<u>Business-Type Activities</u>					
Primary Government:					
Direct Borrowing:					
Bonds Payable	\$ 2,828,183	\$ 0	\$ (288,000)	\$ 2,540,183	\$ 307,000
Compensated Absences	12,782	3,635 *	0	16,417	0
Total Primary Government	<u>\$ 2,840,965</u>	<u>\$ 3,635</u>	<u>\$ (288,000)</u>	<u>\$ 2,556,600</u>	<u>\$ 307,000</u>

*Represents net of additions and retirements for the year.

The interest expense on long-term obligations for the year was \$70,623.

Compensated absences for the governmental funds are generally liquidated by the General Fund.

The annual aggregate maturities for all debt outstanding (excluding compensated absences) as of December 31, 2020 are as follows:

Direct Borrowing:

Primary Government

Bonds Payable	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		Total
	Principal	Interest	Principal	Interest	
2021	\$ 0	\$ 0	\$ 307,000	\$ 64,002	\$ 371,002
2022	0	0	315,000	55,845	370,845
2023	0	0	328,000	47,214	375,214
2024	0	0	350,000	38,095	388,095
2025	0	0	145,000	29,705	174,705
2026 - 2030	0	0	465,000	104,433	569,433
2031 - 2035	0	0	520,000	40,341	560,341
2036	0	0	110,183	565	110,748
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,540,183</u>	<u>\$ 380,200</u>	<u>\$ 2,920,383</u>

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real property and tangible personal property located in the Township. Properties are assessed as of December 1 and the related property taxes become a lien on December 1 of the following year. These taxes are due on February 14 with the final collection date of February 28 before they are added to the County tax rolls. For the December 1, 2019 levy, which is considered to be revenue for the 2020 fiscal year, the taxable value for properties located within the Township was \$296,525,412. The 2019 tax rates are currently 4.6908 mills for operating, .9000 for fire equipment, .0989 for seniors, .8000 for police, and .7000 for police staffing.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 8 - OPERATING TRANSFERS

During the year ended December 31, 2020, the following transfers were made:

<u>Transfer to</u>	<u>Transfer from</u>					<u>Total</u>
	<u>General Fund</u>	<u>Property Operation and Maintenance Fund</u>	<u>Sewage Disposal Fund</u>	<u>Water Fund</u>	<u>Old Orchard Park Fund</u>	
General Fund	\$ 0	\$ 48,085	\$ 45,000	\$ 45,000	\$ 129,015	\$ 267,100
Police Fund	1,004,050	0	0	0	0	1,004,050
Non-major Governmental Funds	13,574	0	0	0	60,000	73,574
	<u>\$ 1,017,624</u>	<u>\$ 48,085</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 189,015</u>	<u>\$ 1,344,724</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 9 - RETIREMENT SYSTEM - MERS OPERATED

Plan Description

The employer's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The employer participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at www.mersofmich.com.

Benefits Provided

02 - Police: Open Division

	<u>2019 Valuation</u>
Benefit Multiplier:	Bridged Benefit: 2.50% Multiplier (80% max) Frozen FAC; to 2.25% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 years
Early Retirement (Unreduced):	25 and Out
Early Retirement (Reduced):	55/15
Final Average Compensation:	5 years
COLA for Future Retirees:	2.50% (Non-Compound)
Employee Contributions:	7%
Act 88:	No

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 9 - RETIREMENT SYSTEM - MERS OPERATED (CONTINUED)

20 - Pol Chief: Closed to new hires

	<u>2019 Valuation</u>
Benefit Multiplier:	2.50% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 years
Early Retirement (Unreduced):	50/25
Early Retirement (Reduced):	55/15
Final Average Compensation:	5 years
Employee Contributions:	4.04%
Act 88:	No

Employees Covered by Benefit Terms

At the December 31, 2019 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	12
Inactive employees entitled to but not yet receiving benefits	7
Active employees	10
Pending refunds	<u>4</u>
	<u>33</u>

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

Employer contributions were \$1,564 per month for the closed division and 26.26% of annual payroll for the open division.

Net Pension Liability

The employer's Net Pension Liability was measured as of December 31, 2019, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2019 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary increases: 3.00% in the long-term, plus a percentage based on an age-related scale to reflect merit, longevity, and promotional pay increases

Investment rate of return: 7.35%, net of administrative and investment expenses, including inflation

Although no explicit price inflation assumption is used in the valuation, the long-term annual rate of price inflation implicit in the 3.00% base wage inflation is 2.5% annually.

Mortality rates used were based on the RP-2014 Group Annuity Mortality Table of a 50% Male and 50% Female blend.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 9 - RETIREMENT SYSTEM - MERS OPERATED (CONTINUED)

Actuarial Assumptions (Continued)

The actuarial assumptions used in the valuation were based on the results of the most recent actuarial experience study of 2009-2013.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Gross Return</u>	<u>Long-Term Expected Gross Rate of Return</u>	<u>Inflation Assumption</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	60.0%	7.75%	4.65%	2.50%	3.15%
Global Fixed Income	20.0%	3.75%	0.75%	2.50%	0.25%
Private Investments	20.0%	9.75%	1.95%	2.50%	1.45%
Total	<u>100.0%</u>		<u>7.35%</u>		<u>4.85%</u>

Discount Rate

The discount rate used to measure the total pension liability is 7.6%. The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because, for GASB 68 purposes, the discount rate must be shown gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 9 - RETIREMENT SYSTEM - MERS OPERATED (CONTINUED)

Changes in Net Pension Liability

Calculating the Net Pension Liability			
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at 12/31/19	\$ 4,496,322	\$ 2,804,455	\$ 1,691,867
Changes for the Year			
Service Cost	78,546	0	78,546
Interest on Total Pension Liability	351,511	0	351,511
Changes in benefits	0	0	0
Difference between expected and actual experience	153,025	0	153,025
Changes in assumptions	178,830	0	178,830
Employer contributions	0	184,546	(184,546)
Employee contributions	0	44,191	(44,191)
Net investment income	0	355,050	(355,050)
Benefit payments, including employee refunds	(283,416)	(283,416)	0
Administrative expense	0	(5,611)	5,611
Other changes	(19,407)	0	(19,407)
Net changes	459,089	294,760	164,329
Balances as of 12/31/20	\$ 4,955,411	\$ 3,099,215	\$ 1,856,196

Sensitivity of the Net Pension Liability to changes in the discount rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.6%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.6%) or 1% higher (8.6%) than the current rate.

	1% Decrease (6.6%)	Current Discount Rate (7.6%)	1% Increase (8.6%)
Township's net pension liability	\$ 2,492,994	\$ 1,856,196	\$ 1,330,300

Note: The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because for GASB purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 9 - RETIREMENT SYSTEM - MERS OPERATED (CONTINUED)

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

For the year ended December 31, 2020, the employer recognized pension expense of \$229,745. The employer reported deferred outflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Excess Investment Returns	\$ 0	\$ 89,164
Differences in Experience	136,010	0
Differences in Assumptions	<u>134,122</u>	<u>0</u>
Total	<u>\$ 270,132</u>	<u>\$ 89,164</u>

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

<u>Year Ended</u>	<u>Pension Expense</u>
2021	\$ 79,409
2022	99,957
2023	28,223
2024	(26,621)

NOTE 10 - RETIREMENT PLAN - DEFINED CONTRIBUTION

The Township has adopted a defined contribution pension plan covering all full-time employees administered by Security Benefits. Eligibility to become a participant is limited to those employees who, on the effective date or on any anniversary date, are not on leave of absence and have attained age twenty-one.

A defined contribution pension plan provides pension benefits in return for services rendered, provides an individual account for each participant, and specifies how contributions to the individual's account are to be determined instead of specifying the amount of benefits the individual is to receive. Under a defined contribution pension plan, the benefits a participant will receive depend solely on the amount contributed to the participant's account, the returns earned on investments of those contributions, and forfeitures of other participants' benefits that may be allocated to such participant's account.

Contributions made by the Township vest immediately. The Township is required to contribute an amount equal to 10% of the employee's base pay.

During the year, the Township's required and actual contributions amounted to \$74,230, which was 10% of its current-year covered payroll.

No pension provision changes occurred during the year that affected the required contributions to be made by the Township.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 11 - DEFERRED COMPENSATION PLAN

The Township offers all its employees a deferred compensation plan created in accordance with the Internal Revenue Code (IRC) Section 457. The assets of the plans are held in trust, in a custodial account as described in IRC Section 457 (g) for the exclusive benefit of the participants and their beneficiaries. The custodian thereof, for the exclusive benefit of the participants, holds the custodial account for the beneficiaries of this Section 457 plan, and the assets may not be diverted to any other use. The administrators are agents of the Township for the purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, transfer of assets to or from the account, and all other matters. In accordance with the provisions of GASB Statement No. 32, plan balances and activities are not reflected in the Township's financial statements.

NOTE 12 - UNEMPLOYMENT COMPENSATION

The Township is subject to the Michigan Employment Security Act and has elected the reimbursement method of financing. Under this method, the Township must reimburse the Employment Agency for all benefits charged against the Township. Accrued unemployment compensation was \$29,711 as of December 31, 2020.

NOTE 13 - LEASE COMMITMENTS

The Township has entered into a lease agreement with Consumers Energy for the rental of Old Orchard Park Campground and boating access facilities. The lease is for a period of 20 years at an amount not to exceed \$5,000 per year based on expenses the lessor has incurred in administering the terms of the lease. In addition, the Township shall pay all taxes, assessments and other public charges levied on the leased premises during each year that the lease is in effect. The Township must also contribute \$20,000 per year to a capital improvement account until a maximum balance of \$100,000 is achieved. The Annual Capital Contribution and Capital Fund Cap shall be adjusted on each 5 year anniversary date of this lease to reflect the change in the Consumer Price Index. Upon termination of this lease, any balance remaining in this capital account becomes the property of Consumers Energy. The Township met all these requirements for the year ended December 31, 2020.

NOTE 14 - RISK MANAGEMENT

The Township is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries, as well as medical benefits provided to employees. The Township has purchased commercial insurance for medical benefits claims, general liability, excess liability, auto liability, trunkline liability, errors and omissions, physical damage (equipment, buildings and contents) and workers compensation. Settled claims for the commercial insurance have not exceeded the amount of insurance coverage in any of the past three years.

The Township was a defendant in one lawsuit at year end. Although the outcome of this lawsuit is not presently determinable, the Township's attorney believes there is some financial exposure. However, the amount of any damages cannot be reasonably determined at this time.

NOTE 15 - CONTINGENCIES

The Township participates in a number of federally assisted grant programs which are subject to program compliance audits. The audits of these programs for and including the year ended December 31, 2020, have been conducted and have been reported in this audit report. However, the compliance audit reports have not yet been accepted by the grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time; although the Township expects such amounts, if any, to be immaterial.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 16 - IDLE IMPAIRED CAPITAL ASSETS

The Artisan Hall was closed down in the prior year and is currently listed for sale. The carrying value of the land and building at December 31, 2020 was \$173,466. As of December 31, 2020, the carrying value was only minimally higher than the estimated fair value of \$172,300. Therefore, no current year impairment loss was required.

NOTE 17 - PRIOR PERIOD ADJUSTMENT

The following prior period adjustments were required to adjust the balances as of December 31, 2019:

Adjustment 1 - The Township overbilled a customer for tap-in fees in both the Sewage Disposal Fund and the Water Fund in a prior year that was refunded in the current year, necessitating a prior period adjustment to reduce beginning net position.

	<u>Primary Government</u>		
	<u>Business- Type Activities</u>	<u>Sewage Disposal Fund</u>	<u>Water Fund</u>
Net Position/Fund Balance - Beginning	\$ 13,509,557	\$ 2,839,093	\$ 9,964,443
Adjustment 1	<u>(34,468)</u>	<u>(32,000)</u>	<u>(2,468)</u>
Net Position/Fund Balance - Beginning (Restated)	<u>\$ 13,475,089</u>	<u>\$ 2,807,093</u>	<u>\$ 9,961,975</u>

NOTE 18 - SUBSEQUENT EVENTS

On January 11, 2021, the Township approved paying \$77,490 for two Police Tahoes.

On February 8, 2021, the Township approved \$156,375 for the purchase of SCADA integration services through UIS SCADA, Inc as part of the Sanitary Sewer Pump Station Rehabilitation Project.

On February 22, 2021, the Township accepted the offer of \$200,000 with a \$10,000 deposit for the sale of the Artisan Hall. Additionally, the Township approved the Old Orchard Park Shoreline Erosion Project at a cost of \$98,000. The Township also approved committing \$200,000 in matching funding for Phase 3 of the Iosco Exploration Trail, which is to be funded through a matching USDA Rural Business Development Grant.

On March 8, 2021, the Township approved a purchase agreement for parcel number 088-19-0075, which is 227 E. River Rd. in the amount of \$145,000.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 19 - COMMITMENTS

The Township has contractual commitments in the amount of \$994,617 outstanding at December 31, 2020.

As of December 31, 2020, the Township had the following commitments outstanding:

<u>Project</u>	<u>Total Contract</u>	<u>Remaining Commitment at December 31, 2020</u>	<u>Contract Payable at December 31, 2020</u>
Sanitary Sewer System Improvements Design and Construction Engineering - Rowe Professional Services Company	\$ 769,600	\$ 682,770	\$ 25,432
Water Main Improvements Phases A & B Design and Construction Engineering - Rowe Professional Services Company	217,365	80,367	87,068
Water Main Improvements Phase G Design and Construction Engineering - Rowe Professional Services Company	<u>231,480</u>	<u>231,480</u>	<u>0</u>
Total	\$ <u><u>1,218,445</u></u>	\$ <u><u>994,617</u></u>	\$ <u><u>112,500</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

SCHEDULE OF CHANGES IN EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
For the Year Ended December 31, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability						
Service cost	\$ 78,546	\$ 82,743	\$ 73,703	\$ 77,609	\$ 65,962	\$ 77,520
Interest	351,511	339,202	328,005	339,416	318,286	307,839
Changes of benefit terms	0	0	(6,110)	(341,131)	0	0
Difference between expected and actual experience	153,025	31,401	22,163	60,026	69,639	0
Changes of assumptions	178,830	0	0	0	206,315	0
Benefit payments, including employee refunds	(283,416)	(280,320)	(274,929)	(270,686)	(266,619)	(240,015)
Other	<u>(19,407)</u>	<u>(15,513)</u>	<u>(4,698)</u>	<u>(3,799)</u>	<u>(12,678)</u>	<u>357</u>
Net Change in Total Pension Liability	459,089	157,513	138,134	(138,565)	380,905	145,701
Total Pension Liability - Beginning	<u>4,496,322</u>	<u>4,338,809</u>	<u>4,200,675</u>	<u>4,339,240</u>	<u>3,958,335</u>	<u>3,812,634</u>
Total Pension Liability - Ending	<u>\$ 4,955,411</u>	<u>\$ 4,496,322</u>	<u>\$ 4,338,809</u>	<u>\$ 4,200,675</u>	<u>\$ 4,339,240</u>	<u>\$ 3,958,335</u>
Plan Fiduciary Net Position						
Employer contributions	\$ 184,546	\$ 174,801	\$ 139,052	\$ 146,491	\$ 117,485	\$ 125,215
Employee contributions	44,191	45,060	37,008	30,844	24,770	25,904
Net investment income	355,050	340,371	(104,452)	327,316	264,570	(36,992)
Benefit payments, including employee refunds	(283,416)	(280,320)	(274,929)	(270,686)	(266,619)	(240,015)
Administrative expense	(5,611)	(5,861)	(5,233)	(5,189)	(5,226)	(5,416)
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
Net Change in Plan Fiduciary Net Position	294,760	274,051	(208,554)	228,777	134,980	(131,304)
Plan Fiduciary Net Position - Beginning	<u>2,804,455</u>	<u>2,530,404</u>	<u>2,738,958</u>	<u>2,510,181</u>	<u>2,375,201</u>	<u>2,506,505</u>
Plan Fiduciary Net Position - Ending	<u>\$ 3,099,215</u>	<u>\$ 2,804,455</u>	<u>\$ 2,530,404</u>	<u>\$ 2,738,958</u>	<u>\$ 2,510,181</u>	<u>\$ 2,375,201</u>
Employer Net Pension Liability	<u>\$ 1,856,196</u>	<u>\$ 1,691,867</u>	<u>\$ 1,808,405</u>	<u>\$ 1,461,717</u>	<u>\$ 1,829,059</u>	<u>\$ 1,583,134</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	63%	62%	58%	65%	58%	60%
Covered Employee Payroll	\$ 605,653	\$ 569,253	\$ 517,398	\$ 495,390	\$ 435,057	\$ 529,984
Employer's Net Pension Liability as a Percentage of Covered Employee Payroll	306%	297%	350%	295%	420%	299%

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

SCHEDULE OF EMPLOYER CONTRIBUTIONS
For the Year Ended December 31, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contributions	\$ 184,546	\$ 174,801	\$ 134,788	\$ 136,440	\$ 117,485	\$ 125,215
Contributions in relation to the actuarially determined contribution	<u>184,546</u>	<u>174,801</u>	<u>139,052</u>	<u>146,491</u>	<u>117,485</u>	<u>125,215</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (4,264)</u>	<u>\$ (10,051)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered employee payroll	\$ 605,653	\$ 569,253	\$ 517,398	\$ 495,390	\$ 435,057	\$ 529,984
Contributions as a percentage of covered employee payroll	30%	31%	27%	30%	27%	24%

Notes to Schedule

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	19 years for the open plan and 10 years for the closed plan
Asset valuation method	5 year smoothed
Inflation	2.5%
Salary increases	3.00%
Investment rate of return	7.35%
Retirement age	60; 50 with 25 years of service, unreduced, or 55 with 15 years of service, reduced, for the closed plan.
	60; 25 years of service and out, unreduced, or 55 with 15 years of service, reduced, for the open plan.
Mortality	50% Female/50% Male - RP-2014 Group Annuity Mortality Table

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended December 31, 2020

	Original Budget	Final Amended Budget	Actual	Variance - Favorable (Unfavorable)
<u>Revenue</u>				
Property Taxes	\$ 1,500,422	\$ 1,500,422	\$ 1,534,031	\$ 33,609
Property Taxes - Senior Center	26,500	26,500	28,675	2,175
Federal Grants and Revenue	0	0	33,174	33,174
State Grants and Revenue	599,100	599,100	679,028	79,928
Charges for Services	695,021	695,021	521,778	(173,243)
Interest and Rentals	15,500	15,500	26,080	10,580
Special Assessments	70,000	70,000	49,674	(20,326)
Other Revenue	17,550	17,550	31,093	13,543
Total Revenue	<u>2,924,093</u>	<u>2,924,093</u>	<u>2,903,533</u>	<u>(20,560)</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative	24,450	24,450	19,548	4,902
Chief Executive	198,457	198,458	185,019	13,439
Financial and Tax Administration	505,455	505,454	482,292	23,162
Other General Government	515,340	535,777	417,593	118,184
Public Safety	155,150	198,359	162,365	35,994
Public Works	100,000	100,000	97,377	2,623
Community and Economic Development	221,275	218,811	179,370	39,441
Recreation and Cultural	370,479	401,766	288,810	112,956
Capital Outlay	44,050	104,304	96,796	7,508
Total Expenditures	<u>2,134,656</u>	<u>2,287,379</u>	<u>1,929,170</u>	<u>358,209</u>
Excess of Revenue Over (Under) Expenditures	<u>789,437</u>	<u>636,714</u>	<u>974,363</u>	<u>337,649</u>
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	3,000	3,000	18,200	15,200
Operating Transfers In	267,100	267,100	267,100	0
Operating Transfers Out	(1,017,624)	(1,017,624)	(1,017,624)	0
Total Other Financing Sources (Uses)	<u>(747,524)</u>	<u>(747,524)</u>	<u>(732,324)</u>	<u>15,200</u>
Net Change in Fund Balances	41,913	(110,810)	242,039	352,849
Fund Balances - Beginning of Year	<u>2,289,285</u>	<u>2,289,285</u>	<u>2,289,285</u>	<u>0</u>
Fund Balances - End of Year	<u>\$ 2,331,198</u>	<u>\$ 2,178,475</u>	<u>\$ 2,531,324</u>	<u>\$ 352,849</u>

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

STATEMENT OF REVENUE, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 PROPERTY OPERATION AND MAINTENANCE FUND - SPECIAL REVENUE FUND
For the Year Ended December 31, 2020

	Original Budget	Final Amended Budget	Actual	Variance - Favorable (Unfavorable)
<u>Revenue</u>				
Interest and Rentals	\$ 403,545	\$ 403,545	\$ 381,172	\$ (22,373)
Other Revenue	<u>0</u>	<u>0</u>	<u>2,711</u>	<u>2,711</u>
Total Revenue	<u>403,545</u>	<u>403,545</u>	<u>383,883</u>	<u>(19,662)</u>
<u>Expenditures</u>				
Current:				
Community and Economic Development	386,275	382,850	301,192	81,658
Capital Outlay	<u>162,000</u>	<u>214,075</u>	<u>201,679</u>	<u>12,396</u>
Total Expenditures	<u>548,275</u>	<u>596,925</u>	<u>502,871</u>	<u>94,054</u>
Excess of Revenue Over (Under) Expenditures	(144,730)	(193,380)	(118,988)	74,392
<u>Other Financing Sources (Uses)</u>				
Operating Transfers Out	<u>(48,085)</u>	<u>(48,085)</u>	<u>(48,085)</u>	<u>0</u>
Net Change in Fund Balances	(192,815)	(241,465)	(167,073)	74,392
Fund Balances - Beginning of Year	<u>2,850,262</u>	<u>2,850,262</u>	<u>2,850,262</u>	<u>0</u>
Fund Balances - End of Year	<u>\$ 2,657,447</u>	<u>\$ 2,608,797</u>	<u>\$ 2,683,189</u>	<u>\$ 74,392</u>

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

STATEMENT OF REVENUE, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 POLICE FUND - SPECIAL REVENUE FUND
For the Year Ended December 31, 2020

	Original Budget	Final Amended Budget	Actual	Variance - Favorable (Unfavorable)
<u>Revenue</u>				
Property Taxes	\$ 237,828	\$ 237,828	\$ 237,631	\$ (197)
Federal Grants and Revenue	0	0	28,900	28,900
State Grants and Revenue	0	0	8,972	8,972
Fines and Forfeits	1,300	1,300	5,880	4,580
Interest and Rentals	1,300	1,300	2,140	840
Other Revenue	300	300	3,230	2,930
Total Revenue	<u>240,728</u>	<u>240,728</u>	<u>286,753</u>	<u>46,025</u>
<u>Expenditures</u>				
Current:				
Public Safety	1,190,278	1,194,485	1,137,493	56,992
Capital Outlay	<u>54,500</u>	<u>110,836</u>	<u>104,425</u>	<u>6,411</u>
Total Expenditures	<u>1,244,778</u>	<u>1,305,321</u>	<u>1,241,918</u>	<u>63,403</u>
Excess of Revenue Over Expenditures	<u>(1,004,050)</u>	<u>(1,064,593)</u>	<u>(955,165)</u>	<u>109,428</u>
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	3,462	3,462
Operating Transfers In	<u>1,004,050</u>	<u>1,004,050</u>	<u>1,004,050</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>1,004,050</u>	<u>1,004,050</u>	<u>1,007,512</u>	<u>3,462</u>
Net Change in Fund Balances	0	(60,543)	52,347	112,890
Fund Balances - Beginning of Year	<u>198,471</u>	<u>198,471</u>	<u>198,471</u>	<u>0</u>
Fund Balances - End of Year	<u>\$ 198,471</u>	<u>\$ 137,928</u>	<u>\$ 250,818</u>	<u>\$ 112,890</u>

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

STATEMENT OF REVENUE, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FIRE EQUIPMENT FUND - SPECIAL REVENUE FUND
For the Year Ended December 31, 2020

	Original Budget	Final Amended Budget	Actual	Variance - Favorable (Unfavorable)
<u>Revenue</u>				
Property Taxes	\$ 267,557	\$ 267,557	\$ 267,345	\$ (212)
Charges for Services	153,374	153,374	167,901	14,527
Interest and Rentals	<u>0</u>	<u>0</u>	<u>2,303</u>	<u>2,303</u>
Total Revenue	420,931	420,931	437,549	16,618
<u>Expenditures</u>				
Capital Outlay	<u>625,000</u>	<u>625,000</u>	<u>541,869</u>	<u>83,131</u>
Excess of Revenue Over Expenditures	(204,069)	(204,069)	(104,320)	99,749
Fund Balances - Beginning of Year	<u>417,399</u>	<u>417,399</u>	<u>417,399</u>	<u>0</u>
Fund Balances - End of Year	<u><u>\$ 213,330</u></u>	<u><u>\$ 213,330</u></u>	<u><u>\$ 313,079</u></u>	<u><u>\$ 99,749</u></u>

OTHER INFORMATION

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
December 31, 2020

	Special Revenue Funds							
	Road Improvement Fund	Forest Reserve Fund	Police Staffing Fund	Old Orchard Park Improvement Fund	Public Improvement Fund	Library Fund	Drug Law Enforcement Fund	Total Other Governmental Funds
<u>Assets</u>								
Cash and Cash Equivalents	\$ 77,543	\$ 27,937	\$ 53,772	\$ 17,807	\$ 56,999	\$ 119,037	\$ 4	\$ 353,099
Investments	0	4,833	0	60,113	63,296	0	0	128,242
Receivables:								
Property Taxes	0	0	188,530	0	0	0	0	188,530
Due from Local Units	0	11,600	0	0	0	0	0	11,600
Due from State	0	0	434	0	0	0	0	434
Prepaid Items	0	0	2,286	0	0	0	1,275	3,561
Restricted Assets:								
Cash and Cash Equivalents	0	0	0	25,566	0	0	0	25,566
Total Assets	\$ 77,543	\$ 44,370	\$ 245,022	\$ 103,486	\$ 120,295	\$ 119,037	\$ 1,279	\$ 711,032
<u>Liabilities</u>								
Accounts Payable	\$ 0	\$ 0	\$ 608	\$ 0	\$ 0	\$ 11,147	\$ 0	\$ 11,755
Due to Other Units of Government	0	0	354	0	0	0	0	354
Accrued Liabilities	0	0	8,292	0	0	3,105	0	11,397
Total Liabilities	0	0	9,254	0	0	14,252	0	23,506
<u>Deferred Inflows of Resources</u>								
Property Taxes Levied for Next Year	0	0	213,402	0	0	0	0	213,402
Unavailable Revenue - Timber Payment	0	11,600	0	0	0	0	0	11,600
Total Deferred Inflows of Resources	0	11,600	213,402	0	0	0	0	225,002
<u>Fund Equity</u>								
Fund Balances:								
Nonspendable:								
Prepaid Items	0	0	2,286	0	0	0	1,275	3,561
Restricted For:								
Capital Projects	0	0	0	0	118,670	0	0	118,670
Drug Enforcement	0	0	0	0	0	0	4	4
Library Activities	0	0	0	0	0	104,785	0	104,785
Cemetery	0	0	0	0	1,625	0	0	1,625
Road Improvement	77,543	0	0	0	0	0	0	77,543
Forest Roads	0	32,770	0	0	0	0	0	32,770
Police Staffing	0	0	20,080	0	0	0	0	20,080
Committed To:								
Capital Projects	0	0	0	103,486	0	0	0	103,486
Total Fund Equity	77,543	32,770	22,366	103,486	120,295	104,785	1,279	462,524
Total Liabilities, Deferred Inflows of Resources and Fund Equity	\$ 77,543	\$ 44,370	\$ 245,022	\$ 103,486	\$ 120,295	\$ 119,037	\$ 1,279	\$ 711,032

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	Special Revenue Funds							
	Road Improvement Fund	Forest Reserve Fund	Police Staffing Fund	Old Orchard Park Improvement Fund	Public Improvement Fund	Library Fund	Drug Law Enforcement Fund	Total Other Governmental Funds
<u>Revenue</u>								
Property Taxes	\$ 0	\$ 0	\$ 207,922	\$ 0	\$ 0	\$ 0	\$ 0	\$ 207,922
Federal Grants and Revenue	0	0	2,000	0	0	0	0	2,000
State Grants and Revenue	0	11,633	0	0	0	0	0	11,633
Contributions from Local Units	0	0	0	0	0	104,527	0	104,527
Charges for Services	8,081	0	0	0	5,775	0	0	13,856
Interest and Rentals	220	163	271	1,257	1,164	207	4	3,286
Other Revenue	0	0	0	0	0	4,170	0	4,170
Total Revenue	<u>8,301</u>	<u>11,796</u>	<u>210,193</u>	<u>1,257</u>	<u>6,939</u>	<u>108,904</u>	<u>4</u>	<u>347,394</u>
<u>Expenditures</u>								
Current:								
Public Safety	0	0	199,462	0	0	0	5,499	204,961
Public Works	22,472	0	0	0	0	0	0	22,472
Recreation and Cultural	0	0	0	0	0	114,367	0	114,367
Capital Outlay	0	0	12,835	103,989	87,870	0	0	204,694
Total Expenditures	<u>22,472</u>	<u>0</u>	<u>212,297</u>	<u>103,989</u>	<u>87,870</u>	<u>114,367</u>	<u>5,499</u>	<u>546,494</u>
Excess of Revenue Over (Under) Expenditures	(14,171)	11,796	(2,104)	(102,732)	(80,931)	(5,463)	(5,495)	(199,100)
<u>Other Financing Sources (Uses)</u>								
Operating Transfers In	0	0	13,574	60,000	0	0	0	73,574
Net Change in Fund Balances	(14,171)	11,796	11,470	(42,732)	(80,931)	(5,463)	(5,495)	(125,526)
Fund Balances - Beginning of Year	91,714	20,974	10,896	146,218	201,226	110,248	6,774	588,050
Fund Balances - End of Year	<u>\$ 77,543</u>	<u>\$ 32,770</u>	<u>\$ 22,366</u>	<u>\$ 103,486</u>	<u>\$ 120,295</u>	<u>\$ 104,785</u>	<u>\$ 1,279</u>	<u>\$ 462,524</u>

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

BALANCE SHEET
OSCODA-WURTSMITH AIRPORT LOCAL DEVELOPMENT FINANCE AUTHORITY -
COMPONENT UNIT - GOVERNMENTAL FUND
December 31, 2020

	<u>Special Revenue Fund Oscoda- Wurtsmith Airport Local Development Finance Authority</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 349,840
Receivables:	
Property Taxes	<u>143,669</u>
Total Assets	<u>\$ 493,509</u>
Liabilities	\$ 0
<u>Deferred Inflows of Resources</u>	
Property Taxes Levied for Next Year	143,669
<u>Fund Equity</u>	
Restricted For:	
Economic Development	<u>349,840</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity	<u>\$ 493,509</u>

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -
OSCODA-WURTSMITH AIRPORT LOCAL DEVELOPMENT FINANCE AUTHORITY -
COMPONENT UNIT - GOVERNMENTAL FUND
December 31, 2020

	<u>Special Revenue Fund Oscoda- Wurtsmith Airport Local Development Finance Authority</u>
<u>Revenue</u>	
Property Taxes	\$ 125,613
Interest and Rentals	<u>964</u>
Total Revenue	126,577
<u>Expenditures</u>	
Current:	
Community and Economic Development	<u>1,649</u>
Excess of Revenue Over (Under) Expenditures	124,928
Fund Balance - Beginning of Year	<u>224,912</u>
Fund Balance - End of Year	<u>\$ 349,840</u>



Stephenson & Company, P.C.
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CHARTER TOWNSHIP OF OSCODA
IOSCO COUNTY, MICHIGAN

SINGLE AUDIT REPORTS
YEAR ENDED DECEMBER 31, 2020

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April 2, 2021

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Trustees
Charter Township of Oscoda
Iosco County, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Charter Township of Oscoda as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Charter Township of Oscoda's basic financial statements and have issued our report thereon dated April 2, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Charter Township of Oscoda's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter Township of Oscoda's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter Township of Oscoda's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002 that we consider to be material weaknesses.

Compliance and Other Matters

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

The Charter Township of Oscoda's Response to Findings

The Charter Township of Oscoda's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Charter Township of Oscoda's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Board of Trustees
Charter Township of Oscoda
April 2, 2021
Page Two

Purpose of this Report

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

Stephenson & Company, P.C.



Stephenson & Company, P.C.
Certified Public Accountants & Consultants

Alan J. Stephenson, CPA
Donald W. Brannan, CPA
Kyle E. Troyer, CPA
Robert J. Morand, CPA
Brenden A. Stephenson, CPA/PFS, CFP®
Cynthia R. Scott, CPA, CFE

April 2, 2021

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Trustees
Charter Township of Oscoda
Iosco County, Michigan

Report on Compliance for Each Major Federal Program

We have audited the Charter Township of Oscoda's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Charter Township of Oscoda's major federal programs for the year ended December 31, 2020. The Charter Township of Oscoda's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Charter Township of Oscoda as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Charter Township of Oscoda's basic financial statements. We issued our report thereon dated April 2, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by the Uniform Guidance, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Stephenson & Company, P.C.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

Summary of Auditors' Results

1. The auditors' report expresses unmodified opinions on the financial statements of the Charter Township of Oscoda.
2. Two material weaknesses in internal control relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the Charter Township of Oscoda, which are required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No material weaknesses relating to the audit of internal control over major federal award programs are reported in the Independent Auditors' Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.
5. The auditors' report on compliance for the major federal award programs for the Charter Township of Oscoda expresses an unmodified opinion.
6. No audit findings relative to the major federal award programs for the Charter Township of Oscoda are reported in this schedule.
7. The program tested as a major program included: Water and Waste Disposal Systems for Rural Communities Grant, CFDA# 10.760
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. The Charter Township of Oscoda does not qualify as a low-risk auditee.

Findings - Financial Statement Audit

2020-001 Financial Statement Preparation

Condition and Criteria: Accounting principles require personnel of the Charter Township of Oscoda to have the knowledge to review and determine that the financial report is a complete presentation in accordance with Generally Accepted Accounting Principles. The Charter Township of Oscoda personnel prepare financial information throughout the year to assess the operations and the financial condition of the Township. However, prior to the closing of the year end, multiple reclassification journal entries, material to the financial statements, were proposed by their Independent Audit Firm. Also, the Township relies on their Independent Audit Firm to assist in reporting the annual financial report in accordance with GAAP.

Effect: As a result, the Township is considered to have a material weakness, since reporting errors or omissions could occur in the preparation of the annual financial report that would be departures from Generally Accepted Accounting Principles and the Township would not be in a position to detect the errors or omissions.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

Findings - Financial Statement Audit (Continued)

2020-001

Financial Statement Preparation (Continued)

Cause: The Township relies on their Independent Audit Firm to assist in reporting the annual financial report in accordance with GAAP as well as propose material journal entries to the financial statements.

Context: The Charter Township of Oscoda has individuals on staff to review the financial report to ensure it is accurate, and the financial information reflects the recording of the proposed entries. However, the individuals do not review and determine that the financial report is a complete presentation in accordance with Generally Accepted Accounting Principles.

Auditors' Recommendation: We recommend that Management and those charged with governance evaluate and document their decision on the cost and benefits of whether to contract for this service with their independent audit firm.

Views of Responsible Officials and Planned Corrective Actions: The Township understands the risk of having the auditors prepare the financial statements and have determined to accept this risk as they feel the benefit outweighs the risk itself. However, to mitigate this risk, the 2020 PPC Governmental Disclosure Checklist was received and reviewed by the Township Treasurer and Clerk as part of reviewing and approving their financial statements, to assist in ensuring that all required disclosures are properly included in the financial statements.

2020-002

Fixed Asset / Project Tracking

Condition and Criteria: Proper tracking of projects and fixed asset activities is a key to maintaining adequate control over project related grant revenues, fixed asset balances, and depreciation expense. The Township has not been properly tracking projects and fixed assets throughout the fiscal year.

Effect: Opportunities therefore exist, that would allow for the misstatement of grant revenues, fixed assets, and depreciation expense.

Cause: Due to the building closures from the pandemic and various staff changes, our previous recommendations were not fully implemented, and projects and fixed asset tracking was not performed.

Context: Lack of tracking of projects and fixed asset activity could allow for misstatement of grant revenues, fixed assets, and depreciation expense.

Auditors' Recommendation: We recommend that the Township develop a spreadsheet that separates each project in its own column. Each project can then be detailed for all costs associated with the project (vendor, amount, check number, date). These costs can then be supported by the appropriate board minute approvals, as well as documenting which board approval activities get cancelled.

Views of Responsible Officials and Planned Corrective Actions: The Township understands the risk of not tracking projects and fixed assets properly and will begin implementing the above recommendations immediately.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

Findings and Questioned Costs - Major Federal Award Programs Audit

There were no findings or questioned costs related to the major federal award program audit for the year ended December 31, 2020.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Federal Grantor or Pass Through Grantor Program Title/Grantor's Number	Federal CFDA Number	Approved Grant Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at 1/1/2020	Current Year Expenditures	Current Year Receipts (Cash Basis)	Adjustments	Accrued (Deferred) Revenue at 12/31/2020	Current Year Cash Transferred to Subrecipients
<u>U.S. Department of Agriculture</u>									
Water and Waste Disposal Systems for Rural Communities Water and Waste Disposal Systems for Rural Communities Grant	10.760	\$ 750,000	\$ 0	\$ 0	\$ 750,000	\$ 750,000	\$ 0	\$ 0	\$ 0
Emergency Community Water Assistance Grants ECWAG Grant	10.763	250,000	0	0	250,000	250,000	0	0	0
Community Facilities Grant: Police Vehicles Grant - 2020	10.766	18,900	0	0	18,900	18,900	0	0	0
Total U.S. Department of Agriculture		1,018,900	0	0	1,018,900	1,018,900	0	0	0
<u>U.S. Department of Treasury</u>									
Passed through Michigan Department of Treasury: Coronavirus Emergency Supplemental Funding Program First Responder Hazard Pay Premiums Program SLT0040 / SLT0247	21.019	39,000	0	0	39,000	39,000	0	0	0
Coronavirus Relief Local Government Grants Program		6,174	0	0	6,174	6,174	0	0	0
		45,174	0	0	45,174	45,174	0	0	0
Total Federal Awards		\$ 1,064,074	\$ 0	\$ 0	\$ 1,064,074	\$ 1,064,074	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of this schedule.

CHARTER TOWNSHIP OF OSCODA
Iosco County, Michigan

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Note 1 - Basis of Presentation

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

Note 2 - Summary of Significant Accounting Policies

- A. The Schedule of Expenditures of Federal Awards is a summary of the cash activity of the Township's federal awards and does not present transactions that would be included in financial statements of the Township presented on the accrual basis of accounting, as contemplated by accounting principles generally accepted in the United States of America.
- B. The Charter Township of Oscoda did not elect to use a flat de minimus rate of 10% of modified total direct costs for their indirect cost rate.

Note 3 - Reconciliation to Financial Statements:

Federal revenue presented in the financial statements:

Governmental Funds	\$ 64,074
Proprietary Funds	<u>1,000,000</u>

Federal revenue on the Schedule of Expenditures of Federal Awards	<u>\$ 1,064,074</u>
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Charter Township of Oscoda
110 South State Street
Oscoda, Michigan 48750
Office of Supervisor: (989)739-3211
Office of Clerk: (989)739-4971
Office of Treasurer: (989)739-7471
Office of Superintendent: (989)739-8299
Fax: (989)739-3344

Summary Schedule of Prior Year Audit Findings:

Findings – Financial Statements Audit

Financial Statement Preparation

Finding: The Charter Township of Oscoda's personnel prepare financial information throughout the year to assess the operations and the financial condition of the Township. However, prior to the closing of the year end, various entries material to the financial statements were proposed by our firm. Also, the Township relies on our firm to assist in reporting the annual financial report in accordance with Generally Accepted Accounting Principles.

Year of Initial Occurrence: December 31, 2007

Status: This situation still exists. See the current year Corrective Action Plan.

Cash Reconciliations

Finding: Timely preparation of complete and accurate bank reconciliations is a key to maintaining adequate control over both cash receipts and disbursements. During our audit, it was noted that although bank reconciliations were in fact being conducted, the timeliness of their preparation and review was unable to be verified, due to a lack in documentation by the preparer and reviewer.

Year of Initial Occurrence: December 31, 2019

Status: Progress was made in the current year. Downgraded to an other written comment for the current fiscal year.

Findings and Questioned Costs – Major Federal Award Programs Audit

A Single Audit was not required for the year ended December 31, 2019, and therefore, there were no findings related to major federal award programs.



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Corrective Action Plan 2020 Fiscal Year

2020-001 - Financial Statement Preparation Controls

Condition: The Charter Township of Oscoda's personnel prepare financial information throughout the year to assess the operations and the financial condition of the Township. However, prior to the closing of the year end, various entries material to the financial statements were proposed by our firm. Also, the Township relies on our firm to assist in reporting the annual financial report in accordance with Generally Accepted Accounting Principles.

Corrective Action: The Township understands the risk of having the auditors prepare the financial statements and has determined to accept this risk as they feel the benefit outweighs the risk itself. However, to mitigate this risk, the 2020 PPC Governmental Disclosure Checklist is received and reviewed by the Township Treasurer and Clerk as part of reviewing and approving their financial statements to assist in ensuring that all required disclosures are properly included in the financial statements.

Contact Person Responsible for Corrective Action: Jaimie McGuire, Township Treasurer, and Josh Sutton, Township Clerk.

Anticipated Completion Date: Ongoing, with annual review by the Township Treasurer, Township Clerk, Board of Trustees, and Auditor.

2020-002 - Fixed Asset / Project Tracking

Condition: Proper tracking of projects and fixed asset activities is a key to maintaining adequate control over project related grant revenues, fixed asset balances, and depreciation expense. The Township has not been properly tracking project and fixed assets throughout the fiscal year.

Corrective Action: The Charter Township of Oscoda understands the risk of not tracking projects and fixed assets properly. The Township has begun to compile information on fixed assets and projects and will begin to use a spreadsheet that details each project and the associated costs of the project. Those costs will then be supported by the appropriate board minute approvals, as well as documenting which board approval activities get cancelled.

Contact Person Responsible for Corrective Action: Michael Mitchell, Township Superintendent, and Josh Sutton, Township Clerk.

Anticipated Completion Date: Immediately as Township personnel has already begun to implement the above corrective action.



Stephenson & Company, P.C.
Certified Public Accountants & Consultants

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Kyle E. Troyer, CPA
Robert J. Morand, CPA
Brenden A. Stephenson, CPA/PFS, CFP®
Cynthia R. Scott, CPA, CFE

April 2, 2021

Management and the Board
Charter Township of Oscoda
Iosco County, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit each major fund, and the aggregate remaining fund information of the Charter Township of Oscoda for the year ended December 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, 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 11, 2021. Professional standards also require that we communicate to you the following information related to our audit. The appendices to this letter set forth those communications as follows:

I Communication with Those Charged with Governance

II Management Comments

We discussed these matters with various personnel of the Township during the audit and met with management on March 12, 2021. We would also be pleased to meet with you to discuss these matters at your convenience.

These communications are intended solely for the information and use of management, the Township Board, others within the Township and the Michigan Department of Treasury and are not intended to be, and should not be, used by anyone other than those specified parties.

Very truly yours,

Stephenson & Company, P.C.

APPENDIX I COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Significant Audit Matters

Qualitative Aspects of Accounting Practices

- Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Charter Township of Oscoda are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the Charter Township of Oscoda 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 Charter Township of Oscoda's financial statements was:

Management's estimate of the net pension liability is based on the actuarial valuation as provided by the Municipal Employees' Retirement System. We evaluated the key factors and assumptions used to develop the net pension liability 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

As the Township Board knows, there was significant turnover near the end of the year within the Township. Given this turnover, mixed with the many fixed asset projects handled by the Township, we found it very challenging to determine which costs were associated with which projects throughout the year, as well as which Board motions went with which projects and which approvals for sales and purchases fell through and did not happen. These challenges caused for a considerable amount of additional time being put into sorting through all of the projects and related documentation. See Appendix II for further detail.

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 determined the effects of the unadjusted audit differences are immaterial, both individually and in the aggregate, to the financial statements as a whole, and material misstatements provided to management on April 2, 2021 were corrected by management.

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 April 2, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Charter Township of Oscoda'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.

APPENDIX I

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

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 Charter Township of Oscoda'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 the management's discussion and analysis, required pension schedules, and budgetary comparison information, 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 the combining nonmajor and the Oscoda-Wurtsmith Airport Local Development Finance Authority – component unit 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.

APPENDIX II MANAGEMENT COMMENTS

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Charter Township of Oscoda as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Charter Township of Oscoda's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter Township of Oscoda's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter Township of Oscoda's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

FINANCIAL STATEMENT PREPARATION CONTROLS

In conjunction with our audit, we have been contracted to prepare the financial statements and related disclosures based on the information provided to us by Management. We would like to stress that this service is allowable under AICPA ethics guidelines and may be the most efficient and effective method for preparation the Charter Township of Oscoda's financial statements. However, if at any point in the audit we as auditors are part of the Charter Township of Oscoda's control system for producing reliable financial statements, auditing standards indicate that the Charter Township of Oscoda has a control deficiency. If Management is not able to prepare financial statements, including disclosures, and the auditors are contracted to prepare these statements, this is considered a control deficiency. The effect of this material weakness is that reporting errors or omissions could occur in the preparation of the annual financial report that would be departures from Generally Accepted Accounting Principles (GAAP) and the Township would not be in a position to detect the errors or omissions. We recommend that Management and those charged with governance evaluate and document their decision on the costs and benefits of whether to contract for this service with our firm.

FIXED ASSET / PROJECT TRACKING

During the audit it was very challenging to determine which costs were associated with which projects throughout the year, as well as which Board motions went with which projects and which approvals for sales and purchases fell through and did not happen. To help streamline the audit testing, and to assist the Township with better knowing the total costs associated with each project for capitalization purposes, we recommend that the Township maintain a spreadsheet that separates and tracks each project. Each project can then be detailed for all costs associated with that project (vendor, amount, check number, date). These costs can then be supported by the appropriate board minute approvals, as well as documenting which board approval activities get cancelled or updated. Such a system is of particular importance when tracking projects that are paid for with federal funding. The Township had implemented such a system during 2020, but the tracking fell off with the significant transition of personnel near year end. We recommend that the new management develop a similar tracking system and begin doing so immediately, so that all projects can easily be tied to their supporting grants, documentation, and board minute approvals.

During our audit, we also became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency.

APPENDIX II MANAGEMENT COMMENTS

CASH RECONCILIATIONS

Timely preparation of complete and accurate bank reconciliations is key to maintaining adequate control over both cash receipts and disbursements. During our audit, it was noted that while progress has been made in performing reconciliations in a timely manner and documenting such, this was not done on a timely manner during the transition process at year end, for the new Clerk. Additionally, it was noted that reconciliations were not being completed at all after the transition for a few savings accounts with minimal activity. We recommend that Township officials ensure reconciliations are performed for all cash accounts, including all savings accounts, in a timely manner and that these reconciliations be kept with the original bank statements to facilitate a smoother review process. Review of the bank statements and reconciliations should be documented via a signature and date (as is currently being done).

CAMPSITE REVENUE TRACKING

During our testing of the new electronic system for tracking campsite revenue, it was determined that the system was not functioning effectively throughout the course of the year, requiring park employees to also maintain the former system of accounting for revenue and requiring us to audit from the old system as well. While the progress made on implementing the new electronic system is significant, we recommend that the Township fully implement and utilize the new system, such that each permit type will be separately tracked and thus revenue will be easily recalculated by the Township and more readily audited. Doing this will allow the new electronic system to act as the management tool and internal audit function, that it is designed to do.

REQUIRED WRITTEN POLICIES – FEDERAL AWARDS

The Uniform Guidance Part 200 Subparts D and E require certain written procedures. These include written procedures for cash management, allowability of costs, conflict of interest, procurement, method of conducting technical evaluations, and travel reimbursement. Currently, the Township does not have these written procedures. The individual grant selected as a major program for the Federal single audit in the current year has a written grant agreement covering most of these areas. However, the Township as a whole has not adopted these written procedures. The effect of this is that the Township may have Federal Grants that do not have their own written policies and, therefore, would not be in compliance with the Uniform Guidance. We recommend that the Township adopt written procedures for the above required items that are all inclusive of any grants received by the Township. In addition, these procedures should be communicated to all departments receiving Federal awards.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various governmental unit personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

STATUS OF PRIOR YEAR COMMENTS:

We have reviewed the status of comments and recommendations made in the prior year. The status of prior year comments is as follows:

<u>Comment</u>	<u>Implemented/ Situation Corrected</u>	<u>Management Decision To Not Implement</u>	<u>Progress Made</u>	<u>Situation Still Exists</u>
Financial Statement Preparation Controls				X
Cash Reconciliations			X	
Fixed Asset / Project Tracking				X
Board Minutes				X

Work Session Minutes April 9, 2021

Call to Order – Ms. Richards called the meeting to order at 4:00 p.m. at Zoom Meeting <https://us02web.zoom.us/j/89509622368> Call-in: (929)205-6099 Meeting ID: 895 0962 2368

Roll Call – Board Members Present: Mr. Cummings, Ms. McGuire, Mr. Sutton, Mr. Palmer, Ms. Richards, Mr. Spencer in late at 4:10pm, Mr. Wusterbarth

Board Members Absent: none

Others Present: Mr. Mitchell

Aune Workshop Presentation with Friedman Real Estate– Looking to put on auction for in Michigan purchase with 100,000 people to market too.

Discuss April 12, 2021 Board Meeting Packet –

1. Work Session Meeting Minutes – March 19, 2021- Corrections needed 1. Mr. Cummings and Mr. Spencer were marked absent, change to present 2. Water main completed this year should be A, B, D, and part of F.
2. Regular Meeting Minutes – March 22, 2021
3. Special Meeting Minutes – March 26, 2021
4. Annual Meeting of the Board Minutes – March 30, 2021

1. 1. Payment of Bills (Oscoda Township) – Total - \$270,232.75
2. a. Prepaid – April 06, 2021 - \$80,536.36
3. b. Check Run – April 13, 2021 - \$189,696.39 Unemployment Insurance Agency Invoice

SUB COMMITTEE REPORTS AND PROJECT UPDATES: (As Available)

1. EIC Director Update

SUPERINTENDENT'S REPORT -----

Mitchell

1. Drop Off Refuse Program
 2. Point-of-Sale Artisan Hall Non-Fixtures
 3. Dust Control RFP – Change to a two-year contract with price per gallon.
 4. Rowe Invoices – January through March 31st- Will be listed individually on agenda.
 5. IT Proposal- Needs Service Level Agreements.
 6. Rowe IBT Design and Construction Proposal
 7. Legal RFP Response- Possibly send out for RFP again to attract more talent.
- Unhappy with some things that will be brought up Monday.

8. Aune Listing Agreement - Friedman
9. Relocation of the Economic Development Director- Hope to have him in main office.
10. Planning and Zoning Services Proposal-Discussion on weather or not we should subcontract this position out.
11. Real Estate Disposition Documents- Are ready for board review.
12. Contract Negotiations with Police Union- Like to bring in Labor attorney for review.

OTHER:

1. Chamber "Art on the Beach" Request- Glad to see it back.
2. Blue Ribbon Events Date Change-
3. 227 River Rd. Property Purchase Closing- Email information to Board members.
4. Water Bad Debt Write Off- Standard
5. Zoning Administrator Resignation- What made him leave. He had another job offer. Would like more information.
6. Road and Sidewalk Advisory Committee- Mr. Wusterbarth, Mr. Sutton, Ms. Richards, and the Superintendent will make up that committee.
7. Paternity/Maternity Leave- will be removed.
8. Lot Split – Where exactly is this at? Are hydrants and water going in?
9. AYSO Agreement. - Standard
10. Huron East Knothole League Agreement- Standard

INFORMATIONAL:

1. Ratliff Park Donation Letter – Rowe Engineering
2. HSRUA O&M Report March 2021
3. EGLE Memo

Keyless Entry for Township Hall and Offices – Start Collecting information. See what is being used out there. Possible security grant?

ARP Fund Usage – Water, sewer, or broad band. Maybe pay for resident hook up to water on phase 2. ATI wants to reach out and possibly work together on broadband projects.

Questions and answers –

Consider Need for Follow Up/Additional Information – Update agenda, post it, and email missing information from packet to board members.

Public Comment – Brian Haley- Mr. Dickerson and Mr. Mitchell meet up with the friends of Furtaw. Mostly discussed need for apartments when attended. Still looking to get information from closed session on November 9, 2020.

Adjourn – Ms. Richards adjourned the meeting at 6:37 p.m.

Ann Richards
Supervisor
Charter Township of Oscoda

Joshua Sutton
Clerk
Charter Township of Oscoda



Charter Township of Oscoda
110 South State Street
Oscoda, Michigan 48750
Office of Supervisor: (989)739-3211
Office of Clerk: (989)739-4971
Office of Treasurer: (989)739-7471
Office of Superintendent: (989)739-8299
Fax: (989)739-3344

Regular Board Meeting Minutes April 12, 2021

Call to Order – Ms. Richards called the meeting to order at 7:04 p.m. The meeting was held virtually at web address: <https://us02web.zoom.us/j/89509622368>
Call-in: (929)205-6099 Meeting ID: 895 0962 2368

PLEDGE OF ALLEGIANCE

Roll Call – Board Members Present: [Mr. Spencer, Mr. Cummings, Mr. Wusterbarth, Ms. McGuire, Mr. Sutton, Mr. Palmer, Ms. Richards.]

Board Members Absent:

Others Present: [Mr. Mitchell.] , Mr. Dickerson, Mr. Freeman

Agenda Additions – Ms. McGuire supported a motion by Mr. Spencer to Approve Agenda Additions as presented .
ALL YEAS

MOTION CARRIED

Consent Agenda – Ms. McGuire supported a motion by Mr. Wusterbarth to **Approve the Minutes:** 1 Work Session Meeting Minutes – March 19, 2021 2. Regular Meeting Minutes – March 22, 2021 3. Special Meeting Minutes – March 26, 2021 4. Annual Meeting of the Board Minutes – March 30, 2021. **Finance:** Payment of Bills (Oscoda Township) – Total - \$270,232.75 a. Prepaid – April 06, 2021 - \$80,536.36 b. Check Run – April 13, 2021 - \$189,696.39

YEAS – ALL
MOTION CARRIED

SUB COMMITTEE REPORTS AND PROJECT UPDATES: (As Available)

Oscoda Township Regular Board Meeting Minutes

April 12, 2021

Page 1 of 8

1. EIC Director Update

SUPERINTENDENT REPORTS:

Drop Off Refuse Program – Ms. McGuire supported a motion by Mr. Spencer to approve the 2021 Drop Off Refuse Program to be held on June 12, 2021 and September 11, 2021 from 8am to 2 pm at 4775 Sunset St.
ALL YEAS

MOTION CARRIED

Point-of-Sale Artisan Hall Non-Fixtures – Mr. Wusterbarth supported a motion by Mr. Spencer to Approve a sum of ten thousand dollars (\$10,000) as payment for the itemized list of appliances, equipment, goods, and furnishings in the Huron Shores Artisan Hall..
ALL YEAS

MOTION CARRIED

Dust Control RFP – Mr. Cummings supported a motion by Mr. Spencer to approve The Charter Township of Oscoda to accept bids for the purchase and application of dust control on Oscoda Township unpaved roads..
ALL YEAS

MOTION CARRIED

Rowe 2021 Invoice 0096735 – Mr. Palmer supported a motion by Mr. Wusterbarth to Approve payment of ROWE invoice in the of \$6,070.00.
ALL YEAS

MOTION CARRIED

Rowe 2021 Invoice 0096660 – Ms. Richards supported a motion by Mr. Palmer to Approve payment of ROWE invoice in the of \$23,585.00.
ALL YEAS

MOTION CARRIED

Rowe 2021 Invoice 0096658 – Mr. Cummings supported a motion by Mr. Palmer to Approve payment of ROWE invoices in the of \$15,560.00.
ALL YEAS

MOTION CARRIED

Rowe 2021 Invoice 0097146 – Mr. Palmer supported a motion by Mr. Spencer to Approve payment of ROWE invoices in the of \$6,365.00.
ALL YEAS

Rowe 2021 Invoice 0097117 – Mr. Wusterbarth supported a motion by Mr. Cummings to Approve payment of ROWE invoices in the of \$25,520.00.
ALL YEAS

MOTION CARRIED

Rowe 2021 Invoice 0097362 – Mr. Palmer supported a motion by Mr. Spencer to Approve payment of ROWE invoices in the of \$25,059.25.
ALL YEAS

MOTION CARRIED

Rowe 2021 Invoice 0097567 – Mr. Spencer supported a motion by Mr. Palmer to Approve payment of ROWE invoices in the of \$4,155.00.
ALL YEAS

MOTION CARRIED

Rowe 2021 Invoice 0097406 – Ms. McGuire supported a motion by Mr. Spencer to Approve payment of ROWE invoices in the of \$5,455.00.
ALL YEAS

MOTION CARRIED

Rowe 2021 Invoice 0097379 – Mr. Palmer supported a motion by Mr. Spencer to Approve payment of ROWE invoices in the of \$78,772.25.
ALL YEAS

MOTION CARRIED

IT Proposal – Mr. Cummings supported a motion by Mr. Spencer to postpone the contract until contract can be negotiated further..
ALL YEAS

MOTION CARRIED

Rowe IBT Design and Construction Proposal – Ms. McGuire supported a motion by Mr. Palmer to approve Phase 3 Proposal in the amount of \$260,000.00.
ALL YEAS

MOTION CARRIED

Legal RFP Response – Mr. Spencer supported a motion by Mr. Wusterbarth to offer Freel the contract at \$165.00 an hour.

YEAS: Mr. Spencer, Mr. Cummings, Mr. Palmer, Mr. Sutton, Mr. Wusterbarth

NAYS: Ms. McGuire, Ms. Richards

MOTION CARRIED

Aune Listing Agreement - Friedman – Ms. Spencer supported a motion by Ms. Richards to Approve pending review of contract.

ALL YEAS

MOTION CARRIED

Relocation of the Economic Development Director – Mr. Sutton supported a motion by Ms. McGuire to relocate the Economic Development Director to the township hall.
ALL YEAS

MOTION CARRIED

Planning and Zoning Services Proposal – Mr. Wusterbarth supported a motion by Mr. Spencer to accept ROWE Professional services to act on the interim until a new Zoning Administrator is hired.
ALL YEAS

Real Estate Disposition Documents – Mr. Spencer supported a motion by Mr. Wusterbarth to , “make a motion to approve the real estate disposition documents as submitted in the April 12th, 2021 board packet and we classify the 8.3 acres of Township owned property known as the N Skeel Redevelopment Site as disposable and allow the EIC Director to accept sealed and confidential offers until May 5th at noon. These offers will be presented to the Board at the May 10th Board meeting.”

ALL YEAS

MOTION CARRIED

Negotiation with Police Union on Contract – Mr. Spencer supported a motion by Mr. Wusterbarth to postpone until it can be reviewed by the township attorney.

ALL YEAS

MOTION CARRIED

Other

Chamber “Art on the Beach” Request – Mr. Sutton supported a motion by Ms. McGuire to approve Art on The Beach for June 26-27, 2021.

ALL YEAS

MOTION CARRIED

Blue Ribbon Events Date Change – Ms. McGuire supported a motion by Mr. Spencer to approve usage of Furtaw Field on August 28th and 29th, 2021.

ALL YEAS

MOTION CARRIED

Appropriation for Property Purchase 227 E River Rd – Mr. Palmer supported a motion by Mr. Wusterbarth to approve a motion to create an appropriation addition in the amount of \$146,182.58 to line item 101-250-971.000 for the purpose of the purchase of 22 E. River Road, Oscoda Michigan 48750, Property Tax Number 064-V10-005-004-00.

ALL YEAS

MOTION CARRIED

Water Bad Debt Write Off – Ms. McGuire supported a motion by Mr. Spencer to approve the bad debt write off in the amount of 69.98.

ALL YEAS

MOTION CARRIED

Zoning Administrator Resignation – Ms. McGuire supported a motion by Mr. Spencer to accept the resignation of Zoning Administrator Eric Szymanski with regrets.
ALL YEAS

MOTION CARRIED

Road and Sidewalk Advisory Committee – Mr. Spencer supported a motion by Ms. Richards to approve appointment of Mr. Wusterbarth and Mr. Sutton.
ALL YEAS

MOTION CARRIED

Extend Meeting – Mr. Wusterbarth supported a motion by Ms. McGuire to extend the meeting.
ALL YEAS

MOTION CARRIED

Lot Split – Mr. Spencer supported a motion by Mr. Wusterbarth to approve A request made by Robert and Matthew Butterson to reconfigure Lots 37, 38, 39 & 40 Peter C Dodenhoffs No.2 Subdivision from four (4) lots into eight (8) parcels. The purpose of this request is for a new housing development.
ALL YEAS

MOTION CARRIED

AYSO Agreement – Mr. Cummings supported a motion by Mr. Spencer to approve the AYSO field usage agreement as proposed.
ALL YEAS

MOTION CARRIED

Huron East Knothole League Agreement – Mr. Palmer supported a motion by Mr. Spencer to approve the Huron East Knothole League field use agreement as presented.
ALL YEAS

MOTION CARRIED

NOW – Ms. Richards supported a motion by Mr. Sutton to approve support of NOW letter by the Oscoda Township Board.
ALL YEAS

MOTION CARRIED

Review of Superintendent Contract – Mr. Cummings supported a motion by Mr. Spencer to approve the attorney to review the superintendent contract.
ALL YEAS

MOTION CARRIED

Public Comment –

Justin Griffith- We have been walking up and down US 23 for a month now and there is a lot of cigarette butts on the road by the curb. Would like to see it cleaned up.

Brian Haley- Great news from Mr. Dickerson on housing. Planning Commission is looking to change height on downtown buildings to four stories on lake side. I would like to know the answer or where I can find it.

Kelly Brown- Thank you to all the time that you guys put in for the township. I know you get a lot of complaints, but I want to say thank you for all you do. Can we use a local realtor instead of Friedman? Use Newsletter to highlight accomplishments.

Board and Staff Comments –

Mr. Wusterbarth- Supports Cathy Wusterbarth and NOW in their efforts to get clean water to our community.

Ms. McGuire- News letter goes out with our summer and winter taxes. The Oscoda Township Hall is open starting today. Well check for veterans call 1-800-MICH-VET.

Mr. Cummings- RAB Wednesday the 31st of April. All virtual Meeting. Details will be posted. Supports Cathy Wusterbarth and NOW in their efforts to get clean water to our community.

Mr. Spencer- We are waiting for the website, should be out in 60 days.

INFORMATIONAL:

1. Ratliff Park Donation Letter – Rowe Engineering
2. HSRUA O&M Report March 2021
3. EGLE Memo

Adjourn – Ms. Richards made a motion to adjourn at 10:01 p.m.

Ann Richards
Supervisor
Charter Township of Oscoda

Joshua Sutton
Clerk
Charter Township of Oscoda

Special Meeting Minutes April 16, 2021

Call to Order – Ms. Richards called the meeting to order at 8:05 a.m. at Zoom Meeting <https://us02web.zoom.us/j/83741080735>. Call In: (929)205-6099 Meeting ID: 837 4108 0735

Roll Call – Board Members Present: Ms. McGuire, Mr. Sutton, Mr. Palmer, Ms. Richards, Mr. Spencer, Mr. Wusterbarth
Board Members Absent: Mr. Cummings
Others Present: Mr. Mitchell

Public Comment – **Terry Birkenbach**- Wants to hold a Cornhole tournament on Saturday April 24, 2021 to raise funds for the senior class. There will be no food or alcohol. Falls under public use of park.

To Consider the Hire of Nicole Vallette as the New Zoning and Planning Administrator. – Mr. Wusterbarth supported a motion by Mr. Palmer to Approve the Hire of Nicole Vallette as the New Zoning and Planning Administrator starting at \$45,000.00 a year.

YEAS: Mr. Sutton, Mr. Palmer, Ms. Richards, Mr. Spencer, Mr. Wusterbarth

Nays: Ms. McGuire

MOTION CARRIED

Some discussion on addressing the pay scales of all employees to make sure

Public Comment – **Greg Schulz**- Glad the board took quick action to fill this position and I look forward to working with the new Zoning Administrator.

Adjourn – Ms. Richards adjourned the meeting at 09:36 a.m.

Ann Richards
Supervisor
Charter Township of Oscoda

Joshua Sutton
Clerk
Charter Township of Oscoda

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INVOICE GL DISTRIBUTION REPORT FOR OSCODA TOWNSHIP
 EXP CHECK RUN DATES 04/14/2021 - 04/22/2021
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID
 BANK CODE: GEN

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GL Number	Vendor	Invoice Desc.	Invoice	Due Date	Amount
Fund 101 GENERAL/UNALLOCATED					
Dept 172 SUPERINTENDENT					
101-172-853.000	VERIZON WIRELESS	2/23/21 - 3/22/21	9876119142	04/22/21	40.53
101-172-910.000	CASH	REIMBURSE PETTY CASH	040921	04/30/21	10.00
Total For Dept 172 SUPERINTENDENT					50.53
Dept 215 CLERK					
101-215-956.000	CASH	REIMBURSE PETTY CASH	040921	04/30/21	10.00
Total For Dept 215 CLERK					10.00
Dept 250 LAKEFRONT DISTRICT					
101-250-922.000	DTE ENERGY	114 N STATE	033121 1451	04/26/21	69.73
101-250-923.000	OSCODA WATER & SEWER	112 N STATE ST	32521 08160	04/26/21	33.21
Total For Dept 250 LAKEFRONT DISTRICT					102.94
Dept 257 ASSESSOR					
101-257-853.000	SPECTRUM BUSINESS	JANUARY 2021	0028271010121	04/21/21	59.99
101-257-853.000	SPECTRUM BUSINESS	FEBRUARY 2021	0028271020121	04/21/21	59.99
101-257-853.000	SPECTRUM BUSINESS	MARCH 2021	0028271030121	04/21/21	59.99
101-257-853.000	SPECTRUM BUSINESS	APRIL 2021	0028271040121	04/21/21	59.99
Total For Dept 257 ASSESSOR					239.96
Dept 265 TOWNSHIP HALL & GROUNDS					
101-265-726.000	CASH	REIMBURSE PETTY CASH	040921	04/30/21	10.50
101-265-853.000	VERIZON WIRELESS	2/23/21 - 3/22/21	9876119142	04/22/21	40.55
101-265-921.000	CONSUMERS ENERGY	6703 N PERIMETER	205278317286	04/19/21	54.49
101-265-921.000	CONSUMERS ENERGY	415 N LAKE ST	206701912376	04/19/21	28.55
101-265-922.000	DTE ENERGY	110 S STATE ST	033121 73994	04/26/21	800.94
101-265-923.000	OSCODA WATER & SEWER	110 S STATE ST	32521 08150	04/26/21	141.30
101-265-974.100	CATCH-M-CAMS	DPW CAMERA INSTALL DOWN PAYMENT	042121	04/22/21	2,490.10
Total For Dept 265 TOWNSHIP HALL & GROUNDS					3,566.43
Dept 299 UNALLOCATED					
101-299-926.000	CONSUMERS ENERGY	5230 N US 23	202875558994	04/19/21	60.97
101-299-926.000	CONSUMERS ENERGY	48750 LED LIGHT	205901288519	04/23/21	1,000.02
101-299-926.000	CONSUMERS ENERGY	STREET LIGHTS	206968753257	04/23/21	208.09
101-299-926.000	CONSUMERS ENERGY	STREET LIGHTS	206968753256	04/23/21	8,257.74
101-299-926.000	CONSUMERS ENERGY	210 W RIVER RD	201540707975	04/21/21	38.30
101-299-926.000	CONSUMERS ENERGY	300 STATE ST SW	205634261024	04/19/21	90.51
101-299-926.000	CONSUMERS ENERGY	106 N STATE ST	205634261022	04/19/21	30.91
101-299-926.000	CONSUMERS ENERGY	100 PACK ST	202875558995	04/19/21	71.94
101-299-926.000	CONSUMERS ENERGY	112 W RIVER RD	205545297796	04/19/21	15.29
101-299-926.000	CONSUMERS ENERGY	102 EVERGREEN	206346042695	04/19/21	30.64
Total For Dept 299 UNALLOCATED					9,804.41
Dept 336 FIRE DEPARTMENT					
101-336-853.000	SPECTRUM BUSINESS	JANUARY 2021	0028271010121	04/21/21	124.98
101-336-853.000	SPECTRUM BUSINESS	FEBRUARY 2021	0028271020121	04/21/21	124.98
101-336-853.000	SPECTRUM BUSINESS	MARCH 2021	0028271030121	04/21/21	124.98
101-336-853.000	SPECTRUM BUSINESS	APRIL 2021	0028271040121	04/21/21	124.98
Total For Dept 336 FIRE DEPARTMENT					499.92
Dept 751 PARKS & RECREATION					
101-751-853.000	SPECTRUM BUSINESS	JANUARY 2021	0028271010121	04/21/21	109.98
101-751-853.000	SPECTRUM BUSINESS	FEBRUARY 2021	0028271020121	04/21/21	109.98
101-751-853.000	SPECTRUM BUSINESS	MARCH 2021	0028271030121	04/21/21	109.98

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INVOICE GL DISTRIBUTION REPORT FOR OSCODA TOWNSHIP
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GL Number	Vendor	Invoice Desc.	Invoice	Due Date	Amount
Fund 101 GENERAL/UNALLOCATED					
Dept 751 PARKS & RECREATION					
101-751-853.000	SPECTRUM BUSINESS	APRIL 2021	0028271040121	04/21/21	109.98
101-751-880.572	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE 97146-S2R2 EGLE GRANT FUNDING	0097146	04/30/21	6,365.00
101-751-880.572	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE 96735 - S2R2 EGLE GRANT FUNDING	0096735	04/30/21	680.00
101-751-880.572	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE 97406- S2R2 EGLE FUNDING IBT	0097406	04/30/21	1,330.00
101-751-921.000	CONSUMERS ENERGY	3921 E PERIMETER	205278317284	04/19/21	28.55
101-751-922.000	DTE ENERGY	300 W RIVER RD	33121 81	04/26/21	34.99
101-751-923.000	OSCODA WATER & SEWER	FAR DIAMOND	32521 07587	04/26/21	18.45
101-751-923.000	OSCODA WATER & SEWER	OSCODA BEACH PARK	32521 02400	04/26/21	33.21
101-751-923.000	OSCODA WATER & SEWER	BASEBALL FIELD	32521 07580	04/26/21	56.45
101-751-923.000	OSCODA WATER & SEWER	CENTER DIAMOND	32521 07585	04/26/21	18.45
101-751-923.000	OSCODA WATER & SEWER	BMX TRACK	32521 06115	04/26/21	10.85
101-751-923.000	OSCODA WATER & SEWER	WATER FOUNTAIN PARK	32521 02475	04/26/21	10.85
Total For Dept 751 PARKS & RECREATION					9,026.72
Dept 754 KEN RATLIFF PARK					
101-754-923.000	OSCODA WATER & SEWER	6330 F41	32521 01670	04/26/21	18.45
101-754-923.000	OSCODA WATER & SEWER	6341 F41	32521 01669	04/26/21	18.45
Total For Dept 754 KEN RATLIFF PARK					36.90
Total For Fund 101 GENERAL/UNALLOCATED					23,337.81
Fund 207 POLICE FUND					
Dept 000					
207-000-853.000	SPECTRUM BUSINESS	JANUARY 2021	0028271010121	04/21/21	99.98
207-000-853.000	SPECTRUM BUSINESS	FEBRUARY 2021	0028271020121	04/21/21	99.98
207-000-853.000	SPECTRUM BUSINESS	MARCH 2021	0028271030121	04/21/21	99.98
207-000-853.000	SPECTRUM BUSINESS	APRIL 2021	0028271040121	04/21/21	99.98
207-000-853.000	VERIZON WIRELESS	2/23/21 - 3/22/21	9876119142	04/22/21	569.51
Total For Dept 000					969.43
Total For Fund 207 POLICE FUND					969.43
Fund 211 POLICE STAFFING FUND					
Dept 000					
211-000-853.000	VERIZON WIRELESS	2/23/21 - 3/22/21	9876119142	04/22/21	81.47
Total For Dept 000					81.47
Total For Fund 211 POLICE STAFFING FUND					81.47
Fund 236 PROP OPER & MNTNCE					
Dept 269					
236-269-921.000	CONSUMERS ENERGY	4000 SKEEL AVE	205278317289	04/19/21	109.77
236-269-922.000	DTE ENERGY	4051 ARROW ST	33121 0	04/26/21	34.99
236-269-926.000	CONSUMERS ENERGY	STREET LIGHTS	206968753256	04/23/21	901.93
Total For Dept 269					1,046.69
Dept 271 PROPERTY O & M AUNE					
236-271-921.000	CONSUMERS ENERGY	5671 N SKEEL AVE	207146213632	04/19/21	7,206.65
236-271-922.000	DTE ENERGY	5671 N SKEEL AVE	033121 29021	04/26/21	580.62
236-271-922.000	DTE ENERGY	5671 N SKEEL AVE	33121 69426	04/26/21	2,719.04
236-271-923.000	OSCODA WATER & SEWER	BLDG 1842	32521 05895	04/26/21	1,052.12
236-271-923.000	OSCODA WATER & SEWER	4003 SKEEL AVE	32521 05838	04/26/21	10.85
Total For Dept 271 PROPERTY O & M AUNE					11,569.28

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INVOICE GL DISTRIBUTION REPORT FOR OSCODA TOWNSHIP
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GL Number	Vendor	Invoice Desc.	Invoice	Due Date	Amount
Fund 236 PROP OPER & MNTNCE					
		Total For Fund 236 PROP OPER & MNTNCE			12,615.97
Fund 271 LIBRARY					
Dept 000					
271-000-853.000	CHARTER COMMUNICATIONS	3/29/21 - 4/28/21	0075793032921	04/20/21	49.99
271-000-921.000	CONSUMERS ENERGY	6010 N SKEEL AVE	205278317290	04/19/21	423.50
271-000-922.000	DTE ENERGY	6010 N SKEEL AVE	033121 2643	04/26/21	385.12
271-000-923.000	OSCODA WATER & SEWER	418 BLDG	32521 05935	04/26/21	65.13
		Total For Dept 000			923.74
		Total For Fund 271 LIBRARY			923.74
Fund 509 OLD ORCHARD PARK					
Dept 000					
509-000-803.000	DISTRIST HEALTH DEPT NO 2- IOSCO	ANNUAL FOOD SERVICE LICENSE- LICENSE # SFE1	SFE0135009157	04/30/21	293.00
509-000-921.000	CONSUMERS ENERGY	STREET LIGHTS	206968753247	04/23/21	169.67
509-000-921.000	CONSUMERS ENERGY	745 E RIVER RD	202074669997	04/22/21	144.32
509-000-956.000	CASH	REIMBURSE PETTY CASH	040921	04/30/21	7.80
		Total For Dept 000			614.79
		Total For Fund 509 OLD ORCHARD PARK			614.79
Fund 590 SEWER					
Dept 000					
590-000-726.000	UNITED STATES POSTMASTER	\$3000.00 TO BE ADDED TO THE POSTAL ACCOUNT	040521	04/30/21	1,500.00
590-000-821.000	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE 97117- WASTE WATER	0097117	04/30/21	25,520.00
590-000-821.000	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE 96660-WASTE WATER	0096660	04/30/21	23,585.00
590-000-821.000	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE 97567 - OWA INDUSTRIAL INFRASTRUCTU	0097567	04/30/21	4,155.00
590-000-821.000	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE 97379-PUMP STATIONS	0097379	04/30/21	78,772.25
590-000-853.000	SPECTRUM BUSINESS	JANUARY 2021	0028271010121	04/21/21	27.00
590-000-853.000	SPECTRUM BUSINESS	FEBRUARY 2021	0028271020121	04/21/21	27.00
590-000-853.000	SPECTRUM BUSINESS	MARCH 2021	0028271030121	04/21/21	27.00
590-000-853.000	SPECTRUM BUSINESS	APRIL 2021	0028271040121	04/21/21	27.00
590-000-853.000	VERIZON WIRELESS	2/23/21 - 3/22/21	9876119142	04/22/21	100.49
590-000-921.100	CONSUMERS ENERGY	202 E DWIGHT	201273787296	04/21/21	66.46
590-000-921.100	CONSUMERS ENERGY	210 OTTAWA CT	205545297449	04/19/21	53.61
590-000-921.100	CONSUMERS ENERGY	5621 N IDAHO	203320538616	04/19/21	48.58
590-000-921.100	CONSUMERS ENERGY	4781 N COLORADO	202697586405	04/19/21	351.68
590-000-921.100	CONSUMERS ENERGY	3941 BISSONETTE	202875558409	04/19/21	134.66
590-000-921.100	CONSUMERS ENERGY	4451 F41	201540703536	04/19/21	62.07
590-000-921.100	CONSUMERS ENERGY	6250 N PRIDE RD	205278317288	04/19/21	33.45
590-000-921.100	CONSUMERS ENERGY	3930 E PERIMETER RD	205278317285	04/19/21	157.86
590-000-921.100	CONSUMERS ENERGY	5861 N MISSION	206879815407	04/19/21	35.44
590-000-921.100	CONSUMERS ENERGY	3525 E HUNT DR	206879815393	04/19/21	31.62
590-000-921.100	CONSUMERS ENERGY	6197 N HOBEY CT	206879815392	04/19/21	31.21
590-000-921.100	CONSUMERS ENERGY	4181 FOREST RD	206879815388	04/19/21	44.72
590-000-921.100	CONSUMERS ENERGY	4367 BUDZIAK	206168170180	04/19/21	48.84
590-000-921.100	CONSUMERS ENERGY	6363 SWICE RD	206701912377	04/19/21	29.13
590-000-921.100	CONSUMERS ENERGY	3782 CREW ST	203587519300	04/19/21	28.55
590-000-921.200	CONSUMERS ENERGY	4499 MCNICHOL	206701912378	04/19/21	391.49
590-000-922.100	DTE ENERGY	4466 MCNICHOL	33121 32907	04/26/21	376.30
590-000-923.200	OSCODA WATER & SEWER	44666 MCNICHOL	32521 05752	04/26/21	10.85
590-000-923.200	OSCODA WATER & SEWER	4468 MCNICHOL	32521 05650	04/26/21	65.13
		Total For Dept 000			135,742.39

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INVOICE GL DISTRIBUTION REPORT FOR OSCODA TOWNSHIP
EXP CHECK RUN DATES 04/14/2021 - 04/22/2021
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID
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GL Number	Vendor	Invoice Desc.	Invoice	Due Date	Amount
Fund 590 SEWER					
		Total For Fund 590 SEWER			135,742.39
Fund 591 WATER					
Dept 000					
591-000-726.000	UNITED STATES POSTMASTER	\$3000.00 TO BE ADDED TO THE POSTAL ACCOUNT	040521	04/30/21	1,500.00
591-000-821.100	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE 97362 -WATER MAIN PHASES	0097362	04/30/21	21,059.25
591-000-821.100	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE 96658-WATER MAIN PHASES	0096658	04/30/21	15,560.00
591-000-821.100	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE 96735 - S2R2 EGLE GRANT FUNDING	0096735	04/30/21	5,390.00
591-000-821.100	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE 97406- S2R2 EGLE FUNDING IBT	0097406	04/30/21	4,125.00
591-000-853.000	SPECTRUM BUSINESS	JANUARY 2021	0028271010121	04/21/21	32.99
591-000-853.000	SPECTRUM BUSINESS	FEBRUARY 2021	0028271020121	04/21/21	32.99
591-000-853.000	SPECTRUM BUSINESS	MARCH 2021	0028271030121	04/21/21	32.99
591-000-853.000	SPECTRUM BUSINESS	APRIL 2021	0028271040121	04/21/21	32.99
591-000-853.000	VERIZON WIRELESS	2/23/21 - 3/22/21	9876119142	04/22/21	20.47
		Total For Dept 000			47,786.68
		Total For Fund 591 WATER			47,786.68

GL Number	Vendor	Invoice Desc.	Invoice	Due Date	Amount
Fund Totals:		Fund 101 GENERAL/UNALLOCATED			23,337.81
		Fund 207 POLICE FUND			969.43
		Fund 211 POLICE STAFFING FUND			81.47
		Fund 236 PROP OPER & MNTNCE			12,615.97
		Fund 271 LIBRARY			923.74
		Fund 509 OLD ORCHARD PARK			614.79
		Fund 590 SEWER			135,742.39
		Fund 591 WATER			47,786.68
		Total For All Funds:			222,072.28

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INVOICE GL DISTRIBUTION REPORT FOR OSCODA TOWNSHIP
EXP CHECK RUN DATES 04/27/2021 - 04/27/2021
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID
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GL Number	Vendor	Invoice Desc.	Invoice	Due Date	Amount
Fund 101 GENERAL/UNALLOCATED					
Dept 101 TOWNSHIP BOARD					
101-101-960.000	MICHIGAN TOWNSHIPS ASSOCIATION	MTA 2021 VIRTUAL CONFERENCE	42300	04/30/21	258.00
		Total For Dept 101 TOWNSHIP BOARD			258.00
Dept 257 ASSESSOR					
101-257-726.000	QUILL CORPORATION	POLY SHEET PROTECTORS/POSTITS	15674389	04/30/21	48.48
		Total For Dept 257 ASSESSOR			48.48
Dept 265 TOWNSHIP HALL & GROUNDS					
101-265-726.000	TRULY YOURS	SEASONAL DPW SHIRTS	012205	04/30/21	446.50
		Total For Dept 265 TOWNSHIP HALL & GROUNDS			446.50
Dept 299 UNALLOCATED					
101-299-802.000	STEPHENSON & COMPANY, P.C.	AUDIT PREP	231953	04/30/21	3,905.00
101-299-826.000	ROBERT EPPERT	AUDITOR LETTER PREP-LEGAL	03312021	04/30/21	510.00
101-299-880.000	TRULY YOURS	DPW TRUCK DECALS	012582	04/30/21	550.00
101-299-890.000	TRULY YOURS	NO WAKE SIGNAGE	012139	04/30/21	266.00
101-299-900.000	MICHIGAN MUNICIPAL LEAGUE	LEGAL SERVICES RFP	030921	04/30/21	334.56
		Total For Dept 299 UNALLOCATED			5,565.56
Dept 751 PARKS & RECREATION					
101-751-775.000	S.T.V. SALES INC	PARK SUPPLIES	68392	04/30/21	960.55
101-751-931.000	LINCOLN OUTDOOR CENTER	CHAINSAW BLADES	32080	04/30/21	354.96
101-751-931.000	LINCOLN OUTDOOR CENTER	CHAINSAW SUPPLIES	32081	04/30/21	221.10
		Total For Dept 751 PARKS & RECREATION			1,536.61
Dept 754 KEN RATLIFF PARK					
101-754-726.000	TRULY YOURS	SIGNAGE-VELA	012581	04/30/21	70.00
101-754-921.000	CONSUMERS ENERGY	6300 F41	202608641829	05/07/21	31.70
		Total For Dept 754 KEN RATLIFF PARK			101.70
		Total For Fund 101 GENERAL/UNALLOCATED			7,956.85
Fund 207 POLICE FUND					
Dept 000					
207-000-801.200	IMAGE BUSINESS SOLUTIONS	COPIER SERVICE FEES	208125	04/30/21	99.43
207-000-801.200	LEXIS NEXIS RISK SOLUTIONS	USER FEES	1593757-20210331	04/30/21	228.01
		Total For Dept 000			327.44
		Total For Fund 207 POLICE FUND			327.44
Fund 236 PROP OPER & MNTNCE					
Dept 266 PROPERTY O & M MAINTENANCE					
236-266-801.000	AT&T MOBILITY	EIC HOTSPOT	287299981863X0409	05/01/21	78.48
		Total For Dept 266 PROPERTY O & M MAINTENANCE			78.48
		Total For Fund 236 PROP OPER & MNTNCE			78.48
Fund 271 LIBRARY					
Dept 000					
271-000-726.000	TRULY YOURS	SIGNAGE-LIBRARY	012194	04/30/21	38.00
271-000-900.000	IOSCO NEWS PRESS PUB CO	LIBRARY INFO CALL FOR ART	303497276	04/30/21	14.46
		Total For Dept 000			52.46
		Total For Fund 271 LIBRARY			52.46

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INVOICE GL DISTRIBUTION REPORT FOR OSCODA TOWNSHIP
EXP CHECK RUN DATES 04/27/2021 - 04/27/2021
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID
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GL Number	Vendor	Invoice Desc.	Invoice	Due Date	Amount
Fund 509 OLD ORCHARD PARK Dept 000					
509-000-775.000	MEDLER ELECTRIC COMPANY	ELECTRIC SUPPLIES INV S4826053.001	S4826053.001	04/30/21	239.55
509-000-921.000	CONSUMERS ENERGY	1041 E RIVER RD	202341661634	05/07/21	64.23
509-000-921.000	CONSUMERS ENERGY	1249 E RIVER RD	202341661635	05/07/21	30.41
509-000-933.000	LINCOLN OUTDOOR CENTER	MAINT SUPPLIES INV 32842	32842	04/30/21	82.12
Total For Dept 000					416.31
Total For Fund 509 OLD ORCHARD PARK					416.31
Fund 590 SEWER Dept 000					
590-000-800.100	F&V OPERATIONS	FVOP O&M APRIL	3770	04/30/21	25,808.91
590-000-801.000	MIKA MEYERS	SEWER PROJECT MATTERS	656746	04/30/21	350.00
Total For Dept 000					26,158.91
Total For Fund 590 SEWER					26,158.91
Fund 591 WATER Dept 000					
591-000-800.100	F&V OPERATIONS	FVOP O&M APRIL	3770	04/30/21	25,808.92
Total For Dept 000					25,808.92
Total For Fund 591 WATER					25,808.92

GL Number	Vendor	Invoice Desc.	Invoice	Due Date	Amount
Fund Totals:		Fund 101 GENERAL/UNALLOCATED			7,956.85
		Fund 207 POLICE FUND			327.44
		Fund 236 PROP OPER & MNTNCE			78.48
		Fund 271 LIBRARY			52.46
		Fund 509 OLD ORCHARD PARK			416.31
		Fund 590 SEWER			26,158.91
		Fund 591 WATER			25,808.92
		Total For All Funds:			60,799.37

Fund Summary Report Thru 03/31/21			A	B	C	B - C	D	E	D - E	(A + B) - D
# of Funds	Fund #	Fund Name	Beginning Fund Balance 1/1/2021	2021 Anticipated Revenue	2021 ACTUAL Revenue	REV Difference Budget VS. Actual	2021 Amended Appropriations	2021 ACTUAL Expenditures	EXP Difference Budget VS. Actual	2021 Proj. Ending Fund Balance
1	101	General Fund	\$2,531,324	\$ 3,164,431	\$ 1,405,457	\$ (1,758,974)	\$ 3,218,335	\$ 1,239,250	\$ (1,979,085)	\$ 2,477,420
2	203	Road Improvement Fund	\$77,543	\$ 4,600	\$ 7	\$ (4,593)	\$ 32,000	\$ -	\$ (32,000)	\$ 50,143
3	204	Forest Reserve Fund	\$32,770	\$ 12,040	\$ 1	\$ (12,039)	\$ 10,000	\$ -	\$ (10,000)	\$ 34,810
4	206	Fire Dept Equipment Fund	\$313,079	\$ 424,371	\$ 249,135	\$ (175,236)	\$ 80,000	\$ -	\$ (80,000)	\$ 657,450
5	207	Police Operating Fund (NEW 2019)	\$250,818	\$ 1,157,485	\$ 1,116,005	\$ (41,480)	\$ 1,335,824	\$ 237,116	\$ (1,098,708)	\$ 72,479
6	211	Police Millage Fund (NEW 2019)	\$22,366	\$ 216,050	\$ 190,335	\$ (25,715)	\$ 223,972	\$ 42,978	\$ (180,994)	\$ 14,444
7	218	OOP Capital Improvement Fund	\$103,486	\$ 61,500	\$ 3	\$ (61,497)	\$ 55,000	\$ -	\$ (55,000)	\$ 109,986
8	236	PROP OPER & MNTNCE Fund	\$2,683,189	\$ 342,200	\$ 100,604	\$ (241,596)	\$ 700,425	\$ 96,906	\$ (603,519)	\$ 2,324,964
9	245	Public Improvement Fund	\$120,295	\$ 4,400	\$ 9	\$ (4,391)	\$ 8,000	\$ -	\$ (8,000)	\$ 116,695
10	251	OWA LDFA Fund	\$ 349,840	\$ 205,700	\$ 143,908	\$ (61,792)	\$ 205,700	\$ 165,000	\$ (40,700)	\$ 349,840
11	265	Drug Law Enforcement Fund	\$ 1,279	\$ -	\$ 2,486	\$ 2,486	\$ -	\$ -	\$ -	
12	271	Library Fund	\$104,785	\$ 112,300	\$ 17	\$ (112,283)	\$ 127,803	\$ 23,389	\$ (104,414)	\$ 89,282
13	282	CDBG Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	395	Streetscape	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	509	OOP Fund	\$232,895	\$ 832,950	\$ 99	\$ (832,851)	\$ 922,176	\$ 64,390	\$ (857,786)	\$ 143,669
16	590	Sewer Fund	\$538,842	\$ 5,804,940	\$ 273,290	\$ (5,531,650)	\$ 4,076,805	\$ 212,166	\$ (3,864,639)	\$ 2,266,977
17	591	Water Fund	\$121,423	\$ 2,672,000	\$ 275,662	\$ (2,396,338)	\$ 3,637,255	\$ 71,442	\$ (3,565,813)	\$ (843,832)
Total All Funds			\$ 7,483,934	\$ 15,014,967	\$ 3,757,019	\$ (11,257,948)	\$ 14,633,295	\$ 2,152,637	\$ (12,480,658)	\$ 7,865,606
Provided to the Twp Board for Discussion Purposes 04-26-21; based on the BS&A Reports Pulled 4-22-21; Line Items 248, 252, 283, 508, 510 removed per Resolution 2020-07 approved on 4-13-										

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL/UNALLOCATED						
Revenues						
Dept 000						
101-000-401.000	REVENUE-CURRENT LEVY	1,403,064.00	1,232,433.18	760,849.22	170,630.82	87.84
101-000-401.100	SENIOR CENTER PROPERTY TAX LEVY	26,500.00	0.00	0.00	26,500.00	0.00
101-000-423.000	TRAILER FEES	850.00	0.00	0.00	850.00	0.00
101-000-424.000	PAYMENT IN LIEU OF TAXES	25,000.00	(0.17)	0.00	25,000.17	0.00
101-000-528.000	OTHER FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
101-000-542.000	STATE GRANT-VOTER ACCESS	0.00	0.00	0.00	0.00	0.00
101-000-543.000	FEDERAL GRANT - USDA RD	0.00	0.00	0.00	0.00	0.00
101-000-574.100	ST SHARE REV-METRO AUTH	11,000.00	0.00	0.00	11,000.00	0.00
101-000-574.200	ST SHAR REV-SALES TX STATUTORY	16,000.00	0.00	0.00	16,000.00	0.00
101-000-574.300	ST SHAR REV-SALES TX CONSTITUT	622,000.00	0.00	0.00	622,000.00	0.00
101-000-574.400	STATE - PA 207 FUNDS	600.00	0.00	0.00	600.00	0.00
101-000-601.000	NSF CHECK CHARGES	400.00	275.00	100.00	125.00	68.75
101-000-602.000	DROP OFF PROGRAM PERMIT	400.00	0.00	0.00	400.00	0.00
101-000-626.100	CHARGES FOR SERVICES - OTHER	294,231.00	78,311.31	26,103.77	215,919.69	26.62
101-000-628.000	CHARGES FOR MAINT PRIVATE RDS	0.00	0.00	0.00	0.00	0.00
101-000-628.100	GOLFVIEW RD-IMPROVEMENT PROJECT	0.00	0.00	0.00	0.00	0.00
101-000-655.000	FINES, FORFITURES, RESTITUTION	200.00	0.00	0.00	200.00	0.00
101-000-665.100	INTEREST EARNINGS	30,000.00	202.73	49.53	29,797.27	0.68
101-000-665.200	DELINQUENT BILL PENALTY	0.00	0.00	0.00	0.00	0.00
101-000-665.300	INTEREST EARNED ON SPEC ASSESS	0.00	0.00	(0.01)	0.00	0.00
101-000-667.000	RENTS & ROYALTIES	0.00	0.00	0.00	0.00	0.00
101-000-667.200	RENT-208 STATE ST	0.00	0.00	0.00	0.00	0.00
101-000-672.000	SPECIAL ASSESSMENT REV - ROADS	0.00	0.00	0.00	0.00	0.00
101-000-672.200	SPEC ASSM'T REV-VELWC	70,000.00	46,906.14	21,677.57	23,093.86	67.01
101-000-673.000	SALE OF FIXED ASSETS	3,000.00	0.00	0.00	3,000.00	0.00
101-000-675.000	CONTRIB FOR FIREWORKS	3,300.00	0.00	0.00	3,300.00	0.00
101-000-687.000	REIMBURSEMENT FOR INS CLAIMS	0.00	0.00	0.00	0.00	0.00
101-000-687.100	REIMBURSEMENTS - OTHER	2,500.00	0.00	0.00	2,500.00	0.00
101-000-687.200	REFUNDS	1,000.00	23.58	23.58	976.42	2.36
101-000-687.300	REIMBURSEMENT - PAR PLAN GRANT	0.00	0.00	0.00	0.00	0.00
101-000-687.400	CABLE FRANCHISE FEES	80,000.00	(21,780.00)	0.00	101,780.00	(27.23)
101-000-688.000	MISCELLANEOUS REVENUE	200.00	43.00	43.00	157.00	21.50
101-000-694.000	CONTRIB FROM PRIVATE SOURCES	0.00	0.00	0.00	0.00	0.00
101-000-698.000	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
101-000-699.236	CONTRIB FROM PROP O&M	67,660.00	0.00	0.00	67,660.00	0.00
101-000-699.248	CONTRIB FROM DDA	0.00	0.00	0.00	0.00	0.00
101-000-699.249	CAPITAL CONTRIBUTION FROM DDA	0.00	0.00	0.00	0.00	0.00
101-000-699.257	CONTRIB FROM STABILIZATION	0.00	0.00	0.00	0.00	0.00
101-000-699.279	CONTRIB FROM SENIOR CENTER BUILDING AUTH	0.00	0.00	0.00	0.00	0.00
101-000-699.283	CONTRIBUTION FROM CDBG FUND	0.00	0.00	0.00	0.00	0.00
101-000-699.508	CONTRIB FROM COMMUNITY CENTER FUND	0.00	0.00	0.00	0.00	0.00
101-000-699.509	CONTRIB FROM ORCHARD PARK	150,000.00	0.00	0.00	150,000.00	0.00
101-000-699.510	CONTRIBUTION FROM VAN ETTAN CAMPGROUND	0.00	0.00	0.00	0.00	0.00
101-000-699.590	CONTRIBUTION FROM SEWER	45,000.00	0.00	0.00	45,000.00	0.00
101-000-699.591	CONTRIB FROM WATER	45,000.00	0.00	0.00	45,000.00	0.00
101-000-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		2,897,905.00	1,336,414.77	808,846.66	1,561,490.23	46.12
Dept 191 - FINANCE						
101-191-445.000	PENALTYS & INTEREST ON TAXES	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL/UNALLOCATED						
Revenues						
101-191-447.100	ADMIN FEE - CARETAKER	0.00	0.00	0.00	0.00	0.00
101-191-477.000	ANIMAL LICENSE	0.00	0.00	0.00	0.00	0.00
101-191-601.000	NSF CHECK CHARGES	0.00	0.00	0.00	0.00	0.00
101-191-687.100	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
101-191-687.200	REFUNDS	0.00	0.00	0.00	0.00	0.00
Total Dept 191 - FINANCE		0.00	0.00	0.00	0.00	0.00
Dept 250 - LAKEFRONT DISTRICT						
101-250-401.000	REVENUE-CURRENT LEVY	0.00	0.00	0.00	0.00	0.00
101-250-502.000	FEDERAL GRANT	0.00	0.00	0.00	0.00	0.00
101-250-539.000	STATE GRANT-MDOT	0.00	0.00	0.00	0.00	0.00
101-250-569.000	STATE GRANTS - OTHER	0.00	0.00	0.00	0.00	0.00
101-250-574.000	STATE SHARED REVENUE	0.00	0.00	0.00	0.00	0.00
101-250-665.000	INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00
101-250-667.000	RENT - HURON SHORES ARTISAN HALL	0.00	0.00	0.00	0.00	0.00
101-250-688.000	MISCELLANEOUS REVENUE	22,000.00	2,240.00	0.00	19,760.00	10.18
101-250-694.100	CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
101-250-695.814	CONT FROM BA (BOND ISSUE)	0.00	0.00	0.00	0.00	0.00
101-250-696.100	BOND OR NOTE PROCEEDS	0.00	0.00	0.00	0.00	0.00
101-250-697.000	LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00
Total Dept 250 - LAKEFRONT DISTRICT		22,000.00	2,240.00	0.00	19,760.00	10.18
Dept 253 - TREASURER						
101-253-445.000	PENALTYS & INTEREST ON TAXES	0.00	0.00	0.00	0.00	0.00
101-253-447.000	ADMIN FEE-TAX COLLECTION	106,924.00	35,546.39	23,580.46	71,377.61	33.24
101-253-477.000	ANIMAL LICENSE	0.00	7.05	7.05	(7.05)	100.00
101-253-601.000	NSF CHECK CHARGES	50.00	0.00	0.00	50.00	0.00
101-253-687.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
Total Dept 253 - TREASURER		106,974.00	35,553.44	23,587.51	71,420.56	33.24
Dept 257 - ASSESSOR						
101-257-620.000	LAND DIVISION FEES	100.00	200.00	0.00	(100.00)	200.00
101-257-621.000	PLAT FEES	0.00	0.00	0.00	0.00	0.00
101-257-672.100	SPEC ASSMT REV-ASSRS PLAT	0.00	0.00	0.00	0.00	0.00
101-257-688.000	ASS'R MISCELLANEOUS REV	0.00	0.00	0.00	0.00	0.00
Total Dept 257 - ASSESSOR		100.00	200.00	0.00	(100.00)	200.00
Dept 262 - ELECTIONS						
101-262-600.000	ELECTION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
Total Dept 262 - ELECTIONS		0.00	0.00	0.00	0.00	0.00
Dept 265 - TOWNSHIP HALL & GROUNDS						
101-265-626.207	AUSABLE ADMIN CHARGES & BUILDING ALLOC.	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL/UNALLOCATED						
Revenues						
101-265-626.336	AUSABLE ADMIN CHARGES/ALLOCAT-FIRE	0.00	0.00	0.00	0.00	0.00
Total Dept 265 - TOWNSHIP HALL & GROUNDS		0.00	0.00	0.00	0.00	0.00
Dept 276 - CEMETERY						
101-276-626.300	CHARGES FOR CEMETERY-AUSABLE	17,564.00	4,391.13	1,463.71	13,172.87	25.00
101-276-634.000	GRAVE OPENING & CLOSING	12,000.00	1,400.00	400.00	10,600.00	11.67
Total Dept 276 - CEMETERY		29,564.00	5,791.13	1,863.71	23,772.87	19.59
Dept 336 - FIRE DEPARTMENT						
101-336-506.000	FEDERAL GRANT - FEMA	0.00	0.00	0.00	0.00	0.00
101-336-528.000	OTHER FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
101-336-544.000	STATE GRANTS-PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00
101-336-545.000	STATE HOMELAND SEC GRANT	0.00	0.00	0.00	0.00	0.00
101-336-626.500	CHARGES FOR FIRE-AUSABLE	60,788.00	15,197.01	5,065.67	45,590.99	25.00
101-336-626.510	CHARGES FOR FIRE-WILBER	7,900.00	7,735.00	0.00	165.00	97.91
101-336-687.000	REIMBURSEMENTS - INS CLAIMS	0.00	0.00	0.00	0.00	0.00
101-336-687.100	REIMBURSEMENTS - OTHER	2,500.00	476.00	0.00	2,024.00	19.04
101-336-687.200	REIMBURSEMENTS - AUSABLE TWP	0.00	0.00	0.00	0.00	0.00
101-336-694.000	CONTRIB FROM PRIVATE SOURCES	0.00	200.00	100.00	(200.00)	100.00
101-336-694.100	DIVE TEAM-CONT PRIVATE SOURCES	0.00	0.00	0.00	0.00	0.00
101-336-906.000	LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00
Total Dept 336 - FIRE DEPARTMENT		71,188.00	23,608.01	5,165.67	47,579.99	33.16
Dept 722 - ZONING & PLANNING						
101-722-620.000	LAND DIVISION FEES	0.00	0.00	0.00	0.00	0.00
101-722-622.000	ZONING FEES	10,000.00	1,030.00	325.00	8,970.00	10.30
101-722-655.000	ZONING FINES, FORFITUES, RESTITU	200.00	0.00	0.00	200.00	0.00
Total Dept 722 - ZONING & PLANNING		10,200.00	1,030.00	325.00	9,170.00	10.10
Dept 751 - PARKS & RECREATION						
101-751-565.000	GREAT LAKES FISHERY TRUST, INC.	0.00	0.00	0.00	0.00	0.00
101-751-566.000	LWCF GRANT	0.00	0.00	0.00	0.00	0.00
101-751-567.000	STATE GRANT-INLAND/HABITAT	0.00	0.00	0.00	0.00	0.00
101-751-568.000	STATE GRANT-COASTAL/WATERWAYS	0.00	0.00	0.00	0.00	0.00
101-751-569.000	MNRTF GRANT	0.00	0.00	0.00	0.00	0.00
101-751-571.000	PASSPORT GRANT	0.00	0.00	0.00	0.00	0.00
101-751-572.000	GRANT-IRON BELLE	0.00	0.00	0.00	0.00	0.00
101-751-651.100	PARKS USER FEES-OTHER	0.00	0.00	0.00	0.00	0.00
101-751-688.000	PARKS DEPT/MISCELLANEOUS REV	3,500.00	0.00	0.00	3,500.00	0.00
Total Dept 751 - PARKS & RECREATION		3,500.00	0.00	0.00	3,500.00	0.00
Dept 753 - FOOTE SITE PARK						
101-753-651.001	PK USER FEES-FSP BOAT LAUNCH	11,000.00	35.00	35.00	10,965.00	0.32

PERIOD ENDING 03/31/2021

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GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL/UNALLOCATED						
Revenues						
Total Dept 753 - FOOTE SITE PARK		11,000.00	35.00	35.00	10,965.00	0.32
Dept 754 - KEN RATLIFF PARK						
101-754-651.000	PK USER FEES-VLP BOAT LAUNCH	5,000.00	35.00	35.00	4,965.00	0.70
101-754-667.100	RENT-WARRIOR PAVILLION	7,000.00	550.00	500.00	6,450.00	7.86
Total Dept 754 - KEN RATLIFF PARK		12,000.00	585.00	535.00	11,415.00	4.88
TOTAL REVENUES		3,164,431.00	1,405,457.35	840,358.55	1,758,973.65	44.41
Expenditures						
Dept 000						
101-000-000.000	DELINQ 2000 EXPEND FUND BAL	0.00	0.00	0.00	0.00	0.00
101-000-718.002	MERS CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
101-000-999.207	CONTRIBUTION TO POLICE FUND	0.00	0.00	0.00	0.00	0.00
101-000-999.211	CONTRIBUTION TO POLICE STAFF FUND	0.00	0.00	0.00	0.00	0.00
Total Dept 000		0.00	0.00	0.00	0.00	0.00
Dept 101 - TOWNSHIP BOARD						
101-101-712.000	FEES & PER DIEM (FICA)	19,176.00	2,807.39	1,008.60	16,368.61	14.64
101-101-715.000	SOCIAL SECURITY	1,479.00	214.79	77.19	1,264.21	14.52
101-101-722.000	WORKMANS COMP	204.00	0.00	0.00	204.00	0.00
101-101-853.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-101-860.000	MILEAGE ALLOW/TRANSPORT	200.00	0.00	0.00	200.00	0.00
101-101-890.000	TOWNSHIP BOARD CONTINGENCY	200.00	0.00	0.00	200.00	0.00
101-101-910.000	INSURANCE & BONDS	0.00	0.00	0.00	0.00	0.00
101-101-956.000	MISCELLANEOUS	500.00	0.00	0.00	500.00	0.00
101-101-960.000	CONFERENCE/EDUCATION/TRAINING	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 101 - TOWNSHIP BOARD		23,759.00	3,022.18	1,085.79	20,736.82	12.72
Dept 171 - SUPERVISOR						
101-171-703.000	SALARY-SUPERVISOR	15,963.00	3,290.16	1,182.04	12,672.84	20.61
101-171-715.000	SOCIAL SECURITY	1,275.00	251.71	90.43	1,023.29	19.74
101-171-722.000	WORKMANS COMP	204.00	0.00	0.00	204.00	0.00
101-171-725.000	FEES & PER DIEM (NON-FICA)	100.00	0.00	0.00	100.00	0.00
101-171-726.000	SUPPLIES	1,600.00	0.00	0.00	1,600.00	0.00
101-171-751.000	GASOLINE & OIL	0.00	0.00	0.00	0.00	0.00
101-171-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00	0.00
101-171-853.000	TELEPHONE	475.88	0.00	0.00	475.88	0.00
101-171-860.000	MILEAGE ALLOW/TRANSPORT	250.00	0.00	0.00	250.00	0.00
101-171-890.000	SUPERVISOR CONTINGENCY	500.00	0.00	0.00	500.00	0.00
101-171-900.000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00
101-171-910.000	INSURANCE & BONDS	0.00	0.00	0.00	0.00	0.00
101-171-931.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
101-171-933.000	MAINTENANCE - VEHICLE	0.00	0.00	0.00	0.00	0.00
101-171-956.000	MISCELLANEOUS	100.00	0.00	0.00	100.00	0.00
101-171-960.000	CONFERENCE/EDUCATION/TRAINING	100.00	0.00	0.00	100.00	0.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL/UNALLOCATED						
Expenditures						
101-171-980.000	EQUIPMENT	924.12	754.95	0.00	169.17	81.69
Total Dept 171 - SUPERVISOR		21,492.00	4,296.82	1,272.47	17,195.18	19.99
Dept 172 - SUPERINTENDENT						
101-172-703.000	SALARY-SUPERINTENDENT	98,737.00	20,399.64	7,328.88	78,337.36	20.66
101-172-706.000	WAGES (SECRETARY)	20,019.00	4,019.09	1,370.86	15,999.91	20.08
101-172-709.000	OVERTIME	1,500.00	105.13	67.28	1,394.87	7.01
101-172-713.000	HEALTH INS REIMB	3,864.00	0.00	0.00	3,864.00	0.00
101-172-715.000	SOCIAL SECURITY	10,608.00	1,876.10	670.69	8,731.90	17.69
101-172-716.000	HOSPITALIZATION INS	24,688.00	5,999.36	1,646.75	18,688.64	24.30
101-172-717.000	LIFE & DISABILITY INS	1,350.00	89.95	(25.45)	1,260.05	6.66
101-172-718.000	RETIREMENT FUND CONTRIBUTION	1,450.00	401.92	137.09	1,048.08	27.72
101-172-718.100	RETIREMENT FUND CONTRIBUTION	9,874.00	0.00	0.00	9,874.00	0.00
101-172-722.000	WORKMANS COMP	1,600.00	0.00	0.00	1,600.00	0.00
101-172-725.000	FEES & PER DIEM (NON-FICA)	100.00	0.00	0.00	100.00	0.00
101-172-726.000	SUPPLIES	700.00	182.89	134.95	517.11	26.13
101-172-751.000	GASOLINE & OIL	500.00	0.00	0.00	500.00	0.00
101-172-830.000	DUES & SUBSCRIPTIONS	500.00	0.00	0.00	500.00	0.00
101-172-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00	0.00
101-172-853.000	TELEPHONE	1,800.00	724.44	362.22	1,075.56	40.25
101-172-860.000	MILEAGE ALLOW/TRANSPORT	0.00	0.00	0.00	0.00	0.00
101-172-890.000	SUPERINTENDENT CONTINGENCY	250.00	0.00	0.00	250.00	0.00
101-172-900.000	PRINTING & PUBLISHING	250.00	0.00	0.00	250.00	0.00
101-172-910.000	INSURANCE & BONDS	675.00	611.39	0.00	63.61	90.58
101-172-931.000	EQUIPMENT MAINTENANCE	200.00	0.00	0.00	200.00	0.00
101-172-933.000	MAINTENANCE - VEHICLE	1,750.00	1,737.83	0.00	12.17	99.30
101-172-956.000	MISCELLANEOUS	250.00	0.00	0.00	250.00	0.00
101-172-960.000	CONFERENCE/EDUCATION/TRAINING	1,700.00	245.00	245.00	1,455.00	14.41
101-172-980.000	EQUIPMENT	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 172 - SUPERINTENDENT		183,865.00	36,392.74	11,938.27	147,472.26	19.79
Dept 191 - FINANCE						
101-191-703.000	SALARY	0.00	0.00	0.00	0.00	0.00
101-191-707.000	PART TIME	0.00	0.00	0.00	0.00	0.00
101-191-709.000	OVERTIME	0.00	0.00	0.00	0.00	0.00
101-191-715.000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00
101-191-716.000	HOSPITALIZATION INS	0.00	0.00	0.00	0.00	0.00
101-191-717.000	LIFE & DISABILITY INS	0.00	0.00	0.00	0.00	0.00
101-191-718.000	RETIREMENT FUND CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
101-191-720.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00
101-191-725.000	FEES & PER DIEM (NON FICA)	0.00	0.00	0.00	0.00	0.00
101-191-726.000	SUPPLIES	0.00	0.00	0.00	0.00	0.00
101-191-801.000	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00
101-191-802.000	AUDIT FEES	0.00	0.00	0.00	0.00	0.00
101-191-804.000	BANK FEES	0.00	0.00	0.00	0.00	0.00
101-191-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00	0.00
101-191-853.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-191-860.000	MILEAGE ALLOW/TRANSPORT	0.00	0.00	0.00	0.00	0.00
101-191-890.000	CONTINGENCY	0.00	0.00	0.00	0.00	0.00

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		2021	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
GL NUMBER	DESCRIPTION	AMENDED BUDGET	03/31/2021	MONTH 03/31/2021	BALANCE	USED
Fund 101 - GENERAL/UNALLOCATED						
Expenditures						
101-191-900.000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00
101-191-910.000	LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00
101-191-931.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
101-191-940.000	RENTALS	0.00	0.00	0.00	0.00	0.00
101-191-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
101-191-960.000	CONFERENCE/EDUCATION/TRAINING	0.00	0.00	0.00	0.00	0.00
101-191-980.000	EQUIPMENT	0.00	0.00	0.00	0.00	0.00
Total Dept 191 - FINANCE		0.00	0.00	0.00	0.00	0.00
Dept 215 - CLERK						
101-215-703.000	SALARY-CLERK	49,522.38	10,210.63	3,668.32	39,311.75	20.62
101-215-706.000	WAGES	37,199.00	7,691.24	2,763.20	29,507.76	20.68
101-215-707.000	PART TIME	0.00	0.00	0.00	0.00	0.00
101-215-709.000	OVERTIME	0.00	0.00	0.00	0.00	0.00
101-215-710.000	OVERTIME - DOUBLE	0.00	0.00	0.00	0.00	0.00
101-215-713.000	HEALTH INS REIMB	0.00	0.00	0.00	0.00	0.00
101-215-715.000	SOCIAL SECURITY	6,500.00	1,358.52	488.06	5,141.48	20.90
101-215-716.000	HOSPITALIZATION INS	50,000.00	14,230.06	3,941.55	35,769.94	28.46
101-215-717.000	LIFE & DISABILITY INS	700.00	158.10	105.40	541.90	22.59
101-215-718.000	RETIREMENT FUND CONTRIBUTION	8,300.00	1,790.20	643.16	6,509.80	21.57
101-215-720.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00
101-215-722.000	WORKMAS COMP	900.00	0.00	0.00	900.00	0.00
101-215-725.000	FEES & PER DIEM (NON FICA)	0.00	0.00	0.00	0.00	0.00
101-215-726.000	SUPPLIES	1,600.00	335.39	256.06	1,264.61	20.96
101-215-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00	0.00
101-215-853.000	TELEPHONE	1,200.00	348.72	174.36	851.28	29.06
101-215-860.000	MILEAGE ALLOW/TRANSPORT	500.00	0.00	0.00	500.00	0.00
101-215-890.000	CLERK CONTINGENCY	1,000.00	0.00	0.00	1,000.00	0.00
101-215-900.000	PRINTING & PUBLISHING	500.00	289.25	289.25	210.75	57.85
101-215-910.000	INSURANCE & BONDS	0.00	0.00	0.00	0.00	0.00
101-215-931.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
101-215-956.000	MISCELLANEOUS	500.00	65.00	0.00	435.00	13.00
101-215-960.000	CONFERENCE/EDUCATION/TRAINING	1,000.00	0.00	0.00	1,000.00	0.00
101-215-980.000	EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 215 - CLERK		160,421.38	36,477.11	12,329.36	123,944.27	22.74
Dept 247 - BOARD OF REVIEW						
101-247-712.000	FEES & PER DIEM (FICA)	3,300.00	1,869.10	1,869.10	1,430.90	56.64
101-247-715.000	SOCIAL SECURITY	240.00	142.96	142.96	97.04	59.57
101-247-722.000	WORKMANS COMP	25.00	0.00	0.00	25.00	0.00
101-247-725.000	FEES & PER DIEM (NON FICA)	50.00	0.00	0.00	50.00	0.00
101-247-726.000	SUPPLIES	50.00	0.00	0.00	50.00	0.00
101-247-890.000	BOARD OF REVIEW CONTINGENCY	200.00	0.00	0.00	200.00	0.00
101-247-960.000	CONFERENCE/EDUCATION/TRAINING	400.00	303.00	303.00	97.00	75.75
Total Dept 247 - BOARD OF REVIEW		4,265.00	2,315.06	2,315.06	1,949.94	54.28
Dept 250 - LAKEFRONT DISTRICT						

PERIOD ENDING 03/31/2021

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GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL/UNALLOCATED						
Expenditures						
101-250-707.000	WAGES - SEASONAL	4,200.00	0.00	0.00	4,200.00	0.00
101-250-709.000	OVERTIME	0.00	0.00	0.00	0.00	0.00
101-250-710.000	OVERTIME - DOUBLE	0.00	0.00	0.00	0.00	0.00
101-250-715.000	SOCIAL SECURITY	350.00	0.00	0.00	350.00	0.00
101-250-720.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00
101-250-722.000	WORKMANS COMP	50.00	0.00	0.00	50.00	0.00
101-250-725.000	FEES & PER DIEM (NON FICA)	0.00	0.00	0.00	0.00	0.00
101-250-726.000	SUPPLIES	4,750.00	0.00	0.00	4,750.00	0.00
101-250-727.000	POSTAGE	0.00	0.00	0.00	0.00	0.00
101-250-741.000	TOOLS	0.00	0.00	0.00	0.00	0.00
101-250-775.000	REPAIR & MAINTENANCE SUPPLIES	0.00	0.00	0.00	0.00	0.00
101-250-801.000	PROFESSIONAL FEES	1,000.00	0.00	0.00	1,000.00	0.00
101-250-801.100	PROF SERV - CONSULTANT	40,000.00	0.00	0.00	40,000.00	0.00
101-250-802.000	PROF SERVICES - CONTRACTURAL	6,000.00	0.00	0.00	6,000.00	0.00
101-250-804.000	BANK FEES	0.00	0.00	0.00	0.00	0.00
101-250-826.000	LEGAL FEES	0.00	0.00	0.00	0.00	0.00
101-250-830.000	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00
101-250-860.000	MILEAGE ALLOW/TRANSPORT	0.00	0.00	0.00	0.00	0.00
101-250-890.000	CONTINGENCY	0.00	0.00	0.00	0.00	0.00
101-250-900.000	PUBLICATION	0.00	0.00	0.00	0.00	0.00
101-250-910.000	LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00
101-250-911.000	PROPERTY LIABILITY INSURANCE	2,250.00	1,384.62	0.00	865.38	61.54
101-250-921.000	UTILITIES - ELECTRIC	744.00	126.71	65.30	617.29	17.03
101-250-922.000	UTILITIES - GAS	210.54	210.54	101.66	0.00	100.00
101-250-923.000	UTILITIES - WATER/SEWER	65.85	65.85	34.18	0.00	100.00
101-250-930.000	REPAIRS & MAINTENANCE	2,750.00	0.00	0.00	2,750.00	0.00
101-250-931.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
101-250-956.000	MISCELLANEOUS	18,979.61	0.00	0.00	18,979.61	0.00
101-250-960.000	CONFERENCE/EDUCATION/TRAINING	0.00	0.00	0.00	0.00	0.00
101-250-971.000	LAND PURCHASE	0.00	0.00	0.00	0.00	0.00
101-250-980.000	EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0.00
101-250-991.000	PRINCIPAL EXPENSE	0.00	0.00	0.00	0.00	0.00
101-250-992.000	INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
101-250-999.814	CONTRI TO BLDG AUTH (BD DEBT)	0.00	0.00	0.00	0.00	0.00
Total Dept 250 - LAKEFRONT DISTRICT		82,350.00	1,787.72	201.14	80,562.28	2.17
Dept 253 - TREASURER						
101-253-703.000	SALARY-TREASURER	49,522.38	10,210.61	3,668.32	39,311.77	20.62
101-253-706.000	WAGES	37,198.00	7,691.24	2,763.21	29,506.76	20.68
101-253-707.000	PART TIME	0.00	0.00	0.00	0.00	0.00
101-253-709.000	OVERTIME	1,000.00	297.91	84.19	702.09	29.79
101-253-710.000	OVERTIME - DOUBLE	0.00	0.00	0.00	0.00	0.00
101-253-715.000	SOCIAL SECURITY	7,300.00	1,386.68	496.44	5,913.32	19.00
101-253-716.000	HOSPITALIZATION INS	30,000.00	9,612.11	2,619.93	20,387.89	32.04
101-253-717.000	LIFE & DISABILITY INS	700.00	158.10	105.40	541.90	22.59
101-253-718.000	RETIREMENT FUND CONTRIBUTION	8,700.00	1,790.20	643.16	6,909.80	20.58
101-253-720.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00
101-253-722.000	WORKMANS COMP	1,000.00	0.00	0.00	1,000.00	0.00
101-253-725.000	FEES & PER DIEM (NON FICA)	200.00	0.00	0.00	200.00	0.00
101-253-726.000	SUPPLIES	5,000.00	526.94	336.23	4,473.06	10.54
101-253-804.000	BANK FEES	175.00	0.00	0.00	175.00	0.00
101-253-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 03/31/2021

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GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL/UNALLOCATED						
Expenditures						
101-253-853.000	TELEPHONE	1,200.00	642.56	321.28	557.44	53.55
101-253-860.000	MILEAGE ALLOW/TRANSPORT	650.00	0.00	0.00	650.00	0.00
101-253-890.000	TREASURER CONTINGENCY	500.00	0.00	0.00	500.00	0.00
101-253-900.000	PRINTING & PUBLISHING	1,600.00	269.50	269.50	1,330.50	16.84
101-253-910.000	INSURANCE & BONDS	0.00	0.00	0.00	0.00	0.00
101-253-931.000	EQUIPMENT MAINT	500.00	0.00	0.00	500.00	0.00
101-253-940.000	RENTALS	500.00	0.00	0.00	500.00	0.00
101-253-956.000	MISCELLANEOUS	1,500.00	159.00	0.00	1,341.00	10.60
101-253-960.000	CONFERENCE/EDUCATION/TRAINING	1,000.00	0.00	0.00	1,000.00	0.00
101-253-980.000	EQUIPMENT	1,100.00	0.00	0.00	1,100.00	0.00
Total Dept 253 - TREASURER		149,345.38	32,744.85	11,307.66	116,600.53	21.93
Dept 257 - ASSESSOR						
101-257-726.000	SUPPLIES	7,000.00	5,430.36	1,309.98	1,569.64	77.58
101-257-801.000	PROFESSIONAL FEES	3,000.00	0.00	0.00	3,000.00	0.00
101-257-801.100	PROFESSIONAL FEES-ASSESSING	164,500.00	27,416.66	13,708.33	137,083.34	16.67
101-257-826.000	LEGAL FEES	3,500.00	0.00	0.00	3,500.00	0.00
101-257-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00	0.00
101-257-853.000	TELEPHONE	850.00	523.08	261.54	326.92	61.54
101-257-890.000	ASSESSOR CONTINGENCY	500.00	0.00	0.00	500.00	0.00
101-257-900.000	PRINTING AND PUBLISHING	750.00	465.50	465.50	284.50	62.07
101-257-931.000	EQUIPMENT MAINTENANCE	500.00	0.00	0.00	500.00	0.00
101-257-956.000	MISCELLANEOUS	300.00	0.00	0.00	300.00	0.00
101-257-959.000	PLAT ESTABLISHING EXPENSES	0.00	0.00	0.00	0.00	0.00
101-257-980.000	EQUIPMENT	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 257 - ASSESSOR		182,900.00	33,835.60	15,745.35	149,064.40	18.50
Dept 262 - ELECTIONS						
101-262-709.000	OVERTIME-ELECTIONS	900.00	0.00	0.00	900.00	0.00
101-262-712.000	FEES & PER DIEM (FICA)	155.00	0.00	0.00	155.00	0.00
101-262-715.000	SOCIAL SECURITY	75.00	0.00	0.00	75.00	0.00
101-262-716.000	HOSPITALIZATION INS	0.00	0.00	0.00	0.00	0.00
101-262-718.000	RETIREMENT FUND CONTRIBUTION	10.00	0.00	0.00	10.00	0.00
101-262-722.000	WORKMENS COMPENSATION	50.00	0.00	0.00	50.00	0.00
101-262-725.000	FEES & PER DIEM (NON-FICA)	8,500.00	0.00	0.00	8,500.00	0.00
101-262-726.000	SUPPLIES	1,200.00	0.00	0.00	1,200.00	0.00
101-262-801.000	PROFESSIONAL FEES	5,000.00	0.00	0.00	5,000.00	0.00
101-262-853.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-262-890.000	ELECTIONS CONTINGENCY	4,400.00	0.00	0.00	4,400.00	0.00
101-262-900.000	PRINTING AND PUBLISHING	165.00	0.00	0.00	165.00	0.00
101-262-960.000	CONFERENCE/EDUCATION/TRAINING	200.00	0.00	0.00	200.00	0.00
Total Dept 262 - ELECTIONS		20,655.00	0.00	0.00	20,655.00	0.00
Dept 265 - TOWNSHIP HALL & GROUNDS						
101-265-706.000	WAGES	38,500.00	8,265.84	2,969.60	30,234.16	21.47
101-265-707.000	PART TIME	21,745.00	3,763.18	1,352.04	17,981.82	17.31
101-265-709.000	OVERTIME	2,800.00	218.88	55.68	2,581.12	7.82

PERIOD ENDING 03/31/2021

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Fund 101 - GENERAL/UNALLOCATED						
Expenditures						
101-265-710.000	OVERTIME (DOUBLE)	1,000.00	84.85	0.00	915.15	8.49
101-265-715.000	SOCIAL SECURITY	5,500.00	943.47	334.86	4,556.53	17.15
101-265-716.000	HOSPITALIZATION INS	12,522.00	4,313.56	1,126.88	8,208.44	34.45
101-265-717.000	LIFE & DISABILITY INS	350.00	158.10	105.40	191.90	45.17
101-265-718.000	RETIREMENT FUND CONTRIBUTION	3,715.00	826.58	296.96	2,888.42	22.25
101-265-720.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00
101-265-722.000	WORKMANS COMP	1,300.00	0.00	0.00	1,300.00	0.00
101-265-725.000	FEES & PER DIEM (NON-FICA)	0.00	0.00	0.00	0.00	0.00
101-265-726.000	SUPPLIES	8,000.00	1,371.56	803.02	6,628.44	17.14
101-265-741.000	TOOLS	4,250.00	1,933.28	471.29	2,316.72	45.49
101-265-751.000	GASOLINE & OIL	5,000.00	527.07	300.82	4,472.93	10.54
101-265-761.000	CLOTHING CARE & ALLOWANCE	650.00	220.29	0.00	429.71	33.89
101-265-775.000	REPAIR & MAINTENANCE SUPPLIES	7,500.00	567.04	372.75	6,932.96	7.56
101-265-801.000	PROFESSIONAL FEES	1,500.00	354.00	0.00	1,146.00	23.60
101-265-850.000	COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00
101-265-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00	0.00
101-265-853.000	TELEPHONE	2,750.00	557.92	199.86	2,192.08	20.29
101-265-860.000	MILEAGE ALLOW/TRANSPORT	0.00	0.00	0.00	0.00	0.00
101-265-890.000	TWP HALL & GROUNDS CONTINGENCY	646.00	0.00	0.00	646.00	0.00
101-265-910.100	INSURANCE & BONDS	2,850.00	2,686.17	0.00	163.83	94.25
101-265-910.200	INSURANCE - VEHICLE	3,954.00	3,769.94	523.00	184.06	95.34
101-265-921.000	UTILITIES - ELECTRICITY	18,000.00	3,213.44	1,674.85	14,786.56	17.85
101-265-922.000	UTILITIES - GAS	7,500.00	2,014.54	1,028.36	5,485.46	26.86
101-265-923.000	UTILITIES - WATER	1,750.00	385.98	146.13	1,364.02	22.06
101-265-930.000	REPAIRS & MAINTENANCE	7,500.00	1,909.25	1,374.26	5,590.75	25.46
101-265-931.000	EQUIPMENT MAINTENANCE	10,000.00	1,295.39	34.48	8,704.61	12.95
101-265-933.000	MAINTENANCE - VEHICLE	6,500.00	292.86	69.45	6,207.14	4.51
101-265-934.000	PARKING LOT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
101-265-940.100	RENTALS - OTHER	1,000.00	0.00	0.00	1,000.00	0.00
101-265-956.000	MISCELLANEOUS	1,000.00	0.00	0.00	1,000.00	0.00
101-265-969.000	DISASTER PREPAREDNESS	0.00	0.00	0.00	0.00	0.00
101-265-974.000	LAND IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
101-265-974.100	BUILDING IMPROVEMENTS	7,500.00	1,212.00	1,212.00	6,288.00	16.16
101-265-980.000	EQUIPMENT	500.00	0.00	0.00	500.00	0.00
101-265-981.000	EQUIPMENT - VEHICLE REPLACEMEN	0.00	0.00	0.00	0.00	0.00
Total Dept 265 - TOWNSHIP HALL & GROUNDS		185,782.00	40,885.19	14,451.69	144,896.81	22.01
Dept 276 - CEMETERY						
101-276-706.000	WAGES	54,220.00	11,211.13	4,027.77	43,008.87	20.68
101-276-709.000	OVERTIME	0.00	0.00	0.00	0.00	0.00
101-276-715.000	SOCIAL SECURITY	200.00	(214.92)	0.00	414.92	(107.46)
101-276-716.000	HOSPITALIZATION INS	0.00	0.00	0.00	0.00	0.00
101-276-718.000	RETIREMENT FUND CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
101-276-722.000	WORKMANS COMP	1,240.00	0.00	0.00	1,240.00	0.00
101-276-726.000	SUPPLIES	1,200.00	41.57	0.00	1,158.43	3.46
101-276-741.000	TOOLS	200.00	0.00	0.00	200.00	0.00
101-276-751.000	GASOLINE & OIL	3,250.00	245.10	212.44	3,004.90	7.54
101-276-775.000	REPAIRS & MAINTENANCE SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
101-276-804.000	BANK FEES	0.00	0.00	0.00	0.00	0.00
101-276-890.000	CEMETERY CONTINGENCY	1,000.00	0.00	0.00	1,000.00	0.00
101-276-910.100	INSURANCE & BOND	100.00	76.16	0.00	23.84	76.16
101-276-910.200	INSURANCE - VEHICLE	1,900.00	1,696.15	0.00	203.85	89.27

PERIOD ENDING 03/31/2021

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Fund 101 - GENERAL/UNALLOCATED						
Expenditures						
101-276-921.000	UTILITIES - ELECTRICITY	850.00	120.81	60.40	729.19	14.21
101-276-923.000	UTILITIES - WATER/SEWER	0.00	0.00	0.00	0.00	0.00
101-276-930.000	REPAIRS & MAINTENANCE	2,000.00	0.00	0.00	2,000.00	0.00
101-276-931.000	EQUIPMENT MAINTENANCE	2,000.00	9.25	0.00	1,990.75	0.46
101-276-933.000	MAINTENANCE - VEHICLE	2,500.00	291.17	291.17	2,208.83	11.65
101-276-956.000	MISCELLANEOUS	100.00	0.00	0.00	100.00	0.00
101-276-980.000	EQUIPMENT	750.00	0.00	0.00	750.00	0.00
101-276-999.980	PUBLIC IMPROVE - VEH REPLACE	0.00	0.00	0.00	0.00	0.00
Total Dept 276 - CEMETERY		72,510.00	13,476.42	4,591.78	59,033.58	18.59
Dept 299 - UNALLOCATED						
101-299-000.000		0.00	0.00	0.00	0.00	0.00
101-299-726.100	SUPPLIES - COMPUTER	0.00	0.00	0.00	0.00	0.00
101-299-726.200	SUPPLIES - COPIER/FAX	1,175.00	1,174.62	883.36	0.38	99.97
101-299-801.000	PROFESSIONAL FEES	58,000.00	9,106.00	6,220.00	48,894.00	15.70
101-299-801.100	PLANNING CONSULTANT FEES	10,000.00	0.00	0.00	10,000.00	0.00
101-299-801.200	COMPUTER PROGRAM FEES	10,000.00	2,222.55	360.89	7,777.45	22.23
101-299-801.300	INSURANCE CONSULTANT	0.00	0.00	0.00	0.00	0.00
101-299-802.000	AUDIT FEES	7,500.00	525.00	0.00	6,975.00	7.00
101-299-805.000	VELWC-MILFOIL TREATMENT	70,000.00	0.00	0.00	70,000.00	0.00
101-299-815.100	COMPUTER MAINTENANCE	4,300.00	0.00	0.00	4,300.00	0.00
101-299-815.200	COPIER MAINTENANCE	2,800.00	0.00	0.00	2,800.00	0.00
101-299-818.000	SOLID WASTE DISPOSAL	2,500.00	403.89	102.19	2,096.11	16.16
101-299-821.000	ENGINEERING FEES	10,000.00	0.00	0.00	10,000.00	0.00
101-299-826.000	LEGAL FEES	35,000.00	7,571.13	4,468.63	27,428.87	21.63
101-299-853.000	TELEPHONE (MODEM-FAX)	1,100.00	274.16	137.08	825.84	24.92
101-299-880.000	COMMUNITY PROMOTION	35,000.00	163.94	104.11	34,836.06	0.47
101-299-880.001	COMMUNITY PROMOTION/CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-299-880.100	COMMUNITY PROMOTION - FIRST RESPONDERS	0.00	0.00	0.00	0.00	0.00
101-299-880.300	GRANT - MSHDA	0.00	0.00	0.00	0.00	0.00
101-299-880.301	FEDERAL GRANT - USDA/RD	0.00	0.00	0.00	0.00	0.00
101-299-881.000	HISTORICAL COMMISSION	0.00	0.00	0.00	0.00	0.00
101-299-882.000	DUES	8,000.00	2,293.00	180.00	5,707.00	28.66
101-299-890.000	UNALLOCATED CONTINGENCY	2,275.00	0.00	0.00	2,275.00	0.00
101-299-900.000	PRINTING AND PUBLISHING	4,000.00	209.75	209.75	3,790.25	5.24
101-299-910.000	INSURANCE & BONDS	19,500.00	14,566.21	0.00	4,933.79	74.70
101-299-910.100	INSURANCE - VEHICLE	0.00	0.00	0.00	0.00	0.00
101-299-925.000	TRAFFIC LIGHTS	0.00	0.00	0.00	0.00	0.00
101-299-926.000	STREET LIGHTS	100,000.00	20,692.13	10,202.31	79,307.87	20.69
101-299-956.000	MISCELLANEOUS	3,500.00	794.02	769.02	2,705.98	22.69
101-299-956.001	BAD DEBT EXPENSE	1,000.00	0.00	0.00	1,000.00	0.00
101-299-957.100	PROPERTY TAXES-OSC TWP	0.00	0.00	0.00	0.00	0.00
101-299-958.000	BLDG AUTHORITY SPEC ASSESSMENT	0.00	0.00	0.00	0.00	0.00
101-299-958.100	SPECIAL ASSESSMENT - PROPERTY TAXES	2,500.00	0.00	0.00	2,500.00	0.00
101-299-958.200	SPECIAL ASSM'T VELWC	0.00	0.00	0.00	0.00	0.00
101-299-969.000	STREET & ROAD MAINTENANCE	0.00	0.00	0.00	0.00	0.00
101-299-971.000	LAND/BLDG PURCHASE	0.00	0.00	0.00	0.00	0.00
101-299-971.100	LAND REVERT TO ST CNTY REIMBUR	0.00	0.00	0.00	0.00	0.00
101-299-980.000	EQUIPMENT	2,500.00	0.00	0.00	2,500.00	0.00
101-299-996.000	INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
101-299-999.203	CONTRIBUTION TO ROAD IMPROVEMENT FUND	0.00	0.00	0.00	0.00	0.00
101-299-999.207	CONTRIBUTION TO POLICE FUND	900,000.00	900,000.00	0.00	0.00	100.00

PERIOD ENDING 03/31/2021

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Fund 101 - GENERAL/UNALLOCATED						
Expenditures						
101-299-999.211	CONTRIBUTION TO POLICE STAFF FUND	2,500.00	2,500.00	0.00	0.00	100.00
101-299-999.236	CONTRIBUTION TO PROPERTY O&M	0.00	0.00	0.00	0.00	0.00
101-299-999.245	CONTRIBUTION TO PUBLIC IMPROVE	0.00	0.00	0.00	0.00	0.00
101-299-999.248	CONTR TO DDA FUND	0.00	0.00	0.00	0.00	0.00
101-299-999.250	CONTRIB TO LAKEFRONT FUND	0.00	0.00	0.00	0.00	0.00
101-299-999.509	CONTRIB TO ORCHARD PARK FUND	0.00	0.00	0.00	0.00	0.00
101-299-999.590	CONTRIBUTION TO SEWER FUND	0.00	0.00	0.00	0.00	0.00
Total Dept 299 - UNALLOCATED		1,293,150.00	962,496.40	23,637.34	330,653.60	74.43
Dept 336 - FIRE DEPARTMENT						
101-336-703.000	SALARY - FIRE CHIEF	39,900.00	3,520.00	1,129.80	36,380.00	8.82
101-336-703.100	ASST FIRE CHIEF	4,500.00	1,115.21	381.34	3,384.79	24.78
101-336-703.200	FIRE CAPTAIN 1	3,500.00	689.81	113.58	2,810.19	19.71
101-336-703.300	FIRE TRAINER 2	5,000.00	1,109.98	554.20	3,890.02	22.20
101-336-703.400	FIRE LIEUTENANT 2	3,000.00	1,538.58	602.74	1,461.42	51.29
101-336-703.500	DIVE COORDINATOR	2,500.00	872.86	311.35	1,627.14	34.91
101-336-708.000	WAGES - FIREMEN	50,000.00	10,227.86	2,783.85	39,772.94	20.45
101-336-709.000	OVERTIME - MAINT	100.00	0.00	0.00	100.00	0.00
101-336-709.100	OVERTIME-MECHANIC	150.00	0.00	0.00	150.00	0.00
101-336-710.000	DOUBLE OVERTIME-MECHANIC	200.00	0.00	0.00	200.00	0.00
101-336-712.000	FEES & PER DIEM (FICA)	0.00	0.00	0.00	0.00	0.00
101-336-715.000	SOCIAL SECURITY	8,300.00	1,457.89	449.16	6,842.11	17.56
101-336-716.000	HOSPITALIZATION INS	0.00	0.00	0.00	0.00	0.00
101-336-718.000	RETIREMENT FUND CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
101-336-718.002	MERS CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
101-336-722.000	WORKMAS COMP	4,200.00	0.00	0.00	4,200.00	0.00
101-336-726.000	SUPPLIES	500.00	464.69	187.86	35.31	92.94
101-336-751.000	GASOLINE & OIL	1,500.00	174.13	52.03	1,325.87	11.61
101-336-761.000	UNIFORMS	500.00	0.00	0.00	500.00	0.00
101-336-775.000	REPAIR & MAINTENANCE SUPPLIES	500.00	0.00	0.00	500.00	0.00
101-336-850.000	COMMUNICATIONS	1,000.00	0.00	0.00	1,000.00	0.00
101-336-852.000	TELEPHONE LEASE FEES	0.00	0.00	0.00	0.00	0.00
101-336-853.000	TELEPHONE	800.00	373.80	186.90	426.20	46.73
101-336-860.000	MILEAGE ALLOW/TRANSPORT	500.00	0.00	0.00	500.00	0.00
101-336-890.000	FIRE DEPART CONTINGENCY	3,000.00	0.00	0.00	3,000.00	0.00
101-336-900.000	PRINTING & PUBLISHING	200.00	0.00	0.00	200.00	0.00
101-336-910.100	INSURANCE & BONDS	1,850.00	96.93	0.00	1,753.07	5.24
101-336-910.200	INSURANCE - VEHICLE	6,500.00	5,659.87	0.00	840.13	87.07
101-336-931.000	EQUIPMENT MAINTENANCE	7,500.00	1,068.45	1,068.45	6,431.55	14.25
101-336-933.000	MAINTENANCE - VEHICLE	5,000.00	0.00	0.00	5,000.00	0.00
101-336-940.000	RENTALS	0.00	0.00	0.00	0.00	0.00
101-336-941.200	HYDRANT RENTAL WATER	0.00	0.00	0.00	0.00	0.00
101-336-956.000	MISCELLANEOUS	500.00	71.00	40.00	429.00	14.20
101-336-960.000	CONFERENCE/EDUCATION/TRAINING	1,000.00	0.00	0.00	1,000.00	0.00
101-336-964.000	REFUNDS AND REBATES	0.00	0.00	0.00	0.00	0.00
101-336-980.000	EQUIPMENT	5,000.00	0.00	0.00	5,000.00	0.00
101-336-980.100	EQUIPMENT - DIVE TEAM	2,500.00	253.98	253.98	2,246.02	10.16
101-336-980.200	FUNDRAISING-DIVE TEAM	0.00	0.00	0.00	0.00	0.00
101-336-980.506	GRANT-FEMA	0.00	0.00	0.00	0.00	0.00
101-336-981.000	EQUIP - FIRE TRUCK REPLACE	0.00	0.00	0.00	0.00	0.00
101-336-991.000	HSRUA - BOND PRINCIPAL	0.00	0.00	0.00	0.00	0.00
101-336-994.000	LOAN PRINCIPAL EXPENSE	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL/UNALLOCATED						
Expenditures						
101-336-997.000	LOAN INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
Total Dept 336 - FIRE DEPARTMENT		159,700.00	28,694.24	8,115.24	131,005.76	17.97
Dept 722 - ZONING & PLANNING						
101-722-703.000	ADMINISTRATOR SALARY	46,920.00	9,275.89	3,345.74	37,644.11	19.77
101-722-704.000	DDA DIRECTOR SALARY	0.00	0.00	0.00	0.00	0.00
101-722-709.000	OVERTIME	0.00	0.00	0.00	0.00	0.00
101-722-712.000	FEES & PER DIEM (FICA)	8,500.00	1,174.96	311.55	7,325.04	13.82
101-722-713.000	HEALTH INS REIMB	0.00	0.00	0.00	0.00	0.00
101-722-715.000	SOCIAL SECURITY	4,000.00	799.47	279.74	3,200.53	19.99
101-722-716.000	HOSPITALIZATION INS	5,500.00	1,771.53	496.97	3,728.47	32.21
101-722-717.000	LIFE & DISABILITY INS	500.00	79.05	52.70	420.95	15.81
101-722-718.000	RETIREMENT CONTRIBUTION	4,692.00	927.59	334.58	3,764.41	19.77
101-722-722.000	WORKMANS COMPENSATION	650.00	0.00	0.00	650.00	0.00
101-722-726.000	SUPPLIES	1,800.00	154.25	97.76	1,645.75	8.57
101-722-751.000	GASOLINE & OIL	250.00	0.00	0.00	250.00	0.00
101-722-801.000	PROFESSIONAL FEES	25,000.00	300.00	0.00	24,700.00	1.20
101-722-826.000	LEGAL FEES	13,500.00	1,179.75	1,179.75	12,320.25	8.74
101-722-853.000	TELEPHONE	1,200.00	348.72	174.36	851.28	29.06
101-722-860.000	MILEAGE ALLOW/TRANSPORTATION	750.00	0.00	0.00	750.00	0.00
101-722-890.000	ZONING CONTINGENCY	4,000.00	75.00	0.00	3,925.00	1.88
101-722-900.000	PRINTING & PUBLISHING	4,000.00	777.75	477.75	3,222.25	19.44
101-722-910.000	INSURANCE & BONDS	800.00	560.78	0.00	239.22	70.10
101-722-933.000	MAINTENANCE-VEHICLE	500.00	0.00	0.00	500.00	0.00
101-722-956.000	MISCELLANEOUS	500.00	0.00	0.00	500.00	0.00
101-722-960.000	CONFERENCE/EDUCATION/TRAINING	10,000.00	0.00	0.00	10,000.00	0.00
101-722-980.000	EQUIPMENT	4,000.00	0.00	0.00	4,000.00	0.00
Total Dept 722 - ZONING & PLANNING		137,062.00	17,424.74	6,750.90	119,637.26	12.71
Dept 751 - PARKS & RECREATION						
101-751-000.000		0.00	0.00	0.00	0.00	0.00
101-751-706.000	WAGES - FULL TIME	0.00	0.00	0.00	0.00	0.00
101-751-707.000	WAGES - SEASONAL	68,000.00	4,498.42	1,739.72	63,501.58	6.62
101-751-709.000	OVERTIME	4,500.00	696.33	32.62	3,803.67	15.47
101-751-710.000	OVERTIME (DOUBLE)	2,200.00	417.16	0.00	1,782.84	18.96
101-751-715.000	SOCIAL SECURITY	10,145.00	1,495.24	441.32	8,649.76	14.74
101-751-716.000	HEALTH INSURANCE	35,549.00	9,450.84	2,268.56	26,098.16	26.59
101-751-717.000	LIFE & DISABILITY INS	370.00	79.05	52.70	290.95	21.36
101-751-718.000	RETIREMENT CONTRIBUTION	5,134.00	1,121.12	402.78	4,012.88	21.84
101-751-720.000	UNEMPLOYMENT COMPENSATION	7,500.00	0.45	1,644.45	7,499.55	0.01
101-751-722.000	WORKMANS COMPENSATION	1,000.00	0.00	0.00	1,000.00	0.00
101-751-725.000	FEES & PER DIEM (NON-FICA)	0.00	0.00	0.00	0.00	0.00
101-751-726.000	SUPPLIES	5,500.00	63.73	63.73	5,436.27	1.16
101-751-726.100	PICNIC TABLE MATERIAL	0.00	0.00	0.00	0.00	0.00
101-751-751.000	GASOLINE & OIL	5,500.00	0.00	0.00	5,500.00	0.00
101-751-761.000	CLOTHING ALLOWANCE	1,300.00	0.00	0.00	1,300.00	0.00
101-751-775.000	REPAIR & MAINTENANCE SUPPLIES	7,500.00	138.55	138.55	7,361.45	1.85
101-751-818.000	SOLID WASTE DISPOSAL	6,000.00	1,987.76	504.52	4,012.24	33.13
101-751-852.000	TELEPHONE LEASE FEES	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL/UNALLOCATED						
Expenditures						
101-751-853.000	TELEPHONE	1,000.00	0.00	0.00	1,000.00	0.00
101-751-880.566	LWCF GRANT	0.00	0.00	0.00	0.00	0.00
101-751-880.567	GRANT - INLAND-HABITAT	0.00	0.00	0.00	0.00	0.00
101-751-880.568	GRANT - COASTAL/WATERWAYS	0.00	0.00	0.00	0.00	0.00
101-751-880.569	GRANT - MNRTF	0.00	0.00	0.00	0.00	0.00
101-751-880.570	GRANT - MCACA	0.00	0.00	0.00	0.00	0.00
101-751-880.571	PASSPORT GRANT	0.00	0.00	0.00	0.00	0.00
101-751-880.572	GRANT- IRON BELLE	230,000.00	0.00	0.00	230,000.00	0.00
101-751-890.000	PARKS & RECREATION CONTINGENCY	1,000.00	0.00	0.00	1,000.00	0.00
101-751-910.100	INSURANCE & BONDS	100.00	90.00	0.00	10.00	90.00
101-751-910.200	INSURANCE - VEHICLE	1,500.00	1,343.09	0.00	156.91	89.54
101-751-921.000	UTILITIES - ELECTRICITY	3,300.00	557.31	283.17	2,742.69	16.89
101-751-922.000	UTILITIES - GAS	525.00	69.98	34.99	455.02	13.33
101-751-923.000	UTILITIES - WATER	4,000.00	287.50	148.26	3,712.50	7.19
101-751-930.000	REPAIRS & MAINTENANCE	5,500.00	0.00	0.00	5,500.00	0.00
101-751-931.000	EQUIPMENT REPAIR	7,000.00	397.51	11.19	6,602.49	5.68
101-751-933.000	MAINTENANCE - VEHICLE	1,350.00	482.69	225.00	867.31	35.75
101-751-940.000	RENTALS	500.00	0.00	0.00	500.00	0.00
101-751-956.000	MISCELLANEOUS	1,500.00	0.00	0.00	1,500.00	0.00
101-751-971.000	LAND PURCHASE	1,500.00	0.00	0.00	1,500.00	0.00
101-751-974.000	LAND IMPROVEMENT - PARKS	0.00	0.00	0.00	0.00	0.00
101-751-975.000	BUILDING IMPROVEMENT - PARKS	0.00	0.00	0.00	0.00	0.00
101-751-980.100	EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0.00
101-751-980.200	EQUIPMENT - PLAYGROUND	0.00	0.00	0.00	0.00	0.00
101-751-999.980	PUBL IMPROVE - VEHICLE REPLACE	0.00	0.00	0.00	0.00	0.00
Total Dept 751 - PARKS & RECREATION		419,973.00	23,176.73	7,991.56	396,796.27	5.52
Dept 753 - FOOTE SITE PARK						
101-753-706.000	WAGES - FULL TIME	0.00	653.00	0.00	(653.00)	100.00
101-753-707.000	WAGES - SEASONAL	3,570.00	0.00	0.00	3,570.00	0.00
101-753-709.000	OVERTIME	0.00	0.00	0.00	0.00	0.00
101-753-710.000	OVERTIME (DOUBLE)	0.00	0.00	0.00	0.00	0.00
101-753-715.000	SOCIAL SECURITY	2,030.00	49.96	0.00	1,980.04	2.46
101-753-716.000	HOSPITALIZATION INS	0.00	0.00	0.00	0.00	0.00
101-753-718.000	RETIREMENT FUND CONTRIBUTION	0.00	65.29	0.00	(65.29)	100.00
101-753-722.000	WORKMANS COMP	450.00	0.00	0.00	450.00	0.00
101-753-726.000	SUPPLIES	1,500.00	0.00	0.00	1,500.00	0.00
101-753-751.000	GASOLINE & OIL	200.00	0.00	0.00	200.00	0.00
101-753-775.000	REPAIR & MAINT SUPPLIES	750.00	0.00	0.00	750.00	0.00
101-753-910.000	INSURANCE & BONDS	0.42	0.42	0.00	0.00	100.00
101-753-921.000	UTILITIES - ELECTRICITY	900.00	126.76	62.49	773.24	14.08
101-753-930.000	REPAIRS & MAINT	1,200.00	0.00	0.00	1,200.00	0.00
101-753-931.000	EQUIPMENT REPAIR	500.00	0.00	0.00	500.00	0.00
101-753-940.000	RENTALS	0.00	0.00	0.00	0.00	0.00
101-753-956.000	MISCELLANEOUS	999.58	0.00	0.00	999.58	0.00
101-753-974.000	LAND IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
101-753-975.000	BUILDING IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
101-753-980.100	EQUIPMENT	1,500.00	0.00	0.00	1,500.00	0.00
101-753-980.200	EQUIPMENT - PLAYGROUND	0.00	0.00	0.00	0.00	0.00
Total Dept 753 - FOOTE SITE PARK		13,600.00	895.43	62.49	12,704.57	6.58

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

Fund 101 - GENERAL/UNALLOCATED:

REVENUE AND EXPENDITURE REPORT FOR OSCODA TOWNSHIP
PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021	YTD BALANCE	ACTIVITY FOR		AVAILABLE	% BDGT
		AMENDED BUDGET	03/31/2021	MONTH	03/31/2021	BALANCE	USED
Fund 101 - GENERAL/UNALLOCATED							
TOTAL REVENUES		3,164,431.00	1,405,457.35	840,358.55	1,758,973.65	44.41	
TOTAL EXPENDITURES		3,218,334.76	1,239,250.26	122,681.20	1,979,084.50	38.51	
NET OF REVENUES & EXPENDITURES		(53,903.76)	166,207.09	717,677.35	(220,110.85)	308.34	

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 203 - ROAD IMPROVEMENT FUND						
Revenues						
Dept 000						
203-000-628.000	CHARGES FOR MAINT PRIVATE RDS	500.00	0.00	0.00	500.00	0.00
203-000-628.100	GOLFVIEW RD-IMPROVEMENT PROJECT	0.00	0.00	0.00	0.00	0.00
203-000-665.100	INTEREST EARNINGS	100.00	7.25	1.82	92.75	7.25
203-000-672.000	SPECIAL ASSESSMENT ROADS	4,000.00	0.00	0.00	4,000.00	0.00
203-000-687.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
203-000-699.101	CONTRIBUTION FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
203-000-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		4,600.00	7.25	1.82	4,592.75	0.16
TOTAL REVENUES		4,600.00	7.25	1.82	4,592.75	0.16
Expenditures						
Dept 000						
203-000-000.000		0.00	0.00	0.00	0.00	0.00
203-000-969.000	STREET & ROAD MAINTENANCE	32,000.00	0.00	0.00	32,000.00	0.00
203-000-999.999	ENDING BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		32,000.00	0.00	0.00	32,000.00	0.00
TOTAL EXPENDITURES		32,000.00	0.00	0.00	32,000.00	0.00
Fund 203 - ROAD IMPROVEMENT FUND:						
TOTAL REVENUES		4,600.00	7.25	1.82	4,592.75	0.16
TOTAL EXPENDITURES		32,000.00	0.00	0.00	32,000.00	0.00
NET OF REVENUES & EXPENDITURES		(27,400.00)	7.25	1.82	(27,407.25)	0.03

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 204 - FOREST RESERVE						
Revenues						
Dept 000						
204-000-530.000	FOREST RESERVE REV SHARING	12,000.00	0.00	0.00	12,000.00	0.00
204-000-665.000	INTEREST EARNINGS	40.00	1.36	0.36	38.64	3.40
204-000-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		12,040.00	1.36	0.36	12,038.64	0.01
TOTAL REVENUES		12,040.00	1.36	0.36	12,038.64	0.01
Expenditures						
Dept 000						
204-000-000.000		0.00	0.00	0.00	0.00	0.00
204-000-802.000	AUDIT FEES	0.00	0.00	0.00	0.00	0.00
204-000-969.000	IMPROVEMENT COUNTY ROADS	10,000.00	0.00	0.00	10,000.00	0.00
204-000-999.999	ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		10,000.00	0.00	0.00	10,000.00	0.00
TOTAL EXPENDITURES		10,000.00	0.00	0.00	10,000.00	0.00
Fund 204 - FOREST RESERVE:						
TOTAL REVENUES		12,040.00	1.36	0.36	12,038.64	0.01
TOTAL EXPENDITURES		10,000.00	0.00	0.00	10,000.00	0.00
NET OF REVENUES & EXPENDITURES		2,040.00	1.36	0.36	2,038.64	0.07

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 206 - FIRE DEPT EQUIPMENT FUND						
Revenues						
Dept 000						
206-000-401.000	REVENUE-CURRENT LEVY	274,371.00	241,496.66	151,024.81	32,874.34	88.02
206-000-424.000	PAYMENT IN LIEU OF TAXES	0.00	0.11	0.00	(0.11)	100.00
206-000-626.000	CHARGES FOR SERVICES - AUSABLE	150,000.00	4,844.73	1,614.91	145,155.27	3.23
206-000-626.100	CHARGES FOR SERVICE	0.00	2,774.00	0.00	(2,774.00)	100.00
206-000-665.000	INTEREST EARNINGS	0.00	19.93	5.00	(19.93)	100.00
206-000-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		424,371.00	249,135.43	152,644.72	175,235.57	58.71
TOTAL REVENUES		424,371.00	249,135.43	152,644.72	175,235.57	58.71
Expenditures						
Dept 000						
206-000-802.000	AUDIT FEES	0.00	0.00	0.00	0.00	0.00
206-000-964.000	REFUNDS AND REBATES	0.00	0.00	0.00	0.00	0.00
206-000-980.000	FD EQUIPMENT	0.00	0.00	0.00	0.00	0.00
206-000-981.000	FD EQUIPMENT REPLACEMENT	80,000.00	0.00	0.00	80,000.00	0.00
206-000-990.000	PRINCIPAL EXPENSE	0.00	0.00	0.00	0.00	0.00
206-000-991.000	INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
206-000-999.999	ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		80,000.00	0.00	0.00	80,000.00	0.00
TOTAL EXPENDITURES		80,000.00	0.00	0.00	80,000.00	0.00
Fund 206 - FIRE DEPT EQUIPMENT FUND:						
TOTAL REVENUES		424,371.00	249,135.43	152,644.72	175,235.57	58.71
TOTAL EXPENDITURES		80,000.00	0.00	0.00	80,000.00	0.00
NET OF REVENUES & EXPENDITURES		344,371.00	249,135.43	152,644.72	95,235.57	72.35

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 207 - POLICE FUND						
Revenues						
Dept 000						
207-000-401.000	REVENUE-CURRENT LEVY	243,885.00	214,661.45	134,242.94	29,223.55	88.02
207-000-424.000	PAYMENT IN LIEU OF TAXES	0.00	0.08	0.00	(0.08)	100.00
207-000-502.000	FEDERAL GRANT	0.00	0.00	0.00	0.00	0.00
207-000-503.000	FEDERAL GRANT / STING	0.00	0.00	0.00	0.00	0.00
207-000-528.000	OTHER FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
207-000-543.000	STATE - 302 FUNDS	1,700.00	0.00	0.00	1,700.00	0.00
207-000-544.000	STATE-STING GRANT	0.00	0.00	0.00	0.00	0.00
207-000-544.001	STATE GRANT-PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00
207-000-578.000	LIQUOR LICENSE FEES	0.00	0.00	0.00	0.00	0.00
207-000-625.000	WITNESS FEES	0.00	0.00	0.00	0.00	0.00
207-000-626.100	CHARGES FOR SERVICE	0.00	0.00	0.00	0.00	0.00
207-000-626.200	CHARGES FOR POLICE (AUSABLE)	0.00	0.00	0.00	0.00	0.00
207-000-655.000	FINES, FORFEITURES, RESTITUTION	1,300.00	1,226.67	776.67	73.33	94.36
207-000-665.100	INTEREST EARNINGS	1,300.00	35.28	8.85	1,264.72	2.71
207-000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
207-000-687.000	REIMURSEMENTS FOR INS CLAIM	0.00	0.00	0.00	0.00	0.00
207-000-687.100	REIMURSEMENTS - OTHER	9,300.00	0.00	0.00	9,300.00	0.00
207-000-687.200	REFUNDS	0.00	0.00	0.00	0.00	0.00
207-000-687.300	REIMBURSEMENT - PAR PLAN GRANT	0.00	0.00	0.00	0.00	0.00
207-000-688.000	MISCELLANEOUS REVENUE	0.00	57.00	0.00	(57.00)	100.00
207-000-694.000	CONTRIB FROM PRIVATE SOURCES	0.00	25.00	0.00	(25.00)	100.00
207-000-699.101	CONTRIBUTION FROM GENERAL FUND	900,000.00	900,000.00	0.00	0.00	100.00
207-000-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		1,157,485.00	1,116,005.48	135,028.46	41,479.52	96.42
TOTAL REVENUES		1,157,485.00	1,116,005.48	135,028.46	41,479.52	96.42
Expenditures						
Dept 000						
207-000-703.100	SALARY - POLICE CHIEF	65,998.00	13,607.22	4,888.60	52,390.78	20.62
207-000-703.201	WAGE - SGT	105,550.00	21,885.08	7,923.20	83,664.92	20.73
207-000-703.301	WAGE - PATROLMAN	347,650.00	71,002.70	25,974.40	276,647.30	20.42
207-000-703.302	WAGE-PATROLMAN-STING	0.00	0.00	0.00	0.00	0.00
207-000-703.303	WAGE - MCOLES STIPEND	10,800.00	0.00	0.00	10,800.00	0.00
207-000-703.900	OFFICER NEGOTIATED RETRO PAY	0.00	0.00	0.00	0.00	0.00
207-000-704.000	WAGE - CODE ENFORCEMENT OFFICER	21,068.00	4,355.06	1,629.00	16,712.94	20.67
207-000-706.100	WAGE - AUTO MECHANIC	0.00	0.00	0.00	0.00	0.00
207-000-706.300	WAGES - CLERICAL	36,135.00	7,338.45	2,647.20	28,796.55	20.31
207-000-707.100	PART TIME POLICE OFFICER	0.00	0.00	0.00	0.00	0.00
207-000-707.400	Part Time-Clerical Asst.	17,181.00	0.00	0.00	17,181.00	0.00
207-000-709.201	OVERTIME - SGT	10,000.00	1,328.02	640.67	8,671.98	13.28
207-000-709.301	OVERTIME - PATROLMAN	40,000.00	5,548.24	1,816.50	34,451.76	13.87
207-000-709.302	OVERTIME - PATROLMAN-STING	0.00	0.00	0.00	0.00	0.00
207-000-709.400	OVERTIME-PARTIME POLICE	0.00	0.00	0.00	0.00	0.00
207-000-709.604	OVERTIME-MECHANIC	500.00	69.60	0.00	430.40	13.92
207-000-709.605	OVERTIME - CLERICAL	1,000.00	1,073.18	397.08	(73.18)	107.32
207-000-709.606	OVERTIME - CODE ENFORCEMENT OFFICER	200.00	0.00	0.00	200.00	0.00
207-000-710.001	OVERTIME (DOUBLE) MECHANIC	0.00	0.00	0.00	0.00	0.00
207-000-710.201	HOLIDAY - SGT	7,060.00	277.35	0.00	6,782.65	3.93
207-000-710.300	OVERTIME (DOUBLE) CLERICAL	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 207 - POLICE FUND						
Expenditures						
207-000-710.301	HOLIDAY - PATROLMAN	29,520.00	1,577.29	0.00	27,942.71	5.34
207-000-710.302	HOLIDAY - PATROLMAN - STING	0.00	0.00	0.00	0.00	0.00
207-000-711.100	LONGEVITY PAY - OFFICERS	10,800.00	0.00	0.00	10,800.00	0.00
207-000-711.302	LONGEVITY PAY - STING	0.00	0.00	0.00	0.00	0.00
207-000-713.000	HEALTH INS REIMB	14,410.00	0.00	0.00	14,410.00	0.00
207-000-715.000	SOCIAL SECURITY	53,306.00	9,742.06	3,495.97	43,563.94	18.28
207-000-715.001	SOCIAL SECURITY - STING	0.00	0.00	0.00	0.00	0.00
207-000-715.100	SOCIAL SECURITY (RETRO PAY)	0.00	0.00	0.00	0.00	0.00
207-000-716.000	HOSPITALIZATION INS	135,246.00	41,870.20	9,434.14	93,375.80	30.96
207-000-716.001	HOSPITALIZATION INS - STING	0.00	0.00	0.00	0.00	0.00
207-000-717.000	LIFE & DISABILITY INS	3,400.00	869.55	579.70	2,530.45	25.58
207-000-717.001	LIFE & DISABILITY INS - STING	0.00	0.00	0.00	0.00	0.00
207-000-718.000	RETIREMENT FUND CONTRIBUTION	9,920.00	2,094.57	753.58	7,825.43	21.11
207-000-718.001	RETIREMENT FUND CONTRI - STING	0.00	0.00	0.00	0.00	0.00
207-000-718.002	MERS CONTRIBUTION	171,025.00	29,087.41	11,957.80	141,937.59	17.01
207-000-720.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00
207-000-722.000	WORKMANS COMP	9,065.00	0.00	0.00	9,065.00	0.00
207-000-722.001	WORKMANS COMP - STING	0.00	0.00	0.00	0.00	0.00
207-000-725.000	FEES & PER DIEM (NON FICA)	0.00	0.00	0.00	0.00	0.00
207-000-726.000	SUPPLIES	6,500.00	206.13	183.63	6,293.87	3.17
207-000-726.001	SUPPLIES - STING PROGRAM	0.00	0.00	0.00	0.00	0.00
207-000-726.100	COMPUTER SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
207-000-727.000	CHEMICALS & CONTROL	0.00	0.00	0.00	0.00	0.00
207-000-751.000	GASOLINE & OIL	20,000.00	3,425.26	1,830.63	16,574.74	17.13
207-000-761.000	CLOTHING CARE & ALLOWANCE	8,000.00	2,278.72	1,413.05	5,721.28	28.48
207-000-761.001	CLOTHING CARE & ALLOW STING	0.00	0.00	0.00	0.00	0.00
207-000-775.000	REPAIR & MAINTENANCE SUPPLIES	600.00	0.00	0.00	600.00	0.00
207-000-801.000	PROFESSIONAL FEES	34,000.00	751.01	494.00	33,248.99	2.21
207-000-801.200	COMPUTER PROGRAM FEES	4,500.00	530.21	302.20	3,969.79	11.78
207-000-802.000	AUDIT FEES	2,000.00	0.00	0.00	2,000.00	0.00
207-000-809.000	AUXILARY POLICE	0.00	0.00	0.00	0.00	0.00
207-000-815.100	COMPUTER MAINTENANCE	3,000.00	407.07	374.08	2,592.93	13.57
207-000-826.000	LEGAL FEES	10,000.00	1,569.50	379.50	8,430.50	15.70
207-000-850.000	COMMUNICATIONS	1,500.00	0.00	0.00	1,500.00	0.00
207-000-852.000	TELEPHONE LEASE FEES	0.00	0.00	0.00	0.00	0.00
207-000-853.000	TELEPHONE	8,300.00	2,869.24	1,434.62	5,430.76	34.57
207-000-890.000	POLICE FUND CONTINGENCY	6,500.00	0.00	0.00	6,500.00	0.00
207-000-900.000	PRINTING & PUBLISHING	750.00	44.00	44.00	706.00	5.87
207-000-910.100	INSURANCE & BONDS	450.00	380.77	0.00	69.23	84.62
207-000-910.200	INSURANCE - VEHICLE	6,000.00	4,884.48	0.00	1,115.52	81.41
207-000-910.300	INSURANCE - OFFICER LIABILITY	1,765.00	1,696.16	0.00	68.84	96.10
207-000-921.000	UTILITIES - ELECTRICITY	0.00	0.00	0.00	0.00	0.00
207-000-922.000	UTILITIES - GAS	0.00	0.00	0.00	0.00	0.00
207-000-923.000	UTILITIES - WATER/SWR	0.00	0.00	0.00	0.00	0.00
207-000-930.000	REPAIRS & MAINTENANCE	2,500.00	0.00	0.00	2,500.00	0.00
207-000-931.000	MAINTENANCE - EQUIPMENT	1,800.00	15.00	0.00	1,785.00	0.83
207-000-933.000	MAINTENANCE - VEHICLE	18,000.00	1,409.02	524.44	16,590.98	7.83
207-000-956.000	MISCELLANEOUS	1,000.00	(48.28)	(18.28)	1,048.28	(4.83)
207-000-957.000	AWARD & SETTLEMENTS	0.00	0.00	0.00	0.00	0.00
207-000-960.000	CONFERENCE/EDUCATION/TRAINING	4,175.00	598.00	598.00	3,577.00	14.32
207-000-960.001	EDUCATION/TRAINING-302 FUND	1,650.00	0.00	0.00	1,650.00	0.00
207-000-967.101	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
207-000-971.000	LAND REVERT TO ST CNTY REIMBUR	0.00	0.00	0.00	0.00	0.00
207-000-980.000	EQUIPMENT	20,000.00	4,374.00	0.00	15,626.00	21.87

PERIOD ENDING 03/31/2021

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GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 207 - POLICE FUND						
Expenditures						
207-000-980.001	BYRNE JAG EQUIPMENT	0.00	0.00	0.00	0.00	0.00
207-000-981.000	EQUIPMENT - VEHICLE	72,000.00	0.00	0.00	72,000.00	0.00
Total Dept 000		1,335,824.00	237,116.27	79,697.71	1,098,707.73	17.75
Dept 302 - STING ACTIVITIES						
207-302-716.000	HOSPITALIZATION INS-STING	0.00	0.00	0.00	0.00	0.00
207-302-717.000	LIFE & DISABILITY INS-STING	0.00	0.00	0.00	0.00	0.00
Total Dept 302 - STING ACTIVITIES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		1,335,824.00	237,116.27	79,697.71	1,098,707.73	17.75
Fund 207 - POLICE FUND:						
TOTAL REVENUES		1,157,485.00	1,116,005.48	135,028.46	41,479.52	96.42
TOTAL EXPENDITURES		1,335,824.00	237,116.27	79,697.71	1,098,707.73	17.75
NET OF REVENUES & EXPENDITURES		(178,339.00)	878,889.21	55,330.75	(1,057,228.21)	492.82

PERIOD ENDING 03/31/2021

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GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 211 - POLICE STAFFING FUND						
Revenues						
Dept 000						
211-000-401.000	REVENUE-CURRENT LEVY	213,400.00	187,829.62	117,463.75	25,570.38	88.02
211-000-424.000	PAYMENT IN LIEU OF TAXES	0.00	0.07	0.00	(0.07)	100.00
211-000-502.000	FEDERAL GRANT	0.00	0.00	0.00	0.00	0.00
211-000-503.000	FEDERAL GRANT / STING	0.00	0.00	0.00	0.00	0.00
211-000-528.000	OTHER FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
211-000-543.000	STATE - 302 FUNDS	0.00	0.00	0.00	0.00	0.00
211-000-544.000	STATE-STING GRANT	0.00	0.00	0.00	0.00	0.00
211-000-544.001	STATE GRANT-PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00
211-000-578.000	LIQUOR LICENSE FEES	0.00	0.00	0.00	0.00	0.00
211-000-625.000	WITNESS FEES	0.00	0.00	0.00	0.00	0.00
211-000-626.100	CHARGES FOR SERVICE	0.00	0.00	0.00	0.00	0.00
211-000-626.200	CHARGES FOR POLICE (AUSABLE)	0.00	0.00	0.00	0.00	0.00
211-000-655.000	FINES, FORFEITURES, RESTITUTION	0.00	0.00	0.00	0.00	0.00
211-000-665.000	INTEREST EARNINGS	150.00	5.41	1.36	144.59	3.61
211-000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
211-000-687.000	REIMURSEMENTS FOR INS CLAIM	0.00	0.00	0.00	0.00	0.00
211-000-687.100	REIMURSEMENTS - OTHER	0.00	0.00	0.00	0.00	0.00
211-000-687.200	REFUNDS	0.00	0.00	0.00	0.00	0.00
211-000-687.300	REIMBURSEMENT - PAR PLAN GRANT	0.00	0.00	0.00	0.00	0.00
211-000-688.000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
211-000-694.000	CONTRIB FROM PRIVATE SOURCES	0.00	0.00	0.00	0.00	0.00
211-000-699.101	CONTRIBUTION FROM GENERAL FUND	2,500.00	2,500.00	0.00	0.00	100.00
211-000-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		216,050.00	190,335.10	117,465.11	25,714.90	88.10
TOTAL REVENUES		216,050.00	190,335.10	117,465.11	25,714.90	88.10
Expenditures						
Dept 000						
211-000-703.100	SALARY - POLICE CHIEF	0.00	0.00	0.00	0.00	0.00
211-000-703.201	WAGES-SGT	54,187.00	10,802.75	3,961.60	43,384.25	19.94
211-000-703.301	WAGES-PATROLMAN	50,884.00	10,280.47	3,750.40	40,603.53	20.20
211-000-703.302	WAGE-PATROLMAN-STING	0.00	0.00	0.00	0.00	0.00
211-000-703.303	WAGE - MCOLE STIPEND	2,400.00	0.00	0.00	2,400.00	0.00
211-000-703.900	OFFICER NEGOTIATED RETRO PAY	0.00	0.00	0.00	0.00	0.00
211-000-704.000	WAGE - CODE ENFORCEMENT OFFICER	0.00	0.00	0.00	0.00	0.00
211-000-706.100	WAGE - AUTO MECHANIC	0.00	0.00	0.00	0.00	0.00
211-000-706.300	WAGES - CLERICAL	0.00	0.00	0.00	0.00	0.00
211-000-707.100	PART TIME POLICE OFFICER	0.00	0.00	0.00	0.00	0.00
211-000-707.400	Part Time-Clerical Asst.	0.00	0.00	0.00	0.00	0.00
211-000-709.201	OVERTIME - SGT	5,000.00	204.27	204.27	4,795.73	4.09
211-000-709.301	OVERTIME - PATROLMAN	4,100.00	605.24	210.96	3,494.76	14.76
211-000-709.302	OVERTIME - PATROLMAN-STING	0.00	0.00	0.00	0.00	0.00
211-000-709.400	OVERTIME-PARTIME POLICE	0.00	0.00	0.00	0.00	0.00
211-000-709.604	OVERTIME-MECHANIC	0.00	0.00	0.00	0.00	0.00
211-000-709.605	OVERTIME - CLERICAL	0.00	0.00	0.00	0.00	0.00
211-000-709.606	OVERTIME - CODE ENFORCEMENT OFFICER	0.00	0.00	0.00	0.00	0.00
211-000-710.001	OVERTIME (DOUBLE) MECHANIC	0.00	0.00	0.00	0.00	0.00
211-000-710.201	HOLIDAY - SGT	3,530.00	336.19	0.00	3,193.81	9.52
211-000-710.300	OVERTIME (DOUBLE) CLERICAL	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 03/31/2021

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GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 211 - POLICE STAFFING FUND						
Expenditures						
211-000-710.301	HOLIDAY - PATROLMAN	3,280.00	241.08	0.00	3,038.92	7.35
211-000-710.302	HOLIDAY - PATROLMAN - STING	0.00	0.00	0.00	0.00	0.00
211-000-711.100	LONGEVITY PAY - OFFICERS	3,555.00	0.00	0.00	3,555.00	0.00
211-000-711.302	LONGEVITY PAY - STING	0.00	0.00	0.00	0.00	0.00
211-000-713.000	HEALTH INS REIMB	0.00	0.00	0.00	0.00	0.00
211-000-715.000	SOCIAL SECURITY	9,350.00	1,697.16	613.90	7,652.84	18.15
211-000-715.001	SOCIAL SECURITY - STING	0.00	0.00	0.00	0.00	0.00
211-000-715.100	SOCIAL SECURITY (RETRO PAY)	0.00	0.00	0.00	0.00	0.00
211-000-716.000	HOSPITALIZATION INS	32,656.00	10,788.45	2,974.31	21,867.55	33.04
211-000-716.001	HOSPITALIZATION INS - STING	0.00	0.00	0.00	0.00	0.00
211-000-717.000	LIFE & DISABILITY INS	575.00	158.10	105.40	416.90	27.50
211-000-717.001	LIFE & DISABILITY INS - STING	0.00	0.00	0.00	0.00	0.00
211-000-718.000	RETIREMENT FUND CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
211-000-718.001	RETIREMENT FUND CONTRI - STING	0.00	0.00	0.00	0.00	0.00
211-000-718.002	MERS CONTRIBUTION	38,010.00	6,513.85	2,323.57	31,496.15	17.14
211-000-720.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00
211-000-722.000	WORKMANS COMP	1,655.00	0.00	0.00	1,655.00	0.00
211-000-722.001	WORKMANS COMP - STING	0.00	0.00	0.00	0.00	0.00
211-000-725.000	FEES & PER DIEM (NON FICA)	0.00	0.00	0.00	0.00	0.00
211-000-726.000	SUPPLIES	500.00	103.49	80.99	396.51	20.70
211-000-726.001	SUPPLIES - STING PROGRAM	0.00	0.00	0.00	0.00	0.00
211-000-726.100	SUPPLIES - COMPUTER	0.00	0.00	0.00	0.00	0.00
211-000-727.000	CHEMICALS & CONTROL	0.00	0.00	0.00	0.00	0.00
211-000-751.000	GASOLINE & OIL	2,500.00	747.93	404.02	1,752.07	29.92
211-000-761.000	CLOTHING CARE & ALLOWANCE	1,600.00	289.57	144.95	1,310.43	18.10
211-000-761.001	CLOTHING CARE & ALLOW STING	0.00	0.00	0.00	0.00	0.00
211-000-775.000	REPAIR & MAINTENANCE SUPPLIES	0.00	0.00	0.00	0.00	0.00
211-000-801.000	PROFESSIONAL FEES	40.00	40.00	40.00	0.00	100.00
211-000-801.200	COMPUTER PROGRAM FEES	0.00	0.00	0.00	0.00	0.00
211-000-802.000	AUDIT FEES	0.00	0.00	0.00	0.00	0.00
211-000-809.000	AUXILARY POLICE	0.00	0.00	0.00	0.00	0.00
211-000-815.100	COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	0.00
211-000-826.000	LEGAL FEES	0.00	0.00	0.00	0.00	0.00
211-000-850.000	COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00
211-000-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00	0.00
211-000-853.000	TELEPHONE	500.00	163.76	81.88	336.24	32.75
211-000-890.000	POLICE OPERATING FUND CONTINGENCY	2,500.00	0.00	0.00	2,500.00	0.00
211-000-900.000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00
211-000-910.100	INSURANCE & BONDS	0.00	0.00	0.00	0.00	0.00
211-000-910.200	INSURANCE - VEHICLE	0.00	0.00	0.00	0.00	0.00
211-000-910.300	INSURANCE - OFFICER LIABILITY	0.00	0.00	0.00	0.00	0.00
211-000-921.000	UTILITIES - ELECTRIC	0.00	0.00	0.00	0.00	0.00
211-000-922.000	UTILITIES - GAS	0.00	0.00	0.00	0.00	0.00
211-000-923.000	UTILITIES - WATER/SEWER	0.00	0.00	0.00	0.00	0.00
211-000-930.000	REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00
211-000-931.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
211-000-933.000	MAINTENANCE - VEHICLE	0.00	0.00	0.00	0.00	0.00
211-000-956.000	MISCELLANEOUS	500.00	5.51	5.51	494.49	1.10
211-000-957.000	AWARDS & SETTLEMENTS	0.00	0.00	0.00	0.00	0.00
211-000-960.000	CONFERENCE/EDUCATION/TRAINING	850.00	0.00	0.00	850.00	0.00
211-000-960.001	EDUCATION/TRAINING-302 FUND	0.00	0.00	0.00	0.00	0.00
211-000-967.101	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
211-000-971.000	LAND REVERT TO ST CNTY REIMBUR	0.00	0.00	0.00	0.00	0.00
211-000-980.000	EQUIPMENT	3,300.00	0.00	0.00	3,300.00	0.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 211 - POLICE STAFFING FUND						
Expenditures						
211-000-980.001	BYRNE JAG EQUIPMENT	0.00	0.00	0.00	0.00	0.00
211-000-981.000	EQUIPMENT - VEHICLE	2,500.00	0.00	0.00	2,500.00	0.00
Total Dept 000		223,972.00	42,977.82	14,901.76	180,994.18	19.19
TOTAL EXPENDITURES		223,972.00	42,977.82	14,901.76	180,994.18	19.19
Fund 211 - POLICE STAFFING FUND:						
TOTAL REVENUES		216,050.00	190,335.10	117,465.11	25,714.90	88.10
TOTAL EXPENDITURES		223,972.00	42,977.82	14,901.76	180,994.18	19.19
NET OF REVENUES & EXPENDITURES		(7,922.00)	147,357.28	102,563.35	(155,279.28)	1,860.10

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 218 - OLD ORCHARD PARK CAPITAL IMPROVEMENT						
Revenues						
Dept 000						
218-000-567.000	STATE GRANT -	0.00	0.00	0.00	0.00	0.00
218-000-665.100	INTEREST EARNED	1,500.00	2.74	0.78	1,497.26	0.18
218-000-675.000	CONTRIB FROM CONSUMERS POWER	0.00	0.00	0.00	0.00	0.00
218-000-699.509	CONTRIB FROM OOP	60,000.00	0.00	0.00	60,000.00	0.00
218-000-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		61,500.00	2.74	0.78	61,497.26	0.00
TOTAL REVENUES		61,500.00	2.74	0.78	61,497.26	0.00
Expenditures						
Dept 000						
218-000-801.000	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00
218-000-984.000	CAPITAL IMPROVEMENT EXPENSE	55,000.00	0.00	0.00	55,000.00	0.00
218-000-999.245	CONTRIBUTION TO PUB IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
218-000-999.509	CONTRIB TO OLD ORCHARD PK	0.00	0.00	0.00	0.00	0.00
218-000-999.999	ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		55,000.00	0.00	0.00	55,000.00	0.00
TOTAL EXPENDITURES		55,000.00	0.00	0.00	55,000.00	0.00
Fund 218 - OLD ORCHARD PARK CAPITAL IMPROVEMENT :						
TOTAL REVENUES		61,500.00	2.74	0.78	61,497.26	0.00
TOTAL EXPENDITURES		55,000.00	0.00	0.00	55,000.00	0.00
NET OF REVENUES & EXPENDITURES		6,500.00	2.74	0.78	6,497.26	0.04

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 236 - PROP OPER & MNTNCE						
Revenues						
Dept 000						
236-000-650.000	HOUSING SALES	0.00	0.00	0.00	0.00	0.00
236-000-665.100	INTEREST EARNINGS	20,000.00	180.80	48.50	19,819.20	0.90
236-000-665.200	INT ON LC - BX	0.00	0.00	0.00	0.00	0.00
236-000-665.300	INT ON LC HALEY BROTHERS	0.00	0.00	0.00	0.00	0.00
236-000-665.400	INT ON LC - BLDG 190	0.00	0.00	0.00	0.00	0.00
236-000-665.500	INT OF LC-TRUE SETTINGS	0.00	0.00	0.00	0.00	0.00
236-000-665.600	INT ON LC-BLDG #1101	0.00	0.00	0.00	0.00	0.00
236-000-665.700	INT ON LC-OSCODA VENTURES	0.00	0.00	0.00	0.00	0.00
236-000-665.800	INT ON LC CRUSECOM	0.00	0.00	0.00	0.00	0.00
236-000-665.900	INTEREST LC-VEL HOUSE	0.00	0.00	0.00	0.00	0.00
236-000-666.100	LAND CONTRACT REVENUE	0.00	0.00	0.00	0.00	0.00
236-000-667.300	WAFB REUSE RENT - OTHERS	0.00	0.00	0.00	0.00	0.00
236-000-667.720	WAFB REUSE RENT -TRUE SETTINGS	0.00	0.00	0.00	0.00	0.00
236-000-667.800	RENT - ALPENA GEN HOSP	0.00	9,321.68	9,321.68	(9,321.68)	100.00
236-000-667.810	RENT - OSC AREA CHIROPRACTIC	16,200.00	4,052.76	0.00	12,147.24	25.02
236-000-667.820	RENT - AVCMH	0.00	(9,460.80)	(9,460.80)	9,460.80	100.00
236-000-667.830	RENT - BLDG 1845	0.00	0.00	0.00	0.00	0.00
236-000-667.850	RENT - T.P.COUNSELING	0.00	0.00	0.00	0.00	0.00
236-000-667.870	RENT - ALPENA UROLOGY	0.00	0.00	0.00	0.00	0.00
236-000-667.890	RENT - BLDG 401 SEISSENSCHMIDT	0.00	0.00	0.00	0.00	0.00
236-000-667.895	RENT - AT&T	12,000.00	3,300.00	1,100.00	8,700.00	27.50
236-000-667.900	RENT - VA CLINIC	128,000.00	33,005.85	11,001.95	94,994.15	25.79
236-000-667.930	RENT- ALCONA HEALTH CNTR	166,000.00	55,621.68	27,810.84	110,378.32	33.51
236-000-667.940	C.J./SATT, LLC	0.00	0.00	0.00	0.00	0.00
236-000-667.950	NO MI TETHER SERVICES, LLC	0.00	0.00	0.00	0.00	0.00
236-000-673.000	SALE OF FIXED ASSETS	0.00	4,582.00	0.00	(4,582.00)	100.00
236-000-674.000	DONATED LAND	0.00	0.00	0.00	0.00	0.00
236-000-676.000	REIMB - CARETAKER	0.00	0.00	0.00	0.00	0.00
236-000-676.100	REIMBURSEMENTS-OTHER	0.00	0.00	0.00	0.00	0.00
236-000-676.200	AWARDS AND SETTLEMENTS	0.00	0.00	0.00	0.00	0.00
236-000-676.300	REIMBURSEMENTS FOR INSURANCE CLAIMS	0.00	0.00	0.00	0.00	0.00
236-000-687.000	BOND DISCOUNT-REV	0.00	0.00	0.00	0.00	0.00
236-000-688.000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
236-000-699.101	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
236-000-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		342,200.00	100,603.97	39,822.17	241,596.03	29.40
TOTAL REVENUES		342,200.00	100,603.97	39,822.17	241,596.03	29.40
Expenditures						
Dept 000						
236-000-000.000		0.00	0.00	0.00	0.00	0.00
236-000-716.000	HOSPITALIZATION INS	0.00	0.00	0.00	0.00	0.00
Total Dept 000		0.00	0.00	0.00	0.00	0.00
Dept 266 - PROPERTY O & M MAINTENANCE						
236-266-703.000	SALARY - COMM DEV COORD	0.00	0.00	0.00	0.00	0.00
236-266-704.000	WAGES - CLERICAL	18,113.00	3,471.74	1,320.34	14,641.26	19.17

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 236 - PROP OPER & MNTNCE						
Expenditures						
236-266-706.000	WAGES - FULL TIME	18,961.00	1,688.82	0.00	17,272.18	8.91
236-266-707.000	SALARIES - SEASONAL/LAWN MAINT	5,826.00	245.59	0.00	5,580.41	4.22
236-266-707.100	PART TIME	0.00	0.00	0.00	0.00	0.00
236-266-709.000	OVERTIME	2,958.00	262.63	0.00	2,695.37	8.88
236-266-710.000	OVERTIME (DOUBLE)	1,200.00	72.48	0.00	1,127.52	6.04
236-266-713.000	HEALTH INS REIMB	5,400.00	0.00	0.00	5,400.00	0.00
236-266-715.000	SOCIAL SECURITY	7,650.00	439.19	101.00	7,210.81	5.74
236-266-716.000	HOSPITALIZATION INS	0.00	0.00	0.00	0.00	0.00
236-266-717.000	LIFE&DISABILITY INS	612.00	79.05	52.70	532.95	12.92
236-266-718.000	RETIREMENT CONTRIB.	3,876.00	516.05	132.03	3,359.95	13.31
236-266-722.000	WORKMANS COMP	1,020.00	0.00	0.00	1,020.00	0.00
236-266-726.000	SUPPLIES	1,200.00	39.97	39.97	1,160.03	3.33
236-266-727.000	POSTAGE	600.00	0.00	0.00	600.00	0.00
236-266-751.000	FUELS & CONSUMABLES	3,600.00	385.66	216.15	3,214.34	10.71
236-266-761.000	CLOTHING ALLOWANCE	650.00	0.00	0.00	650.00	0.00
236-266-775.000	REPAIR & MAINTENANCE SUPPLIES	1,600.00	200.32	200.32	1,399.68	12.52
236-266-801.000	PROFESSIONAL FEES	205,000.00	35,993.67	25,406.76	169,006.33	17.56
236-266-802.000	AUDIT FEES	6,000.00	0.00	0.00	6,000.00	0.00
236-266-826.000	LEGAL FEES	20,000.00	340.00	0.00	19,660.00	1.70
236-266-853.000	TELEPHONE	600.00	174.36	87.18	425.64	29.06
236-266-854.000	INTERNET	0.00	0.00	0.00	0.00	0.00
236-266-860.100	MILEAGE/TRAVEL	1,000.00	0.00	0.00	1,000.00	0.00
236-266-890.000	CONTINGENCY / PROP O&M	10,000.00	0.00	0.00	10,000.00	0.00
236-266-900.000	PRINTING & PUBLISHING	4,800.00	0.00	0.00	4,800.00	0.00
236-266-910.000	LIABILITY INSURANCE	5,500.00	4,770.02	0.00	729.98	86.73
236-266-921.000	UTILITIES - ELECTRIC	0.00	0.00	0.00	0.00	0.00
236-266-931.000	EQUIPMENT REPAIR & MAINT	5,500.00	1,014.32	1,014.32	4,485.68	18.44
236-266-933.000	VEHICLE MAINTENANCE	2,500.00	18.98	0.00	2,481.02	0.76
236-266-940.000	RENTALS	0.00	0.00	0.00	0.00	0.00
236-266-960.000	CONFERENCE/EDUCATION/TRAINING	12,000.00	0.00	0.00	12,000.00	0.00
236-266-979.000	SMALL EQUIPMENT	1,500.00	0.00	0.00	1,500.00	0.00
236-266-980.000	EQUIPMENT	2,000.00	0.00	0.00	2,000.00	0.00
236-266-984.000	PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00
Total Dept 266 - PROPERTY O & M MAINTENANCE		349,666.00	49,712.85	28,570.77	299,953.15	14.22
Dept 269						
236-269-910.200	INSURANCE - VEHICLE	800.00	740.78	0.00	59.22	92.60
236-269-911.000	PROPERTY INSURANCE	7,100.00	6,639.26	0.00	460.74	93.51
236-269-921.000	UTILITIES - ELECTRIC	3,800.00	254.21	124.17	3,545.79	6.69
236-269-922.000	UTILITIES - GAS	2,500.00	69.98	34.99	2,430.02	2.80
236-269-923.000	UTILITIES - WATER/SEWER	700.00	0.00	0.00	700.00	0.00
236-269-926.000	STREET LIGHT CONTRACT	12,500.00	1,803.86	901.93	10,696.14	14.43
236-269-930.000	BUILDING MAINTENANCE	7,500.00	0.00	0.00	7,500.00	0.00
236-269-956.000	MISCELLANEOUS	500.00	0.00	0.00	500.00	0.00
236-269-963.000	BUILDING DEMOLITION	0.00	0.00	0.00	0.00	0.00
236-269-964.000	RENTAL / REFUNDS	0.00	0.00	0.00	0.00	0.00
236-269-974.000	CAPITAL IMPROVEMENT/OUTLAY	0.00	0.00	0.00	0.00	0.00
236-269-999.101	CONTRIBUTION TO GENERAL FUND	67,660.00	0.00	0.00	67,660.00	0.00
236-269-999.275	CONTRIBUTION TO OED	0.00	0.00	0.00	0.00	0.00
236-269-999.283	CONTRIBUTION TO CDBG	0.00	0.00	0.00	0.00	0.00
236-269-999.508	CONTRIBUTION TO OCHC	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 236 - PROP OPER & MNTNCE						
Expenditures						
Total Dept 269		103,060.00	9,508.09	1,061.09	93,551.91	9.23
Dept 271 - PROPERTY O & M AUNE						
236-271-706.000	WAGES	18,750.00	4,514.55	1,032.84	14,235.45	24.08
236-271-707.000	WAGES-SEASONAL	2,295.00	0.00	0.00	2,295.00	0.00
236-271-709.000	OVERTIME	357.00	0.00	0.00	357.00	0.00
236-271-710.000	OVERTIME DOUBLE-AUNE	204.00	0.00	0.00	204.00	0.00
236-271-715.000	SOCIAL SECURITY	1,650.00	345.36	79.02	1,304.64	20.93
236-271-716.000	HOSPITALIZATION INS	0.00	0.00	0.00	0.00	0.00
236-271-717.000	LIFE & DISABILITY INS	0.00	0.00	0.00	0.00	0.00
236-271-718.000	RETIREMENT FUND CONTRIBUTION	1,900.00	451.45	103.28	1,448.55	23.76
236-271-722.000	WORKERS COMPENSATION	383.00	0.00	0.00	383.00	0.00
236-271-751.000	FUELS & COMSUMABLE	0.00	0.00	0.00	0.00	0.00
236-271-761.000	CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00	0.00
236-271-802.000	CONTRACTUAL SERVICES-AUNE	32,640.00	8,205.24	2,688.06	24,434.76	25.14
236-271-921.000	UTILITIES-ELECTRIC-AUNE	116,280.00	15,807.55	8,217.17	100,472.45	13.59
236-271-922.000	UTILITIES-GAS-AUNE	30,600.00	5,607.15	3,459.52	24,992.85	18.32
236-271-923.000	UTILITIES-WTR/SWR-AUNE	12,240.00	2,260.37	1,167.08	9,979.63	18.47
236-271-930.000	AUNE CLINIC MAINT	15,300.00	476.77	71.79	14,823.23	3.12
236-271-930.100	REPAIR & MAINT - VA CLINIC	5,100.00	16.68	16.68	5,083.32	0.33
236-271-980.000	CAPITAL OUTLAY	10,000.00	0.00	0.00	10,000.00	0.00
236-271-980.100	CAPITAL OUTLAY VA EXPANSION	0.00	0.00	0.00	0.00	0.00
236-271-999.999	ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 271 - PROPERTY O & M AUNE		247,699.00	37,685.12	16,835.44	210,013.88	15.21
TOTAL EXPENDITURES		700,425.00	96,906.06	46,467.30	603,518.94	13.84
Fund 236 - PROP OPER & MNTNCE:						
TOTAL REVENUES		342,200.00	100,603.97	39,822.17	241,596.03	29.40
TOTAL EXPENDITURES		700,425.00	96,906.06	46,467.30	603,518.94	13.84
NET OF REVENUES & EXPENDITURES		(358,225.00)	3,697.91	(6,645.13)	(361,922.91)	1.03

PERIOD ENDING 03/31/2021

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GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 245 - PUBLIC IMPROVEMENT						
Revenues						
Dept 386 - PUBLIC IMPROVEMENT CEMETERY						
245-386-643.000	CEMETERY LOTS	3,000.00	0.00	0.00	3,000.00	0.00
245-386-665.000	INTEREST EARN - CEM RESERVE	1,300.00	2.79	0.81	1,297.21	0.21
245-386-699.101	CONTRIBUTION TO CEMETERY RESER	0.00	0.00	0.00	0.00	0.00
Total Dept 386 - PUBLIC IMPROVEMENT CEMETERY		4,300.00	2.79	0.81	4,297.21	0.06
Dept 975 - PUBLIC IMPROVEMENT BUILDING						
245-975-665.000	BLDG FUND INTEREST EARNING	50.00	0.91	0.26	49.09	1.82
245-975-673.000	SALE OF DONATED LAND	0.00	0.00	0.00	0.00	0.00
245-975-699.101	CONTRIBUTION FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
Total Dept 975 - PUBLIC IMPROVEMENT BUILDING		50.00	0.91	0.26	49.09	1.82
Dept 980 - PUBLIC IMPROVEMENT EQUIPMENT						
245-980-665.000	INTEREST EARN - EQUIPMENT	50.00	4.35	1.31	45.65	8.70
245-980-673.000	SALES OF FIXED ASSET	0.00	0.00	0.00	0.00	0.00
245-980-699.100	CONTRIB FROM OTHER SOURCES	0.00	0.00	0.00	0.00	0.00
245-980-699.101	CONTRIBUTION FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
245-980-699.250	CONTRIB FROM LAKEFRONT DIST	0.00	0.00	0.00	0.00	0.00
245-980-699.509	CONTRIBUTION FROM OOP	0.00	0.00	0.00	0.00	0.00
245-980-699.590	CONTRIBUTION FROM SEWER	0.00	0.00	0.00	0.00	0.00
245-980-699.591	CONTRIB FROM WATER	0.00	0.00	0.00	0.00	0.00
Total Dept 980 - PUBLIC IMPROVEMENT EQUIPMENT		50.00	4.35	1.31	45.65	8.70
Dept 981 - PUBLIC IMPROVEMENT FIRE TRUCK						
245-981-665.000	INTEREST EARNING - FIRE TRUCK	0.00	0.69	0.19	(0.69)	100.00
245-981-699.101	CONTRIBUTION FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
245-981-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 981 - PUBLIC IMPROVEMENT FIRE TRUCK		0.00	0.69	0.19	(0.69)	100.00
TOTAL REVENUES		4,400.00	8.74	2.57	4,391.26	0.20
Expenditures						
Dept 000						
245-000-000.000		0.00	0.00	0.00	0.00	0.00
Total Dept 000		0.00	0.00	0.00	0.00	0.00
Dept 386 - PUBLIC IMPROVEMENT CEMETERY						
245-386-956.000	MISCELLANEOUS	6,000.00	0.00	0.00	6,000.00	0.00
245-386-971.000	CEMETERY LAND AQUISITION	2,000.00	0.00	0.00	2,000.00	0.00
245-386-974.000	CEMETERY LAND IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
Total Dept 386 - PUBLIC IMPROVEMENT CEMETERY		8,000.00	0.00	0.00	8,000.00	0.00

PERIOD ENDING 03/31/2021

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GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 245 - PUBLIC IMPROVEMENT						
Expenditures						
Dept 975 - PUBLIC IMPROVEMENT BUILDING						
245-975-975.000	BUILDING CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
Total Dept 975 - PUBLIC IMPROVEMENT BUILDING		0.00	0.00	0.00	0.00	0.00
Dept 980 - PUBLIC IMPROVEMENT EQUIPMENT						
245-980-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
245-980-980.000	EQUIPMENT	0.00	0.00	0.00	0.00	0.00
245-980-981.000	EQUIP - FIRE TRUCK	0.00	0.00	0.00	0.00	0.00
245-980-991.000	PAYMENT-FIRE TRUCK DEPRECIATION	0.00	0.00	0.00	0.00	0.00
245-980-999.999	ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 980 - PUBLIC IMPROVEMENT EQUIPMENT		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		8,000.00	0.00	0.00	8,000.00	0.00
Fund 245 - PUBLIC IMPROVEMENT:						
TOTAL REVENUES		4,400.00	8.74	2.57	4,391.26	0.20
TOTAL EXPENDITURES		8,000.00	0.00	0.00	8,000.00	0.00
NET OF REVENUES & EXPENDITURES		(3,600.00)	8.74	2.57	(3,608.74)	0.24

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 251 - OWA LOCAL DEVELOPMENT FINANCE AUTHORITY						
Revenues						
Dept 000						
251-000-401.000	REVENUE-CURRENT LEVY	140,500.00	143,669.05	143,669.05	(3,169.05)	102.26
251-000-539.000	GRANT REVENUE	0.00	0.00	0.00	0.00	0.00
251-000-665.000	INTEREST EARNINGS	500.00	239.34	69.67	260.66	47.87
251-000-688.000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
251-000-694.100	CONTRIB FROM OWA	0.00	0.00	0.00	0.00	0.00
251-000-999.699	BEGINNING FUND BALANCE	64,700.00	0.00	0.00	64,700.00	0.00
Total Dept 000		205,700.00	143,908.39	143,738.72	61,791.61	69.96
TOTAL REVENUES		205,700.00	143,908.39	143,738.72	61,791.61	69.96
Expenditures						
Dept 000						
251-000-725.000	FEES & PER DIEM (NON FICA)	0.00	0.00	0.00	0.00	0.00
251-000-726.000	SUPPLIES	0.00	0.00	0.00	0.00	0.00
251-000-727.000	POSTAGE	0.00	0.00	0.00	0.00	0.00
251-000-801.000	PROFESSIONAL FEES	1,000.00	0.00	0.00	1,000.00	0.00
251-000-801.100	PRO SERV-CONSULTANT	0.00	0.00	0.00	0.00	0.00
251-000-802.000	AUDIT FEES	1,700.00	0.00	0.00	1,700.00	0.00
251-000-826.000	LEGAL FEES	2,500.00	0.00	0.00	2,500.00	0.00
251-000-860.000	MILEAGE ALLOW/TRANSPORT	0.00	0.00	0.00	0.00	0.00
251-000-890.000	LDFA CONTINGENCY	0.00	0.00	0.00	0.00	0.00
251-000-900.000	PRINTING & PUBLISHING	500.00	0.00	0.00	500.00	0.00
251-000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
251-000-984.000	LDFA PROJECTS	200,000.00	165,000.00	165,000.00	35,000.00	82.50
251-000-999.000	CONTRIB GRANT MATCHING FUNDS	0.00	0.00	0.00	0.00	0.00
251-000-999.814	CONTRI TO OWA	0.00	0.00	0.00	0.00	0.00
251-000-999.999	ENDING BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		205,700.00	165,000.00	165,000.00	40,700.00	80.21
TOTAL EXPENDITURES		205,700.00	165,000.00	165,000.00	40,700.00	80.21
Fund 251 - OWA LOCAL DEVELOPMENT FINANCE AUTHORITY:						
TOTAL REVENUES		205,700.00	143,908.39	143,738.72	61,791.61	69.96
TOTAL EXPENDITURES		205,700.00	165,000.00	165,000.00	40,700.00	80.21
NET OF REVENUES & EXPENDITURES		0.00	(21,091.61)	(21,261.28)	21,091.61	100.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 265 - DRUG LAW ENFORCEMENT FUND						
Revenues						
Dept 000						
265-000-660.000	DRUG FORFITURE	0.00	2,486.00	2,486.00	(2,486.00)	100.00
265-000-665.000	INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00
Total Dept 000		0.00	2,486.00	2,486.00	(2,486.00)	100.00
TOTAL REVENUES		0.00	2,486.00	2,486.00	(2,486.00)	100.00
Expenditures						
Dept 000						
265-000-980.000	DRUG LAW ENFORCEMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
Total Dept 000		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 265 - DRUG LAW ENFORCEMENT FUND:						
TOTAL REVENUES		0.00	2,486.00	2,486.00	(2,486.00)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	2,486.00	2,486.00	(2,486.00)	100.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 271 - LIBRARY						
Revenues						
Dept 000						
271-000-566.000	STATE GRANT	0.00	0.00	0.00	0.00	0.00
271-000-580.000	CONTRIBUTIONS FROM LOCAL UNITS	0.00	0.00	0.00	0.00	0.00
271-000-626.101	CHARGES - OSCODA	0.00	0.00	0.00	0.00	0.00
271-000-626.500	CHARGES - I/A DIST. LIBRARY	110,000.00	0.00	0.00	110,000.00	0.00
271-000-626.600	CHARGES - AUSABLE	0.00	0.00	0.00	0.00	0.00
271-000-626.700	CHARGES - PARTNERSHIP	0.00	0.00	0.00	0.00	0.00
271-000-665.100	INTEREST INCOME	300.00	5.58	1.47	294.42	1.86
271-000-667.000	ROOM RENTAL	0.00	0.00	0.00	0.00	0.00
271-000-687.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
271-000-688.000	MISCELLANEOUS	1,000.00	11.25	11.25	988.75	1.13
271-000-694.000	CONTRIB FROM PRIVATE SOURCES	1,000.00	0.00	0.00	1,000.00	0.00
271-000-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		112,300.00	16.83	12.72	112,283.17	0.01
TOTAL REVENUES		112,300.00	16.83	12.72	112,283.17	0.01
Expenditures						
Dept 000						
271-000-000.000		0.00	0.00	0.00	0.00	0.00
271-000-706.000	WAGES	37,073.00	6,261.90	2,249.68	30,811.10	16.89
271-000-707.000	PART TIME	40,000.00	7,756.78	2,808.54	32,243.22	19.39
271-000-709.000	OVERTIME	100.00	11.96	0.00	88.04	11.96
271-000-710.000	OVERTIME (DOUBLE)	0.00	0.00	0.00	0.00	0.00
271-000-713.000	HEALTH INS REIMB	0.00	0.00	0.00	0.00	0.00
271-000-715.000	SOCIAL SECURITY	5,700.00	1,073.35	386.95	4,626.65	18.83
271-000-716.000	HOSPITALIZATION INS	14,000.00	2,583.09	564.87	11,416.91	18.45
271-000-717.000	LIFE & DISABILTY INS	380.00	79.05	(26.35)	300.95	20.80
271-000-718.000	RETIREMENT CONTRIBUTION	3,300.00	626.17	224.96	2,673.83	18.97
271-000-722.000	WORKMAN'S COMPENSATION	500.00	0.00	0.00	500.00	0.00
271-000-726.000	SUPPLIES	400.00	0.00	0.00	400.00	0.00
271-000-730.000	BOOKS, PERIODICALS, VIDEOS	400.00	0.00	0.00	400.00	0.00
271-000-775.000	REPAIR & MAINT SUPPLIES	400.00	206.50	0.00	193.50	51.63
271-000-801.000	PROFESSIONAL FEES	2,100.00	78.00	0.00	2,022.00	3.71
271-000-802.000	CONTRACTUAL SERVICES	1,500.00	466.40	404.15	1,033.60	31.09
271-000-826.000	LEGAL FEES	1,000.00	0.00	0.00	1,000.00	0.00
271-000-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00	0.00
271-000-853.000	TELEPHONE	800.00	149.97	49.99	650.03	18.75
271-000-890.000	LIBRARY CONTINGENCY	3,000.00	0.00	0.00	3,000.00	0.00
271-000-900.000	PRINTING & PUBLISHING	300.00	0.00	0.00	300.00	0.00
271-000-910.000	INSURANCE	2,000.00	1,550.78	0.00	449.22	77.54
271-000-921.000	UTILITIES - ELECTRICITY	7,500.00	758.94	415.69	6,741.06	10.12
271-000-922.000	UTILITIES - GAS	3,500.00	1,117.16	567.31	2,382.84	31.92
271-000-923.000	UTILITIES - WATER/SEWER	1,000.00	125.58	67.06	874.42	12.56
271-000-930.000	REPAIRS & MAINTENANCE	1,500.00	543.00	543.00	957.00	36.20
271-000-931.000	EQUIPMENT MAINTENANCE	500.00	0.00	0.00	500.00	0.00
271-000-956.000	MISCELLANEOUS	100.00	0.00	0.00	100.00	0.00
271-000-970.000	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
271-000-980.000	EQUIPMENT	750.00	0.00	0.00	750.00	0.00
271-000-999.999	ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 271 - LIBRARY						
Expenditures						
Total Dept 000		127,803.00	23,388.63	8,255.85	104,414.37	18.30
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TOTAL EXPENDITURES		127,803.00	23,388.63	8,255.85	104,414.37	18.30
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Fund 271 - LIBRARY:						
TOTAL REVENUES		112,300.00	16.83	12.72	112,283.17	0.01
TOTAL EXPENDITURES		127,803.00	23,388.63	8,255.85	104,414.37	18.30
NET OF REVENUES & EXPENDITURES		(15,503.00)	(23,371.80)	(8,243.13)	7,868.80	150.76

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 282 - 537						
Revenues						
Dept 000						
282-000-569.000	CDBG FED GRANT MSC 940017	0.00	0.00	0.00	0.00	0.00
282-000-590.000	REVOLVING LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00
282-000-590.100	AIA MATCH	0.00	0.00	0.00	0.00	0.00
Total Dept 000		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
Expenditures						
Dept 000						
282-000-724.000	ADMINISTRATION	0.00	0.00	0.00	0.00	0.00
282-000-804.000	GENERAL REQUIREMENTS	0.00	0.00	0.00	0.00	0.00
282-000-806.000	HANGAR EXPANSION	0.00	0.00	0.00	0.00	0.00
282-000-809.000	FACILITY REHAB-AP	0.00	0.00	0.00	0.00	0.00
282-000-810.000	PAVEMENT REHAB-AP	0.00	0.00	0.00	0.00	0.00
282-000-811.000	SIGNAGE&FENCING-AP	0.00	0.00	0.00	0.00	0.00
282-000-980.000	EQUIPMENT-AP	0.00	0.00	0.00	0.00	0.00
Total Dept 000		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 282 - 537:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 509 - OLD ORCHARD PARK						
Revenues						
Dept 000						
509-000-567.000	STATE GRANT - RECREATION	0.00	0.00	0.00	0.00	0.00
509-000-601.000	NSF CHECK CHARGES	0.00	0.00	0.00	0.00	0.00
509-000-643.000	SALES - NON TAXABLE	60,000.00	0.00	0.00	60,000.00	0.00
509-000-644.000	SALES - TAXABLE	80,000.00	0.00	0.00	80,000.00	0.00
509-000-651.100	PARK USER FEES - CAMPING	615,000.00	75.00	75.00	614,925.00	0.01
509-000-651.200	PARK USER FEES - BOAT LAUNCH	150.00	0.00	0.00	150.00	0.00
509-000-651.300	PARK USER FEES - SHOWERS	12,500.00	0.00	0.00	12,500.00	0.00
509-000-651.400	PARK USER FEES - OTHER	15,000.00	0.00	0.00	15,000.00	0.00
509-000-653.000	RECREATION FEES	3,000.00	0.00	0.00	3,000.00	0.00
509-000-653.100	RECREATION-BOAT RENTALS	1,350.00	0.00	0.00	1,350.00	0.00
509-000-655.000	PARK FINES	1,200.00	0.00	0.00	1,200.00	0.00
509-000-665.100	INTEREST EARNED	10,000.00	24.49	7.14	9,975.51	0.24
509-000-667.000	RENT - OOP HOUSE	0.00	0.00	0.00	0.00	0.00
509-000-667.100	RENT - CABINS/YURTS	34,000.00	0.00	0.00	34,000.00	0.00
509-000-675.000	CONTRIB FROM PRIVATE SOURCES	0.00	0.00	0.00	0.00	0.00
509-000-676.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
509-000-688.000	MISCELLANEOUS	750.00	0.00	0.00	750.00	0.00
509-000-699.101	CONTRIB FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
509-000-699.218	CONTRIB FROM OOP CAP IMP	0.00	0.00	0.00	0.00	0.00
509-000-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		832,950.00	99.49	82.14	832,850.51	0.01
TOTAL REVENUES		832,950.00	99.49	82.14	832,850.51	0.01
Expenditures						
Dept 000						
509-000-000.000		0.00	0.00	0.00	0.00	0.00
509-000-706.000	WAGES-SUPERVISORY	48,129.00	9,923.26	3,565.08	38,205.74	20.62
509-000-706.200	WAGES-SECRETARY	35,947.00	7,717.96	2,772.80	28,229.04	21.47
509-000-706.201	WAGES-TWP RECREATION	0.00	0.00	0.00	0.00	0.00
509-000-706.300	WAGES-MAINT.	0.00	0.00	0.00	0.00	0.00
509-000-706.301	WAGES - CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
509-000-707.000	WAGES - SEASONAL	135,000.00	386.00	386.00	134,614.00	0.29
509-000-707.100	WAGES - SEASONAL STORE	35,000.00	0.00	0.00	35,000.00	0.00
509-000-707.301	WAGES- PART TIME	35,350.00	7,717.99	2,772.80	27,632.01	21.83
509-000-709.000	OVERTIME	1,500.00	0.00	0.00	1,500.00	0.00
509-000-709.100	OVERTIME - STORE	1,200.00	0.00	0.00	1,200.00	0.00
509-000-709.201	OVERTIME-TWP RECREATION	0.00	0.00	0.00	0.00	0.00
509-000-709.301	OVERTIME - SEASONAL CAP IMP	0.00	0.00	0.00	0.00	0.00
509-000-710.000	OVERTIME (DOUBLE)	0.00	0.00	0.00	0.00	0.00
509-000-715.000	SOCIAL SECURITY	22,000.00	1,961.70	723.71	20,038.30	8.92
509-000-716.000	HOSPITALIZATION INS	36,000.00	15,358.72	4,262.08	20,641.28	42.66
509-000-717.000	LIFE & DISABILITY INS	500.00	237.15	158.10	262.85	47.43
509-000-718.000	RETIREMENT CONTRIBUTION	11,500.00	2,535.91	911.06	8,964.09	22.05
509-000-720.000	UNEMPLOYMENT COMPENSATION	30,000.00	852.00	28,067.00	29,148.00	2.84
509-000-722.000	WORKMANS COMP	4,000.00	0.00	0.00	4,000.00	0.00
509-000-725.000	FEES & PER DIEM (NON FICA)	0.00	0.00	0.00	0.00	0.00
509-000-726.000	SUPPLIES	7,300.00	277.04	227.06	7,022.96	3.80
509-000-728.000	RESALE PURCHASES	48,000.00	53.75	53.75	47,946.25	0.11
509-000-729.000	RESALE PURCHASES-TAXABLE	45,000.00	0.00	0.00	45,000.00	0.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 509 - OLD ORCHARD PARK						
Expenditures						
509-000-730.000	SIGNS	400.00	0.00	0.00	400.00	0.00
509-000-741.000	TOOLS	1,200.00	0.00	0.00	1,200.00	0.00
509-000-751.000	GASOLINE & OIL	14,000.00	254.42	143.05	13,745.58	1.82
509-000-761.000	CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00	0.00
509-000-762.000	SEASONAL UNIFORMS	600.00	0.00	0.00	600.00	0.00
509-000-775.000	REPAIR & MAINTENANCE SUPPLIES	2,200.00	1,104.38	710.19	1,095.62	50.20
509-000-780.000	RECREATION SUPPLIES	2,200.00	0.00	0.00	2,200.00	0.00
509-000-801.000	PROFESSIONAL FEES	2,500.00	0.00	0.00	2,500.00	0.00
509-000-802.000	AUDIT FEES	1,200.00	0.00	0.00	1,200.00	0.00
509-000-803.000	LICENSE & PERMITS	7,000.00	1,686.00	186.00	5,314.00	24.09
509-000-804.000	BANK FEES	11,000.00	271.62	60.00	10,728.38	2.47
509-000-818.000	SOLID WASTE DISPOSAL	20,000.00	(400.00)	0.00	20,400.00	(2.00)
509-000-826.000	LEGAL FEES	5,300.00	49.50	49.50	5,250.50	0.93
509-000-853.000	TELEPHONE	5,300.00	264.44	132.22	5,035.56	4.99
509-000-860.000	MILEAGE ALLOWANCE	250.00	0.00	0.00	250.00	0.00
509-000-880.567	GRANT/RECREATION	0.00	0.00	0.00	0.00	0.00
509-000-890.000	CONTINGENCY - OLD ORCHARD PARK	10,000.00	0.00	0.00	10,000.00	0.00
509-000-900.000	PRINTING & PUBLISHING	2,500.00	270.64	270.64	2,229.36	10.83
509-000-910.000	INSURANCE & BONDS	7,900.00	7,622.35	0.00	277.65	96.49
509-000-910.200	INSURANCE - VEHICLES	0.00	0.00	0.00	0.00	0.00
509-000-921.000	UTILITIES - ELECTRICITY	57,000.00	2,875.88	1,469.46	54,124.12	5.05
509-000-922.000	UTILITIES - HEAT	6,500.00	616.55	325.54	5,883.45	9.49
509-000-930.000	REPAIRS & MAINTENANCE	12,500.00	59.39	50.56	12,440.61	0.48
509-000-931.000	REPAIRS/MAINTENANCE-EQUIPMENT	10,500.00	1,768.72	339.88	8,731.28	16.84
509-000-933.000	REPAIRS/MAINTENANCE-VEHICLE	5,000.00	663.65	441.05	4,336.35	13.27
509-000-940.000	RENTALS	500.00	0.00	0.00	500.00	0.00
509-000-941.000	LEASE FEES	2,700.00	0.00	0.00	2,700.00	0.00
509-000-956.000	MISCELLANEOUS	1,500.00	261.15	0.00	1,238.85	17.41
509-000-960.000	CONFERENCE/EDUCATION/TRAINING	500.00	0.00	0.00	500.00	0.00
509-000-964.000	REFUNDS AND REBATES	0.00	0.00	0.00	0.00	0.00
509-000-968.000	DEPRECIATION EXP	22,000.00	0.00	0.00	22,000.00	0.00
509-000-970.000	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
509-000-979.000	EQUIPMENT	3,500.00	0.00	0.00	3,500.00	0.00
509-000-999.101	CONTRIBUTION TO GENERAL FUND	150,000.00	0.00	0.00	150,000.00	0.00
509-000-999.218	CONTRIB TO OOP CAP IMP FUND	60,000.00	0.00	0.00	60,000.00	0.00
509-000-999.508	CONTRIBUTION TO OCC	0.00	0.00	0.00	0.00	0.00
509-000-999.999	ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 000		922,176.00	64,390.17	48,077.53	857,785.83	6.98
TOTAL EXPENDITURES		922,176.00	64,390.17	48,077.53	857,785.83	6.98
Fund 509 - OLD ORCHARD PARK:						
TOTAL REVENUES		832,950.00	99.49	82.14	832,850.51	0.01
TOTAL EXPENDITURES		922,176.00	64,390.17	48,077.53	857,785.83	6.98
NET OF REVENUES & EXPENDITURES		(89,226.00)	(64,290.68)	(47,995.39)	(24,935.32)	72.05

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 590 - SEWER						
Revenues						
Dept 000						
590-000-513.000	EDA GRANT	0.00	0.00	0.00	0.00	0.00
590-000-514.000	EPA CAPITAL IMPROVEMENT LOAN FORGIVENESS	0.00	0.00	0.00	0.00	0.00
590-000-539.100	STATE GRANT - SAW	0.00	0.00	0.00	0.00	0.00
590-000-627.000	CHARGES FOR OTHER SERVICES	500,000.00	148,102.09	49,811.78	351,897.91	29.62
590-000-629.000	WURTSMITH STORM SEWER FEE	16,940.00	0.00	0.00	16,940.00	0.00
590-000-642.000	CHARGES FOR SEWER SERVICE	400,000.00	124,024.76	35,864.21	275,975.24	31.01
590-000-642.100	SEWER TAP FEES	3,000.00	1,125.00	0.00	1,875.00	37.50
590-000-642.200	SEPTIC TANK SERVICES	0.00	0.00	0.00	0.00	0.00
590-000-665.100	INTEREST EARNINGS	3,000.00	37.93	10.76	2,962.07	1.26
590-000-665.200	DELINQUENT BILL PENALTY	12,000.00	0.00	0.00	12,000.00	0.00
590-000-665.300	INTEREST EARNING - SPEC ASSESS	0.00	0.00	0.00	0.00	0.00
590-000-665.400	INTEREST EARNINGS-SEWER BOND	0.00	0.00	0.00	0.00	0.00
590-000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
590-000-687.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
590-000-688.000	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00
590-000-697.000	LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00
590-000-698.000	BOND PROCEEDS	4,870,000.00	0.00	0.00	4,870,000.00	0.00
590-000-699.101	CONTRIBUTION FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
590-000-699.247	CONTRIBUTION FROM BASE CLOSURE	0.00	0.00	0.00	0.00	0.00
590-000-699.701	TRF IN FROM T&A	0.00	0.00	0.00	0.00	0.00
590-000-999.699	BEGINNING RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00
Total Dept 000		5,804,940.00	273,289.78	85,686.75	5,531,650.22	4.71
TOTAL REVENUES		5,804,940.00	273,289.78	85,686.75	5,531,650.22	4.71
Expenditures						
Dept 000						
590-000-000.000		0.00	0.00	0.00	0.00	0.00
590-000-703.000	SALARY	0.00	0.00	0.00	0.00	0.00
590-000-706.000	WAGES-SEWER	0.00	0.00	0.00	0.00	0.00
590-000-706.100	WAGES	0.00	0.00	0.00	0.00	0.00
590-000-706.200	WAGES - CLERICAL	0.00	0.00	0.00	0.00	0.00
590-000-707.000	PART TIME	0.00	0.00	0.00	0.00	0.00
590-000-709.000	OVERTIME	0.00	0.00	0.00	0.00	0.00
590-000-709.300	OVERTIME-	0.00	0.00	0.00	0.00	0.00
590-000-710.000	OVERTIME - DOUBLE	0.00	0.00	0.00	0.00	0.00
590-000-715.000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00
590-000-716.000	HOSPITALIZATION INS	0.00	0.00	0.00	0.00	0.00
590-000-717.000	LIFE & DISABILITY INS	0.00	0.00	0.00	0.00	0.00
590-000-718.000	RETIREMENT FUND CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
590-000-722.000	WORKMANS COMP	0.00	0.00	0.00	0.00	0.00
590-000-726.000	SUPPLIES	8,000.00	1,617.62	22.50	6,382.38	20.22
590-000-726.100	SUPPLIES - COMPUTER	0.00	0.00	0.00	0.00	0.00
590-000-741.000	TOOLS	0.00	0.00	0.00	0.00	0.00
590-000-743.000	CHEMICALS	0.00	0.00	0.00	0.00	0.00
590-000-751.000	GASOLINE & OIL	200.00	0.00	0.00	200.00	0.00
590-000-761.000	CLOTHIN CARE & ALLOWANCE	0.00	0.00	0.00	0.00	0.00
590-000-775.000	REPAIR & MAINTENANCE SUPPLIES	0.00	0.00	0.00	0.00	0.00
590-000-800.000	CONTRACTED SERVICES	1,500.00	0.00	0.00	1,500.00	0.00
590-000-800.100	CONTRACTED SERVICES-FVOP	298,655.00	77,426.73	25,808.91	221,228.27	25.93

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 590 - SEWER						
Expenditures						
590-000-800.200	CONTRACTED SERVICES - TAPS	0.00	0.00	0.00	0.00	0.00
590-000-801.000	PROFESSIONAL FEES	1,100.00	0.00	0.00	1,100.00	0.00
590-000-801.001	CONTRACTOR FEES/SRF PLAN	0.00	0.00	0.00	0.00	0.00
590-000-801.002	CONTRACTOR FEES / BOND	0.00	0.00	0.00	0.00	0.00
590-000-801.100	COMPUTER PROGRAM FEES	1,200.00	0.00	0.00	1,200.00	0.00
590-000-802.000	AUDIT FEES	8,000.00	0.00	0.00	8,000.00	0.00
590-000-804.000	BANK FEES	200.00	15.00	0.00	185.00	7.50
590-000-815.000	COMPUTER MAINTENANCE	200.00	0.00	0.00	200.00	0.00
590-000-815.100	COPIER MAINTENANCE	0.00	0.00	0.00	0.00	0.00
590-000-818.000	SOLID WASTE DISPOSAL	0.00	0.00	0.00	0.00	0.00
590-000-821.000	ENGINEERING FEES	250,000.00	3,840.00	3,840.00	246,160.00	1.54
590-000-826.000	LEGAL FEES	5,000.00	1,161.00	396.00	3,839.00	23.22
590-000-827.000	REGULATORY FEES	4,000.00	3,650.00	0.00	350.00	91.25
590-000-850.000	COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00
590-000-852.000	TELEPHONE LEASE FEES	0.00	0.00	0.00	0.00	0.00
590-000-853.000	TELEPHONE	1,600.00	404.85	182.98	1,195.15	25.30
590-000-860.000	MILEAGE ALLOW/TRANSPORT	0.00	0.00	0.00	0.00	0.00
590-000-861.000	FREIGHT CHARGES	0.00	0.00	0.00	0.00	0.00
590-000-890.000	SEWER CONTINGENCY	0.00	0.00	0.00	0.00	0.00
590-000-900.000	PRINTING & PUBLISHING	1,100.00	103.67	0.00	996.33	9.42
590-000-910.100	INSURANCE & BONDS	4,000.00	3,813.17	0.00	186.83	95.33
590-000-910.200	INSURANCE - VEHICLE	3,200.00	2,755.40	0.00	444.60	86.11
590-000-921.100	UTILITIES - ELECTRICITY	73,000.00	16,284.79	10,440.10	56,715.21	22.31
590-000-921.200	UTILITIES - ELECT DPW BUILDING	3,600.00	825.81	405.22	2,774.19	22.94
590-000-922.100	UTILITIES - GAS	4,000.00	1,057.55	555.68	2,942.45	26.44
590-000-923.100	UTILITIES-WATER/SEWER	0.00	0.00	0.00	0.00	0.00
590-000-923.200	UTILITIES - WATER DPW BUILDING	750.00	166.32	88.51	583.68	22.18
590-000-930.000	REPAIRS & MAINTENANCE	8,205.00	0.00	0.00	8,205.00	0.00
590-000-931.000	EQUIPMENT MAINTENANCE	2,500.00	0.00	0.00	2,500.00	0.00
590-000-933.000	MAINTENANCE - VEHICLE	2,500.00	229.05	0.00	2,270.95	9.16
590-000-940.000	RENTALS	0.00	0.00	0.00	0.00	0.00
590-000-941.000	LEASE FEES	0.00	0.00	0.00	0.00	0.00
590-000-956.000	MISCELLANEOUS	100.00	0.00	0.00	100.00	0.00
590-000-956.001	BAD DEBTS	0.00	0.00	0.00	0.00	0.00
590-000-956.002	SEPTAGE PROCESSING & DISPOSAL	0.00	0.00	0.00	0.00	0.00
590-000-960.000	CONFERENCE/EDUCATION/TRAINING	1,000.00	0.00	0.00	1,000.00	0.00
590-000-961.000	PAYING AGENT FEES	500.00	0.00	0.00	500.00	0.00
590-000-963.000	BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00	0.00
590-000-964.000	REFUNDS AND REBATES	1,000.00	0.00	0.00	1,000.00	0.00
590-000-968.000	BOND PRINCIPAL EXPENSE	290,000.00	80,000.00	80,000.00	210,000.00	27.59
590-000-969.000	AMORTIZATION EXP-BOND DISCOUNT	2,600.00	0.00	0.00	2,600.00	0.00
590-000-971.000	LAND REVERT TO ST CNTY REIMBUR	0.00	0.00	0.00	0.00	0.00
590-000-974.000	CAPITAL IMPROVEMENT/OUTLAY	2,963,795.00	0.00	0.00	2,963,795.00	0.00
590-000-980.000	EQUIPMENT	6,500.00	0.00	0.00	6,500.00	0.00
590-000-980.001	EQUIPMENT & VEHICLE	0.00	0.00	0.00	0.00	0.00
590-000-980.200	CAPTIALIZED EXPENSE	0.00	0.00	0.00	0.00	0.00
590-000-995.000	BOND INTEREST EXPENSE	32,800.00	0.00	0.00	32,800.00	0.00
590-000-995.300	SRF INTEREST 2015 IMP.	41,800.00	18,814.79	18,814.79	22,985.21	45.01
590-000-995.400	WWTL BOND INTEREST 2015 IMPRV	9,200.00	0.00	0.00	9,200.00	0.00
590-000-996.000	CAPITAL LEASE INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
590-000-999.101	CONTRIBUTION TO GENERAL FUND	45,000.00	0.00	0.00	45,000.00	0.00
590-000-999.245	CONTRIB TO PUB IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
590-000-999.999	ENDING RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 590 - SEWER						
Expenditures						
Total Dept 000		4,076,805.00	212,165.75	140,554.69	3,864,639.25	5.20
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TOTAL EXPENDITURES		4,076,805.00	212,165.75	140,554.69	3,864,639.25	5.20
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Fund 590 - SEWER :						
TOTAL REVENUES		5,804,940.00	273,289.78	85,686.75	5,531,650.22	4.71
TOTAL EXPENDITURES		4,076,805.00	212,165.75	140,554.69	3,864,639.25	5.20
NET OF REVENUES & EXPENDITURES		1,728,135.00	61,124.03	(54,867.94)	1,667,010.97	3.54

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 591 - WATER						
Revenues						
Dept 000						
591-000-540.000	STATE GRANT - WELLHEAD PROTECTION GRANT	0.00	0.00	0.00	0.00	0.00
591-000-543.000	FEDERAL GRANT-USDA RD	1,500,000.00	0.00	0.00	1,500,000.00	0.00
591-000-627.000	CHARGES FOR OTHER SERVICES	520,000.00	128,751.48	44,530.93	391,248.52	24.76
591-000-642.000	CHARGES FOR WATER SERVICE	610,000.00	143,952.50	38,564.10	466,047.50	23.60
591-000-642.001	CHARGES FOR DEBT SERV-AUSABLE	0.00	0.00	0.00	0.00	0.00
591-000-642.002	CHARGES-WATER WAFB	0.00	0.00	0.00	0.00	0.00
591-000-642.100	CHARGES FOR WATER TAP	15,000.00	2,926.00	0.00	12,074.00	19.51
591-000-650.000	CHARGES FOR SERVICES - SALES	0.00	0.00	0.00	0.00	0.00
591-000-665.100	INTEREST EARNINGS	15,000.00	31.95	9.03	14,968.05	0.21
591-000-665.200	DELINQUENT BILL PENALTY	12,000.00	0.00	0.00	12,000.00	0.00
591-000-665.300	SPEC ASSES INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00
591-000-667.200	HYDRANT RENTAL	0.00	0.00	0.00	0.00	0.00
591-000-672.000	SPECIAL ASSESSMENT REVENUE	0.00	0.00	0.00	0.00	0.00
591-000-672.001	SPEC ASSMT REV - SHARKEYS RES	0.00	0.00	0.00	0.00	0.00
591-000-672.100	SPEC ASSESS REVERTED TO STATE	0.00	0.00	0.00	0.00	0.00
591-000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
591-000-674.000	CLIF/SA/AUGMENTATION	0.00	0.00	0.00	0.00	0.00
591-000-674.200	CAPITAL CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
591-000-676.000	REIMB-CARETAKER	0.00	0.00	0.00	0.00	0.00
591-000-686.000	PURCHASES DISCOUNT	0.00	0.00	0.00	0.00	0.00
591-000-687.000	BOND DISCOUNT-REV	0.00	0.00	0.00	0.00	0.00
591-000-688.000	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00
591-000-688.001	REIMBURSEMENTS - OTHER	0.00	0.00	0.00	0.00	0.00
591-000-689.000	RECOVERY OF BAD DEBT (SPEC ASS	0.00	0.00	0.00	0.00	0.00
591-000-699.101	CONTRIBUTION FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
591-000-699.247	CONTRIBUTION FROM BASE CLOSURE	0.00	0.00	0.00	0.00	0.00
591-000-699.701	TRF IN FROM T&A	0.00	0.00	0.00	0.00	0.00
591-000-999.699	BEGINNING FUND BALANCE/RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00
Total Dept 000		2,672,000.00	275,661.93	83,104.06	2,396,338.07	10.32
TOTAL REVENUES		2,672,000.00	275,661.93	83,104.06	2,396,338.07	10.32
Expenditures						
Dept 000						
591-000-000.000		0.00	0.00	0.00	0.00	0.00
591-000-706.100	WAGES	0.00	0.00	0.00	0.00	0.00
591-000-706.200	WAGES - CLERICAL	0.00	0.00	0.00	0.00	0.00
591-000-707.000	PART TIME	0.00	0.00	0.00	0.00	0.00
591-000-709.000	OVERTIME	0.00	0.00	0.00	0.00	0.00
591-000-710.000	OVERTIME - DOUBLE	0.00	0.00	0.00	0.00	0.00
591-000-715.000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00
591-000-716.000	HOSPITALIZATION INS	0.00	0.00	0.00	0.00	0.00
591-000-717.000	LIFE & DISABILITY INS	0.00	0.00	0.00	0.00	0.00
591-000-718.000	RETIREMENT FUND CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
591-000-720.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00
591-000-722.000	WORKMANS COMP	0.00	0.00	0.00	0.00	0.00
591-000-726.000	SUPPLIES	9,500.00	1,621.61	26.49	7,878.39	17.07
591-000-726.100	SUPPLIES - COMPUTER	0.00	0.00	0.00	0.00	0.00
591-000-741.000	TOOLS	0.00	0.00	0.00	0.00	0.00
591-000-743.000	CHEMICALS	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 591 - WATER						
Expenditures						
591-000-751.000	GASOLINE & OIL	0.00	0.00	0.00	0.00	0.00
591-000-761.000	CLOTHING CARE & ALLOWANCE	0.00	0.00	0.00	0.00	0.00
591-000-775.000	REPAIR & MAINTENANCE SUPPLIES	1,200.00	160.50	160.50	1,039.50	13.38
591-000-800.100	CONTRACTED SERVICES-FVOP	298,655.00	77,426.76	25,808.92	221,228.24	25.93
591-000-800.200	CONTRACTED SERVICES - TAPS	10,000.00	0.00	0.00	10,000.00	0.00
591-000-800.300	CONTRACTED SERVICES - OTHER	20,000.00	0.00	0.00	20,000.00	0.00
591-000-801.000	PROFESSIONAL FEES	2,000.00	0.00	0.00	2,000.00	0.00
591-000-801.002	FEES/WELLHEAD PROTECTION STATE GRANT	0.00	0.00	0.00	0.00	0.00
591-000-801.100	COMPUTER PROGRAM FEES	4,000.00	0.00	0.00	4,000.00	0.00
591-000-802.000	AUDIT FEES	8,000.00	0.00	0.00	8,000.00	0.00
591-000-804.000	BANK FEES	200.00	15.00	0.00	185.00	7.50
591-000-815.000	COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	0.00
591-000-815.100	COPIER MAINTENANCE	0.00	0.00	0.00	0.00	0.00
591-000-818.000	SOLID WASTE DISPOSAL	0.00	0.00	0.00	0.00	0.00
591-000-821.000	ENGINEERING FEES	250,000.00	0.00	0.00	250,000.00	0.00
591-000-821.100	ENGINEERING FEES-USDA/WATER MAIN	150,000.00	0.00	0.00	150,000.00	0.00
591-000-826.000	LEGAL FEES	30,000.00	181.50	181.50	29,818.50	0.61
591-000-827.000	REGULATORY FEES	4,000.00	181.24	0.00	3,818.76	4.53
591-000-850.000	COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00
591-000-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00	0.00
591-000-853.000	TELEPHONE	300.00	128.10	64.05	171.90	42.70
591-000-860.000	MILEAGE ALLOW/TRANSPORT	0.00	0.00	0.00	0.00	0.00
591-000-890.000	REGULAR WATER CONTINGENCY	0.00	0.00	0.00	0.00	0.00
591-000-900.000	PRINTING & PUBLISHING	1,500.00	103.66	0.00	1,396.34	6.91
591-000-910.100	INSURANCE & BONDS	3,000.00	2,049.24	0.00	950.76	68.31
591-000-910.200	INSURANCE - VEHICLE	2,500.00	2,256.93	0.00	243.07	90.28
591-000-921.000	UTILITIES - ELECTRIC	3,500.00	758.42	425.95	2,741.58	21.67
591-000-924.000	UTILITIES - LEASED LINES	0.00	0.00	0.00	0.00	0.00
591-000-924.100	UTILITIES-HSRUA WATER	495,000.00	0.00	0.00	495,000.00	0.00
591-000-930.000	REPAIRS & MAINTENANCE	6,000.00	0.00	0.00	6,000.00	0.00
591-000-931.000	EQUIPMENT MAINTENANCE	5,000.00	410.33	410.33	4,589.67	8.21
591-000-933.000	MAINTENANCE - VEHICLE	0.00	0.00	0.00	0.00	0.00
591-000-956.000	MISCELLANEOUS	1,200.00	0.00	0.00	1,200.00	0.00
591-000-956.001	BAD DEBT	0.00	0.00	0.00	0.00	0.00
591-000-957.000	AWARDS & SETTLEMENTS	0.00	0.00	0.00	0.00	0.00
591-000-961.000	PAYING AGENT FEES	0.00	0.00	0.00	0.00	0.00
591-000-964.000	REFUNDS AND REBATES	2,200.00	0.00	0.00	2,200.00	0.00
591-000-968.000	BOND PRINCIPAL EXPENSE	206,500.00	0.00	0.00	206,500.00	0.00
591-000-969.000	AMORTIZATION EXP-BOND DISCOUNT	0.00	0.00	0.00	0.00	0.00
591-000-971.000	LAND REVERT TO ST CNTY REIMBUR	0.00	0.00	0.00	0.00	0.00
591-000-971.100	BAD DEBT REVERTED TO STATE	0.00	0.00	0.00	0.00	0.00
591-000-974.000	CAPITAL IMPROVEMENT/OUTLAY	1,650,000.00	4,310.54	4,310.54	1,645,689.46	0.26
591-000-980.000	EQUIPMENT	3,000.00	1,237.50	1,237.50	1,762.50	41.25
591-000-980.001	VEHICLE	0.00	0.00	0.00	0.00	0.00
591-000-980.100	WATER METERS - CAPITALIZE	425,000.00	(19,399.20)	(165.20)	444,399.20	(4.56)
591-000-980.200	CAPITALIZED EXPENSE	0.00	0.00	0.00	0.00	0.00
591-000-991.000	HSRUA - BOND PRINCIPAL	0.00	0.00	0.00	0.00	0.00
591-000-995.000	BOND INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
591-000-995.102	BOND INT. 98 REF ISSUE	0.00	0.00	0.00	0.00	0.00
591-000-995.200	HSRUA - BOND INTEREST	0.00	0.00	0.00	0.00	0.00
591-000-996.000	PYMTS FOR REFUNDED DEBT	0.00	0.00	0.00	0.00	0.00
591-000-999.000	CONTRIB TO OTHER UNITS	0.00	0.00	0.00	0.00	0.00
591-000-999.101	CONTRIBUTION TO GENERAL FUND	45,000.00	0.00	0.00	45,000.00	0.00
591-000-999.245	CONTRIB TO PUB IMPROVEMENT	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 591 - WATER						
Expenditures						
591-000-999.250	CONTRIB TO LAKEFRONT DIST FUND	0.00	0.00	0.00	0.00	0.00
591-000-999.999	ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
<hr/>						
Total Dept 000		3,637,255.00	71,442.13	32,460.58	3,565,812.87	1.96
<hr/>						
TOTAL EXPENDITURES		3,637,255.00	71,442.13	32,460.58	3,565,812.87	1.96
<hr/>						
Fund 591 - WATER:						
TOTAL REVENUES		2,672,000.00	275,661.93	83,104.06	2,396,338.07	10.32
TOTAL EXPENDITURES		3,637,255.00	71,442.13	32,460.58	3,565,812.87	1.96
<hr/>						
NET OF REVENUES & EXPENDITURES		(965,255.00)	204,219.80	50,643.48	(1,169,474.80)	21.16

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 703 - TAXES						
Revenues						
Dept 000						
703-000-447.000	ADMIN FEE-TAX COLLECTION	0.00	0.00	0.00	0.00	0.00
Total Dept 000		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
Expenditures						
Dept 000						
703-000-000.000		0.00	0.00	0.00	0.00	0.00
703-000-804.000	BANK FEES	0.00	0.00	0.00	0.00	0.00
Total Dept 000		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 703 - TAXES:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 999						
Revenues						
Dept 101 - TOWNSHIP BOARD						
999-101-410.138	EQUIPMENT	0.00	0.00	0.00	0.00	0.00
999-101-672.200	SPEC ASSESMT REV-VELWC	0.00	0.00	0.00	0.00	0.00
999-101-672.300	SPECIAL ASSMT REV-DWIGHT ST	0.00	0.00	0.00	0.00	0.00
999-101-672.400	SPECIAL ASSMT REV-HUNTINGTON	0.00	0.00	0.00	0.00	0.00
999-101-672.500	SA REV LK, BEECH	0.00	0.00	0.00	0.00	0.00
999-101-672.600	SA REV HAMILTON	0.00	0.00	0.00	0.00	0.00
Total Dept 101 - TOWNSHIP BOARD		0.00	0.00	0.00	0.00	0.00
Dept 509						
999-509-000.706	WAGES-SUPERVISOR OOP	0.00	0.00	0.00	0.00	0.00
Total Dept 509		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
Expenditures						
Dept 101 - TOWNSHIP BOARD						
999-101-722.130	LAND	0.00	0.00	0.00	0.00	0.00
999-101-722.132	LAND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
999-101-722.133	ACCUM DEPREC-LAND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
999-101-722.136	BLDGS,ADDITIONS & IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
999-101-722.137	ACCUM DEPREC-BLDGS ADD & IMPRO	0.00	0.00	0.00	0.00	0.00
999-101-722.145	ACCUM DEPRECIATION-EQUIPMENT	0.00	0.00	0.00	0.00	0.00
999-101-722.146	OFFICE EQUIPMENT & FURNITURE	0.00	0.00	0.00	0.00	0.00
999-101-722.147	ACCUM DEPREC-OFF EQUIP & FURN	0.00	0.00	0.00	0.00	0.00
999-101-722.148	VEHICLES	0.00	0.00	0.00	0.00	0.00
999-101-722.149	ACCUM DEPRECIATION-VEHICLES	0.00	0.00	0.00	0.00	0.00
999-101-722.260	ACCRUED VACATION LEAVE PAYABLE	0.00	0.00	0.00	0.00	0.00
999-101-722.261	ACCRUED SICK LEAVE PAYABLE	0.00	0.00	0.00	0.00	0.00
999-101-722.703	WAGES PLANNING COMMISSION	0.00	0.00	0.00	0.00	0.00
999-101-751.130	LAND	0.00	0.00	0.00	0.00	0.00
999-101-751.132	LAND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
999-101-751.133	ACCUM DEPREC-LAND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
999-101-751.136	BLDGS,ADDITIONS & IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
999-101-751.137	ACCUM DEPREC-BLDGS,ADD & IMPRO	0.00	0.00	0.00	0.00	0.00
999-101-751.138	EQUIPMENT	0.00	0.00	0.00	0.00	0.00
999-101-751.146	OFFICE EQUIPMENT & FURNITURE	0.00	0.00	0.00	0.00	0.00
999-101-751.147	ACCUM DEPREC-OFF EQUIP & FURN	0.00	0.00	0.00	0.00	0.00
999-101-751.148	VEHICLES	0.00	0.00	0.00	0.00	0.00
999-101-751.149	ACCUM DEPRECIATION-VEHICLES	0.00	0.00	0.00	0.00	0.00
999-101-751.213	LAND CONTRACTS PAYABLE-CURRENT	0.00	0.00	0.00	0.00	0.00
999-101-751.260	ACCRUED VACATION LEAVE PAYABLE	0.00	0.00	0.00	0.00	0.00
999-101-751.261	ACCRUED SICK LEAVE PAYABLE	0.00	0.00	0.00	0.00	0.00
999-101-751.343	ACCRUED VAC & SICK LEAVE PAYABLE	0.00	0.00	0.00	0.00	0.00
999-101-751.974	CAPITAL OUTLAY RECREATIONAL	0.00	0.00	0.00	0.00	0.00
999-101-753.130	LAND	0.00	0.00	0.00	0.00	0.00
999-101-753.132	LAND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
999-101-753.133	ACCUM DEPREC-LAND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
999-101-753.136	BLDGS,ADDITIONS & IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 999						
Expenditures						
999-101-753.137	ACCUM DEPREC-BLDGS,ADD & IMPRO	0.00	0.00	0.00	0.00	0.00
999-101-753.138	EQUIPMENT	0.00	0.00	0.00	0.00	0.00
999-101-753.145	ACCUM DEPREC-EQUIPMENT	0.00	0.00	0.00	0.00	0.00
999-101-753.146	OFFICE EQUIP & FURNITURE	0.00	0.00	0.00	0.00	0.00
999-101-753.147	ACCUM DEPREC-OFF EQUIP & FURN	0.00	0.00	0.00	0.00	0.00
999-101-753.148	VEHICLES	0.00	0.00	0.00	0.00	0.00
999-101-753.149	ACCUMULATED DEPREC-VEHICLES	0.00	0.00	0.00	0.00	0.00
999-101-753.706	WAGES-RECREATION AND CULTURAL	0.00	0.00	0.00	0.00	0.00
999-101-754.130	LAND	0.00	0.00	0.00	0.00	0.00
999-101-754.132	LAND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
999-101-754.133	ACCUMULATED DEPREC-LAND IMPROV	0.00	0.00	0.00	0.00	0.00
999-101-754.136	BLDGS,ADDITIONS & IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
999-101-754.138	EQUIPMENT	0.00	0.00	0.00	0.00	0.00
999-101-754.145	ACCUM DEPREC-EQUIPMENT	0.00	0.00	0.00	0.00	0.00
999-101-754.146	OFFICE EQUIPMENT & FURNITURE	0.00	0.00	0.00	0.00	0.00
999-101-754.147	ACCUM DEPREC-OFF EQUIP & FURN	0.00	0.00	0.00	0.00	0.00
999-101-754.148	VEHICLES	0.00	0.00	0.00	0.00	0.00
999-101-754.149	ACCUM DEPRECIATION-VEHICLES	0.00	0.00	0.00	0.00	0.00
999-101-754.706	WAGES-RECREATINAL & CULTURAL	0.00	0.00	0.00	0.00	0.00
999-101-754.974	CAPITAL OUTLAY-RECREATIONAL	0.00	0.00	0.00	0.00	0.00
999-101-968.000	DEPRECIATION-GENERAL GOVT	0.00	0.00	0.00	0.00	0.00
Total Dept 101 - TOWNSHIP BOARD		0.00	0.00	0.00	0.00	0.00
Dept 207 - POLICE						
999-207-703.100	WAGES-POLICE CHIEF	0.00	0.00	0.00	0.00	0.00
999-207-703.101	WAGES-POLICE DETECTIVE	0.00	0.00	0.00	0.00	0.00
999-207-703.201	WAGES-SGT	0.00	0.00	0.00	0.00	0.00
999-207-703.301	WAGES-PATROLMAN	0.00	0.00	0.00	0.00	0.00
999-207-703.302	WAGES-SGT 2ND SHIFT	0.00	0.00	0.00	0.00	0.00
999-207-706.300	WAGES-POLICE CLERICAL	0.00	0.00	0.00	0.00	0.00
Total Dept 207 - POLICE		0.00	0.00	0.00	0.00	0.00
Dept 245						
999-245-980.980	CAPITAL OUTLAY-COMM & ECON DEV	0.00	0.00	0.00	0.00	0.00
Total Dept 245		0.00	0.00	0.00	0.00	0.00
Dept 271 - PROPERTY O & M AUNE						
999-271-706.000	WAGES-LIBRARY	0.00	0.00	0.00	0.00	0.00
Total Dept 271 - PROPERTY O & M AUNE		0.00	0.00	0.00	0.00	0.00
Dept 336 - FIRE DEPARTMENT						
999-336-968.000	DEPRECIATION-PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00
Total Dept 336 - FIRE DEPARTMENT		0.00	0.00	0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR OSCODA TOWNSHIP

PERIOD ENDING 03/31/2021

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 999						
Expenditures						
Dept 441						
999-441-968.000	DEPRECIATION-PUBLIC WORKS	0.00	0.00	0.00	0.00	0.00
Total Dept 441		0.00	0.00	0.00	0.00	0.00
Dept 442						
999-442-968.000	DEPRECIATION-PUBLIC WORKS	0.00	0.00	0.00	0.00	0.00
Total Dept 442		0.00	0.00	0.00	0.00	0.00
Dept 508						
999-508-706.100	WAGES-COMMUNITY CENTER	0.00	0.00	0.00	0.00	0.00
Total Dept 508		0.00	0.00	0.00	0.00	0.00
Dept 509						
999-509-706.300	WAGES-MAINT OOP	0.00	0.00	0.00	0.00	0.00
Total Dept 509		0.00	0.00	0.00	0.00	0.00
Dept 728						
999-728-968.000	DEPR-COMMUNITY & ECON DEV	0.00	0.00	0.00	0.00	0.00
Total Dept 728		0.00	0.00	0.00	0.00	0.00
Dept 790						
999-790-968.000	DEPRECIATION-REC & CULTURAL	0.00	0.00	0.00	0.00	0.00
Total Dept 790		0.00	0.00	0.00	0.00	0.00
Dept 991						
999-991-000.000	LAND CONTRACT PRINCIPAL PYMT	0.00	0.00	0.00	0.00	0.00
Total Dept 991		0.00	0.00	0.00	0.00	0.00
Dept 992						
999-992-000.000	CAPITAL LEASE PRINCIPAL PYMT	0.00	0.00	0.00	0.00	0.00
Total Dept 992		0.00	0.00	0.00	0.00	0.00
Dept 993						
999-993-000.000	SPECIAL ASSESSMENT BOND PAY	0.00	0.00	0.00	0.00	0.00
Total Dept 993		0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 03/31/2021

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GL NUMBER	DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 03/31/2021	ACTIVITY FOR MONTH 03/31/2021	AVAILABLE BALANCE	% BDGT USED
Fund 999						
Expenditures						
Dept 995						
999-995-000.000	DEBT INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00
Total Dept 995		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 999:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES - ALL FUNDS		15,014,967.00	3,757,019.84	1,600,434.93	11,257,947.16	25.02
TOTAL EXPENDITURES - ALL FUNDS		14,633,294.76	2,152,637.09	658,096.62	12,480,657.67	14.71
NET OF REVENUES & EXPENDITURES		381,672.24	1,604,382.75	942,338.31	(1,222,710.51)	420.36

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 590 SEWER							
03/18/2021	SRF D	7(E)	THE BANK OF NEW YORK MELLON, N.A.	BOND PRINCIPAL EXPENSE	968.000	000	80,000.00
				SRF INTEREST 2015 IMP.	995.300	000	18,814.79
				CHECK SRF D 7(E) TOTAL FOR FUND 590:			98,814.79
				Total for fund 590 SEWER			98,814.79
			TOTAL - ALL FUNDS				98,814.79

2021 QTR1 Financial Reports to the Township Board

				A	B	C	C - B	D	D - C	C / D	E	F	F - E	G	G - F	F / G	(A + D) - G
# of Funds	Fund #	Fund Name	2021 Beginning Fund Balance	QRT1 REV 2020 as of 3/31/2021	QRT1 REV 2021 as of 3/31/2021	DIFF REV QRT1 2020 - 2021	2021 Anticipated Revenue	DIFF REV QTR1 2021- Anticipated REV	% of REV Collected vs. Anticipated	QRT1 EXP 2020 as of 3/31/2021	QRT1 EXP 2021 as of 3/31/2021	DIFF EXP QRT1 2020- 2021	2021 Appropriations	DIFF EXP QTR1 2021 - Appropriations	% SPENT vs. Appropriated	2021 Projected Ending Fund Balance	
1	101	General Fund	2,531,324	\$ 1,877,270.21	\$ 1,405,457.35	(471,812.86)	\$ 3,164,431	\$ 1,758,973.65	44.41%	\$ 1,421,785.29	\$ 1,239,250.26	\$ (182,535.03)	\$ 3,218,335	\$ 1,979,084.50	38.51%	\$ 2,477,420.24	
2	203	Road Improvement Fund	77,543	3286.83	7.25	(3,279.58)	\$ 4,600	\$ (271,061.93)	5992.65%	\$ -	\$ -	\$ -	\$ 32,000	\$ 32,000.00	0.00%	\$ 50,143.00	
3	204	Forest Reserve Fund	32,770	\$ 20.52	\$ 1.36	(19.16)	\$ 12,040	\$ 12,038.64	0.01%	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000.00	0.00%	\$ 34,810.00	
4	206	Fire Dept Equipment Fund	313,079	\$ 452,972.67	\$ 249,135.43	(203,837.24)	\$ 424,371	\$ 175,235.57	58.71%	\$ 529,848.46	\$ -	\$ (529,848.46)	\$ 80,000	\$ 80,000.00	0.00%	\$ 657,450.00	
5	207	Police Operating Fund (NEW 2019)	250,818	\$ 1,259,846.89	\$ 1,116,005.48	(143,841.41)	\$ 1,157,485	\$ 41,479.52	96.42%	\$ 302,503.70	\$ 237,116.27	\$ (65,387.43)	\$ 1,335,824	\$ 1,098,707.73	17.75%	\$ 72,479.00	
6	211	Police Millage Fund (NEW 2019)	22,366	\$ 220,341.93	\$ 190,335.10	(30,006.83)	\$ 216,050	\$ 25,714.90	88.10%	\$ 43,702.22	\$ 42,977.82	\$ (724.40)	\$ 223,972	\$ 180,994.18	19.19%	\$ 14,444.00	
7	218	OOP Capital Improvement Fund	103,486	\$ 60,063.42	\$ 2.74	(60,060.68)	\$ 61,500	\$ 61,497.26	0.00%			\$ -	\$ 55,000	\$ 55,000.00	0.00%	\$ 109,986.00	
8	236	PROP OPER & MNTNCE Fund	2,683,189	\$ 80,818.87	\$ 100,603.97	19,785.10	\$ 342,200	\$ 241,596.03	29.40%	\$ 177,426.09	\$ 96,906.06	\$ (80,520.03)	\$ 700,425	\$ 603,518.94	13.84%	\$ 2,324,964.00	
9	245	Public Improvement Fund	120,295	\$ 1,403.61	\$ 8.74	(1,394.87)	\$ 4,400	\$ 4,391.26	0.20%	\$ 46,937.33		\$ (46,937.33)	\$ 8,000	\$ 8,000.00	0.00%	\$ 116,695.00	
11	251	OWA LDFA Fund	349,840	\$ 125,789.09	\$ 143,908.39	18,119.30	\$ 205,700	\$ 61,791.61	69.96%		\$ 165,000.00	\$ 165,000.00	\$ 205,700	\$ 40,700.00	80.21%	\$ 349,840.00	
12	265	Drug Law Enforcement Fund	1,279		\$ 2,486.00	2,486.00		\$ (2,486.00)	#DIV/0!			\$ -		\$ -	#DIV/0!	\$ 1,279.00	
13	271	Library Fund	104,785	\$ 216.29	\$ 16.83	(199.46)	\$ 112,300	\$ 112,283.17	0.01%	\$ 26,464.32	\$ 23,388.63	\$ (3,075.69)	\$ 127,803	\$ 104,414.37	18.30%	\$ 89,282.00	
18	509	OOP Fund	232,895	\$ 647.12	\$ 99.49	(547.63)	\$ 832,950.00	\$ 832,850.51	0.01%	\$ 260,114.87	\$ 64,390.17	\$ (195,724.70)	\$ 922,176	\$ 857,785.83	6.98%	\$ 143,669.00	
20	590	Sewer Fund	538,842	\$ 249,080.50	\$ 273,289.78	24,209.28	\$ 5,804,940.00	\$ 5,531,650.22	4.71%	\$ 236,609.64	\$ 212,165.75	\$ (24,443.89)	\$ 4,076,805	\$ 3,864,639.25	5.20%	\$ 2,266,977.00	
21	591	Water Fund	121,423	\$ 217,184.82	\$ 275,661.93	58,477.11	\$ 2,672,000.00	\$ 2,396,338.07	10.32%	\$ 233,323.92	\$ 71,442.13	\$ (161,881.79)	\$ 3,637,255	\$ 3,565,812.87	1.96%	\$ (843,832.00)	
Total All Funds			\$ 7,483,934	\$ 4,548,942.77	\$ 3,757,019.84	\$ (791,922.93)	\$ 15,014,967.00	\$ 10,982,292.48	25.02%	\$ 3,278,715.84	\$ 2,152,637.09	\$ (1,126,078.75)	\$ 14,633,295	\$ 12,480,657.67	14.71%	\$ 7,865,606.24	

**CHARTER TOWNSHIP OF OSCODA
ENGINEERING PROJECT AND AS-NEEDED
PROGRESS REPORT
April 2021**

Active Projects:

- **Future Water Main Phases:**
 1. Phase A and Woodland design has been finalized and permits are in place. Finalizing funding for construction 2021.
 2. Phase B, G and F-41 portion of Phase H bid opening was held on April 8, 2021. **Three (3) bids were received. The final review and confirmation of the as-read low responsive bidder is being completed with possible recommendation on the agenda for tonight for Board action. Parts 3 of overall application are being finalized by EGLE. Project funding closing is tentatively scheduled for June 2021.** Construction will be authorized immediately upon closing.
 3. Remaining Phases (C, D, E, F, and remaining portion of H) to be funded in remaining 4 years of DWRF application. These phases along with remaining water services in Township have been included in C2R2 Grant Application through EGLE.... Waiting on results from EGLE...hopefully soon.
 4. Under DWRF, all services are covered at no costs to the residents.
- **Sanitary Sewer System Improvements (CWSRF Program):**
 1. Project bid opening was held on April 8, 2021. **One (1) bid was received. The final review and confirmation of the as-read low responsive bidder is being completed with possible recommendation on the agenda for tonight for Board action. Part 3 of overall application are being finalized by EGLE. Project funding closing is tentatively scheduled for June 2021.** Construction will be authorized immediately upon closing.
 2. It is expected that the Township will receive \$1,333,750 in CWSRF principal forgiveness towards the overall project costs of \$5.3M.
- **Specific Funding Opportunities:**
 1. Rowe is continuing to investigate several funding opportunities from **State Representative Susan Allor's Office, MEDC/CBDG – WIR, EDA/Federal Stimulus, U.S. Congressman Kildee's Office, USDA-RD, Consumers Energy, etc.** for variety of Township projects (water/sewer/trail projects).
 2. **Developing a spreadsheet to assist Township Administration to continually track these activities.**

- Old Orchard Campground Public Dock Erosion:
 1. Phase 1 (shoreline erosion and drainage) complete and acceptable. Pay request No. 1 on agenda for Board approval tonight.
 2. The construction schedule for Phase 2 (wood deck/stairway and final restoration) would start and be completed Spring of 2022.
- Phase 3 Trail Project:
 1. ROWE submitted a Michigan Department of Agriculture – Rural Development (MDARD) grant for possibly the IBT – Phase 3 Trail (\$100k with 30% local match) Township was not awarded this grant (researching reasons for being declined).
 2. ROWE re-submitted for the Consumers Energy Planet Grants, like last year, for funding of the IBT Phase 3 Trail (\$500,000)Township was declined...encouraged to submit on other Consumers Energy grants available...Rowe has completed applications.
 3. ROWE has submitted for a USDA Rural Business Development Grant to cover a portion of the engineering costs associated with the project (\$99,000).
 4. With “Conditional” approval of TAP Grant the following steps will be next:
 - \$300k Michigan Natural Resources Trust Fund (MNRTF) Grant has been recommended for award to the Township. MNRTF will be following up with Township on finalizing this grant.
 - Coordinating efforts to include all eligible items in the project for consideration.
 - Coordinating efforts with USFS, MDNR, and Iosco County for site control letters for the grant applications pending needed by Summer 2021.
 - MDOT schedule for funding obligation and construction in fiscal year 2022 with final completion in 2023. Grade Inspection meeting with MDOT reviewing preliminary plans in July 2021.
 - The project is on schedule to meet these dates.
- Wurtsmith Base Infrastructure Utility Evaluation Project:
 1. Base plan drawing completed.
 2. Evaluating water model for existing capacity within project area.
 3. Evaluating existing roadway system for logical ingress and egress routes and associated conditions.
 4. Beginning identification of possible funding sources/application requirements/time considerations.

- **Ratliff Park ADA Kayak Launch and Access:**
 1. Field survey work is complete.
 2. Plans and specifications are complete along with estimate for construction.
 3. Passport Grant application submitted.... decision expected Summer of 2021.
 4. **Construction permits have been prepared. These will be submitted to the appropriate agencies for review and approval as soon as a more definite construction schedule is established.**
 5. **Tentative schedule for construction is late winter/early spring 2022.**

Projects On-hold:

- **Site Plan Reviews:**
 1. Working with Township officials in streamlining site plan reviewing process.
 2. Working with Planning and Zoning/Doug Moen on a potential watermain extension in Sharkey's Supervisor Plat
- **Township Facilities:**
 1. Next step is finalizing consolidated space needs of the new facilities based on information gathered at the Work Session of 11/7/2019.
- **Plat Right-of-way issues/special assessment district:**
 1. Information provided to the Township for further direction.
- **Parks & Recreation Grant Opportunities:**
 1. Assisted the Township in pursuing grants to fund the Parks & Recreation Capital Improvement Plans.... on hold

Projects Completed:

- **Phase 1 Water Main assistance:**
 1. Project has been completed in the field.
 2. John Henry Excavating, Inc. has been paid in full.
 3. Funding expired for this work on 12/31/2020.
- **Phase 2 Water Main:**
 1. Project is complete.
 2. Final paperwork was finalized by USDA-RD with reimbursement to Township sent out on 10/1/2020.
 3. Property owners are pursuing water service hookups with assistance as needed.

- **Storm Water User Rate Study:**
 - 1. User rates completed for Arrow and Mission GAC treatment plants.
- **Sanitary Sewer and Water System Ordinance (including “Policies”) Updates:**
 - 1. Township is currently completing a water rate study.
- **Old Orchard Campground Electrical Upgrades:**
 - 1. Project is completed and operational.
- **Site Plans:**
 - 1. Completed re-review of Alcona Health Center Site Plan for 6” fire suppression water line and made recommendations to the Township.
 - 2. Gallton Oscoda Apartment Project (Perimeter and Georgia) was completed
 - 3. New Galton Growth Facility site plan reviewed and returned to Township.
 - 4. Oscoda Apartments/ New Galton Growth Facility/Alcona Health fees have been re-investigated and recommendation to revise has been sent to the Township.

PROJECT STATUS UPDATE

Project: Oscoda-Wurtsmith Airport Industrial Park Expansion Study

Reporting Period: 03-12-21 to 04-20-21

Work Completed Last Month:

- We have completed a working draft on utility base drawings for the industrial park area utilizing GIS information, existing plans, and previous field work.
- We are evaluating the water model for the water system in this area for capacity and pressures. Once we have that complete, we will be discussing with HSRUA and F&V Operations to validate our findings. We will be able to move onto recommendations from there at that time in determining needed water system upgrades for the planned expansion.
- Video from our drone flight was completed in December. The video will be used to create 3D interactive computer model of the proposed expansion.
- Information provided from ICRC on roadway system is as follows:
 1. Primary Roads (Skeel, Arrow, Mission, Bissonette, portion of Georgia, portion of Perimeter) are 100% funded by the Road Commission on improvement costs.
 2. All remaining local Road Commission roads are funded 70% Township/Airport Authority and 30% Road Commission
 3. ICRC has provided the PASER ratings for the major and minor local road system on the base. With the proposed area of development preliminarily identified, we are looking at road access and potential travel ways to determine needs (capacity/condition).

Work Expected next month:

- With base drawings complete and information from water model confirmed, we will be working on determining the current capacities of the utilities.
- Review the PASER ratings on the roadway system within the study area and prioritize recommended improvements.
- Contact private utilities (gas, electric, telecommunications, fiber, internet, etc.) to get information on existing capacity and proposed plans for expansion.
- Contact funding agencies and begin discussions on potential funding opportunities and start the process. Currently discussing opportunities with EDA, MEDC/CBDG, and HIP (Federal stimulus).
- Contact Michigan Rural Community Assistance Program to start the process of completing an Environmental Report

Information Needed:

- PASER ratings from ICRC have been received.
- No additional information needed at this time.

To: Supervisor Richards & Board of Trustees

From: Michael D. Mitchell, Superintendent

Date: April 21, 2021

Re: Superintendent's Report for April 26, 2021 Board Meeting Agenda

Munetrix Invoice- The Township utilizes Munetrix for CVTRS/CIP reporting to the State of Michigan to meet all requirements for revenue sharing reporting. This company and their services are used throughout the State of Michigan to reduce workload and time spent on the reporting requirements required by the State of Michigan and provides citizens the transparency requirements of the CVTRS/CIP reporting through dashboard and citizen's guides. ***I recommend that the Board make a motion to approve the Munetrix invoice in the amount of \$2,844.00.***

Dust Control Bid Tab- The Dust Control Bids will be received and opened on Friday, April 23rd. The bid tabulation sheet will be sent out on that date so that the award can occur as part of this meeting.

Analytical Services Invoice- Capital Improvement Bonds- The invoice from S&P Global for \$11,812.50 is for analytical services in connection with \$5,335,000 in Capital Improvement Bonds associated with the various water main extension projects being worked on by the Township in cooperation with Rowe Engineering and Baker Tilly. This is how the Township will generate the funds to complete all the various phases of these water main extension projects. This amount will be reimbursed from the SRF and DWRP bond proceeds. ***I recommend that the Board make a motion to approve the S&P Global invoice in the amount of \$11,812.50.***

Fire Department Pager Purchase Request- I received this about a month ago regarding the purchase of 33 pagers for the Department at a cost of \$26,446.50. When I examined the CIP, this purchase was programmed for 2022 (next fiscal year) in the amount of \$17,000. The quote also was a promotion until the end of March which about the time I received it. I do not like decisions where we are rushed to purchase without all the details. First, the pagers are for 800Mhz radios which Iosco County has desired to change to for some time now, from what I gathered from the 911 Director about a year to a year and a half. Second, we are now one of only two agencies that have not made the change which I found peculiar. Third, I contacted the manufacturer and the vendor to secure an extension through the end of April on the promotional offer so that I could seek out answers to my questions. Fourth, through a discussion with the Fire Chief I found out that the programmed radios in the CIP for 2022 were for the former style pagers which were less money. Fifth, through discussions with various sources I have found that many agencies have utilized Digicom Global due to their support and training services. I was curious as to why such an item was not being considered to be bid out to other vendors. Sixth, the price for this brand and type of pager is offered to vendors at the same price by Unication (through State Pricing) which is the pager brand so using a different vendor will not result in a different price. Seventh, I was concerned about the number of pagers being proposed for purchase. After consultation with Digicom and Unication the formula for pagers needed and spares (1 for every 8 in use) equates to about 31 based on the number provided by the Fire Chief. Eighth, the warranty is for five (5) years which means that as part of the CIP in year 6 the department should be programming in purchasing in my opinion 25-33% for new pagers so that the Township does not absorb a large replacement cost all at once, while still maintaining and accepting new models and updates of such important equipment. If

you look at the CIP programmed for 2022 this would represent a purchase of all new pagers at one time, which I don't recommend. Ninth, how do we pay for something that was not programmed for this year in the CIP? After examination of the CIP and general budget the only way to do this would be to make a special appropriation and to utilize fund balance for this purpose. ***Tenth, Is the Board willing to draw down on our fund balance for this purpose and if so, you will need to make a motion to do so. This will require an appropriation of funds to Fire-Communications 101-336-850-000 in the amount of \$26,447.00 to come from General Fund Balance.***

Code Enforcement Demolitions- Some months ago I had asked about the demolition of the remnants of a structure at 643 Bissonnette Road. There was a discussion about restoration that included topsoil and grass seed. No action was taken that night. In looking at code enforcement activities and budget I have found a few problems. I discovered that the Township has not historically followed its procedure for demolition which includes a permit process, which we make others follow. This includes securing "sign-offs" from utilities that things have been disconnected. This is not right, and I will not allow us to continue in that manner. This does mean that the Township will face the same difficulties that private contractors face when waiting for utility "sign-offs" which can mean delays in demolition. Moreover, I found that the Township failed to put any money allocated in the budget for the purpose of code enforcement demolition. I find this to be shocking as it would seem that this is an important aspect of the code enforcement process and given easily identifiable structures that could be demolished from code violations. I also discovered that the Township has not been supporting the efforts of code enforcement to seek court ordered demolitions which has resulted in few if any done in recent years. Lastly, as we have not budgeted for this amount and that this will now take a budget amendment, coupled with multiple cases either decided or pending it would be prudent to bundle these into one bid and to make one budget amendment for this purpose. From an auditing standpoint, it will appear the Township failed to adequately budget for a service they know can be executed on any given fiscal year if we have a series of budget adjustments/appropriation of funds. A series of budget amendments for a multitude of demolitions is not good budget practice and again another fund balance draw down for something that should have been programmed in. ***I am recommending that \$25,000 be added as an appropriation to line-item Police-Miscellaneous 207-000-956 so that I may have a number of these bundled together for bidding and have the funds to actually carry out this work.*** This will have to be another General Fund Balance request. I have gotten an update from the code enforcement official and our legal counsel as to what structures this will include currently and potentially pending court action. These are the following locations: 643 Bissonnette, 5549 Cedar Lake, and 5557 Heather. On the Condemned list which may at some point this year reach demolition are: 3599 E. River, 6461 Iroquois, 6485 Potomac, 5003 Cedar Lake, and 6194 Loud Drive. While the condemned list may not reach demolition stage there is a possibility that one or more could reach this point before the end of the year.

Cemetery Revenue Owed to AuSable Township- A portion of the revenues received from the Cemetery are to be paid to AuSable Township. This amount of \$6,487.55 (combined) is owed for 2019 and 2020. ***I am recommending that this payment in the amount of \$6,487.55 be paid to AuSable Township for their portion of the cemetery revenue.*** Treasurer McGuire will be able to speak more about this topic.

Legal Services Agreement- I have met with Mr. Freel regarding providing legal services to the Township for a one-year period, with an option to renew for an additional one-year period at a rate of \$165 per hour. After the last meeting, I was notified by White Wojda Curtis that their last day providing legal services will be May 14, 2021. I have already discussed a meeting between the parties to discuss

ongoing legal items and the transfer of these to the new legal counsel once the new legal counsel is brought online. The document you have includes alterations that were added by Mr. Freel from my original document I had drafted using our interim legal services agreement as a base. ***If the document is acceptable by the Board, then I would recommend its approval.***

Old Orchard Park Project Payment Request Number 1 for Phase 1- The work has been completed and examined by Rowe Engineering, the OOP Manager, and I. ***The invoice for phase 1 is in the amount of \$123,000.00. I recommend that this invoice to John Henry be paid.***

Property Purchase/Sell Update- 227 E. River has been purchased and closed upon. The Artisan Hall has also been sold and closed upon. A payment to USDA for the point-of-sale items will be made once USDA has received a full executed copy of the closing documents. A check for USDA's portion of the sale of the building was done as part of the closing and will be sent to USDA by Landmark Title. Once we have the official documents from USDA, I will share what the amounts were owed by the Township to close out the sale.

Aune Medical Building Sale & Friedman Contract- Our Economic Development Director has asked that this be postponed and delay in acting on the contract proposed at this time. Once I receive further clarification to this item from Mr. Dickerson, I will update the Board as to whether to proceed. I have had the documents reviewed by legal counsel and will await word before proceeding further.

GIS Update from the County- I am going to ask the County to provide an update on GIS to the Board at the May 10th Board meeting. I know there have been questions as to its status and training of use so I thought this would be an opportunity to engage the County in this discussion.

Treasurer's Office HVAC Update- To date we have only received one quote for over \$11,000. We are seeking alternative quotes and possibilities to solve this issue. This seems too much to spend on this type of work on a portion of the building that may or may not have a long-term future use as it is structured at this time.

Fund Balance Usage- I am not a proponent of using Fund Balances to just fill in the gaps whenever the desire for items is expressed or to make up for lack of planning. I feel that more discussion during the budget process should be had to make this an infrequent occurrence.

IT Proposal- I have not added this back on the agenda as I have not heard from Trustee Cummings and Spencer that the amendments have been drafted. When I know this has occurred, I shall add this back on the agenda for action.

Stipend for Assessor- I have not heard back from my discussions regarding this with the Assessor. I am awaiting her response before bringing this back to the Board for consideration as Nancy wanted to think about it before answering.

Road & Sidewalk Advisory Committee- I have not been notified of any pending meeting of this committee at this time. When this does occur, it will be posted accordingly.



3252 University Drive, Suite 170
Auburn Hills, MI 48326

BILL TO:

Accounts Payable
Oscoda Township
110 State St.
Oscoda Township, MI 48750

INVOICE #: 3134
INVOICE DATE: 04/01/2021
TERMS: Net 60
DUE: 06/01/2021

June 1	351060
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DESCRIPTION	QTY	PRICE	TOTAL
Level 3 Municipal License - Transparency Edition	1	2,844.00	2,844.00

**Note: Optional Service Contract Support Packages
are now available. Contact us for more details.**

AMOUNT DUE: \$2,844.00

Please Remit To:

Munetrix, LLC - Accounts Payable
3252 University Drive, Suite 170
Auburn Hills, MI 48326

Credit Card Payments – Add 3.5% Processing Fee

Please note that any unpaid balances are subject to a 1.25% compounded late fee.

Payment of this invoice acknowledges agreement to pricing and Terms of Use which is available at www.munetrix.com

Munetrix Terms state that subscription cancellation requests must be received at least 30 days in advance of your anniversary date. Please contact us directly at 248-499-8355 if you have any concerns regarding your subscription.

3252 University Drive, Suite 170 | Auburn Hills, MI 48326 | Ph: 248.499.8355 | Fax: 248.683.5826 |
www.munetrix.com



Charter Township of Oscoda
110 South State Street
Oscoda, Michigan 48750
Office of Supervisor: (989)739-3211
Office of Clerk: (989)739-4971
Office of Treasurer: (989)739-7471
Office of Superintendent: (989)739-8299
Fax: (989)739-3344

April 23, 2021

**2021 Road Dust Control Application
Bid Tabulation**

Liquid Calcium Chloride Sales	
26% Brine	\$0.287
35% Liquidow	\$0.557
Northern Michigan Dust Control	
26% Brine	\$0.50

PROPOSAL

Oscoda Township - 2021 Road Dust Control Application (If bidding more than one product please use one sheet per product)

TO: Charter Township of Oscoda, Michigan

We the undersigned, having familiarized ourselves with the specifications regarding the Township's needs hereby propose the following:

\$.50 per gallon
\$ 1000.⁰⁰ estimated cost per mile & proposed
application rate (\$/gallons per mile)

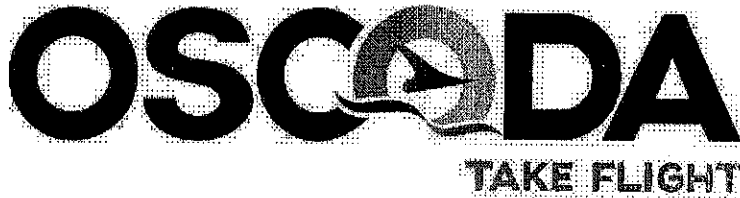
Description of Product: Mineral Brine

In submitting this proposal, it is understood the right is reserved by the Charter Township of Oscoda to accept or reject any and all bids or any part thereof, to waive any and all bid irregularities, and to award the bid that is in the best interest of the Charter Township of Oscoda. Bidders are hereby notified that the Charter Township of Oscoda's Purchasing Policy provides for the granting of local preference in purchasing of five percent (5%) or seven-hundred fifty dollars (\$750), whichever is less.

This proposal is to remain firm for thirty (30) days.

Dated and signed this 21 day of April, 2021.

Name of Bidder: Northern Michigan Dust Control
By: Waneta Cook
Title: Owner
Signature: Waneta Cook
Business Address: 4282 Hayes Tower Rd.
Gaylord, mi 49735



Charter Township of Oscoda
110 South State Street
Oscoda, Michigan 48750
Office of Supervisor: (989)739-3211
Office of Clerk: (989)739-4971
Office of Treasurer: (989)739-7471
Office of Superintendent: (989)739-8299
Fax: (989)739-3344

April 13, 2021

INVITATION TO BID
OSCODA TOWNSHIP – 2021 ROAD DUST CONTROL

The Charter Township of Oscoda is now accepting bids for the purchase and application of dust control on Oscoda Township unpaved roads. The following specifications have been identified as most appropriate for meeting our needs.

All vendors are required to submit the information requested and use the attached proposal sheets in submitting bids. Failure to do so may result in disqualification.

Minimum Specifications/Scope of Work:

The required scope of work for this solicitation includes provision of all equipment, personnel and materials required to implement the annual Oscoda Township dust control program in May and July of 2021. The specified seasonally early application schedule is intended to encourage price discounts as each vendor may offer. The program constitutes application of dust control near residential structures on all unpaved roads throughout the Township. This program is implemented under direction of a representative from the Township Building and Grounds Department and takes approximately three full business days to complete. The Township is seeking bids on the charge per gallon of application for liquid calcium chloride, 26% processed brine and/or liquidow. Past experience indicates an annual purchase of approximately 80,000 gallons of processed brine is required to meet dust control needs.

The Township would also like to request the cost per gallon on half loads to be listed out on the price quotes as well as the cost per full load.

The Township may also opt, at its' sole discretion, to add a third application to the program in late August or September. The bid amount(s) quoted shall be applicable if the program is expanded to include a third treatment event.

Additional Information:

The Contractor, prior to acceptance of any proposal, shall file with the Township copies of completed certificates of insurance, as evidence that the contractor carries adequate insurance. At a minimum there shall be a general liability coverage of at least one million dollars (\$1,000,000.00), automobile liability of one million dollars (\$1,000,000.00) and workman's compensation liability of five hundred thousand dollars (\$500,000.00). The Township shall be afforded protection against claims for damages to public or private property and injuries or death to persons arising out of and during the performance of the contract.

Proposed application rate for each product bid shall be specified on a per mile basis.

General Directions:

All bids must be sealed in envelopes plainly marked "DUST CONTROL". The Charter Township of Oscoda reserves the right to accept or reject any and all bids or any part thereof, to waive any and all bid irregularities, and to award the purchase which is in the best interest of the Charter Township of Oscoda. Bidders are hereby notified that the Charter Township of Oscoda's Purchasing Policy provides for the granting of local preference in purchasing of five percent (5%) or seven-hundred fifty dollars (\$750), whichever is less.

In submitting this bid it is understood that the Charter Township of Oscoda may require a successful proponent to enter into a contract document which must be approved and authorized by the Township Board of Trustees. Any contract would be developed based in part on the information in the invitation to bid, which would be incorporated into the contract by reference. It is anticipated that award of a bid will be considered by the Township Board of Trustees at the April 26, 2021 meeting.

Proposals are to remain firm for ninety (90) days.

Sealed proposals will be received by the Charter Township of Oscoda addressed to Michael Mitchell, Township Superintendent, 110 South State Street Unit 1, Oscoda, Michigan 48750, until 12:00 p.m. on **Friday, April 23, 2021**. Proposals will be opened and read publicly at that time. Separate proposal sheets should be utilized for each product to be bid by each vendor.

Your efforts in responding to this invitation to bid will be greatly appreciated.

Michael Mitchell
Township Superintendent

trk

PROPOSAL

Oscoda Township - 2021 Road Dust Control Application

(If bidding more than one product please use one sheet per product)

TO: Charter Township of Oscoda, Michigan

We the undersigned, having familiarized ourselves with the specifications regarding the Township's needs hereby propose the following:

\$.287 per gallon *
\$ 574.00 application rate estimated cost per mile & proposed
2,000 GALS AT 20 FEET WIDE
(\$/gallons per mile)

Description of Product: 26% MINERAL WELL BRINE
2000 GALLONS PER MILE AT 20 FEET WIDE. PRICES
BASED ON 9000 GALLON LOADS

In submitting this proposal, it is understood the right is reserved by the Charter Township of Oscoda to accept or reject any and all bids or any part thereof, to waive any and all bid irregularities, and to award the bid that is in the best interest of the Charter Township of Oscoda. Bidders are hereby notified that the Charter Township of Oscoda's Purchasing Policy provides for the granting of local preference in purchasing of five percent (5%) or seven-hundred fifty dollars (\$750), whichever is less.

This proposal is to remain firm for thirty (30) days.

Dated and signed this 4th day of APRIL, 2021.

Name of Bidder: LIQUID CALCIUM CHLORIDE SALES, INC.
By: RODNEY GERARD
Title: OPERATIONS MANAGER
Signature: Rodney Gerard
Business Address: 2715 S HURON ROAD, KAWKAWLW, MI 48631
989-684-5860 800-942-6788

* 4500 GALLON LOADS \$.33 PER GALLON, APPLIED
PLEASE CALL OUR OFFICE IF YOU REQUIRE QUOTES
FOR LOAD SIZES NOT LISTED.

PROPOSAL

Oscoda Township - 2021 Road Dust Control Application

(If bidding more than one product please use one sheet per product)

TO: Charter Township of Oscoda, Michigan

We the undersigned, having familiarized ourselves with the specifications regarding the Township's needs hereby propose the following:

\$.557

per gallon *

\$ 1114.00

application rate

estimated cost per mile & proposed
2000 GALS AT 20 FEET WIDE
(\$/gallons per mile)

Description of Product: 35% LIQUIDOW CALCIUM CHLORIDE

2,000 GALLONS PER MILE AT 20 FEET WIDE, PRICES

BASED ON 9,000 GALLON LOADS-

In submitting this proposal, it is understood the right is reserved by the Charter Township of Oscoda to accept or reject any and all bids or any part thereof, to waive any and all bid irregularities, and to award the bid that is in the best interest of the Charter Township of Oscoda. Bidders are hereby notified that the Charter Township of Oscoda's Purchasing Policy provides for the granting of local preference in purchasing of five percent (5%) or seven-hundred fifty dollars (\$750), whichever is less.

This proposal is to remain firm for thirty (30) days.

Dated and signed this 14th day of APRIL, 2021.

Name of Bidder: LIQUID CALCIUM CHLORIDE SALES, INC.

By: RODNEY GERARD

Title: OPERATIONS MANAGER

Signature: Rodney Gerard

Business Address: 0 2715 S. HURON ROAD KAWKAWLIN, MI 48631

989-684-5860

800-942-6788

* 4500 GALLON LOADS \$.591 PER GALLON, APPLIED.
PLEASE CALL OUR OFFICE IF YOU REQUIRE QUOTES FOR
LOAD SIZES NOT LISTED.

Dust Bustin
5245 US Highway 31
Grawn, MI 49637-9701

Michigan Chloride Sales
402 W. Jackson Road
St. Louis, MI 48880

N. Mich. Dust Control
05916 U.S. 31
South Charlevoix, MI 49720

R&M Dust Control
340 Maplewood Road
Petoskey, MI 49770

Team Services, Inc.
P.O. Box 1104
Kalkaska, MI 49646

C & S Dust Control
P.O. Box 155
Alpena, MI 49707

Liquid Calc. Chloride Sales
2715 S. Huron
Kawkawlin, MI 48631

Eastern Dust Control
3450 Maple Ridge Rd.
Standish, MI 48766

Northern Tank Truck Service, Inc.
10764 Old Highway 27 S.
Gaylord, MI 49735

0201

MR. MICHAEL MITCHELL
CHARTER TOWNSHIP OF OSCODA
110 SOUTH STATE STREET # 2
OSCODA MI 48750

Description of Services

151011 ANALYTICAL SERVICES RENDERED IN CONNECTION WITH:
US\$5,335,000 Oscoda Charter Township, Michigan,
Capital Improvement Bonds, Series 2021, dated:
Date of delivery, due: October 01, 2052

Amount

\$11,812.50

FOR INQUIRIES PLEASE CONTACT: ROHIT RAMAN
COLLECTIONSUSRATINGS@SPGLOBAL.COM
PHONE: 1-800-767-1896 EXT #6
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This Invoice Due and Payable As Of: 04/01/21

INVOICE TOTAL \$11,812.50 USD

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S&P Global
Ratings

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Standard & Poor's Financial Services, LLC
Federal I.D.: 26-3740348

Invoice No.: 11411486
Customer No.: 1000113804
Invoice Date: 04/01/21

0201

Billed To:

MR. MICHAEL MITCHELL
CHARTER TOWNSHIP OF OSCODA
110 SOUTH STATE STREET # 2
OSCODA MI 48750

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CHICAGO, IL 60693

10001138044 11411486 01181250 1 700 10 07 0421 6

TOTAL AMOUNT DUE:
\$11,812.50 USD
AMOUNT ENCLOSED:

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New Ship-to:



Digicom Global
Quote-02

3911 Rochester Rd.
Troy, MI 48083

Please Note: Credit Card purchases will be subject to an additional 3% charge.

Client Name: **Chief Allen MacGregor**

Company Name: **Oscoda Twp Fire Department**

Billing Address: 110 South State Street
Oscoda, Michigan, 48750

P.O. #
Date: 3/19/2021
Phone: 989-739-9113

Email: sheriffmacgregor@gmail.com

Shipping Address: 110 South State Street
Oscoda, Michigan, 48750

Notes
Extended warranty is free. This adds 3 years for a total of 5 years. Programming and dept training is included. Buy 10, get 1 for free

G4/G5 Voice Pager Packages

Item Description:	Part Number	Quantity	Unit Price	Amount
G4 P25 Voice Pager- 700-800MHz	GS442RE-SXXXEN	0	\$580.50	\$0.00
G5 P25 Voice Pager- Dual Band 700-800MHz/VHF 136-174MHz	G5B64BF-SXVXEN	33	\$670.50	\$22,126.50
G5 P25 Voice Pager- Dual Band 700-800MHz/UHF 380-450MHz	G5B64BF-SXUBEN	0	\$670.50	\$0.00
G5 P25 Voice Pager- Dual Band 700-800MHz/UHF 400-470MHz	G5B64BF-SXUCEN	0	\$670.50	\$0.00
G5 P25 Voice Pager- Dual Band 700-800MHz/UHF 450-520MHz	G5B64BF-SXUDEN	0	\$670.50	\$0.00
New Items:	Band Split	Quantity	Unit Price	Amount
G2 P25 Voice Pager - Single Band Analog		0	\$580.50	\$0.00
G3 P25 Voice Pager - Dual Band Analog VHF136-174		0	\$670.50	\$0.00
G5 P25 Voice Pager- Promotion- Buy 10, get 1 for free	G5B64BF-SXVXEN	3	\$0.00	\$0.00

Parts, Accessories, & Warranty

Item Description	Part Number	Quantity	Unit Price	Amount
Desk Charger (cord and adapter not incl.)	GS9XBRC-SXXXEN	0	\$72.00	\$0.00
Charger Amplifier (Includes Antenna)	GS999CA-SXXXEN	36	\$120.00	\$4,320.00
Leather Holster w/Swivel Clip	LG-G4-HL-PW	0	\$60.95	\$0.00
Nylon Holster w/ Swivel Clip	LG-G4-HN-PW	0	\$40.95	\$0.00
G-Series Swivel Belt Clip (Clip Alone)	LG-G4-PW	0	\$16.95	\$0.00
G-Series Swivel Clip Stud (Stud Alone)	LG-G4-SM	0	\$21.95	\$0.00
G-Series Swivel Clip w/ Stud Kit (Package)	LG-G4-SMK	0	\$31.95	\$0.00
Bluetooth Headset	T81G1DHQ65P-R	0	\$31.95	\$0.00
Additional 3 Years Extended Warranty	EXTWARRANTY-G4	36	\$0.00	\$0.00
Replacement Charging/Programming Cable	T69SWLS1072M-R	0	\$25.95	\$0.00
Replacement Power Adapter (For Charging Cable)	T693A10AWU05-R	0	\$30.95	\$0.00
Replacement G4/G5 Antenna	GSXXANAS03EX	0	\$15.95	\$0.00
Replacement Battery Cover (Includes Screws)	T71G400014A-R	0	\$10.95	\$0.00
Replacement Charger Amplifier Antenna (700-800MHz)	T72RUGSU01-R	0	\$25.95	\$0.00
Replacement Belt Clip	G4XXUNME01B	0	\$13.95	\$0.00
Replacement 2800mAh Lithium Ion Battery	T65G428001-R	0	\$30.95	\$0.00
		0	\$0.00	\$0.00
Shipping	Sales Rep Delivery	1	\$0.00	\$0.00
Credit Charge		0	3.00%	\$0.00

Signature: Kurt Fechter

Tax Status:	Exempt	Total:	\$26,446.50
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AUSABLE SHARE OF CEMETERY REVENUE

<u>YEAR</u>	<u>GRAVE OPEN CLOSE REVENUE</u>	<u>CEMETERY COST SHARE %</u>	<u>REV OWED TO AUSABLE TOWNSHIP</u>
2019	13,425.00	24.60%	\$3,302.55
2020	13,000.00	24.50%	\$3,185.00
TOTAL DUE TO AUSABLE TOWNSHIP			\$6,487.55

Date	JNL	Type	Description	Reference #	Debits	Credits	Balance
Fund 101 GENERAL/UNALLOCATED							
01/01/2019			101-276-634.000 GRAVE OPENING & CLOSING				0.00
01/01/2019				BEG. BALANCE			0.00
01/02/2019	CR	RCPT	GRAVE OPENING & CLOSING 01/02/2019			350.00	(350.00)
02/01/2019	CR	RCPT	GRAVE OPENING & CLOSING 02/01/2019			600.00	(950.00)
02/06/2019	CR	RCPT	GRAVE OPENING & CLOSING 02/06/2019			600.00	(1,550.00)
02/28/2019	CR	RCPT	GRAVE OPENING & CLOSING 02/28/2019			600.00	(2,150.00)
03/26/2019	CR	RCPT	GRAVE OPENING & CLOSING 03/26/2019			150.00	(2,300.00)
04/16/2019	CR	RCPT	GRAVE OPENING & CLOSING 04/16/2019			150.00	(2,450.00)
04/17/2019	CR	RCPT	GRAVE OPENING & CLOSING 04/17/2019			400.00	(2,850.00)
04/23/2019	CR	RCPT	GRAVE OPENING & CLOSING 04/23/2019			150.00	(3,000.00)
04/26/2019	CR	RCPT	GRAVE OPENING & CLOSING 04/26/2019			400.00	(3,400.00)
04/30/2019	CR	RCPT	GRAVE OPENING & CLOSING 04/30/2019			400.00	(3,800.00)
05/01/2019	CR	RCPT	GRAVE OPENING & CLOSING 05/01/2019			1,200.00	(5,000.00)
05/07/2019	AP	INV	REIMBURSE FOR OPEN/CLOSE BURESH IS	04242019	400.00		(4,600.00)
05/15/2019	CR	RCPT	GRAVE OPENING & CLOSING 05/15/2019			400.00	(5,000.00)
05/17/2019	CR	RCPT	GRAVE OPENING & CLOSING 05/17/2019			400.00	(5,400.00)
05/21/2019	CR	RCPT	GRAVE OPENING & CLOSING 05/21/2019			400.00	(5,800.00)
05/24/2019	CR	RCPT	GRAVE OPENING & CLOSING 05/24/2019			225.00	(6,025.00)
05/28/2019	CR	RCPT	GRAVE OPENING & CLOSING 05/28/2019			450.00	(6,475.00)
05/31/2019	CR	RCPT	GRAVE OPENING & CLOSING 05/31/2019			150.00	(6,625.00)
06/13/2019	CR	RCPT	GRAVE OPENING & CLOSING 06/13/2019			500.00	(7,125.00)
06/14/2019	CR	RCPT	GRAVE OPENING & CLOSING 06/14/2019			150.00	(7,275.00)
06/21/2019	CR	RCPT	GRAVE OPENING & CLOSING 06/21/2019			150.00	(7,425.00)
07/02/2019	CR	RCPT	GRAVE OPENING & CLOSING 07/02/2019			400.00	(7,825.00)
07/09/2019	CR	RCPT	GRAVE OPENING & CLOSING 07/09/2019			225.00	(8,050.00)
07/18/2019	CR	RCPT	GRAVE OPENING & CLOSING 07/18/2019			550.00	(8,600.00)
07/29/2019	CR	RCPT	GRAVE OPENING & CLOSING 07/29/2019			1,050.00	(9,650.00)
08/09/2019	CR	RCPT	GRAVE OPENING & CLOSING 08/09/2019			475.00	(10,125.00)
08/23/2019	CR	RCPT	GRAVE OPENING & CLOSING 08/23/2019			75.00	(10,200.00)
08/28/2019	CR	RCPT	GRAVE OPENING & CLOSING 08/28/2019			400.00	(10,600.00)
09/26/2019	CR	RCPT	GRAVE OPENING & CLOSING 09/26/2019			150.00	(10,750.00)
10/28/2019	CR	RCPT	GRAVE OPENING & CLOSING 10/28/2019			800.00	(11,550.00)
10/29/2019	CR	RCPT	GRAVE OPENING & CLOSING 10/29/2019			150.00	(11,700.00)
10/30/2019	CR	RCPT	GRAVE OPENING & CLOSING 10/30/2019			75.00	(11,775.00)
10/31/2019	GJ	JE	GRAVE OPEN & CLOSING REVENUE ADJ	16152	450.00		(11,325.00)
11/13/2019	CR	RCPT	GRAVE OPENING & CLOSING 11/13/2019			225.00	(11,550.00)
12/06/2019	CR	RCPT	GRAVE OPENING & CLOSING 12/06/2019			400.00	(11,950.00)
12/11/2019	CR	RCPT	GRAVE OPENING & CLOSING 12/11/2019			475.00	(12,425.00)
12/13/2019	CR	RCPT	GRAVE OPENING & CLOSING 12/13/2019			400.00	(12,825.00)
12/17/2019	CR	RCPT	GRAVE OPENING & CLOSING 12/17/2019			600.00	(13,425.00)
12/31/2019			101-276-634.000	END BALANCE	850.00	14,275.00	(13,425.00)

3302.55

Date	JNL	Type	Description	Reference #	Debits	Credits	Balance
Fund 101 GENERAL/UNALLOCATED							
01/01/2020			101-276-634.000 GRAVE OPENING & CLOSING		BEG. BALANCE		0.00
01/15/2020	CR	RCPT	GRAVE OPENING & CLOSING 01/15/2020			200.00	(200.00)
01/28/2020	CR	RCPT	GRAVE OPENING & CLOSING 01/28/2020			675.00	(875.00)
02/14/2020	CR	RCPT	GRAVE OPENING & CLOSING 02/14/2020			1,200.00	(2,075.00)
02/21/2020	CR	RCPT	GRAVE OPENING & CLOSING 02/21/2020			225.00	(2,300.00)
02/21/2020	GJ	JE	ADJ GRAVE LOT PURCHASE REVENUE	16399	225.00		(2,075.00)
03/23/2020	CR	RCPT	GRAVE OPENING & CLOSING 03/23/2020			475.00	(2,550.00)
04/13/2020	CR	RCPT	GRAVE OPENING & CLOSING 04/13/2020			400.00	(2,950.00)
04/16/2020	CR	RCPT	GRAVE OPENING & CLOSING 04/16/2020			150.00	(3,100.00)
04/20/2020	CR	RCPT	GRAVE OPENING & CLOSING 04/20/2020			475.00	(3,575.00)
05/14/2020	CR	RCPT	GRAVE OPENING & CLOSING 05/14/2020			400.00	(3,975.00)
05/26/2020	CR	RCPT	GRAVE OPENING & CLOSING 05/26/2020			475.00	(4,450.00)
06/12/2020	CR	RCPT	GRAVE OPENING & CLOSING 06/12/2020			150.00	(4,600.00)
06/15/2020	CR	RCPT	GRAVE OPENING & CLOSING 06/15/2020			150.00	(4,750.00)
06/17/2020	CR	RCPT	GRAVE OPENING & CLOSING 06/17/2020			400.00	(5,150.00)
07/13/2020	CR	RCPT	GRAVE OPENING & CLOSING 07/13/2020			225.00	(5,375.00)
07/29/2020	CR	RCPT	GRAVE OPENING & CLOSING 07/29/2020			225.00	(5,600.00)
08/12/2020	CR	RCPT	GRAVE OPENING & CLOSING 08/12/2020			375.00	(5,975.00)
09/03/2020	AP	INV	REFUND DIFFERENCE OF BURIAL - WEEKEN	09032020	75.00		(5,900.00)
09/16/2020	CR	RCPT	GRAVE OPENING & CLOSING 09/16/2020			950.00	(6,850.00)
09/21/2020	CR	RCPT	GRAVE OPENING & CLOSING 09/21/2020			150.00	(7,000.00)
09/22/2020	CR	RCPT	GRAVE OPENING & CLOSING 09/22/2020			625.00	(7,625.00)
09/28/2020	CR	RCPT	GRAVE OPENING & CLOSING 09/28/2020			225.00	(7,850.00)
10/05/2020	CR	RCPT	GRAVE OPENING & CLOSING 10/05/2020			400.00	(8,250.00)
10/07/2020	CR	RCPT	GRAVE OPENING & CLOSING 10/07/2020			400.00	(8,650.00)
10/09/2020	CR	RCPT	GRAVE OPENING & CLOSING 10/09/2020			400.00	(9,050.00)
10/16/2020	CR	RCPT	GRAVE OPENING & CLOSING 10/16/2020			400.00	(9,450.00)
10/22/2020	CR	RCPT	GRAVE OPENING & CLOSING 10/22/2020			150.00	(9,600.00)
10/27/2020	CR	RCPT	GRAVE OPENING & CLOSING 10/27/2020			625.00	(10,225.00)
11/05/2020	CR	RCPT	GRAVE OPENING & CLOSING 11/05/2020			150.00	(10,375.00)
11/24/2020	CR	RCPT	GRAVE OPENING & CLOSING 11/24/2020			150.00	(10,525.00)
12/03/2020	CR	RCPT	GRAVE OPENING & CLOSING 12/03/2020			475.00	(11,000.00)
12/17/2020	CR	RCPT	GRAVE OPENING & CLOSING 12/17/2020			800.00	(11,800.00)
12/21/2020	CR	RCPT	GRAVE OPENING & CLOSING 12/21/2020			400.00	(12,200.00)
12/23/2020	CR	RCPT	GRAVE OPENING & CLOSING 12/23/2020			800.00	(13,000.00)
12/31/2020			101-276-634.000	END BALANCE	300.00	13,300.00	(13,000.00)

3185⁰⁰

**Fiscal Year 2019
Oscoda & AuSable Townships
Shared Costs**

Population:	Oscoda	6,997	77.4%
	AuSable	2,047	22.6%
	Total	9,044	100.0%
Complaints:	Oscoda	3,739	83.8%
	AuSable	723	16.2%
	Total	4,462	100.0%
Taxable Value:	Oscoda	\$290,892,143	75.4%
	AuSable	\$94,727,035	24.6%
	Total	\$385,619,178	100.0%

				2018 Amounts	Diff 2019 - 2018
Police Department %Share (Based on Average)	Oscoda	78.9%		79.0%	-0.1%
	AuSable	21.1%		21.0%	0.1%
Police Department Budget	\$1,495,607			\$ 1,177,110.00	\$ 318,496.75
Less Contribution for Code Enforcement	-\$22,377				
Less Projected Revenue Other Than From Oscoda & AuSable	-\$15,800				
Total Police Department Shared Cost	\$1,457,430			\$ 1,064,585.00	\$ 392,845.00
Police Dept Shared Cost Detail	Oscoda	78.9%	\$1,149,415.75	\$ 841,129.67	\$ 308,286.08
	AuSable	21.1%	\$308,014.25	\$ 223,455.33	\$ 84,558.92
Code Enforcement Calucation					
Officer Wage	\$20,240				
Officer Overtime	\$206				
Office Social Security	\$1,545				
Officer Workers' Comp	\$386				
Total Code Enforcement Officer Cost	-\$22,377			\$ (21,725.00)	\$ (651.75)
Fire Department Budget					
Less Projected Revenue Other	-\$5,250			\$ 162,650.00	\$ -
Shared Cost	\$157,400			\$ 157,400.00	\$ -
Fire Dept Shared Cost Detail	Oscoda	75.4%	\$118,734.82	\$ 118,778.89	\$ (44.08)
	AuSable	24.6%	\$38,665	\$ 38,621.11	\$ 44.08
Fire Equipment Budget					
Less Other Revenue	-\$9,250				
Shared Cost	\$138,850				
Fire Equipment Cost Detail	Oscoda Cost	75.4%	\$104,742	\$ 192,713.85	\$ (87,972.24)
	AuSable Cost	24.6%	\$34,108	\$ 62,661.15	\$ (28,552.76)
Cemetery Budget					
	\$67,170			\$ 72,240.00	\$ (5,070.00)
Cemetery Cost Detail	Oscoda Cost	75.4%	\$50,669.74	\$ 54,514.53	-\$3,844.79
	AuSable Cost	24.6%	\$16,500.26	\$ 17,725.47	-\$1,225.21
Library No Supplemental Funding Needed					
2019 Total All Shared Costs	\$	1,820,850.00		\$ 1,549,600.00	\$ 271,250.00
2019 Total All Shared Cost Detail	Oscoda Cost	\$	1,423,561.92	\$ 1,207,136.95	\$ 216,424.98
	AuSable Cost	\$	397,288.08	\$ 342,463.05	\$ 54,825.02

**Fiscal Year 2020
Oscoda & AuSable Townships
Shared Costs**

Population:	Oscoda	6,997	77.4%
	AuSable	2,047	22.6%
	Total	9,044	100.0%
Complaints:	Oscoda	4,337	86.1%
	AuSable	701	13.9%
	Total	5,038	100.0%
Taxable Value:	Oscoda	\$297,286,103	75.5%
	AuSable	\$96,677,880	24.5%
	Total	\$393,963,983	100.0%

				2019 Amounts	Diff 2020 - 2019
Police Department %Share (Based on Average)		Oscoda	79.6%	78.9%	0.8%
		AuSable	20.4%	21.1%	-0.8%
Police Department Budget		\$1,466,602		\$ 1,495,606.75	\$ (29,004.75)
Less Contribution for Code Enforcement		-\$22,079			
Less STING		-\$9,796			
Less Professional Services for Code Enforcement		-\$20,000			
Total Police Department Shared Cost		\$1,414,727		\$ 1,457,430.00	\$ (42,702.99)
Police Dept Shared Cost Detail		Oscoda	79.6%	\$ 1,149,415.75	\$ (22,764.03)
		AuSable	20.4%	\$ 308,014.25	-\$19,938.96
Police Department Building Allocation / Admin. Overhead				\$16,921.00	
Code Enforcement Calucation					
Officer Wage		\$19,890			
Officer Overtime		\$200			
Office Social Security		\$1,591			
Officer Workers' Comp		\$398			
Total Code Enforcement Officer Cost		-\$22,079		\$ (22,376.75)	\$ 297.56
Fire Department Budget		\$162,650		\$ 162,650.00	\$ -
Less Projected Revenue Other		-\$11,819			
Shared Cost		\$150,831		\$ 157,400.00	\$ (6,569.00)
Fire Dept Shared Cost Detail		Oscoda	75.5%	\$ 118,778.89	\$ (4,961.48)
		AuSable	24.5%	\$ 38,621.11	\$ (1,607.52)
Fire Equipment Budget		\$625,000		\$ 148,100.00	\$ 476,900.00
Fire Helmets from Private Donation		\$25,000			
Fire Equipment Shared Costs		\$600,000			
Fire Equipment Cost Detail		Oscoda Cost	75.5%	\$ 104,741.61	\$ 348,019.73
		AuSable Cost	24.5%	\$ 34,108.39	\$ 113,130.27
Fire Department Building Allocation / Admin. Overhead				\$24,499	
Cemetery Budget		\$69,630		\$ 67,170.00	\$ 2,460.00
Cemetery Cost Detail		Oscoda Cost	75.5%	\$ 54,514.53	\$ (1,971.58)
		AuSable Cost	24.5%	\$ 17,725.47	\$ (638.42)
2020 Total Shared Costs		\$2,260,188		\$ 1,820,850.00	\$ 439,338.01
2020 Total Shared Cost Detail		Oscoda Cost	\$1,745,773.43	\$ 1,423,561.92	\$ 322,211.50
		AuSable Cost	\$489,414.58	\$ 397,288.08	\$ 92,126.51

Conclusion: Replacement of Engine #5 for Fire Department Equipment Fund has increased the Shared Cost for 2020

Oscoda Charter Township Legal Services Agreement

On April 26, 2021, Oscoda Charter Township of 110 State Street, Oscoda Township, Michigan 48750 and Freel Law, P.C. of 211 Newman Street, Suite B27, East Tawas, Michigan 48730, agree as follows:

1. **Employment of Attorney - Term** Oscoda Charter Township, hereinafter referred to as "Township", employs Tim Freel, hereinafter referred to as "Attorney" to represent it as legal counsel. This agreement shall commence on April 27, 2021 and shall continue for a period of one year, ending April 26, 2022. The parties may elect to extend the contract for one additional year beginning April 27, 2022, and ending April 26, 2023. Any continuation of the attorney-client relationship thereafter shall be pursuant to the same terms and conditions hereof unless modified pursuant to Paragraph 8, below.
2. **Retainer and Compensation** For services to be rendered the Township agrees to pay Attorney an hourly rate of \$165.00; for travel between Attorney's office and Township, Attorney may elect to charge for mileage at Township's current rates, which is presently .56 cents per mile. Attorney will bill the Township on a monthly basis. The Township will pay the amount shown as due within 30 days from the receipt of each statement. Invoiced amounts remaining due and unpaid after 30 days shall, at Attorney's option and discretion, accrue a late fee of 1.5% per month as per Attorney's normal billing practices.
3. **Services Covered** The Township understands that the Township will be billed at the hourly rate for all time invested on its behalf by Attorney, including without limitation all telephone calls with Township employees, Board members, and with other parties; legal research; preparation of letters, legal pleadings and all other documents; all time in Court and traveling to and from Court; office conferences or conferences out of the office with Township or with other parties; and all other time, of any time, invested by Attorney on the Township's behalf in this matter. It is understood that independent and/or specialized legal counsel may need to be retained by Township in the event of conflict and/or tasks or matters requiring specialized legal knowledge and skill, which, in Attorney's discretion, ethically preclude his involvement and/or are otherwise are in the Township's best interests to enlist or retain.
4. **Payment of Costs and Expenses** In addition to paying fees for services, the Township is responsible for and agrees to pay all out-of-pocket costs and expenses that Attorney incurs in representing it. These costs and expenses include filing fees and other court costs, fees for witnesses and costs for depositions and transcripts, expenses for investigations on the claim(s), costs for reproducing documents, expenses for travel and costs for expedited mailing. Such costs and expenses will be billed to and paid by the Township together with Attorney's fees stated in Paragraph 2.
5. **Attorney Lien** The Township agrees that Attorney will have a lien against all money and property recovered in any matter which Attorney is retained, from any source, for payment of all fees, costs and expenses that may be owed to Attorney, and that Attorney is entitled to receive the money and property recovered and to deduct the amounts owed before delivering the balance to the Township.

6. **Withdrawal** Either party may terminate this Agreement for any reason upon thirty (30) days prior written Notice. Provided, however, that all invoices through the conclusion of Attorney's services shall be paid in full pursuant to the terms hereof.
7. **Entire Agreement** This Agreement constitutes the full understanding of the parties. There are no other prior Agreements between the parties concerning the subject matter of this Agreement, and any prior Agreements are merged in and superseded by this Agreement.
8. **Modifications** This Agreement may only be modified in writing and signed by both Township and Attorney.

Ann Richards, Oscoda Township Supervisor

Freel Law/Timothy R. Freel, P.C., by Timothy R. Freel, Attorney

Joshua Sutton, Oscoda Township Clerk

Contractor's Application for Payment No. 1

Application Period: 3/29/21 - 4/14/21		Application Date: 4/14/21
To (Owner): Charter Twp. of Oscoda	From (Contractor): John Henry Excavating, Inc.	Via (Engineer): ROWE Professional Services Company
Project: Shore Erosion and Drainage Project - Old Orchard Campground		Contract:
Owner's Contract No.:	Contractor's Project No.:	Engineer's Project No.: 20C0087A

**Application For Payment
Change Order Summary**

Approved Change Orders			
Number	Additions	Deductions	
TOTALS			
NET CHANGE BY			
CHANGE ORDERS			

1. ORIGINAL CONTRACT PRICE.....	\$ 188,750.00
2. Net change by Change Orders.....	\$ 0.00
3. Current Contract Price (Line 1 ± 2).....	\$ 188,750.00
4. TOTAL COMPLETED AND STORED TO DATE (Column F total on Progress Estimates).....	\$ 123,000.00
5. RETAINAGE:	
a. <input checked="" type="checkbox"/> Work Completed.....	\$ 0.00
b. <input checked="" type="checkbox"/> Stored Material.....	\$
c. Total Retainage (Line 5.a + Line 5.b).....	\$
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$ 0.00
8. AMOUNT DUE THIS APPLICATION.....	\$ 123,000.00
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G total on Progress Estimates + Line 5.c above).....	\$ 405,750.00

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:

- (1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;
- (2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and
- (3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor Signature

By:



Date:

4/16/21.

Payment of: \$ _____
(Line 8 or other - attach explanation of the other amount)

is recommended by: _____
ROWE Professional Services Company (Date)

Payment of: \$ _____
(Line 8 or other - attach explanation of the other amount)

is approved by: _____
(Owner) (Date)

Approved by: _____
Funding or Financing Entity (if applicable) (Date)

Rowe Eng.

John Henry Excavating Inc.

Oscoda Township

Park Commission.

Old Orchard

Phase 1. Sheeting, drainage, etc.

Bid Prices.

Notes.

1	Structure Removal.	\$6,000.00	
2	Drainage Structure, 24" dia.	\$2,500.00	
3	Sewer, CLA, 8" Det A.	\$3,500.00	
4	Underdrain Outlet 4".	\$450.00	
5	Agg Surface Course, 6".	\$3,000.00	1/2 of total.
6	Machine Grading.	\$3,750.00	1/2 of total.
7	Steel Sheet Piling, Perm, MOD.	\$100,000.00	Reflects deduct \$11k
8	Mulch Blanket.	\$500.00	
9	Turf Establishment.	\$900.00	1/2 of total.
10	<u>Stone backfill temp in place of deck.</u>	<u>\$2,400.00</u>	Add item change.
	Total Cost for Above Referenced.	\$123,000.00	

Old Orchard. Phase 2. Deck, stairs, final restore.

Bid Prices.

Notes.

1	Masonry and Conc Struc Removal.	\$2,500.00	
2	Agg. Surface Course, 6"	\$3,000.00	
3	Machine Grading.	\$3,750.00	Remainder 1/2.
4	Structure, Timber Deck.	\$25,000.00	
5	Structure, Timber Staircase.	\$22,000.00	
6	<u>Turf Establishment.</u>	<u>\$900.00</u>	Remainder 1/2.
	Total Cost for Future Phase 2 Left.	\$57,150.00	

Bid Comparison

Contract ID: 19C0303
Description:
Location: Oscoda Township
Projects(s): 19C0303

Rank	Bidder	Total Bid	% Over Low	% Over Est.
0	ENGINEER'S ESTIMATE	\$1,514,999.00	46.49%	0.00%
1	(00492) Katterman Trucking, Inc.	\$1,034,163.50	0.00%	-31.73%
2	(01597) John Henry Excavating Inc.	\$1,298,408.00	25.55%	-14.29%
3	(01953) Elmer's Crane and Dozer, Inc.	\$1,858,911.00	79.75%	22.70%

Line	Pay Item Code	Quantity	Units	(0) ENGINEER'S ESTIMATE	(1) Katterman Trucking, Inc.	(2) John Henry Excavating Inc.
Description				Bid Price Total	Bid Price Total	Bid Price Total
0001 155001	Maintaining Traffic	1	LSUM	\$30,000.00 \$30,000.00	\$40,000.00 \$40,000.00	\$40,000.00 \$40,000.00
0002 171001	Mobilization	1	LSUM	\$100,000.00 \$100,000.00	\$40,000.00 \$40,000.00	\$50,000.00 \$50,000.00
0003 174001	Cleanup and Restoration	1	LSUM	\$30,000.00 \$30,000.00	\$45,000.00 \$45,000.00	\$10,000.00 \$10,000.00
0004 221001	Audio-Video Construction Area Survey	1	LSUM	\$5,000.00 \$5,000.00	\$4,250.00 \$4,250.00	\$4,000.00 \$4,000.00
0005 241005	Pavt, Rem	213	Syd	\$10.00 \$2,130.00	\$10.00 \$2,130.00	\$5.00 \$1,065.00
0006 3110002	Clearing	1	LSUM	\$10,000.00 \$10,000.00	\$3,000.00 \$3,000.00	\$10,000.00 \$10,000.00
0007 3110023	Tree, Rem, 6 inch to 18 inch	53	Ea	\$500.00 \$26,500.00	\$300.00 \$15,900.00	\$200.00 \$10,600.00
0008 3110024	Tree, Rem, 19 inch to 36 inch	1	Ea	\$1,000.00 \$1,000.00	\$3,000.00 \$3,000.00	\$1,500.00 \$1,500.00
0009 3123001	Misc Pipe Repr	10	Ea	\$1,500.00 \$15,000.00	\$1,250.00 \$12,500.00	\$250.00 \$2,500.00
0010 3125001	Soil Erosion and Sedimentation Control	1	LSUM	\$5,000.00 \$5,000.00	\$7,500.00 \$7,500.00	\$2,000.00 \$2,000.00
0011 3211022	Aggregate Base, 4 inch	119	Syd	\$5.00 \$595.00	\$12.00 \$1,428.00	\$10.00 \$1,190.00
0012 3211026	Aggregate Base, 8 inch	104	Syd	\$10.00 \$1,040.00	\$24.00 \$2,496.00	\$20.00 \$2,080.00
0013 3212007	Driveway, HMA	63	Syd	\$25.00 \$1,575.00	\$42.00 \$2,646.00	\$80.00 \$5,040.00
0014 3212008	Pavt Repr, HMA	104	Syd	\$35.00 \$3,640.00	\$42.00 \$4,368.00	\$100.00 \$10,400.00

Line	Pay Item Code	Quantity	Units	(0) ENGINEER'S ESTIMATE		(1) Katterman Trucking, Inc.		(2) John Henry Excavating Inc.	
Description				Bid Price	Total	Bid Price	Total	Bid Price	Total
0015 3213045		19	Ft	\$25.00	\$475.00	\$55.00	\$1,045.00	\$50.00	\$950.00
Curb and Gutter, Conc, Replacement									
0016 3213086		28	Sft	\$10.00	\$280.00	\$7.50	\$210.00	\$10.00	\$280.00
Sidewalk, Conc, 4 inch									
0017 3213115		50	Syd	\$50.00	\$2,500.00	\$55.00	\$2,750.00	\$110.00	\$5,500.00
Driveway, Nonreinf Conc, 6 inch									
0018 3215006		613	Syd	\$6.00	\$3,678.00	\$9.00	\$5,517.00	\$10.00	\$6,130.00
Aggregate Surface Cse, 4 inch									
0019 3215007		209	Syd	\$12.00	\$2,508.00	\$14.00	\$2,926.00	\$12.00	\$2,508.00
Aggregate Surface Cse, 6 inch									
0020 3292001		1	LSUM	\$15,000.00	\$15,000.00	\$85,000.00	\$85,000.00	\$50,000.00	\$50,000.00
Turf Establishment									
0021 3311005		18	Ea	\$7,500.00	\$135,000.00	\$5,100.00	\$91,800.00	\$4,500.00	\$81,000.00
Fire Hydrant									
0022 3311017		16	Ea	\$2,200.00	\$35,200.00	\$2,100.00	\$33,600.00	\$2,000.00	\$32,000.00
Gate Valve and Box, 8 inch									
0023 3311018		2	Ea	\$2,800.00	\$5,600.00	\$2,900.00	\$5,800.00	\$2,500.00	\$5,000.00
Gate Valve and Box, 10 inch									
0024 3311218		2,579	Ft	\$72.00	\$185,688.00	\$32.00	\$82,528.00	\$45.00	\$116,055.00
Water Main, 8 inch, Tr Det F									
0025 3311219		1,423	Ft	\$85.00	\$120,955.00	\$38.00	\$54,074.00	\$55.00	\$78,265.00
Water Main, 8 inch, Tr Det G									
0026 3311220		201	Ft	\$200.00	\$40,200.00	\$275.00	\$55,275.00	\$225.00	\$45,225.00
Water Main, 8 inch, Bored and Jacked									
0027 3311221		605	Ft	\$125.00	\$75,625.00	\$77.50	\$46,887.50	\$100.00	\$60,500.00
Water Main, 8 inch, Directionally Bored									
0028 3311222		3,587	Ft	\$90.00	\$322,830.00	\$42.00	\$150,654.00	\$60.00	\$215,220.00
Water Main, 10 inch, Tr Det F									
0029 3311223		68	Ft	\$130.00	\$8,840.00	\$47.50	\$3,230.00	\$100.00	\$6,800.00
Water Main, 10 inch, Tr Det G									
0030 3311224		132	Ft	\$250.00	\$33,000.00	\$275.00	\$36,300.00	\$250.00	\$33,000.00
Water Main, 10 inch, Bored and Jacked									

Line	Pay Item Code	Quantity	Units	(0) ENGINEER'S ESTIMATE		(1) Katterman Trucking, Inc.		(2) John Henry Excavating Inc.	
Description				Bid Price	Total	Bid Price	Total	Bid Price	Total
0031 3311225		150	Ft	\$140.00	\$21,000.00	\$94.50	\$14,175.00	\$200.00	\$30,000.00
Water Main, 10 inch, Directionally Bored									
0032 3311270		40	Ea	\$300.00	\$12,000.00	\$225.00	\$9,000.00	\$500.00	\$20,000.00
Curb Stop and Box, 3/4 inch									
0033 3311280		40	Ea	\$400.00	\$16,000.00	\$75.00	\$3,000.00	\$500.00	\$20,000.00
Corporation and Tap, 3/4 inch									
0034 3311370		6	Ea	\$3,500.00	\$21,000.00	\$1,000.00	\$6,000.00	\$5,500.00	\$33,000.00
Connect to Existing Water Main									
0035 3311375		1	LSUM	\$5,000.00	\$5,000.00	\$7,500.00	\$7,500.00	\$2,500.00	\$2,500.00
Testing and Disinfection									
0036 3311722		40	Ea	\$1,000.00	\$40,000.00	\$475.00	\$19,000.00	\$600.00	\$24,000.00
Plumbing Connection to Home									
0037 3311723		40	Ea	\$2,750.00	\$110,000.00	\$850.00	\$34,000.00	\$2,500.00	\$100,000.00
Water Serv, Type K Copper, 3/4 inch									
0038 3311724		1,604	Ft	\$35.00	\$56,140.00	\$18.50	\$29,674.00	\$25.00	\$40,100.00
Water Serv, CTS 250 psi, 3/4 inch, Bored									
0039 3311725		1	Ea	\$15,000.00	\$15,000.00	\$70,000.00	\$70,000.00	\$140,000.00	\$140,000.00
Master Meter Pit									
Bid Totals:				\$1,514,999.00		\$1,034,163.50		\$1,298,408.00	

Line	Pay Item Code	Description	Quantity	Units	(3) Elmer's Crane and Dozer, Inc.		Bid Price	Total	Bid Price	Total	Bid Price	Total
0001	155001	Maintaining Traffic	1	LSUM			\$30,000.00	\$30,000.00		\$0.00		\$0.00
0002	171001	Mobilization	1	LSUM			\$140,000.00	\$140,000.00		\$0.00		\$0.00
0003	174001	Cleanup and Restoration	1	LSUM			\$15,000.00	\$15,000.00		\$0.00		\$0.00
0004	221001	Audio-Video Construction Area Survey	1	LSUM			\$7,500.00	\$7,500.00		\$0.00		\$0.00
0005	241005	Pavt, Rem	213	Syd			\$9.00	\$1,917.00		\$0.00		\$0.00
0006	3110002	Clearing	1	LSUM			\$5,000.00	\$5,000.00		\$0.00		\$0.00
0007	3110023	Tree, Rem, 6 inch to 18 inch	53	Ea			\$450.00	\$23,850.00		\$0.00		\$0.00
0008	3110024	Tree, Rem, 19 inch to 36 inch	1	Ea			\$1,500.00	\$1,500.00		\$0.00		\$0.00
0009	3123001	Misc Pipe Repr	10	Ea			\$500.00	\$5,000.00		\$0.00		\$0.00
0010	3125001	Soil Erosion and Sedimentation Control	1	LSUM			\$2,500.00	\$2,500.00		\$0.00		\$0.00
0011	3211022	Aggregate Base, 4 inch	119	Syd			\$45.00	\$5,355.00		\$0.00		\$0.00
0012	3211026	Aggregate Base, 8 inch	104	Syd			\$38.00	\$3,952.00		\$0.00		\$0.00
0013	3212007	Driveway, HMA	63	Syd			\$40.00	\$2,520.00		\$0.00		\$0.00
0014	3212008	Pavt Repr, HMA	104	Syd			\$45.00	\$4,680.00		\$0.00		\$0.00
0015	3213045	Curb and Gutter, Conc, Replacement	19	Ft			\$50.00	\$950.00		\$0.00		\$0.00
0016	3213086	Sidewalk, Conc, 4 inch	28	Sft			\$15.00	\$420.00		\$0.00		\$0.00

Line	Pay Item Code	Description	Quantity	Units	(3) Elmer's Crane and Dozer, Inc.		Bid Price	Total	Bid Price	Total	Bid Price	Total
0017	3213115	Driveway, Nonreinf Conc, 6 inch	50	Syd			\$85.00	\$4,250.00		\$0.00		\$0.00
0018	3215006	Aggregate Surface Cse, 4 inch	613	Syd			\$18.00	\$11,034.00		\$0.00		\$0.00
0019	3215007	Aggregate Surface Cse, 6 inch	209	Syd			\$20.00	\$4,180.00		\$0.00		\$0.00
0020	3292001	Turf Establishment	1	LSUM			\$75,000.00	\$75,000.00		\$0.00		\$0.00
0021	3311005	Fire Hydrant	18	Ea			\$5,250.00	\$94,500.00		\$0.00		\$0.00
0022	3311017	Gate Valve and Box, 8 inch	16	Ea			\$1,580.00	\$25,280.00		\$0.00		\$0.00
0023	3311018	Gate Valve and Box, 10 inch	2	Ea			\$3,000.00	\$6,000.00		\$0.00		\$0.00
0024	3311218	Water Main, 8 inch, Tr Det F	2,579	Ft			\$82.00	\$211,478.00		\$0.00		\$0.00
0025	3311219	Water Main, 8 inch, Tr Det G	1,423	Ft			\$85.00	\$120,955.00		\$0.00		\$0.00
0026	3311220	Water Main, 8 inch, Bored and Jacked	201	Ft			\$700.00	\$140,700.00		\$0.00		\$0.00
0027	3311221	Water Main, 8 inch, Directionally Bored	605	Ft			\$230.00	\$139,150.00		\$0.00		\$0.00
0028	3311222	Water Main, 10 inch, Tr Det F	3,587	Ft			\$90.00	\$322,830.00		\$0.00		\$0.00
0029	3311223	Water Main, 10 inch, Tr Det G	68	Ft			\$95.00	\$6,460.00		\$0.00		\$0.00
0030	3311224	Water Main, 10 inch, Bored and Jacked	132	Ft			\$720.00	\$95,040.00		\$0.00		\$0.00
0031	3311225	Water Main, 10 inch, Directionally Bored	150	Ft			\$325.00	\$48,750.00		\$0.00		\$0.00
0032	3311270	Curb Stop and Box, 3/4 inch	40	Ea			\$250.00	\$10,000.00		\$0.00		\$0.00

Line	Pay Item Code	Description	Quantity	Units	(3) Elmer's Crane and Dozer, Inc.		Bid Price	Total	Bid Price	Total	Bid Price	Total
0033	3311280	Corporation and Tap, 3/4 inch	40	Ea			\$300.00	\$12,000.00		\$0.00		\$0.00
0034	3311370	Connect to Existing Water Main	6	Ea			\$6,000.00	\$36,000.00		\$0.00		\$0.00
0035	3311375	Testing and Disinfection	1	LSUM			\$15,000.00	\$15,000.00		\$0.00		\$0.00
0036	3311722	Plumbing Connection to Home	40	Ea			\$250.00	\$10,000.00		\$0.00		\$0.00
0037	3311723	Water Serv, Type K Copper, 3/4 inch	40	Ea			\$2,800.00	\$112,000.00		\$0.00		\$0.00
0038	3311724	Water Serv, CTS 250 psi, 3/4 inch, Bored	1,604	Ft			\$40.00	\$64,160.00		\$0.00		\$0.00
0039	3311725	Master Meter Pit	1	Ea			\$44,000.00	\$44,000.00		\$0.00		\$0.00
Bid Totals:							\$1,858,911.00					



ROWE PROFESSIONAL SERVICES COMPANY

Large Firm Resources. Personal Attention.sm

April 23, 2021

Mr. Michael Mitchell
Township Superintendent
Oscoda Township
110 State Street
Oscoda Township, MI 48750

RE: Water System Improvements Phase IV
Recommendation of Award

Dear Mr. Mitchell:

Enclosed, please find a copy of the bid tabulation for the above referenced project. All bids opened and read at the bid opening on April 8, 2021 have been reviewed and audited. Katterman Trucking, Inc. was the low bidder with a bid amount of \$1,034,163.50.

Katterman Trucking, Inc. has provided the required contract documents in accordance with the Michigan Department of Environment, Great Lakes, and Energy (EGLE) Drinking Water State Revolving Fund (DWSRF) program. It is my recommendation to the Oscoda Township Board of Trustees to tentatively award the Water System Improvements Phase IV project to Katterman Trucking, Inc. in the amount of \$1,034,163.50. The award will be considered tentative until EGLE issues the formal Order of Approval. A resolution to tentatively award a construction contract for water system improvements is enclosed for your consideration.

If you have any questions, or need additional information regarding this matter, please feel free to contact me.

Sincerely,
ROWE Professional Services Company

Rick Freeman

Digitally signed by Rick Freeman
DN: cn=Rick Freeman,
e=rfreeman@rowepsc.com, o=State
of Michigan, c=US
Date: 2021.04.23 14:49:09-04'00'

Rick A. Freeman, PE
Vice President/Director of Engineering

Enclosure

R:\PROJECTS\19C0303\DOCS\SPECS OR SPECIAL PROVISIONS\DWRF PHASE IV\19C0303 RECOMMENDATION LTR.DOC.DOCX

Engineering | Surveying | Aerial Photography/Mapping | Landscape Architecture | Planning

Corporate: The ROWE Building, 540 S. Saginaw Street, Suite 200 • Flint, MI 48502 • O (810) 341-7500 • F (810) 341-7573

With Offices In: Farmington Hills, MI • Grayling, MI • Kentwood, MI • Lapeer, MI • Mt. Pleasant, MI • Myrtle Beach, SC

www.rowepsc.com

Resolution Number 2021-10 Designation of Depositories

Whereas, there now may be and hereafter from time to time come unto the hands of the Treasurer of the Charter Township of Oscoda, Michigan, certain public money belonging to the or held for the State, County, Township or other political units of the state or otherwise according to law, and

Whereas, under the laws of Michigan, in accordance with the Townships Investment Policy, this boards required to provide by resolution for the deposit of all public moneys coming into the hands of the said Treasurer, and the investment of surplus Township funds, in one or more banks

Now therefore be it resolved, that the following financial institutions, or any financial institution that results from the merger of one or more of the approved financial institutions, be named as depositories for the Township funds and other public moneys coming into the hands of said Treasurer,

Huron Community Bank
Michigan Class

TCF
PNC Bank

Be it further resolved, that this resolution shall super cede and cause to rescind any previous resolution upon adoption.

Moved by: _____.

Supported by: _____.

Yeas: _____.

Nays: _____.

Absent: _____.

Adopted this ____ day of _____, _____.

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of the Charter Township of Oscoda, County of Iosco, and State of Michigan, at a meeting held on _____, the original of which is on file in my office and available to the public. Public notice of said meeting was given pursuant to and in compliance with the Open Meetings Act, Act No. 267 of the Public Acts of Michigan 1976, including in the case of a special or rescheduled meeting, notice by posting at least eighteen (18) hours prior to the time set for said meeting.

Dated: _____

John Nordeen, Township Clerk



Charter Township of Oscoda
110 South State Street
Oscoda, Michigan 48750
Office of Supervisor: (989)739-3211
Office of Clerk: (989)739-4971
Office of Treasurer: (989)739-7471
Office of Superintendent: (989)739-8299
Fax: (989)739-3344

RESOLUTION NUMBER 2021-11

RESOLUTION REGARDING SECOND HEARING ON WEED AND AQUATIC NUISANCE CONTROL - VAN ETTEN LAKE

At a regular meeting of the Township Board of the CHARTER TOWNSHIP OF OSCODA, Iosco County, State of Michigan, held on the 26th day of April, 2021, at 7 o'clock pm. with the membership as follows:

PRESENT: _____

ABSENT: _____

The following Resolution was offered by _____,
and seconded by _____.

WHEREAS the CHARTER TOWNSHIP OF OSCODA has been requested by various members of the public to improve Van Etten Lake as it regards recurring problems with weeds and other aquatic nuisances that occur within Van Etten Lake;

WHEREAS the CHARTER TOWNSHIP OF OSCODA has discussed this matter at many previous public meetings, so as to elicit public interest, need and support for a Township Resolution to establish a special assessment district to provide the funding for this specific improvement of Van Etten Lake;

WHEREAS the CHARTER TOWNSHIP OF OSCODA recognizes its authority pursuant to relevant state law, that by its resolution may establish a special assessment district, and therefore desires to proceed with said improvement and tentatively

designate the special assessment district to coincide with the district that in the past has been approved by the township board;

WHEREAS the CHARTER TOWNSHIP OF OSCODA wishes to effectively deal the recurring problems of weeds and other aquatic nuisances, as well as other issues relating to Van Etten Lake, so as to minimize the amount of financial assessment upon those individuals as may be allowed pursuant to relevant statute;

NOW THEREFORE BE IT RESOLVED that this board, having already determined that the need for the proposed special assessment is deemed both reasonable and necessary, this board now accepts the proposed assessment as being fair and feasible, both in manner, as well as the amount of same, and based upon these findings and decisions, decrees that this matter shall now proceed to actual implementation.

FURTHER BE IT RESOLVED that this board determines by way of this Resolution that this special assessment district will likely be for an initial duration of five (5) years, and that for each year, the annual special assessment shall be approximately Sixty Thousand Dollars and 00/100 (\$60,000.00), however not in an amount to exceed Seventy Thousand Dollars and 00/100 (\$70,000.00) per annum. This assessment is to be "in arrears" by the Township being reimbursed by the proceeds therefrom, for costs incurred on an annual basis.

Upon roll call vote the following voted:

"AYE": _____

"NAY": _____

The Supervisor declared the resolution adopted.

CHARTER TOWNSHIP OF OSCODA

Dated:

By: Ann M. Richards
Its: Supervisor

Dated:

By: Joshua R. Sutton
Its: Clerk

Tammy Kline

Subject: FW: narrative for SAD process

From: supervisor

Sent: Thursday, April 22, 2021 11:55 AM

To: Tammy Kline <admin@oscodatownshipmi.gov>; Michael Mitchell <superintendent@oscodatownshipmi.gov>

Subject: narrative for SAD process

Mitch and Tammy- not sure where you want to place this in the board packet but its a summary for the SAD process- hearing and resolution are on the agenda. Thank you Ann

The second public hearing is scheduled for Monday April 26, 2021 to create a new special assessment district on Van Etten Lake. Included in the packet is a copy of the second public hearing notice, letter and Van Etten Lake weed assessment calculations as provided to the lake property owners.

Following is an overview of the process required to establish a special assessment district:

1. Board determines by way of resolution that there is a need to create special assessment district and that the project should continue so as to allow for required public hearing of which two are held. This resolution was adopted by the Board at the meeting of March 08, 2021, Resolution 2021-06 .
2. The first public hearing is held to determine whether it is reasonable and necessary to create the special assessment district. This public hearing was held on March 22, 2021.
3. Scheduled for the Board meeting of April 26, 2021 is the second public hearing to determine whether or not the proposed special assessment is fair and feasible. Should the proposed special assessment be approved as such the procedure for the collection of the assessments and expenditure of monies to accomplish the purposes will be confirmed as set forth by way of resolution. Prior to the public hearing, property owners were mailed the proposed special assessment for their review.
4. Following the public hearing the Board may determine by way of Resolution No. 2021-11 that the proposed special assessment project has been deemed not only reasonable and necessary, but that the proposed special assessments are also fair and feasible and that the proposed special assessment should proceed and begin as soon as possible allowed by law.



Charter Township of Oscoda
110 South State Street
Oscoda, Michigan 48750
Office of Supervisor: (989)739-3211
Office of Clerk: (989)739-4971
Office of Treasurer: (989)739-7471
Office of Superintendent: (989)739-8299
Fax: (989)739-3344

RESOLUTION REGARDING Senior Citizens Millage

RESOLUTION NUMBER 2021-12

At a regular meeting of the Township Board of the CHARTER TOWNSHIP OF OSCODA, Iosco County, State of Michigan, held on the 26th day of April 2021, at 7 o'clock p. m. with the membership as follows:

PRESENT: Mr. Wusterbarth, Mr. Palmer, Mr. Cummings, Mr. Spencer, Ms. McGuire,
Ms. Richards, and Mr. Sutton.

ABSENT: _____
_____.

The following Resolution was offered by _____,
and seconded by _____.

WHEREAS, the CHARTER TOWNSHIP OF OSCODA recognizes the need to Provide services for the senior citizens of Oscoda Township and the necessity of funding such services to seniors; and

WHEREAS, a previously voted special mileage needs to be renewed in August 2021 to provide for the continuous funding of said purpose stating January 1, 2021, and ending December 31, 2025, with the initial levy of said millage being in December of 2021; and

WHEREAS, the Oscoda Township Board of Trustees seeks to put a ballot proposal for the renewal of such a special millage before the people in August of 2021;

NOW THEREFORE BE IT RESOLVED, that the Charter Township of Oscoda Board of Trustees shall follow the necessary procedures to ensure that said ballot proposal is placed in front of the voters in the August primary election of 2021 and make the necessary request of the Iosco County Clerk and or any other relevant public officials to place said proposal on the said ballot, with that being as follows.

Shall the previously voted increase in the tax limitation imposed under Article IX, Section 6 of the Michigan Constitution on general ad valorem taxes within Oscoda Township be renewed at the rate of 0.0989 mills (0.0989 per \$1,000.00 of taxable value) for the purposes of operating, maintaining, and improving the Senior Citizens Center for the period of 2021 to 2025, (not to be levied until December of 2021). The approximate amount to be raised in the first year for this

millage will be \$31,000. This millage will not take effect if a like millage request is not passed in the adjoining Charter Township of AuSable.

Moved by: Choose an item.

Supported by: Choose an item.

Yeas:

Nays: _____.

Absent: _____.

Adopted this 26th day of April 2021.

CHARTER TOWNSHIP OF OSCODA

Dated: 04/26/2021

By: Ann M. Richards
Its: Supervisor

Dated: 04/26/2021

By: Joshua R. Sutton
Its: Clerk

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of the Charter Township of Oscoda, County of Iosco, and State of Michigan, at a meeting held on April 26, 2021, the original of which is on file in my office and available to the public. Public notice of said meeting was given pursuant to and in compliance with the Open Meetings Act, Act No. 267 of the Public Acts of Michigan 1976, including in the case of a special or rescheduled meeting, notice by posting at least eighteen (18) hours prior to the time set for said meeting.

Dated: 4/26/2021

Joshua Sutton, Township Clerk



Charter Township of Oscoda
110 South State Street
Oscoda, Michigan 48750
Office of Supervisor: (989)739-3211
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RESOLUTION 2021-13

A RESOLUTION TO TENTATIVELY AWARD A CONSTRUCTION CONTRACT FOR WATER SYSTEM IMPROVEMENTS

WHEREAS, the Charter Township of Oscoda wishes to construct improvements to its existing water treatment and distribution system; and

WHEREAS, the water system improvements project formally adopted on June 22, 2020 will be funded through the state of Michigan's Drinking Water Revolving Loan Fund (DWRF) program; and

WHEREAS, the Charter Township of Oscoda (*legal name of applicant*) has sought and received construction bids for the proposed improvements and has received a low bid in the amount of \$1,034,163.50 from Katterman Trucking, Inc.; and

WHEREAS, the engineer, Rick Freeman, P.E. has recommended awarding the contract to the low bidder.

NOW THEREFORE BE IT RESOLVED, that the Charter Township of Oscoda tentatively awards the contract for construction of the proposed water system improvements project to Katterman Trucking, Inc., contingent upon successful financial arrangements with the DWRF.

Yeas:

Nays:

Abstain:

Absent:

Adopted this 26th day of April 2021.

CHARTER TOWNSHIP OF OSCODA

Dated: 04/26/2021

By: Ann M. Richards
Its: Supervisor

Dated: 04/26/2021

By: Joshua R. Sutton
Its: Clerk

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of the Charter Township of Oscoda, County of Iosco, and State of Michigan, at a meeting held on April 26, 2021, the original of which is on file in my office and available to the public. Public notice of said meeting was given pursuant to and in compliance with the Open Meetings Act, Act No. 267 of the Public Acts of Michigan 1976, including in the case of a special or rescheduled meeting, notice by posting at least eighteen (18) hours prior to the time set for said meeting.

Dated: Click or tap to enter a date.

Joshua Sutton, Township Clerk

CHARTER TOWNSHIP OF OSCODA

COUNTY OF IOSCO, MICHIGAN

Minutes of a regular meeting of the Township Board of the Charter Township of Oscoda, held via a Zoom video teleconference, Iosco, Michigan, on the 26th day of April 2021, at 7:00 p.m.

PRESENT: Members:

ABSENT: Members:

The following preamble and resolution was offered by Member _____ and seconded by Member _____:

RESOLUTION NO. 2021-14

**RESOLUTION TO AUTHORIZE ISSUANCE OF CAPITAL
IMPROVEMENT BONDS (DWRP WATER PROJECT)
(GENERAL OBLIGATION LIMITED TAX), SERIES 2021A**

WHEREAS, on October 9, 2018, the Township Board of the Charter Township of Oscoda (the "Township") adopted a resolution of intent (the "Resolution of Intent") to acquire and construct improvements to: (1) the Township's wastewater collection and treatment system including, but not limited to, improving 19 pump stations (all will receive control updates; 10 of the 19 will be rehabilitated or replaced); and installation of a fine screen auger at the treatment lagoon; and (2) the Township's water distribution system including, but not limited to, installing new distribution water main (8" and 12") into three of the eight areas of PFAS ground water contamination identified within the Township (Phase B – Oscoda and Van Etten Roads, Phase G – across from Oscoda Public Schools

off River Road, and along F-41); water services to private structures from these mains for safe drinking water (approximately 65 services); related appurtenances, and the expenses of Township professional services (together, the “Project”) and to fund all or part of the cost of the Project by the issuance of capital improvement bonds in one or more series in the maximum principal amount of \$8,000,000 pursuant to Section 517(1) of Act 34 of the Public Acts of Michigan of 2001, as amended (“Act 34”); and

WHEREAS, a Notice of Intent to Issue Bonds, in the not-to-exceed amount of \$8,000,000 was published on January 6, 2021, pursuant to Section 517(2) of Act 34 and no petitions for referendum upon the question of issuing the bonds were filed with the Township during the 45-day period which commenced with the date of such publication; and

WHEREAS, on April 8, 2021 the Township received bids for the capital improvements to the Township’s wastewater collection and treatment system and water distribution system; and

WHEREAS, the low-bidder for the capital improvements to the Township’s water distribution system is Katterman Trucking Inc. in the amount of \$1,034,163.50; and

WHEREAS, the Township intends to pay for the costs of the capital improvements to the Township’s water distribution system, including related appurtenances, and the expenses of Township professional services (the “Water Project”) using the proceeds of the Township’s capital improvement bonds, interest earnings on the capital improvement bonds, and Township funds on hand; and

WHEREAS, the Township has received an offer of funding assistance from the State of Michigan Drinking Water Revolving Loan Program (the “DWRF Loan Program”)

to pay all or part of the cost of the Water Project by means of a long-term, low-interest loan to be evidenced by the proposed capital improvement bonds; and

WHEREAS, to finance the cost of the Water Project, the Township Board deems it necessary to borrow the aggregate sum of One Million Four Hundred Eighty-five Thousand Dollars (\$1,485,000) and to issue its capital improvement bonds (the "Series 2021A Bonds"), in accordance with Act 34.

NOW, THEREFORE, BE IT HEREBY RESOLVED AS FOLLOWS:

1. **Necessity; Findings.** It is necessary for the public health, safety and welfare of the Township to undertake the Water Project and issue the Series 2021A Bonds therefore pursuant to Act 34. The Township Board makes the following findings:

a. The period of usefulness of the capital improvement items which comprise the Water Project is hereby determined to be not less than twenty (20) years.

b. The Water Project is comprised of capital improvement items within the meaning of Act 34.

c. Based upon the Township's 2021 state equalized value of \$345,512,000, the Township's debt limit for bonds issued in accordance with Section 517(1) of Act 34 is \$17,275,600, and the Township further determines that the Series 2021A Bonds authorized for the Project in the amount of \$1,485,000, after taking into account the Township's currently outstanding bonds that were issued under Section 517(1) of Act 34, may be issued by the Township within the aforesated debt limit.

d. The principal and interest on the Series 2021A Bonds shall be paid from the Township Water Fund, other legally available funds or a combination thereof, and accordingly, together with debt service charges and connection fees, are expected

to be sufficient to pay the principal and interest on the proposed Series 2021A Bonds, as the same become due, and accordingly, the Township Board does not expect that it will be necessary to levy any taxes to pay the principal and interest on the proposed Series 2021A Bonds, and in no event will any taxes necessary to pay the principal of and interest on the Series 2021A Bonds, together with taxes levied for the same year, exceed the limits authorized by law.

2. **Authorization of Bonds; Security.** The Township shall borrow money and issue bonds in a single series known as CAPITAL IMPROVEMENT BONDS (DWRF WATER PROJECT) (GENERAL OBLIGATION LIMITED TAX), SERIES 2021A in the aggregate principal sum of One Million Four Hundred Eighty-five Thousand Dollars (\$1,485,000) pursuant to the provisions of Act 34 for the purpose of defraying the cost of the Water Project. The Series 2021A Bonds shall be a general obligation of the Township secured by the Township's full faith and credit and limited tax pledge, within applicable charter, statutory and constitutional tax limitations applicable to the Township. The Township shall not have the authority to levy additional taxes to pay the principal of and interest on the Series 2021A Bonds over presently existing township millage limits without a vote of Township electors.

3. **Terms of Bonds.** The Bonds shall be sold to the Michigan Finance Authority (the "Authority") in accordance with Paragraph 16, below, pursuant to the terms of a Purchase Contract by and between the Authority and the Township (the "Purchase Contract") in substantially the form set forth in Exhibit B attached hereto and a Supplemental Agreement by and between the Township, the Authority and the State of Michigan acting through the Department of Environment, Great Lakes and Energy (the

“Supplemental Agreement”) in substantially the form set forth in Exhibit C attached hereto. The Series 2021A Bonds shall be dated as of the date of delivery to the Authority; shall bear interest at the rate of 1.875% per annum, payable on October 1, 2021, and semi-annually thereafter on each April 1 and October 1 until payment of the principal of the Series 2021A Bonds has been made or duly provided for. The Series 2021A Bonds shall be issued in one or more certificates in \$1.00 denominations or any integral multiple thereof up to the aggregate principal amount of the Series 2021A Bonds, shall be numbered from R-1 upwards in order of authentication and shall be fully registered. The Series 2021A Bonds shall be due and payable on October 1 in each year (as identified in the Purchase Contract) in the amounts as follows:

<u>Maturity</u>	<u>Principal Amount</u>	<u>Maturity</u>	<u>Principal Amount</u>
2022	\$60,000	2032	\$75,000
2023	\$65,000	2033	\$75,000
2024	\$65,000	2034	\$75,000
2025	\$65,000	2035	\$80,000
2026	\$65,000	2036	\$80,000
2026	\$70,000	2037	\$80,000
2028	\$70,000	2038	\$85,000
2029	\$70,000	2039	\$85,000
2030	\$70,000	2040	\$85,000
2031	\$75,000	2041	\$90,000

The Series 2021A Bonds shall be sold for 100% of par value, without premium or discount.

Notwithstanding the foregoing or any other provision of this Bond Resolution:

a. The Township Supervisor and Township Treasurer are hereby authorized and directed to approve the final terms of the sale of the Series 2021A Bonds as evidenced by the Purchase Contract or otherwise, including the date of delivery, the

purchase price, the aggregate principal amount, which shall in no event exceed \$1,485,000, the principal amount and annual maturity dates of individual maturities, the rate or rates of interest payable on the Series 2021A Bonds, which shall not exceed 1.875% per annum, record dates, minimum principal denominations, the date of the first interest and principal payments, and the form of the Series 2021A Bonds, subject in all respects to the limitations of Act 34.

b. The Series 2021A Bonds may be delivered in one or more installments of principal in accordance with the Purchase Contract and the Supplemental Agreement.

c. The Township promises to pay to the Authority the principal amount of the Series 2021A Bonds or so much thereof as shall have been advanced to the Township pursuant to the Purchase Contract and the Supplemental Agreement.

d. So long as the Authority is the owner of the Series 2021A Bonds, (i) the Series 2021A Bonds shall be payable as to principal, premium, if any, and interest at The Bank of New York Mellon Trust Company N.A. or at such other place as shall be designated in writing to the Township by the Authority (the "Authority's Depository"); (ii) the Township agrees that it will deposit with the Authority's Depository payments of the principal of, premium, if any, and interest on the Series 2021A Bonds in immediately available funds by 12:00 noon at least five business days prior to the date on which any such payment is due whether by maturity, redemption or otherwise; in the event that the Authority's Depository has not received the Township's deposit by 12:00 noon on the scheduled day, the Township shall immediately pay to the Authority as invoiced by the Authority an amount to recover the Authority's administrative costs and lost investment

earnings attributable to that late payment; and (iii) written notice of any redemption of the Series 2021A Bonds shall be given by the Township and received by the Authority's Depository at least 40 days prior to the date on which such redemption is to be made.

e. In the event of a default in the payment of principal or interest on the Series 2021A Bonds when due, whether at maturity, by redemption or otherwise, the amount of such default shall bear interest (the "additional interest") at a rate equal to the rate of interest which is two percent above the Authority's cost of providing funds (as determined by the Authority) to make payment on the bonds of the Authority issued to provide funds to purchase the Series 2021A Bonds but in no event in excess of the maximum rate of interest permitted by law. The additional interest shall continue to accrue until the Authority has been fully reimbursed for all costs incurred by the Authority (as determined by the Authority) as a consequence of the Township's default. Such additional interest shall be payable on the interest payment date following demand of the Authority. In the event that (for reasons other than the default in the payment of any municipal obligation purchased by the Authority) the investment of amounts in the reserve account established by the Authority for the bonds of the Authority issued to provide funds to purchase the Series 2021A Bonds fails to provide sufficient available funds (together with any other funds which may be made available for such purpose) to pay the interest on outstanding bonds of the Authority issued to fund such account, the Township shall and hereby agrees to pay on demand only the Township's pro rata share (as determined by the Authority) of such deficiency as additional interest on the Series 2021A Bonds.

f. It is understood and agreed by the Township that during the time funds are being drawn down by the Township under the Series 2021A Bonds in

accordance with the Purchase Contract and the Supplemental Agreement, the Authority will periodically provide the Township a statement showing the amount of principal that has been advanced and the date of each advance, which statement shall constitute prima facie evidence of the reported information; provided that no failure on the part of the Authority to provide such a statement or to reflect a disbursement or the correct amount of a disbursement shall relieve the Township of its obligation to repay the outstanding principal amount actually advanced, all accrued interest thereon, and any other amount payable with respect thereto in accordance with the terms of the Series 2021A Bonds. The Township acknowledges that in the event the principal amount of the loan evidenced by the Series 2021A Bonds is reduced by the Authority in accordance with Schedule I to the form of the Bonds attached hereto as Exhibit A or the Supplemental Agreement, the form of which is attached hereto as Exhibit C, the Authority will prepare a revised Schedule I to the Bond that is calculated so that the principal payments are rounded to the nearest dollar and which revised Schedule I shall be effective upon receipt by the Township.

4. **Payment of Principal and Interest.** The Series 2021A Bonds and the interest thereon shall be paid in lawful money of the United States of America by the Bond Registrar, as defined in Paragraph 7, below. Principal and interest shall be paid when due by check or draft drawn on the Bond Registrar and mailed by first class mail or other acceptable method to the registered owners of record as of each March 15 with respect to payments due and payable on the immediately succeeding April 1, and as of each September 15 with respect to payments due and payable on the immediately succeeding October 1.

5. **Redemption of Bonds Prior to Maturity.** The Series 2021A Bonds may be subject to redemption prior to maturity by the Township only with the prior written consent of the Authority and on such terms as may be required by the Authority.

6. **Registration of Bonds.** The Series 2021A Bonds shall be registered both as to principal and interest in substantially the form and tenor as set forth in Exhibit A attached hereto. Any individual bond shall be transferable on the bond register maintained with respect to the Series 2021A Bonds upon the surrender of the individual bond together with an assignment executed by the registered owner or his or her duly authorized attorney in form satisfactory to the Bond Registrar. Upon receipt of a properly assigned bond, the Bond Registrar shall authenticate and deliver a new bond or bonds in equal aggregate principal amount and like interest rate and maturity to the designated transferee or transferees. Any individual bond may likewise be exchanged for one or more other bonds with the same interest rate and maturity in authorized denominations aggregating the same principal amount as the bond being exchanged. Such exchange shall be effected by surrender of the individual bond to be exchanged to the Bond Registrar with written instructions signed by the registered owner of the individual bond or his or her attorney in form satisfactory to the Bond Registrar. Upon receipt of an individual bond with proper written instructions the Bond Registrar shall authenticate and deliver a new bond or bonds to the registered owner of the bond or his or her properly designated transferee or transferees or attorney. A transfer, exchange and registration of Series 2021A Bonds shall be without expense or service charge to the registered holder except for any tax or other governmental charge required to be paid with respect to such

transfer, exchange or registration. The Bond Registrar shall not be required to transfer or exchange Bonds or parts of Bonds which have been selected for redemption.

7. **Duties of Bond Registrar.** The Township Treasurer shall initially act on behalf of the Township as paying, registration and transfer agent (the "Bond Registrar") with respect to the Series 2021A Bonds. In such capacity, the Bond Registrar shall, upon receipt of sufficient funds from the Township, make timely payments of principal and interest on the Series 2021A Bonds, authenticate the Series 2021A Bonds upon their initial issuance and subsequent transfer to successive holders, act as registrar of the Series 2021A Bonds including the preparation and maintenance of a current register of registered owners of the Series 2021A Bonds, coordinate the transfer of individual bonds between successive holders, including printing and transferring new certificates, and all other duties set forth in this Resolution or otherwise normally performed by paying, registration and transfer agents. All reasonable fees and expenses of the Bond Registrar shall be paid by the Township. The Township reserves the right to designate a financial institution, which is a bank or trust company qualified to act as paying agent and registrar in the State of Michigan to act as Bond Registrar for the Series 2021A Bonds and in such event the Township shall mail notice to all registered owners of the Series 2021A Bonds not less than 60 days prior to the effective date of said change in Bond Registrar. At the option of the Township, the Series 2021A Bonds may be deposited, in whole or in part, with a depository trustee designated by the Township which shall transfer ownership of interests in the Series 2021A Bonds by book entry and which shall issue depository trust receipts to owners of interests in the Series 2021A Bonds. Such book entry depository trust arrangement, and the form of depository trust receipts, shall be determined after

consultation with the depository trustee named by the Township. The Township Treasurer is hereby authorized to enter into any depository trust agreement on behalf of the Township upon such terms and conditions as the Township Treasurer shall deem appropriate consistent with the terms of this Resolution. The depository trustee may be the same as the Bond Registrar and the Bonds may be transferred in part by depository trust and in part by transfer of physical bonds as the Township may determine.

8. **Replacement of Series 2021A Bonds.** Upon receipt by the Bond Registrar of proof of ownership of an unmatured bond, or satisfactory evidence that the bond has been lost, apparently destroyed or wrongfully taken and of security or indemnity which complies with applicable law and is satisfactory to the Bond Registrar, the Bond Registrar may deliver a new executed bond to replace the bond lost, apparently destroyed or wrongfully taken in compliance with applicable law. In the event an outstanding matured bond is lost, apparently destroyed or wrongfully taken, the Bond Registrar may pay the bond without presentation upon the receipt of the same documentation required for the delivery of a replacement bond. The Bond Registrar for each new bond delivered or paid without presentation as provided above, shall require the payment by the bondholder of expenses, including counsel fees, which may be incurred by the Bond Registrar and the Township in connection therewith. Any bond delivered pursuant to the provisions of this Paragraph 8 in lieu of any bond lost, apparently destroyed or wrongfully taken shall be of the same form and tenor and be secured in the same manner as the bond originally issued.

9. **Security for Repayment of Bonds; Pledge of Township Full Faith and Credit.** The Series 2021A Bonds shall be secured by the full faith and credit pledge of

the Township for the prompt payment of the principal of and interest on the Series 2021A Bonds as the same shall become due. The Township covenants and agrees with the successive holders of the Series 2021A Bonds that so long as any of the Series 2021A Bonds remain outstanding and unpaid as to either principal or interest, the Township will punctually perform all of the obligations and duties imposed on the Township or undertaken by the Township, pursuant to this bond resolution, the Purchase Contract and the Supplemental Agreement. If the Township fails to make payments to the Township which are sufficient, in the aggregate, to pay the principal of and interest on the Series 2021A Bonds as the same shall become due, then an amount sufficient to pay the deficiency shall be advanced from the general fund of the Township. The Township's ability to levy ad valorem taxes to make such advances shall be subject to constitutional and statutory limitations on the taxing power of the Township.

10. **Debt Service Fund.** There shall be established and maintained on the books of the Township Treasurer a fund to be designated "SERIES 2021A CAPITAL IMPROVEMENT BOND – DEBT SERVICE FUND" (the "Debt Service Fund"). There shall be deposited into the Debt Service Fund accrued interest, if any, from the date of the Series 2021A Bonds to the date of delivery thereof; premium, if any, received at the time of delivery of the Series 2021A Bonds. As part of the Debt Service Fund, there shall be established and maintained such subaccounts as are deemed necessary and appropriate for the proper administration of the Debt Service Fund and compliance with the requirements of Section 148 of the Internal Revenue Code of 1986, as amended (the "Code") and the Treasury regulations promulgated thereunder. The principal of, premium,

if any, and interest on the Series 2021A Bonds when due shall be paid directly out of the Debt Service Fund or its subaccounts.

11. **Construction Fund.** There shall be established and maintained on the books of the Township for the Series 2021A Bonds a separate account designated “CAPITAL IMPROVEMENT BONDS SERIES 2020 CONSTRUCTION FUND” (the “Construction Fund”). After deducting accrued interest, if any, from the date of the Series 2021A Bonds to the date of delivery thereof, and premium, if any, which sums shall be deposited in the Debt Service Fund, the balance of the proceeds of the Series 2021A Bonds shall be deposited into the Construction Fund, together, if necessary, with a sufficient amount of available Township funds on hand adequate to pay all remaining costs of the Project not funded by the Series 2021A Bonds. The monies on deposit in the Construction Fund from time to time shall be used solely to pay expenses of the Project. Any unexpended balance shall be used for such purposes as required by law, including without limitation, transfer to the Debt Service Fund. After completion of the Project and disposition of remaining proceeds of the Series 2021A Bonds, if any, pursuant to the provisions of this paragraph, the Construction Fund shall be closed.

12. **Duties of Township Treasurer.** The Township Treasurer shall keep full and complete records of all deposits to and withdrawals from the Debt Service Fund and the Construction Fund and of all investments of monies in such accounts and other transactions relating thereto for the Series 2021A Bonds. The Township Treasurer is authorized to invest the monies in said accounts in any one or more lawful investments authorized by law for townships, consistent with the Township investment policy.

13. **Approval of Agreements.** The Purchase Contract, the Supplemental Agreement and the Issuer's Certificate are hereby approved in the forms attached hereto as Exhibits B, C and D, respectively. The Township Supervisor and Township Clerk, or in her absence the Deputy Clerk, are hereby authorized and directed to execute on behalf of the Township and deliver to the Authority the Purchase Contract, the Supplemental Agreement and the Issuer's Certificate in substantially the forms approved with such additions and deletions as are consistent with the terms of the Series 2021A Bonds and in the best interest of the Township.

14. **Tax Covenant; Qualified Tax Exempt Obligation.** The Township covenants to comply with all requirements of the Code necessary to assure that the interest on the Series 2021A Bonds will be and will remain excludable from gross income for federal income taxation (as opposed to alternative minimum or other indirect taxation). The Series 2021A Bonds are designated as "qualified tax exempt obligations" for purposes of deduction of interest expense by financial institutions under the provisions of Section 265(b)(3) of the Code, it being reasonably anticipated that the aggregate amount of tax-exempt obligations which will be issued by the Township and all subordinate entities to the Township shall not exceed \$10,000,000 during calendar year 2021. The Township hereby covenants that the Township will make no use of the proceeds of the Series 2021A Bonds, which if such use had been reasonably expected on the date of issuance of the Series 2021A Bonds, would have caused the Series 2021A Bonds to be "arbitrage bonds", as defined in Section 148 of the Code. In addition, the Township covenants to comply with all applicable provisions of the Code that must be satisfied subsequent to the issuance of the Series 2021A Bonds in order that the interest on the

Series 2021A Bonds be excluded (or continue to be excluded) from gross income within the meaning of Section 103(a) of the Code.

15. **Revised Municipal Finance Act.** The Township currently meets the requirements of qualified status under Section 303(3) of Act 34, and shall comply with all applicable requirements of Act 34, including the filing of a security report and the payment of the filing fee required by Section 319 of Act 34.

16. **Negotiated Sale of Series 2021A Bonds.** The Township Supervisor and the Township Treasurer are hereby authorized to sell the Series 2021A Bonds at a negotiated sale to the Authority in accordance with the DWRF Loan Program, the Purchase Contract, the Supplemental Agreement and applicable state law and to do all other things necessary to effectuate the sale, issuance, delivery, transfer and exchange of the Series 2021A Bonds in accordance with the provisions of this resolution. The Series 2021A Bonds shall be sold at a negotiated sale instead of a competitive sale to take advantage of the terms and conditions of the DWRF Loan Program, including the rate of interest of 1.875% per annum for all maturities of the Series 2021A Bonds, which is below prevailing open market interest rates.

17. **Execution and Delivery of Series 2021A Bonds.** The Series 2021A Bonds shall be executed in the name of the Township by the manual or facsimile signatures of the Township Supervisor and the Township Clerk, or in her absence the Deputy Clerk, and authenticated by the manual signature of an authorized representative or signer for the Bond Registrar, and the seal of the Township (or a facsimile thereof) (if any) shall be impressed or imprinted on the Series 2021A Bonds. After the Series 2021A Bonds have been executed and authenticated for delivery to the original purchaser

thereof, they shall be delivered by the Township Treasurer to the purchaser upon receipt of the purchase price. Additional bonds bearing the manual or facsimile signatures of the Township Supervisor and the Township Clerk, or in her absence the Deputy Clerk, and upon which the seal of the Township (or a facsimile thereof) (if any) is impressed or imprinted may be delivered to the Bond Registrar for authentication and delivery in connection with the exchange or transfer of Series 2021A Bonds. The Bond Registrar shall indicate on each bond the date of its authentication. The proceeds of the Series 2021A Bonds shall be deposited into the Debt Service Fund and the Construction Fund, as provided in Paragraphs 10 and 11, above. The officers, agents and employees of the Township are authorized and directed to execute and deliver such certificates, affidavits or other documents or instruments as may be required by the purchaser of the Series 2021A Bonds or bond counsel and to take all other actions necessary and convenient to facilitate the execution and delivery of the Series 2021A Bonds, including without limitation any necessary applications for municipal bond ratings or insurance. The Township shall furnish the Series 2021A Bonds ready for execution without expense to the purchaser. The Township shall also furnish, without expense to the purchaser at the time of delivery of the Series 2021A Bonds, the approving opinion of Mika Meyers PLC, Attorneys, Grand Rapids, Michigan, as bond counsel, approving the legality of the Series 2021A Bonds. The Series 2021A Bonds will be delivered at the expense of the Township in such city as agreed upon with the purchaser thereof.

18. **Disclosure of Information.** The Township agrees to provide the Authority in a timely manner with all information and documents regarding the Township and the Series 2021A Bonds, including an official statement that the Authority or its bond

underwriters need to meet any Securities and Exchange Commission regulation, any industry standard or other federal or state regulation which imposes a disclosure requirement or continuing disclosure requirement relating to any Authority bond issue which was used or is needed to provide monies to the fund used to purchase the Series 2021A Bonds or relating to any other Authority bond issue which was used by the Authority to purchase an obligation of the Township. In furtherance of the above, the Township also agrees that upon the request of the Authority it will promptly execute and deliver a continuing disclosure undertaking in form and substance determined by the Authority to be necessary or desirable to assist the Authority or its underwriters in complying with Rule 15c2-12 promulgated by the Securities and Exchange Commission. If required, such continuing disclosure undertaking shall be executed by the Township Supervisor and the Township Clerk, or in her absence the Deputy Clerk.

19. **Refunding.** The Township reserves the right to refund the Series 2021A Bonds, in whole or in part, prior to maturity, subject to the requirements of the Code, Act 34 and the Authority.

20. **Defeasance.** In the event cash or direct obligations of the United States or obligations the principal of and interest on which are guaranteed by the United States, or a combination thereof, the principal of and interest on which, without reinvestment, come due at times and in amounts sufficient to pay, at maturity or irrevocable call for earlier optional redemption, the principal of, premium, if any, and interest on the Series 2021A Bonds, shall have been deposited in trust, this Bond Resolution shall be defeased and the owners of the Series 2021A Bonds shall have no further rights under this Bond Resolution except to receive payment of the principal of, premium, if any, and interest on

the Series 2021A Bonds from the cash or securities deposited in trust and the interest and gains thereon and to transfer and exchange Series 2021A Bonds as provided herein.

21. **Resolution to Constitute Contract.** In consideration of the purchase and acceptance of any and all of the Bonds authorized to be issued hereunder by those who shall hold the same from time to time, this Resolution shall be deemed to be and shall constitute a contract between the Township and the registered owners from time to time of the Series 2021A Bonds and the covenants and agreements herein set forth to be performed on behalf of the Township shall be for the equal benefit, protection and security of the registered owners of any and all of the Series 2021A Bonds, all of which, regardless of the time or times of their authentication and delivery or maturity, shall be of equal rank without preference, priority or distinction of any of the Bonds over any other thereof except as expressly provided in or permitted by this Resolution.

22. **Conflicts.** All resolutions and parts of resolutions in conflict herewith shall be and the same are hereby rescinded.

YEAS: Members: _____

NAYS: Members: _____

ABSTAIN: Members: _____

RESOLUTION DECLARED ADOPTED

Joshua Sutton, Clerk
Charter Township of Oscoda

STATE OF MICHIGAN)
) ss.
COUNTY OF IOSCO)

I, the undersigned, the duly qualified and acting Clerk of the Charter Township of Oscoda, Iosco County, Michigan (the "Township"), do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board at a regular meeting on the ____ day of April 2021, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act No. 267, Public Acts of Michigan, 1976, as amended, including in the case of a special or rescheduled meeting, notice by posting at least eighteen (18) hours prior to the time set for the meeting.

IN WITNESS WHEREOF, I have hereto affixed my official signature on this ____ day of April 2021.

Joshua Sutton, Clerk
Charter Township of Oscoda

EXHIBIT A

REGISTERED

UNITED STATES OF AMERICA

REGISTERED

STATE OF MICHIGAN

COUNTY OF IOSCO

CHARTER TOWNSHIP OF OSCODA

CAPITAL IMPROVEMENT BONDS (DWRF WATER PROJECT)
(GENERAL OBLIGATION LIMITED TAX), SERIES 2021A

No. R-1

REGISTERED OWNER: Michigan Municipal Bond Authority

PRINCIPAL AMOUNT:

INTEREST RATE: One and seven eighths (1.875%) per annum

DATE OF ORIGINAL ISSUE AND REGISTRATION: The date each installment portion of the Principal Amount was delivered to the Registered Owner in accordance with the Purchase Contract and Supplemental Agreement.

KNOW ALL MEN BY THESE PRESENTS, that the Charter Township of Oscoda, County of Iosco, State of Michigan (the "Township"), acknowledges itself indebted and for value received hereby promises to pay the Principal Amount shown above to the Registered Owner specified above or its registered assigns shown as the owner of record of this bond on the books of the Township Treasurer, Caledonia, Michigan, as bond registrar (the "Bond Registrar") on the applicable date of record, in installments in the amounts and on the dates as set forth in Schedule I, attached hereto and made a part hereof, with interest thereon from the Date of Original Issue and Registration specified above until paid at the Interest Rate per annum specified above, first payable _____ 1, 200__ and semiannually thereafter and principal is payable on the first day of _____ commencing _____ 1, 200__ (as identified in the Purchase Contract) and annually thereafter. Payment of principal and interest shall be paid to the registered owner hereof by the Bond Registrar by first class mail. The date of record shall be each March 15 and September 15 with respect to the payments due on each April 1 and October 1, respectively. Principal and interest are payable in lawful money of the United States of America.

The Township promises to pay to the Michigan Finance Authority (the "Authority") the principal amount of the Bond or so much thereof as shall have been advanced to the Township pursuant to a Purchase Contract between the Township and the Authority and

a Supplemental Agreement by and among the Township, the Authority and the State of Michigan acting through the Department of Environment, Great Lakes and Energy.

During the time funds are being drawn down by the Township under this Bond, the Authority will periodically provide the Township a statement showing the amount of principal that has been advanced and the date of each advance, which statement shall constitute prima facie evidence of the reported information; provided that no failure on the part of the Authority to provide such a statement or to reflect a disbursement or the correct amount of a disbursement shall relieve the Township of its obligation to repay the outstanding principal amount actually advanced, all accrued interest thereon, and any other amount payable with respect thereto in accordance with the terms of this Bond. The Township acknowledges that in the event the principal amount of the loan evidenced by the Bonds is reduced by the Authority in accordance with Schedule I attached hereto or the Supplemental Agreement, the Authority will prepare a revised Schedule I to this Bond that is calculated so that the principal payments are rounded to the nearest dollar and which revised Schedule I shall be effective upon receipt by the Township.

In the event of a default in the payment of principal or interest hereon when due, whether at maturity, by redemption or otherwise, the amount of such default shall bear interest (the "additional interest") at a rate equal to the rate of interest which is two percent above the Authority's cost of providing funds (as determined by the Authority) to make payment on the bonds of the Authority issued to provide funds to purchase this Bond but in no event in excess of the maximum rate of interest permitted by law. The additional interest shall continue to accrue until the Authority has been fully reimbursed for all costs incurred by the Authority (as determined by the Authority) as a consequence of the Township's default. Such additional interest shall be payable on the interest payment date following demand of the Authority. In the event that (for reasons other than the default in the payment of any municipal obligation purchased by the Authority) the investment of amounts in the reserve account established by the Authority for the bonds of the Authority issued to provide funds to purchase this Bond fails to provide sufficient available funds (together with any other funds which may be made available for such purpose) to pay the interest on outstanding bonds of the Authority issued to fund such account, the Township shall and hereby agrees to pay on demand only the Township's pro rata share (as determined by the Authority) of such deficiency as additional interest on this Bond.

This Bond may be subject to redemption prior to maturity by the Township only with the prior written consent of the Authority and on such terms as may be required by the Authority.

Notwithstanding any other provision of this Bond, so long as the Authority is the owner of this Bond, (a) this Bond is payable as to principal, premium, if any, and interest at The Bank of New York Mellon Trust Company N.A. or at such other place as shall be designated in writing to the Township by the Authority (the "Authority's Depository"); (b) the Township agrees that it will deposit with the Authority's Depository payments of the principal of, premium, if any, and interest on this Bond in immediately available funds by

12:00 noon at least five business days prior to the date on which any such payment is due whether by maturity, redemption or otherwise; in the event that the Authority's Depository has not received the Township's deposit by 12:00 noon on the scheduled day, the Township shall immediately pay to the Authority as invoiced by the Authority an amount to recover the Authority's administrative costs and lost investment earnings attributable to that late payment; and (c) written notice of any redemption of this Bond shall be given by the Township and received by the Authority's Depository at least 40 days prior to the date on which such redemption is to be made.

This bond is one of a series of bonds of like date and tenor except as to date of maturity and rate of interest aggregating the principal sum of \$_____ (the "Bonds") issued by the Township under and pursuant to and in full conformity with the Constitution and statutes of Michigan (especially Act 34 of the Public Acts of 2001, as amended) and a bond authorizing resolution adopted by the Township Board (the "Bond Authorizing Resolution") for the purpose of defraying part of the cost of acquiring and constructing improvements to the Township's water distribution system. The full faith and credit of Township is hereby pledged for the prompt payment of the principal of and interest on the bonds of this series. Taxes levied by the Township to pay the principal of and interest on the bonds of this series is subject to constitutional, charter and statutory tax limitations.

This bond and all other bonds issued in accordance with Bond Authorizing Resolution shall be of equal standing with each other.

This bond is transferable, as provided in the Bond Authorizing Resolution, on the bond registration books of the Bond Registrar upon surrender of this bond together with an assignment executed by the registered owner or his or her duly authorized attorney in form satisfactory to the Bond Registrar. Upon such transfer, one or more fully registered bonds with denominations of \$1.00 or such larger denomination in the same aggregate principal amount and the same maturity and interest rate, will be issued to the designated transferee or transferees. The Bond Registrar shall not be required to transfer or exchange bonds or portions of bonds which have been selected for redemption.

It is hereby certified and recited that all acts, conditions and things required by law precedent to and in the issuance of the Bonds have been done, exist and have happened in due time and form as required by law, and that the total indebtedness of the Township, including the series of bonds of which this bond is one, does not exceed any constitutional or statutory limitations.

This bond shall not be valid or become obligatory for any purpose or be entitled to any security or benefit under the Bond Authorizing Resolution until the Certification of Registration and Authentication hereon shall have been manually signed by the Bond Registrar.

IN WITNESS WHEREOF, the Charter Township of Oscoda, Michigan, by its Township Board, has caused this bond to be executed in its name by the manual or facsimile signature of its Township Supervisor and its Township Clerk, to be sealed in its name manually by the Township Clerk or by facsimile and to be authenticated by the Bond Registrar as the Township's duly appointed authenticating agent for the Bonds.

[SEAL]

CHARTER TOWNSHIP OF OSCODA

By: _____
Ann Richards, Supervisor

By: _____
Joshua Sutton, Clerk

EGLE Project No.
EGLE Approved Amt: \$_____

SCHEDULE I

Based on the schedule provided below unless revised as provided in this paragraph, repayment of principal of the Bond shall be made until the full amount advanced to the Issuer is repaid. In the event the Order of Approval issued by the Department of Environment, Great Lakes and Energy (the "Order") approves a principal amount of assistance less than the amount of the Bond delivered to the Authority, the Authority shall only disburse principal up to the amount stated in the Order. In the event (1) that the payment schedule approved by the Issuer and described below provides for payment of a total principal amount greater than the amount of assistance approved by the Order or (2) that less than the principal amount of assistance approved by the Order is disbursed to the Issuer by the Authority, the Authority shall prepare a new payment schedule which shall be effective upon receipt by the Issuer.

Due
Date

Amount of Principal
Installment Due

_____, _____

Interest on the Bond shall accrue on principal disbursed by the Authority to the Issuer from the date principal is disbursed, until paid, at the rate of ___% [as shown in the applicable fiscal year intended use plan] per annum, payable _____, 20____, and semi-annually thereafter.

The Issuer agrees that it will deposit with The Bank of New York Mellon Trust Company, N.A., or at such other place as shall be designated in writing to the Issuer by the Authority (the "Authority's Depository") payments of the principal of, premium, if any, and interest on this Bond in immediately available funds by 12:00 noon at least five business days prior to the date on which any such payment is due whether by maturity, redemption or otherwise. In the event that the Authority's Depository has not received the Issuer's deposit by 12:00 noon on the scheduled day, the Issuer shall immediately pay to the Authority as invoiced by the Authority an amount to recover the Authority's administrative costs and lost investment earnings attributable to that late payment.

EXHIBIT B

(Legal Name of Municipality)
Project No: (Project Number)

Drinking Water Revolving Fund

PURCHASE CONTRACT

The Michigan Finance Authority (the "Authority"), a public body corporate, separate and distinct from the State of Michigan, hereby offers to enter into this Purchase Contract with the Issuer named below (the "Issuer") which, upon the acceptance of this offer by the Issuer and ratification by the Authority, will be binding upon the Authority and the Issuer. This offer is made subject to acceptance on or before [_____].

Upon the terms and conditions and upon the basis of the representations, warranties, and agreements set forth herein, including those set forth on Schedule I hereto, the Authority hereby agrees to purchase from the Issuer, and the Issuer hereby agrees to sell and deliver to the Authority, bonds (the "Bonds") in the principal amount and with the maturities and interest rate as shown on Schedule I and with redemption provisions acceptable to the Authority. The purchase price for the Bonds shall be 100%. The Authority's obligation to disburse Bond proceeds shall be contingent upon funding of the Drinking Water Revolving Fund created by 1997 PA 26 and 1997 PA 27. The method of payment of Bond proceeds to the Issuer shall be as set forth in the Supplemental Agreement among the Issuer, the Authority, and the State of Michigan acting through the Department of Environment, Great Lakes and Energy.

The Issuer represents and warrants to, and agrees with, the Authority that the Issuer has, and on the Closing Date (specified below) will have, full legal right, power and authority (i) to enter into this Purchase Contract, and (ii) to sell and deliver the Bonds to the Authority as provided herein and in the resolution or ordinance authorizing the Bonds and the Issuer has duly authorized and approved the execution and delivery of and the performance by the Issuer of its obligations contained in this Purchase Contract including those set forth in Schedule I.

On _____, _____, the local preclosing date, the Issuer shall make available for inspection by the Authority at the offices of the Department of Attorney General, Finance Division, Lansing, Michigan, the Bonds, together with such other documents, certificates and closing opinions as the Authority shall require (the "Closing Documents").

On _____, _____, (the "Closing Date"), the Authority shall accept delivery of the Bonds and the Closing Documents and pay the purchase price for the Bonds.

MICHIGAN FINANCE AUTHORITY

By: _____
Authorized Officer

Accepted and Agreed to this
[_____] day of [_____]

(Legal Name of Municipality) ("Issuer")

By: _____

Title: _____

EGLE Project No.
EGLE Approved Amt: \$_____

SCHEDULE I

Based on the schedule provided below unless revised as provided in this paragraph, repayment of principal of the Bond shall be made until the full amount advanced to the Issuer is repaid. In the event the Order of Approval issued by the Department of Environment, Great Lakes and Energy (the "Order") approves a principal amount of assistance less than the amount of the Bond delivered to the Authority, the Authority shall only disburse principal up to the amount stated in the Order. In the event (1) that the payment schedule approved by the Issuer and described below provides for payment of a total principal amount greater than the amount of assistance approved by the Order or (2) that less than the principal amount of assistance approved by the Order is disbursed to the Issuer by the Authority, the Authority shall prepare a new payment schedule which shall be effective upon receipt by the Issuer.

Due
Date

Amount of Principal
Installment Due

_____, _____

Interest on the Bond shall accrue on principal disbursed by the Authority to the Issuer from the date principal is disbursed, until paid, at the rate of ___% [as shown in the applicable fiscal year intended use plan] per annum, payable _____, 20____, and semi-annually thereafter.

The Issuer agrees that it will deposit with The Bank of New York Mellon Trust Company, N.A., or at such other place as shall be designated in writing to the Issuer by the Authority (the "Authority's Depository") payments of the principal of, premium, if any, and interest on this Bond in immediately available funds by 12:00 noon at least five business days prior to the date on which any such payment is due whether by maturity, redemption or otherwise. In the event that the Authority's Depository has not received the Issuer's deposit by 12:00 noon on the scheduled day, the Issuer shall immediately pay to the Authority as invoiced by the Authority an amount to recover the Authority's administrative costs and lost investment earnings attributable to that late payment.

EXHIBIT C

Drinking Water Revolving Fund Program

Supplemental Agreement
Regarding
\$ _____
_____ of _____
County of _____
State of Michigan

(the "Bond")

This Agreement is made as of _____, 20____, among the _____ of _____, County of _____ (the "Issuer"), the Michigan Finance Authority (the "Authority"), and the State of Michigan acting through the Department of Environment, Great Lakes and Energy ("EGLE"), in consideration for the purchase of the above-captioned Bond by the Authority. This Agreement shall be in addition to any other contractual undertaking by the Issuer contained in the Ordinance or Resolution authorizing the Bond (the "Resolution").

PREMISES:

Executive Order No. 2010-2 (the "Executive Order") created the Authority as an autonomous public body corporate and politic within the Michigan Department of Treasury and transferred powers, duties, obligations, and functions from various entities (including those of the Michigan Municipal Bond Authority established under 1985 PA 227, as amended ("Act 227")) to the Authority and the Authority is empowered, among other things, to purchase obligations from Governmental Units within the State of Michigan such as the Issuer. Pursuant to the terms of the Resolution, the Issuer intends to issue its Bond and undertake a Project as described in Exhibit B attached to this Supplemental Agreement (the "Project"), which Project is a public water supply project, as defined in Part 54, Safe Drinking Water Assistance of the Natural Resources and Environmental Protection Act, Act 451 of the Public Acts of 1994 ("Part 54"). In order to provide assistance to the Issuer to finance the Project, the Authority has agreed to purchase the Bond upon certain conditions including receipt by the Authority of an order of approval (the "Order") issued by EGLE pursuant to the provisions of Part 54. All words and terms defined in Act 227 or Part 54 and not otherwise defined in this Agreement shall have the meanings as defined in those Acts.

In consideration of these premises and their mutual agreements, the Issuer, the Authority, and EGLE agree as follows:

Section 1. General Representations. The Issuer represents and warrants to, and agrees with, the Authority and the EGLE, as of the date hereof as follows:

a. The Issuer is duly organized and existing under the laws of the State of Michigan and is authorized by the provisions of the Constitution and the laws of the State of Michigan to issue the Bond.

b. The Issuer has full legal right, power and authority to (i) sell and deliver the Bond to the Authority as provided in this Agreement and the Resolution, and (ii) execute this Agreement, and to consummate all transactions contemplated by this Agreement, the Bond, the Resolution, and any and all other agreements relating thereto. The Issuer has duly authorized and approved the execution and delivery of this Agreement, the performance by the Issuer of its obligations contained in this Agreement, and this Agreement is a valid, legally binding action of the Issuer, enforceable in accordance with the terms thereof except as enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting the rights of creditors generally, and by principles of equity if equitable remedies are sought.

c. The Resolution has been duly adopted by the Issuer, acting through its governing body, is in full force and effect as of the date hereof, is a contract with the Authority as the holder of the Bond and is a valid, legally binding action of the Issuer, enforceable in accordance with the terms thereof except as enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting the rights of creditors generally, and by principles of equity if equitable remedies are sought.

d. When delivered to the Authority and paid for in accordance with the terms of the Resolution, the Bond (i) will have been duly authorized, executed, issued and delivered by the Issuer, (ii) will constitute a valid, legally binding obligation of the Issuer enforceable in accordance with its terms, and (iii) will not, when taken together with all other obligations of the Issuer, exceed or violate any constitutional, charter or statutory limitation.

e. The information submitted to the Authority and EGLE in connection with the purchase of the Bond by the Authority is as of the date hereof true, accurate and complete and does not contain any untrue statement of a material fact and does not omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading.

f. Except as may have been disclosed in writing to the Authority and EGLE before the date hereof and as set forth in Exhibit D hereto, if applicable, the Issuer has not been served with any litigation (and to the knowledge of the Issuer no litigation has been commenced or is threatened) against the Issuer, in any court (i) to restrain or enjoin the sale, execution or delivery by the Issuer of the Bond, (ii) in any manner questioning the authority of the Issuer to issue, or the issuance or validity of, the Bond

or any other indebtedness of the Issuer, (iii) questioning the constitutionality of any statute, or the validity of any proceedings, authorizing the issuance of the Bond, (iv) questioning the validity or enforceability of the Resolution, (v) to secure a lien on any and all revenues, taxes, fees, or other moneys, securities, funds and property pledged in the Resolution that are a source of payments on the Bond and which would materially impair the ability of the Issuer to repay the Bond, or (vi) which might in any material respect adversely affect the transactions contemplated in this Agreement herein; and no right of any member of the governing body of the Issuer to his or her office is being contested.

g. The execution and delivery of this Agreement by the Issuer, and the fulfillment of the terms and conditions of, and the carrying out of the transactions contemplated by the Resolution and this Agreement do not and will not conflict with or constitute on the part of the Issuer a breach of, or a default under any existing law (including, without limitation, the Michigan Constitution), any court or administrative regulation, decree or order or any agreement, indenture, mortgage, obligation, lease or other instrument to which the Issuer is subject or by which it is bound and which breach or default would materially affect the validity or binding effect of the Bond or the ability of the Issuer to pay the principal of and the interest on the Bond, or result in a default or lien on any assets of the Issuer. No event has occurred or is continuing which with the lapse of time or the giving of notice, or both, would constitute a default by the Issuer under the Resolution or this Agreement.

h. No consent or approval of, or registration or declaration with, or permit from, any federal, state or other governmental body or instrumentality, is or was required in connection with enactment by the Issuer of the Resolution, issuance of the Bond, or execution and delivery by the Issuer of this Agreement which has not already been obtained, except as may be required under blue sky or securities laws of any state (as to which no representation or warranty is given) nor is any further election or referendum of voters required in connection therewith which has not already been held and certified and all applicable referendum periods have expired.

i. Proceeds of the Bond will be applied (i) to the financing of the Project or a portion thereof as set forth in the Resolution or (ii) to reimburse the Issuer for a portion of the cost of the Project which was incurred in anticipation of Bond proceeds and which is eligible for reimbursement in accordance with Treasury Regulation 1.150-2. The Issuer will expend the proceeds of each disbursement of the Bond for the governmental purpose for which the Bond was issued within five banking days of receipt. Proceeds of the Bond shall not be used to refund (as defined in Treasury Regulation 1.150-1(d)) other outstanding obligations without the prior written consent of the Authority.

j. The attached Exhibit A is a summary of the estimated cost of the Project, which the Issuer certifies is a reasonable and accurate estimate.

k. The Issuer certifies: (i) if it is the owner or operator of an oceangoing vessel or a nonoceangoing vessel that it is in compliance with the requirements of § 3103a of the NREPA, 1994 PA 451, as amended, MCL 324.3103a, and is on an applicable list prepared under MCL 324.3103a(4) and (ii) if it has contracts for the transportation of cargo with an oceangoing or nonoceangoing vessel operator that operator(s) is/are on an applicable list prepared under MCL 324.3103a(4).

Section 2. General Covenants. The Issuer also represents, warrants and covenants to EGLE and the Authority as follows:

a. Rates and charges for the services of the Project will be established, levied or collected in an amount sufficient to pay the expenses of administration, operation and maintenance of the Project and to pay the principal and interest requirements on all bonds payable from revenues of the Project, including the Bond.

b. The Issuer agrees that the Project shall proceed in a timely fashion and will exercise its best efforts to complete the Project in accordance with the estimated Project schedule as set forth in its application and to provide from fiscal resources all moneys in excess of Bond proceeds necessary to complete the Project.

c. The Issuer will not voluntarily sell, lease, abandon, dispose of or transfer its title to the Project or any part thereof, including lands and interest in lands, by sale, mortgage, lease or other encumbrances, without an effective assignment of obligations and the prior written approval of the Authority and EGLE.

d. To the extent permitted by law, the Issuer shall take all actions within its control and shall not fail to take any action as may be necessary to maintain the exclusion of interest on the Bond from gross income for federal income tax purposes, including but not limited to, actions relating to the rebate of arbitrage earnings and the expenditure and investment of Bond proceeds and moneys deemed to be Bond proceeds.

e. The Issuer will take no action which would cause the Bond to be a private activity bond pursuant to Section 141(a) of the Internal Revenue Code of 1986, as amended (the "Code"). The Issuer will make no use of Bond proceeds which would make the Bond federally guaranteed as provided in Section 149(b) of the Code. The Issuer will keep records of the expenditure and investment of Bond proceeds as required under the Code and the regulations thereunder.

f. The Issuer will operate and maintain the Project in good repair, working order and operating condition.

g. The Issuer will maintain complete books and records relating to the construction, operation and financial affairs of the Project in accordance with generally accepted accounting principles (GAAP) and generally accepted government auditing

standards (GAGAS). At the conclusion of the Project or upon notification by EGLE, the Issuer will submit a final Project cost summary with necessary supporting documentation as required by EGLE. The Issuer will include in its contracts for the Project notice that the contractors and any subcontractors may be subject to financial audit as part of an overall Project audit and requirements that the contractors and subcontractors shall comply with generally accepted auditing standards.

h. The Issuer will have an audit of its entire operations prepared by a recognized independent certified public accountant for each year in which the Issuer expended \$750,000 or more in federal assistance. The audit shall be prepared in conformance with the requirements of the 2 CFR 200 (Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Rewards) and Office of Management and Budget Circular No. A-133. The Issuer will mail a copy of such audit and its annual financial audit to the Local Audit and Finance Division of the Michigan Department of Treasury and the Authority. The provision of federal assistance detailed in this Supplemental Agreement can be traced to Catalog of Federal Domestic Assistance (CFDA) Program No. 66.468: Capitalization Grants for Drinking Water State Revolving Funds. In addition, the Issuer agrees to provide the Authority in a timely manner with all information and documents regarding the Issuer that the Authority or its bond underwriters need to meet any Securities and Exchange Commission regulation, any industry standard or other federal or state regulation which imposes a disclosure requirement or continuing disclosure requirement relating to any Authority bond issue which was used or is needed to provide monies to the fund used to purchase the Bond or relating to any other Authority bond issue which was used by the Authority to purchase an obligation of the Issuer. In furtherance of the above the Issuer also agrees that upon the request of the Authority it will promptly execute and deliver a continuing disclosure undertaking in form and substance determined by the Authority to be necessary or desirable to assist the Authority or its underwriters in complying with Rule 15c2-12 promulgated by the Securities and Exchange Commission.

i. The Issuer will maintain and carry insurance on all physical properties of the Project, of the kinds and in the amounts normally carried by municipalities engaged in the operation of similar systems. All moneys received for losses under any such insurance policies shall be applied to the replacement and restoration of the property damaged or destroyed or for repayment of the Bond.

j. The Issuer will notify EGLE and the Authority within 30 days of the occurrence of any event which, in the judgment of the Issuer, will cause a material adverse change in the financial condition of the Project, or, if the Issuer has knowledge, of the system of which the Project is a part or which affects the prospects for timely completion of the Project.

k. The Issuer agrees to comply with the disadvantaged business participation provisions of Executive Order 11625 (October 13, 1971) and Executive Order 12138 (May 18, 1979), as amended by Executive Order 12608 (September 9, 1987), whereby

the Issuer will employ the six affirmative steps in its procurement efforts and assure its first tier contractors also employ these steps (40 CFR 33.301), maintain a bidders list (40 CFR 33.501) and report on its efforts to utilize Minority Business Enterprises (MBEs) and Women's Business Enterprises (WBEs) (40 CFR 33.502-503), on the forms and in the manner prescribed by EGLE, all consistent with the provisions set forth in 40 CFR Part 33.

l. The Issuer has the legal, managerial, institutional, technical and financial capability to build, operate and maintain the Project.

m. The Issuer has, or will have prior to the start of construction, all applicable state and federal permits required for construction of the Project and will comply with the conditions set forth in such permits.

n. No undisclosed fact or event, or pending litigation, will materially or adversely affect the Project, the prospects for its completion, or the Issuer's ability to make timely repayments on the Bond.

o. The Issuer will, upon request, provide EGLE, the United States Environmental Protection Agency (the "USEPA") and the Authority with access to the physical plant of the Project and all operational or financial records of the Project, and the Issuer will require similar authorizations from all contractors, consultants, or agents with which the Issuer negotiates an agreement.

p. All pertinent records shall be retained and available to EGLE, the USEPA and the Authority for a minimum of 3 years after actual initiation of the operation of the Project and if litigation, a claim, an appeal, or an audit is begun before the end of the 3 year period, records shall be retained and available until the 3 years have passed or until the action is completed and resolved, whichever is longer.

q. If the Project is segmented as provided in Section 5406 of Part 54, the Issuer agrees that the remaining segments shall be completed with or without additional financial assistance from the Drinking Water Revolving Fund.

r. If the Project involves construction or property acquisition in a special flood hazard area, the Issuer agrees to comply with the flood insurance purchase requirements of the Flood Disaster Protection Act of 1973 (Pub.L. 93-234) whereby the Issuer will purchase flood insurance in conformance with the National Flood Insurance Program (42 USC section 4001-4128).

s. The Issuer will comply with the procurement prohibitions of Section 306 of the Clean Air Act Amendments of 1970 (42 USC section 7606) and Section 508 of the Federal Water Pollution Control Act Amendments of 1972 (33 USC section 1368), as implemented by Executive Order 11738 (September 10, 1973) whereby the Issuer certifies that goods, services, and materials for the Project will not be procured from a

supplier on the List of Violating Facilities published by the U.S. Environmental Protection Agency.

t. The Issuer agrees to comply with the anti-discrimination provisions of Section 602, Title VI of the Civil Rights Act of 1964 (42 USC section 2000d), Section 13 of the Federal Water Pollution Control Act Amendments of 1972 (Pub.L. 92-500), Section 504 of the Rehabilitation Act of 1973 (29 USC section 794), and Section 303, Title III of the Age Discrimination Act of 1975 (42 USC section 6102) whereby the Issuer will not discriminate on the basis of race, color, national origin, sex, handicap, or age in any activity related to the Project.

u. If the Project involves the acquisition of an interest in real property or the displacement of any person, business, or farm operation, the Issuer agrees to comply with the land acquisition and relocation assistance requirements of the Uniform Relocation Assistance and Real Properties Acquisition Policies Act of 1970 (42 USC section 4601 *et seq*) whereby the Issuer will follow procedures set forth in 49 CFR Part 24. In addition, the Issuer shall provide written evidence that the land acquired for the Project was, or is to be, acquired from a willing seller at fair market value.

v. The Issuer agrees to comply with the Hatch Act (5 USC section 1501 *et seq*) whereby the Issuer will ensure that employees whose principal employment activities are funded in whole or in part with moneys from the Drinking Water Revolving Fund comply with the prohibitions set forth in 5 CFR Part 151. The Issuer also agrees to comply with provisions of 40 CFR Part 34, New Restrictions on Lobbying, and understands, in accordance with the Byrd Anti-Lobbying Amendment, making a prohibited expenditure under 40 CFR Part 34 or failing to file the required certification or lobbying forms shall subject the Issuer to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such expenditure.

w. The Issuer agrees to comply with the Davis-Bacon Act and related Acts (40 USC section 276a; 29 CFR Parts 1, 3, 5, 6 and 7). These Acts apply to contractors and subcontractors performing on federally funded or assisted contracts in excess of \$2,000 for the construction, alteration, or repair (including painting and decorating) of public building or public works.

x. The Issuer agrees to comply with Subpart C of 40 CFR Part 32, entitled "Responsibilities of Participants Regarding Transactions." The Issuer is responsible for ensuring that any lower tier covered transaction, as described in Subpart B of 40 CFR Part 32, entitled "Covered Transactions," includes a term or condition requiring compliance with Subpart C. The Issuer is responsible for further requiring the inclusion of a similar term or condition in any subsequent lower tier covered transactions. The Issuer acknowledges that failing to disclose the information required under 40 CFR 32.335 may result in the delay or negation of this Agreement, or pursuance of legal remedies, including suspension and debarment.

y. The Issuer agrees to construct and operate the Project in compliance with all other applicable state and federal laws, executive orders, regulations, policies, and procedures and the covenants, assurances and certifications contained in its application for financial assistance relating to the Project. Also, the Issuer will comply with all applicable requirements of all other states and federal laws, executive orders, policies, and regulations governing the program pursuant to which the Order was issued.

z. The Issuer agrees to comply with the equal employment opportunity provisions of Executive Order 11246 (September 24, 1965), as amended by Executive Order 11375 (October 13, 1967), and supplemented by United States Department of Labor regulations (41 CFR Part 60).

aa. If historic or archeological artifacts or remains are discovered during Project construction, the Issuer agrees to immediately contact the State Historic Preservation Officer and EGLE. The Issuer further agrees to discontinue work in the vicinity of the discovery until the State Historic Preservation Officer has determined the general limits and potential significance of the site. If human remains are discovered during Project construction, the Issuer agrees to immediately contact the State Police.

bb. The Issuer will provide written notification to EGLE identifying the actual initiation of operation of the Project within 30 days of its occurrence. The actual initiation is the date when the Project becomes capable of operation for the purposes for which it was planned, designed and built.

cc. The Issuer certifies that the Project is not primarily to accommodate future development or primarily for fire protection.

dd. The Issuer agrees to comply with Section 436 of the Consolidated Appropriations Act, 2014 (Pub. L. 113-76) which requires that all of the iron and steel products used in the Project be produced in the United States ("Use of American Iron and Steel Requirement"), unless (i) the Issuer has requested and obtained a waiver from the USEPA pertaining to the Project or (ii) EGLE has otherwise advised the Issuer in writing that the American Iron and Steel Requirement is not applicable to the project.

ee. The Issuer agrees that a fiscal sustainability plan has been developed and implemented that includes the minimum requirements per 33 UCS § 1383 for treatment works by the loan closing.

Section 3. Further Covenants. The Issuer agrees to the covenants, if any, set forth in Exhibit C attached to this Agreement.

Section 4. Statutory Compliance of Project. Based on the information supplied to EGLE by the Issuer, EGLE hereby certifies that the Project complies with the statutory requirements established by Part 54 for a project eligible for assistance.

Section 5. Advancement of Funds to Issuer. Upon receipt by EGLE from the Issuer of a Disbursement Request in the form to be provided by EGLE, EGLE shall, after processing such Disbursement Request, notify the Authority of the amount of the Disbursement Request. The Authority shall withdraw from the Drinking Water Revolving Fund established pursuant to Act 227 moneys necessary to purchase principal installments of the Bond from the Issuer in the amount processed by EGLE.

In the event the Issuer receives disbursements for costs which, at the time of final disbursement or at the submission of final Project cost documentation or at any other time, are determined by EGLE to be ineligible for financing from the Fund, the Issuer agrees to repay the Fund all such amounts. EGLE shall notify the Issuer in writing of any and all such ineligible costs (the "Repayment Amount"). The Issuer agrees to repay the Authority the Repayment Amount within 30 days following the receipt of written notice from EGLE (the "Repayment Date"). If such amount is not received by the Authority by the Repayment Date, the Issuer agrees that the Repayment Amount shall bear interest (the "Additional Interest") from the Repayment Date to the date of payment at the highest rate, as determined by the Authority, equal to (a) the rate of interest then earned by the common cash fund of the State of Michigan on its short term (30 day) investments or (b) the interest rate on the Bond, or (c) the average interest rate at which the Authority's leveraged bond proceeds that funded the purchase of the Bond are invested, or such other rate as shall be determined by resolution of the Board of the Authority but in no event in excess of the maximum rate of interest permitted by law and as set forth in the notice from EGLE to the Issuer. Such Additional Interest is in addition to the interest rate on the Bond. The Additional Interest shall continue to accrue until the Authority has been fully reimbursed for the Repayment Amount. Upon receipt by the Authority of the Repayment Amount the Authority shall prepare a new payment schedule for the Bond which shall be effective upon receipt by the Issuer.

Section 6. Termination of Assistance. In the event EGLE issues an order under Section 5413 or 5414 of Part 54 recommending that assistance to the Issuer be terminated for the Project, the Authority shall cease to advance funds to the Issuer pursuant to Section 5 of this Agreement. Any termination of assistance under this Agreement shall not excuse or otherwise affect the Issuer's obligation to repay principal installments of the Bond previously disbursed to the Issuer or interest or premiums due thereon. If as a result of termination of assistance, less than the principal amount of assistance approved by EGLE is disbursed, the Authority shall prepare a new payment schedule, which maintains the existing level of principal installments but shortens the term of the Bond, which schedule shall be effective upon receipt by the Issuer. Any termination of assistance under this Agreement shall not relieve the Issuer of any requirements that may exist under state or federal law to construct the Project.

Section 7. Breach of Agreement. In regard to Section 1 through 3 of this Agreement, if any of the representations or warranties are untrue, or if the Issuer shall

fail to perform or comply with any of the covenants of these Sections, it shall be a material breach of this Agreement.

No failure by the Authority or EGLE to insist upon strict performance of any covenant, warranty or representation in these Sections, nor any failure on the part of the Authority or EGLE to declare a breach, shall constitute a waiver of any such breach or a relinquishment for the future of the right to insist upon and to enforce by any appropriate legal remedy strict compliance with all of the covenants, warranties or representations, or of the right to exercise any such right or remedies, if any breach of the Issuer continues or is repeated.

Upon any such breach in addition to any other legal remedy EGLE or the Authority may have, EGLE can provide written notice to the Authority of such breach and the Authority shall cease to advance funds to the Issuer pursuant to Section 5 of this Agreement. Any termination of assistance under this Agreement shall not excuse or otherwise affect the Issuer's obligation to repay principal installments of the Bond previously disbursed to the Issuer plus interest and premiums due thereon. If as a result of termination of assistance, less than the principal amount of assistance approved by EGLE is disbursed, the Authority shall prepare a new payment schedule, which maintains the existing level of principal installments but shortens the term of the Bond, which schedule shall be effective upon receipt by the Issuer. Any termination of assistance under this Agreement shall not relieve the Issuer of any requirements that may exist under state or federal law to construct the Project.

Section 8. Applicable Law and Nonassignability. This Agreement shall be governed by the laws of the State of Michigan. This Agreement shall not be assigned by the Issuer.

Section 9. Severability. If any clause, provision or section of this Agreement be ruled invalid or unenforceable by any court of competent jurisdiction, the invalidity or unenforceability of such clause, provision or section shall not affect any of the remaining clauses, provisions or sections.

Section 10. Execution of Counterparts. This Agreement may be executed in several counterparts each of which shall be regarded as an original and all of which shall constitute one and the same document.

_____ OF _____
(the "Issuer")

By: _____

Its: _____

MICHIGAN FINANCE AUTHORITY
(the "Authority")

By:_____

Its: Authorized Officer

DEPARTMENT OF ENVIRONMENT, GREAT
LAKES AND ENERGY OF THE STATE OF
MICHIGAN ("EGLE")

By:_____

Its: Authorized Officer

EXHIBIT A

Summary of Estimated Project Costs

EXHIBIT B

Project Description

EXHIBIT C

Additional Covenants of the Issuer

EXHIBIT D

Summary of Litigation

EXHIBIT D

Drinking Water Revolving Fund Program

\$ _____
_____ of _____
County of _____
State of Michigan

(the "Bond")

ISSUER'S CERTIFICATE

This Certificate is delivered by the undersigned on behalf of the _____ of _____ (the "Issuer") in connection with the issuance of its above-captioned bond (the "Bond") on this date and the sale of such Bond to the Michigan Finance Authority (the "Authority"). This Certificate is being delivered to the Authority pursuant to a certain Purchase Contract between the Authority and the Issuer (the "Purchase Contract"). The Issuer represents and warrants to, and agrees with, the Authority, as of the date of this Certificate:

1. The undersigned are on the date hereof the duly elected or appointed acting and qualified incumbents of the offices of the Issuer set below their respective names and the signatures appearing are the genuine signatures of said officers. The Bond has been officially signed by the officers of the Issuer having authority to execute and deliver the Bond.
2. The Issuer has full legal right, power and authority to enter into the Purchase Contract, and the Issuer has duly authorized and approved the execution and delivery of and the performance by the Issuer of its obligations contained in the Purchase Contract.
3. No further authorization or approval is required for the execution and delivery of the Purchase Contract on behalf of the Issuer by its governing body, and the Purchase Contract constitutes a legal, valid and binding obligation of the Issuer, enforceable in accordance with its terms except as such enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting the rights of creditors generally, and by principles of equity if equitable remedies are sought; and, except as may be required under the blue sky or securities laws of any state (as to which no representation or warranty is given) no further authorization or approval is required for the performance by the Issuer of its obligations thereunder.

4. The execution and delivery of the Purchase Contract by the Issuer, and the fulfillment of the terms and conditions of, and the carrying out of the transactions contemplated by the Purchase Contract do not and will not conflict with or constitute on the part of the Issuer a breach of, or a default under any existing law (including, without limitation, the Constitution of the State), any court or administrative regulation, decree or order or any agreement, indenture, mortgage, obligation, lease or other instrument to which the Issuer is subject or by which it is bound and which breach or default would materially affect the validity or binding effect of the Bond or the ability of the Issuer to pay the principal of and the interest on the Bond.

5. Any certificate or copy of any certificate signed by any official of the Issuer and delivered to the Authority pursuant to the Authority's purchase of the Bond shall be deemed a representation by the Issuer to the Authority as to the truth of the statements therein made.

6. The Issuer is not in default in the payment of principal of, or premium, if any, or interest on any bonds, notes, or contract payments pledged for the payment of notes or bonds.

7. The Issuer agrees that it will not purchase bonds from the Authority in an amount related to the principal amount of the Bond.

8. The Issuer is a political subdivision of the State of Michigan which qualifies as a "governmental unit" within the meaning of Sections 141(b)(6)(A) and 141(c)(1) of the Internal Revenue Code of 1986, as amended and any successor provision, act or statute and the regulations from time to time promulgated or proposed thereunder (the "Code").

9. The Issuer hereby covenants and agrees for the benefit of the Authority as the holder of the Bond that it will comply with the applicable requirements of Section 149 of the Code.

10. Except as required by law, the Issuer will at no time take any action or omit to take any action which, by commission or omission, would cause the Bond to be an "arbitrage bond" as defined in Section 148 of the Code including failing to satisfy the arbitrage rebate requirements of such Section.

11. The Issuer will not permit at any time or times any of the proceeds of the Bond (or the property financed with the proceeds of the Bonds) or any other funds of the Issuer to be used directly or indirectly in a manner which would result in the exclusion of any bonds of the Issuer from the treatment afforded by Section 103(a) of the Code, as from time to time amended, by reason of the classification of such bonds as "private activity bonds" within the meaning of Section 141(a) of the Code, or as obligations guaranteed by the United States of America, as provided in Section 149(b) of the Code;

or cause interest on the Bond to be includable in gross income for federal income tax purposes.

12. The Issuer has executed the standard documents required by the Authority and has included in the Issuer's documents the standard provisions required by the Authority in each case without alteration in any way.

IN WITNESS WHEREOF, we have signed this Certificate on _____,
20__.

(the "Issuer")

By: _____

Its: _____

By: _____

Its: _____

EXHIBIT E

Revenue Sharing Pledge Agreement

This Revenue Sharing Pledge Agreement is dated _____, 20____, by and between the Michigan Finance Authority (the "Authority") and _____ (the "Governmental Unit").

WHEREAS, the Authority is purchasing the Governmental Unit's _____ (the "Municipal Obligation") on the date hereof; and

WHEREAS, the Authority, in connection with its purchase of the Municipal Obligation, requires the Governmental Unit to provide additional security for the repayment of the Municipal Obligation.

1. Pledge. As authorized by Act 227 PA 1985, as amended ("Act 227") and Act 140 PA 1971, as amended, ("Act 140") the Governmental Unit hereby pledges and assigns to the full extent permitted by Act 227 and Act 140 (as hereafter provided) to the Authority as purchaser and holder of the Municipal Obligation all of the payments that the Governmental Unit is eligible to receive under Act 140 ("Distributable Aid") as additional security for the Governmental Unit's obligations to pay principal of, premium, if any, and interest on the Municipal Obligation, as the same become due (the "Payment Obligation").

2. Payment of Distributable Aid. If for any reason the Governmental Unit fails to have on deposit with the Authority (or with any depository designated by the Authority) sufficient moneys to pay the Payment Obligation not less than five (5) business days before the same is due under the Municipal Obligation, the State Treasurer is hereby authorized and directed by the Governmental Unit, upon written notice by the Authority or its depository to the State Treasurer, to pay on such date sufficient Distributable Aid to the Authority (or to any depository designated by the Authority) from the amounts of Distributable Aid payable thereafter to the Governmental Unit so that the Authority (or its depository) has on hand from Distributable Aid or moneys provided by the Governmental Unit sufficient moneys to pay such Payment Obligation up to the full amount of Distributable Aid allowable to the Governmental Unit lawfully available on such date to the State Treasurer. The Authority shall cause a copy of any notice given by it or by its depository pursuant to this paragraph to be promptly given to the Governmental Unit.

3. Continuing Payments. In the event the amount paid pursuant to the foregoing provisions is not sufficient to pay the Payment Obligation on the Municipal Obligation, then, the Governmental Unit hereby authorizes and directs the State Treasurer to continue to transmit to the Authority (or any depository designated by the Authority) all Distributable Aid which the Governmental Unit is entitled to receive pursuant to the provisions of Act 140 until the Authority (or its depository) has on deposit from moneys

representing Distributable Aid or from other funds supplied by the Governmental Unit an amount sufficient to satisfy the Payment Obligation on the Municipal Obligation which has not previously been paid. Until the foregoing requirements are met the Governmental Unit agrees that Distributable Aid for any year shall not be paid by the State Treasurer to the Governmental Unit.

4. Right To Pledge Distributable Aid. The Governmental Unit reserves the right to pledge Distributable Aid to secure any additional bonds or notes or other obligations provided that (1) the amount of Distributable Aid received by the Governmental Unit in the fiscal year of the State preceding the issuance of such bonds or notes or other obligations equals or exceeds the amount required in each year to pay the sum of (i) an amount equal to two times the principal and interest for the Municipal Obligation, and (ii) the principal and interest on any additional bonds or notes or other obligations for which Distributable Aid has been pledged, and (2) the amount of Distributable Aid composed of sales tax revenues received by the Governmental Unit in the fiscal year of the State preceding the issuance of such bonds or notes or other obligations equals or exceeds the amount required in each year to pay the sum of (i) an amount equal to 1.5 times the principal and interest for the Municipal Obligations and (ii) the principal and interest on any additional bonds or notes or other obligations for which Distributable Aid has been pledged.

5. The Pledge made herein does not constitute or create any indebtedness of the State of Michigan, and does not require the State of Michigan to make an appropriation for any City, Village, County or Township.

6. The Governmental Unit hereby warrants and represents that this Revenue Sharing Pledge Agreement has been duly authorized, executed and delivered by the Governmental Unit and is the valid and legally binding agreement and obligation of the Governmental Unit enforceable against the Governmental Unit in accordance with its terms.

7. The Governmental Unit hereby represents and warrants that except as disclosed in writing to the Authority before the date hereof and as set forth in Exhibit A hereto it has not pledged its Distributable Aid for the payment of any obligation other than the Municipal Obligation.

8. This Revenue Sharing Pledge Agreement shall (a) terminate upon payment in full of the Municipal Obligation or (b) shall terminate in whole or in part upon written release in whole or in part by the Authority.

MICHIGAN FINANCE AUTHORITY

By:_____

(Signature)

Its: Executive Director or Member

GOVERNMENTAL UNIT

By:_____

(Signature)

Its:_____

(Title)

By:_____

(Signature)

Its:_____

(Title)

Iosco County Equalization

422 Lake St

PO Box 327

Tawas City, MI 48764-0327

Phone 989-984-1111

April 16, 2021

Hello

It is that time of year again. I am sending out service contracts to the townships and cities in our county. Although you may not be interested in a service contract, I have to send this option to every township in the county.

If you are interested in accepting the contract please sign, return page 2 of the contract, and send this month's payment as soon as possible. Monthly payments will be due on the 15th of each month.

If you are NOT interested in this contract you will still need to sign the declined section on page 2 of the contract and return it to me. This is needed to keep a record of each township/city in the event of an audit.

*Also, I have included the contact information I have for your township/city. If any people have changed or if any contact information is incorrect please return with the corrections.

Thank you

Tamara

Iosco County Equalization

SERVICE CONTRACT

THIS AGREEMENT ENTERED INTO this 1st day of April, 2021 by and between THE COUNTY OF IOSCO, a Michigan Municipal Corporation, hereinafter referred to as the "County" and OSCODA TOWNSHIP hereinafter referred to as the "Local Unit of Government".

The County through its Department of EQUALIZATION; is in a position to provide such services to the Local Unit of Government, such services being otherwise the statutory duty of the latter,

In consideration for the mutual promises, covenants and conditions set forth below the parties agree as follows:

1. Description of Services:

The County shall provide the following services to the Local Unit of Government:

- a). Email transfers of owners that are recorded at the Register of Deeds in Iosco County.
- b). Combinations and Splits of parcels with approved authorizations. The township must send the approvals with the split requests.

2. Consideration: The Local Unit of Government shall pay to the County in consideration for the services rendered a fixed yearly **fee of \$1.50** per parcel of property on the Local Unit of Government's tax roll. In the event that the number of parcels on said roll change during the contract period, said sum to be paid shall likewise be adjusted.

3. The County agrees that the services to be performed shall be administered by a description clerk employed by the Department of Equalization. Said description clerk shall give priority to the services provided. The County agrees to maintain sufficient staff for purposes of fulfilling the performance requirements.

4. Duration: This Contract shall continue in effect until **31st day of MARCH, 2022**. In the event that the parties desire to contract following the expiration of one year, the duration of this Contract, the Local Unit of Government is placed on notice that due to cost increases the rate may be subject to change.

5. Payment: This contract payment shall be paid by the Local Unit of Government to the County of Iosco on a monthly basis/and or annually.

6. This Contract is an independent contract and the employees, agents and servants, of the respective parties are deemed their own respectively, and no employee, agent or servant or one party shall be deemed to be the employee, agent or servant of the other.

7. This Contract is for the services above described only and any other contract between the parties concerning data processing or other services are not hereby affected.

The parties have **accepted** the above written service contract.

TOWNSHIP OF OSCODA
COUNTY OF IOSCO

DATED: _____

SIGNATURE

TITLE

The parties have **declined** this service contract at this time.

TOWNSHIP OF OSCODA
COUNTY OF IOSCO

DATED: _____

SIGNATURE

TITLE

IOSCO COUNTY EQUALIZATION DEPARTMENT

PO Box 327
Tawas City, Michigan 48764
Phone: (989)984-1111
Fax: (989)984-1122

Sarah Payton, Director

**SERVICE
CONTRACT
INVOICE**

OSCODA TOWNSHIP
110 S STATE ST STE 1
OSCODA, MI 48750

INVOICE #2115

DATE	ITEM	UNIT	PRICE
4/30/2021	Service Contract	\$13704.00 Per Year	\$1142.00 Per Month

PARCEL COUNT IS 9136

TOTAL AMOUNT DUE \$1142.00

PLEASE MAKE CHECK PAYABLE TO: Iosco County Equalization Department

THANK YOU

Please verify
if info below is correct
+ change what is incorrect

Revised 11/4/2020

IOSCO COUNTY
OSCODA TOWNSHIP
110 SOUTH STATE ST STE #1
OSCODA, MI 48750
Office 739-3211
Fax 739-3344
HOURS: DAILY 8-5
www.oscodatwp.com

WHERE THERE IS NO INDIVIDUAL INFO, USE PHONE, FAX & ADDRESS ABOVE

ASSESSOR

NANCY SCHWICKERT, MAAO (3)
NORTHERN ASSESSING CONSULTANTS
110 S STATE ST
OSCODA, MI 48750
Office (989)739-7071
Fax (989)739-3344
assessor@oscodatownshipmi.gov

CLERK

JOSHUA SUTTON

COMMISSIONER (District #1)

ROBERT W HUEBEL III
6467 LOUD DR
OSCODA, MI 48750
Office (989)739-5517
Cell (989)310-0996

COMMISSIONER (District #2)

TERRY DUTCHER
County Bldg (989)362-4212

PLUMBING/MECH INSPECTOR

LARRY DANZER (Contracted)

BUILDING INSPECTOR

RORY SMITH (Contracted)
PO BOX 88
TAWAS CITY, MI 48764-0088
Office (989)362-6511
HOURS: MON - THURS

SUPERVISOR

ANN RICHARDS

TREASURER

JAIMIE MCGUIRE
Office (989)739-7471

ZONING

ERIC SZYMANSKI
110 S STATE ST
OSCODA, MI 48750
Office (989)739-9019
HOURS: MON-THURS 9-12 & FRI 8-4:30

COMMISSIONER (District #3)

CHARLES FINLEY
County Bldg (989)362-4212

ELECTRICAL INSPECTOR

GREG COLTON (Contracted)

CODE ENFORCER

JOSH SUTTON
Office (989)739-9019

INVITATION FOR BIDS

Aquatic Nuisance Control Activities on Van Etten Lake, Iosco County, MI

The Charter Township of Oscoda is accepting sealed bids for aquatic plant herbicide treatments on Van Etten Lake in Iosco County, Michigan. Sealed bids shall be submitted to:

Van Etten Lake
c/o Charter Township of Oscoda
110 S. State Street
Oscoda, MI 48750

Sealed bids must arrive before 5:00 PM on April 16th, 2021. Bids received after the deadline will not be considered.

General Information for the Bidder

1. Definitions:

the Lake:	Van Etten Lake, Iosco County, Michigan
the Township:	Charter Township of Oscoda
the Consultant:	LakePro, Inc.
the Contractor:	The entity that is awarded a contract by the Township based on this bidding process
the Contract:	The resulting agreement between the Township and the Contractor based on this bidding process

2. The contact person for the Consultant is Tyson Wood, (810) 635 – 4400, tyson@lakeproinc.com
3. The Lake is located in T. 24N, R. 9E, S. 7, 8, 16, 17, 18, 20, 21, 22, 27, and 28 of Oscoda Township, Iosco County, Michigan. The surface area is 1,412 acres. Approximately 120 acres of Van Etten Lake contain nuisance aquatic plant growth.

Instructions to the Bidder

1. The bidder shall examine the specifications and related documents attached and examine the Lake in order to familiarize themselves with the site conditions. The bidder shall make all necessary investigations to thoroughly inform themselves regarding lake conditions. No plea for ignorance of existing conditions shall be accepted. Failure or omission of any bidder to examine these documents or become acquainted with existing conditions shall in no way relieve them from any obligation with respect to their bid or any resulting contract.

The Township assumes no responsibility or liability for any costs incurred by the contractor prior to signing of an agreement. Total liability of the Township is limited to the terms and conditions of any contract resulting from this RFP.

2. If a bidder finds omissions or discrepancies in the bid documents, they shall immediately notify the Consultant so that the Consultant can issue an addendum to all bidders.
3. Sealed bids must be submitted on the bid forms provided in this packet. All bid amounts must be shown as figures and written in ink or typewritten together with all other data as required and shall be legally signed with the complete address of the bidder.

The bid amounts shall be all inclusive and there shall be no additional charges. The prices named shall include all taxes in effect on the bid date. The bidder has included all Michigan sales and use taxes currently imposed by legislative enactment and as administered by the Michigan Department of Revenue on the bid date.

The bid form must be fully completed and executed when submitted. Incomplete bids will not be considered.

4. Each bidder shall complete the Bidder Résumé and submit it with their Bid Form.
5. Each bid must be submitted in a sealed envelope bearing the following information clearly marked on the outside:

Van Etten Lake
Aquatic Herbicide Treatments

Sealed Bid
Do not open until 5 PM on April 16th, 2021

6. Bids may be withdrawn prior to the stated deadline. Modification of bids in writing will be considered if received prior to the deadline. Once the deadline has lapsed, bids shall remain firm for 90 days, within which the contract shall be awarded.
7. Bids shall be evaluated upon cost and experience of the bidder. The Township reserves the right to accept or reject any and all bids, to waive any bid irregularities that may be in the best interest of the Township, and to negotiate a contract that will best meet the needs of the Township and its residents.

8. Bidders are hereby notified that Charter Township of Oscoda Purchasing Policy provides for the granting of local preference in purchasing of five percent (5%) or seven hundred and fifty dollars (\$750.00), whichever is less.
9. Awards will be made to the lowest responsive and acceptable offeror as judged by the Township. The Township may modify this request for proposals at its sole and exclusive discretion by addendum.
10. Acceptance of a proposal does not constitute a contract. Subsequently discovered information or circumstances may prompt the Township to rescind acceptance of any proposal after it has been accepted, but before the Township has taken action to authorize the contract to be signed. The Township Board reserves the right to rescind its acceptance of a proposal by adopting an appropriate resolution authorizing signature on a contract. At no time has a contract been formed until the Township Board has so acted and the contracts signed by the authorized individuals.
11. By signing and submitting the bid forms, the bidder affirms that their proposal is a free, independent, and legitimate proposal and that they have not engaged in any collusive practices that would have discouraged others to bid or influenced the terms of this proposal or of any others. Any evidence of collusion among the bidders, or any prospective bidders, shall be grounds for disqualification of a bidder and the voiding of any resulting contract.
12. Submitted bids shall become property of the Township. Any and all documents produced under the terms of any resulting agreements shall remain property of the Township and shall be provided upon request.

Bidder Requirements

1. The Contractor must have a Pesticide Application Business License from the Michigan Department of Agriculture and Rural Development in Category 5 (Aquatic Pest Management).
2. All persons employed and utilized for treatments on the Lake must be Certified Commercial Applicators in Category 5 (Aquatic Pest Management) by the Michigan Department of Agriculture and Rural Development.
3. The Contractor must be able to obtain aquatic nuisance control permits from the Michigan Department of Environment, Great Lakes, and Energy (EGLE).
4. The Contractor shall furnish at their own expense insurance coverage including worker's compensation, general liability, and pollution liability. Coverages must be for the minimum amount of \$1,000,000 for each occurrence of bodily injury, minimum \$1,000,000 for each occurrence of property damage, and minimum \$1,000,000 for each occurrence of pollution. Said general liability insurance shall include evidence that Contractor's general liability insurance policy will cover Contractor's liability, as it related to the application of herbicides and pesticides. The general liability insurance obtained must name the Charter Township of Oscoda as additionally insured.

Certificates of the insurance coverage shall be delivered to the Consultant within 10 days of award of the Contract. These certificates shall clearly indicate that the provisions of the applicable policy are in compliance with the above requirements. If the policies confirmed by these certificates will expire prior to the termination of this contract, certificates for renewals must be delivered to the Consultant not less than 10 days prior to the expiration date.

Failure to provide certificates of the required insurances will void the Contract awarded by the Township.

Work Specifications

1. The Contract shall be binding on the parties and their successors and assigns; however, the Contractor shall not assign, subcontract, or otherwise transfer the work described and contracted herein without the express prior written consent of the Consultant. A violation of this term shall be considered a materials breach of the Contract.
2. The predominant nuisance plants found in Van Etten Lake have been Eurasian Milfoil, Chara, Wild Celery, Water Stargrass, Pondweeds, and Blue-Green Algae.
3. Pursuant to provisions of Part 33, Aquatic Nuisance Control, of P.A. 451 of 1994 (the Natural Resources and Environmental Protection Act), as amended, the Contractor will secure a permit from the MDEQ prior to any herbicide applications to the Lake. The permit application, in its entirety, shall be submitted to the Michigan Department of Environmental Quality and to the Consultant within 10 working days of award of the Contract.
4. The Contractor shall be responsible for all notifications and postings. Copies of all notifications, postings, and mailings related to this project shall be provided to the Consultant for review and approval prior to distribution.
5. Areas and the number of acres to be treated will be specified in writing by the Consultant. The Contractor shall coordinate their activities directly with the Consultant.
6. The intent of any resulting contract is to obtain clean, safe, proper, effective, and thoroughly professional undertaking of lake services. The successful bidder shall be competent, courteous, and orderly while on the job.
7. The Contractor shall only make professional visits and herbicide treatments to the Lake when authorized and as directed by the Consultant.
8. The Contractor must schedule treatments so as to not restrict recreational water use (e.g. swimming, fishing) on Fridays, Saturdays, Sundays, Memorial Day, July 4th, Labor Day, or other special occasions as determined by the Township.
9. The Contractor must thoroughly wash all boats, motors, trailers, and herbicide equipment and ensure it is free of plant fragments and zebra mussels before launching into the Lake.

10. All herbicides, algicides, adjuvants, and shade products applied to the Lake must be approved by EGLE. These products must be stored, transported, handled, and applied in a manner consistent with state regulations and manufacturer labels.
11. Treatments will be designed by the Consultant, approved by the Township, and executed by the Contractor in the timeframe specified by the Consultant. If there is not adequate die-back of treated plants, the Contractor, at the Consultant's discretion, may be required to re-treat these plants at no additional cost to the Township.
12. The Contractor shall not treat undeveloped shoreline or wetlands without explicit permission from the Consultant.
13. For the use of fluridone, the Consultant will be responsible for the Lake Management Plan. The Consultant will be responsible for collecting and shipping residue samples. The Contractor will be reimbursed for shipping costs, lab fees, and time at the Lake. The results of residue monitoring shall be faxed or e-mailed to the Contractor within 10 working days of sample date.
14. For the use of Triclopyr or 2,4-D, the Consultant will determine the number and location of residue samples. The Consultant will be responsible for collecting and shipping residue samples. The Contractor will be reimbursed for shipping costs, lab fees, and time at the Lake. The results of residue monitoring shall be faxed or e-mailed to the Contractor within 5 working days of sample date.
15. Upon the completion of work, the Contractor shall submit to the Consultant a detailed invoice immediately following each treatment or other service. The Consultant will review, approve, and forward the invoice to the Township for immediate payment.

BID FORM

BID DATE: April 16th, 2021

BID TO: Van Etten Lake
c/o Charter Township of Oscoda
110 S. State Street
Oscoda, MI 48750

The undersigned bidder hereby declares that this bid is made in good faith and without fraud or collusion with any other bidder or any competitor.

The bidder has carefully read, examined, and understands the General Information, Instructions, Requirements, and Specifications for the proposed work. The bidder has investigated the lake and its condition to determine the character and difficulties attending the execution of the proposed work.

The bidder understands that the acreages listed are approximate and subject to change. The bidder agrees that the unit prices named will be used if changes are made to the quantity of work. Unless specified on this bid form, any adjustments to an application rate will result in a proportional adjustment to the unit price. For example, if Navigate is to be used at 200 pounds per acre instead of the bid rate of 150 pounds per acre, the unit cost would be increased 33% ($200/150 = 1.33$).

All work described in the bid specifications and required for completion of the project shall be considered as incidental work unless designated as a pay item on the Bid Form. The Township assumes no responsibility or liability for any costs incurred by the Contractor prior to the signing of an agreement. Total liability of the Township is limited to the terms and conditions of the Contract resulting from this bid document.

The undersigned agrees that this bid shall be good for 90 calendar days after the scheduled closing time for receiving bids. Within that timeframe, the Township shall provide a written Notice of Award to the successful bidder. Upon receipt of a written Notice of Award, the bidder shall enter into a formal contract with the Township incorporating the content and spirit of the bid specifications. Within 10 days of the Notice of Award, the Contractor shall deliver the required certificates of insurance described in the "Bidder Requirements". In the event the contract and certificates of insurance are not provided within the time set the Township reserves the right to void the Notice of Award and the Contract.

The bidder understands the Township reserves the rights to reject any or all bids, to waive any irregularities in the bidding, and to award the contract to other than the low bidder.

The bidder proposes and agrees, upon acceptance of the bid, to contract with the Township, incorporating the content and spirit of the bid specifications. The bidder will provide all necessary equipment, products, personnel, and transportation necessary to execute the work referred to in this invitation to bid. Furthermore, the bidder agrees to perform all work in the manner and time prescribed and according to the requirements of the Township.

The undersigned, having familiarized themselves with the Instructions to Bidders and the Work Specifications, hereby proposes to perform everything required and to provide and furnish all of the labor, materials, equipment, and all utility and transportation services necessary to perform and complete all the work required for aquatic herbicide treatments of Van Etten Lake in a workmanlike manner, all in accordance with the specifications at and for the following named prices:

ITEM	TARGET PLANT	APPLICATION RATE	QUANTITY	UNIT PRICE	UNIT	TOTAL
MDEQ Permit Fee	n/a	n/a	100 + Acres	n/a		\$
2,4-D Ester (e.g. Navigate)	Eurasian Milfoil	150 lbs. / acre	10 Acres	\$	per Acre	\$
2,4-D Amine (e.g. Sculpin G)	Eurasian Milfoil	180 lbs. / acre	10 Acres	\$	per Acre	\$
Triclopyr Dry	Eurasian Milfoil	160 lbs. / acre	10 Acres	\$	per Acre	\$
Diquat Dibromide	Eurasian Milfoil Curly-Leaf Pondweed Nuisance Natives	1.0 gal. / acre	80 Acres	\$	per Acre	\$
		2.0 gal. / acre	80 Acres	\$	per Acre	\$
Chelated Copper Herbicide	Wild Celery	9.0 gal. / acre	40 Acres	\$	per Acre	\$
Clipper	Eurasian Milfoil Curly-Leaf Pondweed Nuisance Natives	6.3 lbs. / acre	6 Acres	\$	per Acre	\$
Clipper + Diquat Dibromide	Nuisance Natives	1.6 lbs. / acre + 1.0 gal / acre	6 Acres	\$	per Acre	\$
Aquathol K	Curly-Leaf Pondweed Nuisance Natives	1.0 gal. / acre	10 Acres	\$	per Acre	\$
		2.0 gal. / acre	10 Acres	\$	per Acre	\$
Glyphosate	Water Lilies	6.0 pints / acre	10 Lots (1600 ft ² per lot)	\$	per Lot	\$
Copper Sulfate	Algae Control	13.2 lbs. / acre	40 Acres	\$	per Acre	\$
Chelated Copper Algicides	Algae Control	3.6 gal. / acre	80 Acres	\$	per Acre	\$
SeClear	Algae Control	19.5 gal. / acre	80 Acres	\$	per Acre	\$
Sodium Carbonate Peroxyhydrate	Algae Control	100 lbs. / acre	80 Acres	\$	per Acre	\$
Hydrothol-191 (L)	Algae Control Tank Mix	4.0 pints / acre	80 Acres	\$	per Acre	\$

The undersigned, by execution of this document, certifies that he/she is the representative of the firm named as the bidder and that he/she is authorized to execute this bid on behalf of the said firm.

SIGNATURE:

NAME:
(Printed)

TITLE:

COMPANY NAME:

COMPANY ADDRESS:

TELEPHONE:

FAX:

E-MAIL

DATE:

Bidder Résumé

In order to expedite the award of this contract, the bidder is required to provide the following information to demonstrate prior experience with similar work to that described on Van Etten Lake.

Bidder: _____(Company Name)

- A. Please provide a list of applicators employed by your company and their respective dates of certification by the Michigan Department of Agriculture.
- B. In 2020, how many lakes in the various size categories listed below did you treat with herbicides?
- 100 to 500 Acres: _____Lakes
 - >500 Acres: _____Lakes
- C. Please list all of the equipment to be utilized for the herbicide treatments at Van Etten Lake.
- D. Please provide a maximum of three references of previous work. For each project, provide a contact person with phone number and include:
- Lake Name
 - County
 - Surface Acreage
 - Treatment Area Acreage
 - Target Plants
 - Herbicides Applied

SIGNATURE: _____

DATE: _____

NAME:
(Printed)

TITLE:



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April 21st, 2021

Van Etten Lake Association Weed Committee
Attn: Leonard Brockhahn
7341 Loud Drive
Oscoda, MI 48750

Dear Mr. Brockhahn,

On April 19th, 2021, LakePro received from Oscoda Township the bids for Aquatic Plant Herbicide Treatments on Van Etten Lake. Enclosed were two bids submitted by PLM Lake & Land Management Corp and Clarke Aquatic Services.

Both bids were submitted by the deadline, and completed with no errors or miscalculations. The first tabulation lists the prices given for all items and highlights the lowest bid for each one. The second tabulation represents prices for the actual products, rates, and areas applied in 2020. The third tabulation represent the prices for products, rates, and areas that we expect to be applied in 2021. The following table summarizes how the totals compared under each comparison:

	Tabulation #1	Tabulation #2	Tabulation #3
Description	Low bid for each line item	Low bid for actual 2020 treatment products, rates, & areas	Low bid for products, rates, and areas projected for 2021
Lowest Bidder	Clarke	Clarke	Clarke
Sum Total	\$116,960.00	\$47,702.50	\$46,225.00
Highest Bidder	PLM	PLM	PLM
Sum Total (Percent above low bidder)	\$118,850.00 (1.6%)	\$48,197.50 (1.0%)	\$46,730.00 (1.1%)

The pricing was very close between both applicators. For the estimated products and rates to be used in 2021, Clarke would save \$505.00 (a 1.1% difference).

We inquired with references provided by each company. These inquiries helped determine that both companies are qualified to be the applicators on the lake and provide quality service. References did not speak of any issues of concern.

Both companies have worked on Van Etten Lake with LakePro. PLM was the applicator from 2012 to 2014 and from 2017 to 2020. Clarke was the applicator in 2015 and 2016. Both PLM and Clarke send the same applicator for all treatments. This provides continuity and familiarity with the lake and the management goals.

Both companies have the ability to utilize airboats or skiffs with outboards to conduct treatments. Additionally, both company's treatment boats are equipped with GPS systems and chemical metering systems for precise applications.

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Clarke and PLM both meet the qualifications and experience necessary to work on Van Etten. With regards to pricing, Clarke's bid offers a slightly lower cost based on expected treatments for 2021. LakePro will work closely with whichever company the contract is awarded to ensure applications are conducted according to the Van Etten Lake Association and Oscoda Township approved plans.

If you have questions or concerns, please give me a call or send me an email.

Sincerely,

Tyson Wood
Lake Manager – LakePro, Inc.

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2021 Van Etten Lake Bid Tabulation - Low Bids						
			Clarke Aquatics		PLM Lake & Land Management	
ITEM	APPLICATION RATE	ACRES / LOTS	Unit Cost	Total	Unit Cost	Total
MDEQ Permit		100+	\$1,500.00		\$1,500.00	
2,4-D Ester	150 lbs. / acre	10	\$540.00	\$5,400.00	\$525.00	\$5,250.00
2,4-D Amine	180 lbs. / acre	10	\$465.00	\$4,650.00	\$440.00	\$4,400.00
Triclopyr Dry	160 lbs. / acre	10	\$635.00	\$6,350.00	\$540.00	\$5,400.00
Diquat Dibromide	1.0 gal. / acre	80	\$140.00	\$11,200.00	\$140.00	\$11,200.00
	2.0 gal. / acre	80	\$165.00	\$13,200.00	\$165.00	\$13,200.00
Chelated Copper Herbicide	9 gal. / acre	40	\$330.00	\$13,200.00	\$335.00	\$13,400.00
Clipper	6.3 lbs. / acre	6	\$460.00	\$2,760.00	\$525.00	\$3,150.00
Clipper + Diquat Dibromide	1.6 lbs. / acre + 1.0 gal. / acre	6	\$285.00	\$1,710.00	\$275.00	\$1,650.00
Aquathol-K	1.0 gal. / acre	10	\$150.00	\$1,500.00	\$150.00	\$1,500.00
	2.0 gal. / acre	10	\$195.00	\$1,950.00	\$195.00	\$1,950.00
Glyphosate	6 pints / acre	10	\$50.00	\$500.00	\$45.00	\$450.00
Copper Sulfate	13.2 lbs. / acre	40	\$40.00	\$1,600.00	\$35.00	\$1,400.00
Chelated Copper Algicides	3.6 gal / acre	80	\$90.00	\$7,200.00	\$90.00	\$7,200.00
SeClear	19.5 gal / acre	80	\$275.00	\$22,000.00	\$275.00	\$22,000.00
Sodium Carbonate Peroxyhydrate	100 lbs. / acre	80	\$213.00	\$17,040.00	\$250.00	\$20,000.00
Hydrothol-191 (L)	4.0 pints / acre	80	\$65.00	\$5,200.00	\$65.00	\$5,200.00
TOTAL			\$116,960.00		\$118,850.00	
Items highlighted in green represent the lowest bidder(s) for each line item.						

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2021 Van Etten Lake Bid Tabulation - Low Bids on actual 2020 Treatments

			Clarke Aquatics		PLM Lake & Land Management	
ITEM	APPLICATION RATE	ACRES / LOTS	Unit Cost	Total	Unit Cost	Total
MDEQ Permit		100+	\$1,500.00		\$1,500.00	
Diquat Dibromide						
	2.0 gal. / acre	132.5	\$165.00	\$21,862.50	\$165.00	\$21,862.50
Chelated Copper Herbicide	9 gal. / acre	38	\$330.00	\$12,540.00	\$335.00	\$12,730.00
Clipper	6.3 lbs. / acre	5	\$460.00	\$2,300.00	\$525.00	\$2,625.00
Aquathol-K						
	2.0 gal. / acre	5	\$195.00	\$975.00	\$195.00	\$975.00
Glyphosate	6 pints / acre	4	\$50.00	\$200.00	\$45.00	\$180.00
Chelated Copper Algicides	3.6 gal / acre	92.5	\$90.00	\$8,325.00	\$90.00	\$8,325.00
TOTAL			\$47,702.50		\$48,197.50	
Items highlighted in green represent the lowest bidder(s) for each line item.						

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2021 Van Etten Lake Bid Tabulation - Low Bids on 2020 Treatments

			Clarke Aquatics		PLM Lake & Land Management	
ITEM	APPLICATION RATE	ACRES / LOTS	Unit Cost	Total	Unit Cost	Total
MDEQ Permit		100+	\$1,500.00		\$1,500.00	
Diquat Dibromide						
	2.0 gal. / acre	70	\$165.00	\$11,550.00	\$165.00	\$11,550.00
Chelated Copper Herbicide	9 gal. / acre	40	\$330.00	\$13,200.00	\$335.00	\$13,400.00
Clipper	6.3 lbs. / acre	5	\$460.00	\$2,300.00	\$525.00	\$2,625.00
Aquathol-K						
	2.0 gal. / acre	5	\$195.00	\$975.00	\$195.00	\$975.00
Glyphosate	6 pints / acre	4	\$50.00	\$200.00	\$45.00	\$180.00
SeClear	19.5 gal / acre	60	\$275.00	\$16,500.00	\$275.00	\$16,500.00
TOTAL			\$46,225.00		\$46,730.00	
Items highlighted in green represent the lowest bidder(s) for each line item.						

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April 21st, 2021

Oscoda Township
Attn: Ann Richards
110 State St
Oscoda Township, MI 48750

Re: Van Etten Lake – RFP for Herbicide Applicators

Ms. Richards,

The Van Etten Lake Association Weed Committee reviewed the two (2) bids for 2021 herbicide applications on Van Etten Lake. After review, we recommend the township award the contract to Clarke Aquatic Services from Nunica, Michigan.

Please schedule a vote on this matter as soon as possible. After the award is official, the lake management consultant, LakePro, will set about finalizing everything with Clarke Aquatics so we can move forward with aquatic plant management this summer on Van Etten Lake.

Thank you for your consideration,

Leonard Brockhahn
VELA – Weed Committee Chair
7341 Loud Dr
Oscoda, MI 48750