

**OSCODA TOWNSHIP
REGULAR BOARD MEETING
AMENDED AGENDA & NOTICE
August 23, 2021 - 7:00 P.M.**

Watch Virtual:

<https://us02web.zoom.us/j/83865512810>

Call-in: (929)205-6099 Meeting ID: 838 6551 2810

Posted Date: August 19, 2021

Press Notification Date: August 19, 2021

Posted by: Tammy Kline

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

AGENDA ADDITIONS:

PUBLIC COMMENTS:

CONSENT AGENDA:

Approval of Minutes:

1. Budget Work Session Minutes – August 6, 2021
2. Regular Meeting Minutes – August 8, 2021
3. Closed Session Meeting Minutes – August 16, 2021
4. Special Meeting Minutes – August 16, 2021

Finance:

1. Payment of Bills (Oscoda Township) – Total - \$324,861.36
 - a. Prepaid – August 17, 2021 - \$280,808.22
 - b. Check Run – August 24, 2021 - \$44,053.14

SUB COMMITTEE REPORTS AND PROJECT UPDATES: (As Available)

1. EIC Director Update
2. August 2021 Engineering Progress Report
3. Oscoda Wurtsmith Airport Authority

SUPERINTENDENT'S REPORT ----- Kline

1. CPA Proposal
2. Aune Medical Property Purchase Offer Placeholder
3. F&V PFAS Investigation Proposal Revisited
4. Headhunter Agency - Superintendent
5. Stephenson & Company Auditor Renewal
6. Contracting Labor Attorney

RESOLUTIONS:

1. Amendments to Section 4.13 Regulating Plan Categories

OTHER:

1. Part Time Clerical Hire – Police Department
2. On-Site Planning Workshops Request
3. 2020 Audit Adjustments
4. Open Meetings Act-Sale of Property
5. Superintendent Wage Clarification
6. Stripe Online Payment Services

7. Budget Work Session #2 Schedule
8. Tax Abatement Policy
9. Clarification of Deputy Treasurer

PUBLIC COMMENTS:

BOARD COMMENTS:

INFORMATIONAL:

1. 2021 Monthly EV Charger Usage
2. Fire Monthly Activity Report – July 2021

Disclaimer of Electronic Meeting of the Township Board of Trustees:

In accordance with Ordinance 2021-269, the Oscoda Township Board is meeting electronically to maintain compliance with the declaration of a local STATE OF EMERGENCY and thereby allowing continuation of the practice of public meeting attendance by virtual electronic means. 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, and meeting ID). 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://oscodatownshipmi.gov/government_departments/boards_and_commissions/township_board_of_trustees/index.php

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, 989-739-3211 Ext.220.

Work Session Minutes August 6, 2021

Call to Order – Ms. Richards called the meeting to order at 2:07 p.m. at Zoom Meeting.
<https://us02web.zoom.us/j/82575533483> Call In: (929) 205 6099 Meeting ID: 825 7553 3483

Board Members Present: Mr. Sutton, Mr. Palmer, Ms. Richards, Mr. Wusterbarth, Ms. McGuire, Mr. Spencer

Board Members Absent: None
Others Present: Ms. Kline

2022 Departmental Budgets and CIP – 30 Minutes per Department

Police Department – Eric McNichol – Capital Improvements - \$84,000 for two patrol vehicles, Retrofit Vehicles \$24,000, Radios \$18,000.

Body Cams paid with grants, in process
4% Allocated for wage negotiations.

Fire Department – Old fire hose- \$22,500.00, Dive Rescue Boat \$125,000, Replacing Engine #6 \$325,000.00 saving \$400,000.00 by getting two services in one truck Rescue and Pumper. MIOSHA Approved Washer \$5,000.00. Review salary for fire chief.

DPW – Tire machine and balancer - \$20,000.00

2022 DRAFT Shared Services Analysis; Police, Fire, and Cemetery

Increase in payroll here has increased shared services agreement. Still working on details.

2022 DRAFT Administrative Reimbursements Analysis - Presented

Master List of Inter-Fund Transfers- Presented

Public Comment –

Greg Schulz – Encourage the board to have the Fire Chief go out and look at what a ladder truck would cost.

Adjourn – Ms. Richards adjourned the meeting at 3:26 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 August 9, 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/87113708910> Call-in:(929)205-6099 Meeting ID:871 1370 8910

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: [Ms. Kline.] , Mr. Dickerson, Mr. Freeman, Mr. Freel

Additions – None

Public Comment –

Brian Haley- Becket & Raeder Proposal- DNR Trust Fund Grant cannot work with Furtaw listed as disposable. Please consider what you are doing.

Consent Agenda – Mr. Cummings supported a motion by Mr. Sutton to Regular Meeting Minutes – July 26, 2021, with corrections. 1. Payment of Bills (Oscoda Township) – Total -\$215,702.45a. Prepaid – August 3, 2021 -\$51,226.82, b. Check Run – August 10, 2021 -\$164,475.63
ALL YEAS:

MOTION CARRIED

SUB COMMITTEE REPORTS AND PROJECT UPDATES: (As Available)

SUPERINTENDENT REPORTS:

Oscoda Township Regular Board Meeting Minutes

August 9, 2021

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EIC By Laws – Mr. Sutton supported a motion by Mr. Palmer to Approve adopting the EIC By Laws as accepted the EIC

ALL YEAS:

MOTION CARRIED

Aune Medical Building Disposition – Ms. McGuire supported a motion by Mr. Spencer to *postpone until our next regular meeting.*

ALL YEAS:

MOTION CARRIED

Tax Abatement Policy – Ms. Richards supported a motion by Mr. Spencer to approve *adopting both Tax Abatement Policies as presented by Mission North.*

ALL YEAS:

MOTION CARRIED

Social District Policy – Ms. McGuire supported a motion by Mr. Palmer to approve *motion directing the Economic Improvement Committee to evaluate a Social District policy for the Township and bring forward a recommendation to the Board for consideration*

YEAS: Mr. Cummings, Mr. Palmer, Mr. Sutton, Mr. Wusterbarth, Ms. McGuire, Ms. Richards

NAYS: Mr. Spencer

MOTION CARRIED

Rowe Engineering Invoice 98415 – Ms. Richards supported a motion by Mr. Palmer to approve *Invoices No. 98 415 (\$17,814.25 to be paid from ½ 590 - 000821.000 and ½ 591 - 000 - 821.000.*

ALL YEAS:

MOTION CARRIED

Rowe Engineering Invoice 98802 – Mr. Sutton supported a motion by Ms. McGuire to approve *Invoice No.98802 (\$11,941.00 to be paid from 591 - 000 - 821.100) are for as needed services.*

ALL YEAS:

MOTION CARRIED

Rowe Engineering Invoice 98413 – Ms. McGuire supported a motion by Mr. Palmer to approve *Invoices 98413 for losco Exploration Trail in the amount of \$5,456.50, to be paid from 101 - 751 - 880.572.*

ALL YEAS:

MOTION CARRIED

Rowe Engineering Invoice 98632 – Mr. Cummings supported a motion by Mr. Palmer to approve *Invoice 98632 for losco Exploration Trail in the amount of \$3,556.00, to be paid from 101 - 751 - 880.572.*

ALL YEAS:

MOTION CARRIED

Rowe Engineering Invoice 99058 – Ms. McGuire supported a motion by Mr. Wusterbarth to approve *Invoice 99058 for losco Exploration Trail in the amount of \$13,203.25, to be paid from 101 - 751 - 880.572.*

ALL YEAS:

MOTION CARRIED

Rowe Engineering Invoice 97148 – Mr. Sutton supported a motion by Mr. Palmer to approve *Invoice 97148 for Water Main Phases B, G, and F-41 in the amount of \$18,092.31 to be paid from 591-000-821.100.*

ALL YEAS:

MOTION CARRIED

Rowe Engineering Invoice 97782 – Mr. Sutton supported a motion by Mr. Palmer to approve *Invoice 97782 for Water Main Phases B, G, and F-41 in the amount of \$2,622.50 to be paid from 591-000-821.100.*

ALL YEAS:

MOTION CARRIED

Rowe Engineering Invoice 98168 – Mr. Sutton supported a motion by Ms. McGuire to approve *Invoice 98168 for Water Main Phases B, G, and F-41 in the amount of \$8,420.00 to be paid from 591-000-821.100.*

ALL YEAS:

MOTION CARRIED

Rowe Engineering Invoice 98388 – Mr. Spencer supported a motion by Mr. Wusterbarth to approve *Invoice 98388 for Water Main Phases B, G, and F-41 in the amount of \$3,365.00 to be paid from 591-000-821.100.*

ALL YEAS:

MOTION CARRIED

Rowe Engineering Invoice 97568 – Mr. Palmer supported a motion by Ms. McGuire to approve *Invoice 98055 for Wastewater Pump Station Improvements in the amount of \$51,835.00 to be paid from 590-000-821.000.*

ALL YEAS:

MOTION CARRIED

Rowe Engineering Invoice 98055 – Mr. Palmer supported a motion by Ms. McGuire to approve *Invoice 98055 for Wastewater Pump Station Improvements in the amount of \$31,431.25 to be paid from 590-000-821.000.*

ALL YEAS:

MOTION CARRIED

Rowe Engineering Invoice 98389 – Mr. Palmer supported a motion by Ms. McGuire to approve *Invoice 98389 for Wastewater Pump Station Improvements in the amount of \$7,210.00 to be paid from 590-000-821.000.*

ALL YEAS:

MOTION CARRIED

Rowe Engineering Invoice 98823 – Mr. Sutton supported a motion by Mr. Palmer to approve *Invoice 98823 for Wastewater Pump Station Improvements in the amount of \$12,557.75 to be paid from 590-000-821.000.*

ALL YEAS:

MOTION CARRIED

Rowe Engineering Invoice 98390 – Mr. Palmer supported a motion by Ms. McGuire to approve *Invoice 98390 for Oscoda-Wurtsmith Airport Industrial Park in the amount of \$8,620.00 to be paid from 236-266-801.000.*

ALL YEAS:

MOTION CARRIED

Rowe Engineering Invoice 98824 – Mr. Sutton supported a motion by Mr. Palmer to approve *Invoice 98824 for Oscoda-Wurtsmith Airport Industrial Park in the amount of \$7,341.25 to be paid from 236-266-801.000.*

ALL YEAS:

MOTION CARRIED

Rowe Engineering Invoice 99178 – Mr. Palmer supported a motion by Ms. McGuire to approve *Invoice 99178 for Oscoda-Wurtsmith Airport Industrial Park in the amount of \$12,777.50 to be paid from 236-266-801.000.*

ALL YEAS:

MOTION CARRIED

Rowe Engineering Invoice 99082 – Mr. Sutton supported a motion by Mr. Wusterbarth to approve *Invoice 99082 for Furtaw Field Mixed Use Development (totaling \$617.50) to be paid from 101-250-801.000.*

ALL YEAS:

MOTION CARRIED

Ferguson Large Meter Purchase – Ms. Richards supported a motion by Mr. Palmer to approve *the purchase of the larger meters in the amount \$10,825.18. (Paid from 591-000-980.100)..*

ALL YEAS:

MOTION CARRIED

F&V Operations Proposal for Additional PFAS Investigation for Sanitary Sewer – Mr. Spencer supported a motion by Mr. Wusterbarth to postpone *the Additional Investigation Proposal in the amount not to exceed \$39,000 to be paid from 590-000-800.000 until our next regular scheduled meeting.*

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

MOTION CARRIED

Old Orchard Appropriations Request – Ms. McGuire supported a motion by Mr. Palmer to *increase appropriations in the amount totaling \$54,000 to pay the remaining invoices and complete the rest of the camping season increasing Fund 509 fund balance to \$981,776.00.*

ALL YEAS:

MOTION CARRIED

RESOLUTIONS:

None

OTHER

Deputy Treasurer Resignation – Mr. Palmer supported a motion by Mr. Spencer to approve accepting the resignation of Deputy Treasurer Jane Hackborn as of August 20th with regrets.

ALL YEAS:

MOTION CARRIED

Deputy Treasurer Appointment Recommendation – Mr. Sutton supported a motion by Ms. Richards to approve appointing Vickie Helmick as Deputy Treasurer in the amount of \$16.10 an hour.

ALL YEAS:

MOTION CARRIED

Becket & Raeder Proposal– Ms. McGuire supported a motion by Mr. Spencer to approve having Beckett & Raeder prepare an updated Parks and Recreation Plan in an amount not to exceed \$16,000.00 and an Action Plan Zoning Amendments in an amount not to exceed \$3400.00 to be paid out of Zoning Professional Fee #101-722-801.000.

ALL YEAS

MOTION CARRIED

Requested Fee Schedule for Property Splits and Combinations – Mr. Sutton supported a motion by Mr. Spencer to approve the presented \$35.00 charge for Lot Splits.

ALL YEAS:

MOTION CARRIED

Northern Assessing Contract Increase Request – Mr. Cummings supported a motion by Mr. Palmer to approve an increase in the amount of \$1072.00 a month to be earmarked for assessor services.

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August 9, 2021

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ALL YEAS:

MOTION CARRIED

Police Officer Resignation– Mr. Spencer supported a motion by Ms. McGuire to accept the resignation of officer Tyler Leslie with regrets effective September 1, 2021.
ALL YEAS

MOTION CARRIED

Police Officer Special Meeting– Mr. Palmer supported a motion by Ms. Richards to approve a special exit meeting with the board on August 16th, 2021, at 3pm.
ALL YEAS

MOTION CARRIED

Motion to Extend Meeting – Mr. Cummings supported a motion by Mr. Spencer to approve extending the meeting to finish business.
ALL YEAS:

MOTION CARRIED

Utility Sub Committee Creation – Mr. Spencer supported a motion by Mr. Wusterbarth to approve Creating a Utility Sub Committee consisting of three board members, contracted services, and the superintendent.
ALL YEAS:

MOTION CARRIED

Motion to Appoint Board Members to the Utility Sub Committee – Ms. McGuire supported a motion by Mr. Spencer to approve appointing Mr. Wusterbarth, Mr. Palmer, and Ms. Richards to the Utility Sub Committee.
ALL YEAS:

MOTION CARRIED

INFORMATIONAL: None

Public Comment –

Tim Galton- Update on Adult use for his facility.

Brian Haley – We do not want to remove ourselves from availability for these grants with making Furtaw disposable.

Larry Holland- Congratulations on passing the Social District Policy.

Oscoda Township Regular Board Meeting Minutes

August 9, 2021

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Board and Staff Comments –

Mr. Wusterbarth- Rockfest is this Weekend. Hope to see you there. Appreciate the board tonight.

Mr. Cummings-

Mr. Spencer- I appreciate the social district, but we need to get the Marijuana opened too.

Mr. Palmer- We are falling behind on raising funds for the Bike Path. Contributions needed.

Ms. Richards- We need to raise funds for the Bike Trail and

Ms. McGuire-

Mr. Sutton-

Adjourn – Ms. Richards made a motion to adjourn at 9:55 p.m.

Ann Richards
Supervisor
Charter Township of Oscoda

Joshua Sutton
Clerk
Charter Township of Oscoda

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

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Special Meeting Minutes August 16, 2021

Call to Order – Ms. Richards called the meeting to order at 3:05 p.m. at Zoom Meeting
<https://us02web.zoom.us/j/88289260957> Call In: (929)205-6099 Meeting ID: 882 8926
0957

Roll Call – Board Members Present: Ms. McGuire, Mr. Sutton, Mr. Palmer, Ms.
Richards, Mr. Spencer, Mr. Wusterbarth, Mr.
Cummings
Board Members Absent: none
Others Present: Ms. Kline

Agenda Additions. –None.

Public Comment – None.

NEW BUSSINESS:

Officer Tyler Leslie's Exit Interview/Performance Evaluation (Closed Session Requested) – Ms. McGuire supported a motion by Mr. Cummings to approve going into closed session at the request of Officer Tyler Leslie for Exit Interview/Performance Evaluation.
ALL YEAS:

MOTION CARRIED

Motion to come out Closed Session– Mr. Sutton supported a motion by Mr. Palmer to come out of closed session.
ALL YEAS
MOTION CARRIED

Property Disposition Negotiation Committee – Mr. Sutton supported a motion by Mr. Palmer to approve forming the Property Disposition Negotiation Committee consisting of the Superintendent, EIC Director, and Blank, and Blank from the Oscoda Township Board.
ALL YEAS:

MOTION CARRIED

ALL YEAS:

MOTION CARRIED

Public Comment – None

Adjourn – Ms. Richards adjourned the meeting at 04:11 p.m.

Ann Richards
Supervisor
Charter Township of Oscoda

Joshua Sutton
Clerk
Charter Township of Oscoda

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DB: Oscoda

INVOICE GL DISTRIBUTION REPORT FOR OSCODA TOWNSHIP
EXP CHECK RUN DATES 08/17/2021 - 08/17/2021
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 000					
101-000-283.100	MULLANE, DEVIN	REFUND DEP WARRIOR 8/8/21	08092021	08/31/21	350.00
101-000-283.100	ROWDEN, DOUGLAS	REFUND DEPOSIT WARRIOR 8/13/21	08162021	08/25/21	350.00
101-000-283.100	VAN ETEN LAKE ASSOCIATION	REFUND DEP WARRIOR 8/7/21	08092021	08/31/21	350.00
Total For Dept 000					1,050.00
Dept 250 LAKEFRONT DISTRICT					
101-250-801.000	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 99082	99082	08/31/21	617.50
Total For Dept 250 LAKEFRONT DISTRICT					617.50
Dept 257 ASSESSOR					
101-257-801.100	NORTHERN ASSESSING CONSULTANTS	ASSESSING JULY	9053078	08/31/21	13,708.33
Total For Dept 257 ASSESSOR					13,708.33
Dept 265 TOWNSHIP HALL & GROUNDS					
101-265-726.000	AMAZON CAPITAL SERVICES	WEED BARRIER 3 ROLLS	1JRF-9GDM-RGD9	08/31/21	239.83
Total For Dept 265 TOWNSHIP HALL & GROUNDS					239.83
Dept 299 UNALLOCATED					
101-299-826.000	FREEL LAW	ATTORNEY FEES - JULY	3183	08/31/21	4,042.50
101-299-926.000	CONSUMERS ENERGY	48750 LED LIGHT RD	202252856149	08/31/21	1,006.44
101-299-926.000	CONSUMERS ENERGY	STREET LIGHTS	207057745410	08/24/21	8,482.83
Total For Dept 299 UNALLOCATED					13,531.77
Dept 722 ZONING & PLANNING					
101-722-826.000	FREEL LAW	ATTORNEY FEES - JULY	3183	08/31/21	437.25
Total For Dept 722 ZONING & PLANNING					437.25
Dept 751 PARKS & RECREATION					
101-751-880.572	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 99058	99058	08/31/21	13,203.25
101-751-880.572	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 98632	98632	08/31/21	3,556.00
101-751-880.572	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 98413	98413	08/31/21	5,456.50
101-751-930.000	AMAZON CAPITAL SERVICES	WEED BARRIER 3 ROLLS	1JRF-9GDM-RGD9	08/31/21	239.84
Total For Dept 751 PARKS & RECREATION					22,455.59
Total For Fund 101 GENERAL/UNALLOCATED					52,040.27
Fund 207 POLICE FUND					
Dept 000					
207-000-826.000	FREEL LAW	ATTORNEY FEES - JULY	3183	08/31/21	2,013.00
207-000-853.000	SPECTRUM BUSINESS	AUGUST CONTROL ACCOUNT	00287271080121	08/31/21	99.98
Total For Dept 000					2,112.98
Total For Fund 207 POLICE FUND					2,112.98
Fund 236 PROP OPER & MNTNCE					
Dept 266 PROPERTY O & M MAINTENANCE					
236-266-801.000	AT&T MOBILITY	EIC HOTSPOT	28729998186X08092	08/31/21	78.42
236-266-801.000	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 98390	0098390	08/31/21	8,620.00
236-266-801.000	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 98824	0098824	08/31/21	8,620.00
236-266-801.000	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 99178	0099178	08/31/21	12,777.50
236-266-826.000	FREEL LAW	ATTORNEY FEES - JULY	3183	08/31/21	981.75
Total For Dept 266 PROPERTY O & M MAINTENANCE					31,077.67
Dept 269					
236-269-926.000	CONSUMERS ENERGY	STREET LIGHTS	207057745410	08/24/21	901.93

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User: JANEHACKBORNDE
DB: Oscoda

INVOICE GL DISTRIBUTION REPORT FOR OSCODA TOWNSHIP
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BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID
BANK CODE: GEN

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GL Number	Vendor	Invoice Desc.	Invoice	Due Date	Amount
Fund 236 PROP OPER & MNTNCE Dept 269					
Total For Dept 269					901.93
Total For Fund 236 PROP OPER & MNTNCE					31,979.60
Fund 271 LIBRARY Dept 000 271-000-853.000	CHARTER COMMUNICATIONS	7/29/21 - 8/28/21	0075793072921	08/31/21	49.99
Total For Dept 000					49.99
Total For Fund 271 LIBRARY					49.99
Fund 509 OLD ORCHARD PARK Dept 000					
509-000-726.000	CEDAR CREST DAIRY	ICE CREAM INV'S 2379016, 2383263, 2386899,	2393757	08/31/21	49.91
509-000-726.000	CONNELLY DISTRIBUTORS	CANDY/TOYS INV 11827	11827	08/31/21	18.50
509-000-726.000	CONNELLY DISTRIBUTORS	CANDY/TOYS/SUPPLIES INV 12023	12023	08/31/21	18.50
509-000-726.000	S ABRAHAM & SONS, INC	GROCERIES INV 724155	724155	08/31/21	19.49
509-000-728.000	BETTER MADE SNACK FOODS	SNACKS INV 5262120510	5262120510	08/31/21	154.82
509-000-728.000	BETTER MADE SNACK FOODS	SNACKS INV 5262120011	5262120011	08/31/21	145.14
509-000-728.000	BETTER MADE SNACK FOODS	SNACKS INV 5262121410	5262121410	08/31/21	104.59
509-000-728.000	BETTER MADE SNACK FOODS	SNACKS INV 5262119310	5262119310	08/31/21	100.75
509-000-728.000	CEDAR CREST DAIRY	CREAM CHEESE INV 2406548	2406548	08/31/21	9.12
509-000-728.000	CEDAR CREST DAIRY	ICE CREAM	2406277	08/31/21	349.16
509-000-728.000	CEDAR CREST DAIRY	ICE CREAM INV 2399599	2401450	08/31/21	448.87
509-000-728.000	CEDAR CREST DAIRY	ICE CREAM INV'S 2379016, 2383263, 2386899,	2393757	08/31/21	945.77
509-000-728.000	CONNELLY DISTRIBUTORS	CANDY/TOYS INV 11827	11827	08/31/21	331.50
509-000-728.000	CONNELLY DISTRIBUTORS	CANDY/TOYS INV 11956	11956	08/31/21	698.00
509-000-728.000	CONNELLY DISTRIBUTORS	CANDY/TOYS INV 11929	11929	08/31/21	333.90
509-000-728.000	CONNELLY DISTRIBUTORS	CANDY/TOYS INV 11995, 11996	11995	08/31/21	701.80
509-000-728.000	CONNELLY DISTRIBUTORS	CANDY INV 11957	11957	08/31/21	500.75
509-000-728.000	CONNELLY DISTRIBUTORS	CANDY/TOYS/SUPPLIES INV 12023	12023	08/31/21	267.60
509-000-728.000	GRIFFIN BEVERAGE COMPANY	BEVERAGES/SNACKS INV 532640	532640	08/31/21	657.68
509-000-728.000	PEPSI-COLA	PEPSI INV 52833406	52833406	08/31/21	845.40
509-000-728.000	PEPSI-COLA	PEPSI RESTOCK INV 49030306	49030306	08/31/21	497.30
509-000-728.000	PEPSI-COLA	PEPSI INV 52105259	52105859	08/31/21	707.40
509-000-728.000	S ABRAHAM & SONS, INC	GROCERIES INV 668065	668065	08/31/21	151.24
509-000-728.000	S ABRAHAM & SONS, INC	GROCERIES INV 746981	746981	08/31/21	566.38
509-000-728.000	S ABRAHAM & SONS, INC	GROCERIES INV 724155	724155	08/31/21	614.06
509-000-728.000	S ABRAHAM & SONS, INC	ROCERIES INV 775316	775316	08/31/21	500.44
509-000-728.000	THE HOME CITY ICE COMPANY	ICE INV 4955212541	4955212541	08/31/21	198.00
509-000-728.000	THE HOME CITY ICE COMPANY	ICE INV 6088210687	6088210687	08/31/21	132.00
509-000-728.000	THE HOME CITY ICE COMPANY	ICE INV 5541212064	5541212064	08/31/21	279.40
509-000-728.000	THE HOME CITY ICE COMPANY	ICE INV 6088210595	6088210595	08/31/21	466.40
509-000-728.000	THE HOME CITY ICE COMPANY	ICE INV 6088210583	6088210583	08/31/21	155.10
509-000-728.000	THE HOME CITY ICE COMPANY	ICE INV 5419216173	5419216173	08/31/21	151.80
509-000-728.000	THE HOME CITY ICE COMPANY	ICE INV 3935215462	3935215462	08/31/21	489.50
509-000-728.000	THE HOME CITY ICE COMPANY	ICE INV 4955212445	4955212445	08/31/21	242.00
509-000-728.000	WILCOR INTERNATIONAL, INC.	MISC SUPPLIES INV 798635	798635	08/31/21	136.80
509-000-729.000	CEDAR CREST DAIRY	ICE CREAM	2406277	08/31/21	2,055.31
509-000-729.000	CEDAR CREST DAIRY	ICE CREAM INV 2399599	2399599	08/31/21	1,251.69
509-000-729.000	CEDAR CREST DAIRY	ICE CREAM INV 2399599	2401450	08/31/21	1,340.93
509-000-729.000	CEDAR CREST DAIRY	ICE CREAM INV'S 2379016, 2383263, 2386899,	2379016	08/31/21	1,104.04
509-000-729.000	CEDAR CREST DAIRY	ICE CREAM INV'S 2379016, 2383263, 2386899,	2383263	08/31/21	1,179.78
509-000-729.000	CEDAR CREST DAIRY	ICE CREAM INV'S 2379016, 2383263, 2386899,	2386899	08/24/21	1,369.84

GL Number	Vendor	Invoice Desc.	Invoice	Due Date	Amount
Fund 509 OLD ORCHARD PARK					
Dept 000					
509-000-729.000	CEDAR CREST DAIRY	ICE CREAM INV'S 2379016, 2383263, 2386899,	2393757	08/31/21	855.36
509-000-729.000	CONNELLY DISTRIBUTORS	CANDY/TOYS INV 11827	11827	08/31/21	584.00
509-000-729.000	CONNELLY DISTRIBUTORS	CANDY/TOYS INV 11956	11956	08/31/21	329.00
509-000-729.000	CONNELLY DISTRIBUTORS	CANDY/TOYS INV 11929	11929	08/31/21	351.00
509-000-729.000	CONNELLY DISTRIBUTORS	CANDY/TOYS INV 11995, 11996	11995	08/31/21	44.50
509-000-729.000	CONNELLY DISTRIBUTORS	CANDY/TOYS INV 11995, 11996	11996	08/31/21	468.00
509-000-729.000	CONNELLY DISTRIBUTORS	CANDY INV 11957	11957	08/31/21	224.25
509-000-729.000	CONNELLY DISTRIBUTORS	CANDY/TOYS/SUPPLIES INV 12023	12023	08/31/21	358.00
509-000-729.000	GORDON'S BAIT SHOP	BAIT INV 1859-22	1859-22	08/31/21	246.00
509-000-729.000	GORDON'S BAIT SHOP	BAIT INV 1770-28	1770-28	08/31/21	225.00
509-000-729.000	GORDON'S BAIT SHOP	BAIT INV 1568-3	1568-3	08/31/21	121.00
509-000-729.000	GORDON'S BAIT SHOP	BAIT INV 9610-26	9610-26	08/31/21	400.00
509-000-729.000	GORDON'S BAIT SHOP	BAIT INV 7247-30	7247-30	08/31/21	276.00
509-000-729.000	JACK'S FIREWOOD	FIREWOOD BUNDLES INV 51121662	51121662	08/31/21	250.00
509-000-729.000	S ABRAHAM & SONS, INC	GROCERIES INV 668065	668065	08/31/21	916.47
509-000-729.000	S ABRAHAM & SONS, INC	GROCERIES INV 724155	724155	08/31/21	222.05
509-000-729.000	S ABRAHAM & SONS, INC	ROCERIES INV 775316	775316	08/31/21	296.79
509-000-729.000	WILCOR INTERNATIONAL, INC.	MISC SUPPLIES INV 798635	798635	08/31/21	1,985.76
509-000-803.000	NM WATER OPERATIONS LLC	WATER TESTING INV 21-3	21-3	08/31/21	245.00
Total For Dept 000					28,688.84
Total For Fund 509 OLD ORCHARD PARK					28,688.84
Fund 590 SEWER					
Dept 000					
590-000-821.000	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 98415	0098415	08/31/21	8,907.13
590-000-821.000	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 97568	0097568	08/31/21	51,835.00
590-000-821.000	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 98055	0098055	08/31/21	31,431.25
590-000-821.000	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 98389	0098389	08/31/21	7,210.00
590-000-821.000	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 98823	0098823	08/31/21	12,557.75
590-000-826.000	FREEL LAW	ATTORNEY FEES - JULY	3183	08/31/21	511.50
590-000-853.000	CHARTER COMMUNICATIONS	8/06/21 - 9/05/21	0073897080621	08/31/21	38.89
Total For Dept 000					112,491.52
Total For Fund 590 SEWER					112,491.52
Fund 591 WATER					
Dept 000					
591-000-238.000	RHODES, GROVE	UB refund for account: 008-00350-00	08/11/2021	08/18/21	97.09
591-000-821.000	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 98415	0098415	08/31/21	8,907.12
591-000-821.100	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 97782	0097782	08/31/21	2,622.50
591-000-821.100	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 97148	0097148	08/31/21	18,092.31
591-000-821.100	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 98802	0098802	08/31/21	11,941.00
591-000-821.100	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 98388	0098388	08/31/21	3,365.00
591-000-821.100	ROWE PROFESSIONAL SERVICES COMPANY	INVOICE NO. 98168	0098168	08/31/21	8,420.00
Total For Dept 000					53,445.02
Total For Fund 591 WATER					53,445.02

GL Number	Vendor	Invoice Desc.	Invoice	Due Date	Amount
Fund Totals:		Fund 101 GENERAL/UNALLOCATED			52,040.27
		Fund 207 POLICE FUND			2,112.98
		Fund 236 PROP OPER & MNTNCE			31,979.60
		Fund 271 LIBRARY			49.99
		Fund 509 OLD ORCHARD PARK			28,688.84
		Fund 590 SEWER			112,491.52
		Fund 591 WATER			53,445.02
		Total For All Funds:			280,808.22

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Fund 101 GENERAL/UNALLOCATED					
Dept 250 LAKEFRONT DISTRICT					
101-250-923.000	OSCODA WATER & SEWER	227 E RIVER RD	72521 02500	08/25/21	33.21
101-250-956.000	AUSABLE HARDWARE & SURPLUS	PEAT MOSS	142296	08/31/21	24.96
101-250-956.000	ROGERS HARDWARE	PLANT FOOD	00389997	08/31/21	34.16
Total For Dept 250 LAKEFRONT DISTRICT					92.33
Dept 262 ELECTIONS					
101-262-801.000	ELECTION SOURCE	ELECTION SOURCE EQUIPMENT TESTING	21-2501	08/31/21	1,485.00
Total For Dept 262 ELECTIONS					1,485.00
Dept 265 TOWNSHIP HALL & GROUNDS					
101-265-801.000	MCD SECURITY INC	TWP HALL SEPT, OCT, NOV	2042	08/31/21	78.00
101-265-923.000	OSCODA WATER & SEWER	110 S STATE ST	72521 08150	08/31/21	146.13
Total For Dept 265 TOWNSHIP HALL & GROUNDS					224.13
Dept 299 UNALLOCATED					
101-299-956.000	PITNEY BOWES	05/28/21 - 8/27/21	3313967911	08/31/21	711.03
Total For Dept 299 UNALLOCATED					711.03
Dept 336 FIRE DEPARTMENT					
101-336-980.000	RYUN RIDGWAY	EQUIPMENT	21-8-87	08/31/21	40.00
Total For Dept 336 FIRE DEPARTMENT					40.00
Dept 751 PARKS & RECREATION					
101-751-923.000	OSCODA WATER & SEWER	FAR DIAMOND	72521 07587	08/25/21	18.45
101-751-923.000	OSCODA WATER & SEWER	WATER FOUNTAIN PARK	72521 02475	08/25/21	391.58
101-751-923.000	OSCODA WATER & SEWER	BASEBALL FIELD	72521 07580	08/25/21	57.42
101-751-923.000	OSCODA WATER & SEWER	CENTER DIAMOND	72521 07585	08/25/21	18.45
101-751-923.000	OSCODA WATER & SEWER	BEACH PARK	72521 02400	08/25/21	702.23
101-751-923.000	OSCODA WATER & SEWER	BMX TRACK	72521 06115	08/25/21	10.85
101-751-931.000	LINCOLN OUTDOOR CENTER	REPAIR PARTS FOR WEED WHIPS AND BLOWERS INV	33335	08/31/21	167.68
101-751-931.000	TITAN GOLF CAR PARTS	EZ-GO IGNITOR INVOICE 5342	5342	08/31/21	135.00
Total For Dept 751 PARKS & RECREATION					1,501.66
Dept 754 KEN RATLIFF PARK					
101-754-921.000	CONSUMERS ENERGY	6300 F41	201273998019	09/07/21	39.58
101-754-923.000	OSCODA WATER & SEWER	6330 F41	72521 01670	08/25/21	26.75
101-754-923.000	OSCODA WATER & SEWER	6341 F41	72521 01669	08/31/21	38.61
101-754-956.000	JOSH JACKSON	BUG AND SPIDER SPRAY- WARRIOR PAVILION	7294-28	08/31/21	50.00
Total For Dept 754 KEN RATLIFF PARK					154.94
Total For Fund 101 GENERAL/UNALLOCATED					4,209.09
Fund 207 POLICE FUND					
Dept 000					
207-000-801.200	LEXIS NEXIS RISK SOLUTIONS	USER FEES	1593757-20210731	08/31/21	234.85
207-000-815.100	IMAGE BUSINESS SOLUTIONS	COPIER FEES	213943	08/31/21	41.88
Total For Dept 000					276.73
Total For Fund 207 POLICE FUND					276.73
Fund 236 PROP OPER & MNTNCE					
Dept 266 PROPERTY O & M MAINTENANCE					
236-266-726.000	AMAZON CAPITAL SERVICES	SAFETY GLASSES	1NPM-1V7T-FF4D	08/31/21	46.36
236-266-801.000	DIGITAL 55, LLC	DIGITAL MARKETING SERVICES	84193	08/31/21	800.00
236-266-801.000	DIGITAL 55, LLC	DIGITAL MARKETING SERVICES	84192	08/31/21	1,900.00

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Fund 236 PROP OPER & MNTNCE					
Dept 266 PROPERTY O & M MAINTENANCE					
236-266-890.000	ASCENSION ST JOSEPH'S HOSPITAL	PRE-PLACEMENT DRUG SCREEN CAMPBELL	518157647	08/31/21	48.00
Total For Dept 266 PROPERTY O & M MAINTENANCE					2,794.36
Dept 269					
236-269-930.000	ORKIN, INC.	BUG TREATMENT SERVICE	2152724255	08/31/21	147.00
Total For Dept 269					147.00
Dept 271 PROPERTY O & M AUNE					
236-271-802.000	ALPENA MARC LLC	AUNE JANITORIAL SERVICES	2147	09/02/21	3,953.10
236-271-923.000	OSCODA WATER & SEWER	BLDG 1842	72521 05895	08/25/21	1,084.89
236-271-923.000	OSCODA WATER & SEWER	4003 SKEEL AVE	72521 05838	08/25/21	10.85
Total For Dept 271 PROPERTY O & M AUNE					5,048.84
Total For Fund 236 PROP OPER & MNTNCE					7,990.20
Fund 271 LIBRARY					
Dept 000					
271-000-923.000	OSCODA WATER & SEWER	418 BLDG	72521 05935	08/25/21	80.56
Total For Dept 000					80.56
Total For Fund 271 LIBRARY					80.56
Fund 509 OLD ORCHARD PARK					
Dept 000					
509-000-728.000	OSCODA PRESS NEWSPAPERS	NEWSPAPER DELIVERY 7-21	071421	08/31/21	5.00
509-000-728.000	OSCODA PRESS NEWSPAPERS	NEWSPAPER DELIVERY 7-21	07212021	08/31/21	8.75
509-000-728.000	OSCODA PRESS NEWSPAPERS	NEWSPAPER DELIVERY 8-4	07282021	08/31/21	11.25
509-000-751.000	GARY OIL COMPANY	DYED #2 INV 216057	216507	08/31/21	65.43
509-000-751.000	GARY OIL COMPANY	REC GAS INV 216247	216247	08/31/21	416.80
509-000-751.000	GARY OIL COMPANY	REC GAS	216504	08/31/21	344.21
509-000-751.000	GARY OIL COMPANY	REC GAS INV 210128	210128	08/31/21	327.12
509-000-775.000	AUSABLE HARDWARE & SURPLUS	BATTERY	145356	08/31/21	5.99
509-000-775.000	AUSABLE HARDWARE & SURPLUS	MAINT SSUPPLIES INV 141365	141356	08/31/21	205.17
509-000-775.000	AUSABLE HARDWARE & SURPLUS	MAINT SUPPLIES INV 143211	143211	08/31/21	123.40
509-000-775.000	MEDLER ELECTRIC COMPANY	24V CONTACTOR	S4890163.001	08/31/21	189.33
509-000-818.000	OSCODA SEPTIC TANK SERVICE INC	OUTHOUSE CLEANING INV 03013	03013	08/31/21	1,100.00
509-000-921.000	CONSUMERS ENERGY	1249 E RIVER RD	203587730271	09/07/21	344.83
509-000-921.000	CONSUMERS ENERGY	1041 E RIVER RD	203587730270	09/07/21	803.53
509-000-922.000	GARY OIL COMPANY	PROPANE INV 210214	210214	08/31/21	121.04
509-000-930.000	EASTERN SUPPLY PRODUCTS	CLEANING SUPPLIES INV 6031	6031	08/31/21	257.32
509-000-930.000	KSS ENTERPRISES	CLEANING SUPPLIES INV 1312957	1312957	08/31/21	339.75
509-000-930.000	KSS ENTERPRISES	CLEANING SUPPLIES INV 1314119	1314119	08/31/21	277.34
509-000-930.000	KSS ENTERPRISES	CLEANING SUPPLIES INV 1312845	1312845	08/31/21	202.55
509-000-930.000	KSS ENTERPRISES	CLEANING SUPPLIES INV 1311947	1311947	08/31/21	374.83
509-000-930.000	KSS ENTERPRISES	CLEANING SUPPLIES INV 1309444	1309444	08/31/21	299.38
509-000-933.000	AMAZON CAPITAL SERVICES	HOOR COUNTERS INV 1KQC-314X-9VFQ	1KQC-314X-9VFQ	08/31/21	43.54
Total For Dept 000					5,866.56
Total For Fund 509 OLD ORCHARD PARK					5,866.56
Fund 590 SEWER					
Dept 000					
590-000-923.200	OSCODA WATER & SEWER	4466 MCNICHOL	72521 05752	08/25/21	10.85
590-000-923.200	OSCODA WATER & SEWER	4468 MCNICHOL AVE	72521 05650	08/25/21	79.59

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Fund 590 SEWER					
Dept 000					
590-000-956.000	LAKE STATE RAILWAY CO.	PRIVATE DRIVE @MP 74.1	127007	08/31/21	1.00
		Total For Dept 000			91.44
		Total For Fund 590 SEWER			91.44
Fund 591 WATER					
Dept 000					
591-000-974.000	FERGUSON ENTERPRISES LLC #3326	METER PIT ADAPTERS	0131223	08/31/21	166.84
591-000-980.100	FERGUSON ENTERPRISES LLC #3326	METER REPLACEMENT PROJECT	0135875	08/31/21	3,111.72
591-000-980.100	FERGUSON ENTERPRISES LLC #3326	METER REPLACEMENT PROJECT	0136012	08/31/21	22,260.00
		Total For Dept 000			25,538.56
		Total For Fund 591 WATER			25,538.56

GL Number	Vendor	Invoice Desc.	Invoice	Due Date	Amount
Fund Totals:		Fund 101 GENERAL/UNALLOCATED			4,209.09
		Fund 207 POLICE FUND			276.73
		Fund 236 PROP OPER & MNTNCE			7,990.20
		Fund 271 LIBRARY			80.56
		Fund 509 OLD ORCHARD PARK			5,866.56
		Fund 590 SEWER			91.44
		Fund 591 WATER			25,538.56
		Total For All Funds:			44,053.14

**CHARTER TOWNSHIP OF OSCODA
ENGINEERING PROJECT AND AS-NEEDED
PROGRESS REPORT
August 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 with USDA-RD (mid to end of July). **Construction Fall 2021/Spring 2022.**
 2. **Construction has begun on Phase B, G and F-41 portion of Phase H. Mainline is in on Oscoda, Beech, and Green Streets. Notices for service connections authorization has been sent out to these residents. Mainline is underway out F-41. Updated notices will be going out to residents early next week.**
 3. Remaining Phases (C, D, E, F, and remaining portion of H) to be funded in remaining 4 years of DWRF or C2R2 grant application.
 4. Under DWRF, all services are covered at no costs to the residents.
- **Sanitary Sewer System Improvements (CWSRF Program):**
 1. Project financing and scheduling has been finalized. Project funding closing is scheduled for August 30, 2021. Construction will be authorized immediately upon closing.
 2. It is expected that the Township will receive \$1,690,000 in CWSRF principal forgiveness towards the overall project costs of \$6.76M.
- **Specific Funding Opportunities:**
 1. Rowe is continuing to investigate several funding opportunities from State Representative Susan Allor's Office, **EDA/Federal Stimulus, Federal Infrastructure Bill,** 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. 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 has submitted for additional **Consumers Energy grants that are available.... pending results.**
 2. ROWE has submitted for a USDA Rural Business Development Grant to cover a portion of the engineering costs associated with the project (\$99,000) ...Township has been awarded \$60,000. Rowe is finalizing the paperwork for this award.
 3. **ROWE is working with local trail group on an MEDC Patronicity grant.**
 4. **Supplemental TAP Grant Application has been tentatively approved to take trail to Old Orchard Campground.**
 5. With "Conditional" approval of TAP Grant the following steps will be next:
 - Rowe developing a "final" funding matrix to track sources and local share.
 - Coordinating efforts to include all eligible items in the project for consideration.
 - Coordinating efforts with SHPO, USFS, MDNR, and Consumers Energy for site control letters and MDOT obligation authority needed by Fall 2021.
 - **Project is on schedule for advertising and bidding this fall with construction scheduled for fiscal year 2022 with final completion in 2023.**
- Wurtsmith Base Infrastructure Utility Evaluation Project
 1. Final report completed with construction estimates for funding applications.
 2. **Proceeding with funding sources/application requirements/time considerations with EDA, MEDC, Federal Stimulus, Federal Infrastructure Bill, etc.**
- 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.**
- Proposed Holiday Inn Express.
 1. Attended pre-development meeting on this property.
 2. **Working with Doug Moen on water and sewer availability and capacity in the area for this development and future projects in the area.**

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.

CHARTER TOWNSHIP OF OSCODA
Superintendent's Report
August 23, 2021

ACTION ITEMS

CPA Proposal

Your packet contains a proposal from a CPA firm sought out by the Clerk as part of the May 24, 2021 Township Board meeting, approving CPA services and training. I will turn this over to Mr. Sutton for further explanation.

Action: Please review and consider the proposal presented by Mr. Sutton from Straley, Lamp and Kraenzlein for \$85.00 per hour.

Aune Medical Property Purchase Offer- Placeholder

This item will serve as a placeholder for a possible offer that may be received by Monday, August 23, 2021.

F&V PFAS Investigation Proposal - Revisited

Per the previous Township Board meeting on August 9, 2021, Fleis and Vanderbrink was asked to obtain 3 firm quotes for laboratory services. Your packet contains an updated proposal as requested by the Board.

Action: Consider the updated proposal from Fleis and Vanderbrink related to the EGLE follow up letter for Compliance No. CC-003383 dated 7/23/21.

Head Hunter Agency-Superintendent

Your packet contains correspondences received back from inquiries sent out to different headhunter /recruitment agencies as requested by the Township Board at the July 26, 2021 meeting. In total 11 inquiries were sent out and 3 were returned.

Action: Please review and advise for further action.

Stephenson & Company Auditor Renewal

Your packet contains an engagement letter from Stephenson & Company with a three and five year option, for your review. Current staff have requested their assistance and at this time, we are out of contract. Before any further participation, the auditors have requested the Township get back into contract.

Action: I would ask that the Board review the engagement letter from Stephenson & Company, consider contract approval and consider a three or five year renewal.

Respectfully Submitted,



Tammy Kline

Interim Township Superintendent



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 May 24, 2021

Call to Order – Ms. Richards called the meeting to order at 7:02 p.m. The meeting was held virtually at web address: : <https://us02web.zoom.us/j/85286539180>
Call-in: (929)205-6099 Meeting ID: 852 8653 9180

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, Mr. Freel

Motion to Go into Closed Session– Mr. Sutton supported a motion by Ms. McGuire to go into closed session To Discuss the Superintendent Evaluation and Contract Extension at the Superintendents request per 15.268 Closed sessions: permissible purposes. Sec. 8. A public body may meet in a closed session only for the following purposes: (a) To consider the dismissal, suspension, or disciplining of, or to hear complaints or charges brought Rendered, or to consider a periodic personnel evaluation of, a public officer, employee, staff member, or individual agent, if the named person requests a closed hearing. A person requesting a closed hearing may rescind the request at any time, in which case the matter at issue shall be considered after the rescission only in open sessions. .

ALL YEAS

MOTION CARRIED

Motion to come out Closed Session– Ms. McGuire supported a motion by Mr. Palmer to come out of closed session.

ALL YEAS

MOTION CARRIED

Additions – Mr. Sutton supported a motion by Ms. McGuire to Approve addition to agenda .

ALL YEAS:

NAYS:

MOTION CARRIED

Public Comment –

Anthony Miriani- Discussion about the Holiday Inn Express. I think its wonderful that a holiday in is interested in our area. My concerns would be the location. I don't think the area would be good for a four-story building. I think the area needs a holiday inn express but the location is important.

Rick Kowall- I know that Oscoda is trying to the better area. Our beach is our best resource. A ninety-room hotel would take up space in an already crowded area. What impact would this have on local business. I applaud the board for their forward thinking and ask that they think hard about this.

Bell Flora- We have spent hundreds of thousands of dollars marketing Oscoda Naturally. I feel that it would be a grand idea to look at another location for this hotel as the beach is already crowded.

Debera Rauch- I was shocked when I heard about this last Friday. Seems it just came out of the blue that we were building this huge hotel by the beach. I think that it's a bad idea to put something like that right on our beach.

Dirk Thompson- That piece of land has been great with the festivals and beach overflow. My other concern is that over time cottages in this area will be bought up. Look into your hearts and ask yourself if this is the right improvement.

Ed Smith- I am not against the Hotel. Just do not think that that is the right area. The holiday inn in Tawas defaulted on their loan and closed. Free press article about a hotel owner in dispute. If this individual is involved, this is not what we want in our town.

Greg Schulz- The property on the beach area is our most valuable property that we own. I think it is worth 10 times what Furtaw Field is. Work cautiously in developing and think of what is best for the town.

Consent Agenda – Ms. McGuire supported a motion by Mr. Spencer to Approve the Minutes: 1. Work Session Meeting Minutes – May 7, 2021 2.– May 18, 2021 1. Payment of Bills (Oscoda Township) – Total - \$125,587.86 a. Prepaid – May 18, 2021 - \$43,279.04 b. Check Run – May 25, 2021 - \$82,308.82

ALL YEAS:

NAYS:

MOTION CARRIED

Action on Closed Session – Mr. Palmer supported a motion by Ms. Richards to accept a resignation by the superintendent effective June 22. Severance pay equal to two

Oscoda Township Regular Board Meeting Minutes

May 24, 2021

Page 2 of 8

months compensation and accrued benefits and exchange of a full release. This will be formally memorialized by an agreement.

ALL YEAS:

NAYS:

MOTION CARRIED

SUB COMMITTEE REPORTS AND PROJECT UPDATES: (As Available)

1. Rowe Engineering Update

SUPERINTENDENT REPORTS:

Drop Off Refuse Contract Revisited – Mr. Palmer supported a motion by Mr. Spencer to approved that the contract be approved with Travis Sanitation in the amount of \$3250.00 per event per year correction to contract.

ALL YEAS:

NAYS:

MOTION CARRIED

Great Lakes Fireworks Agreement – Mr. Cummings supported a motion by Mr. Spencer to approve a contract with Great Lakes Fireworks. The contract reflects an increase to \$12,000 to reflect rising costs. The funding for this will come from 101-299-880.000 which is community promotion.

ALL YEAS

MOTION CARRIED

Extend Meeting to conclude Business – Mr. Palmer supported a motion by Mr. Wusterbarth to approve extending the meeting to conclude business.

ALL YEAS

MOTION CARRIED

Oscoda VA Clinic Janitorial and Maintenance Contract – Mr. Sutton supported a motion by Ms. Richards to approve the contract Alpena Marc Staff in the amount of \$3,433.00 a month.

ALL YEAS:

NAYS:

MOTION CARRIED

MOU- CEDAM and Oscoda Township– Ms. McGuire supported a motion by Mr. Spencer to approve the first Memo of Understanding between the township and CEDAM..

ALL YEAS:

NAYS:

MOTION CARRIED

MOU – Black Swamp Services– Mr. Palmer supported a motion by Ms. McGuire to approve second Memo of Understanding creating a “pass through” arrangement with the Township so that Black Swamp Services (Todd Dickerson) can employ a person through his company directly or contractually. The Township will request the remaining funds for the former CEDAM fellow, and it will be sent to the Township to be held in our accounts. Black Swamp Services will then make draws on these funds to pay for the services of another individual until the funds are depleted. This will allow the Economic Improvement Director to have a person assisting in his efforts to finish out the process originally desired through the CEDAM fellowship program.

ALL YEAS:

NAYS:

MOTION CARRIED

Demolition of 643 Bissonette Road Property –Postpone to create an RFP.

Ferguson Water Meter Pit Purchase – Mr. Cummings supported a motion by Mr. Palmer to approve to replenish our supply of water meter pits as we now have only one 1” meter pit in stock at this time. The proposal from Ferguson Waterworks will purchase twelve (12) 1” meter pits and the accessories for this. I recommend that the Board approve the proposal from Ferguson Waterworks in the amount of \$11,046.72 from 591-000-974.000 Capital Improvement/Outlay.

ALL YEAS:

NAYS:

MOTION CARRIED

RESOLUTIONS:

Resolution No. 2021-15: Notice of Intent-Capital Improvement Bonds – – Mr. Sutton supported a motion by Mr. Palmer to Approve RESOLUTION TO ACQUIRE AND CONSTRUCT CAPITAL IMPROVEMENTS, PUBLISH NOTICE OF INTENT TO ISSUE CAPITAL IMPROVEMENT BONDS AND MATTERS RELATED THERETO.

ALL YEAS

MOTION CARRIED

Oscoda Township Regular Board Meeting Minutes

May 24, 2021

Page 4 of 8

Resolution No. 2021-16: To Adopt Procedures for the Granting and Removal of Real Property Tax Exemptions – Mr. Cummings supported a motion by Mr. Spencer to Approve RESOLUTION TO ADOPT PROCEDURES FOR THE GRANTING AND REMOVAL OF REAL PROPERTY TAX EXEMPTIONS.

ALL YEAS

MOTION CARRIED

Resolution No. 2021-17: Waiver of Penalty and Interest for Untimely Filed Property Transfer Affidavits – Mr. Palmer supported a motion by Mr. Spencer to Approve The resolution as presented waiving the penalty and interest for untimely filed property transfer affidavits.

ALL YEAS

MOTION CARRIED

OTHER

Lake Street Property LOI –Table the LOI from Oscoda Hotels, LLC to purchase the Lake Street Redevelopment Site for \$300,000.00.

Lake Street Property MOU – Mr. Cummings supported a motion by Mr. Wusterbarth to approve Drafting a joint MOU with conditions for both parties to be for 45 days.

ALL YEAS:

NAYS:

MOTION CARRIED

Friedman Listing Agreement – Ms. McGuire supported a motion by Mr. Spencer approve contract with Broker (Friedman Real Estate Brokerage Inc., a Michigan corporation, whose address is 34975 W. Twelve Mile Rd., Suite 200, Farmington Hills, MI 48331) until 11:59 P.M. February 11, 2022 (the "Listing Period"), the exclusive right to sell the real estate located at 5671 N Skeel Avenue, City of Oscoda, County of Oscoda, State of Michigan, commonly known as 5671 N Skeel Ave. ("Property") Based on Mr. Freel reviewing.

ALL YEAS:

NAYS:

MOTION CARRIED

Possible Social Media Policy Violation – Mr. Spencer supported a motion by Mr. Wusterbarth to have this referred to the policy council.

Oscoda Township Regular Board Meeting Minutes

May 24, 2021

Page 5 of 8

ALL YEAS:
NAYS:

MOTION CARRIED

Micromanagement Issue – Mr. Spencer supported a motion by Mr. Wusterbarth to Approve having this issue moved to the policy council.

ALL YEAS:
NAYS:

Bank Statement Reconciliation – Ms. McGuire supported a motion by Mr. Sutton to Approve the Bank Statement Reconciliations to be moved back to the treasurer's office to be completed and then checked by the clerk Presented to the board in email and on the agenda.

ALL YEAS:
NAYS:

MOTION CARRIED

Recommendation for Hiring a CPA – Mr. Spencer supported a motion by Mr. Sutton to Approve soliciting proposals for CPA services and training through all agencies.

ALL YEAS:
NAYS:

MOTION CARRIED

Chamber of Commerce – 4 th of July Parade Request – Ms. McGuire supported a motion by Mr. Spencer to approve the Oscoda-AuSable Chamber of Commerce to use Furtaw Field on July 4th, 2021 for a staging area for the parade.

ALL YEAS:
NAYS:

MOTION CARRIED

Proposed Board Protocol Change- Agenda – Ms. McGuire supported a motion by Mr. Spencer to postpone until June 11th.

ALL YEAS:
NAYS:

MOTION CARRIED

Website Content Discussion/Review – <https://cms9.revize.com/revize/oscoda/> .

Part Time Clerical employee – Treasurer’s Office – Ms. McGuire supported a motion by Mr. Spencer to postpone until our next meeting.

ALL YEAS:

NAYS:

MOTION CARRIED

MTA Dues Subscription – Mr. Cummings supported a motion by Mr. Spencer to approve payment of the MTA Dues in the amount of \$6229.65 to be paid from GL 101-299-882-000 and to approve payment of the Premium Pass learning subscription in the amount of \$1900.00 to be paid from GL 101-101-960-000.

ALL YEAS:

NAYS:

MOTION CARRIED

Violation of Flag Code Complaint –Complaint in regard to US Flag Code paragraph 8, subsection (g) which states: The flag should never have placed upon it, nor on any part of it, nor attached to it any mark, insignia, letter, word, figure, design, picture or drawing of any nature. As the Township Board approved this flag to be purchased and flown, I am asking that you respond collectively to this complaint. General consensus to replace Memorial Flag with a new one that does not have an American Flag background and cost no more than \$250.00. Supervisor Richards to cover cost of new flag.

Skeel Ave LOI – Mr. Wusterbarth supported a motion by Mr. Palmer to accept the LOI from Danto Builders in the amount of \$60,000.00.

ALL YEAS:

NAYS:

MOTION CARRIED

Public Comment –

Jessica Hanson- I was just thinking since the last meeting when the attorney was put in motion to investigate a harassment complaint. Might want to have a third party for these types of situations.

Terry Birkenbach- I had spoken to the board on a special meeting about having a cornhole tournament this weekend.

Brian Haley- Discussed the need to protect our beach.

Board and Staff Comments –

Mr. Wusterbarth- None

Oscoda Township Regular Board Meeting Minutes

May 24, 2021

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Mr. Cummings- None

Mr. Spencer- Discussed development over the last 30 years.

Mr. Palmer- The housing study was done based on what is needed now to house our current workers without Space X even being factored in. Big Fishing Tournament Sponsored by Cabela's coming in July.

Ms. Richards- Apologized for having to delay appointments until application process is complete.

Ms. McGuire- Drop off refuse permits available for \$10.00 at the treasurer's office. Give us a call at 989-739-3211.

Mr. Sutton: Thank you for getting through this agenda and tackling the issues tonight for the township. You guys rock!

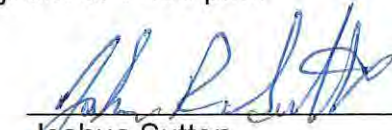
INFORMATIONAL:

1. Charter PEG Channel Removal
2. Library Spring Art Show

Adjourn – Ms. Richards made a motion to adjourn at 11:55 p.m.



Ann Richards
Supervisor
Charter Township of Oscoda



Joshua Sutton
Clerk
Charter Township of Oscoda

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.

August 16, 2021

Joshua Sutton, Oscoda Township Clerk
110 South State Street
Oscoda, MI 48750

Dear Joshua,

You have requested that we provide a fee proposal as part of your request for accounting assistance.

Our rates will vary depending upon the personnel assigned to the engagement. As we discussed, we will have a CPA who specializes in governmental accounting and auditing that will be responsible for a large portion of the work. The engagement will also include another staff member, as needed, and a partner overseeing the engagement. Our goal would be a composite rate somewhere around \$85/hour.

We always look to be efficient and control fees as much as possible. Based on our experience with this type of accounting engagement there will likely be an initial investment to get things adjusted and reconciled, and the accounting fees would decrease over time.

Sincerely,

James E. Kraenzlein, CPA/ABV/CFF, CVA
Partner

Tammy Kline

From: Catherine Winn <cwinn@fv-operations.com>
Sent: Wednesday, August 18, 2021 5:21 PM
To: Michael Mitchell; supervisor
Cc: Doug Moen; Elaine J. Venema
Subject: F&V PFAS Investigation Updated Proposal
Attachments: P17245 Additional PFAS Investigation Proposal Aug2021 Rev1.pdf

Ann and Tammy:

Please find attached an updated proposal for additional PFAS investigation activities related to the EGLE follow-up letter for Compliance Communication No. CC-003383 dated 7/23/21.

To address concerns expressed by the Township Board at the meeting on 8/9/21, F&V obtained three (3) firm quotes for laboratory services, including a quote from Enviro Lab Services which is located on the former Wurtsmith Air Force Base.

F&V has also provided detail in regard to staffing hours and rates. Please note that my (Sr. Operations Manager) and Doug Moen's (O&M Project Manager) anticipated hours of effort are reflected in the detail with a chargeable rate of \$0.0.

A representative of F&V will be in attendance at next Monday's board meeting to answer any further questions. Feel free to contact me if you have questions prior to the meeting.

Catherine A. Winn
Regional Manager | Associate

F&V Operations and Resource Management, Inc.
247 S. Baldwin Resort Rd. | East Tawas | MI | 48730
O: 989.362.0050 | C: 517.304.3513 | F: 989.362.0222
www.fv-operations.com

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Cybercrime attempts have increased during the COVID-19 Pandemic. This includes "spoofing" the origination of email addresses. If you receive an unexpected message with links or attachments, consider first verifying with the sender before opening.

The information contained in this message and any attachment may be proprietary, confidential, and privileged or subject to the work product doctrine and thus protected from disclosure. If the reader of this message is not the intended recipient, or an employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify me immediately by replying to this message and deleting it and all copies and backups thereof. Thank you.



August 18, 2021

Ms. Ann Richards, Supervisor
Oscoda Township
110 State Street
Oscoda, MI 48750

RE: Oscoda Township Additional Wastewater PFAS Evaluation

Dear Ms. Richards:

Fleis & VandenBrink (F&V) appreciates the opportunity to continue assisting Oscoda Township (Township) in evaluating PFAS sources to the wastewater system. The Michigan Department of Environmental, Great Lakes, and Energy (EGLE) is requiring the Township to conduct sampling and evaluate sources of per- and polyfluoroalkyl substances (PFAS) entering the wastewater sewer system and treatment plant.

The details of this request were outlined during a meeting with Township and EGLE staff held on April 4, 2019, and in the EGLE Compliance Communication letter dated April 29, 2019, and included 7 tasks:

- Task 1 – Conduct Initial Source Screening
- Task 2 – Develop a Monitoring Plan
- Task 3 – Perform Source Monitoring
- Task 4 – Reduce / Eliminate PFOS/PFOA Sources
- Task 5 – Submit an Interim Report
- Task 6 – Continue Source Reduction & Monitoring
- Task 7 – Submit a Summary Report

Our proposal dated May 8, 2019 included specific scopes of work for Tasks 1, 2, 3, 5, and 7, which were subsequently authorized and have been completed. The scope of work for Task 6 and 4 were to be developed after obtaining results from Tasks 1-3.

Our recent virtual meeting on July 26, 2021 with Township staff and EGLE to discuss results to date and recommended next steps for the evaluation have helped define the scope for Tasks 4 and 6. This proposal outlines next steps in the additional work needed to continue the ongoing PFAS source evaluation and reduction tasks required by EGLE.

Scope of Services

PFAS Evaluation

- **Task 6 - Continue Source Reduction and Monitoring** – During our recent discussions with EGLE, it was determined that additional sampling is necessary at several locations in the Oscoda Township wastewater service area to identify specific sources and pathways for PFAS to enter the wastewater sewer system. Specifically, EGLE has requested additional monitoring at the

2960 Lucerne Drive SE
Grand Rapids, MI 49546
P: 616.977.1000
F: 616.977.1005
www.fv-operations.com

former Wurtsmith Air Force Base (WAFB). We propose to collect up to 4 samples near the vicinity of the former AFFF retention pond, 4 samples upstream of MH 16.015, and 4 samples north of the runway. We will also resample MH 16.014, MH 16.009, MH 16.021, MH 16.022, MH 16.023, and the wet well at Pump Station 16.

- While the former WAFB area has been found to have the highest levels of PFAS in the Oscoda wastewater system, other sampling results from 2020 and 2021 indicate there may be other, less significant sources of PFAS to the system. EGLE has requested the Township further investigate these areas as well. We propose to collect up to 4 samples upstream of Pump Station 25, 4 samples upstream of Pump Station 4, and 5 samples upstream of Pump Station 2. Depending on the results, additional wastewater user discharge sampling may also be required to identify specific sources. We have budgeted to collect up to 5 additional wastewater samples to help identify potential sources of PFAS.
- Task 4 – Plan to Reduce/Eliminate PFOS and PFOA Sources** – Based on PFAS sampling results obtained to date and results from the additional monitoring described above, F&V will develop a source reduction plan with options to reduce sources of PFAS. Implementation of the plan, including actions that may need to be completed by private entities (e.g. sewer users), or any capital improvements that the Township or other entities may need to complete, are not included in our evaluation scope of work and budget.

WWTP Sampling

F&V will continue to provide sampling services for the WWTP, in addition to the PFAS Evaluation tasks described above.

Monthly WWTP Influent/Effluent Sampling - EGLE is continuing the requirement for monthly influent and effluent sampling at the WWTP. F&V will collect an influent and effluent sample each month. Samples will be submitted to a qualified environmental lab to be analyzed for the EGLE required list of 28 PFAS analytes. Results will be submitted to EGLE monthly via EGLE's POTW sampling report form in MiWaters.

Schedule

We will initiate work upon your authorization to proceed. The following schedule has been developed to meet deadlines included in the EGLE letter:

PFAS EVALUATION	
Task Description	Date
6. Continue Source Reduction & Monitoring	August – September 2021
4. Plan to Reduce/Eliminate PFOS/PFOA Sources	December 2021

OTHER WWTP SAMPLING	
Task Description	Date
Influent and Effluent Sampling	Monthly

Fees

Our not to exceed budget for Tasks 6 and 4 is **\$39,000**. We have assumed up to 36 samples (plus 7 equipment blanks) would be collected and analyzed as part of Task 6, as described above. If additional sampling locations are requested by EGLE, we will provide an amended budget to the Township.

The following table outlines the proposed fees for the PFAS Evaluation project:

PFAS EVALUATION	
Task Description	Budget
6. Continue Source Reduction and Monitoring	\$26,500
4. Plan to Reduce/Eliminate PFOS and PFOA Sources	\$12,500
TOTAL ESTIMATED BUDGET	\$39,000

As requested, we are providing additional budget details for each task.

Task 6 – Continue Source Reduction and Monitoring			
Task Description	Personnel	Estimated Hours	Billing Rate
Sampling Plan and Prep	Project Engineer	5	\$165
	Sr. Operations Manager	1	\$0*
	O&M Project Manager	2	\$0*
	Field Technician	2	\$59
	Environmental Specialist	3	\$124
	GIS Technician	2	\$84
Collect up to 36 samples plus 7 field blanks (assumes 3 days of field work)	Project Engineer	24	\$165
	O&M Project Manager	24	\$0*
	Field Technician	24	\$59
Review data, prepare report, present results to Twp and EGLE	Project Engineer	10	\$165
	Sr. Operations Manager	2	\$0*
	O&M Project Manager	2	\$0*
	Environmental Specialist	6	\$124
	GIS Technician	4	\$84
	Administrative Assistant	2	\$78
Expenses (excluding lab analytical)		-	\$700
TOTAL BUDGET		113	\$10,100

*\$0 hourly rate reflects billing rate for this project for FVOP staff already assigned to the day-to-day operations of the Oscoda WWTP O&M Contract; only additional personnel not normally assigned to the Oscoda WWTP O&M Contract will be billed for the PFAS project

Analytical Laboratory Fees

We obtained firm costs for this project from three laboratories, including EnviroLabs, located in Oscoda, as requested by the Township Board. The following table summarizes the lab prices, which includes 36 samples and 7 equipment blanks, as described above.

Laboratory	Additional Expenses (shipping, etc)	Total Lab & Shipping Costs
SGS	Fed Ex shipping included in quote	\$13,300
Eurofins TestAmerica	\$50 shipping fee per cooler after the first cooler	\$13,300
EnviroLab Services	None, drop off samples at lab because it is local	\$15,800

Although the choice of laboratory is up to the Township, F&V/FVOP recommends continuing to use SGS for PFAS analysis because the analytical results to date for the WWTP and in the wastewater collection system were obtained using SGS Laboratory.

Task 4 – Develop Plan to Reduce / Eliminate Sources			
Task Description	Personnel	Estimated Hours	Billing Rate
Develop source reduction options, costs, and plan	Project Engineer	26	\$165
	Sr. Operations Manager	3	\$0*
	O&M Project Manager	14	\$0*
	Environmental Specialist	26	\$124
	GIS Technician	2	\$84
	Administrative Assistant	2	\$78
Prepare quarterly report and source reduction plan and present to Twp and EGLE	Project Engineer	18	\$165
	Sr. Operations Manager	3	\$0*
	O&M Project Manager	1	\$0*
	Environmental Specialist	8	\$124
	GIS Technician	4	\$84
	Administrative Assistant	1	\$78
Expenses		-	\$300
TOTAL BUDGET		102	\$12,500

*\$0 hourly rate reflects billing rate for this project for FVOP staff already assigned to the day-to-day operations of the Oscoda WWTP O&M Contract; only additional personnel not normally assigned to the Oscoda WWTP O&M Contract will be billed for the PFAS project

F&V's services would be invoiced monthly in accordance with our existing Operation and Maintenance Agreement, dated May 2, 2016, as amended November 11, 2020.

The following assumptions have been made in deriving our fees:

- All sampling locations will be accessible and allow for a sample to be collected from ground surface.
- No confined space entry will be required for any sampling event.

During the completion of work of this nature, unknown conditions may occasionally arise that require additional effort over and above the defined scope of services. F&V will notify you if a change in the scope of services is required to complete the work.

Once again, thank you for this opportunity, and we look forward to working with you. If you need any other information regarding this proposal or any F&V services, please contact us me at 616.446.9669 (evenema@fveng.com).

Sincerely,

F&V Operations and Resource Management, Inc.



Elaine J. Venema, PE
Project Manager



Paul Galdes, PE
Sr. Vice President

Cc: Jon Sowder, F&V
Catherine Winn, FVOP

WORK AUTHORIZATION

F&V Operations & Resource Management, Inc. (FVOP) is hereby authorized to perform additional Services detailed in this letter dated August 18, 2021, under the terms and conditions provided in our existing Operation and Maintenance Agreement dated May 2, 2016, as amended November 11, 2020.

Signature

Date

(Please print name and title)

Please send completed Additional Work Authorization to Blair Selover, F&V Operations and Resource Management, Inc., via email bselover@fv-operations.com fax 616.977.1005 or US Mail 2960 Lucerne Drive SE, Grand Rapids, MI 49546.

Tammy Kline

From: Gary Palmer <gpalmer@koffassociates.com>
Sent: Thursday, August 5, 2021 4:26 PM
To: Tammy Kline
Subject: Attention Tammy Kline Regarding Executive Search Services

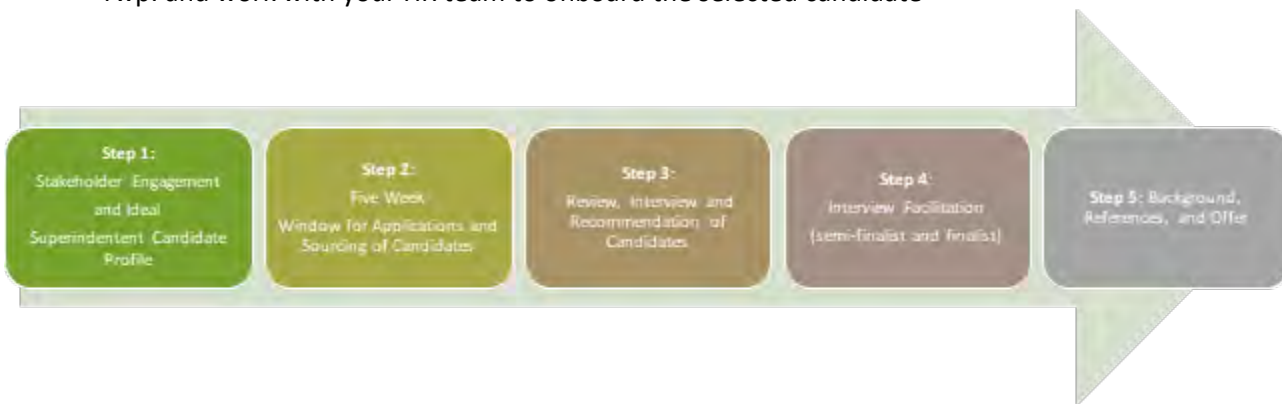
Hi Tammy,

I am writing to follow up from my voicemail and your initial email inquiry about executive search services.

I lived/worked in Garden City and Northville for over a decade (community development director) so I know Oscoda Twp....as I understand it the Superintendent is analogous to a city manager so the info below is based off of what we would do for this type of recruitment (city manager industry).

Typical Process:

1. We would work with you, your executive team, and the Board of Trustees to develop a candidate profile. We can also engage with any other stakeholders your team identifies at whatever level you need to solicit their input. Once that profile is developed and agreed upon KA Recruiting begins the extensive search.
2. KA Recruiting will handle the marketing and advertising (push through the major industry portals/associations and other identified by the project team). We will source qualified candidates from our various networks and do the initial screening with constant reporting back to you and your team.
3. We'll bring forward a slate of semi finalists for your team to determine for further consideration/panel interview
4. Work with your project manager and interview panel to facilitate the interviews; semi finalist and finalist (could be more if large pool)
5. KA Recruiting will handle reference checks and formal background. KA Recruiting can negotiate on behalf of the Twp. and work with your HR team to onboard the selected candidate



The lump sum fee would likely be between \$15,000 - \$22,000 depending on the level of community engagement needed. We would also request \$3,000 - \$7,000 available in expenses to cover any KA Recruiting travel (if we can travel), advertising and marketing, brochure and graphic design, reference reporting and background investigation. Start to finish will be ~14-16 weeks.

If you can send me a scope of work I can provide a formal proposal?

I will be out of the office until Monday but you have my cell number so feel free to call/text with any questions!

gp

Gary Palmer
Executive Recruiter / Atlanta GA Office



Human Resources and Recruiting since 1984

2835 Seventh Street | Berkeley, CA 94710

510.345.3954 Direct

865.356.2938 Mobile

www.linkedin.com/in/gpalmer45

KoffAssociates.com

Tammy Kline

From: Heidi Voorhees <hvoorhees@govhrusa.com>
Sent: Thursday, August 5, 2021 3:26 PM
To: Tammy Kline
Cc: Laurie Pederson; Cristina Cram
Subject: GovHR Recruitment and Selection Services
Attachments: GovHR Recruiting Services Flyer 2021.pdf

Dear Tammy,

Thank you for your inquiry into GovHR's recruitment and selection services! Attached is a flyer that outlines our processes and services. The current cost for a full recruitment is \$22,500 including all background due diligence and advertising. It does not include consultant travel. The current cost for a limited scope recruitment is \$20,500 including all background due diligence and advertising -- again it does not include consultant travel. The other prices are listed on the flyer. Advertising costs are typically between \$2000 and \$2500.

I hope this information is helpful! Please call me at 847-902-4110 if I can answer any questions.

Best wishes,

Heidi Voorhees

--

Heidi Voorhees
President



630 Dundee Road, Suite 225
Northbrook, IL 60062
Mobile: 847-902-4110
Main Line: 847-380-3240 ext. 101
[Email: HVoorhees@govHRusa.com](mailto:HVoorhees@govHRusa.com)
www.GovHRusa.com

Please see our resources and services to assist local governments during COVID19:

<https://www.govhrusa.com/covid-resources-and-services/>

See what other services GovHR has to offer your organization!

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offers tiered services
to meet your
recruitment needs.



EXECUTIVE RECRUITMENT FULL SCOPE *Call for Quote*

- Develop detailed brochure and position announcement
- Post position announcement to approved advertising sources, GovHR's social media sources and extensive email outreach
- Candidate evaluation/top candidates selected (approx. 10-20)
- Conduct Skype interview, reference checks, social media and Google search of select group
- Presentation of candidates with client (candidate pool narrowed for interview)
- Schedule candidate interviews
- Full background screening, additional reference checks and news media search conducted
- Present draft interview questions
- Consultant will facilitate interviews of top candidates
- Assist with negotiations and offer to selected candidate
- Notify all applicants of appointed candidate

EXECUTIVE RECRUITMENT LIMITED SCOPE *Call for Quote*

- Develop two-page flyer and position announcement
- Post position announcement to approved advertising sources, GovHR's social media sources and extensive email outreach
- Candidate evaluation/top candidates selected (approx. 10-20)
- Conduct Skype interview, reference checks, social media and Google search of select group
- Presentation of candidates with client (candidate pool narrowed for interview)
- Notify all applicants of appointed candidate

VIRTUAL RECRUITMENT \$8,000 *(plus advertising)*

- Develop two-page position announcement
- Post position announcement to approved advertising sources and GovHR's social media sources and extensive email outreach
- Share announcement with GovHR's professional network
- Prepare assessment matrix that matches candidate's qualifications against position requirements
- Submit top tier candidates to client immediately after deadline



PROFESSIONAL OUTREACH \$3,000 *(plus advertising)*

- Develop two-page position announcement
- Post position announcement to approved advertising sources and GovHR's social media sources and extensive email outreach
- Share announcement with GovHR's professional network
- Submit all resumes to client immediately after deadline



GovHR USA
847-380-3240
info@GovHRusa.com
www.GovHRusa.com

Tammy Kline

From: Corey Hurwitz <corey@careersingovernment.com>
Sent: Wednesday, August 4, 2021 3:52 PM
To: Tammy Kline; Michael Hurwitz
Subject: Hi Tammy - from Corey at Careers In Government

Hi Tammy,

Thank you for your interest in Careers In Government to assist in the recruitment marketing of your interim superintendent. I have included information on our company and services and we look forward to working with you in the marketing of your recruitments to the widest audience of job seekers.

I have included Michael on this email who can answer any additional questions you may have.

Careers In Government Overview:

Careers In Government was the first Job Board in the marketplace when it launched in 1996 and continues to be the nation's leading Government, Public Sector, and Higher Education Job Board and Social Media marketing partner. We leverage state-of-the-art technology to promote talent acquisition that benefits both employers and recruiters in the public sector.

Advertising and Marketing Services:

Every posted vacancy receives maximum exposure in the following places:

- The Careers In Government Job Board receives more than 700k job seekers per month.
- Our targeted Social Media network reaches 15-million+ users per month. (Twitter, Facebook, Linked In, Instagram)
- Our partnership with private-sector job boards reaches an additional 21- million users per month.
- Automatic posting on the top 8 Diversity websites

Careers In Government Advertising Costs:

All job postings include a Diversity Boost and are good for up to 90 days worth of advertising.

Single & Posting Package Rates:

Qty.	Price per Posting	Savings
1-4	\$275	
5-9	\$255.65	7%
10-30	\$231	16%

Additional Advertising Services:

Featured Job: Your vacancy will be placed on our homepage for 30 days.

Translation Services: Your job announcement will be translated into Spanish.

Social Media Boost: We will create paid social media campaigns and market any single or multiple postings.

These services can be bought along with our standard posting services.

Take care and we look forward to working with you.

With Warm Regards,

--

Corey Hurwitz
CEO/Co-Founder
Careers In Government
careersingovernment.com
310-403-8022
[Twitter](#) [Facebook](#) [LinkedIn](#)

--

Corey Hurwitz
CEO
Careers In Government, Inc.
phone: (310) 403-8022



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Tammy Kline

From: Cindy Scott <cynthias@scopc.com>
Sent: Wednesday, August 11, 2021 9:05 AM
To: Tammy Kline; Joshua Sutton; Jaimie Mcguire
Subject: 2021 Engagement Letter
Attachments: Charter Township of Oscoda 123121.pdf

Importance: High

Hi Guys. Can you believe it is already August??? Feels unreal to me. I hope all is well and that everyone is staying healthy. I have been assisting in various areas recently, with the most recent being a request to participate in a zoom meeting with all of you and your contractor. I am happy to be able to help wherever I can, but given that we are currently out of contract for the audit, I put together an engagement letter for this year's audit with a few options on length of contract. I would like to go ahead and get back into contract before moving forward with any zoom meetings. Please take a look at the attached and let me know what you think or if you have any questions. Have a great day and enjoy your summer!!

Cynthia R. Scott, CPA, CFE

Audit Partner ~ Certified Fraud Examiner

cynthias@scopc.com

Stephenson & Company, P.C.

203 S. Second Street

West Branch, MI 48661

(989) 345-0850 Phone

(989) 312-1101 Cell

(989) 345-4251 Fax

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

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

August 11, 2021

Tammy Kline, Interim Superintendent
Charter Township of Oscoda
110 S. State Street
Oscoda, MI 48750

We are pleased to confirm our understanding of the services we are to provide the Charter Township of Oscoda for the year ended December 31, 2021. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the Charter Township of Oscoda as of and for the year ended December 31, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Charter Township of Oscoda's 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. As part of our engagement, we will apply certain limited procedures to the Charter Township of Oscoda's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules
- 3) GASB Required Supplementary Pension Information

We have also been engaged to report on supplementary information other than RSI that accompanies the Charter Township of Oscoda's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a separate written report accompanying our auditor's report on the financial statements in a report combined with our auditor's report on the financial statements.

- 1) Schedule of Expenditures of Federal Awards.
- 2) Combining Nonmajor Funds and Individual Fund Financial Statements
- 3) Component Unit fund Financial Statements

Offices:
East Tawas
West Branch

203 S. Second St., P.O. Box 159, West Branch, MI 48661
www.scopc.com
989-345-0850 • 989-345-4251 Fax

Members:
A.I.C.P.A.
M.I.C.P.A.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance and the Michigan Department of Treasury Audit Guide, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the governing board of the Charter Township of Oscoda. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly

planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Charter Township of Oscoda's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Charter Township of Oscoda's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Charter Township of Oscoda's compliance with

requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Charter Township of Oscoda in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you, and will assist in maintaining the depreciation schedule, and preparation of year end accruals, the cost sharing plan allocation calculation, preparation of the F-65 report, and preparation of the Data Collection Form. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants.

Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes,

regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review when we begin the audit.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information. With regard to using the auditors' report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. This includes maintaining the depreciation schedule, and preparation of year end accruals, the cost sharing plan allocation calculation, preparation of the F-65, and preparation of the Data collection Form. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the government; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Stephenson & Company, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Michigan Department of Treasury or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Stephenson & Company, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Michigan Department of Treasury. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in March of 2022 and to issue our reports no later than thirty days subsequent to receiving all the necessary information to complete the audit. Cynthia R. Scott is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee for the Financial Statement Audit, including expenses, will not exceed:

Option 1 – Three-Year Engagement

2021 - \$23,250
2022 - \$23,950
2023 - \$24,750

Option 2 – Five-Year Engagement with Price Freeze

2024 - \$24,750

2025 - \$24,750

Additional services performed regarding accounting, consulting and other procedures performed beyond the normal scope of this audit, costs related to financial statement preparation for GASB 68, or additional GASB and SAS pronouncements subsequent to the date of this letter as well as SAS 99 and the risk assessment standards, the cost related to any required Single Audit, and preparation of the F-65, will be computed at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2020 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Charter Township of Oscoda and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Stephenson & Company, P.C.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the Charter Township of Oscoda.

Option 1 – Three-Year Engagement ☐

Option 2 – Five-Year Engagement ☐

By:

Title:

Date:

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Shareholders of
Stephenson & Company, P.C.
and the Peer Review Committee of the
Michigan Association of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Stephenson & Company, P.C. (the "Firm") in effect for the year ended June 30, 2020. Our peer review was conducted in accordance with the *Standards for Performing and Reporting on Peer Reviews* established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

To the Shareholders of Stephenson & Company, P.C.
and the Peer Review Committee of the
Michigan Association of Certified Public Accountants
December 14, 2020
Page 2

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of employee benefit plans.

As part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Stephenson & Company, P.C. in effect for the year ended June 30, 2020, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Stephenson & Company, P.C. has received a peer review rating of *pass*.

Dennis, Gartland & Niergarth

December 14, 2020

Report

To: Board of Trustees
From: Nichole Vallette, Planning & Zoning Director
Date: August 23, 2021
Re: Amendments to Section 4.13 Regulating Plan Categories

Board of Trustees,
Please approve the amendments made to Sections 4.13.3 and 4.13.4, State Street Business and Neighborhood District (SSBN). Attached is the final draft.

Amendments were unanimously approved by the Planning Commission at our June 24th meeting and the 30 day time limit with the County has expired without receiving feedback.

Section 4.13.3 Regulating Plan Categories:

All CMU-2 language has been removed from Section 4.13. Anywhere CMU-4 was listed has been changed to CMU (Commercial Mixed Use) since 1-4 stories will now be allowed on both the West and East side of the SSBN. The map has also been revised to reflect the changes made.

Thank you,

Nichole Vallette

Section 4.13

Charter Township of Oscoda

State Street Business and Neighborhood District (SSBN)

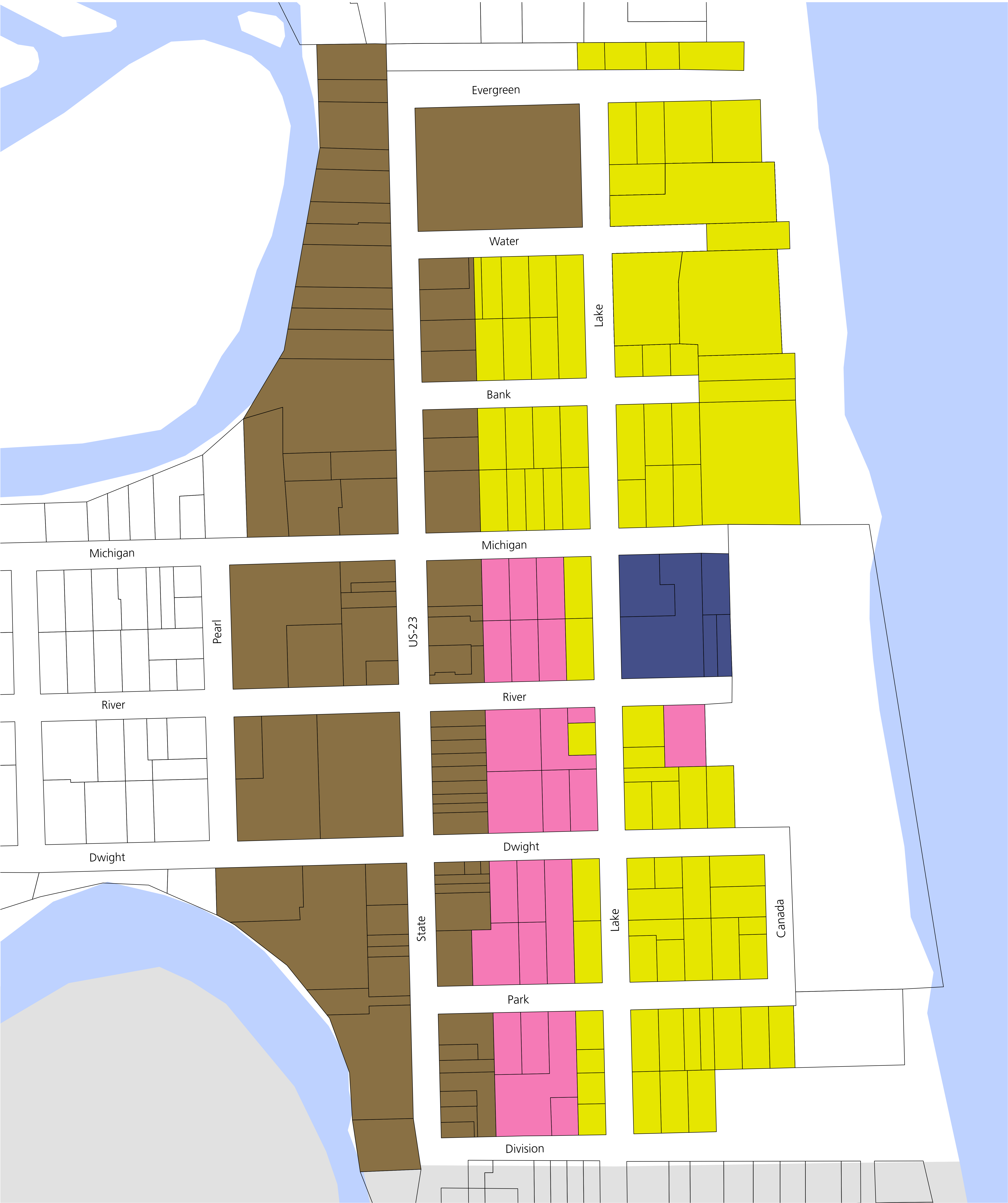
Section 4.13.1 Intent

The State Street Business and Neighborhood District dates back to late the 1800's when the southeast corner of Oscoda Township was platted as a traditional village business and residential neighborhood. The 1895 Sanborn-Perris Map Company map for this area graphically delineated a well-defined grid pattern of streets fronted with narrow building lots with structures built adjacent to the public right-of-way.

The State Street Business and Neighborhood District zoning is a departure from traditional zoning in that it focuses less on the use of a parcel and more on how to integrate private and public spaces. The State Street Business and Neighborhood District (SSBN) zoning intends to merge public infrastructure standards with private development regulations to create a viable business district that is equally shared between cars and pedestrians. Key elements include better land use balance, expanding the uses permitted by right, expediting the review process, bringing buildings closer to the street to facilitate walkability, and increasing density of residential dwelling units.

The context of the SSBN District is to create a high density commercial and mixed-use district along State Street (US-23), focused on pedestrians, both resident and tourist. The scope of development envisioned for the SSBN will necessitate the continuation of on-street parking on streets perpendicular to State Street (US-23) and along Lake Street. Off-street parking, although needed, is not as critical as the building mass. The mass and density of buildings is the highest along the State Street (US-23) corridor and subsequently reduces in scale from west to east.

The SSBN also extends along Lake Street and the side streets that connect with State Street (US-23) between Division and Evergreen Streets. The rationale for inclusion in the SSBN is to integrate the adjacent residential neighborhoods with the commercial district and create a walkable connection between the commercial district and Lake Huron.



OSCODA TOWNSHIP

Street Frontage Regulating Plan

Data Sources: State of Michigan Geographic Data Library

- C-T: Commercial-Traditional
- C-MU: Commercial-Mixed Use
- C-L: Commercial Lodging
- SF-SL: Single Family-Small Lot

Section 4.13.2

REGULATED USES, GENERAL STANDARDS, SPECIAL USE PERMIT STANDARDS, and SPLICING

4.13.2.1

Purpose

The purpose of the State Street Business and Neighborhood District (SSBN) is to create a memorable, walkable, vibrant, and economically viable business district which accommodates residents and tourists, and pedestrians and vehicles. The SSBN specifically addresses one of the goals in the Oscoda Township Strategic Plan: Create an environment where residents, development, and businesses can be successful.

The text and diagrams for the State Street Business District (SSBN) address the location and extent of land uses that implement the vision articulated by the community through several public sessions focused on strategic planning and downtown revitalization.

4.13.2.2

Regulated Uses

Regulated uses are identified for each zone either as a Permitted Use (P) or a use requiring a Special Land Use Permit (SUP). All SUP uses must address the General Standards listed below. If the SUP has additional standards over and above the General Standards, the special provision column references that specific section of the Zoning Ordinance. Otherwise, SUP uses must meet the General Standards below. All uses will require the submission of a site plan pursuant to Article X, and Section 10.5 of the Zoning Ordinance.

4.13.2.3

General Standards for Special Land Use Permits

The Planning Commission shall review each application for the purpose of determining that each proposed use meets the following standards, and in addition, shall find adequate evidence that each use on the proposed location will:

- a. Be designed, constructed, operated, and maintained so as to ensure that public services and facilities affected by a proposed land use or activity will be capable of accommodating increased service and facility loads caused by the land use or activity.
- b. Protect the natural environment and conserve natural resources and energy to ensure compatibility with adjacent uses of land, and to promote the use of land in a socially and economically desirable manner.
- c. Be designed to protect natural resources, the health, safety, and welfare and the social and economic wellbeing of those who will use the land use or activity under consideration, residents, and landowners immediately adjacent to the proposed land use or activity, and the community as a whole.

d. Be related to the valid exercise of the police power, and purposes which are affected by the proposed use or activity.

e. Be necessary to meet the intent and purpose of the zoning ordinance, be related to the standards established in the ordinance for the land use or activity under consideration and be necessary to ensure compliance with those standards.

f. Meet the standards of other governmental agencies where applicable, and that the approval of these agencies has been obtained or is assured. The applicant shall have the plan reviewed and approved by the Oscoda Township Fire Department prior to the review by the Planning Commission.

g. Meets the intent to establish interconnected, walkable and a mixed-use neighborhood.

4.13.2.4

Splicing

The State Street Business District (SSBD) focuses attention on the development and form of public and private properties and spaces within the area designated on the Regulating Plan referenced in Section 4.13.1. Requirements regarding site development standards such as parking, lighting, and encroachments included in this Ordinance will take precedence over the requirements in the Oscoda Township Zoning Ordinance.

The State Street Business and Neighborhood District (SSBN) will replace Section 4.13 Central Business District of the Oscoda Township Zoning Ordinance.

All other provisions of the Oscoda Township Zoning Ordinance remain intact and valid.

4.13.2.5

Properties Currently Developed and Occupied

- a. Occupied and vacant buildings that exist at the time of ordinance adoption do not need to comply with this Section until such time they are renovated.
- b. Occupied or vacant buildings that exist at the time of ordinance adoption that undergo renovation, exceeding 100% of the taxable valuation in the year of the renovation, shall comply with all provisions of the ordinance except Section 4.13.5.2.
- c. Buildings that are demolished and newly constructed shall comply with all provisions of this Section.

Section 4.13.3

REGULATING PLAN CATEGORIES



C-T (Commercial-Traditional)	
Intent	To provide for a traditional commercial development that respects the historic development pattern noted on the 1895 Sanborn-Perris Map Co. maps for the district.
Distinguishing Characteristics	Variety of 1 story commercial buildings for retail and professional offices. Buildings would be constructed with durable and traditional building materials close to the right-of-way with parking in the rear of the building or adjacent public parking lots. Residential uses are prohibited on the first floor adjacent to any public right-of-way. Residential uses may be allowed on the first floor in the rear of the structure. Use of dryvit/EIFS is prohibited.
General Character	Predominantly attached and detached buildings with wide sidewalks and pedestrian scale lighting.
Desired Form	Commercial / Storefronts
Building Placement	Shallow to medium front built adjacent to the public sidewalk.
Frontage Types	Universally accessible; recessed doorways; covered entries
Typical Building Heights	1 to 1 1/2 story



CMU (Commercial - Mixed Use)

Intent	To provide for a flexible mixture of retail, office, commercial, residential and institutional uses within walkable and connected neighborhoods. The objective is to create an environment where residents can live, work and shop for day-to-day amenities in the same area.
Distinguishing Characteristics	Retail, workplace and civic activities mixed with attached housing types such as lofts and apartments all developed at a community scale. Commercial and office uses are allowed on the first floor and upper stories of the structure. Residential uses are prohibited on the first floor adjacent to any public right-of-way. Residential uses may be allowed on the first floor in the rear of the structure. Buildings would be constructed with durable and traditional building materials close to the right-of-way with parking in the rear of the building or adjacent public parking lots. Use of dryvit/EIFS can be used only on upper stories and shall not exceed 30% of the exterior surface.
General Character	Predominantly attached buildings, landscaping within the public right of way, substantial pedestrian activity.
Desired Form	Mixed Use
Building Placement	Small or no setbacks, buildings oriented to street with placement and character defining a street wall
Frontage Types	Commercial uses front onto thoroughfare.
Typical Building Heights	1 to 4 stories on the west and east side of State Street (US-23).



C-L (Commercial - Lodging)	
Intent	To provide for lodging and dining accommodations which complement the scale of surrounding properties and take advantage of adjacent natural and recreational amenities.
Distinguishing Characteristics	Typically, a single, multi-story structure with ample outdoor amenities such as large porches, decks, plazas, and seating areas.
General Character	Predominantly single building using durable building materials such as brick, limestone, scored CMU's, wood, and fiber-cement siding. Use of dryvit/EIFS can be used only on upper stories and shall not exceed 30% of the exterior surface.
Desired Form	Single Building
Building Placement	Small or no setbacks. Placement on the property to encourage views of Lake Huron and adjacent open spaces.
Frontage Types	Not Applicable. Site specific.
Typical Building Heights	3 to 4 stories



SF-SL (Single Family-Small Lot)	
Intent	To provide for lodging and dining accommodations which complement the scale of surrounding properties and take advantage of adjacent natural and recreational amenities.
Distinguishing Characteristics	Typically, a single, multi-story structure with ample outdoor amenities such as large porches, decks, plazas, and seating areas.
General Character	Predominantly single building using durable building materials such as brick, limestone, scored CMU's, wood, and fiber-cement siding. Use of dryvit/EIFS is prohibited.
Desired Form	Single structure designed and occupied as a single-family residence, duplex, or triplex. Detached or attached townhouses.
Building Placement	Small or no setbacks. Placement on the property to encourage views of Lake Huron and adjacent open spaces.
Frontage Types	Residential uses with front porches, fences, naturalistic tree plantings, and garages in the rear yards.
Typical Building Heights	1 to 2 stories

Section 4.13.4

LAND USE TABLE

4.13.4.1

Regulated Uses

Regulated uses are identified either as a Permitted Use (P) or a use requiring a Special Use Permit (SUP). If a use is blank with no designation or not listed, it means it is not permitted in that zone. All uses requiring a Special Use Permit must address the General Standards in 6.6.2.3. If the SUP has additional standards over and above the General Standards the special provision column references that specific section of the Zoning Ordinance.

Land Use Table				
Type	CT	CMU	C-L	SF-SL
<i>Public and Private</i>				
Outdoor Public Owned Parks and Recreation Facilities	P	SUP		P
Public and Private Schools				
Public Uses: Critical, Supporting and Essential	P	P	P	P
Churches with and without Assembly Halls				P
<i>Transportation / Utilities</i>				
Parking (Public or Private)	P	P	P	P
Wireless Telecommunication Facilities (not in R.O.W.)				
Public Transit Stop or Station	P	P	P	
<i>Office</i>				
Professional Offices	P	P		
Medical / Dental Offices	P	P		
Medical Urgent Care Facilities	P			
Veterinary Clinic	P			
<i>Commercial</i>				
Mixed Use with Residential above the 1st floor	P	P	P	
Bar / Tavern	P	P	SUP	
Child Care Facilities	P	P		
Drug Stores	P	P		
General Retail; except with the following features	P	P		
a. Alcoholic beverages	SUP	SUP		
b. Floor area over 10,000 sq.ft.	SUP	P		
c. On-site production of items sold in or out of store locations	SUP	P		
d. Operating hours between 10pm and 7am	SUP	SUP		
e. Outdoor sales and storage of cars, boats, trucks and RV's				

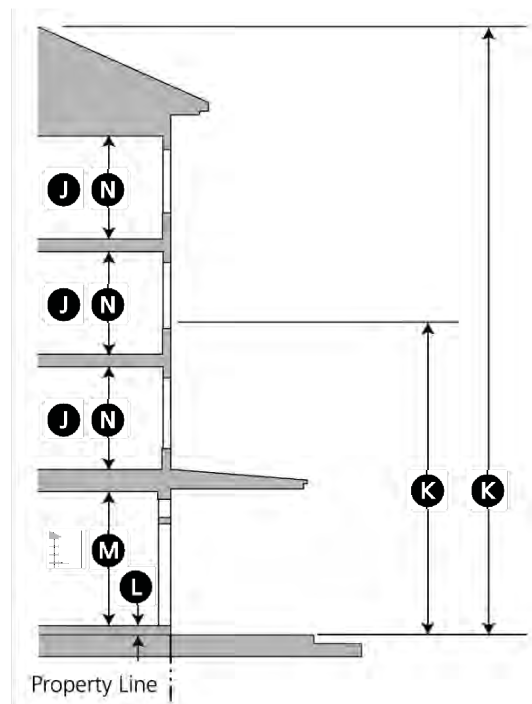
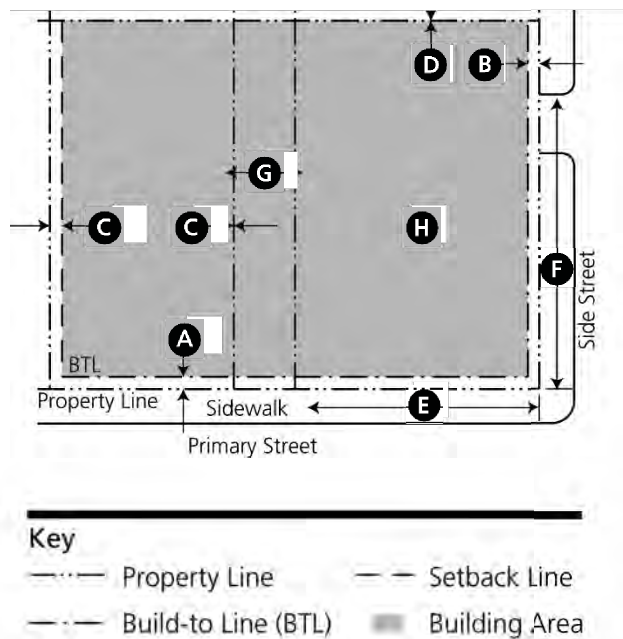
Type	CT	CMU	C-L	SF-SL
<i>Commercial</i>				
Fraternal Clubs and Organizations	P	P		
Funeral Homes				
Restaurant, cafe and coffee shop except with the following features	P	P	P	P
a. Drive-thru facilities				
b. Drive-In facilities				
Microbrewery, Small Winery and Distillery	P	P		
Movie & Performance Theaters	P	P		
Convenience market less than 3,500 sq.ft	P	P		
Personal Services (Salons)	P	P		
Farmers Market	P	P		
Banks and Financial; except with the following features	P	P		
a. Drive-thru facilities	P			
Shopping Centers				
Grocery Stores; except with the following features	P	P		
a. Floor area over 10,000 sq.ft	SUP	SUP		
b. Gasoline Service Station				
Gasoline Service Station				
Automotive Supply & Parts	P			
Automotive Service				
<i>Lodging</i>				
Hotel; except with the following features		P	P	
a. Greater than 120 rooms	SUP	SUP	SUP	
b. Conference and convention facilities	SUP	SUP	P	
<i>Residential</i>				
Single Family				P
Single Family Attached Townhome				P
Upper Story Residential Unit	P	P	SUP	
Live / Work Units	P	P		P
Duplex (Side-by-Side)				P
Home Occupation 1-Person		P		P
Home Occupation 2 or more		P		
Tourist Homes				P
Short-Term Rentals		P		P

Section 4.13.5
LOT and BUILDING PLACEMENT

4.13.5.1
Terminology

LOT AND BUILDING TERMINOLOGY	
Build-toLine(BTL) A	
A line parallel to the property line where the facade of the building is required to be located.	
Setback D	
The distance by which a building must be separated from the property line or ROW, typically defined, and regulated as a minimum.	
Primary Street built to BTL E	
The percent of the building facade which must occupy the width of the lot adjacent to the Primary Street.	
Side Street, Corner Lot built to BTL F	
The percent of the building which must occupy the side lot line when the building is on a corner lot.	
Maximum Lot Width G	
The largest allowed distance between lot corners along the front ROW.	
Minimum Lot Width G	
The smallest allowed distance between lot corners along the front ROW.	
Lot Depth	
The minimum depth of lot expressed in feet.	
Lot Coverage H	
The percent of the lot covered by buildings and accessory structures.	

Impervious Coverage
The percent of the lot covered by impervious surfaces including roofs, patios, driveways, and other hard surfaces which result in water runoff.
Upper Story J
Building level above first floor.
Minimum Building Height K
The shortest allowed vertical distance between the sidewalk and the top point of reference for a building facade along the front ROW.
Maximum Building Height K
The largest allowed vertical distance between the sidewalk and the top point of reference for a building.
Ground Floor Finished Level Height L
The vertical distance allowed between the sidewalk and the top of the finished floor on the ground level, regulated as a minimum. Threshold is subject to ADA compliance.
Minimum Ground-Floor Ceiling Height M
The smallest allowed vertical distance between the finished floor and ceiling on the ground floor of a building.
Minimum Upper-Floor Ceiling Height N
The smallest allowed vertical distance between the finished floor and ceiling on the upper story floor of a building.



4.13.5.2

Building Placement, and Density

Building Placement		CT	CMU	C-L	SF SL
Built-to Line (BTL) Distance from Property Line					
Front	A	10'-12'	12'-15'	20'	20'
Side Street, corner lot	B	5'	5'	20'	10'
Setbacks					
Side	C	NA	10'	10'	5'
Rear	D	NA	NA	25'	15'
Building front facade as a % of Lot Width (Min.)	E	100%	80%	NA	NA
Side Street Facade as a % of Lot Depth (Min.)	F	50%	50%	NA	NA
Building Form					
Lot Width (minimum)	G	NA	NA	NA	50'
Lot Width (maximum)	G	100'	NA	NA	100'
Lot Depth (maximum)	H	NA	NA	NA	125'
Lot Coverage		NA	NA	70%	35%
Height					
Building Maximum (Stories/Height)	K	1 / 25'	4 / 55'	4 / 55'	2 / 35'
Story Height difference between adjacent buildings		NA	1	NA	NA
Ground Floor Finish Level above site grade	L	6"	6"	6"	6"
First Floor ceiling height	M	15'	15'	15'	NA
Upper Floor(s) ceiling height (not including span)	N	NA	10'	10'	NA
Garage					
Attached Garage		Attached garages allowed on side or behind dwelling			
Detached Garage		Detached garage allowed behind dwelling			
Impervious Coverage - Buildings and Pavements					
Impervious Coverage		100%	100%	85%	40%
Walkway Width					
Width of walkway (includes ROW and Private)		8'-10'	10'-12'	8'	4'
		Walkways may be wider when outdoor dining and seating areas are provided.			
Density					

Maximum Dwelling Units per acre	10	30	NA	4
Parking				
On-Street allowed to count toward guest parking	Yes	No	Yes	Yes

Notes

1. All floors must have a primary ground-floor entrance that faces the primary side of the street
2. Residential uses with a primary ground-floor entrance must face the primary side of the street.
3. Any section along the BTL not defined by a building must be defined by a 3'6" high masonry screen wall setback back 5'0" from the BTL unless it is an existing parking lot and in that instance the screening wall can be located adjacent to the sidewalk. The area between the BTL and the setback shall be landscaped, if practical.
4. Buildable Density is determined by the sum of square footage or acreage used for building(s) and the amount of required parking or Effective Parking located within the maximum lot coverage area.
5. Rear-facing buildings, loading docks, overhead doors, and other service entries are prohibited on street-facing facades.
6. Air compressors, mechanical pumps, exterior water heaters, utility and telephone company transformers, meters or boxes, garbage cans / dumpsters, storage tanks, and similar equipment shall not be stored or located within any area adjacent to a street right-of-way.
7. Roof mounted equipment shall be placed behind and away from any required building line and be screened from view from the street.

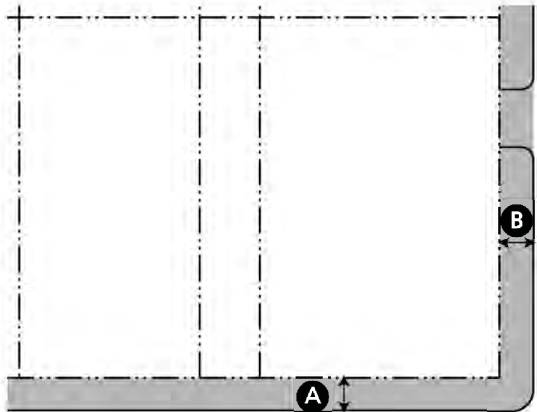
4.13.5.3

Land Use by Floor

Land Use		CT	CMU	C-L	SF SL
Ground Floor	I				
a. Residential Uses		Rear Only	Rear Only	Yes	Yes
b. Public and Institutional Uses		Yes	Yes	No	No
c. Transportation / Utilities		No	Yes	No	No
d. Office		Yes	Yes	No	No
e. Commercial		Yes	Yes	Yes	No
f. Lodging		No	Yes	Yes	No
Upper Floor(s)					
a. Residential Uses	J	No	Yes	Yes	Yes
b. Public and Institutional Uses		No	Yes	No	No
c. Transportation / Utilities		No	No	No	No
d. Office		No	Yes	No	No
e. Commercial		No	Yes	No	No
f. Lodging		No	Yes	Yes	No

Section 4.13.6

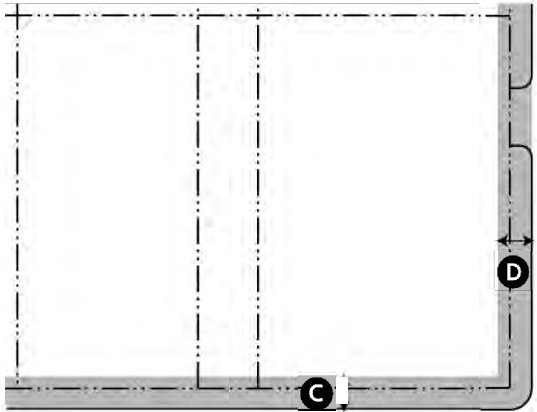
SPECIAL PROVISIONS



Key

Property Line

Encroachment Area

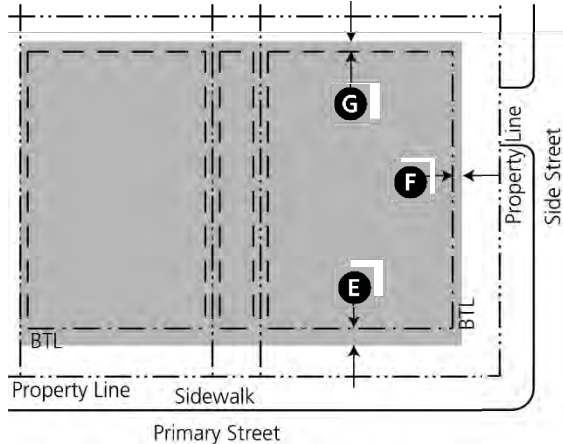


Key

Property Line

Encroachment Area

4.13.6.1 Encroachments		
Type 1: Not Located in Right-of-Way		
Front	0'	A
Side Street	0'	B
Type 2: Located in Right-of-Way		
Front	5'	C
Side Street	5'	D
4.13.6.2 Canopies and Awnings		
Canopies and awnings can be required and may encroach over the BTL.		
Front	5'	E
Side	5'	F
Rear	5'	G



Key

Property Line

Setback Line

Build-to Line (BTL)

Awning Area

4.13.6.3 Site Lighting			
Streetlights shall be a general type specified by the Township.			
Wall pack lighting shall only be used on the rear or side of the building to illuminate exits and loading facilities.			
Front facade illumination lighting may be used but will require the approval of the Planning Commission.			
Parking lot lighting pole height (including luminaire) shall not exceed the height of the building or 22 feet whichever is less.			
C-L and SF-SL: No lighting level measured at the BTL shall exceed	1.0	fc	
CT and CMU Zone: No lighting level measured at the BTL shall exceed	2.0	fc	
4.13.6.4 Signs			
Signs shall conform to Article 3 where a freestanding sign shall not exceed 6 feet in height.			

4.13.6.5 Water Quality and Storm Water			
All projects shall incorporate low impact development (LID) water quality technologies. Low impact development water quality technologies shall include, but are not limited to, rain gardens, rooftop gardens, vegetated swales, cisterns, permeable pavers, porous pavement, and filtered stormwater structures.			

4.13.6.6 Facade Components and Materials (All Buildings Except 1st Floor Residential)

Windows and Transparency

A minimum of 75% of the ground floor story front facade between 2 feet and 8 feet above the sidewalk must be comprised of transparent, non-reflective windows into the nonresidential space.

A minimum of 30% of the upper story facade measured floor to floor shall have transparent, non-reflective, vertically oriented windows.

Facade Ornamentation

All visible elevations shall include decorative features such as cornices, pilasters, and friezes. Building recesses and protrusions will be required on larger buildings to break long uninterrupted building walls.

Facade Massing

Front façades 60 feet wide or wider shall incorporate wall offsets of at least two feet in depth (projections or recesses) a minimum of every 40 feet. Each required offset shall have a minimum width of 20 feet.

Roofs / Rooftops

When flat roofs are used, parapet walls with three-dimensional cornice treatments shall be used to conceal the roof

Asymmetric or dynamic roof forms allude to motion, provide variety and flexibility in nonresidential building design, and allow for unique buildings. Asymmetric or dynamic roof forms shall be permitted on nonresidential buildings as an alternative to Flat Roofs.

All roof-based mechanical equipment, as well as vents, pipes, antennas, satellite dishes, and other roof penetrations (with the exception of chimneys), shall be located on the rear elevations or screened with a parapet wall having a three-dimensional cornice treatment so as to have a minimal visual impact as seen from public street, existing single family uses, and land zoned for residential and agricultural uses.

Outdoor rooftop dining and lounges are allowed in the CT (Commercial-Traditional), and CMU (Commercial-Mixed Use) and C-L (Commercial-Lodging) categories subject to meeting applicable building and fire codes.

Customer Entrances

Each side of a building facing a public street shall include at least one customer entrance, except that no building shall be required to provide entrances on more than two sides of the structure that face public streets.

Buildings shall have clearly defined, highly visible customer entrances that include no less than three of the following design features:

- a) Canopies/porticos above the entrance;
- b) Roof overhangs above the entrance;
- c) Entry recesses/projections;
- d) Arcades that are physically integrated with the entrance;
- e) Raised corniced parapets above the entrance;
- f) Gabled roof forms or arches above the entrance;
- g) Outdoor plaza adjacent to the entrance having seating and a minimum depth of 20 feet;
- h) Display windows that are directly adjacent to the entrance; or
- i) Architectural details, such as tile work and moldings, that is integrated into the building structure and design and is above and/or directly adjacent to the entrance.

Building Materials

Use of durable and traditional building materials shall be used.

Materials such as exterior insulation finish system (EIFS), fluted concrete masonry units, concrete panels, panel brick, and scored concrete masonry unit block are not considered durable and traditional building materials.

4.13.6.7 Off-Street Parking

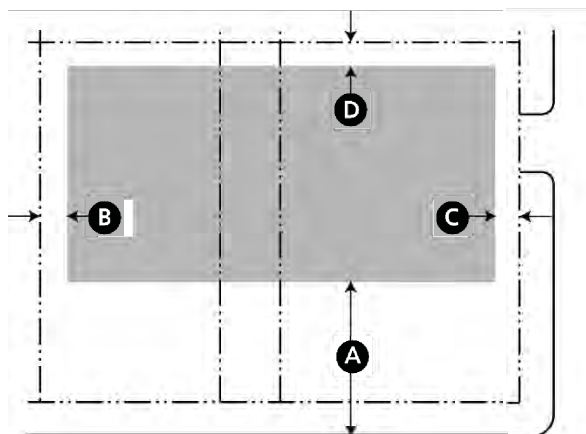
Off-street parking shall be required. However, there are some properties within the SSBN District, due to their limited width and square footage are exempt from providing on-site off-street parking.

Those properties exempt from the off-street parking requirements are noted on the graphic entitled, “**Off-Street Parking Exemption Area**.” Properties located within the dotted block are those properties exempt from the off-street parking requirements. In the event a property owner elects to provide off-street parking on their property they will be required to follow the provisions outlined in this section.

4.13.6.8 Parking Setbacks

Location (Distance from Property Line)

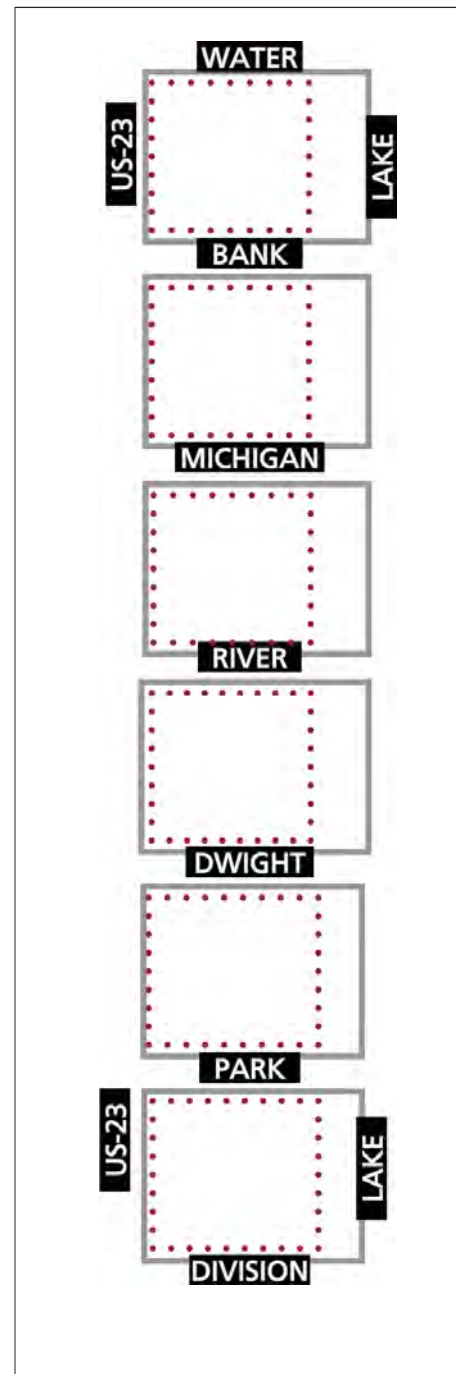
Front Setback (parking to be located behind the building)		
Front Setback (when adjacent to the building)		
- the setback would be measured from the		
front facade of the building	10'	A
Adjacent to a common Property Line	10'	B
Side Street Setback		
- when a masonry screen wall is installed	5'	C
- landscape only	10'	C
Rear Setback	5'	D
note: where a parking lot abuts an interior and/or common property line the property owner shall provide a cross access easement for the purpose of connecting adjacent parking lots.		



Key

--- Property Line ■ Parking Area

Off-Street Parking Exemption Area Graphic



4.13.6.9 Shared Parking

Parking Calculations: The Shared parking Factor for two Functions, when divided into the sum of the two amounts as listed on the Required Parking table below produces the Effective Parking needed. For example, residential parking is calculated at 12 spaces and retail parking is calculated at 32. Summed they equal 44. Using the Shared Parking Table this amount is divided by 1.2 to derive an Effective Parking amount of 36.6 or 37 parking spaces.

	<i>Function</i>			
Function	<i>Residential</i>	<i>Lodging</i>	<i>Office</i>	<i>Retail</i>
Residential	1.0	1.1	1.4	1.2
Lodging	1.1	1.0	1.7	1.3
Office	1.4	1.7	1.0	1.2
Retail	1.2	1.3	1.2	1.0

4.13.6.10 Required Parking (Minimum and Maximum)

Residential (per dwelling unit)		
Single Family	2.0	
Duplex	2.0	
Multiple Family	1.5	
Live / Work Unit	2.0	
Residential above 1st Floor in Mixed Use buildings (C and CF Zones)	1.5	
Lodging (per bedroom / hotel room)		
Bed & Breakfast	1.2	
Inn	1.2	
Hotel / Motel	1.0	
Office (per 1,000 usable square feet)		
Individual enclosed offices	2.0	
Open office concept	3.0	
Retail (per 1,000 usable square feet)		
CT Zone Retail	2.0	
CMU Zone Retail	2.0	

Civic / Assembly - Determined by Section 6.7.2.D

Parking Notes

Parking shall conform to Section 6.7, except the provisions in 6.72 which refer to Parking Space Requirements.

Parking may be shared using the shared parking method outlined in Shared Parking

4.13.6.11 Site Amenities

Bicycle parking and loops/racks must be provided on site based on a ratio of 1 bicycle stall per 10 vehicular parking spaces. For those properties within the Off-Street Parking Exemption Area, the number of required bicycle parking stalls will be based on the number of parking spaces that would have been required if the property wasn't exempt based on Section 4.13.6.10. Parking stalls and loops can be located in a designated parking space in the right-of-way is allowed by the Township, in lieu of on-site.

Benches may be required at the discretion of the Planning Commission



Oscoda Township Police Department
110 S. State Street
Oscoda, MI 48750

Phone (989) 739-9113 Fax (989) 739-1891

August 18, 2021

Honorable Board Members
Acting Superintendent Tammy Kline

Re: Hiring of Part Time Clerical

On 8/25/2020, I hired Nicole Tregear to fill the position of Part-Time Clerical worker. On 8/28/2020 Nicole advised me that she unfortunately would have to resign to attend to a personal issue and would have to be off for 10-12 weeks. Nicole did not want this to be a burden on the Township, so she resigned the position to allow for the position to be filled. As you are aware, this position has not been filled.

Nicole reached out to me recently to see if there was a chance that she could be re-hired and that she would really like to come back to work for the Police Department. Nicole had previously gone through all the security clearances to work in the Police Department.

I am recommending that Nicole Tregear be hired to fill the vacancy of Part-Time Clerical worker for the police department.

Respectfully submitted,

Chief Mark David

CHARTER TOWNSHIP OF
OSCODA

Zoning Department

Memo

To: **Board of Trustees**

From: **Nichole Vallette, Planning and Zoning Director**

Date: **August 23, 2021**

Re: **On-Site Workshops**

Board of Trustees,

I am asking for approval to pay for two separate On-site workshops, not to exceed \$2500 per course. Attached are the estimates from Beckett & Raeder to host Michigan Association of Planning Programs. I am waiting to receive my second quote.

I will be inviting all the surrounding townships to attend. If other townships attend, they will be charged per person and that will help defray our cost. We would pay the whole cost of the program up front from 101-722-960.000 Conference/Education/Training and put re-imbursement back into the same account.

Thank you,

Nichole Vallette



Michigan Association of Planning: A Chapter of the American Planning Association

1919 W. Stadium Blvd., Suite 4, Ann Arbor, MI 48103

Phone: (734)913-2000 | Fax: (734)913-2061 | avansen@planningmi.org

On-site Workshop Estimate

Community	Oscoda Township	Program Requested	Planning and Zoning Essentials	
Contact Person	Nichole Vallette	Number attending	30	
Address	110 State Street	Dates requested	TBD	
City/State/Zip	Oscoda Township, MI 48750	Instructor	John Iacoangeli	
Phone/Fax	989.739.3211	Confirmed Date/Time	TBD	
E-mail	zoning@oscodatownshipmi.gov	Location	Warrior Pavilion	
Notes:				
Onsite Estimate	Description	Cost	Quantity	Total
	Member Program Fee	\$950.00	1	\$950.00
	Cost of Handouts	\$35.00	30	\$1,050.00
	Travel	\$0.56	358	\$200.48
	Shipping	\$40.00	1	\$40.00
	Total:			\$2,240.48



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1919 W. Stadium Blvd., Suite 4, Ann Arbor, MI 48103

Phone: (734)913-2000 | Fax: (734)913-2061 | avansen@planningmi.org

On-site Workshop Estimate

Community	Oscoda Township	Program Requested	Site Plan Review	
Contact Person	Nichole Vallette	Number attending	30	
Address	110 State Street	Dates requested	TBD	
City/State/Zip	Oscoda Township, MI 48750	Instructor	John Iacoangeli	
Phone/Fax	989.739.3211	Confirmed Date/Time	TBD	
E-mail	zoning@oscodatownshipmi.gov	Location	Warrior Pavilion	
Notes:				
Onsite Estimate	Description	Cost	Quantity	Total
	Member Program Fee	\$950.00	1	\$950.00
	Cost of Handouts	\$35.00	30	\$1,050.00
	Travel	\$0.56	358	\$200.48
	Shipping	\$40.00	1	\$40.00
	Total:			\$2,240.48

Charter Township of Oscoda

Year End: December 31, 2020

Adjusting Journal Entries

Date: 1/1/2020 To 12/31/2020

Prepared by	Reviewed by	Reviewed by
CRS 3/29/2021	CRS 3/29/2021	

AJE

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
GW-1	12/31/2020	NET PENSION LIABILITY	999-000-311.000 999	E-68.4			229,745.00		
GW-1	12/31/2020	Pension Expense - Public Safety	999-207-000.718 999	E-68.4		229,745.00			
		To record CY pension expense from E-68.3 Step 6							
GW-2	12/31/2020	DEFERRED OUTFLOW FOR DEFICIT INVEST	999-000-182.000 999	E-68.4			12,201.00		
GW-2	12/31/2020	NET PENSION LIABILITY	999-000-311.000 999	E-68.4		106,484.00			
GW-2	12/31/2020	DEFERRED INFLOW FOR EXCESS INVESTME	999-000-382.000 999	E-68.4			94,283.00		
		To reduce deferred outflow for excess investment returns based on CY deferred inflow. From E-68.3. (Creates deferred inflow)							
GW-3	12/31/2020	DEFERRED OUTFLOW FOR DIFFERENCES IN	999-000-183.000 999	E-68.4		114,769.00			
GW-3	12/31/2020	NET PENSION LIABILITY	999-000-311.000 999	E-68.4			114,769.00		
		To record deferred outflow for differences in experience. From E-68.3.							
GW-4	12/31/2020	DEFERRED OUTFLOW FOR CHANGES IN AS	999-000-184.000 999	E-68.4		134,122.00			
GW-4	12/31/2020	NET PENSION LIABILITY	999-000-311.000 999	E-68.4			134,122.00		
		To record deferred outflow for change in assumption. From E-68.3.							
GW-5	12/31/2020	NET PENSION LIABILITY	999-000-311.000 999	E-68.4		184,546.00			
GW-5	12/31/2020	Pension Expense - Public Safety	999-207-000.718 999	E-68.4			184,546.00		
		To record employer contributions. From E-68.2.							
GW-6	12/31/2020	NET PENSION LIABILITY	999-000-311.000 999	E-68.4			5,119.00		
GW-6	12/31/2020	DEFERRED INFLOW FOR EXCESS INVESTME	999-000-382.000 999	E-68.4		5,119.00			
		To recognize current year amortization on PY deficit investment return E-68.3							
GW-7	12/31/2020	DEFERRED OUTFLOW FOR DIFFERENCES IN	999-000-183.000 999	E-68.4			28,396.00		
GW-7	12/31/2020	NET PENSION LIABILITY	999-000-311.000 999	E-68.4		28,396.00			
		To recognize current year amortization on PY differences in experience E-68.3							
GW-8	12/31/2020	COMPENSATED ABS-LONG TERM	999-000-330.000 999	E-2. 6			15,862.00		
GW-8	12/31/2020	WAGES - SUPERVISOR	999-101-172.703 999	E-2. 6			687.00		
GW-8	12/31/2020	Wages - Recreation & Cultural	999-101-753.703 999	E-2. 6			7,997.00		
GW-8	12/31/2020	Wages - Public Safety	999-207-000.703 999	E-2. 6		22,647.00			
GW-8	12/31/2020	Wages - Community & Econ Dev	999-236-000.703 999	E-2. 6		1,899.00			
		To record governmental compensated absences							
GW-9	12/31/2020	Special Assessment Revenue - VELWC	999-000-672.001 999	D-3.4			2,319.00		
GW-9	12/31/2020	Deferred Rev - S/A VELWC	999-101-339.102 999	D-3.4		2,319.00			
		To underfer the D/R related to the Van Etten S/A not received within 60 days of year end.							
AJE-1	12/31/2020	DUE FROM GENERAL FUND	203-000-084.101 203	G-1. 13		1,672.00			
AJE-1	12/31/2020	DUE FROM TAX FUND - ROADS S/A	203-000-084.706 203	G-1. 13			1,672.00		
		JE to remove due to/from hit the wrong account in the Road Improvement Fund. *Do Not Reverse							
AJE-2	12/31/2020	DUE FROM STATE	101-000-078.000 101	F-1.13		105,406.00			
AJE-2	12/31/2020	ST SHAR REV-SALES TX STATUTORY	101-000-574.200 101	F-1.13			3,969.00		
AJE-2	12/31/2020	ST SHAR REV-SALES TX CONSTITUT	101-000-574.300 101	F-1.13			101,437.00		
		To record receivable for State Shared Revenue. *REVERSE ON 1/1/2021							
AJE-3	12/31/2020	DUE TO (FICA)	101-000-228.100 101	E-2. 2			317.00		
AJE-3	12/31/2020	ACCRUED WAGES PAYABLE	101-000-257.100 101	E-2. 2			4,144.00		
AJE-3	12/31/2020	WAGES - FIREMEN	101-336-708.000 101	E-2. 2		4,144.00			
AJE-3	12/31/2020	SOCIAL SECURITY	101-336-715.000 101	E-2. 2		317.00			

Charter Township of Oscoda

Year End: December 31, 2020

Adjusting Journal Entries

Date: 1/1/2020 To 12/31/2020

Prepared by	Reviewed by	Reviewed by
CRS 3/29/2021	CRS 3/29/2021	

AJE-1

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
To adjust the payroll accrual to include 100% of the Fire Runs and Meetings **REVERSE ON 1/1/21									
AJE-4	12/31/2020	COMPENSATED AB-LONG TERM	509-000-275.000 509				2,468.00		
AJE-4	12/31/2020	COMPENSATED AB-LONG TERM	509-000-275.000 509				1,167.00		
AJE-4	12/31/2020	WAGES-SUPERVISORY	509-000-706.000 509			2,468.00			
AJE-4	12/31/2020	SOCIAL SECURITY	509-000-715.000 509			1,167.00			
To adjust business type compensated absences **DO NOT REVERSE									
AJE-5	12/31/2020	FUND BALANCE - GENERAL FUND	101-000-390.000 101	E-5. 2		5.00			
AJE-5	12/31/2020	INTEREST EARNINGS	101-000-665.100 101	E-5. 2			5.00		
AJE-5	12/31/2020	FOREST RESERVE FUND BALANCE	204-000-383.000 204	E-5. 2			1.00		
AJE-5	12/31/2020	INTEREST EARNINGS	204-000-665.000 204	E-5. 2		1.00			
AJE-5	12/31/2020	FUND BALANCE - GENERAL FUND	206-000-390.000 206	E-5. 2			1.00		
AJE-5	12/31/2020	INTEREST EARNINGS	206-000-665.000 206	E-5. 2		1.00			
AJE-5	12/31/2020	FUND BALANCE - POLICE FUND	207-000-390.000 207	E-5. 2		1.00			
AJE-5	12/31/2020	INTEREST EARNINGS	207-000-665.100 207	E-5. 2			1.00		
AJE-5	12/31/2020	FUND BALANCE	218-000-381.000 218	E-5. 2		1.00			
AJE-5	12/31/2020	INTEREST EARNED	218-000-665.100 218	E-5. 2			1.00		
AJE-5	12/31/2020	FUND BALANCE - UNRESERVED	245-000-381.000 245	E-5. 2			2.00		
AJE-5	12/31/2020	INTEREST EARN - CEM RESERVE	245-386-665.000 245	E-5. 2		2.00			
AJE-5	12/31/2020	FUND BALANCE	271-000-390.000 271	E-5. 2			1.00		
AJE-5	12/31/2020	INTEREST INCOME	271-000-665.100 271	E-5. 2		1.00			
AJE-5	12/31/2020	RETAINED EARNINGS	509-000-395.000 509	E-5. 2			2.00		
AJE-5	12/31/2020	INTEREST EARNED	509-000-665.100 509	E-5. 2		2.00			
AJE-5	12/31/2020	RETAINED EARNINGS - SEWER FUND	590-000-395.000 590	E-5. 2		1.00			
AJE-5	12/31/2020	INTEREST EARNINGS	590-000-665.100 590	E-5. 2			1.00		
AJE-5	12/31/2020	RETAINED EARNINGS	591-000-395.000 591	E-5. 2			2.00		
AJE-5	12/31/2020	INTEREST EARNINGS	591-000-665.100 591	E-5. 2		2.00			
To adjust fund balance to match PY audit. *Do Not Reverse									
AJE-6	12/31/2020	TAXES RECEIVABLE CURRENT LEVY	101-000-020.000 101	F-1.2		1,401,769.00			
AJE-6	12/31/2020	ADMIN FEE RCVBLE-CURRENT LEVY	101-000-020.100 101	F-1.2		106,720.00			
AJE-6	12/31/2020	TAXES REC/SENIOR CENTER	101-000-021.000 101	F-1.2		29,406.00			
AJE-6	12/31/2020	DEFERRED REV - CURRENT TAX	101-000-339.000 101	F-1.2			1,401,769.00		
AJE-6	12/31/2020	DEF REV/SENIOR CENTER TAX LEVY	101-000-339.050 101	F-1.2			29,406.00		
AJE-6	12/31/2020	DEFER REV - TAX ADMIN FEE	101-000-340.400 101	F-1.2			106,720.00		
AJE-6	12/31/2020	TAXES RECEIVABLE	206-000-020.000 206	F-1.2		274,374.00			
AJE-6	12/31/2020	DEFERRED PROPERTY TAXES	206-000-339.000 206	F-1.2			274,374.00		
AJE-6	12/31/2020	TAXES RCVBLE -CURRENT LEVY	207-000-020.000 207	F-1.2		243,888.00			
AJE-6	12/31/2020	DEFERRED REV - CURRENT TAX	207-000-339.000 207	F-1.2			243,888.00		
AJE-6	12/31/2020	TAXES RECEIVABLE CURRENT LEVY	211-000-020.000 211	F-1.2		213,402.00			
AJE-6	12/31/2020	DEFERRED REV - CURRENT TAX	211-000-339.000 211	F-1.2			213,402.00		
AJE-6	12/31/2020	TAXES RECEIVABLE CURRENT LEVY	251-000-020.000 251	F-1.2		143,669.00			
AJE-6	12/31/2020	DEFERRED REV - CURRENT TAX	251-000-339.000 251	F-1.2			143,669.00		
To record current year end receivables and deferrals for the 2020 Tax Levy. **Reverse on 10/1/20									
AJE-7	12/31/2020	RETAINED EARNINGS	591-000-395.000 591	E-5. 2		84.00			
AJE-7	12/31/2020	MISCELLANEOUS REVENUES	591-000-688.000 591	E-5. 2			84.00		
A miscellaneous Water receipt was put in fund balance account. *Do Not Reverse									
AJE-8	12/31/2020	SENIOR CENTER PROPERTY TAX LEVY	101-000-401.100 101	F-1.1			28,675.00		
AJE-8	12/31/2020	Contribution to Senior Center	101-810-880.000 101	F-1.1		28,675.00			
To record the Senior Center Tax Levy Revenues and Expenses for 2020. **Do Not Reverse									
AJE-9	12/31/2020	TAXES RECEIVABLE CURRENT LEVY	101-000-020.000 101	D-3. 7			166,691.00		
AJE-9	12/31/2020	ADMIN FEE RCVBLE-CURRENT LEVY	101-000-020.100 101	D-3. 7			4,440.00		
AJE-9	12/31/2020	ADMIN FEE RCVBLE-CURRENT LEVY	101-000-020.100 101	D-3. 7			66,081.00		
AJE-9	12/31/2020	CUR VELWC SA RCVBL	101-000-045.102 101	D-3. 7			7,405.00		
AJE-9	12/31/2020	REVENUE-CURRENT LEVY	101-000-401.000 101	D-3. 7		166,691.00			
AJE-9	12/31/2020	SPEC ASSMT REV-VELWC	101-000-672.200 101	D-3. 7		7,405.00			
AJE-9	12/31/2020	ADMIN FEE-TAX COLLECTION	101-253-447.000 101	D-3. 7			4,440.00		
AJE-9	12/31/2020	ADMIN FEE-TAX COLLECTION	101-253-447.000 101	D-3. 7		66,081.00			
AJE-9	12/31/2020	TAXES RECEIVABLE	206-000-020.000 206	D-3. 7			31,979.00		
AJE-9	12/31/2020	REVENUE-CURRENT LEVY	206-000-401.000 206	D-3. 7		31,979.00			
AJE-9	12/31/2020	TAXES RCVBLE -CURRENT LEVY	207-000-020.000 207	D-3. 7			28,425.00		
AJE-9	12/31/2020	REVENUE-CURRENT LEVY	207-000-401.000 207	D-3. 7		28,425.00			

3/29/2021

5:35 PM

Charter Township of Oscoda

Year End: December 31, 2020

Adjusting Journal Entries

Date: 1/1/2020 To 12/31/2020

Prepared by	Reviewed by	Reviewed by
CRS 3/29/2021	CRS 3/29/2021	

AJE-2

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE-9	12/31/2020	TAXES RECEIVABLE CURRENT LEVY	211-000-020.000 211	D-3. 7			24,872.00		
AJE-9	12/31/2020	REVENUE-CURRENT LEVY	211-000-401.000 211	D-3. 7		24,872.00			
To reduce current year taxes receivable for the December 17, 2020 payment coming in from the Tax Fund. **Do not reverse									
GW-10	12/31/2020	RETAINED EARNINGS	999-000-395.000 999	TB-101			800.00		
GW-10	12/31/2020	Forest Fund Restricted Net Position	999-000-395.204 999	TB-101		800.00			
GW-10	12/31/2020	Delinquent Tax Revenue	999-000-402.000 999	TB-101			1,587.00		
GW-10	12/31/2020	Reimbursement Revenue	999-000-676.000 999	TB-101		658.00			
GW-10	12/31/2020	Deferred Revenue - Reimbursements	999-101-339.100 999	TB-101			658.00		
GW-10	12/31/2020	Deferred Rev - S/A Delinq Taxes	999-101-339.103 999	TB-101		1,587.00			
GW-10	12/31/2020	Deferred Revenue - Stump Tax	999-204-339.101 999	TB-101			800.00		
GW-10	12/31/2020	Stump Tax Revenue	999-204-666.100 999	TB-101		800.00			
To adjust deferred revenues in the Gov't Wide F/S.									
GW-11	12/31/2020	LAND IMPROVEMENTS	999-000-135.000 999	D-6. 5.1		79,512.00			
GW-11	12/31/2020	MACHINERY & EQUIPMENT	999-000-155.000 999	D-6. 5.1		148,812.00			
GW-11	12/31/2020	MACHINERY & EQUIPMENT	999-000-155.000 999	D-6. 5.1		48,065.00			
GW-11	12/31/2020	MACHINERY & EQUIPMENT	999-000-155.000 999	D-6. 5.1		13,180.00			
GW-11	12/31/2020	MACHINERY & EQUIPMENT	999-000-155.000 999	D-6. 5.1		6,000.00			
GW-11	12/31/2020	MACHINERY & EQUIPMENT	999-000-155.000 999	D-6. 5.1		6,000.00			
GW-11	12/31/2020	MACHINERY & EQUIPMENT	999-000-155.000 999	D-6. 5.1		13,400.00			
GW-11	12/31/2020	MACHINERY & EQUIPMENT	999-000-155.000 999	D-6. 5.1		13,965.00			
GW-11	12/31/2020	MACHINERY & EQUIPMENT	999-000-155.000 999	D-6. 5.1		12,920.00			
GW-11	12/31/2020	MACHINERY & EQUIPMENT	999-000-155.000 999	D-6. 5.1		18,077.00			
GW-11	12/31/2020	CONSTRUCTION IN PROGRESS	999-000-158.000 999	D-6. 5.1		17,860.00			
GW-11	12/31/2020	VEHICLES	999-000-165.000 999	D-6. 5.1		39,328.00			
GW-11	12/31/2020	VEHICLES	999-000-165.000 999	D-6. 5.1		39,383.00			
GW-11	12/31/2020	VEHICLES	999-000-165.000 999	D-6. 5.1		529,019.00			
GW-11	12/31/2020	VEHICLES	999-000-165.000 999	D-6. 5.1		25,175.00			
GW-11	12/31/2020	VEHICLES	999-000-165.000 999	D-6. 5.1			67,990.00		
GW-11	12/31/2020	ACCUM DEPR - VEHICLES	999-000-170.000 999	D-6. 5.1		67,990.00			
GW-11	12/31/2020	Construction in Progress	999-000-180.000 999	D-6. 5.1			47,105.00		
GW-11	12/31/2020	CAPITAL OUTLAY-GENERAL GOV'T	999-101-265.974 999	D-6. 5.1			46,937.00		
GW-11	12/31/2020	CAPITAL OUTLAY-GENERAL GOV'T	999-101-265.974 999	D-6. 5.1			960.00		
GW-11	12/31/2020	CAPITAL OUTLAY-GENERAL GOV'T	999-101-265.974 999	D-6. 5.1			13,180.00		
GW-11	12/31/2020	CAPITAL OUTLAY-GENERAL GOV'T	999-101-265.974 999	D-6. 5.1			13,965.00		
GW-11	12/31/2020	CAPITAL OUTLAY-GENERAL GOV'T	999-101-265.974 999	D-6. 5.1			6,460.00		
GW-11	12/31/2020	CAPITAL OUTLAY-GENERAL GOV'T	999-101-265.974 999	D-6. 5.1			18,077.00		
GW-11	12/31/2020	Capital Outlay - Public Safety	999-336-970.000 999	D-6. 5.1			39,328.00		
GW-11	12/31/2020	Capital Outlay - Public Safety	999-336-970.000 999	D-6. 5.1			39,383.00		
GW-11	12/31/2020	Capital Outlay - Public Safety	999-336-970.000 999	D-6. 5.1			529,019.00		
GW-11	12/31/2020	Capital Outlay - Public Works	999-440-970.000 999	D-6. 5.1			46,937.00		
GW-11	12/31/2020	Capital Outlay - Public Works	999-440-970.000 999	D-6. 5.1			13,400.00		
GW-11	12/31/2020	Capital Outlay - Public Works	999-440-970.000 999	D-6. 5.1			25,175.00		
GW-11	12/31/2020	Capital Outlay - Community & Economic Dev	999-722-970.000 999	D-6. 5.1			54,938.00		
GW-11	12/31/2020	Capital Outlay - Community & Economic Dev	999-722-970.000 999	D-6. 5.1			3,297.00		
GW-11	12/31/2020	Capital Outlay - Recreation & Cultural	999-751-970.000 999	D-6. 5.1			17,860.00		
GW-11	12/31/2020	Capital Outlay - Recreation & Cultural	999-751-970.000 999	D-6. 5.1			79,512.00		
GW-11	12/31/2020	Capital Outlay - Recreation & Cultural	999-751-970.000 999	D-6. 5.1			6,000.00		
GW-11	12/31/2020	Capital Outlay - Recreation & Cultural	999-751-970.000 999	D-6. 5.1			6,000.00		
GW-11	12/31/2020	Capital Outlay - Recreation & Cultural	999-751-970.000 999	D-6. 5.1			3,163.00		
To record fixed asset additions and disposals for GASB 34 Fund									
GW-12	12/31/2020	ACCUM DEPR-LAND IMPROVEMENTS	999-000-140.000 999	D-6. 2			79,117.00		
GW-12	12/31/2020	ACCUM DEPR BUILDING & IMPROVEM	999-000-150.000 999	D-6. 2			153,051.00		
GW-12	12/31/2020	ACCUM CEPR-MACH & EQUIP	999-000-160.000 999	D-6. 2			72,198.00		
GW-12	12/31/2020	ACCUM DEPR - VEHICLES	999-000-170.000 999	D-6. 2			165,441.00		
GW-12	12/31/2020	General Government Depreciation	999-265-968.000 999	D-6. 2		36,500.00			
GW-12	12/31/2020	Public Safety Depreciation	999-336-968.000 999	D-6. 2		157,568.00			
GW-12	12/31/2020	Public Works Depreciation	999-440-968.000 999	D-6. 2		39,962.00			
GW-12	12/31/2020	Community & Economic Dev Depreciation	999-722-968.000 999	D-6. 2		168,176.00			
GW-12	12/31/2020	Rec & Cultural Depreciation	999-751-968.000 999	D-6. 2		67,601.00			
To record depreciation for GASB 34 Fund									
GW-13	12/31/2020	Deferred Revenue - Rent	999-236-339-237 999	D-3.5		37,287.00			
GW-13	12/31/2020	Rent Revenue	999-236-666.101 999	D-3.5			37,287.00		

Charter Township of Oscoda

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AJE-3

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
To undefer rent revenue that was only deferred due to not receiving within 60 days of year end.									
GW-14	12/31/2020	RETAINED EARNINGS	999-000-395.000 999	E-5. 2		493,784.00			
GW-14	12/31/2020	NET ASSETS-INVESTED IN CAPITAL	999-000-399.000 999	E-5. 2			493,784.00		
To adjust net investment in capital assets to actual at year end.									
AJE-10	12/31/2020	2012 DELINQUENT PP	101-000-026.112 101	D-3. 8			32.00		
AJE-10	12/31/2020	2013 DELINQUENT PP	101-000-026.113 101	D-3. 8			43.00		
AJE-10	12/31/2020	2014 DELINQUENT PERSONAL PROPERTY RI	101-000-026.114 101	D-3. 8			16.00		
AJE-10	12/31/2020	COMMUNITY PROMOTION	101-000-026.115 101	D-3. 8			27.00		
AJE-10	12/31/2020	PERSONAL PROPERTY TAX RECEIVABLE 20	101-000-026.116 101	D-3. 8		16.00			
AJE-10	12/31/2020	DELINQUENT PERSONAL 2017	101-000-026.117 101	D-3. 8		45.00			
AJE-10	12/31/2020	DELINQUENT PERSONAL 2018	101-000-026.118 101	D-3. 8		725.00			
AJE-10	12/31/2020	DELINQUENT PERSONAL 2019	101-000-026.119 101	D-3. 8		919.00			
AJE-10	12/31/2020	DEFFERED REV. FOR DELQ. PERSONALS	101-000-340.500 101	D-3. 8			1,587.00		
To adjust Delinquent PPT to actual at year end. **Do not Reverse									
AJE-11	12/31/2020	DEFERRED REV-VELWC ON TX ROLL	101-000-340.102 101	D-3.4			2,319.00		
AJE-11	12/31/2020	SPEC ASSMT REV-VELWC	101-000-672.200 101	D-3.4		2,319.00			
To defer the Van Etten tax payments not received within 60 days of year end. **Reverse on 1/1/21									
AJE-12	12/31/2020	DUE FROM STATE	101-000-078.000 101	D-3. 9		7,106.00			
AJE-12	12/31/2020	DUE FROM STATE	101-000-078.000 101	D-3. 9		2,910.00			
AJE-12	12/31/2020	DUE TO COUNTY	101-000-222.000 101	D-3. 9			7,106.00		
AJE-12	12/31/2020	PAYMENT IN LIEU OF TAXES	101-000-424.000 101	D-3. 9			2,910.00		
AJE-12	12/31/2020	DUE FROM STATE	206-000-078.000 206	D-3. 9		558.00			
AJE-12	12/31/2020	PAYMENT IN LIEU OF TAXES	206-000-424.000 206	D-3. 9			558.00		
AJE-12	12/31/2020	DUE FROM STATE	207-000-078.000 207	D-3. 9		496.00			
AJE-12	12/31/2020	PAYMENT IN LIEU OF TAXES	207-000-424.000 207	D-3. 9			496.00		
AJE-12	12/31/2020	DUE FROM STATE	211-000-078.000 211	D-3. 9		434.00			
AJE-12	12/31/2020	PAYMENT IN LIEU OF TAXES	211-000-424.000 211	D-3. 9			434.00		
To record the DTOG related to the PILT funds received in the CY. *Reverse on 1/1/21									
AJE-13	12/31/2020	Prepaid Items	265-000-123.000 265	G-1. 17		1,275.00			
AJE-13	12/31/2020	DRUG LAW ENFORCEMENT EQUIPMENT	265-000-980.000 265	G-1. 17			1,275.00		
To reclassify a shotgun purchased that was not received as of year end to prepaid expenses. **Reverse Once Shotgun is Received									
AJE-14	12/31/2020	CURRENT S/A ORDINANCE	101-000-045.108 101	101-GL DETAI		2,725.00			
AJE-14	12/31/2020	ZONING FEES	101-722-622.000 101	101-GL DETAI			2,725.00		
To reclassify ordiance violation fees to revenue. *Do Not Reverse									
AJE-15	12/31/2020	MUN. MUTUAL INV - SAVINGS	101-000-003.005 101	F-1.14		15,338.00			
AJE-15	12/31/2020	CHARGES FOR FIRE-AUSABLE	101-336-626.500 101	F-1.14			15,338.00		
AJE-15	12/31/2020	COMMON CHECKING HCB	206-000-003.005 206	F-1.14			15,338.00		
AJE-15	12/31/2020	CHARGES FOR SERVICES - AUSABLE	206-000-626.000 206	F-1.14		15,338.00			
To reclassify equipment portion of AuSable's charges for services *** **Do Not Reverse									
AJE-17	12/31/2020	CASH-POLICE SAV-NAFCU	207-000-002.100 207	D-1. 2			200,670.00		
AJE-17	12/31/2020	MBIA MUN INV (CLASS)	207-000-002.200 207	D-1. 2		200,670.00			
To combine the two MI Class accounts into one. **Do Not Reverse									
AJE-18	12/31/2020	2011 REFUNDING BOND-LT	590-000-310.000 590	E-3. 2		80,000.00			
AJE-18	12/31/2020	CAPITAL IMPROVEMENT BONDS 2015B - LT	590-000-310.200 590	E-3. 2		50,000.00			
AJE-18	12/31/2020	DEPRECIATION EXPENSE	590-000-968.000 590	E-3. 2			130,000.00		
To reclassify remaining bond principal payments **Do Not Reverse									
AJE-19	12/31/2020	PREPAID EXPENSE	101-000-123.000 101	G-1. 5		7,656.00			

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AJE-4

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE-19	12/31/2020	HOSPITALIZATION INS	101-215-716.000 101	G-1. 5			1,457.00		
AJE-19	12/31/2020	HOSPITALIZATION INS	101-253-716.000 101	G-1. 5			2,092.00		
AJE-19	12/31/2020	HOSPITALIZATION INS	101-265-716.000 101	G-1. 5			920.00		
AJE-19	12/31/2020	HOSPITALIZATION INS	101-722-716.000 101	G-1. 5			372.00		
AJE-19	12/31/2020	HEALTH INSURANCE	101-751-716.000 101	G-1. 5			2,815.00		
AJE-19	12/31/2020	PREPAID EXPENSE	207-000-123.000 207	G-1. 5		9,593.00			
AJE-19	12/31/2020	HOSPITALIZATION INS	207-000-716.000 207	G-1. 5			9,593.00		
AJE-19	12/31/2020	PREPAID EXPENSE	211-000-123.000 211	G-1. 5		2,286.00			
AJE-19	12/31/2020	HOSPITALIZATION INS	211-000-716.000 211	G-1. 5			2,286.00		
AJE-19	12/31/2020	PREPAID EXPENSE	509-000-123.000 509	G-1. 5		3,270.00			
AJE-19	12/31/2020	HOSPITALIZATION INS	509-000-716.000 509	G-1. 5			3,270.00		
To book prepaid for January 2021 medical insurance booked in December 2020 **REVERSE ON 1/1/21									
AJE-20	12/31/2020	ACCOUNTS RECEIVABLE	101-000-040.000 101	D-3. 3		13,058.00			
AJE-20	12/31/2020	DEPOSITS PAYABLE - FIRE INSURANCE	101-000-283.300 101	D-3. 3			13,058.00		
To record fire insurance proceeds that were settled on 12/22/2020. **REVERSE 01/01/2021**									
AJE-21	12/31/2020	FUND BALANCE - GENERAL FUND	101-000-390.000 101	E-5. 2		53,904.00			
AJE-21	12/31/2020	ASSIGNED FUND BALANCE - BUDGETED EXP	101-000-392.000 101	E-5. 2			53,904.00		
To record assigned fund balance for budgeted expenditures. **Do Not Reverse									
AJE-22	12/31/2020	DUE TO STATE OF MICHIGAN	101-000-228.000 101	E-2. 8			1,644.00		
AJE-22	12/31/2020	UNEMPLOYMENT COMPENSATION	101-751-720.000 101	E-2. 8		1,644.00			
AJE-22	12/31/2020	DUE TO STATE OF MICHIGAN	509-000-228.000 509	E-2. 8			27,215.00		
AJE-22	12/31/2020	UNEMPLOYMENT COMPENSATION	509-000-720.000 509	E-2. 8		27,215.00			
To record 2020 unemployment expense payable. **Reverse on 1/1/21									
AJE-23	12/31/2020	ACCOUNTS PAYABLE	591-000-202.000 591	E-1. 2			19,234.00		
AJE-23	12/31/2020	WATER METERS - CAPITALIZE	591-000-980.100 591	E-1. 2		19,234.00			
To record a payable fo the Hydro Corp Invoice. **Reverse on 1/1/21									
AJE-24	12/31/2020	ACCOUNTS PAYABLE	509-000-202.000 509	E-1.3			2,700.00		
AJE-24	12/31/2020	LICENSE & PERMITS	509-000-803.000 509	E-1.3		2,700.00			
To record A/P for 2020 Hyrdro Land Lease in CY. **REVERSE 1/1/2021**									
AJE-25	12/31/2020	PREPAID EXPENSE	101-000-123.000 101	E-2. 2			15,894.00		
AJE-25	12/31/2020	ACCRUED WAGES PAYABLE	101-000-257.100 101	E-2. 2		15,894.00			
AJE-25	12/31/2020	PREPAID EXPENSE	207-000-123.000 207	E-2. 2			17,243.00		
AJE-25	12/31/2020	ACCRUED WAGES PAYABLE	207-000-257.100 207	E-2. 2		17,243.00			
AJE-25	12/31/2020	PREPAID EXPENSE	211-000-123.000 211	E-2. 2			2,698.00		
AJE-25	12/31/2020	ACCRUED WAGES PAYABLE	211-000-257.100 211	E-2. 2		2,698.00			
AJE-25	12/31/2020	PREPAID EXPENSE	236-000-123.000 236	E-2. 2			1,448.00		
AJE-25	12/31/2020	ACCRUED WAGES PAYABLE	236-000-257.100 236	E-2. 2		1,448.00			
AJE-25	12/31/2020	PREPAID EXPENSE	271-000-123.000 271	E-2. 2			2,143.00		
AJE-25	12/31/2020	ACCRUED WAGES PAYABLE	271-000-257.100 271	E-2. 2		2,143.00			
AJE-25	12/31/2020	PREPAID EXPENSE	509-000-123.000 509	E-2. 2			3,728.00		
AJE-25	12/31/2020	ACCRUED WAGES PAYABLE	509-000-257.100 509	E-2. 2		3,728.00			
To remove incorrect entry of prepaid recorded for 1/1/21 payroll that cleared the bank on 12/31/20 **DO NOT REVERSE									
AJE-26	12/31/2020	ACCOUNTS RECEIVABLE	101-000-040.000 101	D-3.2		21,780.00			
AJE-26	12/31/2020	CABLE FRANCHISE FEES	101-000-687.400 101	D-3.2			21,780.00		
To record 2020 4th Quarter Franchise Fees as A/R. **REVERSE 1/1/2021**									
AJE-27	12/31/2020	ACCOUNTS PAYABLE	207-000-202.000 207	E-1.5		4,374.00			
AJE-27	12/31/2020	EQUIPMENT	207-000-980.000 207	E-1.5			4,374.00		
To reverse a payable that was not received until February of 2021. *Reverse on 1/1/21									
AJE-29	12/31/2020	RETAINED EARNINGS - SEWER FUND	590-000-395.000 590	E-5. 9			32,000.00		

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AJE-5

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE-29	12/31/2020	ENDING RETAINED EARNINGS - PPA	590-000-999.999 590	E-5. 9		32,000.00			
AJE-29	12/31/2020	RETAINED EARNINGS	591-000-395.000 591	E-5. 9			2,468.00		
AJE-29	12/31/2020	ENDING RETAINED EARNINGS - PPA	591-000-999.999 591	E-5. 9		2,468.00			
To record PPA for water/sewer refund for tap in fees ***DO NOT POST									
AJE-30	12/31/2020	STATE GRANTS - OTHER	101-250-569.000 101	F-1.30			23,450.00		
AJE-30	12/31/2020	MISCELLANEOUS REVENUE	101-250-688.000 101	F-1.30		23,450.00			
To reclassify State Revenue for the MEDC Restart Admin Grant. *DO NOT REVERSE*									
AJE-31	12/31/2020	RECEIVABLES	236-000-040.000 236	F-1.20		11,002.00			
AJE-31	12/31/2020	RENT - VA CLINIC	236-000-667.900 236	F-1.20			11,002.00		
To record a receivable from the VA Clinic due to them only making 11 rent payments during the year. **Reverse once paid.									
AJE-32	12/31/2020	REIMBURSEMENTS - OTHER	207-000-687.100 207	F-1.21		1,350.00			
AJE-32	12/31/2020	PROFESSIONAL FEES	207-000-801.000 207	F-1.21			1,350.00		
To reclassify towing fee reimbursements to offset the oriringal expense. **Do not reverse									
AJE-33	12/31/2020	MBIA MUN INV (CLASS) GENERAL	101-000-002.000 101	D-1.8		15.00			
AJE-33	12/31/2020	MBIA MUN INV (CLASS) GENERAL 2	101-000-002.001 101	D-1.8		211.00			
AJE-33	12/31/2020	MBIA MUN INV (CLASS)	101-000-002.200 101	D-1.8		242.00			
AJE-33	12/31/2020	INVESTMENT CERTIFICATES	101-000-003.000 101	D-1.8		12,016.00			
AJE-33	12/31/2020	INTEREST EARNINGS	101-000-665.100 101	D-1.8			12,016.00		
AJE-33	12/31/2020	INTEREST EARNINGS	101-000-665.100 101	D-1.8			15.00		
AJE-33	12/31/2020	INTEREST EARNINGS	101-000-665.100 101	D-1.8			453.00		
AJE-33	12/31/2020	INVESTMENT CERTIFICATES	204-000-003.000 204	D-1.8		93.00			
AJE-33	12/31/2020	INTEREST EARNINGS	204-000-665.000 204	D-1.8			93.00		
AJE-33	12/31/2020	INVESTMENT CERTIFICATES	206-000-003.000 206	D-1.8		1,655.00			
AJE-33	12/31/2020	INTEREST EARNINGS	206-000-665.000 206	D-1.8			1,655.00		
AJE-33	12/31/2020	INVESTMENT CERTIFICATES	207-000-003.000 207	D-1.8		1,037.00			
AJE-33	12/31/2020	INTEREST EARNINGS	207-000-665.100 207	D-1.8			1,037.00		
AJE-33	12/31/2020	INVESTMENT CERTIFICATE	218-000-003.002 218	D-1.8		1,152.00			
AJE-33	12/31/2020	INTEREST EARNED	218-000-665.100 218	D-1.8			1,152.00		
AJE-33	12/31/2020	MBIA MUN INV (CLASS) PROP O&M	236-000-002.100 236	D-1.8		221.00			
AJE-33	12/31/2020	MBIA MUN INV (CLASS)	236-000-002.200 236	D-1.8		152.00			
AJE-33	12/31/2020	INVESTMENT CERTIFICATES	236-000-003.000 236	D-1.8		7,561.00			
AJE-33	12/31/2020	CERT OF DEPOSIT	236-000-003.700 236	D-1.8		11,226.00			
AJE-33	12/31/2020	INTEREST EARNINGS	236-000-665.100 236	D-1.8			7,561.00		
AJE-33	12/31/2020	INTEREST EARNINGS	236-000-665.100 236	D-1.8			11,226.00		
AJE-33	12/31/2020	INTEREST EARNINGS	236-000-665.100 236	D-1.8			373.00		
AJE-33	12/31/2020	INV CERT - CEM RESERVE	245-000-003.100 245	D-1.8		90.00			
AJE-33	12/31/2020	INV CERT - CEM RESERVE	245-000-003.100 245	D-1.8			90.00		
AJE-33	12/31/2020	INV CERT - EQUIP	245-000-003.200 245	D-1.8		717.00			
AJE-33	12/31/2020	INV CERT - FIRE TRUCK	245-000-003.300 245	D-1.8		157.00			
AJE-33	12/31/2020	INV CERT - FIRE TRUCK	245-000-003.300 245	D-1.8			157.00		
AJE-33	12/31/2020	INV CERT - BLDG	245-000-003.400 245	D-1.8		248.00			
AJE-33	12/31/2020	INTEREST EARN - EQUIPMENT	245-980-665.000 245	D-1.8			717.00		
AJE-33	12/31/2020	INVESTMENT CERTIFICATES	271-000-003.000 271	D-1.8			190.00		
AJE-33	12/31/2020	INVESTMENT CERTIFICATES	271-000-003.000 271	D-1.8		190.00			
AJE-33	12/31/2020	INVESTMENT CERTIFICATES	509-000-003.000 509	D-1.8		9,183.00			
AJE-33	12/31/2020	INTEREST EARNED	509-000-665.100 509	D-1.8			9,183.00		
AJE-33	12/31/2020	INVESTMENT CERTIFICATES	590-000-003.000 590	D-1.8		16,414.00			
AJE-33	12/31/2020	INV CERT-SEWER RPLCMT	590-000-003.200 590	D-1.8		33.00			
AJE-33	12/31/2020	INTEREST EARNINGS	590-000-665.100 590	D-1.8			16,447.00		
AJE-33	12/31/2020	INVESTMENT CERTIFICATES	591-000-003.000 591	D-1.8		14,222.00			
AJE-33	12/31/2020	INV CERT-WATER CAPITAL RESERVE	591-000-003.100 591	D-1.8		513.00			
AJE-33	12/31/2020	INV CERT WTR/SEWER	591-000-003.200 591	D-1.8		12.00			
AJE-33	12/31/2020	REPLACEMENT INVESTMENT CERT.	591-000-011.300 591	D-1.8		171.00			
AJE-33	12/31/2020	INTEREST EARNINGS	591-000-665.100 591	D-1.8			14,747.00		
AJE-33	12/31/2020	INTEREST EARNINGS	591-000-665.100 591	D-1.8			171.00		
To adjust the CDs to match the bank confrimations and correct interest income. **DO NOT REVERSE**									
AJE-34	12/31/2020	FUND BALANCE - UNRESERVED	245-000-381.000 245	E-5. 6			86,883.00		
AJE-34	12/31/2020	FUND BALANCE - CEMETERY RESERV	245-000-381.200 245	E-5. 6		86,883.00			
To adjust Cemetery restricted fund balance to match cash. **Do Not Reverse									

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AJE-6

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE-35	12/31/2020	ACCOUNTS RECEIVABLE - OTHER	591-000-040.100 591	E-5. 2		119.00			
AJE-35	12/31/2020	DEFER REVENUE - SHARKEY RESORT	591-000-339.000 591	E-5. 2			119.00		
To remove immaterial deferred revenue (which was created by JE# 16517; this reverses that entry). **Do Not Reverse									
AJE-36	12/31/2020	CASH ACCOUNT	722-000-001.000 722	D-1.2			1.00		
AJE-36	12/31/2020	DUE TO COUNTY	722-000-222.000 722	D-1.2		1.00			
To remove the trailer tax cash of \$1 at year end. **Do Not Reverse									
AJE-37	12/31/2020	MUN MUTUAL INV SEWER SAVING	590-000-003.005 590				500.00		
AJE-37	12/31/2020	CASH - WWTL DEBT RETIREMENT	590-000-010.003 590			500.00			
To record the transfer from Sewer Common Cash to Sewer Debt for agent fees in December. **Do Not Reverse									
AJE-38	12/31/2020	FUND BALANCE - GENERAL FUND	101-000-390.000 101	E-5. 2			3,616.00		
AJE-38	12/31/2020	EXPENDABLE FUND BALANCE	101-000-391.000 101	E-5. 2		3,616.00			
AJE-38	12/31/2020	FUND BALANCE - POLICE FUND	207-000-390.000 207	E-5. 2			15,090.00		
AJE-38	12/31/2020	NONSPENDABLE FUND BALANCE - PREPAID	207-000-391.000 207	E-5. 2		15,090.00			
AJE-38	12/31/2020	FUND BALANCE - POLICE OPERATING FUND	211-000-390.000 211	E-5. 2			31.00		
AJE-38	12/31/2020	NONSPENDABLE FUND BALANCE - PREPAID	211-000-391.000 211	E-5. 2		31.00			
AJE-38	12/31/2020	FUND BALANCE	265-000-390.000 265	E-5. 2		1,275.00			
AJE-38	12/31/2020	NONSPENDABLE FUND BALANCE - PREPAID	265-000-391.000 265	E-5. 2			1,275.00		
AJE-38	12/31/2020	FUND BALANCE	271-000-390.000 271	E-5. 2			1,080.00		
AJE-38	12/31/2020	EXPENDABLE FUND BALANCE	271-000-391.000 271	E-5. 2		1,080.00			
To adjust nonspendable for prepaids at 12/31/20. **Do Not Reverse									
AJE-39	12/31/2020	FIXED ASSETS/MACHINERY & EQUIP	509-000-140.000 509	D-6. 5.1			8,971.00		
AJE-39	12/31/2020	ACCUM DEPREC-EQUIPMENT	509-000-145.000 509	D-6. 5.1		8,971.00			
AJE-39	12/31/2020	FIXED ASSET - MACHINERY & EQUI	590-000-140.000 590	D-6. 5.1		14,571.00			
AJE-39	12/31/2020	FIXED ASSET - MACHINERY & EQUI	590-000-140.000 590	D-6. 5.1		34,222.00			
AJE-39	12/31/2020	FIXED ASSET - MACHINERY & EQUI	590-000-140.000 590	D-6. 5.1			1,536.00		
AJE-39	12/31/2020	CONSTRUCTION IN PROGRESS	590-000-158.000 590	D-6. 5.1		86,830.00			
AJE-39	12/31/2020	A/D MACHINERY & EQUIPMENT	590-000-160.000 590	D-6. 5.1		1,536.00			
AJE-39	12/31/2020	ENGINEERING FEES	590-000-821.000 590	D-6. 5.1			86,830.00		
AJE-39	12/31/2020	CAPITAL IMPROVEMENT/OUTLAY	590-000-974.000 590	D-6. 5.1			14,571.00		
AJE-39	12/31/2020	CAPITAL IMPROVEMENT/OUTLAY	590-000-974.000 590	D-6. 5.1			34,222.00		
AJE-39	12/31/2020	WATER SYSTEM	591-000-152.000 591	D-6. 5.1		741,714.00			
AJE-39	12/31/2020	WATER SYSTEM	591-000-152.000 591	D-6. 5.1		1,562,711.00			
AJE-39	12/31/2020	MACHINERY AND EQUIPMENT	591-000-155.000 591	D-6. 5.1		14,570.00			
AJE-39	12/31/2020	MACHINERY AND EQUIPMENT	591-000-155.000 591	D-6. 5.1		34,223.00			
AJE-39	12/31/2020	CONSTRUCTION IN PROGRESS	591-000-158.000 591	D-6. 5.1			592,106.00		
AJE-39	12/31/2020	CONSTRUCTION IN PROGRESS	591-000-158.000 591	D-6. 5.1			123,717.00		
AJE-39	12/31/2020	CONSTRUCTION IN PROGRESS	591-000-158.000 591	D-6. 5.1		136,998.00			
AJE-39	12/31/2020	ENGINEERING FEES-USDA/WATER MAIN	591-000-821.100 591	D-6. 5.1			9,208.00		
AJE-39	12/31/2020	ENGINEERING FEES-USDA/WATER MAIN	591-000-821.100 591	D-6. 5.1			116,696.00		
AJE-39	12/31/2020	ENGINEERING FEES-USDA/WATER MAIN	591-000-821.100 591	D-6. 5.1			136,998.00		
AJE-39	12/31/2020	AWARDS & SETTLEMENTS	591-000-957.000 591	D-6. 5.1			20,750.00		
AJE-39	12/31/2020	CAPITAL IMPROVEMENT/OUTLAY	591-000-974.000 591	D-6. 5.1			119,650.00		
AJE-39	12/31/2020	CAPITAL IMPROVEMENT/OUTLAY	591-000-974.000 591	D-6. 5.1			1,322,298.00		
AJE-39	12/31/2020	CAPITAL IMPROVEMENT/OUTLAY	591-000-974.000 591	D-6. 5.1			14,570.00		
AJE-39	12/31/2020	CAPITAL IMPROVEMENT/OUTLAY	591-000-974.000 591	D-6. 5.1			34,223.00		
To record business type fixed asset additions and disposals **CLIENT DO NOT REVERSE**									
AJE-40	12/31/2020	INTEREST EARN - EQUIPMENT	245-980-665.000 245	E-5. 2		2.00			
AJE-40	12/31/2020	MISCELLANEOUS	245-980-956.000 245	E-5. 2			2.00		
To reclass amounts related to cleaning up the bank rec. **Do Not Reverse									
AJE-41	12/31/2020	INVESTMENT IN IOSCO EXPLORATION TRAIL	101-000-111.000 101	D-6. 5.1		31,207.00			
AJE-41	12/31/2020	GRANT - IRON BELLE	101-751-880.572 101	D-6. 5.1			31,207.00		
To adjust the investment in Iosco Exploration Trail **CLIENT DO NOT REVERSE**									
AJE-42	12/31/2020	DEFER REV - ASSESSORS PLAT	591-000-339.200 591	F-1.31		9,530.00			
AJE-42	12/31/2020	STATE GRANT - WELLHEAD PROTECTION GF	591-000-540.000 591	F-1.31			9,530.00		

Charter Township of Oscoda

Year End: December 31, 2020

Adjusting Journal Entries

Date: 1/1/2020 To 12/31/2020

Prepared by	Reviewed by	Reviewed by
CRS 3/29/2021	CRS 3/29/2021	

AJE-7

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
To recognize PY unearned MEDC revenue for Phase 1 and Phase 2 water main extention projects. **CLIENT DO NOT REVERSE**									
AJE-43	12/31/2020	INVESTMENT CERTIFICATES	236-000-003.000 236	D-1.2			9,894.00		
AJE-43	12/31/2020	MUN. MUT INV PROP OP/MNTNCE	236-000-003.005 236	D-1.2		9,894.00			
AJE-43	12/31/2020	INVESTMENT CERTIFICATES	271-000-003.000 271	D-1.2		9,894.00			
AJE-43	12/31/2020	MUN MUTUAL INV SAVINGS	271-000-003.005 271	D-1.2			9,894.00		
To adjust how the closing of the Huntington Bank CD was allocated to eliminate a negative balance in the Library Fund. **Do Not Reverse									
AJE-44	12/31/2020	CHARGES FOR MAINT PRIVATE RDS	203-000-628.000 203	TB-203		184.00			
AJE-44	12/31/2020	SPECIAL ASSESSMENT ROADS	203-000-672.000 203	TB-203			184.00		
To adjust the negative special assessment revenue to zero at year end, per Jaimie. *Do Not Reverse									
AJE-45	12/31/2020	ACCUMULATED DEPREC-LAND IMPROV	509-000-133.000 509	D-6. 2.1			8,652.00		
AJE-45	12/31/2020	ACCUM DEPREC-BLDGS.ADD & IMPRO	509-000-137.000 509	D-6. 2.1			14,676.00		
AJE-45	12/31/2020	ACCUM DEPREC-EQUIPMENT	509-000-145.000 509	D-6. 2.1			1,371.00		
AJE-45	12/31/2020	DEPRECIATION EXP	509-000-968.000 509	D-6. 2.1		24,699.00			
AJE-45	12/31/2020	A/D BUILDINGS & IMPROVEMENTS	590-000-138.000 590	D-6. 2.1			161.00		
AJE-45	12/31/2020	ACCUMULATED DERECIATION	590-000-155.000 590	D-6. 2.1			143,453.00		
AJE-45	12/31/2020	A/D MACHINERY & EQUIPMENT	590-000-160.000 590	D-6. 2.1			55,462.00		
AJE-45	12/31/2020	DEPRECIATION EXPENSE	590-000-968.000 590	D-6. 2.1		199,076.00			
AJE-45	12/31/2020	ACCUMULATED DEPRECIATION	591-000-153.000 591	D-6. 2.1			139,823.00		
AJE-45	12/31/2020	A/D LAND IMPROVEMENTS	591-000-156.000 591	D-6. 2.1			1,814.00		
AJE-45	12/31/2020	A/D MACHINERY & EQUIPMENT	591-000-160.000 591	D-6. 2.1			13,786.00		
AJE-45	12/31/2020	A/D BUILDING IMPROVEMENTS	591-000-163.000 591	D-6. 2.1			1,492.00		
AJE-45	12/31/2020	BOND PRINCIPAL EXPENSE	591-000-968.000 591	D-6. 2.1		156,915.00			
To record depreciation for business type funds *Do Not Reverse									
AJE-46	12/31/2020	ACCOUNTS PAYABLE	236-000-202.000 236	E-1.4			9,461.00		
AJE-46	12/31/2020	RENT - AVCMH	236-000-667.820 236	E-1.4		9,461.00			
AJE-46	12/31/2020	ACCOUNTS PAYABLE	271-000-202.000 271	E-1.4			10,050.00		
AJE-46	12/31/2020	CHARGES - I/A DIST. LIBRARY	271-000-626.500 271	E-1.4		10,050.00			
AJE-46	12/31/2020	ACCOUNTS PAYABLE	590-000-202.000 590	E-1.4			4,625.00		
AJE-46	12/31/2020	SEWER TAP FEES	590-000-642.100 590	E-1.4		4,625.00			
AJE-46	12/31/2020	ACCOUNTS PAYABLE	591-000-202.000 591	E-1.4			26,562.00		
AJE-46	12/31/2020	CHARGES FOR WATER TAP	591-000-642.100 591	E-1.4		26,562.00			
To record payables for various revenue accounts that were over paid by customers. *Reverse entry once customer has been paid.									
AJE-47	12/31/2020	INVESTED IN CAPITAL ASSETS	509-000-390.000 509	E-5. 2		24,699.00			
AJE-47	12/31/2020	RETAINED EARNINGS	509-000-395.000 509	E-5. 2			24,699.00		
AJE-47	12/31/2020	INV IN CAPITAL ASSETS	590-000-390.000 590	E-5. 2			222,124.00		
AJE-47	12/31/2020	RETAINED EARNINGS - SEWER FUND	590-000-395.000 590	E-5. 2		222,124.00			
AJE-47	12/31/2020	INVESTED IN CAPITAL ASSETS	591-000-390.000 591	E-5. 2			1,617,478.00		
AJE-47	12/31/2020	RETAINED EARNINGS	591-000-395.000 591	E-5. 2		1,617,478.00			
To adjust net investment in capital assets for business type funds. **Do Not Reverse									
AJE-48	12/31/2020	RECEIVABLES	236-000-040.000 236	D-3.5		37,287.00			
AJE-48	12/31/2020	DEFERRED REVENUE-UNAVAILABLE	236-000-339.200 236	D-3.5			37,287.00		
To record a receivable and deferral for rent revenue from Mid Michigan (Alpean General Hospital) for back rent payments that ended and shouldn't have, in September 2019. *Reverse once received									
AJE-49	12/31/2020	DUE TO MERS	207-000-231.200 207	G-1. 1.3			5,047.00		
AJE-49	12/31/2020	MERS CONTRIBUTION	207-000-718.002 207	G-1. 1.3		5,047.00			
AJE-49	12/31/2020	DUE TO MERS	211-000-231.200 211	G-1. 1.3			84.00		
AJE-49	12/31/2020	MERS CONTRIBUTION	211-000-718.002 211	G-1. 1.3		84.00			
To correct MERS payable and expense. **DO NOT REVERSE									
AJE-50	12/31/2020	INVENTORY- METER PITS	591-000-112.000 591	D-4. 1			98,206.00		
AJE-50	12/31/2020	WATER METERS - CAPITALIZE	591-000-980.100 591	D-4. 1		98,206.00			

Charter Township of Oscoda

Year End: December 31, 2020

Adjusting Journal Entries

Date: 1/1/2020 To 12/31/2020

Prepared by	Reviewed by	Reviewed by
CRS 3/29/2021	CRS 3/29/2021	

AJE-8

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
To remove meters and pits out of inventory that were placed in service during Phase II. **DO NOT REVERSE									
AJE-51	12/31/2020	RESTRICTED FOR IMPROVEMENTS	590-000-392.000 590	D-1. 2		40,217.00			
AJE-51	12/31/2020	RESTRICTED FOR DEBT SERVICE	590-000-393.000 590	D-1. 2		91,734.00			
AJE-51	12/31/2020	RETAINED EARNINGS - SEWER FUND	590-000-395.000 590	D-1. 2			131,951.00		
To adjust restrict fund balance for restricted cash. **Do Not Reverse									
						11,912,985.00	11,912,985.00		
Net Income (Loss)			1,779,114.00						

Charter Township of Oscoda: General Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 101

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		3,990,958.00	2,715,951.00	1,498,641.00	4,214,592.00
101-000-001.000 101 CASH - GENERAL FUND CHECKING	D-1. 2	0.00	45.00	0.00	45.00
101-000-001.701 101 CASH - GAF (T&A) AUTOSWEEP	D-1. 2	36,933.00	0.00	0.00	0.00
101-000-002.000 101 MBIA MUN INV (CLASS) GENERAL	D-1. 2	105,691.00	106,382.00	15.00	106,397.00
101-000-002.001 101 MBIA MUN INV (CLASS) GENERAL 2	D-1. 2	544,716.00	614,384.00	211.00	614,595.00
101-000-002.200 101 MBIA MUN INV (CLASS)	D-1. 2	0.00	704,601.00	242.00	704,843.00
101-000-003.000 101 INVESTMENT CERTIFICATES	D-1. 2	865,944.00	615,058.00	12,016.00	627,074.00
101-000-003.005 101 MUN. MUTUAL INV - SAVINGS	D-1. 2	244,083.00	526,776.00	15,338.00	542,114.00
101-000-004.000 101 PETTY CASH	D-1. 2	200.00	200.00	0.00	200.00
101-000-020.000 101 TAXES RECEIVABLE CURRENT LEVY	F-1. 1	1,367,782.00	0.00	1,235,078.00	1,235,078.00
101-000-020.100 101 ADMIN FEE RCVBLE-CURRENT LEVY	F-1. 8	104,911.00	0.00	36,199.00	36,199.00
101-000-021.000 101 TAXES REC/SENIOR CENTER	F-1. 1	28,675.00	(42.00)	29,406.00	29,364.00
101-000-026.112 101 2012 DELINQUENT PP	D-3. 8	587.00	587.00	(32.00)	555.00
101-000-026.113 101 2013 DELINQUENT PP	D-3. 8	576.00	576.00	(43.00)	533.00
101-000-026.114 101 2014 DELINQUENT PERSONAL PROPERTY	D-3. 8	235.00	235.00	(16.00)	219.00
101-000-026.115 101 COMMUNITY PROMOTION	D-3. 8	549.00	549.00	(27.00)	522.00
101-000-026.116 101 PERSONAL PROPERTY TAX RECEIVABLE 20	D-3. 8	274.00	274.00	16.00	290.00
101-000-026.117 101 DELINQUENT PERSONAL 2017	D-3. 8	4,563.00	4,563.00	45.00	4,608.00
101-000-026.118 101 DELINQUENT PERSONAL 2018	D-3. 8	0.00	0.00	725.00	725.00
101-000-026.119 101 DELINQUENT PERSONAL 2019	D-3. 8	0.00	0.00	919.00	919.00
101-000-040.000 101 ACCOUNTS RECEIVABLE	D-3. 2	21,955.00	0.00	34,838.00	34,838.00
101-000-041.000 101 NSF CHECK	D-3. 2	150.00	150.00	0.00	150.00
101-000-042.000 101 UNDISTRIBUTED RECEIPTS	D-3. 2	(188.00)	0.00	0.00	0.00
101-000-045.102 101 CUR VELWC SA RCVBL	D-3. 4	12,147.00	33,201.00	(7,405.00)	25,796.00
101-000-045.108 101 CURRENT S/A ORDINANCE	M	0.00	(2,725.00)	2,725.00	0.00
101-000-078.000 101 DUE FROM STATE	D-3. 2	117,819.00	0.00	115,422.00	115,422.00
101-000-084.248 101 DUE FROM DDA	G-1. 13	11,560.00	0.00	0.00	0.00
101-000-084.252 101 DUE FROM DDA	G-1. 13	26,240.00	0.00	0.00	0.00
101-000-084.283 101 DUE FROM CDBG FUND	G-1. 13	7,896.00	0.00	0.00	0.00
101-000-084.508 101 DUE FROM COMMUNITY CENTER FUND	G-1. 13	360,541.00	0.00	0.00	0.00
101-000-084.510 101 DUE FROM VAN ETEN CAMPGROUND FUN	G-1. 13	28,231.00	0.00	0.00	0.00
101-000-084.590 101 DUE FROM SEWER FUND	1 G-1. 13	0.00	500.00	0.00	500.00
101-000-084.712 101 DUE FROM TAX FUND-VELWC	2 D-3. 4 G-	11,568.00	18,792.00	0.00	18,792.00
101-000-111.000 101 INVESTMENT IN IOSCO EXPLORATION TRAI	D-6. 5.1	75,801.00	75,801.00	31,207.00	107,008.00
101-000-123.000 101 PREPAID EXPENSE	D-5.2	11,272.00	15,894.00	(8,238.00)	7,656.00
101-207-004.100 101 PETTY CASH	D-1. 2	150.00	150.00	0.00	150.00
101-207-040.000 101 ACCOUNTS RECEIVABLE	D-3. 2	97.00	0.00	0.00	0.00
General Fund		3,990,958.00	2,715,951.00	1,498,641.00	4,214,592.00
2 Liabilities		(1,701,673.00)	(131,092.00)	(1,552,176.00)	(1,683,268.00)
101-000-126.000 101 UNDISTRIBUTED INSURANCE EXPENS	M	(1,120.00)	(1,964.00)	0.00	(1,964.00)
101-000-202.000 101 ACCOUNTS PAYABLE	E-1. 2	(103,127.00)	(69,634.00)	0.00	(69,634.00)
101-000-202.100 101 ACCOUNTS PAYABLE - UNION DUES	M	(160.00)	(543.00)	0.00	(543.00)
101-000-214.236 101 DUE TO PROPERTY O & M	G-1. 13	(11,000.00)	0.00	0.00	0.00
101-000-214.265 101 DUE TO DRUG LAW ENFORCEMENT FUND	G-1. 13	(6,774.00)	0.00	0.00	0.00
101-000-214.590 101 DUE TO OTHER FUND - SEWER FUND	G-1. 13	(336.00)	0.00	0.00	0.00
101-000-214.591 101 DUE TO OTER FUND-WATER FUND	3 G-1. 13	(3,300.00)	(45.00)	0.00	(45.00)
101-000-214.722 101 DUE TO TRAILER TAX FUND	G-1. 13	(649.00)	0.00	0.00	0.00
101-000-222.000 101 DUE TO COUNTY	D-3. 9	(6,983.00)	0.00	(7,106.00)	(7,106.00)
101-000-228.000 101 DUE TO STATE OF MICHIGAN	E-2. 8	(3,979.00)	0.00	(1,644.00)	(1,644.00)
101-000-228.100 101 DUE TO (FICA)	E-2. 2	(2,769.00)	(2,470.00)	(317.00)	(2,787.00)

3/29/2021

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Charter Township of Oscoda: General Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 101-1

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
101-000-228.200 101 DUE TO (STATE WITHHOLDING)	M	(1,837.00)	(1,846.00)	0.00	(1,846.00)
101-000-228.400 101 WORKMENS COMPENSATION	M	23.00	0.00	0.00	0.00
101-000-229.000 101 DUE TO (FEDERAL WITHHOLDING)	M	1.00	0.00	0.00	0.00
101-000-231.100 101 DEFERRED COMP - ICMA	M	185.00	0.00	0.00	0.00
101-000-231.200 101 DUE TO MERS	M	(577.00)	0.00	0.00	0.00
101-000-231.300 101 DUE TO FIREMENS DUES	M	9.00	0.00	0.00	0.00
101-000-231.400 101 DUE TO ING	M	(1,760.00)	(1,946.00)	0.00	(1,946.00)
101-000-257.100 101 ACCRUED WAGES PAYABLE	E-2. 2	(36,289.00)	(32,374.00)	11,750.00	(20,624.00)
101-000-269.000 101 GARNISHMENTS PAYABLE	M	1,077.00	0.00	0.00	0.00
101-000-269.200 101 AFLAC - BEFORE TAXES	M	240.00	(118.00)	0.00	(118.00)
101-000-269.300 101 BLUE CROSS BLUE SHIELD	M	0.00	(230.00)	0.00	(230.00)
101-000-283.100 101 DEPOSITS PAYABLE	M	(1,900.00)	(4,500.00)	0.00	(4,500.00)
101-000-283.200 101 DEPOSIT PAYABLE-TEMP PERMIT	M	(143.00)	(343.00)	0.00	(343.00)
101-000-283.300 101 DEPOSITS PAYABLE - FIRE INSURANCE	4	(11,495.00)	(8,295.00)	(13,058.00)	(21,353.00)
101-000-339.000 101 DEFERRED REV - CURRENT TAX	F-1. 1	(1,367,782.00)	0.00	(1,401,769.00)	(1,401,769.00)
101-000-339.050 101 DEF REV/SENIOR CENTER TAX LEVY	F-1. 1	(28,675.00)	0.00	(29,406.00)	(29,406.00)
101-000-340.102 101 DEFERRED REV-VELWC ON TX ROLL	D-3. 4	0.00	0.00	(2,319.00)	(2,319.00)
101-000-340.400 101 DEFER REV - TAX ADMIN FEE	F-1. 8	(104,911.00)	0.00	(106,720.00)	(106,720.00)
101-000-340.500 101 DEFERRED REV. FOR DELQ. PERSONALS	D-3. 8	(6,784.00)	(6,784.00)	(1,587.00)	(8,371.00)
101-207-231.200 101 DUE TO MERS	M	(858.00)	0.00	0.00	0.00
General Fund		(1,701,673.00)	(131,092.00)	(1,552,176.00)	(1,683,268.00)
3 Equity/Fund Balance		(1,732,732.00)	(2,289,290.00)	5.00	(2,289,285.00)
101-000-390.000 101 FUND BALANCE - GENERAL FUND	E-5. 2	(1,713,564.00)	(2,270,122.00)	50,293.00	(2,219,829.00)
101-000-390.283 101 CDBG RESTRICTED POSITION	E-5. 2	(7,896.00)	(7,896.00)	0.00	(7,896.00)
101-000-391.000 101 EXPENDABLE FUND BALANCE	E-5. 2	(11,272.00)	(11,272.00)	3,616.00	(7,656.00)
101-000-392.000 101 ASSIGNED FUND BALANCE - BUDGETED EXM		0.00	0.00	(53,904.00)	(53,904.00)
General Fund		(1,732,732.00)	(2,289,290.00)	5.00	(2,289,285.00)
4 Revenues		(3,628,265.00)	(2,979,346.00)	57,613.00	(2,921,733.00)
101-000-401.000 101 REVENUE-CURRENT LEVY	F-1. 1	(1,326,590.00)	(1,540,382.00)	166,691.00	(1,373,691.00)
101-000-401.100 101 SENIOR CENTER PROPERTY TAX LEVY	F-1. 1	(27,705.00)	0.00	(28,675.00)	(28,675.00)
101-000-423.000 101 TRAILER FEES		(856.00)	0.00	0.00	0.00
101-000-424.000 101 PAYMENT IN LIEU OF TAXES	D-3. 9	(33,479.00)	(31,109.00)	(2,910.00)	(34,019.00)
101-000-528.000 101 OTHER FEDERAL GRANTS	H-2. 2	0.00	(6,174.00)	0.00	(6,174.00)
101-000-574.100 101 ST SHARE REV-METRO AUTH		(13,582.00)	(14,947.00)	0.00	(14,947.00)
101-000-574.200 101 ST SHAR REV-SALES TX STATUTORY	F-1.13	(20,722.00)	(15,876.00)	(3,969.00)	(19,845.00)
101-000-574.300 101 ST SHAR REV-SALES TX CONSTITUT	F-1.13	(621,281.00)	(517,927.00)	(101,437.00)	(619,364.00)
101-000-574.400 101 STATE - PA 207 FUNDS		(1,422.00)	(1,422.00)	0.00	(1,422.00)
101-000-601.000 101 NSF CHECK CHARGES		(1,325.00)	(1,125.00)	0.00	(1,125.00)
101-000-602.000 101 DROP OFF PROGRAM PERMIT		(1,250.00)	(950.00)	0.00	(950.00)
101-000-626.100 101 CHARGES FOR SERVICES - OTHER	F-1.14	(329,855.00)	(304,996.00)	0.00	(304,996.00)
101-000-655.000 101 FINES, FORFITURES, RESTITUTION		(500.00)	0.00	0.00	0.00
101-000-665.100 101 INTEREST EARNINGS		(33,831.00)	(7,786.00)	(12,489.00)	(20,275.00)
101-000-672.200 101 SPEC ASSM'T REV-VELWC	D-3. 6	(23,715.00)	(59,398.00)	9,724.00	(49,674.00)
101-000-673.000 101 SALE OF FIXED ASSETS	D-6. 5.1	(47,715.00)	(18,200.00)	0.00	(18,200.00)
101-000-675.000 101 CONTRIB FOR FIREWORKS		(5,250.00)	(5,167.00)	0.00	(5,167.00)
101-000-687.100 101 REIMBURSEMENTS - OTHER		(4,176.00)	(7,371.00)	0.00	(7,371.00)
101-000-687.200 101 REFUNDS		810.00	(1,733.00)	0.00	(1,733.00)
101-000-687.400 101 CABLE FRANCHISE FEES		(81,521.00)	(60,670.00)	(21,780.00)	(82,450.00)

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Charter Township of Oscoda: General Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 101-2

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
101-000-688.000	101 MISCELLANEOUS REVENUE	(356.00)	(3,138.00)	0.00	(3,138.00)
101-000-699.247	101 CONTRIBUTION FROM DISSOLVED DDA	(37,800.00)	0.00	0.00	0.00
101-000-699.249	101 Capital Contribution from DDA	(679,984.00)	0.00	0.00	0.00
101-250-569.000	101 STATE GRANTS - OTHER	F-1.30 0.00	0.00	(23,450.00)	(23,450.00)
101-250-665.000	101 INTEREST EARNINGS	0.00	(55.00)	0.00	(55.00)
101-250-688.000	101 MISCELLANEOUS REVENUE	(504.00)	(23,954.00)	23,450.00	(504.00)
101-253-447.000	101 ADMIN FEE-TAX COLLECTION	F-1.8 (124,570.00)	(196,842.00)	70,521.00	(126,321.00)
101-253-477.000	101 ANIMAL LICENSE	0.00	(17.00)	0.00	(17.00)
101-253-601.000	101 NSF CHECK CHARGES	(115.00)	(175.00)	0.00	(175.00)
101-257-620.000	101 LAND DIVISION FEES	(200.00)	(200.00)	0.00	(200.00)
101-262-600.000	101 ELECTION REIMBURSEMENT	0.00	(8,387.00)	0.00	(8,387.00)
101-276-626.300	101 CHARGES FOR CEMETERY-AUSABLE	F-1.14 (16,500.00)	(17,087.00)	0.00	(17,087.00)
101-276-634.000	101 GRAVE OPENING & CLOSING	(13,425.00)	(13,000.00)	0.00	(13,000.00)
101-336-528.000	101 OTHER FEDERAL GRANTS	H-2.2 0.00	(27,000.00)	0.00	(27,000.00)
101-336-626.500	101 CHARGES FOR FIRE-AUSABLE	F-1.14 (64,829.00)	(46,134.00)	(15,338.00)	(61,472.00)
101-336-626.510	101 CHARGES FOR FIRE-WILBER	(7,911.00)	(7,783.00)	0.00	(7,783.00)
101-336-687.100	101 REIMBURSEMENTS - OTHER	(11,149.00)	0.00	0.00	0.00
101-336-694.000	101 CONTRIB FROM PRIVATE SOURCES	(27,980.00)	0.00	0.00	0.00
101-336-694.100	101 DIVE TEAM-CONT PRIVATE SOURCES	(75.00)	0.00	0.00	0.00
101-722-622.000	101 ZONING FEES	(15,414.00)	(10,870.00)	(2,725.00)	(13,595.00)
101-722-655.000	101 ZONING FINES,FORFITUES,RESTITU	(200.00)	0.00	0.00	0.00
101-751-572.000	101 GRANT-IRON BELLE	(27,000.00)	0.00	0.00	0.00
101-751-688.000	101 PARKS DEPT/MISCELLANEOUS REV	(3,978.00)	(4,793.00)	0.00	(4,793.00)
101-753-651.001	101 PK USER FEES-FSP BOAT LAUNCH	(10,451.00)	(12,969.00)	0.00	(12,969.00)
101-754-651.000	101 PK USER FEES-VLP BOAT LAUNCH	(4,909.00)	(5,959.00)	0.00	(5,959.00)
101-754-667.100	101 RENT-WARRIOR PAVILLION	(6,950.00)	(5,750.00)	0.00	(5,750.00)
General Fund		(3,628,265.00)	(2,979,346.00)	57,613.00	(2,921,733.00)
5 Transfers In		(656,391.00)	(267,100.00)	0.00	(267,100.00)
101-000-699.236	101 CONTRIB FROM PROP O&M	5 G-1.13 (44,800.00)	(48,085.00)	0.00	(48,085.00)
101-000-699.283	101 CONTRIB FROM CDBG FUND	G-1.13 (7,896.00)	0.00	0.00	0.00
101-000-699.508	101 CONTRIB FROM COMMUNITY CENTER FUN	G-1.13 (360,541.00)	0.00	0.00	0.00
101-000-699.509	101 CONTRIB FROM ORCHARD PARK	6 G-1.13 (124,923.00)	(129,015.00)	0.00	(129,015.00)
101-000-699.510	101 CONTRIB FROM VAN ETEN CAMPGROUND	G-1.13 (28,231.00)	0.00	0.00	0.00
101-000-699.590	101 CONTRIBUTION FROM SEWER	7 G-1.13 (45,000.00)	(45,000.00)	0.00	(45,000.00)
101-000-699.591	101 CONTRIB FROM WATER	8 G-1.13 (45,000.00)	(45,000.00)	0.00	(45,000.00)
General Fund		(656,391.00)	(267,100.00)	0.00	(267,100.00)
6 Expenditures		2,556,048.00	1,933,253.00	(4,083.00)	1,929,170.00
101-000-718.002	101 MERS CONTRIBUTION	(337.00)	0.00	0.00	0.00
101-101-712.000	101 FEES & PER DIEM (FICA)	17,500.00	17,357.00	0.00	17,357.00
101-101-715.000	101 SOCIAL SECURITY	1,339.00	1,328.00	0.00	1,328.00
101-101-722.000	101 WORKMANS COMP	162.00	127.00	0.00	127.00
101-101-890.000	101 TOWNSHIP BOARD CONTINGENCY	159.00	0.00	0.00	0.00
101-101-956.000	101 MISCELLANEOUS	477.00	118.00	0.00	118.00
101-101-960.000	101 CONFERENCE/EDUCATION/TRAINING	0.00	618.00	0.00	618.00
101-171-703.000	101 SALARY-SUPERVISOR	15,382.00	15,697.00	0.00	15,697.00
101-171-715.000	101 SOCIAL SECURITY	1,177.00	1,201.00	0.00	1,201.00
101-171-722.000	101 WORKMANS COMP	191.00	160.00	0.00	160.00
101-171-726.000	101 SUPPLIES	75.00	1,518.00	0.00	1,518.00

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Charter Township of Oscoda: General Fund
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 101-3

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
101-171-853.000 101 TELEPHONE		925.00	263.00	0.00	263.00
101-171-980.000 101 EQUIPMENT		0.00	670.00	0.00	670.00
101-172-703.000 101 SALARY-SUPERINTENDENT		95,174.00	94,990.00	0.00	94,990.00
101-172-706.000 101 WAGES (SECRETARY)		18,222.00	18,784.00	0.00	18,784.00
101-172-709.000 101 OVERTIME		1,168.00	925.00	0.00	925.00
101-172-713.000 101 HEALTH INS REIMB		3,042.00	3,535.00	0.00	3,535.00
101-172-715.000 101 SOCIAL SECURITY		9,745.00	9,685.00	0.00	9,685.00
101-172-716.000 101 HOSPITALIZATION INS		16,579.00	14,808.00	0.00	14,808.00
101-172-717.000 101 LIFE & DISABILITY INS		1,295.00	1,385.00	0.00	1,385.00
101-172-718.000 101 RETIREMENT FUND CONTRIBUTION		1,387.00	1,878.00	0.00	1,878.00
101-172-718.100 101 RETIREMENT FUND CONTRIBUTION		9,483.00	8,364.00	0.00	8,364.00
101-172-722.000 101 WORKMANS COMP		1,514.00	1,184.00	0.00	1,184.00
101-172-725.000 101 FEES & PER DIEM (NON-FICA)		0.00	1,571.00	0.00	1,571.00
101-172-726.000 101 SUPPLIES		676.00	729.00	0.00	729.00
101-172-751.000 101 GASOLINE & OIL		392.00	178.00	0.00	178.00
101-172-830.000 101 DUES & SUBSCRIPTIONS		110.00	671.00	0.00	671.00
101-172-853.000 101 TELEPHONE		1,486.00	2,193.00	0.00	2,193.00
101-172-890.000 101 SUPERINTENDENT CONTINGENCY		172.00	0.00	0.00	0.00
101-172-900.000 101 PRINTING & PUBLISHING		98.00	75.00	0.00	75.00
101-172-910.000 101 INSURANCE & BONDS		566.00	565.00	0.00	565.00
101-172-931.000 101 EQUIPMENT MAINTENANCE		0.00	769.00	0.00	769.00
101-172-933.000 101 MAINTENANCE - VEHICLE		1,260.00	1,417.00	0.00	1,417.00
101-172-960.000 101 CONFERENCE/EDUCATION/TRAINING		1,319.00	1,674.00	0.00	1,674.00
101-172-980.000 101 EQUIPMENT		2,354.00	130.00	0.00	130.00
101-215-703.000 101 SALARY-CLERK		47,839.00	49,556.00	0.00	49,556.00
101-215-706.000 101 WAGES		33,506.00	35,612.00	0.00	35,612.00
101-215-715.000 101 SOCIAL SECURITY		6,164.00	6,464.00	0.00	6,464.00
101-215-716.000 101 HOSPITALIZATION INS		36,479.00	41,342.00	(1,457.00)	39,885.00
101-215-717.000 101 LIFE & DISABILITY INS		630.00	632.00	0.00	632.00
101-215-718.000 101 RETIREMENT FUND CONTRIBUTION		8,067.00	8,223.00	0.00	8,223.00
101-215-722.000 101 WORKMAS COMP		1,009.00	847.00	0.00	847.00
101-215-726.000 101 SUPPLIES		1,578.00	817.00	0.00	817.00
101-215-853.000 101 TELEPHONE		925.00	1,108.00	0.00	1,108.00
101-215-890.000 101 CLERK CONTINGENCY		975.00	605.00	0.00	605.00
101-215-900.000 101 PRINTING & PUBLISHING		223.00	0.00	0.00	0.00
101-215-956.000 101 MISCELLANEOUS		8.00	504.00	0.00	504.00
101-215-960.000 101 CONFERENCE/EDUCATION/TRAINING		166.00	263.00	0.00	263.00
101-215-980.000 101 EQUIPMENT		900.00	725.00	0.00	725.00
101-247-712.000 101 FEES & PER DIEM (FICA)		2,052.00	2,388.00	0.00	2,388.00
101-247-715.000 101 SOCIAL SECURITY		157.00	183.00	0.00	183.00
101-247-722.000 101 WORKMANS COMP		14.00	15.00	0.00	15.00
101-247-725.000 101 FEES & PER DIEM (NON FICA)		56.00	46.00	0.00	46.00
101-247-960.000 101 CONFERENCE/EDUCATION/TRAINING		273.00	344.00	0.00	344.00
101-250-707.000 101 WAGES - SEASONAL		3,031.00	3,802.00	0.00	3,802.00
101-250-709.000 101 OVERTIME		0.00	33.00	0.00	33.00
101-250-715.000 101 SOCIAL SECURITY		232.00	293.00	0.00	293.00
101-250-722.000 101 WORKMANS COMP		43.00	32.00	0.00	32.00
101-250-726.000 101 SUPPLIES		4,526.00	4,854.00	0.00	4,854.00
101-250-801.000 101 PROFESSIONAL FEES		6,473.00	0.00	0.00	0.00
101-250-802.000 101 PROF SERVICES - CONTRACTURAL		937.00	937.00	0.00	937.00
101-250-911.000 101 PROPERTY LIABILITY INSURANCE		1,435.00	1,432.00	0.00	1,432.00
101-250-921.000 101 UTILITIES - ELECTRIC		0.00	669.00	0.00	669.00

Charter Township of Oscoda: General Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 101-4

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
101-250-922.000	101 UTILITIES - GAS	0.00	789.00	0.00	789.00
101-250-923.000	101 UTILITIES - WATER/SEWER	0.00	353.00	0.00	353.00
101-250-930.000	101 REPAIRS & MAINTENANCE	423.00	1,358.00	0.00	1,358.00
101-250-931.000	101 EQUIPMENT MAINTENANCE	0.00	250.00	0.00	250.00
101-250-956.000	101 MISCELLANEOUS	786.00	0.00	0.00	0.00
101-250-980.000	101 EQUIPMENT	0.00	11,297.00	0.00	11,297.00
101-253-703.000	101 SALARY-TREASURER	47,736.00	48,715.00	0.00	48,715.00
101-253-706.000	101 WAGES	33,830.00	35,343.00	0.00	35,343.00
101-253-707.000	101 PART TIME	6,635.00	1,628.00	0.00	1,628.00
101-253-709.000	101 OVERTIME	976.00	3,591.00	0.00	3,591.00
101-253-715.000	101 SOCIAL SECURITY	6,796.00	6,803.00	0.00	6,803.00
101-253-716.000	101 HOSPITALIZATION INS	24,036.00	29,186.00	(2,092.00)	27,094.00
101-253-717.000	101 LIFE & DISABILITY INS	630.00	632.00	0.00	632.00
101-253-718.000	101 RETIREMENT FUND CONTRIBUTION	8,152.00	8,406.00	0.00	8,406.00
101-253-722.000	101 WORKMANS COMP	1,123.00	919.00	0.00	919.00
101-253-725.000	101 FEES & PER DIEM (NON FICA)	112.00	0.00	0.00	0.00
101-253-726.000	101 SUPPLIES	4,948.00	5,307.00	0.00	5,307.00
101-253-804.000	101 BANK FEES	185.00	20.00	0.00	20.00
101-253-853.000	101 TELEPHONE	550.00	1,486.00	0.00	1,486.00
101-253-860.000	101 MILEAGE ALLOW/TRANSPORT	932.00	0.00	0.00	0.00
101-253-900.000	101 PRINTING & PUBLISHING	1,581.00	2,472.00	0.00	2,472.00
101-253-931.000	101 EQUIPMENT MAINT	432.00	500.00	0.00	500.00
101-253-956.000	101 MISCELLANEOUS	570.00	1,940.00	0.00	1,940.00
101-253-960.000	101 CONFERENCE/EDUCATION/TRAINING	3,291.00	699.00	0.00	699.00
101-253-980.000	101 EQUIPMENT	590.00	112.00	0.00	112.00
101-257-726.000	101 SUPPLIES	6,921.00	5,923.00	0.00	5,923.00
101-257-801.000	101 PROFESSIONAL FEES	2,542.00	20,658.00	0.00	20,658.00
101-257-801.100	101 PROFESSIONAL FEES-ASSESSING	156,630.00	160,500.00	0.00	160,500.00
101-257-853.000	101 TELEPHONE	551.00	1,334.00	0.00	1,334.00
101-257-900.000	101 PRINTING AND PUBLISHING	686.00	646.00	0.00	646.00
101-257-931.000	101 EQUIPMENT MAINTENANCE	0.00	184.00	0.00	184.00
101-257-956.000	101 MISCELLANEOUS	198.00	0.00	0.00	0.00
101-257-980.000	101 EQUIPMENT	545.00	0.00	0.00	0.00
101-262-709.000	101 OVERTIME-ELECTIONS	0.00	396.00	0.00	396.00
101-262-715.000	101 SOCIAL SECURITY	0.00	30.00	0.00	30.00
101-262-722.000	101 WORKMENS COMPENSATION	0.00	51.00	0.00	51.00
101-262-725.000	101 FEES & PER DIEM (NON-FICA)	7,085.00	16,274.00	0.00	16,274.00
101-262-726.000	101 SUPPLIES	1,005.00	4,248.00	0.00	4,248.00
101-262-801.000	101 PROFESSIONAL FEES	4,390.00	7,435.00	0.00	7,435.00
101-262-890.000	101 ELECTIONS CONTINGENCY	4,353.00	7,700.00	0.00	7,700.00
101-262-900.000	101 PRINTING AND PUBLISHING	0.00	165.00	0.00	165.00
101-265-706.000	101 WAGES	37,219.00	38,068.00	0.00	38,068.00
101-265-707.000	101 PART TIME	17,591.00	14,853.00	0.00	14,853.00
101-265-709.000	101 OVERTIME	1,929.00	1,598.00	0.00	1,598.00
101-265-710.000	101 OVERTIME (DOUBLE)	352.00	1,955.00	0.00	1,955.00
101-265-715.000	101 SOCIAL SECURITY	4,368.00	4,320.00	0.00	4,320.00
101-265-716.000	101 HOSPITALIZATION INS	11,211.00	13,419.00	(920.00)	12,499.00
101-265-717.000	101 LIFE & DISABILITY INS	630.00	632.00	0.00	632.00
101-265-718.000	101 RETIREMENT FUND CONTRIBUTION	3,722.00	3,807.00	0.00	3,807.00
101-265-722.000	101 WORKMANS COMP	708.00	579.00	0.00	579.00
101-265-726.000	101 SUPPLIES	6,872.00	8,451.00	0.00	8,451.00
101-265-741.000	101 TOOLS	4,317.00	2,271.00	0.00	2,271.00

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Charter Township of Oscoda: General Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 101-5

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
101-265-751.000	101 GASOLINE & OIL	6,856.00	3,839.00	0.00	3,839.00
101-265-761.000	101 CLOTHING CARE & ALLOWANCE	647.00	602.00	0.00	602.00
101-265-775.000	101 REPAIR & MAINTENANCE SUPPLIES	6,749.00	6,568.00	0.00	6,568.00
101-265-801.000	101 PROFESSIONAL FEES	20.00	4,408.00	0.00	4,408.00
101-265-853.000	101 TELEPHONE	2,650.00	2,233.00	0.00	2,233.00
101-265-890.000	101 TWP HALL & GROUNDS CONTINGENCY	0.00	15.00	0.00	15.00
101-265-910.100	101 INSURANCE & BONDS	2,783.00	2,777.00	0.00	2,777.00
101-265-910.200	101 INSURANCE - VEHICLE	3,364.00	3,740.00	0.00	3,740.00
101-265-921.000	101 UTILITIES - ELECTRICITY	17,743.00	18,098.00	0.00	18,098.00
101-265-922.000	101 UTILITIES - GAS	5,927.00	5,891.00	0.00	5,891.00
101-265-923.000	101 UTILITIES - WATER	1,329.00	1,507.00	0.00	1,507.00
101-265-930.000	101 REPAIRS & MAINTENANCE	34,513.00	6,274.00	0.00	6,274.00
101-265-931.000	101 EQUIPMENT MAINTENANCE	11,727.00	8,425.00	0.00	8,425.00
101-265-933.000	101 MAINTENANCE - VEHICLE	7,015.00	4,224.00	0.00	4,224.00
101-265-934.000	101 PARKING LOT MAINTENANCE	1,900.00	0.00	0.00	0.00
101-265-956.000	101 MISCELLANEOUS	99.00	85.00	0.00	85.00
101-265-974.100	101 BUILDING IMPROVEMENTS	48,065.00	13,965.00	0.00	13,965.00
101-265-980.000	101 EQUIPMENT	2,110.00	46,987.00	0.00	46,987.00
101-276-706.000	101 WAGES	50,443.00	51,621.00	0.00	51,621.00
101-276-715.000	101 SOCIAL SECURITY	14.00	25.00	0.00	25.00
101-276-722.000	101 WORKMANS COMP	625.00	525.00	0.00	525.00
101-276-726.000	101 SUPPLIES	732.00	479.00	0.00	479.00
101-276-751.000	101 GASOLINE & OIL	2,577.00	1,738.00	0.00	1,738.00
101-276-775.000	101 REPAIRS & MAINTENANCE SUPPLIES	906.00	919.00	0.00	919.00
101-276-910.100	101 INSURANCE & BOND	79.00	79.00	0.00	79.00
101-276-910.200	101 INSURANCE - VEHICLE	1,757.00	1,754.00	0.00	1,754.00
101-276-921.000	101 UTILITIES - ELECTRICITY	904.00	958.00	0.00	958.00
101-276-930.000	101 REPAIRS & MAINTENANCE	2,415.00	1,014.00	0.00	1,014.00
101-276-931.000	101 EQUIPMENT MAINTENANCE	293.00	2,145.00	0.00	2,145.00
101-276-933.000	101 MAINTENANCE - VEHICLE	313.00	953.00	0.00	953.00
101-276-956.000	101 MISCELLANEOUS	9,743.00	0.00	0.00	0.00
101-276-980.000	101 EQUIPMENT	440.00	0.00	0.00	0.00
101-299-726.200	101 SUPPLIES - COPIER/FAX	1,077.00	1,581.00	0.00	1,581.00
101-299-801.000	101 PROFESSIONAL FEES	19,307.00	45,741.00	0.00	45,741.00
101-299-801.100	101 PLANNING CONSULTANT FEES	10,000.00	12,743.00	0.00	12,743.00
101-299-801.200	101 COMPUTER PROGRAM FEES	25,832.00	2,656.00	0.00	2,656.00
101-299-802.000	101 AUDIT FEES	4,425.00	6,237.00	0.00	6,237.00
101-299-805.000	101 VELWC-MILFOIL TREATMENT	29,015.00	53,893.00	0.00	53,893.00
101-299-815.100	101 COMPUTER MAINTENANCE	3,980.00	3,424.00	0.00	3,424.00
101-299-815.200	101 COPIER MAINTENANCE	3,195.00	2,154.00	0.00	2,154.00
101-299-818.000	101 SOLID WASTE DISPOSAL	1,110.00	1,056.00	0.00	1,056.00
101-299-821.000	101 ENGINEERING FEES	12,021.00	4,651.00	0.00	4,651.00
101-299-826.000	101 LEGAL FEES	45,526.00	48,000.00	0.00	48,000.00
101-299-853.000	101 TELEPHONE (MODEM-FAX)	391.00	1,096.00	0.00	1,096.00
101-299-880.000	101 COMMUNITY PROMOTION	81,085.00	42,074.00	0.00	42,074.00
101-299-880.100	101 COMMUNITY PROMOTION - FIRST RESPON	4,481.00	0.00	0.00	0.00
101-299-882.000	101 DUES	6,244.00	6,464.00	0.00	6,464.00
101-299-890.000	101 UNALLOCATED CONTINGENCY	0.00	4,244.00	0.00	4,244.00
101-299-900.000	101 PRINTING AND PUBLISHING	2,188.00	1,124.00	0.00	1,124.00
101-299-910.000	101 INSURANCE & BONDS	17,909.00	17,879.00	0.00	17,879.00
101-299-926.000	101 STREET LIGHTS	116,260.00	97,377.00	0.00	97,377.00
101-299-956.000	101 MISCELLANEOUS	5,450.00	4,217.00	0.00	4,217.00

3/29/2021

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Charter Township of Oscoda: General Fund
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 101-6

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
101-299-956.001 101	BAD DEBT EXPENSE	1,952.00	133.00	0.00	133.00
101-299-958.100 101	SPECIAL ASSESSMENT - PROPERTY TAXES	2,340.00	2,616.00	0.00	2,616.00
101-299-980.000 101	EQUIPMENT	0.00	6,644.00	0.00	6,644.00
101-336-703.000 101	SALARY - FIRE CHIEF	28,959.00	17,581.00	0.00	17,581.00
101-336-703.100 101	ASST FIRE CHIEF	4,703.00	6,293.00	0.00	6,293.00
101-336-703.200 101	FIRE CAPTAIN 1	3,393.00	4,957.00	0.00	4,957.00
101-336-703.300 101	FIRE TRAINER 2	3,806.00	8,995.00	0.00	8,995.00
101-336-703.400 101	FIRE LIEUTENANT 2	1,856.00	9,502.00	0.00	9,502.00
101-336-703.500 101	DIVE COORDINATOR	0.00	4,283.00	0.00	4,283.00
101-336-708.000 101	WAGES - FIREMEN	42,683.00	74,518.00	4,144.00	78,662.00
101-336-715.000 101	SOCIAL SECURITY	6,528.00	9,643.00	317.00	9,960.00
101-336-722.000 101	WORKMAS COMP	1,140.00	892.00	0.00	892.00
101-336-726.000 101	SUPPLIES	568.00	390.00	0.00	390.00
101-336-751.000 101	GASOLINE & OIL	1,704.00	1,480.00	0.00	1,480.00
101-336-761.000 101	UNIFORMS	90.00	0.00	0.00	0.00
101-336-775.000 101	REPAIR & MAINTENANCE SUPPLIES	0.00	228.00	0.00	228.00
101-336-850.000 101	COMMUNICATIONS	750.00	820.00	0.00	820.00
101-336-853.000 101	TELEPHONE	499.00	988.00	0.00	988.00
101-336-860.000 101	MILEAGE ALLOW/TRANSPORT	0.00	41.00	0.00	41.00
101-336-890.000 101	FIRE DEPART CONTINGENCY	140.00	15.00	0.00	15.00
101-336-900.000 101	PRINTING & PUBLISHING	138.00	143.00	0.00	143.00
101-336-910.100 101	INSURANCE & BONDS	1,795.00	1,795.00	0.00	1,795.00
101-336-910.200 101	INSURANCE - VEHICLE	5,864.00	5,852.00	0.00	5,852.00
101-336-931.000 101	EQUIPMENT MAINTENANCE	9,663.00	5,591.00	0.00	5,591.00
101-336-933.000 101	MAINTENANCE - VEHICLE	1,338.00	2,757.00	0.00	2,757.00
101-336-956.000 101	MISCELLANEOUS	377.00	842.00	0.00	842.00
101-336-960.000 101	CONFERENCE/EDUCATION/TRAINING	0.00	298.00	0.00	298.00
101-336-980.000 101	EQUIPMENT	2,554.00	6,359.00	0.00	6,359.00
101-336-980.100 101	EQUIPMENT - DIVE TEAM	125.00	2,449.00	0.00	2,449.00
101-722-703.000 101	ADMINISTRATOR SALARY	33,885.00	45,517.00	0.00	45,517.00
101-722-709.000 101	OVERTIME	1,269.00	44.00	0.00	44.00
101-722-712.000 101	FEES & PER DIEM (FICA)	8,153.00	7,316.00	0.00	7,316.00
101-722-713.000 101	HEALTH INS REIMB	4,843.00	0.00	0.00	0.00
101-722-715.000 101	SOCIAL SECURITY	3,670.00	4,045.00	0.00	4,045.00
101-722-716.000 101	HOSPITALIZATION INS	935.00	5,337.00	(372.00)	4,965.00
101-722-717.000 101	LIFE & DISABILITY INS	290.00	316.00	0.00	316.00
101-722-718.000 101	RETIREMENT CONTRIBUTION	3,295.00	4,056.00	0.00	4,056.00
101-722-722.000 101	WORKMANS COMPENSATION	419.00	356.00	0.00	356.00
101-722-726.000 101	SUPPLIES	2,214.00	1,589.00	0.00	1,589.00
101-722-751.000 101	GASOLINE & OIL	118.00	15.00	0.00	15.00
101-722-801.000 101	PROFESSIONAL FEES	16,311.00	38,242.00	0.00	38,242.00
101-722-826.000 101	LEGAL FEES	14,203.00	5,015.00	0.00	5,015.00
101-722-853.000 101	TELEPHONE	1,100.00	1,156.00	0.00	1,156.00
101-722-860.000 101	MILEAGE ALLOW/TRANSPORTATION	687.00	0.00	0.00	0.00
101-722-890.000 101	ZONING CONTINGENCY	0.00	2,716.00	0.00	2,716.00
101-722-900.000 101	PRINTING & PUBLISHING	4,767.00	2,667.00	0.00	2,667.00
101-722-910.000 101	INSURANCE & BONDS	581.00	580.00	0.00	580.00
101-722-956.000 101	MISCELLANEOUS	170.00	0.00	0.00	0.00
101-722-960.000 101	CONFERENCE/EDUCATION/TRAINING	8,425.00	3,899.00	0.00	3,899.00
101-722-980.000 101	EQUIPMENT	680,413.00	424.00	0.00	424.00
101-751-707.000 101	WAGES - SEASONAL	63,067.00	49,337.00	0.00	49,337.00
101-751-709.000 101	OVERTIME	2,779.00	2,299.00	0.00	2,299.00

Charter Township of Oscoda: General Fund
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 101-7

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
101-751-710.000	101 OVERTIME (DOUBLE)	192.00	1,587.00	0.00	1,587.00
101-751-715.000	101 SOCIAL SECURITY	8,865.00	7,964.00	0.00	7,964.00
101-751-716.000	101 HEALTH INSURANCE	31,740.00	38,225.00	(2,815.00)	35,410.00
101-751-717.000	101 LIFE & DISABILITY INS	315.00	316.00	0.00	316.00
101-751-718.000	101 RETIREMENT CONTRIBUTION	5,044.00	5,162.00	0.00	5,162.00
101-751-720.000	101 UNEMPLOYMENT COMPENSATION	3,979.00	0.00	1,644.00	1,644.00
101-751-722.000	101 WORKMANS COMPENSATION	880.00	685.00	0.00	685.00
101-751-725.000	101 FEES & PER DIEM (NON-FICA)	0.00	9.00	0.00	9.00
101-751-726.000	101 SUPPLIES	2,173.00	2,088.00	0.00	2,088.00
101-751-751.000	101 GASOLINE & OIL	5,226.00	2,807.00	0.00	2,807.00
101-751-761.000	101 CLOTHING ALLOWANCE	1,269.00	1,247.00	0.00	1,247.00
101-751-775.000	101 REPAIR & MAINTENANCE SUPPLIES	7,479.00	5,447.00	0.00	5,447.00
101-751-818.000	101 SOLID WASTE DISPOSAL	5,821.00	5,789.00	0.00	5,789.00
101-751-853.000	101 TELEPHONE	1,260.00	330.00	0.00	330.00
101-751-880.572	101 GRANT- IRON BELLE	0.00	31,208.00	(31,207.00)	1.00
101-751-910.100	101 INSURANCE & BONDS	93.00	93.00	0.00	93.00
101-751-910.200	101 INSURANCE - VEHICLE	1,391.00	1,389.00	0.00	1,389.00
101-751-921.000	101 UTILITIES - ELECTRICITY	2,674.00	2,891.00	0.00	2,891.00
101-751-922.000	101 UTILITIES - GAS	390.00	432.00	0.00	432.00
101-751-923.000	101 UTILITIES - WATER	3,653.00	2,853.00	0.00	2,853.00
101-751-930.000	101 REPAIRS & MAINTENANCE	3,224.00	7,776.00	0.00	7,776.00
101-751-931.000	101 EQUIPMENT REPAIR	8,083.00	5,370.00	0.00	5,370.00
101-751-933.000	101 MAINTENANCE - VEHICLE	522.00	1,222.00	0.00	1,222.00
101-751-956.000	101 MISCELLANEOUS	1,529.00	625.00	0.00	625.00
101-751-975.000	101 BUILDING IMPROVEMENT - PARKS	0.00	3,163.00	0.00	3,163.00
101-751-980.100	101 EQUIPMENT	1,205.00	0.00	0.00	0.00
101-753-706.000	101 WAGES - FULL TIME	20,990.00	21,181.00	0.00	21,181.00
101-753-707.000	101 WAGES - SEASONAL	2,635.00	2,396.00	0.00	2,396.00
101-753-715.000	101 SOCIAL SECURITY	1,807.00	1,804.00	0.00	1,804.00
101-753-718.000	101 RETIREMENT FUND CONTRIBUTION	2,099.00	2,118.00	0.00	2,118.00
101-753-722.000	101 WORKMANS COMP	306.00	247.00	0.00	247.00
101-753-726.000	101 SUPPLIES	571.00	0.00	0.00	0.00
101-753-775.000	101 REPAIR & MAINT SUPPLIES	44.00	0.00	0.00	0.00
101-753-921.000	101 UTILITIES - ELECTRICITY	658.00	533.00	0.00	533.00
101-753-930.000	101 REPAIRS & MAINT	1,363.00	846.00	0.00	846.00
101-753-956.000	101 MISCELLANEOUS	0.00	155.00	0.00	155.00
101-754-706.000	101 WAGES-FULL TIME	16,231.00	16,793.00	0.00	16,793.00
101-754-707.000	101 WAGES-SEASONAL	2,636.00	2,396.00	0.00	2,396.00
101-754-709.000	101 OVERTIME	22.00	0.00	0.00	0.00
101-754-710.000	101 OVERTIME (DOUBLE)	0.00	309.00	0.00	309.00
101-754-715.000	101 SOCIAL SECURITY	1,445.00	1,492.00	0.00	1,492.00
101-754-718.000	101 RETIREMENT FUND CONTRIBUTION	1,623.00	1,679.00	0.00	1,679.00
101-754-722.000	101 WORKMANS COMP	217.00	197.00	0.00	197.00
101-754-726.000	101 SUPPLIES	930.00	596.00	0.00	596.00
101-754-751.000	101 GASOLINE & OIL	305.00	0.00	0.00	0.00
101-754-775.000	101 REPAIR & MAINT SUPPLIES	735.00	58.00	0.00	58.00
101-754-910.000	101 INSURANCE & BONDS	194.00	193.00	0.00	193.00
101-754-921.000	101 UTILITIES - ELECTRICITY	1,640.00	1,684.00	0.00	1,684.00
101-754-922.000	101 UTILITIES - HEAT	830.00	0.00	0.00	0.00
101-754-923.000	101 UTILITIES - WATER	430.00	429.00	0.00	429.00
101-754-930.000	101 REPAIRS & MAINTENANCE	3,201.00	2,572.00	0.00	2,572.00
101-754-931.000	101 EQUIPMENT REPAIR	0.00	242.00	0.00	242.00

Charter Township of Oscoda: General Fund
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 101-8

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
101-754-956.000	101 MISCELLANEOUS	318.00	386.00	0.00	386.00
101-754-975.000	101 BUILDING IMPROVEMENT	2,000.00	3,183.00	0.00	3,183.00
101-754-980.100	101 EQUIPMENT	384.00	0.00	0.00	0.00
101-810-880.000	101 Contribution to Senior Center	27,705.00	0.00	28,675.00	28,675.00
General Fund		2,556,048.00	1,933,253.00	(4,083.00)	1,929,170.00

7 Transfers Out		1,172,055.00	1,017,624.00	0.00	1,017,624.00
101-000-999.207	101 CONTRIBUTION TO POLICE FUND <u>G-1. 13</u>	71,448.00	0.00	0.00	0.00
101-299-999.203	101 CONTRIBUTION TO ROAD IMPROVEMENT F <u>G-1. 13</u>	40,000.00	0.00	0.00	0.00
101-299-999.207	101 CONTRIBUTION TO POLICE FUND ⁹ <u>G-1. 13</u>	1,060,607.00	1,017,624.00	0.00	1,017,624.00
General Fund		1,172,055.00	1,017,624.00	0.00	1,017,624.00

0.00	0.00	0.00	0.00
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Net Income (Loss) 556,553.00 295,569.00 242,039.00

1. Due from 590 to 101

2. Due from 703 to 101

3. Due from 101 to 591

4. Examined invoice for \$13,058 for fire that occurred and insurance was settled prior to 12/31/20, which is the majority of the account; the remainder is not material.

5. Transfer from 236 to 101

6. Transfer from 509 to 101

7. Transfer from 590 to 101

8. Transfer from 591 to 101

9. Transfers from 101 to Police (207 and 211)

Charter Township of Oscoda: Road Improvement Fund

Year End: December 31, 2020

203 Road Improvement Fund

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 203

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj	Amount	Chg	%Chg
1 Assets		91,714.00	77,543.00	0.00	77,543.00	(14,171.00)	(15)	
203-000-002.200 203 MBIA MUN INV (CLASS)	D-1. 2	0.00	49,460.00	0.00	49,460.00	49,460.00	0	
203-000-003.005 203 COMMON CHECKING HCB	D-1. 2	88,323.00	28,083.00	0.00	28,083.00	(60,240.00)	(68)	
203-000-045.180 203 SHOREWOOD DRIVE SPECIAL ASSESSM		1,719.00	0.00	0.00	0.00	(1,719.00)	(100)	
203-000-084.101 203 DUE FROM GENERAL FUND	M	0.00	(1,672.00)	1,672.00	0.00	0.00	0	
203-000-084.706 203 DUE FROM TAX FUND - ROADS S/A	G-1. 13	1,672.00	1,672.00	(1,672.00)	0.00	(1,672.00)	(100)	
3 Equity/Fund Balance		(48,888.00)	(91,714.00)	0.00	(91,714.00)	(42,826.00)	88	
203-000-390.000 203 FUND BALANCE	E-5. 2	(48,888.00)	(91,714.00)	0.00	(91,714.00)	(42,826.00)	88	
4 Revenues		(23,845.00)	(8,301.00)	0.00	(8,301.00)	15,544.00	(65)	
203-000-628.000 203 CHARGES FOR MAINT PRIVATE RDS		(20,188.00)	(8,265.00)	184.00	(8,081.00)	12,107.00	(60)	
203-000-665.100 203 INTEREST EARNINGS		(267.00)	(220.00)	0.00	(220.00)	47.00	(18)	
203-000-672.000 203 SPECIAL ASSESSMENT ROADS		(3,390.00)	184.00	(184.00)	0.00	3,390.00	(100)	
5 Transfers In		(40,000.00)	0.00	0.00	0.00	40,000.00	(100)	
203-000-699.101 203 CONTRIBUTION FROM GENERAL FUND	M	(40,000.00)	0.00	0.00	0.00	40,000.00	(100)	
6 Expenditures		21,019.00	22,472.00	0.00	22,472.00	1,453.00	7	
203-000-969.000 203 STREET & ROAD MAINTENANCE		21,019.00	22,472.00	0.00	22,472.00	1,453.00	7	
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>	
	Net Income (Loss)	42,826.00	(14,171.00)		(14,171.00)	(56,997.00)	(133)	

1. Paid off in the CY

Charter Township of Oscoda: Forest Reserve Fund
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 204

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		33,374.00	44,277.00	93.00	44,370.00
204-000-002.000 204 MBIA MUN INV (CLASS) FOREST RESERVE	D-1. 2	1,847.00	1,859.00	0.00	1,859.00
204-000-002.200 204 MBIA MUN INV (CLASS)	D-1. 2	0.00	7,252.00	0.00	7,252.00
204-000-003.000 204 INVESTMENT CERTIFICATES			4,740.00		
AJE-33 To adjust the CDs to match the bank confrimations and correct				93.00	
204-000-003.000 204 INVESTMENT CERTIFICATES	D-1. 2	5,594.00	4,740.00	93.00	4,833.00
204-000-003.005 204 MUN. MUTUAL INV - SAVINGS	D-1. 2	13,533.00	18,826.00	0.00	18,826.00
204-000-018.000 204 TAXES RECEIVABLE/COUNTY	D-3. 2	12,400.00	11,600.00	0.00	11,600.00
2 Liabilities		(12,400.00)	(11,600.00)	0.00	(11,600.00)
204-000-339.000 204 DEFERRED REV - STUMP TAX	D-3. 2	(12,400.00)	(11,600.00)	0.00	(11,600.00)
3 Equity/Fund Balance		(8,505.00)	(20,973.00)	(1.00)	(20,974.00)
204-000-383.000 204 FOREST RESERVE FUND BALANCE			(20,973.00)		
AJE-5 To adjust fund balance to match PY audit. *Do Not Reverse				(1.00)	
204-000-383.000 204 FOREST RESERVE FUND BALANCE	E-5. 2	(8,505.00)	(20,973.00)	(1.00)	(20,974.00)
4 Revenues		(12,469.00)	(11,704.00)	(92.00)	(11,796.00)
204-000-530.000 204 FOREST RESERVE REV SHARING		(12,274.00)	(11,633.00)	0.00	(11,633.00)
204-000-665.000 204 INTEREST EARNINGS			(71.00)		
AJE-5 To adjust fund balance to match PY audit. *Do Not Reverse				1.00	
AJE-33 To adjust the CDs to match the bank confrimations and correct				(93.00)	
204-000-665.000 204 INTEREST EARNINGS		(195.00)	(71.00)	(92.00)	(163.00)
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)		12,469.00	11,704.00		11,796.00

Charter Township of Oscoda: Fire Equipment Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 206

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		684,272.00	358,183.00	229,270.00	587,453.00
206-000-002.200 206 MBIA MUN INV (CLASS)	D-1. 2	0.00	136,035.00	0.00	136,035.00
206-000-003.000 206 INVESTMENT CERTIFICATES			84,724.00		
AJE-33 To adjust the CDs to match the bank confrimations and correct				1,655.00	
206-000-003.000 206 INVESTMENT CERTIFICATES	D-1. 2	100,000.00	84,724.00	1,655.00	86,379.00
206-000-003.005 206 COMMON CHECKING HCB			137,424.00		
AJE-15 To reclassify equipment portion of AuSable's charges for servi				(15,338.00)	
206-000-003.005 206 COMMON CHECKING HCB	D-1. 2	316,851.00	137,424.00	(15,338.00)	122,086.00
206-000-020.000 206 TAXES RECEIVABLE			0.00		
AJE-6 To record current year end receivables and deferrals for the 20				274,374.00	
AJE-9 To reduce current year taxes receivable for the December 17, 20				(31,979.00)	
206-000-020.000 206 TAXES RECEIVABLE	F-1. 1	266,873.00	0.00	242,395.00	242,395.00
206-000-078.000 206 DUE FROM STATE			0.00		
AJE-12 To record the DTOG related to the PILT funds received in the C				558.00	
206-000-078.000 206 DUE FROM STATE	D-3. 2	548.00	0.00	558.00	558.00
2 Liabilities		(266,873.00)	0.00	(274,374.00)	(274,374.00)
206-000-339.000 206 DEFERRED PROPERTY TAXES			0.00		
AJE-6 To record current year end receivables and deferrals for the 20				(274,374.00)	
206-000-339.000 206 DEFERRED PROPERTY TAXES	F-1. 1	(266,873.00)	0.00	(274,374.00)	(274,374.00)
3 Equity/Fund Balance		(252,307.00)	(417,398.00)	(1.00)	(417,399.00)
206-000-390.000 206 FUND BALANCE - GENERAL FUND			(417,398.00)		
AJE-5 To adjust fund balance to match PY audit. *Do Not Reverse				(1.00)	
206-000-390.000 206 FUND BALANCE - GENERAL FUND	E-5. 2	(252,307.00)	(417,398.00)	(1.00)	(417,399.00)
4 Revenues		(296,796.00)	(482,654.00)	45,105.00	(437,549.00)
206-000-401.000 206 REVENUE-CURRENT LEVY			(298,766.00)		
AJE-9 To reduce current year taxes receivable for the December 17, 20				31,979.00	
206-000-401.000 206 REVENUE-CURRENT LEVY	F-1. 1	(257,028.00)	(298,766.00)	31,979.00	(266,787.00)
206-000-424.000 206 PAYMENT IN LIEU OF TAXES			0.00		
AJE-12 To record the DTOG related to the PILT funds received in the C				(558.00)	
206-000-424.000 206 PAYMENT IN LIEU OF TAXES	D-3. 9	(548.00)	0.00	(558.00)	(558.00)
206-000-626.000 206 CHARGES FOR SERVICES - AUSABLE			(162,577.00)		
AJE-15 To reclassify equipment portion of AuSable's charges for servi				15,338.00	
206-000-626.000 206 CHARGES FOR SERVICES - AUSABLE	F-1. 14	(34,108.00)	(162,577.00)	15,338.00	(147,239.00)
206-000-626.100 206 CHARGES FOR SERVICE		(3,908.00)	(20,662.00)	0.00	(20,662.00)
206-000-665.000 206 INTEREST EARNINGS			(649.00)		
AJE-5 To adjust fund balance to match PY audit. *Do Not Reverse				1.00	
AJE-33 To adjust the CDs to match the bank confrimations and correct				(1,655.00)	
206-000-665.000 206 INTEREST EARNINGS		(1,204.00)	(649.00)	(1,654.00)	(2,303.00)
6 Expenditures		131,704.00	541,869.00	0.00	541,869.00
206-000-980.000 206 FD EQUIPMENT		5,337.00	0.00	0.00	0.00
206-000-981.000 206 FD EQUIPMENT REPLACEMENT		64,874.00	541,869.00	0.00	541,869.00
206-000-990.000 206 PRINCIPAL EXPENSE		60,499.00	0.00	0.00	0.00
206-000-991.000 206 INTEREST EXPENSE		994.00	0.00	0.00	0.00

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Charter Township of Oscoda: Fire Equipment Fund
 Year End: December 31, 2020
 101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 206-1

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Net Income (Loss)	165,092.00	(59,215.00)		(104,320.00)

Charter Township of Oscoda: Police Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 207

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		501,361.00	339,451.00	209,346.00	548,797.00
207-000-002.100 207 CASH-POLICE SAV-NAFCU			200,670.00		
AJE-17 To combine the two MI Class accounts into one. **Do Not Reve				(200,670.00)	
207-000-002.100 207 CASH-POLICE SAV-NAFCU	M	0.00	200,670.00	(200,670.00)	0.00
207-000-002.200 207 MBIA MUN INV (CLASS)			39,923.00		
AJE-17 To combine the two MI Class accounts into one. **Do Not Reve				200,670.00	
207-000-002.200 207 MBIA MUN INV (CLASS)	D-1. 2	0.00	39,923.00	200,670.00	240,593.00
207-000-003.000 207 INVESTMENT CERTIFICATES			53,096.00		
AJE-33 To adjust the CDs to match the bank confrimations and correct				1,037.00	
207-000-003.000 207 INVESTMENT CERTIFICATES	D-1. 2	62,577.00	53,096.00	1,037.00	54,133.00
207-000-003.005 207 MUN. MUTUAL INV. - SAVINGS	D-1. 2	149,936.00	28,519.00	0.00	28,519.00
207-000-020.000 207 TAXES RCVBLE -CURRENT LEVY			0.00		
AJE-6 To record current year end receivables and deferrals for the 20				243,888.00	
AJE-9 To reduce current year taxes receivable for the December 17, 20				(28,425.00)	
207-000-020.000 207 TAXES RCVBLE -CURRENT LEVY	F-1. 1	237,220.00	0.00	215,463.00	215,463.00
207-000-040.000 207 ACCOUNTS RECEIVABLE	D-3. 2	658.00	0.00	0.00	0.00
207-000-078.000 207 DUE FROM STATE			0.00		
AJE-12 To record the DTOG related to the PILT funds received in the C				496.00	
207-000-078.000 207 DUE FROM STATE	D-3. 2	487.00	0.00	496.00	496.00
207-000-079.000 207 DUE FROM FEDERAL GOVT	D-3. 2	25,800.00	0.00	0.00	0.00
207-000-123.000 207 PREPAID EXPENSE			17,243.00		
AJE-19 To book prepaid for January 2021 medical insurance booked in				9,593.00	
AJE-25 To remove incorrect entry of prepaid recorded for 1/1/21 payro				(17,243.00)	
207-000-123.000 207 PREPAID EXPENSE	D-5. 2	24,683.00	17,243.00	(7,650.00)	9,593.00
2 Liabilities		(302,890.00)	(70,661.00)	(227,318.00)	(297,979.00)
207-000-202.000 207 ACCOUNTS PAYABLE			(9,700.00)		
AJE-27 To reverse a payable that was not received until February of 2				4,374.00	
207-000-202.000 207 ACCOUNTS PAYABLE	E-1. 2	(11,299.00)	(9,700.00)	4,374.00	(5,326.00)
207-000-228.100 207 DUE TO (FICA)	E-2. 2	(2,242.00)	(2,776.00)	0.00	(2,776.00)
207-000-228.200 207 DUE TO (STATE WITHHOLDING)	M	(1,897.00)	(1,884.00)	0.00	(1,884.00)
207-000-231.200 207 DUE TO MERS			(17,133.00)		
AJE-49 To correct MERS payable and expense. **DO NOT REVERSE				(5,047.00)	
207-000-231.200 207 DUE TO MERS	G-1. 1.3	(19,298.00)	(17,133.00)	(5,047.00)	(22,180.00)
207-000-231.300 207 DUE TO FIREMENS DUES	M	(14.00)	0.00	0.00	0.00
207-000-231.400 207 DUE TO ING	M	(429.00)	(528.00)	0.00	(528.00)
207-000-257.100 207 ACCRUED WAGES PAYABLE			(36,465.00)		
AJE-25 To remove incorrect entry of prepaid recorded for 1/1/21 payro				17,243.00	
207-000-257.100 207 ACCRUED WAGES PAYABLE	E-2. 2	(29,456.00)	(36,465.00)	17,243.00	(19,222.00)
207-000-269.000 207 GARNISHMENTS PAYABLE	M	(377.00)	(1,320.00)	0.00	(1,320.00)
207-000-269.200 207 AFLAC - BEFORE TAXES	M	0.00	(430.00)	0.00	(430.00)
207-000-269.300 207 BLUE CROSS BLUE SHIELD	M	0.00	(425.00)	0.00	(425.00)
207-000-339.000 207 DEFERRED REV - CURRENT TAX			0.00		
AJE-6 To record current year end receivables and deferrals for the 20				(243,888.00)	

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Charter Township of Oscoda: Police Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 207-1

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
207-000-339.000 207 DEFERRED REV - CURRENT TAX	F-1. 1	(237,220.00)	0.00	(243,888.00)	(243,888.00)
207-000-339.300 207 DEFERRED REV - OTHER	M	(658.00)	0.00	0.00	0.00
3 Equity/Fund Balance		0.00	(198,472.00)	1.00	(198,471.00)
207-000-390.000 207 FUND BALANCE - POLICE FUND			(173,789.00)		
AJE-5 To adjust fund balance to match PY audit. *Do Not Reverse				1.00	
AJE-38 To adjust nonspendable for prepaids at 12/31/20. **Do Not Rev				(15,090.00)	
207-000-390.000 207 FUND BALANCE - POLICE FUND	E-5. 2	24,683.00	(173,789.00)	(15,089.00)	(188,878.00)
207-000-391.000 207 NONSPENDABLE FUND BALANCE - PREPAID			(24,683.00)		
AJE-38 To adjust nonspendable for prepaids at 12/31/20. **Do Not Rev				15,090.00	
207-000-391.000 207 NONSPENDABLE FUND BALANCE - PREPAID	E-5. 2	(24,683.00)	(24,683.00)	15,090.00	(9,593.00)
4 Revenues		(333,063.00)	(318,456.00)	28,241.00	(290,215.00)
207-000-401.000 207 REVENUE-CURRENT LEVY			(265,560.00)		
AJE-9 To reduce current year taxes receivable for the December 17, 20				28,425.00	
207-000-401.000 207 REVENUE-CURRENT LEVY	F-1. 1	(227,977.00)	(265,560.00)	28,425.00	(237,135.00)
207-000-424.000 207 PAYMENT IN LIEU OF TAXES			0.00		
AJE-12 To record the DTOG related to the PILT funds received in the C				(496.00)	
207-000-424.000 207 PAYMENT IN LIEU OF TAXES	D-3. 9	(962.00)	0.00	(496.00)	(496.00)
207-000-502.000 207 FEDERAL GRANT	H-2. 2	0.00	(18,900.00)	0.00	(18,900.00)
207-000-505.000 207 FEDERAL GRANT		(44,700.00)	0.00	0.00	0.00
207-000-528.000 207 OTHER FEDERAL GRANTS	H-2. 2	0.00	(10,000.00)	0.00	(10,000.00)
207-000-543.000 207 STATE - 302 FUNDS		(1,686.00)	(1,406.00)	0.00	(1,406.00)
207-000-578.000 207 LIQUOR LICENSE FEES		(7,896.00)	(7,566.00)	0.00	(7,566.00)
207-000-625.000 207 WITNESS FEES		(12.00)	0.00	0.00	0.00
207-000-655.000 207 FINES, FORFEITURES, RESTITUTION		(6,099.00)	(5,880.00)	0.00	(5,880.00)
207-000-665.100 207 INTEREST EARNINGS			(1,102.00)		
AJE-5 To adjust fund balance to match PY audit. *Do Not Reverse				(1.00)	
AJE-33 To adjust the CDs to match the bank confirmations and correct				(1,037.00)	
207-000-665.100 207 INTEREST EARNINGS		(2,890.00)	(1,102.00)	(1,038.00)	(2,140.00)
207-000-673.000 207 SALE OF FIXED ASSETS	D-6. 5.1	(12,111.00)	(3,462.00)	0.00	(3,462.00)
207-000-687.000 207 REIMBURSEMENTS FOR INS CLAIM		(40.00)	(473.00)	0.00	(473.00)
207-000-687.100 207 REIMBURSEMENTS - OTHER			(3,401.00)		
AJE-32 To reclassify towing fee reimbursements to offset the oriringa				1,350.00	
207-000-687.100 207 REIMBURSEMENTS - OTHER		0.00	(3,401.00)	1,350.00	(2,051.00)
207-000-688.000 207 MISCELLANEOUS REVENUE		(1,295.00)	(706.00)	0.00	(706.00)
207-000-694.000 207 CONTRIB FROM PRIVATE SOURCES		(27,395.00)	0.00	0.00	0.00
5 Transfers In		(1,132,055.00)	(1,004,050.00)	0.00	(1,004,050.00)
207-000-699.101 207 CONTRIBUTION FROM GENERAL FUND	1 G-1. 13	(1,132,055.00)	(1,004,050.00)	0.00	(1,004,050.00)
6 Expenditures		1,266,647.00	1,252,188.00	(10,270.00)	1,241,918.00
207-000-703.100 207 SALARY - POLICE CHIEF		62,655.00	65,932.00	0.00	65,932.00
207-000-703.201 207 WAGE - SGT		97,165.00	103,169.00	0.00	103,169.00
207-000-703.301 207 WAGE - PATROLMAN		300,470.00	324,380.00	0.00	324,380.00
207-000-703.303 207 WAGE - MCOLES STIPEND		9,500.00	10,700.00	0.00	10,700.00
207-000-704.000 207 WAGE - CODE ENFORCEMENT OFFICER		18,873.00	20,272.00	0.00	20,272.00
207-000-706.100 207 WAGE - AUTO MECHANIC		13.00	0.00	0.00	0.00
207-000-706.300 207 WAGES - CLERICAL		33,132.00	33,502.00	0.00	33,502.00
207-000-707.400 207 Part Time-Clerical Asst.		15,986.00	2,306.00	0.00	2,306.00

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Charter Township of Oscoda: Police Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 207-2

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
207-000-709.201 207 OVERTIME - SGT		16,360.00	9,663.00	0.00	9,663.00
207-000-709.301 207 OVERTIME - PATROLMAN		58,106.00	32,147.00	0.00	32,147.00
207-000-709.605 207 OVERTIME - CLERICAL		599.00	3,523.00	0.00	3,523.00
207-000-709.606 207 OVERTIME - CODE ENFORCEMENT OFFICER		6.00	0.00	0.00	0.00
207-000-710.201 207 HOLIDAY - SGT		8,610.00	9,407.00	0.00	9,407.00
207-000-710.301 207 HOLIDAY - PATROLMAN		23,863.00	30,801.00	0.00	30,801.00
207-000-711.100 207 LONGEVITY PAY - OFFICERS		6,302.00	6,906.00	0.00	6,906.00
207-000-713.000 207 HEALTH INS REIMB		12,140.00	14,853.00	0.00	14,853.00
207-000-715.000 207 SOCIAL SECURITY		50,514.00	50,760.00	0.00	50,760.00
207-000-716.000 207 HOSPITALIZATION INS			138,881.00		
AJE-19 To book prepaid for January 2021 medical insurance booked in				(9,593.00)	
207-000-716.000 207 HOSPITALIZATION INS		127,068.00	138,881.00	(9,593.00)	129,288.00
207-000-717.000 207 LIFE & DISABILITY INS		3,333.00	3,373.00	0.00	3,373.00
207-000-718.000 207 RETIREMENT FUND CONTRIBUTION		9,694.00	9,843.00	0.00	9,843.00
207-000-718.002 207 MERS CONTRIBUTION			150,446.00		
AJE-49 To correct MERS payable and expense. **DO NOT REVERSE				5,047.00	
207-000-718.002 207 MERS CONTRIBUTION		147,295.00	150,446.00	5,047.00	155,493.00
207-000-722.000 207 WORKMANS COMP		7,676.00	5,958.00	0.00	5,958.00
207-000-726.000 207 SUPPLIES		5,815.00	5,118.00	0.00	5,118.00
207-000-726.100 207 COMPUTER SUPPLIES		185.00	437.00	0.00	437.00
207-000-751.000 207 GASOLINE & OIL		26,560.00	17,548.00	0.00	17,548.00
207-000-761.000 207 CLOTHING CARE & ALLOWANCE		8,502.00	6,551.00	0.00	6,551.00
207-000-775.000 207 REPAIR & MAINTENANCE SUPPLIES		423.00	7.00	0.00	7.00
207-000-801.000 207 PROFESSIONAL FEES			22,408.00		
AJE-32 To reclassify towing fee reimbursements to offset the oriringa				(1,350.00)	
207-000-801.000 207 PROFESSIONAL FEES		16,729.00	22,408.00	(1,350.00)	21,058.00
207-000-801.200 207 COMPUTER PROGRAM FEES		5,898.00	5,716.00	0.00	5,716.00
207-000-802.000 207 AUDIT FEES		1,264.00	1,691.00	0.00	1,691.00
207-000-815.100 207 COMPUTER MAINTENANCE		2,994.00	271.00	0.00	271.00
207-000-826.000 207 LEGAL FEES		13,386.00	11,155.00	0.00	11,155.00
207-000-853.000 207 TELEPHONE		7,432.00	10,589.00	0.00	10,589.00
207-000-900.000 207 PRINTING & PUBLISHING		1,025.00	2,355.00	0.00	2,355.00
207-000-910.100 207 INSURANCE & BONDS		394.00	394.00	0.00	394.00
207-000-910.200 207 INSURANCE - VEHICLE		5,060.00	5,050.00	0.00	5,050.00
207-000-910.300 207 INSURANCE - OFFICER LIABILITY		2,757.00	1,754.00	0.00	1,754.00
207-000-930.000 207 REPAIRS & MAINTENANCE		286.00	312.00	0.00	312.00
207-000-931.000 207 MAINTENANCE - EQUIPMENT		1,465.00	596.00	0.00	596.00
207-000-933.000 207 MAINTENANCE - VEHICLE		12,699.00	21,305.00	0.00	21,305.00
207-000-956.000 207 MISCELLANEOUS		957.00	1,051.00	0.00	1,051.00
207-000-960.000 207 CONFERENCE/EDUCATION/TRAINING		3,981.00	1,212.00	0.00	1,212.00
207-000-960.001 207 EDUCATION/TRAINING-302 FUND		1,245.00	1,047.00	0.00	1,047.00
207-000-980.000 207 EQUIPMENT			39,164.00		
AJE-27 To reverse a payable that was not received until February of 2				(4,374.00)	
207-000-980.000 207 EQUIPMENT		70,723.00	39,164.00	(4,374.00)	34,790.00
207-000-981.000 207 EQUIPMENT - VEHICLE		67,507.00	69,635.00	0.00	69,635.00
		0.00	0.00	0.00	0.00
Net Income (Loss)		198,471.00	70,318.00		52,347.00

1. Transfers from 101 to Police (207 and 211)

Charter Township of Oscoda: Police Staffing Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 211

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		228,282.00	56,470.00	188,552.00	245,022.00
211-000-002.200 211 MBIA MUN INV (CLASS)	D-1. 2	0.00	36,858.00	0.00	36,858.00
211-000-003.005 211 COMMON CHECKING HCB	D-1. 2	17,971.00	16,914.00	0.00	16,914.00
211-000-020.000 211 TAXES RECEIVABLE CURRENT LEVY			0.00		
AJE-6 To record current year end receivables and deferrals for the 20				213,402.00	
AJE-9 To reduce current year taxes receivable for the December 17, 20				(24,872.00)	
211-000-020.000 211 TAXES RECEIVABLE CURRENT LEVY	F-1. 1	207,568.00	0.00	188,530.00	188,530.00
211-000-078.000 211 DUE FROM STATE			0.00		
AJE-12 To record the DTOG related to the PILT funds received in the C				434.00	
211-000-078.000 211 DUE FROM STATE	D-3. 2	426.00	0.00	434.00	434.00
211-000-123.000 211 PREPAID EXPENSE			2,698.00		
AJE-19 To book prepaid for January 2021 medical insurance booked in				2,286.00	
AJE-25 To remove incorrect entry of prepaid recorded for 1/1/21 payro				(2,698.00)	
211-000-123.000 211 PREPAID EXPENSE	D-5. 2	2,317.00	2,698.00	(412.00)	2,286.00
2 Liabilities		(217,386.00)	(11,868.00)	(210,788.00)	(222,656.00)
211-000-202.000 211 ACCOUNTS PAYABLE	E-1. 2	(362.00)	(608.00)	0.00	(608.00)
211-000-228.100 211 DUE TO (FICA)	E-2. 2	(372.00)	(437.00)	0.00	(437.00)
211-000-228.200 211 DUE TO (STATE WITHHOLDING)	M	(315.00)	(354.00)	0.00	(354.00)
211-000-231.200 211 DUE TO MERS			(4,406.00)		
AJE-49 To correct MERS payable and expense. **DO NOT REVERSE				(84.00)	
211-000-231.200 211 DUE TO MERS	G-1. 1.3	(3,838.00)	(4,406.00)	(84.00)	(4,490.00)
211-000-231.300 211 DUE TO FIREMENS DUES	M	(10.00)	0.00	0.00	0.00
211-000-257.100 211 ACCRUED WAGES PAYABLE			(5,785.00)		
AJE-25 To remove incorrect entry of prepaid recorded for 1/1/21 payro				2,698.00	
211-000-257.100 211 ACCRUED WAGES PAYABLE	E-2. 2	(4,921.00)	(5,785.00)	2,698.00	(3,087.00)
211-000-269.200 211 AFLAC - BEFORE TAXES	M	0.00	(166.00)	0.00	(166.00)
211-000-269.300 211 BLUE CROSS BLUE SHIELD	M	0.00	(112.00)	0.00	(112.00)
211-000-339.000 211 DEFERRED REV - CURRENT TAX			0.00		
AJE-6 To record current year end receivables and deferrals for the 20				(213,402.00)	
211-000-339.000 211 DEFERRED REV - CURRENT TAX	F-1. 1	(207,568.00)	0.00	(213,402.00)	(213,402.00)
3 Equity/Fund Balance		0.00	(10,896.00)	0.00	(10,896.00)
211-000-390.000 211 FUND BALANCE - POLICE OPERATING FUND			(8,579.00)		
AJE-38 To adjust nonspendable for prepaids at 12/31/20. **Do Not Rev				(31.00)	
211-000-390.000 211 FUND BALANCE - POLICE OPERATING FUND	E-5. 2	2,317.00	(8,579.00)	(31.00)	(8,610.00)
211-000-391.000 211 NONSPENDABLE FUND BALANCE - PREPAID			(2,317.00)		
AJE-38 To adjust nonspendable for prepaids at 12/31/20. **Do Not Rev				31.00	
211-000-391.000 211 NONSPENDABLE FUND BALANCE - PREPAID	E-5. 2	(2,317.00)	(2,317.00)	31.00	(2,286.00)
4 Revenues		(200,634.00)	(234,631.00)	24,438.00	(210,193.00)
211-000-401.000 211 REVENUE-CURRENT LEVY			(232,360.00)		
AJE-9 To reduce current year taxes receivable for the December 17, 20				24,872.00	
211-000-401.000 211 REVENUE-CURRENT LEVY	F-1. 1	(199,476.00)	(232,360.00)	24,872.00	(207,488.00)
211-000-424.000 211 PAYMENT IN LIEU OF TAXES			0.00		
AJE-12 To record the DTOG related to the PILT funds received in the C				(434.00)	

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Charter Township of Oscoda: Police Staffing Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 211-1

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
211-000-424.000 211 PAYMENT IN LIEU OF TAXES	D-3. 9	(842.00)	0.00	(434.00)	(434.00)
211-000-528.000 211 OTHER FEDERAL GRANTS	H-2. 2	0.00	(2,000.00)	0.00	(2,000.00)
211-000-665.000 211 INTEREST EARNINGS		(316.00)	(271.00)	0.00	(271.00)
5 Transfers In		0.00	(13,574.00)	0.00	(13,574.00)
211-000-699.101 211 CONTRIBUTION FROM GENERAL FUND	1 G-1. 13	0.00	(13,574.00)	0.00	(13,574.00)
6 Expenditures		189,738.00	214,499.00	(2,202.00)	212,297.00
211-000-703.201 211 WAGES-SGT		48,792.00	50,538.00	0.00	50,538.00
211-000-703.301 211 WAGES-PATROLMAN		45,955.00	47,560.00	0.00	47,560.00
211-000-703.303 211 WAGE - MCOLE STIPEND		2,400.00	2,400.00	0.00	2,400.00
211-000-709.201 211 OVERTIME - SGT		4,244.00	2,024.00	0.00	2,024.00
211-000-709.301 211 OVERTIME - PATROLMAN		5,811.00	4,546.00	0.00	4,546.00
211-000-710.201 211 HOLIDAY - SGT		4,158.00	4,840.00	0.00	4,840.00
211-000-710.301 211 HOLIDAY - PATROLMAN		3,841.00	5,053.00	0.00	5,053.00
211-000-711.100 211 LONGEVITY PAY - OFFICERS		2,943.00	3,002.00	0.00	3,002.00
211-000-715.000 211 SOCIAL SECURITY		8,930.00	9,075.00	0.00	9,075.00
211-000-716.000 211 HOSPITALIZATION INS			33,112.00		
AJE-19 To book prepaid for January 2021 medical insurance booked in				(2,286.00)	
211-000-716.000 211 HOSPITALIZATION INS		21,819.00	33,112.00	(2,286.00)	30,826.00
211-000-717.000 211 LIFE & DISABILITY INS		580.00	632.00	0.00	632.00
211-000-718.002 211 MERS CONTRIBUTION			31,094.00		
AJE-49 To correct MERS payable and expense. **DO NOT REVERSE				84.00	
211-000-718.002 211 MERS CONTRIBUTION		30,286.00	31,094.00	84.00	31,178.00
211-000-722.000 211 WORKMANS COMP		1,513.00	1,081.00	0.00	1,081.00
211-000-726.100 211 SUPPLIES - COMPUTER		0.00	739.00	0.00	739.00
211-000-751.000 211 GASOLINE & OIL		2,877.00	3,019.00	0.00	3,019.00
211-000-761.000 211 CLOTHING CARE & ALLOWANCE		1,532.00	1,165.00	0.00	1,165.00
211-000-801.000 211 PROFESSIONAL FEES		0.00	40.00	0.00	40.00
211-000-853.000 211 TELEPHONE		1,414.00	1,136.00	0.00	1,136.00
211-000-956.000 211 MISCELLANEOUS		174.00	0.00	0.00	0.00
211-000-960.000 211 CONFERENCE/EDUCATION/TRAINING		1,735.00	608.00	0.00	608.00
211-000-980.000 211 EQUIPMENT		734.00	12,835.00	0.00	12,835.00
		0.00	0.00	0.00	0.00
Net Income (Loss)		10,896.00	33,706.00		11,470.00

1. Transfers from 101 to Police (207 and 211)

Charter Township of Oscoda: Old Orchard Park Improvements
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 218

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		148,016.00	102,334.00	1,152.00	103,486.00
218-000-001.000 218 OOP-CAPITAL IMP/CKG	D-1. 2	0.00	(60.00)	0.00	(60.00)
218-000-002.000 218 MBIA MUN INV (CLASS) OOI	D-1. 2	10,022.00	10,084.00	0.00	10,084.00
218-000-002.200 218 MBIA MUN INV (CLASS)	D-1. 2	0.00	7,783.00	0.00	7,783.00
218-000-003.002 218 INVESTMENT CERTIFICATE			58,961.00		
AJE-33 To adjust the CDs to match the bank confrimations and correct				1,152.00	
218-000-003.002 218 INVESTMENT CERTIFICATE	D-1. 2	81,570.00	58,961.00	1,152.00	60,113.00
218-000-003.005 218 OLD ORCHARD PK-CAPITAL IMP-MIF	D-1. 2	56,424.00	25,566.00	0.00	25,566.00
2 Liabilities		(1,798.00)	0.00	0.00	0.00
218-000-202.000 218 ACCOUNTS PAYABLE	E-1. 2	(1,798.00)	0.00	0.00	0.00
3 Equity/Fund Balance		(192,185.00)	(146,219.00)	1.00	(146,218.00)
218-000-381.000 218 FUND BALANCE			(146,219.00)		
AJE-5 To adjust fund balance to match PY audit. *Do Not Reverse				1.00	
218-000-381.000 218 FUND BALANCE	E-5. 2	(135,761.00)	(146,219.00)	1.00	(146,218.00)
218-000-999.999 218 RESTRICTED FUND BALANCE	E-5. 2	(56,424.00)	0.00	0.00	0.00
4 Revenues		(2,361.00)	(104.00)	(1,153.00)	(1,257.00)
218-000-665.100 218 INTEREST EARNED			(104.00)		
AJE-5 To adjust fund balance to match PY audit. *Do Not Reverse				(1.00)	
AJE-33 To adjust the CDs to match the bank confrimations and correct				(1,152.00)	
218-000-665.100 218 INTEREST EARNED		(2,361.00)	(104.00)	(1,153.00)	(1,257.00)
5 Transfers In		(20,000.00)	(60,000.00)	0.00	(60,000.00)
218-000-699.509 218 CONTRIB FROM OOP	1	(20,000.00)	(60,000.00)	0.00	(60,000.00)
6 Expenditures		68,328.00	103,989.00	0.00	103,989.00
218-000-801.000 218 PROFESSIONAL FEES		56,030.00	0.00	0.00	0.00
218-000-984.000 218 CAPITAL IMPROVEMENT EXPENSE		12,298.00	103,989.00	0.00	103,989.00
		0.00	0.00	0.00	0.00
Net Income (Loss)		(45,967.00)	(43,885.00)		(42,732.00)

[1. Transfer from 509 to 218](#)

Charter Township of Oscoda: Property Operation and
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 236

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		2,883,295.00	2,693,329.00	66,001.00	2,759,330.00
236-000-002.000 236 MBIA MUN INV (CLASS) PROP O&M	D-1. 2	122,082.00	122,846.00	0.00	122,846.00
236-000-002.100 236 MBIA MUN INV (CLASS) PROP O&M			641,106.00		
AJE-33 To adjust the CDs to match the bank confrimations and correct				221.00	
236-000-002.100 236 MBIA MUN INV (CLASS) PROP O&M	D-1. 2	378,821.00	641,106.00	221.00	641,327.00
236-000-002.200 236 MBIA MUN INV (CLASS)			441,220.00		
AJE-33 To adjust the CDs to match the bank confrimations and correct				152.00	
236-000-002.200 236 MBIA MUN INV (CLASS)	D-1. 2	0.00	441,220.00	152.00	441,372.00
236-000-003.000 236 INVESTMENT CERTIFICATES			387,096.00		
AJE-33 To adjust the CDs to match the bank confrimations and correct				7,561.00	
AJE-43 To adjust how the closing of the Huntington Bank CD was alloc				(9,894.00)	
236-000-003.000 236 INVESTMENT CERTIFICATES	D-1. 2	1,211,833.00	387,096.00	(2,333.00)	384,763.00
236-000-003.005 236 MUN. MUT INV PROP OP/MNTNCE			114,955.00		
AJE-43 To adjust how the closing of the Huntington Bank CD was alloc				9,894.00	
236-000-003.005 236 MUN. MUT INV PROP OP/MNTNCE	D-1. 2	172,123.00	114,955.00	9,894.00	124,849.00
236-000-003.700 236 CERT OF DEPOSIT			984,558.00		
AJE-33 To adjust the CDs to match the bank confrimations and correct				11,226.00	
236-000-003.700 236 CERT OF DEPOSIT	D-1. 2	984,558.00	984,558.00	11,226.00	995,784.00
236-000-004.000 236 PETTY CASH	D-1. 2	100.00	100.00	0.00	100.00
236-000-040.000 236 RECEIVABLES			0.00		
AJE-31 To record a receivable from the VA Clinic due to them only mak				11,002.00	
AJE-48 To record a receivable and deferral for rent revenue from Mid				37,287.00	
236-000-040.000 236 RECEIVABLES	D-3. 2	2,778.00	0.00	48,289.00	48,289.00
236-000-084.101 236 DUE FROM GENERAL FUND	G-1. 13	11,000.00	0.00	0.00	0.00
236-000-123.000 236 PREPAID EXPENSE			1,448.00		
AJE-25 To remove incorrect entry of prepaid recorded for 1/1/21 payro				(1,448.00)	
236-000-123.000 236 PREPAID EXPENSE	M	0.00	1,448.00	(1,448.00)	0.00
Property Operation and Maintenance Fund		2,883,295.00	2,693,329.00	66,001.00	2,759,330.00
2 Liabilities		(33,033.00)	(30,841.00)	(45,300.00)	(76,141.00)
236-000-202.000 236 ACCOUNTS PAYABLE			(27,147.00)		
AJE-46 To record payables for various revenue accounts that were ove				(9,461.00)	
236-000-202.000 236 ACCOUNTS PAYABLE	E-1. 2	(24,555.00)	(27,147.00)	(9,461.00)	(36,608.00)
236-000-228.100 236 DUE TO (FICA)	E-2. 2	(182.00)	(233.00)	0.00	(233.00)
236-000-228.200 236 DUE TO (STATE WITHHOLDING)	M	(140.00)	(139.00)	0.00	(139.00)
236-000-228.400 236 WORKMENS COMPENSATION	M	318.00	0.00	0.00	0.00
236-000-229.000 236 DUE TO (FEDERAL WITHHOLDING)	M	(2.00)	0.00	0.00	0.00
236-000-231.400 236 DUE TO ING	M	(231.00)	(270.00)	0.00	(270.00)
236-000-257.100 236 ACCRUED WAGES PAYABLE			(3,052.00)		
AJE-25 To remove incorrect entry of prepaid recorded for 1/1/21 payro				1,448.00	
236-000-257.100 236 ACCRUED WAGES PAYABLE	E-2. 2	(2,376.00)	(3,052.00)	1,448.00	(1,604.00)
236-000-269.300 236 BLUE CROSS BLUE SHIELD	M	(59.00)	0.00	0.00	0.00
236-000-339.200 236 DEFERRED REVENUE-UNAVAILABLE			0.00		
AJE-48 To record a receivable and deferral for rent revenue from Mid				(37,287.00)	

3/29/2021

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Charter Township of Oscoda: Property Operation and
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 236-1

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
236-000-339.200 236 DEFERRED REVENUE-UNAVAILABLE	<u>D-3. 5</u>	0.00	0.00	(37,287.00)	(37,287.00)
236-000-339.300 236 DEFERRED REVENUE	M	(5,806.00)	0.00	0.00	0.00
Property Operation and Maintenance Fund		(33,033.00)	(30,841.00)	(45,300.00)	(76,141.00)
3 Equity/Fund Balance		(2,851,292.00)	(2,850,262.00)	0.00	(2,850,262.00)
236-000-390.000 236 FUND BALANCE	<u>E-5. 2</u>	(2,851,292.00)	(2,850,262.00)	0.00	(2,850,262.00)
Property Operation and Maintenance Fund		(2,851,292.00)	(2,850,262.00)	0.00	(2,850,262.00)
4 Revenues		(482,637.00)	(363,182.00)	(20,701.00)	(383,883.00)
236-000-665.100 236 INTEREST EARNINGS			(6,385.00)		
AJE-33 To adjust the CDs to match the bank confrimations and correct				(7,561.00)	
AJE-33 To adjust the CDs to match the bank confrimations and correct				(11,226.00)	
AJE-33 To adjust the CDs to match the bank confrimations and correct				(373.00)	
236-000-665.100 236 INTEREST EARNINGS		(64,586.00)	(6,385.00)	(19,160.00)	(25,545.00)
236-000-667.800 236 RENT - ALPENA GEN HOSP		(18,643.00)	0.00	0.00	0.00
236-000-667.810 236 RENT - OSC AREA CHIROPRACTIC		(16,219.00)	(16,211.00)	0.00	(16,211.00)
236-000-667.820 236 RENT - AVCMH			(37,843.00)		
AJE-46 To record payables for various revenue accounts that were ove				9,461.00	
236-000-667.820 236 RENT - AVCMH		(37,843.00)	(37,843.00)	9,461.00	(28,382.00)
236-000-667.895 236 RENT - AT&T		(12,600.00)	(13,200.00)	0.00	(13,200.00)
236-000-667.900 236 RENT - VA CLINIC			(119,967.00)		
AJE-31 To record a receivable from the VA Clinic due to them only mak				(11,002.00)	
236-000-667.900 236 RENT - VA CLINIC		(129,563.00)	(119,967.00)	(11,002.00)	(130,969.00)
236-000-667.930 236 RENT- ALCONA HEALTH CNTR		(166,865.00)	(166,865.00)	0.00	(166,865.00)
236-000-673.000 236 SALE OF FIXED ASSETS		(36,318.00)	0.00	0.00	0.00
236-000-688.000 236 MISCELLANEOUS REVENUE		0.00	(2,711.00)	0.00	(2,711.00)
Property Operation and Maintenance Fund		(482,637.00)	(363,182.00)	(20,701.00)	(383,883.00)
6 Expenditures		343,718.00	502,871.00	0.00	502,871.00
236-266-704.000 236 WAGES - CLERICAL		14,364.00	15,432.00	0.00	15,432.00
236-266-706.000 236 WAGES - FULL TIME		17,736.00	18,199.00	0.00	18,199.00
236-266-707.000 236 SALARIES - SEASONAL/LAWN MAINT		5,119.00	4,667.00	0.00	4,667.00
236-266-709.000 236 OVERTIME		2,416.00	973.00	0.00	973.00
236-266-710.000 236 OVERTIME (DOUBLE)		1,329.00	0.00	0.00	0.00
236-266-713.000 236 HEALTH INS REIMB		4,338.00	5,091.00	0.00	5,091.00
236-266-715.000 236 SOCIAL SECURITY		3,466.00	3,394.00	0.00	3,394.00
236-266-717.000 236 LIFE&DISABILITY INS		315.00	316.00	0.00	316.00
236-266-718.000 236 RETIREMENT CONTRIB.		3,210.00	3,363.00	0.00	3,363.00
236-266-722.000 236 WORKMANS COMP		522.00	401.00	0.00	401.00
236-266-726.000 236 SUPPLIES		1,407.00	1,593.00	0.00	1,593.00
236-266-751.000 236 FUELS & CONSUMABLES		4,416.00	3,112.00	0.00	3,112.00
236-266-761.000 236 CLOTHING ALLOWANCE		629.00	628.00	0.00	628.00
236-266-775.000 236 REPAIR & MAINTENANCE SUPPLIES		1,068.00	418.00	0.00	418.00
236-266-801.000 236 PROFESSIONAL FEES		25,489.00	149,422.00	0.00	149,422.00
236-266-802.000 236 AUDIT FEES		4,180.00	5,888.00	0.00	5,888.00
236-266-826.000 236 LEGAL FEES		15,199.00	11,815.00	0.00	11,815.00
236-266-853.000 236 TELEPHONE		0.00	534.00	0.00	534.00
236-266-860.100 236 MILEAGE/TRAVEL		187.00	6,420.00	0.00	6,420.00
236-266-890.000 236 CONTINGENCY / PROP O&M		642.00	8,638.00	0.00	8,638.00
236-266-900.000 236 PRINTING & PUBLISHING		12.00	2,640.00	0.00	2,640.00

3/29/2021

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Charter Township of Oscoda: Property Operation and
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 236-2

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
236-266-910.000	236 LIABILITY INSURANCE	4,942.00	4,932.00	0.00	4,932.00
236-266-931.000	236 EQUIPMENT REPAIR & MAINT	3,109.00	1,274.00	0.00	1,274.00
236-266-933.000	236 VEHICLE MAINTENANCE	1,029.00	1,605.00	0.00	1,605.00
236-266-960.000	236 CONFERENCE/EDUCATION/TRAINING	25.00	300.00	0.00	300.00
236-266-979.000	236 SMALL EQUIPMENT	1,228.00	0.00	0.00	0.00
236-266-980.000	236 EQUIPMENT	1,450.00	47,224.00	0.00	47,224.00
236-266-984.000	236 PROPERTY TAXES	242.00	640.00	0.00	640.00
236-269-910.200	236 INSURANCE - VEHICLE	767.00	766.00	0.00	766.00
236-269-911.000	236 PROPERTY INSURANCE	6,878.00	6,865.00	0.00	6,865.00
236-269-921.000	236 UTILITIES - ELECTRIC	1,223.00	951.00	0.00	951.00
236-269-922.000	236 UTILITIES - GAS	1,161.00	1,334.00	0.00	1,334.00
236-269-923.000	236 UTILITIES - WATER/SEWER	258.00	43.00	0.00	43.00
236-269-926.000	236 STREET LIGHT CONTRACT	15,034.00	7,215.00	0.00	7,215.00
236-269-930.000	236 BUILDING MAINTENANCE	320.00	612.00	0.00	612.00
236-269-956.000	236 MISCELLANEOUS	0.00	16.00	0.00	16.00
236-271-706.000	236 WAGES	18,602.00	18,949.00	0.00	18,949.00
236-271-715.000	236 SOCIAL SECURITY	1,423.00	1,450.00	0.00	1,450.00
236-271-718.000	236 RETIREMENT FUND CONTRIBUTION	1,860.00	1,895.00	0.00	1,895.00
236-271-722.000	236 WORKERS COMPENSATION	229.00	194.00	0.00	194.00
236-271-802.000	236 CONTRACTUAL SERVICES-AUNE	31,779.00	31,595.00	0.00	31,595.00
236-271-921.000	236 UTILITIES-ELECTRIC-AUNE	100,415.00	99,009.00	0.00	99,009.00
236-271-922.000	236 UTILITIES-GAS-AUNE	12,382.00	10,896.00	0.00	10,896.00
236-271-923.000	236 UTILITIES-WTR/SWR-AUNE	10,589.00	10,807.00	0.00	10,807.00
236-271-930.000	236 AUNE CLINIC MAINT	8,689.00	6,322.00	0.00	6,322.00
236-271-930.100	236 REPAIR & MAINT - VA CLINIC	1,314.00	5,033.00	0.00	5,033.00
236-271-980.000	236 CAPITAL OUTLAY	12,726.00	0.00	0.00	0.00
Property Operation and Maintenance Fund		343,718.00	502,871.00	0.00	502,871.00
7 Transfers Out		139,949.00	48,085.00	0.00	48,085.00
236-269-999.101	236 CONTRIBUTION TO GENERAL FUND	44,800.00	48,085.00	0.00	48,085.00
236-269-999.508	236 CONTRIBUTION TO OCHC	95,149.00	0.00	0.00	0.00
Property Operation and Maintenance Fund		139,949.00	48,085.00	0.00	48,085.00
		0.00	0.00	0.00	0.00
Net Income (Loss)		(1,030.00)	(187,774.00)		(167,073.00)

1. Transfer from 236 to 101

Charter Township of Oscoda: Public Improvement Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 245

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		201,226.00	119,578.00	717.00	120,295.00
245-000-002.100 245 MBIA MUN INV (CLASS) CEM RES	D-1. 2	27,831.00	12,996.00	0.00	12,996.00
245-000-002.101 245 MBIA MUN INV (CLASS)	D-1. 2	0.00	4,999.00	0.00	4,999.00
245-000-002.200 245 MBIA MUN INV (CLASS) EQUIP	D-1. 2	25,515.00	25,675.00	0.00	25,675.00
245-000-002.201 245 MBIA MUN INV (CLASS)	D-1. 2	0.00	1,975.00	0.00	1,975.00
245-000-002.300 245 MBIA MUN INV (CLASS) FIRE TRUCK	D-1. 2	1,581.00	1,591.00	0.00	1,591.00
245-000-002.301 245 MBIA MUN INV (CLASS)	D-1. 2	0.00	2,974.00	0.00	2,974.00
245-000-002.400 245 MBIA MUN INV (CLASS) BLDG	D-1. 2	3,509.00	3,531.00	0.00	3,531.00
245-000-002.401 245 MBIA MUN INV (CLASS)	D-1. 2	0.00	2,453.00	0.00	2,453.00
245-000-003.005 245 MUN MUT INV CEMETERY	D-1. 2	10,120.00	(16,079.00)	0.00	(16,079.00)
245-000-003.006 245 MUN MUTUAL INV EQUIPMENT	D-1. 2	3,687.00	8,339.00	0.00	8,339.00
245-000-003.007 245 MUN MUTUAL FIRE TRUCK	D-1. 2	5,551.00	4,073.00	0.00	4,073.00
245-000-003.008 245 MUN MUTUAL INV BUILDING	D-1. 2	4,577.00	4,472.00	0.00	4,472.00
245-000-003.100 245 INV CERT - CEM RESERVE			4,708.00		
AJE-33 To adjust the CDs to match the bank confrimations and correct interest income. **DO NOT				90.00	
AJE-33 To adjust the CDs to match the bank confrimations and correct interest income. **DO NOT				(90.00)	
245-000-003.100 245 INV CERT - CEM RESERVE	D-1. 2	50,557.00	4,708.00	0.00	4,708.00
245-000-003.200 245 INV CERT - EQUIP			36,710.00		
AJE-33 To adjust the CDs to match the bank confrimations and correct interest income. **DO NOT				717.00	
245-000-003.200 245 INV CERT - EQUIP	D-1. 2	43,324.00	36,710.00	717.00	37,427.00
245-000-003.300 245 INV CERT - FIRE TRUCK			8,213.00		
AJE-33 To adjust the CDs to match the bank confrimations and correct interest income. **DO NOT				157.00	
AJE-33 To adjust the CDs to match the bank confrimations and correct interest income. **DO NOT				(157.00)	
245-000-003.300 245 INV CERT - FIRE TRUCK	D-1. 2	9,693.00	8,213.00	0.00	8,213.00
245-000-003.400 245 INV CERT - BLDG			12,948.00		
AJE-33 To adjust the CDs to match the bank confrimations and correct interest income. **DO NOT				248.00	
AJE-33 To adjust the CDs to match the bank confrimations and correct interest income. **DO NOT				(248.00)	
245-000-003.400 245 INV CERT - BLDG	D-1. 2	15,281.00	12,948.00	0.00	12,948.00
3 Equity/Fund Balance		(195,104.00)	(201,224.00)	(2.00)	(201,226.00)
245-000-381.000 245 FUND BALANCE - UNRESERVED			(112,716.00)		
AJE-5 To adjust fund balance to match PY audit. *Do Not Reverse				(2.00)	
AJE-34 To adjust Cemetery restricted fund balance to match cash. **Do Not Reverse				(86,883.00)	
245-000-381.000 245 FUND BALANCE - UNRESERVED	E-5. 2	(106,596.00)	(112,716.00)	(86,885.00)	(199,601.00)
245-000-381.200 245 FUND BALANCE - CEMETERY RESERV			(88,508.00)		
AJE-34 To adjust Cemetery restricted fund balance to match cash. **Do Not Reverse				86,883.00	
245-000-381.200 245 FUND BALANCE - CEMETERY RESERV	E-5. 2 E-5. 1	(88,508.00)	(88,508.00)	86,883.00	(1,625.00)
4 Revenues		(12,072.00)	(6,226.00)	(713.00)	(6,939.00)
245-386-643.000 245 CEMETERY LOTS		(7,775.00)	(5,775.00)	0.00	(5,775.00)
245-386-665.000 245 INTEREST EARN - CEM RESERVE			(213.00)		
AJE-5 To adjust fund balance to match PY audit. *Do Not Reverse				2.00	
245-386-665.000 245 INTEREST EARN - CEM RESERVE		(1,393.00)	(213.00)	2.00	(211.00)
245-975-665.000 245 BLDG FUND INTEREST EARNING		(833.00)	(37.00)	0.00	(37.00)
245-980-665.000 245 INTEREST EARN - EQUIPMENT			(174.00)		
AJE-33 To adjust the CDs to match the bank confrimations and correct interest income. **DO NOT				(717.00)	
AJE-40 To reclass amounts related to cleaning up the bank rec. **Do Not Reverse				2.00	
245-980-665.000 245 INTEREST EARN - EQUIPMENT		(1,562.00)	(174.00)	(715.00)	(889.00)
245-981-665.000 245 INTEREST EARNING - FIRE TRUCK		(509.00)	(27.00)	0.00	(27.00)
6 Expenditures		5,950.00	87,872.00	(2.00)	87,870.00
245-386-971.000 245 CEMETERY LAND AQUISITION		1,950.00	0.00	0.00	0.00
245-980-956.000 245 MISCELLANEOUS			2.00		
AJE-40 To reclass amounts related to cleaning up the bank rec. **Do Not Reverse				(2.00)	
245-980-956.000 245 MISCELLANEOUS		0.00	2.00	(2.00)	0.00

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Charter Township of Oscoda: Public Improvement Fund
 Year End: December 31, 2020
 101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 245-1

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
245-980-980.000 245 EQUIPMENT		4,000.00	87,870.00	0.00	87,870.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Net Income (Loss)	6,122.00	(81,646.00)		(80,931.00)

Charter Township of Oscoda: Library Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 271

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		115,839.00	121,180.00	(2,143.00)	119,037.00
271-000-002.000 271 MBIA MUN INV (CLASS) LIBRARY	D-1. 2	7,760.00	7,809.00	0.00	7,809.00
271-000-002.200 271 MBIA MUN INV (CLASS)	D-1. 2	0.00	29,638.00	0.00	29,638.00
271-000-003.000 271 INVESTMENT CERTIFICATES			(9,894.00)		
AJE-33 To adjust the CDs to match the bank confrimations and correct				(190.00)	
AJE-33 To adjust the CDs to match the bank confrimations and correct				190.00	
AJE-43 To adjust how the closing of the Huntington Bank CD was alloc				9,894.00	
271-000-003.000 271 INVESTMENT CERTIFICATES	D-1. 2	78,084.00	(9,894.00)	9,894.00	0.00
271-000-003.005 271 MUN MUTUAL INV SAVINGS			91,484.00		
AJE-43 To adjust how the closing of the Huntington Bank CD was alloc				(9,894.00)	
271-000-003.005 271 MUN MUTUAL INV SAVINGS	D-1. 2	28,915.00	91,484.00	(9,894.00)	81,590.00
271-000-123.000 271 PREPAID EXPENSE			2,143.00		
AJE-25 To remove incorrect entry of prepaid recorded for 1/1/21 payro				(2,143.00)	
271-000-123.000 271 PREPAID EXPENSE	M	1,080.00	2,143.00	(2,143.00)	0.00
2 Liabilities		(5,591.00)	(6,345.00)	(7,907.00)	(14,252.00)
271-000-202.000 271 ACCOUNTS PAYABLE			(1,097.00)		
AJE-46 To record payables for various revenue accounts that were ove				(10,050.00)	
271-000-202.000 271 ACCOUNTS PAYABLE	E-1. 2	(1,468.00)	(1,097.00)	(10,050.00)	(11,147.00)
271-000-228.100 271 DUE TO (FICA)	E-2. 2	(271.00)	(276.00)	0.00	(276.00)
271-000-228.200 271 DUE TO (STATE WITHHOLDING)	M	(202.00)	(158.00)	0.00	(158.00)
271-000-228.400 271 DUE TO (STATE WITHHOLDING)	M	54.00	0.00	0.00	0.00
271-000-229.000 271 DUE TO (FEDERAL WITHHOLDING)	M	1.00	0.00	0.00	0.00
271-000-231.400 271 DUE TO ING	M	(165.00)	(158.00)	0.00	(158.00)
271-000-257.100 271 ACCRUED WAGES PAYABLE			(3,613.00)		
AJE-25 To remove incorrect entry of prepaid recorded for 1/1/21 payro				2,143.00	
271-000-257.100 271 ACCRUED WAGES PAYABLE	E-2. 2	(3,540.00)	(3,613.00)	2,143.00	(1,470.00)
271-000-269.300 271 BLUE CROSS BLUE SHIELD	M	0.00	(1,043.00)	0.00	(1,043.00)
3 Equity/Fund Balance		(120,295.00)	(110,247.00)	(1.00)	(110,248.00)
271-000-390.000 271 FUND BALANCE			(109,167.00)		
AJE-5 To adjust fund balance to match PY audit. *Do Not Reverse				(1.00)	
AJE-38 To adjust nonspendable for prepaids at 12/31/20. **Do Not Rev				(1,080.00)	
271-000-390.000 271 FUND BALANCE	E-5. 2	(119,215.00)	(109,167.00)	(1,081.00)	(110,248.00)
271-000-391.000 271 EXPENDABLE FUND BALANCE			(1,080.00)		
AJE-38 To adjust nonspendable for prepaids at 12/31/20. **Do Not Rev				1,080.00	
271-000-391.000 271 EXPENDABLE FUND BALANCE	E-5. 2	(1,080.00)	(1,080.00)	1,080.00	0.00
4 Revenues		(104,675.00)	(118,955.00)	10,051.00	(108,904.00)
271-000-626.500 271 CHARGES - I/A DIST. LIBRARY			(114,577.00)		
AJE-46 To record payables for various revenue accounts that were ove				10,050.00	
271-000-626.500 271 CHARGES - I/A DIST. LIBRARY		(101,354.00)	(114,577.00)	10,050.00	(104,527.00)
271-000-665.100 271 INTEREST INCOME			(208.00)		
AJE-5 To adjust fund balance to match PY audit. *Do Not Reverse				1.00	
271-000-665.100 271 INTEREST INCOME		(2,090.00)	(208.00)	1.00	(207.00)
271-000-687.000 271 REIMBURSEMENTS		(141.00)	(1,800.00)	0.00	(1,800.00)
271-000-688.000 271 MISCELLANEOUS		(565.00)	(170.00)	0.00	(170.00)
271-000-694.000 271 CONTRIB FROM PRIVATE SOURCES		(525.00)	(2,200.00)	0.00	(2,200.00)

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Charter Township of Oscoda: Library Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 271-1

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
6 Expenditures		114,722.00	114,367.00	0.00	114,367.00
271-000-706.000	271 WAGES	33,434.00	38,936.00	0.00	38,936.00
271-000-707.000	271 PART TIME	38,139.00	31,976.00	0.00	31,976.00
271-000-709.000	271 OVERTIME	91.00	133.00	0.00	133.00
271-000-715.000	271 SOCIAL SECURITY	5,482.00	5,435.00	0.00	5,435.00
271-000-716.000	271 HOSPITALIZATION INS	11,712.00	10,492.00	0.00	10,492.00
271-000-717.000	271 LIFE & DISABILTY INS	315.00	316.00	0.00	316.00
271-000-718.000	271 RETIREMENT CONTRIBUTION	3,343.00	3,550.00	0.00	3,550.00
271-000-722.000	271 WORKMAN'S COMPENSATION	864.00	746.00	0.00	746.00
271-000-726.000	271 SUPPLIES	145.00	0.00	0.00	0.00
271-000-730.000	271 BOOKS,PERIODICALS,VIDEOS	398.00	0.00	0.00	0.00
271-000-775.000	271 REPAIR & MAINT SUPPLIES	247.00	109.00	0.00	109.00
271-000-801.000	271 PROFESSIONAL FEES	2,068.00	1,987.00	0.00	1,987.00
271-000-802.000	271 CONTRACTUAL SERVICES	222.00	949.00	0.00	949.00
271-000-853.000	271 TELEPHONE	550.00	600.00	0.00	600.00
271-000-890.000	271 LIBRARY CONTINGENCY	3,000.00	116.00	0.00	116.00
271-000-900.000	271 PRINTING & PUBLISHING	0.00	884.00	0.00	884.00
271-000-910.000	271 INSURANCE	1,607.00	1,603.00	0.00	1,603.00
271-000-921.000	271 UTILITIES - ELECTRICITY	5,981.00	5,512.00	0.00	5,512.00
271-000-922.000	271 UTILITIES - GAS	3,107.00	2,969.00	0.00	2,969.00
271-000-923.000	271 UTILITIES - WATER/SEWER	936.00	742.00	0.00	742.00
271-000-930.000	271 REPAIRS & MAINTENANCE	1,499.00	112.00	0.00	112.00
271-000-931.000	271 EQUIPMENT MAINTENANCE	462.00	0.00	0.00	0.00
271-000-970.000	271 CAPITAL IMPROVEMENTS	0.00	7,200.00	0.00	7,200.00
271-000-980.000	271 EQUIPMENT	1,120.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	Net Income (Loss)	(10,047.00)	4,588.00		(5,463.00)

Charter Township of Oscoda: CDBG Renaissance Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 283

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		7,896.00	0.00	0.00	0.00
283-000-002.000 283 MBIA MUN INV (CLASS) GENERAL CDBG	D-1. 2	474.00	0.00	0.00	0.00
283-000-003.002 283 INVESTMENT CERTIFICATES	D-1. 2	4,073.00	0.00	0.00	0.00
283-000-003.005 283 MUN MUT INV CDBG II	D-1. 2	3,349.00	0.00	0.00	0.00
2 Liabilities		(7,896.00)	0.00	0.00	0.00
283-000-214.101 283 DUE TO GENERAL FUND	G-1. 13	(7,896.00)	0.00	0.00	0.00
3 Equity/Fund Balance		(7,783.00)	0.00	0.00	0.00
283-000-390.000 283 FUND BALANCE	E-5. 2	(7,783.00)	0.00	0.00	0.00
4 Revenues		(113.00)	0.00	0.00	0.00
283-000-665.000 283 INTEREST EARNINGS		(113.00)	0.00	0.00	0.00
7 Transfers Out		7,896.00	0.00	0.00	0.00
283-000-999.101 283 CONTRIB TO GENERAL FUND	G-1. 13	7,896.00	0.00	0.00	0.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)		(7,783.00)	0.00		0.00

Charter Township of Oscoda: Health and Community
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 508

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		366,072.00	0.00	0.00	0.00
508-000-002.000 508 MBIA MUN INV (CLASS) GENERAL OCC	D-1. 2	258,935.00	0.00	0.00	0.00
508-000-003.002 508 INVESTMENT CERTIFICATES	D-1. 2	105,895.00	0.00	0.00	0.00
508-000-003.005 508 MUN MUTUAL INV SAV OHCC	D-1. 2	593.00	0.00	0.00	0.00
508-000-004.000 508 PETTY CASH/CHANGE BANK	D-1. 2	600.00	0.00	0.00	0.00
508-000-004.001 508 OCC-CHANGE BANK	D-1. 2	49.00	0.00	0.00	0.00
2 Liabilities		(366,079.00)	0.00	0.00	0.00
508-000-214.101 508 DUE TO GENERAL FUND	G-1. 13	(360,541.00)	0.00	0.00	0.00
508-000-228.000 508 DUE TO STATE OF MICHIGAN	M	(2,475.00)	0.00	0.00	0.00
508-000-228.400 508 WORKMENS COMPENSATION	M	173.00	0.00	0.00	0.00
508-000-255.100 508 DEPOSITS PAYABLE	M	(2,086.00)	0.00	0.00	0.00
508-000-269.000 508 GARNISHMENTS PAYABLE	M	(261.00)	0.00	0.00	0.00
508-000-269.200 508 AFLAC - BEFORE TAXES	M	3.00	0.00	0.00	0.00
508-000-269.300 508 BLUE CROSS BLUE SHIELD	M	(7.00)	0.00	0.00	0.00
508-000-339.000 508 DEFERRED REV - MEMBERSHIP FEES	M	(700.00)	0.00	0.00	0.00
508-000-339.100 508 DEFERRED REV-GIFT CERT	M	(185.00)	0.00	0.00	0.00
3 Equity/Fund Balance		(624,188.00)	0.00	0.00	0.00
508-000-395.000 508 RETAINED EARNINGS	E-5. 2	(624,188.00)	0.00	0.00	0.00
4 Revenues		279,857.00	0.00	0.00	0.00
508-000-643.000 508 SALES - NON TAXABLE		(431.00)	0.00	0.00	0.00
508-000-644.000 508 SALES - TAXABLE		(6.00)	0.00	0.00	0.00
508-000-651.100 508 ADMISSIONS		(13,548.00)	0.00	0.00	0.00
508-000-651.200 508 LEAGUE/USER FEES		(2,751.00)	0.00	0.00	0.00
508-000-665.100 508 INTEREST EARNED		(2,445.00)	0.00	0.00	0.00
508-000-667.000 508 RENT/LEASE FEES		(1,111.00)	0.00	0.00	0.00
508-000-671.000 508 SAVE OCC/BANNER		(200.00)	0.00	0.00	0.00
508-000-673.000 508 SALE OF FIXED ASSETS		300,914.00	0.00	0.00	0.00
508-000-687.100 508 REIMBURSEMENTS		(78.00)	0.00	0.00	0.00
508-000-688.000 508 MISCELLANEOUS REVENUE		(287.00)	0.00	0.00	0.00
508-000-694.000 508 CONTRIB FROM PRIVATE SOURCES		(200.00)	0.00	0.00	0.00
5 Transfers In		(95,149.00)	0.00	0.00	0.00
508-000-699.236 508 CONTRIBUTION FROM PROP O&M	G-1. 13	(95,149.00)	0.00	0.00	0.00
6 Expenditures		78,946.00	0.00	0.00	0.00
508-000-706.100 508 WAGES - FULL TIME		2,949.00	0.00	0.00	0.00
508-000-706.200 508 WAGES - SECRETARY		10,719.00	0.00	0.00	0.00
508-000-707.000 508 WAGES-SEASONAL		13,430.00	0.00	0.00	0.00
508-000-709.000 508 OVERTIME		71.00	0.00	0.00	0.00
508-000-715.000 508 SOCIAL SECURITY		2,078.00	0.00	0.00	0.00
508-000-716.000 508 HOSPITALIZATION INS		1,750.00	0.00	0.00	0.00
508-000-717.000 508 LIFE AND DISABILITY INSURANCE		184.00	0.00	0.00	0.00
508-000-718.000 508 RETIREMENT FUND CONTRIBUTION		975.00	0.00	0.00	0.00
508-000-720.000 508 UNEMPLOYMENT COMPENSATION		2,475.00	0.00	0.00	0.00
508-000-722.000 508 WORKMANS COMP		260.00	0.00	0.00	0.00
508-000-726.000 508 SUPPLIES		1,269.00	0.00	0.00	0.00
508-000-726.100 508 RECREATION SUPPLIES		9.00	0.00	0.00	0.00
508-000-775.000 508 REPAIR & MAINT SUPPLIES		669.00	0.00	0.00	0.00
508-000-801.000 508 PROFESSIONAL FEES		247.00	0.00	0.00	0.00
508-000-801.200 508 LEAGUE OFFICIALS/INSTRUCTORS		645.00	0.00	0.00	0.00
508-000-802.000 508 AUDIT FEES		149.00	0.00	0.00	0.00
508-000-804.000 508 BANK FEES		567.00	0.00	0.00	0.00
508-000-818.000 508 SOLID WASTE DISPOSAL		689.00	0.00	0.00	0.00
508-000-853.000 508 TELEPHONE		1,172.00	0.00	0.00	0.00
508-000-921.000 508 UTILITIES - ELECTRICITY		11,455.00	0.00	0.00	0.00
508-000-922.000 508 UTILITIES - HEAT		8,477.00	0.00	0.00	0.00

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Charter Township of Oscoda: Health and Community
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 508-1

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
508-000-923.000 508 UTILITIES - WATER/SEWER		746.00	0.00	0.00	0.00
508-000-930.000 508 REPAIRS & MAINTENANCE		329.00	0.00	0.00	0.00
508-000-931.000 508 REPAIR & MAINT - EQUIPMENT		438.00	0.00	0.00	0.00
508-000-956.000 508 MISCELLANEOUS		100.00	0.00	0.00	0.00
508-000-968.000 508 DEPRECIATION		17,094.00	0.00	0.00	0.00
7 Transfers Out		360,541.00	0.00	0.00	0.00
508-000-999.101 508 CONTRIB TO GENERAL FUND	G-1. 13	360,541.00	0.00	0.00	0.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Net Income (Loss)	(624,195.00)	0.00		0.00

Charter Township of Oscoda: Old Orchard Park Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 509

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		849,422.00	849,097.00	(15,974.00)	833,123.00
509-000-002.000 509 MBIA MUN INV (CLASS) GENERAL OOP	D-1. 2	116,488.00	117,217.00	0.00	117,217.00
509-000-002.200 509 MBIA MUN INV (CLASS) GENERAL	D-1. 2	0.00	40,881.00	0.00	40,881.00
509-000-003.000 509 INVESTMENT CERTIFICATES	D-1. 2	418,125.00	470,165.00	9,183.00	479,348.00
509-000-003.005 509 MUN MUTUAL INV SAV OLD ORCH PK	D-1. 2	166,568.00	72,492.00	0.00	72,492.00
509-000-004.000 509 PETTY CASH/CHANGE BANK	D-1. 2	1,460.00	1,460.00	0.00	1,460.00
509-000-004.001 509 CASH-CHANGE FOR STORE	D-1. 2	845.00	845.00	0.00	845.00
509-000-040.000 509 ACCOUNTS RECEIVABLE	D-3. 2	4.00	0.00	0.00	0.00
509-000-112.100 509 INVENTORY - RESALE TAXABLE	M	6,131.00	6,131.00	0.00	6,131.00
509-000-123.000 509 PREPAID EXPENSE	D-5. 2	3,623.00	3,728.00	(458.00)	3,270.00
509-000-132.000 509 FIXED ASSET-LAND IMPROVEMENTS	D-6. 2.1	173,037.00	173,037.00	0.00	173,037.00
509-000-133.000 509 ACCUMULATED DEPREC-LAND IMPROV	D-6. 2.1	(71,059.00)	(71,059.00)	(8,652.00)	(79,711.00)
509-000-136.000 509 FIXED ASSETS - BUILDINGS	D-6. 2.1	296,169.00	296,169.00	0.00	296,169.00
509-000-137.000 509 ACCUM DEPREC-BLDGS,ADD & IMPRO	D-6. 2.1	(268,469.00)	(268,469.00)	(14,676.00)	(283,145.00)
509-000-140.000 509 FIXED ASSETS/MACHINERY & EQUIP	D-6. 2.1	77,557.00	77,557.00	(8,971.00)	68,586.00
509-000-145.000 509 ACCUM DEPREC-EQUIPMENT	D-6. 2.1	(71,057.00)	(71,057.00)	7,600.00	(63,457.00)
2 Liabilities		(143,401.00)	(149,934.00)	(29,822.00)	(179,756.00)
509-000-202.000 509 ACCOUNTS PAYABLE	E-1. 2	(3,200.00)	(17,152.00)	(2,700.00)	(19,852.00)
509-000-202.100 509 ACCOUNTS PAYABLE - UNION DUES	M	14.00	14.00	0.00	14.00
509-000-228.000 509 DUE TO STATE OF MICHIGAN	E-2. 8	(26,826.00)	0.00	(27,215.00)	(27,215.00)
509-000-228.100 509 DUE TO (FICA)	E-2. 2	(436.00)	(518.00)	0.00	(518.00)
509-000-228.200 509 DUE TO (STATE WITHHOLDING)	M	622.00	(433.00)	0.00	(433.00)
509-000-228.230 509 DUE TO (STATE SALES TAX)	M	(3.00)	(3.00)	0.00	(3.00)
509-000-229.000 509 DUE TO (FEDERAL WITHHOLDING)	M	(154.00)	0.00	0.00	0.00
509-000-231.400 509 DUE TO ING	M	(620.00)	(640.00)	0.00	(640.00)
509-000-255.000 509 BOTTLE DEPOSITS PAYABLE	M	(781.00)	(781.00)	0.00	(781.00)
509-000-257.100 509 ACCRUED WAGES PAYABLE	E-2. 2	(5,734.00)	(6,793.00)	3,728.00	(3,065.00)
509-000-269.000 509 GARNISHMENTS PAYABLE	M	(50.00)	0.00	0.00	0.00
509-000-269.200 509 AFLAC - BEFORE TAXES	M	(11.00)	0.00	0.00	0.00
509-000-269.300 509 BLUE CROSS BLUE SHIELD	M	1.00	(242.00)	0.00	(242.00)
509-000-275.000 509 COMPENSATED AB-LONG TERM	E-2. 6	(12,782.00)	(12,782.00)	(3,635.00)	(16,417.00)
509-000-283.000 509 PERFORMANCE DEPOSIT PAYABLE	M	(4.00)	0.00	0.00	0.00
509-000-283.101 509 DEPOSIT PAYABLE-HOUSE	M	(2,495.00)	(2,495.00)	0.00	(2,495.00)
509-000-339.000 509 USER FEES - DEFERRED REVENUE	E-4. 1	(90,325.00)	(107,372.00)	0.00	(107,372.00)
509-000-339.100 509 DEFERRED REVENUE - GIFT CERTIF	M	(617.00)	(737.00)	0.00	(737.00)
3 Equity/Fund Balance		(620,217.00)	(706,019.00)	(2.00)	(706,021.00)
509-000-390.000 509 INVESTED IN CAPITAL ASSETS	E-5. 2	(136,178.00)	(136,178.00)	24,699.00	(111,479.00)
509-000-395.000 509 RETAINED EARNINGS	E-5. 2	(484,039.00)	(569,841.00)	(24,701.00)	(594,542.00)
4 Revenues		(863,565.00)	(764,473.00)	(9,181.00)	(773,654.00)
509-000-643.000 509 SALES - NON TAXABLE		(60,149.00)	(52,508.00)	0.00	(52,508.00)
509-000-644.000 509 SALES - TAXABLE		(82,879.00)	(76,245.00)	0.00	(76,245.00)
509-000-651.100 509 PARK USER FEES - CAMPING	C-1. 3.1	(639,032.00)	(620,714.00)	0.00	(620,714.00)
509-000-651.200 509 PARK USER FEES - BOAT LAUNCH		(151.00)	(25.00)	0.00	(25.00)
509-000-651.300 509 PARK USER FEES - SHOWERS		(12,177.00)	(10,289.00)	0.00	(10,289.00)
509-000-651.400 509 PARK USER FEES - OTHER		(15,916.00)	(11,029.00)	0.00	(11,029.00)
509-000-653.000 509 RECREATION FEES		(2,931.00)	0.00	0.00	0.00
509-000-653.100 509 RECREATION-BOAT RENTALS		(1,351.00)	(265.00)	0.00	(265.00)
509-000-655.000 509 PARK FINES		(1,327.00)	0.00	0.00	0.00
509-000-665.100 509 INTEREST EARNED		(12,158.00)	(1,204.00)	(9,181.00)	(10,385.00)
509-000-667.100 509 RENT - CABINS/YURTS	C-1. 3.1	(34,894.00)	(30,525.00)	0.00	(30,525.00)
509-000-688.000 509 MISCELLANEOUS		(600.00)	(1,360.00)	0.00	(1,360.00)
509-000-964.000 509 REFUNDS AND REBATES	C-1. 3.1	0.00	39,691.00	0.00	39,691.00
6 Expenditures		632,838.00	582,314.00	54,979.00	637,293.00
509-000-706.000 509 WAGES-SUPERVISORY		46,370.00	47,353.00	2,468.00	49,821.00
509-000-706.200 509 WAGES-SECRETARY		27,755.00	35,818.00	0.00	35,818.00

3/29/2021

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Charter Township of Oscoda: Old Orchard Park Fund
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 509-1

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
509-000-707.000	509 WAGES - SEASONAL	130,257.00	114,409.00	0.00	114,409.00
509-000-707.100	509 WAGES - SEASONAL STORE	28,937.00	24,404.00	0.00	24,404.00
509-000-707.301	509 WAGES- PART TIME	34,489.00	35,537.00	0.00	35,537.00
509-000-709.000	509 OVERTIME	524.00	695.00	0.00	695.00
509-000-709.100	509 OVERTIME - STORE	532.00	385.00	0.00	385.00
509-000-715.000	509 SOCIAL SECURITY	20,260.00	19,746.00	1,167.00	20,913.00
509-000-716.000	509 HOSPITALIZATION INS	35,572.00	46,274.00	(3,270.00)	43,004.00
509-000-717.000	509 LIFE & DISABILITY INS	842.00	949.00	0.00	949.00
509-000-718.000	509 RETIREMENT CONTRIBUTION	10,407.00	11,843.00	0.00	11,843.00
509-000-720.000	509 UNEMPLOYMENT COMPENSATION	26,825.00	0.00	27,215.00	27,215.00
509-000-722.000	509 WORKMANS COMP	3,255.00	2,826.00	0.00	2,826.00
509-000-726.000	509 SUPPLIES	6,312.00	9,109.00	0.00	9,109.00
509-000-728.000	509 RESALE PURCHASES	38,255.00	35,913.00	0.00	35,913.00
509-000-729.000	509 RESALE PURCHASES-TAXABLE	34,611.00	32,177.00	0.00	32,177.00
509-000-730.000	509 SIGNS	109.00	63.00	0.00	63.00
509-000-741.000	509 TOOLS	942.00	431.00	0.00	431.00
509-000-751.000	509 GASOLINE & OIL	10,255.00	8,351.00	0.00	8,351.00
509-000-762.000	509 SEASONAL UNIFORMS	329.00	183.00	0.00	183.00
509-000-775.000	509 REPAIR & MAINTENANCE SUPPLIES	7,293.00	5,085.00	0.00	5,085.00
509-000-780.000	509 RECREATION SUPPLIES	1,385.00	394.00	0.00	394.00
509-000-801.000	509 PROFESSIONAL FEES	3,730.00	10,207.00	0.00	10,207.00
509-000-802.000	509 AUDIT FEES	1,194.00	1,598.00	0.00	1,598.00
509-000-803.000	509 LICENSE & PERMITS	5,350.00	4,906.00	2,700.00	7,606.00
509-000-804.000	509 BANK FEES	11,333.00	11,574.00	0.00	11,574.00
509-000-818.000	509 SOLID WASTE DISPOSAL	13,312.00	14,159.00	0.00	14,159.00
509-000-826.000	509 LEGAL FEES	43.00	3,190.00	0.00	3,190.00
509-000-853.000	509 TELEPHONE	4,904.00	3,984.00	0.00	3,984.00
509-000-860.000	509 MILEAGE ALLOWANCE	0.00	120.00	0.00	120.00
509-000-890.000	509 CONTINGENCY - OLD ORCHARD PARK	4,740.00	3,925.00	0.00	3,925.00
509-000-900.000	509 PRINTING & PUBLISHING	3,469.00	2,083.00	0.00	2,083.00
509-000-910.000	509 INSURANCE & BONDS	8,897.00	7,881.00	0.00	7,881.00
509-000-921.000	509 UTILITIES - ELECTRICITY	54,058.00	53,408.00	0.00	53,408.00
509-000-922.000	509 UTILITIES - HEAT	5,516.00	3,531.00	0.00	3,531.00
509-000-930.000	509 REPAIRS & MAINTENANCE	10,028.00	7,628.00	0.00	7,628.00
509-000-931.000	509 REPAIRS/MAINTENANCE-EQUIPMENT	8,300.00	8,166.00	0.00	8,166.00
509-000-933.000	509 REPAIRS/MAINTENANCE-VEHICLE	4,148.00	3,576.00	0.00	3,576.00
509-000-941.000	509 LEASE FEES	2,700.00	2,700.00	0.00	2,700.00
509-000-956.000	509 MISCELLANEOUS	183.00	511.00	0.00	511.00
509-000-960.000	509 CONFERENCE/EDUCATION/TRAINING	0.00	695.00	0.00	695.00
509-000-968.000	509 DEPRECIATION EXP	<u>D-6. 2.1</u> 24,830.00	0.00	24,699.00	24,699.00
509-000-979.000	509 EQUIPMENT	587.00	6,527.00	0.00	6,527.00
7 Transfers Out		144,923.00	189,015.00	0.00	189,015.00
509-000-999.101	509 CONTRIBUTION TO GENERAL FUND	<u>¹ G-1. 13</u> 124,923.00	129,015.00	0.00	129,015.00
509-000-999.218	509 CONTRIB TO OOP CAP IMP FUND	<u>² G-1. 13</u> 20,000.00	60,000.00	0.00	60,000.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Net Income (Loss)	85,804.00	(6,856.00)		(52,654.00)

1. Transfer from 509 to 101

2. Transfer from 509 to 218

Charter Township of Oscoda: Van Etten Campground
Year End: December 31, 2020
510 Vel Campground Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 510

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj	%Chg
1 Assets		28,231.00	0.00	0.00	0.00	(100.00)
510-000-003.005 510 MUN MUTUAL INV	Sp-1. 2	28,231.00	0.00	0.00	0.00	(100.00)
2 Liabilities		(28,231.00)	0.00	0.00	0.00	(100.00)
510-000-214.101 510 DUE TO GENERAL F	G-1. 13	(28,231.00)	0.00	0.00	0.00	(100.00)
3 Equity/Fund Balance		(28,143.00)	0.00	0.00	0.00	(100.00)
510-000-395.000 510 RETAINED EARNING	E-5. 2	(28,143.00)	0.00	0.00	0.00	(100.00)
4 Revenues		(88.00)	0.00	0.00	0.00	(100.00)
510-000-665.100 510 INTEREST EARNING		(88.00)	0.00	0.00	0.00	(100.00)
7 Transfers Out		28,231.00	0.00	0.00	0.00	(100.00)
510-000-999.101 510 CONTRIB TO GENER	G-1. 13	28,231.00	0.00	0.00	0.00	(100.00)
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)		(28,143.00)	0.00		0.00	(100.00)

Charter Township of Oscoda: Sewage Disposal System

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 590

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		5,677,919.00	5,722,871.00	(47,006.00)	5,675,865.00
590-000-002.000 590 MBIA CLASS - SEWER FUND	D-1. 2	130,950.00	131,770.00	0.00	131,770.00
590-000-002.001 590 MBIA (CLASS)	D-1. 2	0.00	61,647.00	0.00	61,647.00
590-000-002.200 590 MBIA MUN INV (CLASS) SEWER RPLCMT	D-1. 2	9,178.00	9,236.00	0.00	9,236.00
590-000-002.201 590 MBIA MUN INV (CLASS)	D-1. 2	0.00	41,867.00	0.00	41,867.00
590-000-003.000 590 INVESTMENT CERTIFICATES	D-1. 2	841,796.00	840,388.00	16,414.00	856,802.00
590-000-003.005 590 MUN MUTUAL INV SEWER SAVING	D-1. 2	238,309.00	257,097.00	(500.00)	256,597.00
590-000-003.200 590 INV CERT-SEWER RPLCMT	D-1. 2	51,987.00	1,689.00	33.00	1,722.00
590-000-010.001 590 SEWER B & I	D-1. 2	32,589.00	416.00	0.00	416.00
590-000-010.002 590 CASH - SRF DEBT RETIREMENT	D-1. 2	301.00	301.00	0.00	301.00
590-000-010.003 590 CASH - WWTL DEBT RETIREMENT	D-1. 2	478.00	(282.00)	500.00	218.00
590-000-011.302 590 MUN MUTUAL SEWER REPLACEMENT	D-1. 2	28,226.00	36,790.00	0.00	36,790.00
590-000-034.000 590 DELINQUENT SEWER BILLS	D-3. 4	3,547.00	1,061.00	0.00	1,061.00
590-000-040.000 590 ACCTS RCVBLE - SEWER BILLING	F-1. 9	88,837.00	98,841.00	0.00	98,841.00
590-000-040.199 590 SVC RCVBLE - OTHER	D-3. 2	255.00	0.00	0.00	0.00
590-000-079.000 590 DUE FROM FEDERAL GOVT	D-3. 2	7,260.00	0.00	0.00	0.00
590-000-084.101 590 DUE FROM GENERAL FUND	G-1. 13	336.00	0.00	0.00	0.00
590-000-084.706 590 DUE FR TAX FUND - DELIN BILL	1	2,210.00	390.00	0.00	390.00
590-000-130.000 590 FIXED ASSETS - LAND	D-6. 2.1	3,950.00	3,950.00	0.00	3,950.00
590-000-136.000 590 FIXED ASSETS - TREATMENT PLANT	D-6. 2.1	5,776,900.00	5,776,900.00	0.00	5,776,900.00
590-000-137.000 590 A/D BUILDINGS AND IMPROVEMENTS	D-6. 2.1	6,468.00	6,468.00	0.00	6,468.00
590-000-138.000 590 A/D BUILDINGS & IMPROVEMENTS	D-6. 2.1	(1,779.00)	(1,779.00)	(161.00)	(1,940.00)
590-000-140.000 590 FIXED ASSET - MACHINERY & EQUI	D-6. 2.1	644,945.00	644,945.00	47,257.00	692,202.00
590-000-155.000 590 ACCUMULATED DERECIATION	D-6. 2.1	(1,744,802.00)	(1,744,802.00)	(143,453.00)	(1,888,255.00)
590-000-158.000 590 CONSTRUCTION IN PROGRESS	D-6. 2.1	0.00	0.00	86,830.00	86,830.00
590-000-160.000 590 A/D MACHINERY & EQUIPMENT	D-6. 2.1	(444,022.00)	(444,022.00)	(53,926.00)	(497,948.00)
2 Liabilities		(2,838,826.00)	(2,712,583.00)	125,375.00	(2,587,208.00)
590-000-202.000 590 ACCOUNTS PAYABLE	E-1. 2	(3,724.00)	(36,772.00)	(4,625.00)	(41,397.00)
590-000-202.100 590 ACCOUNTS PAYABLE - UNION DUES	M	(17.00)	(17.00)	0.00	(17.00)
590-000-210.000 590 EARTHTECH CONTRACT PYBLE	M	(1.00)	0.00	0.00	0.00
590-000-214.101 590 DUE TO GENERAL FUND	2	0.00	(500.00)	0.00	(500.00)
590-000-228.200 590 DUE TO (STATE WITHHOLDING)	M	(972.00)	0.00	0.00	0.00
590-000-228.400 590 WORKMENS COMPENSATION	M	13.00	0.00	0.00	0.00
590-000-229.000 590 DUE TO (FEDERAL WITHHOLDING)	M	101.00	0.00	0.00	0.00
590-000-238.000 590 DUE TO CUSTOMERS	M	0.00	16.00	0.00	16.00
590-000-251.000 590 ACCRUED INTEREST PAYABLE	E-3. 2	(15,659.00)	(14,216.00)	0.00	(14,216.00)
590-000-269.200 590 AFLAC - BEFORE TAXES	M	35.00	0.00	0.00	0.00
590-000-269.300 590 BLUE CROSS BLUE SHIELD	M	(1,931.00)	0.00	0.00	0.00
590-000-289.000 590 DEF GAIN/LOSS REFUNDING/CURRENT	E-3. 3	2,423.00	2,423.00	0.00	2,423.00
590-000-298.000 590 LONG TERM DEF LOSS	E-3. 3	9,089.00	6,666.00	0.00	6,666.00
590-000-305.000 590 2011 REFUNDING BOND-CURRENT	E-3. 2	(163,000.00)	(172,000.00)	0.00	(172,000.00)
590-000-305.100 590 CAPITAL IMPROVEMENT BONDS 2015A - CURREN	E-3. 2	(80,000.00)	(80,000.00)	0.00	(80,000.00)
590-000-305.200 590 CAPITAL IMPROVEMENT BONDS 2015B - CURREN	E-3. 2	(50,000.00)	(55,000.00)	0.00	(55,000.00)
590-000-310.000 590 2011 REFUNDING BOND-LT	E-3. 2	(750,000.00)	(658,000.00)	80,000.00	(578,000.00)
590-000-310.100 590 CAPITAL IMPROVEMENTS BONDS 2015A - LT	E-3. 2	(1,500,183.00)	(1,425,183.00)	0.00	(1,425,183.00)
590-000-310.200 590 CAPITAL IMPROVEMENT BONDS 2015B - LT	E-3. 2	(285,000.00)	(280,000.00)	50,000.00	(230,000.00)
3 Equity/Fund Balance		(2,640,453.00)	(2,807,094.00)	1.00	(2,807,093.00)
590-000-390.000 590 INV IN CAPITAL ASSETS	E-5. 2	(1,424,989.00)	(1,424,989.00)	(222,124.00)	(1,647,113.00)
590-000-392.000 590 RESTRICTED FOR IMPROVEMENTS	E-5. 2	(87,965.00)	(87,965.00)	40,217.00	(47,748.00)
590-000-393.000 590 RESTRICTED FOR DEBT SERVICE	E-5. 2	(92,669.00)	(92,669.00)	91,734.00	(935.00)
590-000-395.000 590 RETAINED EARNINGS - SEWER FUND	E-5. 2	(1,034,830.00)	(1,201,471.00)	58,174.00	(1,143,297.00)
590-000-999.999 590 ENDING RETAINED EARNINGS - PPA	E-5. 2	0.00	0.00	32,000.00	32,000.00
4 Revenues		(992,846.00)	(1,074,877.00)	(11,823.00)	(1,086,700.00)
590-000-627.000 590 CHARGES FOR OTHER SERVICES	F-1. 9	(472,031.00)	(529,885.00)	0.00	(529,885.00)
590-000-629.000 590 WURTSMITH STORM SEWER FEE		(29,040.00)	(26,620.00)	0.00	(26,620.00)
590-000-642.000 590 CHARGES FOR SEWER SERVICE	F-1. 9	(413,801.00)	(495,322.00)	0.00	(495,322.00)

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Charter Township of Oscoda: Sewage Disposal System
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 590-1

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
590-000-642.100 590 SEWER TAP FEES		(35,000.00)	(10,000.00)	4,625.00	(5,375.00)
590-000-665.100 590 INTEREST EARNINGS		(24,339.00)	(1,897.00)	(16,448.00)	(18,345.00)
590-000-665.200 590 DELINQUENT BILL PENALTY		(13,109.00)	(9,609.00)	0.00	(9,609.00)
590-000-687.000 590 REIMBURSEMENTS		(5,526.00)	0.00	0.00	0.00
590-000-688.000 590 MISCELLANEOUS REVENUES		0.00	(1,544.00)	0.00	(1,544.00)
6 Expenditures		749,206.00	826,683.00	(66,547.00)	760,136.00
590-000-722.000 590 WORKMANS COMP		42.00	0.00	0.00	0.00
590-000-726.000 590 SUPPLIES		7,788.00	6,027.00	0.00	6,027.00
590-000-751.000 590 GASOLINE & OIL		192.00	0.00	0.00	0.00
590-000-800.000 590 CONTRACTED SERVICES		7,878.00	0.00	0.00	0.00
590-000-800.100 590 CONTRACTED SERVICES-FVOP		319,509.00	317,760.00	0.00	317,760.00
590-000-801.000 590 PROFESSIONAL FEES		1,043.00	1,247.00	0.00	1,247.00
590-000-801.100 590 COMPUTER PROGRAM FEES		545.00	1,145.00	0.00	1,145.00
590-000-802.000 590 AUDIT FEES		5,893.00	7,978.00	0.00	7,978.00
590-000-804.000 590 BANK FEES		135.00	100.00	0.00	100.00
590-000-821.000 590 ENGINEERING FEES		21,580.00	129,281.00	(86,830.00)	42,451.00
590-000-826.000 590 LEGAL FEES		3,269.00	4,698.00	0.00	4,698.00
590-000-827.000 590 REGULATORY FEES		3,650.00	3,650.00	0.00	3,650.00
590-000-853.000 590 TELEPHONE		1,641.00	1,774.00	0.00	1,774.00
590-000-900.000 590 PRINTING & PUBLISHING		523.00	1,052.00	0.00	1,052.00
590-000-910.100 590 INSURANCE & BONDS		3,436.00	3,429.00	0.00	3,429.00
590-000-910.200 590 INSURANCE - VEHICLE		2,855.00	2,849.00	0.00	2,849.00
590-000-921.100 590 UTILITIES - ELECTRICITY		62,868.00	70,606.00	0.00	70,606.00
590-000-921.200 590 UTILITIES - ELECT DPW BUILDING		3,533.00	3,760.00	0.00	3,760.00
590-000-922.100 590 UTILITIES - GAS		3,152.00	2,963.00	0.00	2,963.00
590-000-923.200 590 UTILITIES - WATER DPW BUILDING		842.00	834.00	0.00	834.00
590-000-930.000 590 REPAIRS & MAINTENANCE		15,518.00	11,731.00	0.00	11,731.00
590-000-931.000 590 EQUIPMENT MAINTENANCE		7,525.00	1,542.00	0.00	1,542.00
590-000-933.000 590 MAINTENANCE - VEHICLE		47.00	1,213.00	0.00	1,213.00
590-000-956.000 590 MISCELLANEOUS		1.00	36.00	0.00	36.00
590-000-956.001 590 BAD DEBTS		0.00	169.00	0.00	169.00
590-000-960.000 590 CONFERENCE/EDUCATION/TRAINING		975.00	0.00	0.00	0.00
590-000-961.000 590 PAYING AGENT FEES		0.00	1,000.00	0.00	1,000.00
590-000-968.000 590 DEPRECIATION EXPENSE	<u>D-6. 5.1</u>	194,361.00	130,000.00	69,076.00	199,076.00
590-000-969.000 590 AMORTIZATION EXP-BOND DISCOUNT	<u>E-3. 3</u>	2,423.00	2,423.00	0.00	2,423.00
590-000-974.000 590 CAPITAL IMPROVEMENT/OUTLAY		0.00	48,793.00	(48,793.00)	0.00
590-000-995.000 590 BOND INTEREST EXPENSE		28,352.00	23,743.00	0.00	23,743.00
590-000-995.300 590 SRF INTEREST 2015 IMP.		40,442.00	38,567.00	0.00	38,567.00
590-000-995.400 590 WWTL BOND INTEREST 2015 IMPRV		9,188.00	8,313.00	0.00	8,313.00
7 Transfers Out		45,000.00	45,000.00	0.00	45,000.00
590-000-999.101 590 CONTRIBUTION TO GENERAL FUND	<u>3 G-1. 13</u>	45,000.00	45,000.00	0.00	45,000.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)		198,640.00	203,194.00		281,564.00

1. Due from 703 to 590

2. Due from 590 to 101

3. Transfer from 590 to 101

Charter Township of Oscoda: Water Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 591

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		10,008,275.00	9,628,018.00	1,534,309.00	11,162,327.00
591-000-001.001 591 PETTY CASH	D-1. 2	200.00	200.00	0.00	200.00
591-000-001.200 591 CASH - WATERMAIN EXTENSION PHASE 1	D-1. 2	75,540.00	389.00	0.00	389.00
591-000-002.000 591 MBIA MUN INV (CLASS) WATER	D-1. 2	360,760.00	112,788.00	0.00	112,788.00
591-000-002.001 591 MBIA (CLASS)	D-1. 2	0.00	80,050.00	0.00	80,050.00
591-000-002.100 591 MBIA MUN INV (CLASS) WTR CAPTL RESERVE	D-1. 2	4,291.00	4,317.00	0.00	4,317.00
591-000-002.101 591 MBIA MUN INV (CLASS)	D-1. 2	0.00	11,980.00	0.00	11,980.00
591-000-002.300 591 MBIA MUN INV (CLASS) WATER	D-1. 2	85.00	86.00	0.00	86.00
591-000-002.301 591 MBIA MUN INV (CLASS)	D-1. 2	0.00	314.00	0.00	314.00
591-000-003.000 591 INVESTMENT CERTIFICATES			728,139.00		
AJE-33 To adjust the CDs to match the bank confrimations and correct				14,222.00	
591-000-003.000 591 INVESTMENT CERTIFICATES	D-1. 2	709,337.00	728,139.00	14,222.00	742,361.00
591-000-003.005 591 MUN MUTUAL INV WATER SAVING	D-1. 2	53,002.00	(104,273.00)	0.00	(104,273.00)
591-000-003.006 591 MUN MUTUAL INV CAPITAL RESERVE	D-1. 2	22,357.00	15,175.00	0.00	15,175.00
591-000-003.007 591 MUN MUTUAL WATER REPLACEMENT	D-1. 2	586.00	385.00	0.00	385.00
591-000-003.100 591 INV CERT-WATER CAPITAL RESERVE			26,267.00		
AJE-33 To adjust the CDs to match the bank confrimations and correct				513.00	
591-000-003.100 591 INV CERT-WATER CAPITAL RESERVE	D-1. 2	30,999.00	26,267.00	513.00	26,780.00
591-000-003.200 591 INV CERT WTR/SEWER			0.00		
AJE-33 To adjust the CDs to match the bank confrimations and correct				12.00	
591-000-003.200 591 INV CERT WTR/SEWER	D-1. 2	0.00	0.00	12.00	12.00
591-000-011.300 591 REPLACEMENT INVESTMENT CERT.			28,520.00		
AJE-33 To adjust the CDs to match the bank confrimations and correct				171.00	
591-000-011.300 591 REPLACEMENT INVESTMENT CERT.	D-1. 2	28,520.00	28,520.00	171.00	28,691.00
591-000-012.300 591 CERTIFICATE OF DEPOSIT	D-1. 2	726.00	615.00	0.00	615.00
591-000-034.000 591 DELINQUENT WATER BILLS	D-3. 4	2,250.00	1,878.00	0.00	1,878.00
591-000-040.000 591 ACCOUNTS RECEIVABLE-BILLING	F-1. 9	74,417.00	75,805.00	0.00	75,805.00
591-000-040.100 591 ACCOUNTS RECEIVABLE - OTHER			3,534.00		
AJE-35 To remove immaterial deferred revenue (which was created by				119.00	
591-000-040.100 591 ACCOUNTS RECEIVABLE - OTHER	D-3. 2	3,653.00	3,534.00	119.00	3,653.00
591-000-084.704 591 DUE FR TAX FUND - DELIN WTR BI	1	463.00	760.00	0.00	760.00
591-000-111.000 591 INVESTMENT IN HSRUA	PY	4,149,964.00	4,149,964.00	0.00	4,149,964.00
591-000-111.001 591 INVESTMENT IN IOSCO EXPLORATION TRAIL	D-6. 5.1	67,968.00	67,968.00	0.00	67,968.00
591-000-112.000 591 INVENTORY- METER PITS			98,206.00		
AJE-50 To remove meters and pits out of inventory that were placed in				(98,206.00)	
591-000-112.000 591 INVENTORY- METER PITS	2	98,206.00	98,206.00	(98,206.00)	0.00
591-000-151.000 591 LAND	D-6. 2.1	18,935.00	18,935.00	0.00	18,935.00
591-000-152.000 591 WATER SYSTEM			8,769,127.00		
AJE-39 To record business type fixed asset additions and disposals **				741,714.00	
AJE-39 To record business type fixed asset additions and disposals **				1,562,711.00	
591-000-152.000 591 WATER SYSTEM	D-6. 2.1	8,769,127.00	8,769,127.00	2,304,425.00	11,073,552.00
591-000-153.000 591 ACCUMULATED DEPRECIATION			(5,293,883.00)		
AJE-45 To record depreciation for business type funds *Do Not Revers				(139,823.00)	
591-000-153.000 591 ACCUMULATED DEPRECIATION	D-6. 2.1	(5,293,883.00)	(5,293,883.00)	(139,823.00)	(5,433,706.00)
591-000-154.000 591 LAND IMPROVEMENTS	D-6. 2.1	36,264.00	36,264.00	0.00	36,264.00

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Charter Township of Oscoda: Water Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 591-1

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
591-000-155.000 591 MACHINERY AND EQUIPMENT			149,617.00		
AJE-39 To record business type fixed asset additions and disposals **				14,570.00	
AJE-39 To record business type fixed asset additions and disposals **				34,223.00	
591-000-155.000 591 MACHINERY AND EQUIPMENT	D-6. 2.1	149,617.00	149,617.00	48,793.00	198,410.00
591-000-156.000 591 A/D LAND IMPROVEMENTS			(12,692.00)		
AJE-45 To record depreciation for business type funds *Do Not Revers				(1,814.00)	
591-000-156.000 591 A/D LAND IMPROVEMENTS	D-6. 2.1	(12,692.00)	(12,692.00)	(1,814.00)	(14,506.00)
591-000-158.000 591 CONSTRUCTION IN PROGRESS			715,823.00		
AJE-39 To record business type fixed asset additions and disposals **				(592,106.00)	
AJE-39 To record business type fixed asset additions and disposals **				(123,717.00)	
AJE-39 To record business type fixed asset additions and disposals **				136,998.00	
591-000-158.000 591 CONSTRUCTION IN PROGRESS	D-6. 2.1	715,823.00	715,823.00	(578,825.00)	136,998.00
591-000-160.000 591 A/D MACHINERY & EQUIPMENT			(106,456.00)		
AJE-45 To record depreciation for business type funds *Do Not Revers				(13,786.00)	
591-000-160.000 591 A/D MACHINERY & EQUIPMENT	D-6. 2.1	(106,456.00)	(106,456.00)	(13,786.00)	(120,242.00)
591-000-162.000 591 BUILDING IMPROVEMENTS	D-6. 2.1	59,648.00	59,648.00	0.00	59,648.00
591-000-163.000 591 A/D BUILDING IMPROVEMENTS			(11,432.00)		
AJE-45 To record depreciation for business type funds *Do Not Revers				(1,492.00)	
591-000-163.000 591 A/D BUILDING IMPROVEMENTS	D-6. 2.1	(11,432.00)	(11,432.00)	(1,492.00)	(12,924.00)
2 Liabilities		(43,832.00)	(108,616.00)	(36,385.00)	(145,001.00)
591-000-084.101 591 DUE FROM GENERAL FUND	3	3,300.00	45.00	0.00	45.00
591-000-202.000 591 ACCOUNTS PAYABLE			(99,140.00)		
AJE-23 To record a payable to the Hydro Corp Invoice. **Reverse on 1				(19,234.00)	
AJE-46 To record payables for various revenue accounts that were ove				(26,562.00)	
591-000-202.000 591 ACCOUNTS PAYABLE	E-1. 2	(37,371.00)	(99,140.00)	(45,796.00)	(144,936.00)
591-000-238.000 591 DUE TO CUSTOMERS	M	(195.00)	(110.00)	0.00	(110.00)
591-000-269.300 591 BLUE CROSS BLUE SHIELD	M	(36.00)	0.00	0.00	0.00
591-000-339.000 591 DEFER REVENUE - SHARKEY RESORT			119.00		
AJE-35 To remove immaterial deferred revenue (which was created by				(119.00)	
591-000-339.000 591 DEFER REVENUE - SHARKEY RESORT	M	0.00	119.00	(119.00)	0.00
591-000-339.200 591 DEFER REV - ASSESSORS PLAT			(9,530.00)		
AJE-42 To recognize PY unearned MEDC revenue for Phase I and Ph				9,530.00	
591-000-339.200 591 DEFER REV - ASSESSORS PLAT	M	(9,530.00)	(9,530.00)	9,530.00	0.00
3 Equity/Fund Balance		(9,858,820.00)	(9,962,057.00)	82.00	(9,961,975.00)
591-000-390.000 591 INVESTED IN CAPITAL ASSETS			(4,324,951.00)		
AJE-47 To adjust net investment in capital assets for business type f				(1,617,478.00)	
591-000-390.000 591 INVESTED IN CAPITAL ASSETS	E-5. 2	(4,324,951.00)	(4,324,951.00)	(1,617,478.00)	(5,942,429.00)
591-000-395.000 591 RETAINED EARNINGS			(5,637,106.00)		
AJE-5 To adjust fund balance to match PY audit. *Do Not Reverse				(2.00)	
AJE-7 A miscellaneous Water receipt was put in fund balance account.				84.00	
AJE-29 To record PPA for water/sewer refund for tap in fees ***DO NO				(2,468.00)	
AJE-47 To adjust net investment in capital assets for business type f				1,617,478.00	
591-000-395.000 591 RETAINED EARNINGS	E-5. 2	(5,533,869.00)	(5,637,106.00)	1,615,092.00	(4,022,014.00)
591-000-999.999 591 ENDING RETAINED EARNINGS - PPA			0.00		

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Charter Township of Oscoda: Water Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 591-2

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
AJE-29 To record PPA for water/sewer refund for tap in fees ***DO NO				2,468.00	
591-000-999.999 591 ENDING RETAINED EARNINGS - PPA	E-5. 2	0.00	0.00	2,468.00	2,468.00
4 Revenues		(1,168,267.00)	(2,756,160.00)	2,032.00	(2,754,128.00)
591-000-540.000 591 STATE GRANT - WELLHEAD PROTECTION GRANT			(742,500.00)		
AJE-42 To recognize PY unearned MEDC revenue for Phase I and Phc				(9,530.00)	
591-000-540.000 591 STATE GRANT - WELLHEAD PROTECTION GRANT	F-1. 31	(152,970.00)	(742,500.00)	(9,530.00)	(752,030.00)
591-000-543.000 591 FEDERAL GRANT-USDA RD	H-2. 2	(43,378.00)	(1,000,000.00)	0.00	(1,000,000.00)
591-000-627.000 591 CHARGES FOR OTHER SERVICES	F-1. 9	(365,666.00)	(365,999.00)	0.00	(365,999.00)
591-000-642.000 591 CHARGES FOR WATER SERVICE	F-1. 9	(533,244.00)	(563,762.00)	0.00	(563,762.00)
591-000-642.100 591 CHARGES FOR WATER TAP			(64,636.00)		
AJE-46 To record payables for various revenue accounts that were ove				26,562.00	
591-000-642.100 591 CHARGES FOR WATER TAP		(23,620.00)	(64,636.00)	26,562.00	(38,074.00)
591-000-650.000 591 CHARGES FOR SERVICES - SALES		(190.00)	(2,945.00)	0.00	(2,945.00)
591-000-665.100 591 INTEREST EARNINGS			(3,066.00)		
AJE-5 To adjust fund balance to match PY audit. *Do Not Reverse				2.00	
AJE-33 To adjust the CDs to match the bank confrimations and correct				(14,747.00)	
AJE-33 To adjust the CDs to match the bank confrimations and correct				(171.00)	
591-000-665.100 591 INTEREST EARNINGS		(26,960.00)	(3,066.00)	(14,916.00)	(17,982.00)
591-000-665.200 591 DELINQUENT BILL PENALTY		(16,780.00)	(9,730.00)	0.00	(9,730.00)
591-000-688.000 591 MISCELLANEOUS REVENUES			(222.00)		
AJE-7 A miscellaneous Water receipt was put in fund balance account.				(84.00)	
591-000-688.000 591 MISCELLANEOUS REVENUES		(1,290.00)	(222.00)	(84.00)	(306.00)
591-000-688.001 591 REIMBURSEMENTS - OTHER		(4,169.00)	(3,300.00)	0.00	(3,300.00)
6 Expenditures		1,017,644.00	3,153,815.00	(1,500,038.00)	1,653,777.00
591-000-722.000 591 WORKMANS COMP		86.00	0.00	0.00	0.00
591-000-726.000 591 SUPPLIES		8,797.00	6,817.00	0.00	6,817.00
591-000-775.000 591 REPAIR & MAINTENANCE SUPPLIES		9.00	173.00	0.00	173.00
591-000-800.100 591 CONTRACTED SERVICES-FVOP		269,183.00	308,456.00	0.00	308,456.00
591-000-800.200 591 CONTRACTED SERVICES - TAPS		3,844.00	1,000.00	0.00	1,000.00
591-000-800.300 591 CONTRACTED SERVICES - OTHER		0.00	40,937.00	0.00	40,937.00
591-000-801.000 591 PROFESSIONAL FEES		542.00	1,524.00	0.00	1,524.00
591-000-801.100 591 COMPUTER PROGRAM FEES		3,917.00	745.00	0.00	745.00
591-000-802.000 591 AUDIT FEES		5,556.00	7,527.00	0.00	7,527.00
591-000-804.000 591 BANK FEES		159.00	100.00	0.00	100.00
591-000-821.000 591 ENGINEERING FEES		44,090.00	0.00	0.00	0.00
591-000-821.100 591 ENGINEERING FEES-USDA/WATER MAIN			365,635.00		
AJE-39 To record business type fixed asset additions and disposals **				(9,208.00)	
AJE-39 To record business type fixed asset additions and disposals **				(116,696.00)	
AJE-39 To record business type fixed asset additions and disposals **				(136,998.00)	
591-000-821.100 591 ENGINEERING FEES-USDA/WATER MAIN		10,385.00	365,635.00	(262,902.00)	102,733.00
591-000-826.000 591 LEGAL FEES		11,514.00	32,803.00	0.00	32,803.00
591-000-827.000 591 REGULATORY FEES		3,360.00	3,365.00	0.00	3,365.00
591-000-853.000 591 TELEPHONE		277.00	372.00	0.00	372.00
591-000-900.000 591 PRINTING & PUBLISHING		846.00	1,648.00	0.00	1,648.00
591-000-910.100 591 INSURANCE & BONDS		2,123.00	2,119.00	0.00	2,119.00
591-000-910.200 591 INSURANCE - VEHICLE		2,338.00	2,334.00	0.00	2,334.00
591-000-921.000 591 UTILITIES - ELECTRIC		3,260.00	3,345.00	0.00	3,345.00

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Charter Township of Oscoda: Water Fund

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 591-3

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
591-000-924.100 591 UTILITIES-HSRUA WATER		411,031.00	488,171.00	0.00	488,171.00
591-000-930.000 591 REPAIRS & MAINTENANCE		5,807.00	2,668.00	0.00	2,668.00
591-000-931.000 591 EQUIPMENT MAINTENANCE		4,586.00	4,839.00	0.00	4,839.00
591-000-956.000 591 MISCELLANEOUS		1,255.00	31.00	0.00	31.00
591-000-956.001 591 BAD DEBT		0.00	93.00	0.00	93.00
591-000-957.000 591 AWARDS & SETTLEMENTS			20,750.00		
AJE-39 To record business type fixed asset additions and disposals **				(20,750.00)	
591-000-957.000 591 AWARDS & SETTLEMENTS		0.00	20,750.00	(20,750.00)	0.00
591-000-964.000 591 REFUNDS AND REBATES		2,200.00	3,300.00	0.00	3,300.00
591-000-968.000 591 BOND PRINCIPAL EXPENSE			0.00		
AJE-45 To record depreciation for business type funds *Do Not Revers				156,915.00	
591-000-968.000 591 BOND PRINCIPAL EXPENSE		177,202.00	0.00	156,915.00	156,915.00
591-000-974.000 591 CAPITAL IMPROVEMENT/OUTLAY			1,543,471.00		
AJE-39 To record business type fixed asset additions and disposals **				(119,650.00)	
AJE-39 To record business type fixed asset additions and disposals **				(1,322,298.00)	
AJE-39 To record business type fixed asset additions and disposals **				(14,570.00)	
AJE-39 To record business type fixed asset additions and disposals **				(34,223.00)	
591-000-974.000 591 CAPITAL IMPROVEMENT/OUTLAY		19,319.00	1,543,471.00	(1,490,741.00)	52,730.00
591-000-980.000 591 EQUIPMENT		2,756.00	0.00	0.00	0.00
591-000-980.100 591 WATER METERS - CAPITALIZE			311,592.00		
AJE-23 To record a payable fo the Hydro Corp Invoice. **Reverse on 1				19,234.00	
AJE-50 To remove meters and pits out of inventory that were placed in				98,206.00	
591-000-980.100 591 WATER METERS - CAPITALIZE		23,202.00	311,592.00	117,440.00	429,032.00
7 Transfers Out		45,000.00	45,000.00	0.00	45,000.00
591-000-999.101 591 CONTRIBUTION TO GENERAL FUND	⁴ G-1. 13	45,000.00	45,000.00	0.00	45,000.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)		105,623.00	(442,655.00)		1,055,351.00

1. Due from 703 to 591

2. The Township held 132 meters and meter pits as of 12/31/2019. These meters and pits were placed in service during Phase II of the Water Main project, which was complete as of 12/31/20. Therefore, the inventory balance at year end is \$0.

3. Due from 101 to 591

4. Transfer from 591 to 101

Charter Township of Oscoda: Trust and Agency
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 701

Account	Prelim	Adj's	Adj	Annotation	Adj 12/19	%Chg
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	0.00		0.00		0.00	

Charter Township of Oscoda: Tax Account

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 703

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		1,335,745.00	110,278.00	0.00	110,278.00
703-000-001.100 703 CASH - TAX AUTOSWEEP	D-1. 2	1,335,745.00	110,278.00	0.00	110,278.00
2 Liabilities		(1,335,745.00)	(110,278.00)	0.00	(110,278.00)
703-000-084.000 703 DUE FROM OTHER FUNDS	M	12.00	12.00	0.00	12.00
703-000-214.000 703 PRE DEN INT	M	(2,190.00)	(1,475.00)	0.00	(1,475.00)
703-000-214.101 703 DUE TO OTHER FUNDS - GEN FUND	M	(97.00)	(4.00)	0.00	(4.00)
703-000-214.102 703 SUMMER INTEREST SCHOOL TAX	M	(237.00)	(61.00)	0.00	(61.00)
703-000-214.103 703 DUE TO GEN- DELQ PP	M	(2.00)	0.00	0.00	0.00
703-000-214.107 703 OAS INT DELQ PP 2014	M	(115.00)	0.00	0.00	0.00
703-000-214.450 703 OAS P/T INTEREST	M	(7.00)	0.00	0.00	0.00
703-000-214.590 703 DUE TO OTHER FUND - SEWER FUND	1 D-3. 4	(2,210.00)	(390.00)	0.00	(390.00)
703-000-214.591 703 DUE TO OTER FUND-WATER FUND	2 D-3. 4	(463.00)	(760.00)	0.00	(760.00)
703-000-214.999 703 DUE TO OTHER FUND - OTHER	M	(89.00)	0.00	0.00	0.00
703-000-222.000 703 DUE TO COUNTY	3	(174,235.00)	(13,041.00)	0.00	(13,041.00)
703-000-222.004 703 DUE TO COUNTY - 2004 ROLL	M	(68.00)	0.00	0.00	0.00
703-000-222.005 703 DUE TO COUNTY - 2005 ROLL	M	(2.00)	0.00	0.00	0.00
703-000-222.006 703 DUE TO COUNTY 2006	M	(81.00)	0.00	0.00	0.00
703-000-222.007 703 .DUE TO COUNTY 2007	M	(26.00)	0.00	0.00	0.00
703-000-222.008 703 DUE TO COUNTY 2008 ROLL	M	(88.00)	0.00	0.00	0.00
703-000-222.009 703 DUE TO COUNTY/DELINQUENT 2009	M	(101.00)	0.00	0.00	0.00
703-000-222.010 703 DUE TO COUNTY - 2010 DELQ. PP	M	(558.00)	0.00	0.00	0.00
703-000-222.011 703 DUE TO COUNTY 2011 DELQ. P.P.	M	(599.00)	0.00	0.00	0.00
703-000-222.012 703 SCHOOL INT. 2012 DELQ.PP	M	(736.00)	0.00	0.00	0.00
703-000-222.013 703 DUE TO COUNTY DELQ. PP 2013	M	(271.00)	0.00	0.00	0.00
703-000-222.014 703 COUNTY DELQ PP 2014	M	(1,813.00)	0.00	0.00	0.00
703-000-222.100 703 DUE TO COUNTY - DOG LICENSE	M	(50.00)	0.00	0.00	0.00
703-000-222.200 703 DUE TO COUNTY - VE DAM MAINT.	M	(3,592.00)	(409.00)	0.00	(409.00)
703-000-222.301 703 DUE TO COUNTY - DRAIN MNT. LKWD	M	(4,922.00)	(821.00)	0.00	(821.00)
703-000-222.302 703 CEDAR LK DAM	M	0.00	(969.00)	0.00	(969.00)
703-000-222.400 703 911CDM	3	(53,026.00)	(3,969.00)	0.00	(3,969.00)
703-000-222.506 703 2/3 COUNTY INT '06 ROLL	M	(17.00)	0.00	0.00	0.00
703-000-222.514 703 CO INT DELQ PP 2014	M	(58.00)	0.00	0.00	0.00
703-000-222.600 703 CO/ALLOC	3	(9,981.00)	(218.00)	0.00	(218.00)
703-000-222.601 703 COUNTY INTEREST	M	(68.00)	(8.00)	0.00	(8.00)
703-000-222.614 703 CO. ALLOC DELQ PP 2014	M	(164.00)	0.00	0.00	0.00
703-000-222.700 703 VETERAN AFF	M	(4,670.00)	(349.00)	0.00	(349.00)
703-000-222.800 703 CO PARK/REC	3	(19,490.00)	(1,636.00)	0.00	(1,636.00)
703-000-225.000 703 DUE TO OSCODA AREA SCHOOLS	3	(18,195.00)	3,084.00	0.00	3,084.00
703-000-225.014 703 OAS DELQ PP 2014	M	(323.00)	0.00	0.00	0.00
703-000-225.100 703 DUE TO INTERMEDIATE SCHOOLS	3	(66,212.00)	(4,956.00)	0.00	(4,956.00)
703-000-225.114 703 ISD DELQ PP 2014	M	(36.00)	0.00	0.00	0.00
703-000-225.150 703 ISD CTE	3	(50,688.00)	(3,794.00)	0.00	(3,794.00)
703-000-225.200 703 DUE TO SCHOOLS - STATE	3	(14,026.00)	(335.00)	0.00	(335.00)
703-000-225.214 703 SET DELQ PP 2014	M	(251.00)	0.00	0.00	0.00
703-000-225.300 703 DUE TO OAS SINKING FUND	M	(2,551.00)	(56.00)	0.00	(56.00)
703-000-225.314 703 OAS SINKING DELQ PP 2014	M	(157.00)	0.00	0.00	0.00
703-000-225.350 703 DUE TO OAS SINKING INT.	M	(17.00)	(2.00)	0.00	(2.00)
703-000-225.354 703 OAS SINKING INT DELQ PP 2014	M	(25.00)	0.00	0.00	0.00
703-000-225.400 703 OAS POOL/TRACK	M	(969.00)	0.00	0.00	0.00
703-000-225.500 703 DUE TO STATE-SET INTEREST	M	(104.00)	(12.00)	0.00	(12.00)
703-000-225.514 703 SET INT DELQ PP 2014	M	(90.00)	0.00	0.00	0.00
703-000-226.000 703 DUE TO TWP CURRENT LEVY	3	(520,413.00)	(27,386.00)	0.00	(27,386.00)
703-000-226.012 703 DUE TO TWP DELQ. PP 2012	M	(6.00)	0.00	0.00	0.00
703-000-226.014 703 TWP DELQ PP 2014	M	(261.00)	0.00	0.00	0.00
703-000-226.200 703 DUE TO SEN CIT - CURRENT LEVY	3	(7,703.00)	(576.00)	0.00	(576.00)
703-000-226.214 703 SENIOR DELQ PP 2014	M	(5.00)	0.00	0.00	0.00
703-000-226.252 703 DDA OP	M	(23.00)	0.00	0.00	0.00
703-000-226.300 703 TWP FIRE EQUIP	3	(99,841.00)	(5,255.00)	0.00	(5,255.00)

3/29/2021

5:35 PM

Charter Township of Oscoda: Tax Account

Year End: December 31, 2020

101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 703-1

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
703-000-226.301 703 DELQ PP TWP FIRE EQUIP	M	(9.00)	0.00	0.00	0.00
703-000-226.400 703 POLICE OPERATING	3	(88,747.00)	(4,671.00)	0.00	(4,671.00)
703-000-226.500 703 POLICE CSO/DET	3	(77,652.00)	(4,086.00)	0.00	(4,086.00)
703-000-226.618 703 DUE TO GEN FUND COLLECTION FEE	3	(77,284.00)	(685.00)	0.00	(685.00)
703-000-226.700 703 DUE TO GEN FUND - DELQ. ADMIN FEE	M	(1.00)	0.00	0.00	0.00
703-000-226.714 703 TWP ADMIN DELQ PP 2014	M	(12.00)	0.00	0.00	0.00
703-000-226.903 703 DUE TO GEN FUND-VELWC	4 D-3. 4	(11,568.00)	(18,792.00)	0.00	(18,792.00)
703-000-226.926 703 SHOREWOOD DR	G-1. 13	(1,672.00)	0.00	0.00	0.00
703-000-260.000 703 DUE TO CLIF	3	(12,750.00)	(1,200.00)	0.00	(1,200.00)
703-000-263.000 703 QUALIFIED FOREST	M	(340.00)	0.00	0.00	0.00
703-000-275.000 703 OVERPAYMENTS OF TAX BILLS	3	(2,458.00)	(16,117.00)	0.00	(16,117.00)
703-000-275.100 703 PREPAID P/P JEOPARDY	M	(110.00)	(110.00)	0.00	(110.00)
703-000-391.000 703 EXPENDABLE FUND BALANCE	M	(1,290.00)	(1,231.00)	0.00	(1,231.00)
703-000-804.000 703 BANK FEES	M	58.00	0.00	0.00	0.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Net Income (Loss)	(58.00)	0.00		0.00

1. Due from 703 to 590

2. Due from 703 to 591

3. Net Decrease is due to Jaimie paying over taxes at the end of the year vs waiting until after year end, as recommended by us in the PY. See F-1.1.

4. Due from 703 to 101

Charter Township of Oscoda: Downtown Developer
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 248

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		23,109.00	0.00	0.00	0.00
248-000-001.500 248 DDA-1	<u>D-1. 2</u>	23,109.00	0.00	0.00	0.00
2 Liabilities		(23,109.00)	0.00	0.00	0.00
248-000-214.101 248 DUE TO GENERAL FUND	<u>G-1. 13</u>	(11,560.00)	0.00	0.00	0.00
248-000-230.000 248 Due To Other Governmental Units	<u>1</u>	(11,549.00)	0.00	0.00	0.00
3 Equity/Fund Balance		(52,706.00)	0.00	0.00	0.00
248-000-383.000 248 FUND BALANCE - DDA	<u>E-5. 2</u>	(52,706.00)	0.00	0.00	0.00
4 Revenues		(67,452.00)	0.00	0.00	0.00
248-000-401.000 248 REVENUE-CURRENT LEVY		(65,306.00)	0.00	0.00	0.00
248-000-665.000 248 INTEREST EARNINGS		(158.00)	0.00	0.00	0.00
248-000-667.000 248 RENT - HURON SHORES ARTISAN HALL		(1,750.00)	0.00	0.00	0.00
248-000-688.000 248 MISCELLANEOUS REVENUE		(238.00)	0.00	0.00	0.00
6 Expenditures		120,158.00	0.00	0.00	0.00
248-000-699.101 248 CONTRIBUTION OF DISSOLVED ASSETS		23,109.00	0.00	0.00	0.00
248-000-726.000 248 SUPPLIES		885.00	0.00	0.00	0.00
248-000-801.000 248 PROFESSIONAL FEES		1,097.00	0.00	0.00	0.00
248-000-900.000 248 PUBLICATION		500.00	0.00	0.00	0.00
248-000-921.000 248 UTILITIES - ELECTRIC		134.00	0.00	0.00	0.00
248-000-922.000 248 UTILITIES - HEAT		203.00	0.00	0.00	0.00
248-000-923.000 248 UTILITIES - WATER/SEWER		380.00	0.00	0.00	0.00
248-000-930.000 248 REPAIRS & MAINTENANCE		1,516.00	0.00	0.00	0.00
248-000-956.000 248 MISCELLANEOUS		406.00	0.00	0.00	0.00
248-000-984.000 248 TIF PROJECTS		2,131.00	0.00	0.00	0.00
248-000-991.000 248 PRINCIPAL EXPENSE		88,000.00	0.00	0.00	0.00
248-000-992.000 248 INTEREST EXPENSE		1,797.00	0.00	0.00	0.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)		(52,706.00)	0.00		0.00

1. DDA fund closed in the FY with only the remaining payables existing at the end of the FY which were paid out in the CY.

Charter Township of Oscoda: Oscoda-Wurtsmith Airp
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 251

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		350,525.00	349,840.00	143,669.00	493,509.00
251-000-003.005 251 COMMON CHECKING HCB	D-1. 2	224,912.00	349,840.00	0.00	349,840.00
251-000-020.000 251 TAXES RECEIVABLE CURRENT LEVY			0.00		
AJE-6 To record current year end receivables and deferrals for the 20				143,669.00	
251-000-020.000 251 TAXES RECEIVABLE CURRENT LEVY	F-1. 7	125,613.00	0.00	143,669.00	143,669.00
2 Liabilities		(125,613.00)	0.00	(143,669.00)	(143,669.00)
251-000-339.000 251 DEFERRED REV - CURRENT TAX			0.00		
AJE-6 To record current year end receivables and deferrals for the 20				(143,669.00)	
251-000-339.000 251 DEFERRED REV - CURRENT TAX	F-1. 7	(125,613.00)	0.00	(143,669.00)	(143,669.00)
3 Equity/Fund Balance		(153,601.00)	(224,912.00)	0.00	(224,912.00)
251-000-383.000 251 LDFA FUND BALANCE	E-5. 2	(153,601.00)	(224,912.00)	0.00	(224,912.00)
4 Revenues		(106,129.00)	(126,577.00)	0.00	(126,577.00)
251-000-401.000 251 REVENUE-CURRENT LEVY	F-1. 2	(105,445.00)	(125,613.00)	0.00	(125,613.00)
251-000-665.000 251 INTEREST EARNINGS		(684.00)	(964.00)	0.00	(964.00)
6 Expenditures		34,818.00	1,649.00	0.00	1,649.00
251-000-801.000 251 PROFESSIONAL FEES		50.00	149.00	0.00	149.00
251-000-802.000 251 AUDIT FEES		1,500.00	1,500.00	0.00	1,500.00
251-000-826.000 251 LEGAL FEES		1,347.00	0.00	0.00	0.00
251-000-984.000 251 LDFA PROJECTS		31,921.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Net Income (Loss)		71,311.00	124,928.00		124,928.00

Charter Township of Oscoda: DDA Operating Fund
Year End: December 31, 2020
101 General Fund Trial Balance

Prepared by	Reviewed by	Reviewed by
SW 2/26/2021	CRS 3/29/2021	

TB 252

Account	Annotation	Adj 12/19	Prelim	Adj's	Adj
1 Assets		26,240.00	0.00	0.00	0.00
252-000-001.500 252 HCB-DDA OPERATING-SAVINGS	D-1. 2	26,240.00	0.00	0.00	0.00
2 Liabilities		(26,240.00)	0.00	0.00	0.00
252-000-214.101 252 DUE TO GENERAL FUND	G-1. 13	(26,240.00)	0.00	0.00	0.00
4 Revenues		(27,494.00)	0.00	0.00	0.00
252-000-401.000 252 REVENUE-CURRENT LEVY		(27,427.00)	0.00	0.00	0.00
252-000-665.000 252 INTEREST EARNINGS		(67.00)	0.00	0.00	0.00
6 Expenditures		27,494.00	0.00	0.00	0.00
252-000-699.000 252 CONTRIBUTIONS OF DISSOLVED ASSETS		26,240.00	0.00	0.00	0.00
252-000-921.000 252 UTILITIES - ELECTRIC		367.00	0.00	0.00	0.00
252-000-922.000 252 UTILITIES - HEAT		511.00	0.00	0.00	0.00
252-000-923.000 252 UTILITIES - WATER/SEWER		238.00	0.00	0.00	0.00
252-000-956.000 252 MISCELLANEOUS		138.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Net Income (Loss)		0.00	0.00		0.00



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 2021-18

RESOLUTION APPOINTING TOWNSHIP SUPERINTENDENT IN AN INTERIM BASIS

At a regular meeting of the Township Board of the CHARTER TOWNSHIP OF OSCODA, Iosco County, State of Michigan, held on the 14th day of June, 2021, at 7:00 o'clock p.m. with the membership as follows:

PRESENT: Ms. Richards, Ms. McGowan, Mr. Suther, Mr. Spearer, Mr. Cooper, Mr. Westerbarth, Mr. Palmer

ABSENT: none

The following Resolution was offered by Mr. Palmer, and
seconded by Mr. Westerbarth.

WHEREAS, the Charter Township of Oscoda has historically become a Charter Township pursuant to relevant law; and

WHEREAS, this Board has determined to proceed with the employment of a Township Superintendent; and

WHEREAS, the following Resolution is deemed to be in the best interest of the Township's health, welfare, and safety;

NOW THEREFORE, BE IT RESOLVED:

1. That the duties of the Township Superintendent shall be as follows:
 - a. To see that all laws and Township Ordinances are enforced;
 - b. To manage and supervise all public improvements, works and undertakings of the Township.
 - c. To have charge of the construction, repair, maintenance, lighting and cleaning of streets, sidewalks, bridges, pavements, sewers and of all the public buildings or other property belonging to the Township.
 - d. To manage and supervise the operation of all Township utilities.
 - e. To be responsible for the preservation of property, tools and appliances of the Township.
 - f. To see that all terms and conditions imposed in favor of the Township or its inhabitants in any public utility franchise, or in any contract, are faithfully kept and performed.
 - g. To attend all meetings of the Township Board, with the right to take part in discussions, but without the right to vote.
 - h. To be a member, ex officio, of all committees of the Township Board.
 - i. To prepare and administer the annual budget under policies formulated by the Township Board and keep the said Board fully advised at all times as to the financial condition and needs of the Township.
 - j. To recommend to the Township Board for adoption such measures as he may deem necessary or expedient.
 - k. To be responsible to the Township Board for the efficient administration of all departments of the Township government.
 - l. To act as the purchasing agent for the Township or, under his responsibility, delegate such duties to some other officer or employee.
 - m. To conduct all sales of personal property which the Township Board may authorize to be sold.
 - n. To assume all the duties and responsibilities as Personnel Director of all Township employees or delegate such duties to some other officer or employee.
 - o. To perform such other duties as may be prescribed or required of him by ordinance or by direction of the Township Board, or which are not assigned to some other official in conformity with the provisions of the Charter Township Act.

2. That Ms. Tammy Kline is hereby appointed as the Interim Oscoda Township Superintendent and will receive a pay raise of \$ 3660.00 per month in addition to her existing salary for the execution of the Superintendent duties until the Oscoda Township Board hires and install's by Resolution a permanent Superintendent.

3. All resolutions and parts of resolutions in conflict with this resolution are hereby repealed.

FURTHER BE IT RESOLVED, that the Township Superintendent shall be responsible for preparing and administering an annual budget under policies formulated by the Township and keep the Township Board fully advised at all times as it relates to the financial condition and needs of the Township, inclusive but not limited to making recommendations for action upon any and all necessary items, make recommendations for the efficient administration of all departments and to in fact provide oversight of same, including but not limited to police, fire, Department of Public Works, as well as administrative Township staff;

THEREFORE, FURTHER BE IT RESOLVED, that there may be additional duties as required by either Township ordinance and/or direction of the Township Board, and therefore it is the intent of this Resolution that same may be amended by the further act(s) of future Township Boards;

Upon roll call vote the following voted:

"AYE": All

"NAY": _____

"ABSENT": None

The Supervisor declared the resolution adopted.

CHARTER TOWNSHIP OF OSCODA

Dated: 6/14/2021



By: Ann Richards

Its: Supervisor

Dated: 6-14-2021



By: Joshua Sutton

Its: Clerk

CHARTER TOWNSHIP OF
OSCODA

Zoning Department

Memo

To: **Board of Trustees**

From: **Nichole Vallette, Planning and Zoning Director**

Date: **August 23, 2021**

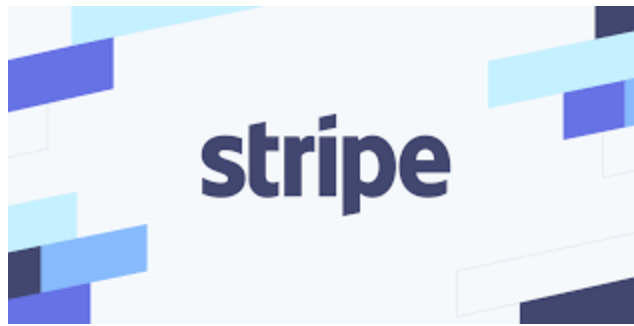
Re: **Stripe Account**

Board of Trustees,

I have been working with Host Compliance to finalize our Short-Term Rental Registration. Host Compliance requested that I set up a Stripe Account to be able to accept payments for Short-Term Rental Registration Fees. I have put together some information on the company for your review. There is no cost to the Township to use this service, all costs associated with processing fees will be passed on to the applicant. The Treasury Dept would receive reconciliation reports and would be notified if a refund were to be issued.

Thank you,

Nichole Vallette



INTEGRATED

Access a complete payments platform with simple, pay-as-you-go pricing

2.9%

30¢

per successful card charge

- Everything you need to manage payments
- Get hundreds of feature updates each year
- No setup fees, monthly fees, or hidden fees

GET STARTED IN MINUTES

PAYMENTS

A complete payments platform engineered for growth

Cards and wallets

Integrated per-transaction pricing means no setup fees or monthly fees. The price is the same for all cards and digital wallets.

2.9%+30¢ per successful card charge+**1%** for international cards+**1%** if currency conversion is required [Learn more](#)

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Accept large payments or recurring charges securely with ACH debit, ACH credit, or wire transfers.

ACH Direct Debit **0.8% · \$5.00 cap** [See more payment methods](#)

FAQS

How long do payouts take?

Once you're set up, payouts arrive in your bank account on a 2-day rolling basis. Or you can opt to receive payouts weekly or monthly. [Read more](#)

How much do disputes cost?

Disputed payments (also known as chargebacks) incur a \$15.00 fee. If the customer's bank resolves the dispute in your favor, the fee is fully refunded. [Read more](#)

How do refunds work?

You can issue either partial or full refunds. There are no fees to refund a charge, but the fees from the original charge are not returned. [Read more](#)

Is there a fee to use Apple Pay or Google Pay?

There are no additional fees for using our mobile SDKs or to accept payments using consumer wallets like Apple Pay or Google Pay. [Read more](#)

WHAT'S INCLUDED

Get [100+ features](#) out of the box with Stripe's integrated per-transaction pricing

Tools to build optimized checkout flows

- Embeddable checkout- Add a beautiful checkout form with one line of JavaScript.
- Custom UI toolkit- Design your own pixel-perfect checkout flows across desktop and mobile.
- Simplified PCI compliance- Use Stripe Checkout or Elements to qualify for the simplest method of PCI validation (SAQ A).
- Invoice support- Create and send invoices with payments built-in.

Global payments with a single integration

- 135+ currencies- Process charges and display prices in your customer's preferred currency to increase conversion.
- Local payment methods- From Alipay to iDEAL, you can support dozens of popular payment methods with a single integration.
- Global support- Businesses in 25+ countries can accept payments from customers anywhere in the world.

- **Subsidiary support-** Set up local Stripe accounts to maximize acceptance rates and reduce cross-border and conversion costs.

Comprehensive security and rigorous compliance

- **Secure payment info collection-** Use our libraries to collect payment information without sensitive data ever hitting your servers.
- **Data security and encryption-** Siloed infrastructure for the storage, encryption, decryption and transmission of card data.
- **Regulatory licenses worldwide-** Stripe is certified to the highest industry standards and has obtained regulatory licenses around the world.
- **Secure Dashboard access-** Secure access with granular permissions, two-step authentication, and U2F keys.

Fast, predictable payouts to your bank accounts

- **Control payout timing-** Opt to receive transfers on a rolling basis, weekly, or monthly.
- **Unified payouts-** Get unified payouts across all the different payment methods and currencies you accept.
- **Like-for-like settlement-** In select regions, get paid out in your preferred currencies.
- **Transparent payouts-** See upcoming payouts, expected deposit dates, payout history, and more in the Dashboard.

Financial reconciliation and reporting

- **Real-time reporting-** Get real-time information about charges, fees, refunds, and transfers from the Dashboard or via the API.
- **Unified reporting-** View reports across all the different payment methods and currencies you accept.
- **Deposit tagging-** Every deposit is tagged with a transfer report detailing the exact transactions and fees it contains.
- **QuickBooks + NetSuite support-** Automatically sync Stripe data with QuickBooks, NetSuite, or other accounting platforms.

24×7 phone, chat, and email support

- **24×7 support-** Our team is here to help in 6 languages. Phone and chat support are English only.
- **Technical support on Discord-** Chat with our technical team on the official Stripe Developer Discord server.
- **World-class documentation-** Build using our robust technical docs. Sample code in 8+ languages.
- **Comprehensive knowledge base-** Get fast answers to hundreds of common questions and topics.

Save time with programmatic dispute handling

- Automate evidence submission- Programmatically respond to disputes and upload evidence using the Disputes API.
- Direct integration to card networks- Submit evidence to card networks directly through Stripe—no need to manually fax paperwork.
- Submit better evidence- Based on the type of dispute and associated network rules, we help you submit evidence that increases your chances of winning.
- Monitor and measure disputes- Track dispute activity and win rates to identify dispute sources or spot fraud.

Manage business operations with a unified dashboard

- Take action from the Dashboard- View payments, create billing plans, respond to disputes, and more directly from the Stripe Dashboard—no code required.
- iOS and Android Dashboard apps- Track payments on the go and get notifications. Even take quick actions like issuing a refund.
- Roles and permissions- Tailor data access for your team to protect business-sensitive information and actions.
- Collaboration notes- Attach notes for your teammates on payments and refunds to give them context when they jump into the Dashboard.

Robust developer platform and third-party integrations

- Client libraries and SDKs- Client libraries available in every language from Ruby and .NET to Go and Swift.
- Comprehensive testing tools- Thoroughly test and debug your integration before going live with a test mode environment, test cards, alerting, and more.
- Developer Dashboard- Monitor API and webhook usage in real time, manage API upgrades, and find all our developer tools in one place.
- 450+ platforms and extensions

Links for additional information:

- <https://support.stripe.com/topics/getting-started>
- <https://stripe.com/>

Charter Township of Oscoda Tax Industrial Facilities Tax Abatement Policy



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1. Introduction

This policy establishes guidelines and procedures for businesses applying for tax abatements for new and expanded industrial facilities under Michigan Public Act 198 of 1974, also known as the Plant Rehabilitation and Industrial Development Districts Act. The Charter Township of Oscoda Board of Trustees adopted this policy on _____.

Act 198 was adopted by the state legislature as a means of providing businesses an incentive to create and maintain jobs in the form of significant tax incentives. It allows certain new facilities to receive a 50% exemption from property tax on the taxable book value of new real and personal properties for a maximum period of 12 years.

The responsibility of the Board of Trustees of Oscoda Township is to establish industrial development districts and to approve the granting of exemption certificates. The board must find that the granting of exemption certificate, when considered together with other certificates previously granted, will not substantially impede the operation of the local government unit or impair the financial soundness of the Township.

2. Goals and Objectives

The Oscoda Township Board of Trustees will evaluate all Act 198 applications in light of the following goals and objectives.

- To expand Oscoda Township's tax base
- To encourage development that will increase the economic vitality of the industrial areas
- To attract Spaceport businesses
- To create and retain employment from existing industrial facilities that might otherwise leave the Community
- To assist in the rehabilitation of older facilities and/or expansions of existing industrial facilities
- To enhance the general attractiveness of the Community

The above mentioned goals and objectives are not intended to be all-inclusive. The Oscoda Township Board of Trustees reserves the sole and absolute discretion to consider such additional goals and criteria as are consistent with the interests of the Charter Township of Oscoda.

3. Eligible Facilities

Facilities eligible for a tax abatement include plants which primarily manufacture or process goods or materials by physical change and related facilities of manufactures such as offices, engineering, research and development. Eligible industrial property may also include high technology activities such as advanced computing, advanced materials, biotechnology, electronic device technology, engineering or laboratory testing, medical device technology, product research and development, and advanced vehicles technology. Eligible facilities can also include a strategic response center, logistical operation center, a “qualified commercial activity,” major distribution and logistics facility, and agricultural processing facility.

4. Criteria for Granting Abatement Certificates

Criterial Generally

Section 16 of Public Act 198 of 1974 provides that the legislative body of the local governmental unit shall determine the duration of an Industrial Facilities Exemption Certificate (tax abatement). The Oscoda Township Board of Trustees shall make this determination based on consideration of an analysis of the Superintendent or his/her designee of the following criteria. The Board of Trustees retains discretionary authority for the final determination and is not bound to using only the following when acting on a specific abatement request.

1. Capital Investment - projects with more capital investment will score higher for consideration of tax abatement.
2. Jobs. The more jobs a project brings in, the higher it will score.
3. Nature of Facility. Projects that are primarily comprised of manufacturing, or research and development, or high technology activities will score higher for consideration of tax abatement.
4. Main Headquarters Located in Oscoda. Those requests that include the company headquarters locating in Oscoda Township will score higher for consideration of tax abatement.

Abatements are offered for new facilities and expansions only. The Oscoda Board of Trustees may under separate criteria, consider the tax abatement option for companies requesting abatement on personal property only, for up to a maximum of five years. The Board does not offer abatement for a speculative building. Processing facilities which are primarily engaged in warehousing and or packaging for distribution shall not be eligible for abatement.

For those businesses that are not in ownership of their facility, the lease terms must be greater than the abatement period requested. No subsequent abatement extensions will be considered. However, secondary requests will be considered provided a new minimum investment of at least 50% of the initial request is being proposed.

The abatement may be revoked at the sole and absolute discretion of the Township Board in the event that the purposes for which the abatement was issued are not being fulfilled, as a result of failure of the holder to proceed in good faith with the replacement, restoration, or construction or operation of the replacement facility or new facility as a manufacturing facility in a manner consistent with the purposes of public at 198 of 1974.

Point Scale

The following page contains a score sheet to be used when evaluating industrial tax abatement requests. This is meant as a guide however, the Township Board is not bound by it and retains the right to deviate from the scoring sheet's guidance.

Oscoda Township Industrial Abatement Score Sheet

Category	Points	Score
What is the cost of proposed real and personal investment, other than land?		<input type="text"/>
Less than \$250,000	0	+
\$250,000 - \$499,999	5	
\$500,000 - \$1,999,999	10	
\$2,000,000 - \$2,499,999	15	
\$3,000,000 - \$4,999,999	20	
\$5,000,000 and over	25	
Is the main headquarters for the firm applying for the abatement going to be on the site for which the abatement is requested?		<input type="text"/>
No	0	+
Yes	5	
How many new FTE jobs will the project house on the site for which the abatement is requested?		<input type="text"/>
Fewer than 5	0	+
6 to 11	5	
11 to 20	10	
21 to 50	15	
More than 50	20	
What proportion of the building or buildings allocated to Manufacturing, Research and Development, or High Technology Activities?		<input type="text"/>
Less than 50%	0	=
50 to 75%	5	
More than 75%	10	
TOTAL POINTS		<input type="text"/>
50 or more	12	
45 - 49	10	
35 - 44	8	
30 - 34	6	
20 - 29	4	
15 - 19	2	
Below 15	0	

5. Industrial Facilities Tax Exemption Certificate Review Process

STEP 1: Applicant submits a completed application form as prescribed by the State Tax Commission. Items required include a general description of the facility and its proposed use, the general nature and extent of the proposed restoration, replacement or construction, a descriptive list of equipment that will be part of the facility and a timeline for the project.

STEP 2: Township staff will verify that the property in question is located in a previously established Plant Rehabilitation District (PHD) or Industrial Development District (IDD). If a PRD or IDD or has not already been established, the applicant must first request the Township establish a district as required by law.

STEP 2A: If a request is made to create a PRD or IDD, the Township Board will give written notice by certified mail to the owners of all real property within the proposed PHD or IDD and shall hold a public hearing on the establishment of the plant rehabilitation district or industrial development district at which those owners and other residents or taxpayers of the local governmental unit shall have a right to appear and be heard.

STEP 2B: In considering the request to determine if property comprising not less than 50% of the state equalized valuation of the industrial property within the district is obsolete, which is required in order to establish such a district.

STEP 2C: The Township Board will adopt a resolution establishing the district and acknowledging the determination mentioned in step 2B.

STEP 3: Township staff will send a copy of the IFT application to the Township Attorney for review and verification. A copy is also sent to the Township Assessor for their files.

STEP 4: If approved by the attorney, the item will be placed on the next available Board of Trustees agenda for consideration of the application. The Board of Trustees will set a public hearing date.

STEP 5: The item is placed on the next available Board of Trustees agenda for a public hearing (see MCL 207.555 (2)). Notice of the hearing shall be sent by regular mail to the Township Assessor and the legislative body of each taxing unit within the district that collects ad valorem taxes (see MCL 207.555 (2)). The applicant must be present at the public hearing.

STEP 6: The Township Clerk drafts a Resolution and Abatement Agreement, according to State requirements, for consideration by the Board to either approve or disapprove the application.

STEP 7: The Board holds the public hearing and takes action on the request. The Board shall, by resolution, state its decision to either approve or disapprove the application. If denied, the reasons shall be set forth in writing in the resolution. If approved, the Board shall set the

number of years for which the district will be valid and they will instruct the clerk to sign the resolution (see MCL 207.556).

STEP 8: The Township and the operator of the facility will execute an agreement outlining the conditions and recourses to be upheld during the abatement period.

STEP 9: If necessary, Forms T-1044A and/or T-1044, as created by the State Tax Commission, shall be completed. These are necessary if the abated SEV exceeds 5% of the Township's total SEV.

STEP 10: If the application is approved, the Clerk shall forward the application, resolution and other necessary information to the State Tax Commission (see MCL 207.556).

STEP 11: After review by the State Tax Commission, they will send the Industrial Facilities Exemption Certificate, or notice that the application was denied, to the Township by certified mail (see MCL 207.557(2)).

STEP 12: A copy of the Exemption Certificate shall be kept for the file, and another sent to the Assessor's Office for implementation.

6. Application Checklist

To be submitted by applicant:

- Original, signed P.A. 198 application (Michigan Department of Treasury Form 1012)
- Site drawing of the proposed facility (not necessary for personal property only)
- Legal description of the property (copy of deed or exhibit sheet w/ legal)
- List of the new equipment to be purchased, if any - this should be a certified statement/ affidavit from contractor indicating exact date of commencement
- List of existing equipment - Two signed original standard tax abatement agreement with Oscoda Township
- Copy of building permit for facility, if applicable
- Check for \$1,000 made out to the Charter Township of Oscoda for the application fee
- Affidavit of fees (Two signed originals)
- Supplemental Information

To be completed by Oscoda Township:

- Copy of published notice of public hearing to approve industrial development district
- Certified copy of resolution establishing industrial development district
- Map of district's parameters
- Copy of published notice on hearing to approve application
- Certified copy of resolution approving P.A. 198 application
- List of other taxing units who received notices
- Copies of notices to other taxing units

7. Industrial Tax Abatement Application Summary and Affidavit of Fees

Name of Applicant, Telephone Number, and Email Address:

1. SIC Number

2. Type of Product(s):

3. Year of Establishment of Business:

4. Number of years the business has been located in Oscoda Township:

5. If not Oscoda, the number of years in community where presently located:

6. Value of investment:

Real Property:

Personal Property:

7. Total projected full-time and part-time employment in Oscoda Township within the next 12 months.

8. How many new full-time equivalent (FTE) jobs will be provided:

9. Will the business be headquartered in Oscoda Township or elsewhere?

10. Proportion of the building or buildings allocated to Manufacturing, Research and Development, or High Technology Activities:

Industrial Facilities Tax Exemption Affidavit of Fees

In accordance with the State Tax Commission Bulletin No. 3 dated January 1998, the Local Unit and Applicant for Industrial Facilities Exemption Certificate do hereby swear and affirm that no payment of any kind, whether they be referred to as “fees, payments in lieu of taxes”, “donations”, or by other like items, such payments are contrary to the legislative intent of Act 198 that exemption certificates have the effect of abating all ad valorem property taxes levied by taxing units with the unit of local government with which approves the certificate.

We do swear and affirm by our signatures below that “no payment of any kind in excess of the fee allowed, as amended by Public Act 323 of 1996, has been made or promised in exchange for favorable consideration of an exemption certificate application.”

Charter Township of Oscoda

Signature _____

Printed Name _____

Title _____

Date _____

Applicant/Company

Signature _____

Printed Name _____

Title _____

Date _____

8. Tax Abatement Agreement

Introduction to the Standardized Tax Abatement Agreement with the Charter Township of Oscoda

The state of Michigan requires all industrial facilities exemption request forwarded to the state must include a separate agreement between the company requesting the exemption and the Charter Township of Oscoda an agreement which goes beyond the actual application. The agreement lists the conditions and resources of a tax abatement spelling Oscoda's requirements of a company during the exception period. If these requirements are not met, Oscoda has the right to reduce or revoke any and all abatements.

The Oscoda Board of Trustees approved a standardized agreement that will be used with all companies seeking an exemption. Companies seeking approval for the exemption from the Board of Trustees must agree to this document prior to the public hearing process. The Township's approval of the agreement will then automatically come with an approval of the application.

The agreement must be signed by both the company representative and Oscoda's Supervisor, who is designed to sign on behalf of the Board of Trustees and Community. Included as Attachment A is a copy of the agreement as prepared by the Charter Township of Oscoda for your review. This agreement will not be altered in anyway, shape, or form by the Board but must be agreed to by the company as currently written.

If you have any questions regarding this agreement or other aspects of the abatement process in Oscoda Township, feel free to contact the Township Assessor at (989) 737-3211, extension 5.

Standard Tax Abatement Agreement Between the Charter Township of Oscoda and _____(Name of Company)

This Agreement, made this day of 20__, by and between the Charter Township of Oscoda, herein referred to as the "Township", and _____, hereafter referred to as the "Company," whose address is _____.

WHEREAS, the Township is willing to approve the granting of an Act 198 Exemption Certificate, pursuant to Michigan Public Act 198 of 1974, as amended; and

WHEREAS pursuant to Section 22 of Michigan Public Act 198 of 1974 it is necessary for the Township and Company to enter into a written agreement prior to approval and issuance of an industrial facilities exemption certificate, herein referred to as an "Exemption Certificate"; and

WHEREAS, the Township has established certain terms and conditions in order for an Exemption Certificate to be approved; and

WHEREAS, the Company is willing to accept and be bound by such terms and conditions in order to receive an Exemption Certificate.

NOW THEREFORE, the parties agree to the following:

1. EXEMPTION CERTIFICATE

The Township hereby approves of the granting of an Exemption Certificate by the State of Michigan in accordance with its resolution approving the same for an application received on _____, 202__, included as Exhibit A, with an estimated project cost of \$_____.

2. TERMS AND CONDITIONS

The Company hereby agrees that in exchange for receiving the tax benefits outlined in the Exemption Certificate, attached as Exhibit B, that it shall be bound by the following terms and conditions during the time period that the Exemption Certificate is in effect:

- a. The Company agrees to create _____ jobs within the Township and use its best efforts to utilize the Township businesses as vendors and suppliers for the project, hire Township residents for new jobs created, and advertise for any new jobs in the local newspaper.
- b. The Company agrees to notify the Township as soon as the subject property is completed, noting the specific beginning and completion date of the project and the total dollar amount invested in real property and the total dollar amount

invested in personal property included in the project. A detailed breakdown of the investment must be provided.

- c. The Company agrees to submit a report regarding status of employment by September 15 each year after the issuance of the industrial facilities exemption. The report must include:
 - i. The number of new jobs promised in the application and the actual number of new jobs created,
 - ii. If employment has not remained or exceed the number given in the application, and explanation detailing this and explaining the reasons for the shortfall shall be included,
 - iii. The dollar amount of any personal property included in the project, which has been disposed of and is no longer located on the project site.
- d. The Company maintain employment levels in Oscoda Township as proposed in its application.
- e. The Company abide by all ordinances and regulations of the Charter Township of Oscoda, subject, however, to such exceptions as may be granted by a public body empowered to grant a legal exception to an ordinance or regulation in the Charter Township of Oscoda.
- f. The Company is at all times in compliance with all federal, state, and local laws, regulations, and ordinances concerning environmental matters.

3. REVOCATION RESERVATION

The fulfillment of the conditions of this agreement provided for in Section 2 is a purpose for which the Exemption Certificate was approved by the Charter Township of Oscoda, in addition to the purpose is established by law. Failure to uphold these conditions will be considered to be operating the facility in bad faith in a manner not consistent with a purpose is of Act 198 of the Public Acts of Michigan, as amended, and will be considered to be circumstances within the control of the Exemption Certificate holder justifying the revocation of the Exemption Certificate.

The Township retains the right to revoke any Exemption Certificate for violation of any of the conditions stated in Section 2 above. If the applicant within three years of commencing the operation after receiving an industrial facilities exemption certificate moves the operations outside of Oscoda Township, then all of the abated tax will be paid to the Township. If the operation leaves after three years but before six years have expired, then one half of the abated tax must be returned. After six years no penalty will be applied. Likewise, if an exemption certificate is revoked for violation of any of the conditions in

Section 2, then the same repayment of tax schedule shall be applied as if the applicant had moved its operations outside of the township.

4. EFFECT

This agreement shall be binding upon the Township and the Company, and upon their successors and assigns. This agreement shall be interpreted in accordance with the laws of the State of Michigan. Upon default, the other party shall be liable to the non-defaulting party for reasonable attorney fees and court costs which may be incurred in enforcing a term or condition of this Agreement. This Agreement represents the entire Agreement of the parties, and replaces any prior oral, written or implied agreement of the parties. This Agreement may only be amended by the mutual written agreement of the parties.

IN WITNESS THEREOF ON THE DATES HEREINAFTER INDICATED:

The Charter Township of Oscoda, by:

_____ on _____ (date)

It's _____

_____ on _____ (date)

It's Township Clerk

Witness

The Company, by:

—

_____ on _____ (date)

It's _____

Witness

Charter Township of Oscoda Commercial Rehabilitation Act Tax Abatement Policy



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1. Introduction

The Charter Township of Oscoda wishes to encourage the development and redevelopment of commercial and mixed-use projects within the Township. Commercial Rehabilitation Tax Abatements are one of a number of tools the Township can offer to developers and land owners meeting identified economic development needs. This policy establishes guidelines and procedures for businesses applying for tax abatements for targeted developments under Michigan Public Act 210 of 2005 (Commercial Rehabilitation Act). The Charter Township of Oscoda Board of Trustees adopted this policy on _____.

The Michigan legislature adopted Public Act 210 in 2005 as a means of providing businesses an incentive to invest in obsolete commercial properties. It allows certain new facilities to receive a 50% exemption from property tax on the taxable about value of new real and personal properties for a maximum period of 10 years.

The responsibility of the Board of Trustees of Oscoda Township is to establish commercial rehabilitation districts and to approve the granting of exemption certificates. The board must find that the granting of exemption certificate, when considered together with other certificates previously granted, will not substantially impede the operation of the local government unit or impair the financial soundness of the Township.

2. Goals and Objectives

The Oscoda Township Board of Trustees will evaluate all applications for abatements under Act 210 of 2005 in light of the following goals and objectives.

- To expand Oscoda Township's tax base
- To encourage development that will increase the economic vitality of commercial areas
- Addressing disinvestment in the State Street commercial district buildings, and providing incentives to bring them to "turn key" condition
- To enhance the general attractiveness of the Community

The above mentioned goals and objectives are not intended to be all-inclusive. The Oscoda Township Board of Trustees reserves the sole and absolute discretion to consider such additional goals and criteria as are consistent with the interests of the Charter Township of Oscoda.

3. Eligible Facilities

Facilities eligible for a tax abatement include a building or group of contiguous buildings of commercial property that is 15 years old or older, land that was used as commercial property within the past 15 years, or a qualified retail food establishment, as defined by the Act.

4. Criteria for Granting Abatement Certificates

Criterial Generally

Section 7 of Public Act 210 of 2005 provides that the legislative body of the local governmental unit shall determine the duration of a Commercial Rehabilitation Exemption Certificate (tax abatement). The Oscoda Township Board of Trustees shall make this determination based on consideration of an analysis of the Superintendent or his/her designee of the following criteria. The Board of Trustees retains discretionary authority for the final determination and is not bound to using only the following when acting on a specific abatement request.

1. Capital Investment - projects with more capital investment will score higher for consideration of tax abatement.
2. Jobs. The more jobs a project brings in, the higher it will score.
3. Housing Component. Projects that include housing units will garner more points.
4. Public Amenities. Those projects that provide for new public improvements will be scored higher.

For those businesses that are not in ownership of their facility, the lease terms must be greater than the abatement period requested. No subsequent abatement extensions will be considered. However, secondary requests will be considered provided a new minimum investment of at least 50% of the initial request is being proposed.

The abatement may be revoked at the sole and absolute discretion of the Township Board in the event that the purposes for which the abatement was issued are not being fulfilled, as a result of failure of the holder to proceed in good faith with the replacement, restoration, or construction or operation of the replacement facility or new facility as a manufacturing facility in a manner consistent with the purposes of the Act.

Point Scale

The following page contains a score sheet to be used when evaluating tax abatement requests. This is meant as a guide however, the Township Board is not bound by it and retains the right to deviate from the scoring sheet's guidance.

Oscoda Township Commercial Rehabilitation Abatement Score Sheet

Category	Points	Score
What is the cost of proposed real and personal investment, other than land?		<input type="text"/>
Less than \$250,000	0	+
\$250,000 - \$499,999	8	
\$500,000 - \$1,999,999	16	
\$2,000,000 - \$2,499,999	24	
\$3,000,000 - \$4,999,999	32	
\$5,000,000 and over	40	
How many new FTE jobs will the project house on the site for which the abatement is requested?		<input type="text"/>
Fewer than 5	0	+
6 to 11	5	
11 or more	10	
Does the project include a housing component? If so, to what extent?		<input type="text"/>
No	0	+
0 - 5 units	5	
6-10 units	10	
11 or more units	15	
Does the project include public amenities such as streetscapes, boardwalks, and plazas?		<input type="text"/>
No	0	+
Yes	10	
TOTAL POINTS		<input type="text"/>
50 or more	10	
41 - 49	8	
36 - 40	6	
20 - 35	4	
15 - 19	2	
Below 15	0	

5. Commercial Rehabilitation Act Tax Exemption Certificate Review Process

STEP 1: Applicant submits a completed application form as prescribed by the State Tax Commission. Items required include general description of the qualified facility, a general description of the proposed use of the qualified facility, the general nature and extent of the rehabilitation to be undertaken, a descriptive list of the fixed building equipment that will be a part of the qualified facility, a time schedule for undertaking and completing the rehabilitation of the qualified facility, a statement of the economic advantages expected from the exemption, including the number of jobs to be retained or created as a result of rehabilitating the qualified facility, including expected construction employment, and other information (see MCL 207.844 (1))

STEP 2: Township staff will verify that the property in question is located in a previously established Commercial Rehabilitation District (CRD). If a CRD has not already been established, the applicant must first request the Township establish a district as required by law.

STEP 2A: If a request is made to create a CRD, the Township Board will give written notice by certified mail to the county in which the proposed district is to be located and the owners of all real property within the proposed CRD and shall afford an opportunity for a hearing on the establishment of the CRD at which any of those owners and any other resident or taxpayer of the qualified local governmental unit may appear and be heard. The legislative body shall give public notice of the hearing not less than 10 days or more than 30 days before the date of the hearing.

STEP 2B: The Township Board will adopt a resolution establishing the district and send said resolution to the County.

STEP 3: Township staff will send a copy of the CRD application to the Township Attorney for review and verification. A copy is also sent to the Township Assessor for their files.

STEP 4: If approved by the attorney, the item will be placed on the next available Board of Trustees agenda for consideration of the application. The Board of Trustees will set a public hearing date.

STEP 5: The item is placed on the next available Board of Trustees agenda for a public hearing (see MCL 207.844 (2)). Notice of the hearing shall be sent by regular mail to the Township Assessor and the legislative body of each taxing unit within the district that collects ad valorem taxes (see MCL 207.844 (2)). The applicant must be present at the public hearing.

STEP 6: The Township Clerk drafts a Resolution and Abatement Agreement for consideration by the Board to either approve or disapprove the application.

STEP 7: The Board holds the public hearing and takes action on the request. The Board shall, by resolution, state its decision to either approve or disapprove the application. If denied, the reasons shall be set forth in writing in the resolution. If approved, the Board shall set the number of years for which the district will be valid and they will instruct the clerk to sign the resolution (see MCL 207.845).

STEP 8: If necessary, Forms T-1044A and/or T-1044, as created by the State Tax Commission, shall be completed. These are necessary if the abated SEV exceeds 5% of the Township's total SEV.

STEP 9: If the application is approved, the Clerk shall forward the application, resolution and other necessary information to the State Tax Commission (see MCL 207.845).

STEP 10: After review by the State Tax Commission, they will send the Commercial Rehabilitation Exemption Certificate, or notice that the application was denied, to the Township by certified mail (see MCL 207.846(4)).

STEP 11: A copy of the Exemption Certificate shall be kept for the file, and another sent to the Assessor's Office for implementation.

6. Application Checklist

To be submitted by applicant:

- Original, signed P.A. 210 application (Michigan Department of Treasury Form 4507)
- Site drawing of the proposed facility (not necessary for personal property only)
- Legal description of the property (copy of deed or exhibit sheet w/ legal)
- List of the new equipment to be purchased, if any - this should be a certified statement/ affidavit from contractor indicating exact date of commencement
- List of existing equipment - Two signed original standard tax abatement agreement with Oscoda Township
- Copy of building permit for facility, if applicable
- Check for \$1,000 made out to the Charter Township of Oscoda for the application fee
- Affidavit of fees (Two signed originals)
- Supplemental Information

To be completed by Oscoda Township:

- Copy of published notice of public hearing to approve commercial rehabilitation district
- Certified copy of resolution establishing commercial rehabilitation district
- Map of district's parameters
- Copy of published notice on hearing to approve application
- Certified copy of resolution approving P.A. 210 application
- List of other taxing units who received notices
- Copies of notices to other taxing units

7. Commercial Rehabilitation Tax Abatement Application Summary and Affidavit of Fees

Name of Applicant, Telephone Number, and Email Address:

1. SIC Number

2. Type of Product(s):

3. Year of Establishment of Business:

4. Number of years the business has been located in Oscoda Township:

5. If not Oscoda, the number of years in community where presently located:

6. Value of investment:

Real Property:

Personal Property:

7. Total projected full-time and part-time employment in Oscoda Township within the next 12 months.

8. How many new full-time equivalent (FTE) jobs will be provided:

9. How many housing units, if any, are part of the project?

Commercial Rehabilitation Tax Exemption Affidavit of Fees

In accordance with the State Tax Commission Bulletin No. 3 dated January 1998, the Local Unit and Applicant for Commercial Rehabilitation Certificate do hereby swear and affirm that no payment of any kind, whether they be referred to as “fees, payments in lieu of taxes”, “donations”, or by other like items, such payments are contrary to the legislative intent of Act 198 that exemption certificates have the effect of abating all ad valorem property taxes levied by taxing units with the unit of local government with which approves the certificate.

We do swear and affirm by our signatures below that “no payment of any kind in excess of the fee allowed, as amended by Public Act 323 of 1996, has been made or promised in exchange for favorable consideration of an exemption certificate application.”

Charter Township of Oscoda

Signature _____

Printed Name _____

Title _____

Date _____

Applicant/Company

Signature _____

Printed Name _____

Title _____

Date _____

8. Tax Abatement Agreement

Introduction to the Standardized Tax Abatement Agreement with the Charter Township of Oscoda

The Township requires an agreement be executed between the company requesting the exemption and the Charter Township of Oscoda outlining the details of the abatement. The agreement lists the conditions and resources of a tax abatement spelling Oscoda's requirements of a company during the exception period. If these requirements are not met, Oscoda has the right to reduce or revoke any and all abatements.

The Oscoda Board of Trustees approved a standardized agreement that will be used with all companies seeking an exemption. Companies seeking approval for the exemption from the Board of Trustees must agree to this document prior to the public hearing process. The Township's approval of the agreement will then automatically come with an approval of the application.

The agreement must be signed by both the company representative and Oscoda's Supervisor, who is designed to sign on behalf of the Board of Trustees and Community. Included as Attachment A is a copy of the agreement as prepared by the Charter Township of Oscoda for your review. This agreement will not be altered in anyway, shape, or form by the Board but must be agreed to by the company as currently written.

If you have any questions regarding this agreement or other aspects of the abatement process in Oscoda Township, feel free to contact the Township Assessor at (989) 737-3211, extension 5.

Standard Tax Abatement Agreement Between the Charter Township of Oscoda and _____(Name of Company)

This Agreement, made this day of 20__, by and between the Charter Township of Oscoda, herein referred to as the "Township", and _____, hereafter referred to as the "Company," whose address is _____.

WHEREAS, the Township is willing to approve the granting of a Commercial Rehabilitation Tax Abatement, pursuant to Michigan Public Act 210 of 2005, as amended; and

WHEREAS, the Township has established certain terms and conditions in order for an Exemption Certificate to be approved; and

WHEREAS, the Company is willing to accept and be bound by such terms and conditions in order to receive an Exemption Certificate.

NOW THEREFORE, the parties agree to the following:

1. EXEMPTION CERTIFICATE

The Township hereby approves of the granting of an Exemption Certificate by the State of Michigan in accordance with its resolution approving the same for an application received on _____, 202__, included as Exhibit A, with an estimated project cost of \$_____.

2. TERMS AND CONDITIONS

The Company hereby agrees that in exchange for receiving the tax benefits outlined in the Exemption Certificate, attached as Exhibit B, that it shall be bound by the following terms and conditions during the time period that the Exemption Certificate is in effect:

- a. The Company agrees to create _____ jobs within the Township and use its best efforts to utilize the Township businesses as vendors and suppliers for the project, hire Township residents for new jobs created, and advertise for any new jobs in the local newspaper.
- b. The Company agrees to notify the Township as soon as the subject property is completed, noting the specific beginning and completion date of the project and the total dollar amount invested in real property and the total dollar amount invested in personal property included in the project. A detailed breakdown of the investment must be provided.

- c. The Company agrees to submit a report regarding status of employment by September 15 each year after the issuance of the industrial facilities exemption. The report must include:
 - i. The number of new jobs promised in the application and the actual number of new jobs created,
 - ii. If employment has not remained or exceed the number given in the application, and explanation detailing this and explaining the reasons for the shortfall shall be included,
 - iii. The dollar amount of any personal property included in the project, which has been disposed of and is no longer located on the project site.
- d. The Company maintain employment levels in Oscoda Township as proposed in its application.
- e. The Company abide by all ordinances and regulations of the Charter Township of Oscoda, subject, however, to such exceptions as may be granted by a public body empowered to grant a legal exception to an ordinance or regulation in the Charter Township of Oscoda.
- f. The Company is at all times in compliance with all federal, state, and local laws, regulations, and ordinances concerning environmental matters.

3. REVOCATION RESERVATION

The fulfillment of the conditions of this agreement is a purpose for which the Exemption Certificate was approved by the Charter Township of Oscoda. Failure to uphold these conditions will be considered to be operating the facility in bad faith in a manner not consistent with a purpose is of Act 210 of 2005 of the Public Acts of Michigan, as amended, and will be considered to be circumstances within the control of the Exemption Certificate holder justifying the revocation of the Exemption Certificate.

The Township retains the right to revoke any Exemption Certificate for violation of any of the conditions stated in Section 2 above. If the applicant within three years of commencing the operation after receiving an industrial facilities exemption certificate moves the operations outside of Oscoda Township, then all of the abated tax will be paid to the Township. If the operation leaves after three years but before six years have expired, then one half of the abated tax must be returned. After six years no penalty will be applied. Likewise, if an exemption certificate is revoked for violation of any of the conditions in Section 2, then the same repayment of tax schedule shall be applied as if the applicant had moved it operations outside of the township.

4. EFFECT

This agreement shall be binding upon the Township and the Company, and upon their successors and assigns. This agreement shall be interpreted in accordance with the laws of the State of Michigan. Upon default, the other party shall be liable to the non-defaulting party for reasonable attorney fees and court costs which may be incurred in enforcing a term or condition of this Agreement. This Agreement represents the entire Agreement of the parties, and replaces any prior oral, written or implied agreement of the parties. This Agreement may only be amended by the mutual written agreement of the parties.

IN WITNESS THEREOF ON THE DATES HEREINAFTER INDICATED:

The Charter Township of Oscoda, by:

_____ on _____ (date)

It's _____

_____ on _____ (date)

It's Township Clerk

Witness

The Company, by:

—

_____ on _____ (date)

It's _____

Witness



OSCODA TOWNSHIP TREASURERS' OFFICE

I have created this document so that all board members have a better understanding of the duties of the Treasurer's office. The Treasurer uses only one budget for all the responsibilities of the office along with the tax fund. The Treasurer's Statutory Duties include:

- Collects real and personal property taxes in excess on 10 million dollars a year.
- Bank reconciliations
- Keeps and account of all township receipts(revenues) and expenditures
- Issues township checks
- Monitor, negotiate and deposit township excess revenue in approved investment vehicles in excess of 7 million dollars
- Responsible for jeopardy assessments in collecting property taxes
- Collects and distributes personal property taxes
- Collects mobile home specific tax
- Must post a surety bond

Unlike most charter townships we have campground and store that we process all revenue and expenditures, credit cards and new reservation system payments for OOP, they alone generated 780,440 in customer revenue in 2020, this figure is down from normal revenue due to being closed longer in the spring from COVID.

We process over 3400 water/sewer bills monthly revenues are in the 2020 audit.

The Deputy Treasurer must be appointed by the Treasurer through provision of the Public Acts 22 and 23 of 1977, such Deputy meeting all requirements in eligibility and subsequently in performance. Work is preformed under the general supervision of the township treasurer. The Deputy is responsible for performing a wide range of accounting, administrative and clerical duties to the assist the Township Treasurer in ensuring efficient operation of the Treasurer's office. The Deputy acts on behalf of the Treasurer in her absence. The Deputy may not vote on the township board.

Prior to **2004**, the Treasurer's office collected taxes only 1 time a year, since then there have been 2 totally separate tax rolls created and collected with no addition money budgeted for staff or costs.

- **2004** the tax roll had **9368** parcels, created, mailed, payments processed twice a year in the total amount of 7.4 million.
- **2020** the tax roll had 9293 parcels, created, mailed, payments processed twice a year in the total amount of 10.9 million
- **2014** We started to auto-deduct tax payments, we had 11 taxpayers take advantage of the free service.
- **2020** auto deduct numbers were up to 84, with an increase of 40% over the past 2 years thanks to COVID

With the increases, brings more bounced checks/returned ACH needing work to get repaid to the roll.

More daily batches to balance and reconcile and many more people on the phone and at the counter.

Refund overpayments and have to write letters or contact people by phone for underpayments.

Along with disbursing the tax monies to the various units such as the County, ISD, Oscoda Area Schools, Senior Center, Commission on aging, Animal control, Police, Fire and Township within ten business days after the first and fifteenth of each month.

Reconcile the tax account monthly

Land bank reports, calculations and
disbursements

PILT reports, calculations and
disbursements

Qualified Forest, reporting and
disbursements

Keep the tax roll in balance

Prepare information for tax roll in May and September of each year. {ad valorem, specials, etc)

Review all PO's for accuracy as part of the financial committee.

Print and process checks approved by the board from list provided by the Clerk's office.

Review all journal entries monthly along with Superintendent and Clerk for accuracy.

Create and provide the township board with quarterly investment report.

Making sure all banks have a copy of our investment policy and get their signed returned letter stating they have received and read our policy.

Keeping the investment policy current

Create quarterly financial reports according to the Appropriations Act

Collects delinquent personal property tax DDP Once we balance and settle with the County near March 10th the uncollected delinquent personal property tax is returned to the local treasurers for collection. Starting in 2005 we were also given back buildings on leased land to collect Forest Service, mobile home decks, porches, sheds and garages).

- For summer bills there is a reminder on winter bill that taxes are still due.
- We send a notice to remind of delinquent tax at the beginning of March
- We send another notice in May and in June.
- WE site visits to gain knowledge and demand tax payments in person according to MCL 211.46
- We can file liens on the personal property with the County register of deeds.
- We file small claims court action if needed
- We take any and all action necessary to collect the tax.
- We work on outstanding DPPT's for five years.
- We work with an attorney on the process of striking the uncollectable DPPT's from the roll through the circuit court system.

Land Bank Property

PA Act 260 of 2003 and State Tax Commission Bulletin No. 12 of 2004 outline details of handling land bank properties and properties once they are sold.

We monitor Land bank properties each tax season

When notified of a sale we make adjustments to the tax roll and send money to proper entities.

Jeopardy Tax Collection

- If we discover a local business is closing we are obligated to enact a jeopardy tax collection, which is to accelerate the date on which any tax would otherwise be due. Following the process by law.

Dog Licenses Effective Nov 30, 1998 PA 390 or 1998 amended the Dog Law of 1919 to require Township Treasurers to issue dog licenses. We sell approximately 150 licenses beginning Dec. 1 through Feb.28. These demand a lot of time and accuracy at the counter.

Hand write dog information, owner information and rabies information. Call vet's if owner does not have proper information.

Collect funds

Issue paper license and tag

Reconcile the dog license books as needed

Deposit funds

Prepare the final report and deliver to the county with payment and unused licenses

Customer Service: our customers include; residents, outside landowners and taxpayers, mortgage companies, income tax preparers, title companies, escrow companies, buyers, sellers, real estate people, dog owners, developers, appraisers, sewer and water users contacting us by phone, mail, email and at the counter.

Counter service for tax questions, payments, receipts, procedures, etc

Utility bill collections

- Dog licenses
- Escrow payments
- Food vendor use permit
- Land divisions
- Sign permit payments
- Land use permits
- Temporary permit for vendor
- ZBA Fees
- Fax revenue
- Special use permits
- Copy revenue
- Shared Services payments
- Franchise Revenue
- Water/Sewer Tap in
- REU sales
- Water meters and grinder pumps
- Water and sewer assessment payoffs
- Mobile home fees
- Cemetery plots and perpetual care.
- Fines, OUIL reimbursement from County
- Regular taxes
- Delinquent taxes
- Jeopardy taxes
- State Revenue Sharing monies
- Lease payments
- Liquor license monies

- PA 302 Funds Police
- Old Orchard Park Revenue
- Grant money
- GAC Plant Money
- Reimbursements and miscellaneous

Board Of Review The Township holds a Board of Review in March, July and December of each year. The Township Assessor provides BOR affidavits to the Treasurers office to process.

- We type in the information and make the adjustments according to the Assessor for current year as well as three years previous.
- The two departments create all necessary reports and balance with each other
- Reports are sent to both County departments for verification of total amounts
- Refund checks are done by Treasurer for current year as needed
- Letters are sent to all local units such as Oscoda Area Schools, Library, County, etc if they need to reimburse the township for monies that were disbursed on time and were overturned at the BOR
- New tax bills are sent to the homeowners along with letters stating the status of their tax (whether they owe money or are getting a refund)

Michigan tax Tribunals: When any Oscoda Township property owner challenges us at the Michigan Tax Tribunal. We are responsible for making the adjustments on the tax roll, calculating and getting the refund out in a very timely manner as per the stipulations of the ruling.

- Make adjustment to roll
- Calculate interest due
- Send refund checks
- Send all changes to Assessor

Bankruptcies:

- Determine which type of filing it is to determine what action we need to take
- Research anything owed to Township in regards to tax and/or utility billing
- Inform Utility Department of which type of bankruptcy so they can reassign their account a new account number for future collections
- Send Township attorney the appropriate bankruptcies for his follow up as needed
- Keep accurate records for each bankruptcy so we do not violate laws with respect to future billings.

Special Assessments

- Create new districts as the Township Board approves them. This involves co-ordination with the Twp Superintendent, assessor, attorney and Clerk.
- Determine and set up the interest calculations if any
- Create district wide information including the number of years, principal amount due each year, due dates etc
- Supply all requests for Sp Assmt payoff calculations

Input the payoffs and create receipts and records for customers and audit trail

- Calculate and record all new REU allocations with Assessor
- Keep all assessments in balance
- Supply all special information to tax roll for Township and County drain

Audit:

- Prepares all auditor letters to various taxing units for verification of tax payments, by Treasurer
- Researches and delivers all receipts during audit as requested

- Prepares all tax reports and information for auditors

Available to provide any information needed

Communication: The Treasurer, Deputy Treasurer and part-time cashier communicate with all of the aforementioned people over the phone, fax, email, and mail. We try to help people understand their taxes and SEV. We help many people seeking deferments and tax relief. We provide Notary services to the public for free, and the amount of time we spend varies.

Internal Support: We support all internal operations. We have checks and balances on bank reconciliations, bond payments, accounts payable, payroll, special assessments, etc. We work with zoning and planning regarding, zoning fees. We work closely with the assessor for BOR, splits, address changes, Michigan Tax Tribunals, balancing the tax rolls, and many other aspects of the two departments. We work closely with Utility billing for billing discrepancies, updating names and addresses, and bankruptcies. We co-ordinate with the Clerk's office, involving accounts receivables, and bank reconciliations checks and balances. We provide informational tax and revenue accounting information to almost every department as requested.

Miscellaneous Tasks of department:

Daily opening and closing of the department

Makes copies, record and deposit all bank checks for UB or taxes

Secures receipts and charge cards in safe

Keeps supplies inventory for Treasurer's Department

Keep equipment in working order

Take daily deposits to the bank

Provide change and start up Cash to OOP

Create resolutions to support updates and changes in the Treasurers office to be approved by the board

Deliver and pick up information from Iosco County Treasurers office as needed.

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Treasurers Other Activities

Prepares department 253 budget and amendments as needed

Oversees daily operation of the Treasurer's department.

Prepares information for residents regarding taxes and payments for the counter, and the Oscoda Press

Attends Board meetings and special meetings

LDFA Chairman

Alternate to Cedar Lake Improvement board.

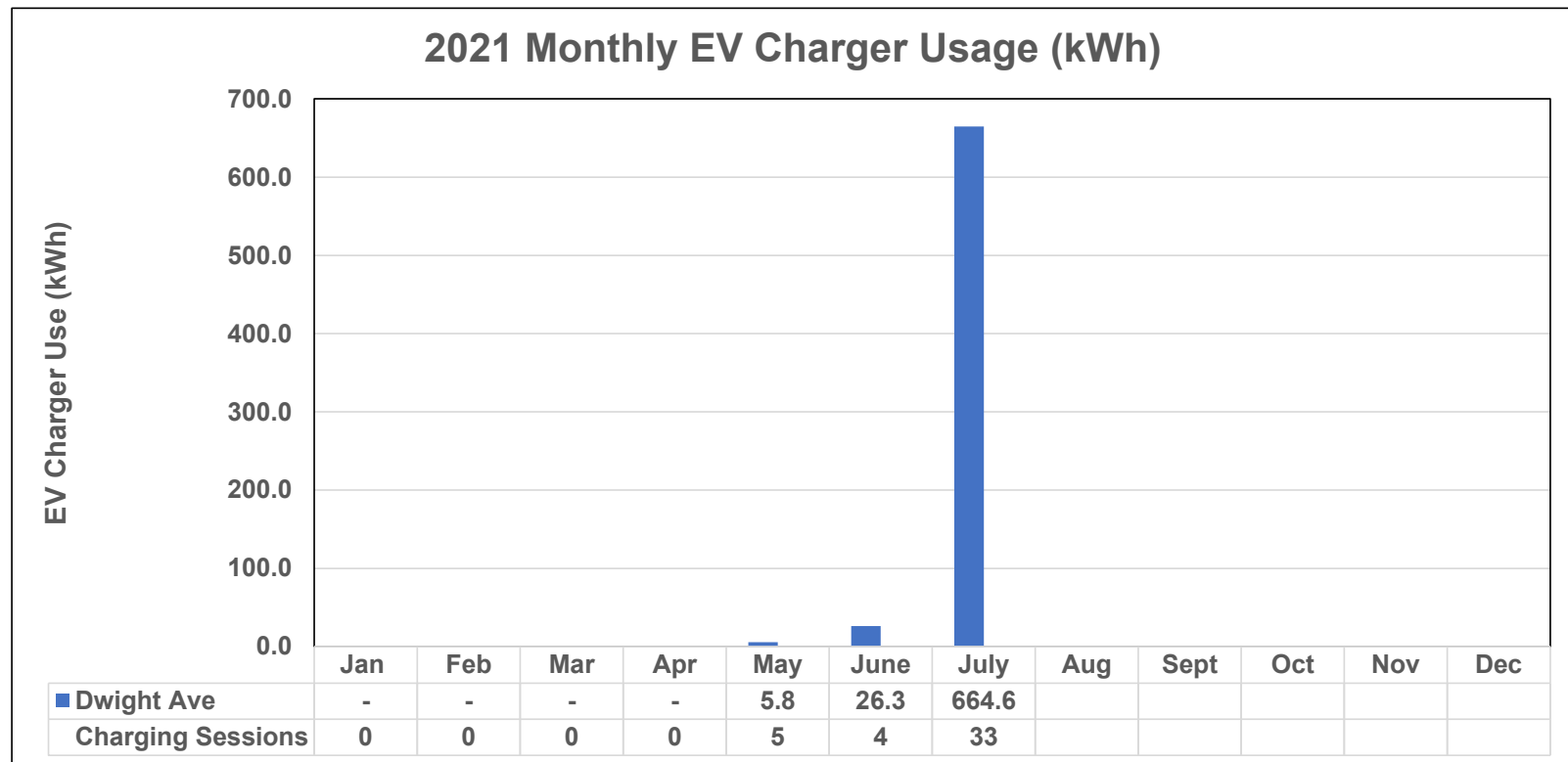
STING board member

Policy committee member

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Oscoda, Michigan

Dwight Ave





OSCODA TOWNSHIP FIRE DEPARTMENT

Proudly serving Oscoda, AuSable and Wilber Townships.

Monthly Activity Report-July 2021

Oscoda:	8	89%	AuSable:	0	0%	Wilber:	0	0%
Other:	1	12%	Canceled:	2	22%	Total Calls:	9	
2021 Average Responses Per Month:			8	July 2021 Total Responses:			7	

Utility:	3	33%	Alarms:	0	0%	Vehicle Fire:	1	12%
Structure:	0	0%	Water Rescue:	1	12%	Assist:	0	20%
Outside:	3	33%	Vehicle Crash:	0	0%	Mutual Aid:	1	12%

Monday-	1	12%	0000-0400-	1	12%
Tuesday-	3	33%	0400-0800-	0	0%
Wednesday-	1	12%	0800-1200-	1	12%
Thursday-	0	0%	1200-1600-	3	33%
Friday-	0	0%	1600-2000-	2	22%
Saturday-	1	12%	2000-0000-	2	22%
Sunday-	3	33%	Event Assist-	2	

January-	9	12%	Average Personnel Per Call-	13
February-	7	9%		
March-	12	16%	Average Calls Per Month-	11
April-	13	17%		
May-	13	17%	Average Response Time-	9 Minutes
June-	13	17%		
July-	9	13%	Total Call Time-	143 Hours
August-	0	0%		
September-	0	0%	Average Call Time-	91 Minutes
October-	0	0%		
November-	0	0%	Mutual Aid Received:	1
December-	0	0%		

YTD 2021-	76	100%	YTD 2020:	74	+2 Change
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