

BILLS

10.13.21

PREVIOUSLY PAID	FIRE	\$10,996.96
	GENERAL	\$11,576.15
PAYROLL	FIRE -	\$73,510.08
	GENERAL	\$21,572.67
OPEN INVOICES	FIRE -	\$5,656.01
	GENERAL	\$21,859.29
TAX DISBURSEMENTS		\$6,069,451.20
TRUST & AGENCY	Paid	\$1,250.00
	Open	\$0.00
TOTALS		\$6,215,872.36

GL Number	Invoice Line Desc	Vendor	PAID	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND						
Dept 101 GOVERNMENTAL						
101-101-850.000	INTERNET/PHONE/WEBSITE	COMCAST - HALL	091521-101421		318.10	622
101-101-864.000	SIRENS/MAINTENANCE	DTE - 920015567687 -7511	072721-082421		34.10	615
101-101-864.000	SIRENS/MAINTENANCE	DTE - 920015567661 -7167	072721-082421		34.10	616
101-101-864.000	SIRENS/MAINTENANCE	DTE SIREN 80967 NORTH AV	080321-083121		34.10	620
101-101-922.000	STREET LIGHTING - GOVT	DTE - STREET LIGHTS 9100	080121-083121		249.91	624
101-101-940.000	COPIER LEASE	APPLIED IMAGING	091021-100921		39.07	27166
		Total For Dept 101 GOVERNMENTAL			709.38	
Dept 191 ELECTIONS						
101-191-780.000	POSTAGE - ELECTIONS	POSTMASTER-US POSTAL SER	NOV 2 ELECTION		20.00	27169
		Total For Dept 191 ELECTIONS			20.00	
Dept 209 ASSESSING						
101-209-704.000	WAGES - ASSESSING	SANILAC APPRAISERS, INC.	AUG 15-SEPT 14 CONTRACT ASSESSING		3,378.00	27165
101-209-704.000	WAGES - ASSESSING	SANILAC APPRAISERS, INC.	SEPT BASIC ASSESSING		100.00	27165
101-209-715.000	LAND DIVISION	SANILAC APPRAISERS, INC.	LAND DIVISIONS FOR AUGUST		50.00	27165
		Total For Dept 209 ASSESSING			3,458.00	
Dept 265 BUILDING & GROUNDS						
101-265-741.000	MAINT./SUPPLIES/SNOW/GRASS	DALIA'S, INC.	080621-081421		40.00	27172
101-265-801.000	CONTRACTUAL SERVICES/STORM DAMA	T&M HOME IMPROVEMENT SER	50% DEPOSIT FOR AWNING REPLACEMENT		4,337.50	27168
101-265-920.000	UTILITIES	SEMCO ENERGY-TWP. HALL	071521-081321		24.53	612
101-265-920.000	UTILITIES - HALL	DTE ENERGY - TWP HALL 91	080221-083121		175.23	621
		Total For Dept 265 BUILDING & GROUNDS			4,577.26	
Dept 276 TOWNSHIP CEMETERY						
101-276-930.000	MAINTENANCE - CEMETERY	DALIA'S, INC.	080321-083121 - HADLEY		111.00	27172
101-276-930.000	MAINTENANCE - CEMETERY	DALIA'S, INC.	080321-083121 - ROSE HILL		111.00	27172
		Total For Dept 276 TOWNSHIP CEMETERY			222.00	
Dept 301 ORDINANCE ENFORCEMENT						
101-301-960.000	TELEPHONE - CODE OFFICIAL	VERIZON WIRELESS - BLDG-	072321-082221		80.82	619
		Total For Dept 301 ORDINANCE ENFORCEMENT			80.82	
Dept 371 INSPECTIONS						
101-371-850.000	TELEPHONE - BLDG	VERIZON WIRELESS - BLDG-	072321-082221		167.58	619
		Total For Dept 371 INSPECTIONS			167.58	
Dept 400 PLANNING COMMISSION						
101-400-814.000	COMMUNITY PLANNER	MCKENNA	AUGUST PLANNING RETAINER		550.00	27167
		Total For Dept 400 PLANNING COMMISSION			550.00	
Dept 756 TOWNSHIP PARK						
101-756-920.000	UTILITIES - PARK	DTE- PAVILLION 9100 047	072421-082321		49.13	617
101-756-930.000	MAINTENANCE - PARK	DALIA'S, INC.	080321-083121		1,035.00	27172
101-756-930.000	MAINTENANCE - PARK	MGM CONTAINER SERVICES C	100121-103121		90.00	27171
		Total For Dept 756 TOWNSHIP PARK			1,174.13	
Dept 794 SENIOR CENTER						
101-794-771.000	BINGO/CRAFTS/PICNIC	VINCKIER FOODS ARMADA	BINGO/CRAFTS		35.99	27170
101-794-850.000	INTERNET/PHONE/CABLE/ETC.	COMCAST - SENIOR CENTER	082221-092121		202.15	614
101-794-920.000	UTILITIES - SENIORS	SEMCO ENERGY - SENIOR CE	071521-081321		19.86	613
101-794-920.000	UTILITIES - SENIORS	DTE ENERGY - SENIOR 9100	072421-082321		108.34	618
101-794-920.000	UTILITIES - OUTDOOR LIGHTS	DTE - SENIOR OUT 9100	080621-090321		25.64	623

GL Number	Invoice Line Desc	Vendor	PAID	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND						
Dept 794 SENIOR CENTER						
101-794-930.000	MAINTENANCE - SENIORS	DALIA'S, INC.	080321-083121		225.00	27172
		Total For Dept 794 SENIOR CENTER			616.98	
		Total For Fund 101 GENERAL FUND			11,576.15	
Fund 206 FIRE FUND						
Dept 336 FIRE OPERATING						
206-336-723.000	HEALTH INSURANCE	ALLIANCE HEALTH & LIFE	21-494	100121-103121	4,410.02	538
206-336-723.000	HEALTH INSURANCE	HUMANA	21-501	OCTOBER 2021 COVERAGE	508.43	539
206-336-727.000	OFFICE SUPPLIES	CARD SERVICE CENTER	21-478	AMAZON: CHAIR MATS	73.98	17253
206-336-733.000	FUEL	WEX BANK	21-471		468.47	17249
206-336-733.000	FUEL	WEX BANK	21-471		30.00	17252
206-336-733.000	FUEL	FOSTER BLUE WATER OIL CO	21-486		920.96	17254
206-336-742.000	STATION SUPPLIES	CARD SERVICE CENTER	21-474	AMAZON: NEW FLAG	48.75	17253
206-336-742.000	STATION SUPPLIES	CARD SERVICE CENTER	21-476	MENARDS: HOSE/DISHWASHER DET/	187.33	17253
206-336-742.000	STATION SUPPLIES	CARD SERVICE CENTER	21-475	PURIFIED WATER CO	84.00	17253
206-336-743.000	VEHICLE SUPPLIES	ARMADA AUTO PARTS, INC.	21-459	WIPER BLADES	47.94	17250
206-336-743.000	CONTRACTUAL SERVICES	ACCUMED GROUP	21-477	080121-083121	1,019.98	17244
206-336-801.000	CONTRACTUAL SERVICES	HENRY FORD HEALTH SYSTEM	21-352	PHYSICAL: BYRNES	377.00	17245
206-336-801.000	LIAB/WORK COMP	MICHIGAN MUNICIPAL LEAGU	21-479	DUES: 070121-063022	100.00	17247
206-336-824.000	INTERNET/PHONE/CABLE/ETC.	SPRINT	21-483	072921-0825821	240.28	17251
206-336-850.000	INTERNET/PHONE/CABLE/ETC.	COMCAST - FIRE	21-485	091521-101421	283.25	537
206-336-850.000	UTILITIES	SEMCO ENERGY - FIRE 003	21-448	GAS 07/15/21-08/13/21	123.13	533
206-336-920.000	UTILITIES	SEMCO ENERGY FIRE - 0344	21-448	071521-081321	34.13	534
206-336-920.000	UTILITIES	DTE - FIRE 910001701762	21-467	072421-082321	209.10	535
206-336-920.000	UTILITIES	DTE - FIRE 9100 017 03	21-466	072421-082321	566.19	536
206-336-930.002	STATION & GROUNDS MAINT/REPAIRS	CARD SERVICE CENTER	21-465	FLOOR MAT	224.95	17253
206-336-930.002	STATION & GROUNDS MAINT/REPAIRS	MGM CONTAINER SERVICES C	21-490	100121-103121	90.00	17255
206-336-930.013	BUILDING REMODELING/UPDATES	CARD SERVICE CENTER	21-457	COVER PLATES/COUNTERTOP FOR FI	125.62	17253
		Total For Dept 336 FIRE OPERATING			10,173.51	
Dept 651 AMBULANCE-ALS						
206-651-720.001	UNIFORM ALLOWANCE	CHRISTOPHER KROTCH	21-495	\$550 ANNUAL UNIFORM ALLOWANCE	550.00	17256
206-651-797.001	EMS EXPENSES	MICHIGAN DEPT OF HEALTH	21-470	AMBULANCE ASSESSMENT	178.16	17246
206-651-797.001	EMS EXPENSES	PRAXAIR	21-481		95.29	17248
		Total For Dept 651 AMBULANCE-ALS			823.45	
		Total For Fund 206 FIRE FUND			10,996.96	
Fund 701 TRUST & AGENCY FUND						
Dept 000						
701-000-297.000	BFG21013 - PB210016	ORCHARD CONSTRUCTION	BD Bond Refund		250.00	3165
701-000-297.000	BFG21027 - PB210029	Quinn Quality Built Home	BD Bond Refund		500.00	3166
701-000-297.000	BFG21056 - PB210062	Trifecta Contracting, In	BD Bond Refund		250.00	3167
701-000-297.000	BFG21039 - PB210044	Peter Denicola	BD Bond Refund		250.00	3168
		Total For Dept 000			1,250.00	
		Total For Fund 701 TRUST & AGENCY FUND			1,250.00	

INVOICE GL DISTRIBUTION REPORT FOR ARMADA TOWNSHIP
POST DATES 09/09/2021 - 10/13/2021
JOURNALIZED

GL Number	Invoice Line Desc	Vendor	PAID	Invoice Description	Amount	Check #
Fund Totals:						
				Fund 101 GENERAL FUND	11,576.15	
				Fund 206 FIRE FUND	10,996.96	
				Fund 701 TRUST & AGENC	1,250.00	
				Total For All Funds:	23,823.11	

Check Date	Bank	Check	Vendor Name	Amount	Status
Bank TAX TAX FUND CHECKING					
09/16/2021	TAX	3041	BLAKE'S FARM, INC	2,537.73	Cleared
09/30/2021	TAX	3042	MACOMB COUNTY TREASURER	519,511.98	Open
09/30/2021	TAX	3043	ARMADA AREA SCHOOLS	1,148,559.08	Open
09/30/2021	TAX	3044	ROMEO COMMUNITY SCHOOLS	152,446.17	Open
09/30/2021	TAX	3045	STATE OF MICHIGAN	705,195.22	Open
09/30/2021	TAX	3046	MACOMB INTERMEDIATE SCHOOL DISTRICT	556,632.70	Open
09/30/2021	TAX	3047	MACOMB COMMUNITY COLLEGE	169,287.56	Open
10/04/2021	TAX	3048	VILLAGE OF ARMADA GENERAL FUND	788.33	Open
10/04/2021	TAX	3049	ARMADA AREA SCHOOLS	139,690.40	Open
10/04/2021	TAX	3050	ROMEO COMMUNITY SCHOOLS	5,429.03	Open
10/04/2021	TAX	3051	MACOMB COUNTY TREASURER	148,862.57	Open
10/04/2021	TAX	3052	MACOMB COUNTY TREASURER	200,090.98	Open
10/04/2021	TAX	3053	MACOMB INTERMEDIATE SCHOOL DISTRICT	159,499.38	Open
10/04/2021	TAX	3054	MACOMB COMMUNITY COLLEGE	48,507.47	Open
10/04/2021	TAX	3055	ARMADA AREA SCHOOLS	75,538.51	Open
10/04/2021	TAX	3056	ROMEO COMMUNITY SCHOOLS	9,830.34	Open
10/04/2021	TAX	3057	MACOMB COUNTY TREASURER	87,324.66	Open
10/04/2021	TAX	3058	MACOMB COUNTY TREASURER	119,839.71	Open
10/04/2021	TAX	3059	MACOMB INTERMEDIATE SCHOOL DISTRICT	93,564.43	Open
10/04/2021	TAX	3060	MACOMB COMMUNITY COLLEGE	28,455.15	Open
10/04/2021	TAX	3061	ARMADA AREA SCHOOLS	62,495.50	Open
10/04/2021	TAX	3062	ROMEO COMMUNITY SCHOOLS	7,920.65	Open
10/04/2021	TAX	3063	MACOMB COUNTY TREASURER	72,944.34	Open
10/04/2021	TAX	3064	MACOMB COUNTY TREASURER	100,104.91	Open
10/04/2021	TAX	3065	MACOMB INTERMEDIATE SCHOOL DISTRICT	78,156.48	Open
10/04/2021	TAX	3066	MACOMB COMMUNITY COLLEGE	23,769.14	Open
10/05/2021	TAX	3067	ARMADA AREA SCHOOLS	118,282.85	Open
10/05/2021	TAX	3068	ROMEO COMMUNITY SCHOOLS	89,310.42	Open
10/05/2021	TAX	3069	MACOMB COUNTY TREASURER	132,534.50	Open
10/05/2021	TAX	3070	MACOMB COUNTY TREASURER	188,284.88	Open
10/05/2021	TAX	3071	MACOMB INTERMEDIATE SCHOOL DISTRICT	142,004.76	Open
10/05/2021	TAX	3072	MACOMB COMMUNITY COLLEGE	43,187.01	Open
10/05/2021	TAX	3073	ARMADA AREA SCHOOLS	127,067.64	Open
10/05/2021	TAX	3074	ROMEO COMMUNITY SCHOOLS	12,099.86	Open
10/05/2021	TAX	3075	ROMEO COMMUNITY SCHOOLS	12,099.86	Open
10/05/2021	TAX	3076	MACOMB COUNTY TREASURER	105,707.21	Open
10/05/2021	TAX	3077	MACOMB COUNTY TREASURER	145,066.80	Open
10/05/2021	TAX	3078	MACOMB INTERMEDIATE SCHOOL DISTRICT	113,260.33	Open
10/05/2021	TAX	3079	MACOMB COMMUNITY COLLEGE	34,445.20	Open
10/06/2021	TAX	3080	ARMADA AREA SCHOOLS	19,296.37	Open
10/06/2021	TAX	3081	ROMEO COMMUNITY SCHOOLS	3,427.12	Open
10/06/2021	TAX	3082	MACOMB COUNTY TREASURER	17,316.51	Open
10/06/2021	TAX	3083	MACOMB COUNTY TREASURER	23,764.27	Open
10/06/2021	TAX	3084	MACOMB INTERMEDIATE SCHOOL DISTRICT	18,553.85	Open
10/06/2021	TAX	3085	MACOMB COMMUNITY COLLEGE	5,642.63	Open
10/06/2021	TAX	3086	ARMADA AREA SCHOOLS	2,576.35	Open
10/06/2021	TAX	3087	ROMEO COMMUNITY SCHOOLS	2,499.70	Open
10/06/2021	TAX	3088	MACOMB COUNTY TREASURER	1,789.04	Open
10/06/2021	TAX	3089	MACOMB COUNTY TREASURER	3,851.49	Open
10/06/2021	TAX	3090	MACOMB INTERMEDIATE SCHOOL DISTRICT	1,916.97	Open
10/06/2021	TAX	3091	MACOMB COMMUNITY COLLEGE	583.02	Open

TAX TOTALS:

Total of 51 Checks:

Less 1 Void Checks:

Total of 50 Disbursements:

6,081,551.06

12,099.86

6,069,451.20

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 000					
101-000-759.002	P.A.L. SMART COMMUNITY CREDITS	ARMADA AREA SCHOOLS	PAL CAMP: 6 BUSES AUGUST 1-7, 2021	7,403.52	
		Total For Dept 000		7,403.52	
Dept 101 GOVERNMENTAL					
101-101-719.000	LIFE INSURANCE - GOVERNMENTAL	MEDMUTUAL LIFE	110121-020122	277.83	
101-101-727.000	OFFICE SUPPLIES - TOWNSHIP	ACTION WATER TREATMENT &	5 DRINKING WATER	32.50	
101-101-727.000	OFFICE SUPPLIES - TOWNSHIP	OFFICE DEPOT	TISSUE/PAPER/COFFEE/TAPE	185.91	
101-101-901.000	PRINTING/PUBLISHING - GOVT	THE RECORD	9.8.21 MTG SYNOPSIS	59.00	
101-101-901.000	PRINTING/PUBLISHING - GOVT	THE RECORD	9.21.21 MTG SYNOPSIS	59.00	
101-101-901.000	PRINTING/PUBLISHING - GOVT	THE RECORD	LARGE ITEM DAY	115.15	
101-101-922.000	STREET LIGHTING - GOVT	MACOMB COUNTY DEPT. OF R	BILLING THRU 08.31.21	12.51	
101-101-930.000	MAINTENANCE - HALL	GOOD & CLEAN JANITORIAL	SEPT HALL CLEANING	120.00	
		Total For Dept 101 GOVERNMENTAL		861.90	
Dept 191 ELECTIONS					
101-191-731.000	VOTING MATERIALS/EQUIPMENT	DAWN BOYD	ELECTIONS: PRINTER	317.99	
101-191-731.000	VOTING MATERIALS/EQUIPMENT	ES & S	PRECINCT CODING NOV 2 ELECTION	60.63	
101-191-860.000	MEMBERSHIPS/MILEAGE	MARY SWIACKI	CLERK MTG ON 9.16.21 TO ERNIES	22.96	
101-191-901.000	PRINTING/PUBLISHING -ELECTIONS	THE RECORD	NOV 2 SPECIAL SCHOOL ELECT NOTICE	163.80	
		Total For Dept 191 ELECTIONS		565.38	
Dept 209 ASSESSING					
101-209-704.000	WAGES - ASSESSING	SANILAC APPRAISERS, INC.	SEPT 15 - OCT 14 ASSESSING	3,308.00	
101-209-704.000	WAGES - ASSESSING	SANILAC APPRAISERS, INC.	BASIC MONTHLY FOR OCTOBER	100.00	
		Total For Dept 209 ASSESSING		3,408.00	
Dept 210 ATTORNEY					
101-210-815.000	MISC MATTERS - ATTORNEY	SEIBERT & DLOSKI - MISC	090121-093021	1,410.00	
101-210-815.000	MISC MATTERS - ATTORNEY	SEIBERT & DLOSKI - MISC	TRAFFIC/ORDINANCE ENFORCEMENT; 090221	180.00	
		Total For Dept 210 ATTORNEY		1,590.00	
Dept 265 BUILDING & GROUNDS					
101-265-741.000	MAINT./SUPPLIES/SNOW/GRASS	SUPERIOR LOCK & KEY, LLC	LOCK CHANGES	261.50	
101-265-741.000	MAINT./SUPPLIES/SNOW/GRASS	DALIA'S, INC.	090321-091721 HALL	40.00	
101-265-801.000	CONTRACTUAL SERVICES/STORM DAMA	TREE GUYS LLC	STORM CLEAN UP	100.00	
		Total For Dept 265 BUILDING & GROUNDS		401.50	
Dept 276 TOWNSHIP CEMETERY					
101-276-930.000	MAINTENANCE - CEMETERY	DALIA'S, INC.	090721-092121 HADLEY	111.00	
101-276-930.000	MAINTENANCE - CEMETERY	DALIA'S, INC.	090721-092121 ROSE HILL	111.00	
		Total For Dept 276 TOWNSHIP CEMETERY		222.00	
Dept 301 ORDINANCE ENFORCEMENT					
101-301-860.000	MEMBERSHIPS/MILEAGE	VILLAGE OF ARMADA GENERA	1/2 TRAINING FOR LIQUOR LAW ENFORCEME	97.50	
		Total For Dept 301 ORDINANCE ENFORCEMENT		97.50	
Dept 371 INSPECTIONS					
101-371-860.000	MEMBERSHIPS/MILEAGE	MEL MCNUTT	083021-091321	58.80	
101-371-860.000	MEMBERSHIPS/MILEAGE	MEL MCNUTT	091521-092921	69.44	
		Total For Dept 371 INSPECTIONS		128.24	
Dept 528 TRANSFER SITE					
101-528-809.000	TRANSFER SITE MONTHLY EXP	GFL ENVIRONMENTAL USA IN	100121-103121	5,615.00	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND Dept 528 TRANSFER SITE					
Dept 756 TOWNSHIP PARK					
101-756-930.000	MAINTENANCE - PARK			5,615.00	
101-756-930.000	MAINTENANCE - PARK	GARY GOEDEL	WATER SAMPLE	20.00	
101-756-930.000	MAINTENANCE - PARK	GOOD & CLEAN JANITORIAL	SEPT PARK CLEANING	60.00	
		DALIA'S, INC.	090721-092721	828.00	
		Total For Dept 756 TOWNSHIP PARK		908.00	
Dept 794 SENIOR CENTER					
101-794-771.000	BINGO/CRAFTS/PICNIC/TRIPS	MEADOW BROOK THEATRE	THEATRE TICKETS: CLUE ON STAGE - WED.	396.00	
101-794-930.000	MAINTENANCE - SENIORS	CULLIGAN WATER CONDITION	DURACUBE 40 LB	12.25	
101-794-930.000	MAINTENANCE - SENIORS	GOOD & CLEAN JANITORIAL	SEPT CLEANING	70.00	
101-794-930.000	MAINTENANCE - SENIORS	DALIA'S, INC.	090721-092721	180.00	
		Total For Dept 794 SENIOR CENTER		658.25	
		Total For Fund 101 GENERAL FUND		21,859.29	
Fund 206 FIRE FUND Dept 336 FIRE OPERATING					
206-336-861.000	EDUCATION/TRAINING	TRI HOSPITAL EMS	21-484 PALS & ACLS CARDS	165.00	
206-336-930.001	FIRE EQUIP/ REPAIRS/INSPECTIONS	APOLLO FIRE APPARATUS RE	21-507 SCBA YEARLY TESTINIG	1,274.80	
206-336-930.002	STATION & GROUNDS MAINT/REPAIRS	GREAT LAKES SERVICES	21-473 CLEAN KITCHEN AREA/CHAIRS	200.00	
206-336-930.002	STATION & GROUNDS MAINT/REPAIRS	OVERHEAD DOOR WEST COMME	21-472 SERVICE REPAIR: CABLE	516.80	
206-336-931.000	VEHICLE MAINT/INSPECTIONS	APOLLO FIRE APPARATUS RE	21-491 GRASS 1	697.50	
206-336-931.000	VEHICLE MAINT/INSPECTIONS	LARRY'S SERVICE & TOWING	21-487 ALPHA 2 -BACK UP ALARM	163.55	
206-336-931.000	VEHICLE MAINT/INSPECTIONS	APOLLO FIRE APPARATUS RE	21-508 ENGINE 1: ANNUAL MAINT/PUMP T	2,460.91	
		Total For Dept 336 FIRE OPERATING		5,478.56	
Dept 651 AMBULANCE-ALS					
206-651-797.001	EMS EXPENSES	BOUND TREE MEDICAL, LLC	21-482	43.29	
206-651-797.001	EMS EXPENSES	BOUND TREE MEDICAL, LLC	21-480	134.16	
		Total For Dept 651 AMBULANCE-ALS		177.45	
		Total For Fund 206 FIRE FUND		5,656.01	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund Totals:					
			Fund 101 GENERAL FUND	21,859.29	
			Fund 206 FIRE FUND	5,656.01	
			Total For All Funds:	27,515.30	

GL Number	Employee ID	Home Dept	Name	Reg Amount	OT Amount	Total Amount
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Fund: 101	GENERAL FUND					
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Department: 101-101	GOVERNMENTAL					
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101-101-704.000	010	GEN	GOETZINGER, JAMES M.	335.36	0.00	335.36
101-101-704.000	119	GEN	GREMBI, JASON	472.14	0.00	472.14
Totals For: 101-101				807.50	0.00	807.50
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Department: 101-171	SUPERVISOR					
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101-171-704.000	026	GEN	PATEREK, JOHN W.	2,129.44	0.00	2,129.44
101-171-723.000	026	GEN	PATEREK, JOHN W.	323.06	0.00	323.06
Totals For: 101-171				2,452.50	0.00	2,452.50
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Department: 101-215	CLERK					
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101-215-704.000	031	GEN	SWIACKI, MARY K	2,516.74	0.00	2,516.74
101-215-705.000	061	GEN	BOYD, DAWN M	1,223.28	0.00	1,223.28
101-215-723.000	031	GEN	SWIACKI, MARY K	323.06	0.00	323.06
Totals For: 101-215				4,063.08	0.00	4,063.08
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Department: 101-253	TREASURER					
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101-253-704.000	111	GEN	MURRAY, SARA L.	2,338.32	0.00	2,338.32
101-253-705.000	123	GEN	MARTIN, CHRISTINE	1,003.63	0.00	1,003.63
101-253-723.000	111	GEN	MURRAY, SARA L.	323.06	0.00	323.06
Totals For: 101-253				3,665.01	0.00	3,665.01
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Department: 101-265	BUILDING & GROUNDS					
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101-265-704.000	025	GEN	PALOZZOLA, TIMOTHY E	57.56	0.00	57.56
Totals For: 101-265				57.56	0.00	57.56
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Department: 101-301	ORDINANCE ENFORCEMENT					
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101-301-711.000	004	GEN	CUBITT, ANDREW E.	101.44	0.00	101.44
Totals For: 101-301				101.44	0.00	101.44
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Department: 101-371	INSPECTIONS					
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101-371-704.000	022	GEN	McNUTT, MEL A	3,955.00	0.00	3,955.00
101-371-706.000	006	GEN	DILLON, TIMOTHY L	743.71	0.00	743.71
101-371-707.000	027	GEN	RYAN, KARL G.	647.71	0.00	647.71
101-371-708.000	027	GEN	RYAN, KARL G.	533.02	0.00	533.02
101-371-709.000	033	GEN	WHITE, CHRISTINE L	2,468.14	0.00	2,468.14
101-371-723.000	033	GEN	WHITE, CHRISTINE L	323.06	0.00	323.06
Totals For: 101-371				8,670.64	0.00	8,670.64
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Department: 101-400	PLANNING COMMISSION					
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101-400-704.000	111	GEN	MURRAY, SARA L.	73.44	0.00	73.44
101-400-714.000	033	GEN	WHITE, CHRISTINE L	75.00	0.00	75.00
Totals For: 101-400				148.44	0.00	148.44
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Department: 101-756	TOWNSHIP PARK					
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101-756-704.000	009	GEN	GOEDEL, GARY J.	306.00	0.00	306.00

GL Number	Employee ID	Home Dept	Name	Reg Amount	OT Amount	Total Amount
Totals For: 101-756				306.00	0.00	306.00
Department: 101-794	SENIOR CENTER					
101-794-704.000	086	GEN	PEITZ, DONNA M.	1,300.50	0.00	1,300.50
Totals For: 101-794				1,300.50	0.00	1,300.50
Totals For: 101				21,572.67	0.00	21,572.67
Fund: 206	FIRE FUND					
Department: 206-336	FIRE OPERATING					
206-336-710.000	100	FIRE	KROTCHER, CHRISTOPHER	5,538.46	0.00	5,538.46
206-336-710.002	058	FIRE	SWIACKI, MARY K.	276.92	0.00	276.92
206-336-710.004	091	FIRE	BIELAWSKI, MICHAEL T	2,400.00	0.00	2,400.00
206-336-710.004	103	FIRE	BOLING, JUSTIN W	360.00	0.00	360.00
206-336-710.004	112	FIRE	BROWN, SHAUN	795.00	0.00	795.00
206-336-710.004	118	FIRE	BYRNES, JAMES	606.00	0.00	606.00
206-336-710.004	122	FIRE	CALLEWAERT, SEAN	96.00	0.00	96.00
206-336-710.004	083	FIRE	KENNEDY, KURTIS M.	2,400.00	0.00	2,400.00
206-336-710.004	116	FIRE	MELTZER, BRETT	900.00	0.00	900.00
206-336-710.004	051	FIRE	MORK, NEIL E.	720.00	0.00	720.00
206-336-710.004	052	FIRE	MSAL, JOHN H.	285.00	0.00	285.00
206-336-710.004	115	FIRE	NETZLEY, MATTHEW	180.00	0.00	180.00
206-336-710.005	103	FIRE	BOLING, JUSTIN W	160.00	0.00	160.00
206-336-710.005	039	FIRE	ESPER, KURT F.	290.00	0.00	290.00
206-336-710.005	074	FIRE	FINKBEINER, CHAD R.	285.00	0.00	285.00
206-336-710.005	075	FIRE	FLAIM, ADAM R.	300.00	0.00	300.00
206-336-710.005	083	FIRE	KENNEDY, KURTIS M.	160.00	0.00	160.00
206-336-710.005	120	FIRE	KROTCHER, JEFFERY	270.00	0.00	270.00
206-336-710.005	121	FIRE	MCCOLLOM, DONNA	270.00	0.00	270.00
206-336-710.005	116	FIRE	MELTZER, BRETT	230.00	0.00	230.00
206-336-710.005	051	FIRE	MORK, NEIL E.	430.00	0.00	430.00
206-336-710.005	115	FIRE	NETZLEY, MATTHEW	150.00	0.00	150.00
206-336-710.005	106	FIRE	OFFNER, MATTHEW	300.00	0.00	300.00
206-336-710.005	059	FIRE	WALKOWSKI, NICHOLAS	160.00	0.00	160.00
206-336-723.000	107	FIRE	HANNA, MATTHEW B	300.00	0.00	300.00
206-336-723.000	100	FIRE	KROTCHER, CHRISTOPHER	307.72	0.00	307.72
206-336-723.000	078	FIRE	MURRAY, DEVIN P.	92.30	0.00	92.30
Totals For: 206-336				18,262.40	0.00	18,262.40
Department: 206-651	AMBULANCE-ALS					
206-651-710.007	110	FIRE	FRANCESCHI, ERIC M	3,392.00	0.00	3,392.00
206-651-710.007	107	FIRE	HANNA, MATTHEW B	3,604.00	0.00	3,604.00
206-651-710.007	108	FIRE	HEATH, BRANDON E	3,392.00	0.00	3,392.00
206-651-710.007	043	FIRE	KANEHL, KEVIN T.	4,770.00	0.00	4,770.00
206-651-710.007	045	FIRE	KUHN, THOMAS J.	4,630.08	0.00	4,630.08
206-651-710.007	078	FIRE	MURRAY, DEVIN P.	3,604.00	0.00	3,604.00
206-651-710.007	072	FIRE	MYNY, COLLIN J.	4,028.00	0.00	4,028.00
206-651-710.007	109	FIRE	PELLERITO, JOSEPH R	3,392.00	0.00	3,392.00
206-651-710.007	055	FIRE	PFEIFLE, ANDREW J.	4,630.08	0.00	4,630.08
206-651-710.008	091	FIRE	BIELAWSKI, MICHAEL T	0.00	2,070.00	2,070.00
206-651-710.008	110	FIRE	FRANCESCHI, ERIC M	0.00	984.00	984.00
206-651-710.008	107	FIRE	HANNA, MATTHEW B	0.00	1,479.00	1,479.00
206-651-710.008	108	FIRE	HEATH, BRANDON E	0.00	240.00	240.00

GL Number	Employee ID	Home Dept	Name	Reg Amount	OT Amount	Total Amount
206-651-710.008	043	FIRE	KANEHL, KEVIN T.	0.00	1,822.50	1,822.50
206-651-710.008	083	FIRE	KENNEDY, KURTIS M.	0.00	2,542.50	2,542.50
206-651-710.008	045	FIRE	KUHN, THOMAS J.	0.00	884.52	884.52
206-651-710.008	078	FIRE	MURRAY, DEVIN P.	0.00	1,632.00	1,632.00
206-651-710.008	072	FIRE	MYNY, COLLIN J.	0.00	1,767.00	1,767.00
206-651-710.008	109	FIRE	PELLERITO, JOSEPH R	0.00	1,704.00	1,704.00
206-651-710.008	055	FIRE	PFEIFLE, ANDREW J.	0.00	1,670.76	1,670.76
206-651-710.011	110	FIRE	FRANCESCHI, ERIC M	0.00	288.00	288.00
206-651-710.011	107	FIRE	HANNA, MATTHEW B	0.00	306.00	306.00
206-651-710.011	108	FIRE	HEATH, BRANDON E	0.00	288.00	288.00
206-651-710.011	043	FIRE	KANEHL, KEVIN T.	0.00	405.00	405.00
206-651-710.011	045	FIRE	KUHN, THOMAS J.	0.00	393.12	393.12
206-651-710.011	078	FIRE	MURRAY, DEVIN P.	0.00	306.00	306.00
206-651-710.011	072	FIRE	MYNY, COLLIN J.	0.00	342.00	342.00
206-651-710.011	109	FIRE	PELLERITO, JOSEPH R	0.00	288.00	288.00
206-651-710.011	055	FIRE	PFEIFLE, ANDREW J.	0.00	393.12	393.12
Totals For: 206-651				35,442.16	19,805.52	55,247.68
Totals For: 206				53,704.56	19,805.52	73,510.08
Grand Totals				75,277.23	19,805.52	95,082.75

REVENUE AND EXPENDITURE REPORT FOR ARMADA TOWNSHIP

PERIOD ENDING 10/31/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 10/31/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	\$ BGD USED
Fund 101 - GENERAL FUND						
Revenues						
Dept 000						
101-000-410.001	TAX REVENUE	252,807.00	187.00	90.00	252,620.00	0.07
101-000-410.002	TAX COLLECTION INCOME	5,000.00	3,992.75	0.00	1,007.25	79.86
101-000-445.000	FORFEITED BONDS / REINSPECTIONS	2,000.00	460.00	0.00	1,540.00	23.00
101-000-451.000	BUILDING PERMITS	43,000.00	39,361.00	75.00	3,639.00	91.54
101-000-452.000	ELECTRICAL PERMITS	16,000.00	10,660.00	175.00	5,340.00	66.63
101-000-453.000	MECHANICAL PERMITS	15,000.00	7,295.00	710.00	7,705.00	48.63
101-000-454.000	PLUMBING PERMITS	8,000.00	4,043.00	549.00	3,957.00	50.54
101-000-528.000	FEDERAL GRANTS - (ARPA) REVENUE	199,760.00	199,760.00	0.00	0.00	100.00
101-000-573.000	LOCAL COMMUNITY SHARE/METRO ACT	3,500.00	7,343.39	0.00	(3,843.39)	209.81
101-000-574.001	LIQUOR / STATE SHARE	1,300.00	809.05	0.00	490.95	62.23
101-000-574.002	SALES / USE STATE SHARED	315,498.00	98,878.00	0.00	216,620.00	31.34
101-000-587.001	SMART- MUNICIPAL	4,744.00	0.00	0.00	4,744.00	0.00
101-000-587.002	SMART - COMMUNITY	18,273.50	1,550.00	775.00	16,723.50	8.48
101-000-626.000	PROPERTY LEASE - FARMING	1,434.00	1,433.70	0.00	0.30	99.98
101-000-626.003	REFUNDS/FOIA/DTE BERLIN/TRIPS SENIORS	250.00	3,621.34	3,109.11	(3,371.34)	1,448.54
101-000-626.004	ORDINANCE ENFORCEMENT	600.00	1,043.33	0.00	(443.33)	173.89
101-000-626.023	SALE OF PROPERTY	1.00	0.00	0.00	1.00	0.00
101-000-642.001	ZONING BOARD OF APPEALS	550.00	0.00	0.00	550.00	0.00
101-000-642.002	ZONING SPLITS/LAND DIVISION	3,000.00	820.00	0.00	2,180.00	27.33
101-000-642.004	XEROX / ZONING BOOKS	1.00	0.00	0.00	1.00	0.00
101-000-642.005	OTHER GRANT REVENUE	1.00	0.00	0.00	1.00	0.00
101-000-642.006	ELECTION REIMBURSEMENT	5,000.00	600.00	0.00	4,400.00	12.00
101-000-664.000	INTEREST REVENUE	1,100.00	316.65	0.00	783.35	28.79
101-000-665.004	SPECIAL MTGS / REVIEWS-PLANNING	25,000.00	1,055.52	0.00	23,944.48	4.22
101-000-665.005	CEMETERY PLOTS	1.00	0.00	0.00	1.00	0.00
101-000-671.000	PARK SUPPLIES	100.00	0.00	0.00	100.00	0.00
101-000-698.000	BOND/INSURANCE/DIVIDENDS REFUNDS	1.00	0.00	0.00	1.00	0.00
Total Dept 000		921,921.50	383,229.73	5,483.11	538,691.77	41.57
TOTAL REVENUES						
		921,921.50	383,229.73	5,483.11	538,691.77	41.57
Expenditures						
Dept 000						
101-000-758.000	SENIOR SMART MUNICIPAL CREDITS	4,744.00	825.00	0.00	3,919.00	17.39
101-000-759.001	SENIOR SMART COMMUNITY CREDITS	8,161.50	3,100.00	0.00	5,061.50	37.98
101-000-759.002	P.A.L. SMART COMMUNITY CREDITS	8,812.00	0.00	0.00	8,812.00	0.00
101-000-759.003	ACEP SMART COMMUNITY CREDITS	1,300.00	800.00	0.00	500.00	61.54
101-000-975.003	OFFICE IMPROVEMENTS	4,000.00	3,279.50	0.00	720.50	81.99
101-000-980.008	COMPUTER - MISC	900.00	899.00	0.00	1.00	99.89
101-000-980.013	SEWER - ENG/PERMITS	8,190.00	0.00	0.00	8,190.00	0.00
101-000-980.014	ENGINEER - ALT	1,000.00	0.00	0.00	1,000.00	0.00
101-000-980.136	LAND PURCHASE	1.00	0.00	0.00	1.00	0.00
Total Dept 000		37,108.50	8,903.50	0.00	28,205.00	23.99
Dept 101 - GOVERNMENTAL						
101-101-704.000	WAGES - TRUSTEES	8,048.82	3,600.68	670.72	4,448.14	44.74
101-101-719.000	LIFE INSURANCE - GOVERNMENTAL	1,500.00	520.81	0.00	979.19	34.72
101-101-721.000	EMPLOYER'S FICA	500.00	223.25	41.58	276.75	44.65
101-101-722.000	EMPLOYER'S MEDICARE	129.00	52.21	9.74	76.79	40.47
101-101-727.000	OFFICE SUPPLIES - TOWNSHIP	4,500.00	2,471.48	0.00	2,028.52	54.92
101-101-780.000	POSTAGE - GOVT	2,000.00	749.04	0.00	1,250.96	37.45

PERIOD ENDING 10/31/2021

GL NUMBER	DESCRIPTION	2021-22		YTD BALANCE		ACTIVITY FOR		AVAILABLE	% BDGT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)	10/31/2021	NORMAL (ABNORMAL)	MONTH 10/31/2021	INCREASE (DECREASE)		
Fund 101 - GENERAL FUND									
Expenditures									
101-101-803.000	AUDIT	18,000.00		17,188.33		0.00		811.67	95.49
101-101-835.000	LIABILITY/WORK COMP INSURANCE	10,000.00		6,936.34		0.00		3,063.66	69.36
101-101-850.000	INTERNET/PHONE/WEBSITE	5,500.00		2,380.22		0.00		3,119.78	43.28
101-101-860.000	MTA MEMBERSHIP/MILEAGE	7,000.00		6,229.65		0.00		770.35	89.00
101-101-861.000	EDUCATION/TRAINING - GOVT	2,910.00		2,910.00		0.00		0.00	100.00
101-101-864.000	SIRENS/MAINTENANCE	2,800.00		1,158.79		0.00		1,641.21	41.39
101-101-901.000	PRINTING/PUBLISHING - GOVT	2,000.00		1,431.53		0.00		568.47	71.58
101-101-922.000	STREET LIGHTING - GOVT	3,000.00		1,957.75		249.91		1,042.25	65.26
101-101-923.000	IT SUPPORT-SERVICE CONTRACT	5,500.00		200.00		0.00		5,300.00	3.64
101-101-930.000	MAINTENANCE - HALL	5,000.00		628.70		0.00		4,371.30	12.57
101-101-940.000	COPIER LEASE	2,800.00		650.86		0.00		2,149.14	23.25
101-101-955.000	PROPERTY EXPENSES/TAXES	1.00		0.00		0.00		1.00	0.00
101-101-960.000	MISCELLANEOUS EXPENSE	500.00		0.00		0.00		500.00	0.00
101-101-961.000	FLAGS, BANNERS, SIGNS	550.00		299.52		0.00		250.48	54.46
101-101-964.000	REFUNDS	200.00		43.57		0.00		156.43	21.79
101-101-965.000	SERVICE CHARGES	100.00		47.10		0.00		52.90	47.10
Total Dept 101 - GOVERNMENTAL		82,538.82		49,679.83		971.95		32,858.99	60.19
Dept 171 - SUPERVISOR									
101-171-704.000	WAGES - SUPERVISOR	27,682.80		14,449.72		1,064.72		13,233.08	52.20
101-171-721.000	EMPLOYER'S FICA	1,977.00		1,031.81		76.03		945.19	52.19
101-171-722.000	EMPLOYER'S MEDICARE	511.00		241.31		17.78		269.69	47.22
101-171-723.000	HEALTH INSURANCE	4,200.00		2,192.18		161.53		2,007.82	52.19
101-171-860.000	MEMBERSHIPS/MILEAGE	625.00		394.32		0.00		230.68	63.09
101-171-861.000	EDUCATION/TRAINING	625.00		0.00		0.00		625.00	0.00
Total Dept 171 - SUPERVISOR		35,620.80		18,309.34		1,320.06		17,311.46	51.40
Dept 191 - ELECTIONS									
101-191-704.000	WAGES - ELECTIONS	5,000.00		0.00		0.00		5,000.00	0.00
101-191-727.000	OFFICE SUPPLIES - ELECTIONS	500.00		0.00		0.00		500.00	0.00
101-191-731.000	VOTING MATERIALS/EQUIPMENT	9,500.00		4,855.00		0.00		4,645.00	51.11
101-191-780.000	POSTAGE - ELECTIONS	1,500.00		329.00		0.00		1,171.00	21.93
101-191-860.000	MEMBERSHIPS/MILEAGE	500.00		40.32		0.00		459.68	8.06
101-191-861.000	EDUCATION/TRAINING	650.00		0.00		0.00		650.00	0.00
101-191-901.000	PRINTING/PUBLISHING -ELECTIONS	1,200.00		0.00		0.00		1,200.00	0.00
101-191-957.000	MEALS	500.00		0.00		0.00		500.00	0.00
Total Dept 191 - ELECTIONS		19,350.00		5,224.32		0.00		14,125.68	27.00
Dept 209 - ASSESSING									
101-209-704.000	WAGES - ASSESSING	41,352.00		20,448.00		0.00		20,904.00	49.45
101-209-715.000	LAND DIVISION	1,500.00		375.00		0.00		1,125.00	25.00
101-209-727.000	OFFICE SUPPLIES	50.00		0.00		0.00		50.00	0.00
101-209-780.000	POSTAGE - ASSESSING	2,000.00		13.85		0.00		1,986.15	0.69
101-209-811.000	COMPUTER SUPPORT/MAINT ASSESSING	1,282.00		1,282.00		0.00		0.00	100.00
101-209-811.001	APEX SOFTWARE/SUPPORT FEE	235.00		235.00		0.00		0.00	100.00
101-209-860.000	MEMBERSHIPS/MILEAGE	250.00		0.00		0.00		250.00	0.00
101-209-861.000	EDUCATION/TRAINING	800.00		0.00		0.00		800.00	0.00
Total Dept 209 - ASSESSING		47,469.00		22,353.85		0.00		25,115.15	47.09

REVENUE AND EXPENDITURE REPORT FOR ARMADA TOWNSHIP
PERIOD ENDING 10/31/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 10/31/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDDT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-276-930.000	MAINTENANCE - CEMETERY	3,500.00	1,184.00	0.00	2,316.00	33.83
Total Dept 276 - TOWNSHIP CEMETERY		3,500.00	1,184.00	0.00	2,316.00	33.83
Dept 301 - ORDINANCE ENFORCEMENT						
101-301-704.000	WAGES - CODE OFFICIAL		0.00	0.00	3,600.00	0.00
101-301-711.000	LIQUOR INSPECTIONS	1,300.00	608.64	101.44	691.36	46.82
101-301-721.000	EMPLOYER'S FICA	305.00	37.74	6.29	267.26	12.37
101-301-722.000	EMPLOYER'S MEDICARE	71.00	8.82	1.47	62.18	12.42
101-301-860.000	MEMBERSHIPS/MILEAGE	200.00	0.00	0.00	200.00	0.00
101-301-960.000	TELEPHONE - CODE OFFICIAL	1,000.00	484.52	0.00	515.48	48.45
Total Dept 301 - ORDINANCE ENFORCEMENT		6,476.00	1,139.72	109.20	5,336.28	17.60
Dept 371 - INSPECTIONS						
101-371-704.000	WAGES - INSPECTIONS		19,647.00	1,945.00	15,803.00	55.42
101-371-706.000	ELECTRICAL WAGES	7,500.00	4,479.41	965.84	3,020.59	59.73
101-371-707.000	MECHANICAL WAGES	6,000.00	3,661.45	670.56	2,338.55	61.02
101-371-708.000	PLUMBING WAGES	5,000.00	1,956.82	415.67	3,043.18	39.14
101-371-709.000	SECRETARY WAGES	32,085.93	16,748.08	1,234.07	15,337.85	52.20
101-371-709.001	VACATION- SECY	2,467.20	1,966.38	0.00	500.82	79.70
101-371-721.000	EMPLOYER'S FICA	5,748.00	3,134.14	334.34	2,613.86	54.53
101-371-722.000	EMPLOYER'S MEDICARE	1,484.00	733.12	78.19	750.88	49.40
101-371-723.000	HEALTH INSURANCE	4,200.00	2,192.18	161.53	2,007.82	52.19
101-371-724.000	RETIREMENT	1,944.40	970.38	68.37	974.02	49.91
101-371-727.000	OFFICE SUPPLIES - INSPECTIONS	250.00	0.00	0.00	250.00	0.00
101-371-780.000	POSTAGE - BUILDING	200.00	42.05	0.00	157.95	21.03
101-371-811.000	COMPUTER SUPPORT/MAINT BLDG	1,200.00	0.00	0.00	1,200.00	0.00
101-371-850.000	TELEPHONE - BLDG	1,000.00	722.08	0.00	277.92	72.21
101-371-860.000	MEMBERSHIPS/MILEAGE	1,300.00	404.88	0.00	895.12	31.14
101-371-964.000	REFUNDS	200.00	0.00	0.00	200.00	0.00
Total Dept 371 - INSPECTIONS		106,029.53	56,657.97	5,873.57	49,371.56	53.44
Dept 400 - PLANNING COMMISSION						
101-400-704.000	WAGES - PLANNING	6,228.00	2,189.52	529.38	4,038.48	35.16
101-400-714.000	MEETING PER DEIM	900.00	375.00	75.00	525.00	41.67
101-400-721.000	EMPLOYER'S FICA	442.00	159.02	37.49	282.98	35.98
101-400-722.000	EMPLOYER'S MEDICARE	104.00	37.21	8.74	66.79	35.78
101-400-780.000	POSTAGE - PLANNING	300.00	49.18	0.00	250.82	16.39
101-400-806.100	PLANNER SITE PLAN REVIEWS/ATTY/ENG/FIRE	18,000.00	(620.00)	0.00	18,620.00	(3.44)
101-400-814.000	COMMUNITY PLANNER	6,600.00	2,750.00	0.00	3,850.00	41.67
101-400-822.000	P.D.R. COMMITTEE	750.00	250.00	0.00	500.00	33.33
101-400-861.000	EDUCATION/TRAINING	1,000.00	436.00	0.00	564.00	43.60
101-400-901.000	PRINTING/PUBLISHING - PLANNING	750.00	0.00	0.00	750.00	0.00
101-400-960.000	LAND DIVISON SPLITS	1,500.00	300.00	0.00	1,200.00	20.00
Total Dept 400 - PLANNING COMMISSION		36,574.00	5,925.93	650.61	30,648.07	16.20
Dept 412 - ZONING BOARD OF APPEAL						
101-412-704.000	WAGES - Z.B.A.	1,060.00	0.00	0.00	1,060.00	0.00
101-412-709.000	SECRETARY WAGES	300.00	0.00	0.00	300.00	0.00

REVENUE AND EXPENDITURE REPORT FOR ARMADA TOWNSHIP

PERIOD ENDING 10/31/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 10/31/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BUDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-412-721.000	EMPLOYER'S FICA	85.00	0.00	0.00	85.00	0.00
101-412-722.000	EMPLOYER'S MEDICARE	20.00	0.00	0.00	20.00	0.00
101-412-780.000	POSTAGE - ZBA	100.00	0.00	0.00	100.00	0.00
101-412-901.000	PRINTING/PUBLISHING - Z.B.A.	200.00	0.00	0.00	200.00	0.00
Total Dept 412 - ZONING BOARD OF APPEAL						
		1,765.00	0.00	0.00	1,765.00	0.00
Dept 446 - ROADS						
101-446-930.001	MAINTENANCE/CHLORIDE - ROADS	21,980.00	0.00	0.00	21,980.00	0.00
101-446-930.011	DRAIN MAINTENANCE	4,000.00	0.00	0.00	4,000.00	0.00
101-446-930.012	LIMESTONE	24,585.00	24,585.00	0.00	0.00	100.00
Total Dept 446 - ROADS						
		50,565.00	24,585.00	0.00	25,980.00	48.62
Dept 447 - ENGINEERS						
101-447-819.000	SPALDING, DEDECKER & ASSOCIATES	5,000.00	3,175.00	0.00	1,825.00	63.50
Total Dept 447 - ENGINEERS						
		5,000.00	3,175.00	0.00	1,825.00	63.50
Dept 528 - TRANSFER SITE						
101-528-704.000	WAGES - TRANSFER SITE	1,510.00	0.00	0.00	1,510.00	0.00
101-528-721.000	EMPLOYER'S FICA	100.00	29.07	0.00	70.93	29.07
101-528-722.000	EMPLOYER'S MEDICARE	24.00	6.80	0.00	17.20	28.33
101-528-809.000	TRANSFER SITE MONTHLY EXP	67,380.00	33,690.00	0.00	33,690.00	50.00
101-528-930.000	MAINTENANCE -TRANSFER SITE	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 528 - TRANSFER SITE						
		70,514.00	33,725.87	0.00	36,788.13	47.83
Dept 756 - TOWNSHIP PARK						
101-756-704.000	WAGES - PARK	3,672.00	1,836.00	306.00	1,836.00	50.00
101-756-721.000	EMPLOYER'S FICA	228.00	113.83	18.97	114.17	49.93
101-756-722.000	EMPLOYER'S MEDICARE	59.00	26.62	4.43	32.38	45.12
101-756-807.000	MACOMB ORCHARD TRAIL	7,000.00	0.00	0.00	7,000.00	0.00
101-756-821.000	PARK IMPROVEMENTS - NORTH AVE.	25,000.00	10,140.00	0.00	14,860.00	40.56
101-756-821.001	PARK WALKING PATH	2,000.00	1,182.50	0.00	817.50	59.13
101-756-860.000	MEMBERSHIPS/MILEAGE	120.00	118.72	0.00	1.28	98.93
101-756-920.000	UTILITIES - PARK	500.00	133.74	0.00	366.26	26.75
101-756-930.000	MAINTENANCE - PARK	15,000.00	6,038.39	0.00	8,961.61	40.26
Total Dept 756 - TOWNSHIP PARK						
		53,579.00	19,589.80	329.40	33,989.20	36.56
Dept 794 - SENIOR CENTER						
101-794-704.000	WAGES - SENIOR CENTER	15,000.00	4,931.80	1,389.85	10,068.20	32.88
101-794-721.000	EMPLOYER'S FICA	930.00	305.77	86.17	624.23	32.88
101-794-722.000	EMPLOYER'S MEDICARE	218.00	71.51	20.15	146.49	32.80
101-794-727.000	OFFICE SUPPLIES	1,500.00	0.00	0.00	1,500.00	0.00
101-794-771.000	BINGO/CRAFTS/PICNIC/TRIPS	3,000.00	647.40	0.00	2,352.60	21.58
101-794-780.000	POSTAGE - SENIORS	1,150.00	231.00	0.00	919.00	20.09
101-794-850.000	INTERNET/PHONE/CABLE/ETC.	2,400.00	1,211.15	0.00	1,188.85	50.46
101-794-920.000	UTILITIES - SENIORS	3,200.00	1,127.61	0.00	2,072.39	35.24
101-794-930.000	MAINTENANCE - SENIORS	5,500.00	1,124.50	0.00	4,375.50	20.45

REVENUE AND EXPENDITURE REPORT FOR ARMADA TOWNSHIP

PERIOD ENDING 10/31/2021

GL NUMBER	DESCRIPTION	2021-22 AMENDED BUDGET	YTD BALANCE 10/31/2021		ACTIVITY FOR MONTH 10/31/2021 INCREASE (DECREASE)	AVAILABLE BALANCE		% BDDT USED
			NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND Expenditures								
Total Dept 794 - SENIOR CENTER			32,898.00	9,650.74	1,496.17	23,247.26	29.34	
TOTAL EXPENDITURES			809,893.41	387,160.29	15,134.14	422,733.12	47.80	
Fund 101 - GENERAL FUND:								
TOTAL REVENUES			921,921.50	383,229.73	5,483.11	538,691.77	41.57	
TOTAL EXPENDITURES			809,893.41	387,160.29	15,134.14	422,733.12	47.80	
NET OF REVENUES & EXPENDITURES			112,028.09	(3,930.56)	(9,651.03)	115,958.65	3.51	

REVENUE AND EXPENDITURE REPORT FOR ARMADA TOWNSHIP

PERIOD ENDING 10/31/2021

GL NUMBER	DESCRIPTION	2021-22		YTD BALANCE		ACTIVITY FOR	AVAILABLE	
		AMENDED BUDGET	NORMAL	10/31/2021	(ABNORMAL)	MONTH 10/31/2021	BALANCE	% BDDT
						INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 206 - FIRE FUND								
Revenues								
Dept 000								
206-000-410.003	CURRENT TAX REVENUE-SAD	783,469.00		0.00		0.00	783,469.00	0.00
206-000-528.000	COVID19 OTHER FEDERAL GRANTS - REVENUE	1.00		66,164.29		0.00	(66,163.29)	6,616.42
206-000-528.001	HAZARD PAY REIMBURSEMENT	1.00		0.00		0.00	1.00	0.00
206-000-626.006	FIRE CONTRACT - RICHMOND	1.00		0.00		0.00	1.00	0.00
206-000-626.007	DONATIONS	1.00		0.00		0.00	1.00	0.00
206-000-626.008	OTHER REVENUE/COST RECOVERY	2,000.00		180.00		0.00	1,820.00	0.00
206-000-626.009	FAIR/MISC.	16,000.00		0.00		0.00	16,000.00	9.00
206-000-626.022	CPR/AED TRAINING REIMBURSEMENT	2,000.00		2,190.00		0.00	(190.00)	109.50
206-000-626.025	INSPECTIONS / SITE PLAN REVIEW	500.00		0.00		0.00	500.00	0.00
206-000-664.000	INTEREST REVENUE	1,500.00		245.03		0.00	1,254.97	16.34
206-000-676.000	15% HEALTH INS REIMB FULL TIME	6,500.00		5,318.80		0.00	1,181.20	81.83
206-000-680.000	REIMBURSEMENTS/REFUNDS	250.00		192.00		177.00	58.00	76.80
206-000-691.000	ASSET SALES	10,000.00		0.00		0.00	10,000.00	0.00
206-000-694.005	FY GRANT INCOME	381,428.00		0.00		0.00	381,428.00	0.00
Total Dept 000		1,203,651.00		74,290.12		212.00	1,129,360.88	6.17
Dept 651 - AMBULANCE-ALS								
206-651-410.005	ALS TAX REVENUE	524,133.00		110.70		0.00	524,022.30	0.02
206-651-626.011	ALS TRANSPORT INCOME	230,000.00		117,831.84		3,585.56	112,168.16	51.23
Total Dept 651 - AMBULANCE-ALS		754,133.00		117,942.54		3,585.56	636,190.46	15.64
TOTAL REVENUES		1,957,784.00		192,232.66		3,797.56	1,765,551.34	9.82
Expenditures								
Dept 336 - FIRE OPERATING								
206-336-710.000	FIRE CHIEF SALARY	72,000.00		33,508.19		2,769.23	38,491.81	46.54
206-336-710.001	ASST FIRE CHIEF WAGES	1.00		0.00		0.00	1.00	0.00
206-336-710.002	ADMIN WAGES	3,600.00		1,691.19		138.46	1,908.81	46.98
206-336-710.004	PART TIME WAGES	142,740.00		60,079.56		5,377.50	82,660.44	42.09
206-336-710.005	PAID ON CALL WAGES	30,000.00		10,540.31		895.00	19,459.69	35.13
206-336-710.009	COVID19 EXPENSES/HAZARD PAY	1.00		0.00		0.00	1.00	0.00
206-336-710.010	COVID19 EXPENSES/PERSONNEL OVERTIME	1.00		0.00		0.00	1.00	0.00
206-336-721.000	EMPLOYER'S FICA	15,645.15		6,825.74		590.85	8,819.41	43.63
206-336-722.000	EMPLOYER'S MEDICARE	3,655.89		1,596.35		138.20	2,059.54	43.67
206-336-723.000	HEALTH INSURANCE	68,083.00		34,529.58		858.44	33,553.42	50.72
206-336-724.000	RETIREMENT (FIRE CHIEF)	7,200.00		3,350.79		276.92	3,849.21	46.54
206-336-727.000	OFFICE SUPPLIES	6,300.00		2,717.32		0.00	3,582.68	43.13
206-336-733.000	FUEL	12,500.00		5,836.81		0.00	6,663.19	46.69
206-336-742.000	STATION SUPPLIES	5,200.00		2,106.42		0.00	3,093.58	40.51
206-336-743.000	VEHICLE SUPPLIES	1,350.00		520.35		0.00	829.65	38.54
206-336-751.000	COVID19 EXPENSES/SUPPLIES	1.00		0.00		0.00	1.00	0.00
206-336-780.000	POSTAGE	500.00		220.00		0.00	280.00	44.00
206-336-798.000	FIREFIGHTING EQUIP/SUPPLIES	21,000.00		1,592.03		0.00	19,407.97	7.58
206-336-799.000	PERSONAL PROTECTIVE EQUIPMENT	15,000.00		576.89		0.00	14,423.11	3.85
206-336-801.000	CONTRACTUAL SERVICES	30,745.00		15,428.07		0.00	15,316.93	50.18
206-336-803.000	AUDIT	9,925.00		9,375.00		0.00	550.00	94.46
206-336-823.000	REST AND REHAB	500.00		61.86		0.00	438.14	12.37
206-336-824.000	LIAB/WORK COMP	57,000.00		25,303.86		0.00	31,696.14	44.39
206-336-825.000	DISPATCHING/RADIO/FRMS	14,000.00		978.54		0.00	13,021.46	6.99
206-336-826.000	COMMUNITY OUTREACH	2,500.00		0.00		0.00	2,500.00	0.00

PERIOD ENDING 10/31/2021

GL NUMBER	DESCRIPTION	2021-22	YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BDDT USED
		AMENDED BUDGET	NORMAL	10/31/2021 (ABNORMAL)	MONTH 10/31/2021 INCREASE (DECREASE)	NORMAL	(ABNORMAL)		
Fund 206 - FIRE FUND									
Expenditures									
206-336-827.000	FIRE & LIFE SAFETY DIVISION	10,950.00		4,526.70		0.00	6,423.30		41.34
206-336-850.000	INTERNET/PHONE/CABLE/ETC.	6,400.00		2,889.36		0.00	3,510.64		45.15
206-336-861.000	EDUCATION/TRAINING	36,450.00		4,823.79		0.00	31,626.21		13.23
206-336-920.000	UTILITIES	12,100.00		6,381.87		0.00	5,718.13		52.74
206-336-930.001	FIRE EQUIP/ REPAIRS/INSPECTIONS	10,950.00		3,160.26		0.00	7,789.74		28.86
206-336-930.002	STATION & GROUNDS MAINT/REPAIRS	18,000.00		3,416.77		0.00	14,583.23		18.98
206-336-930.003	EMS EQUIP/ REPAIR/INSPECTION	7,150.00		1,440.14		0.00	5,709.86		20.14
206-336-930.013	BUILDING REMODELING/UPDATES	26,808.00		5,165.27		0.00	21,642.73		19.27
206-336-931.000	VEHICLE MAINT/INSPECTIONS	15,900.00		8,347.83		0.00	7,552.17		52.50
206-336-969.000	GRANT	381,428.00		0.00		0.00	381,428.00		0.00
206-336-969.002	ENGINE - BANK LOANS	80,878.00		80,004.03		0.00	873.97		98.92
206-336-969.006	RR INTEREST BREAKOUT	14,800.00		12,625.83		0.00	2,174.17		85.31
206-336-970.000	CAPITAL OUTLAY	62,388.96		3,190.50		0.00	59,198.46		5.11
Total Dept 336 - FIRE OPERATING		1,203,651.00		352,811.21		11,044.60	850,839.79		29.31
Dept 651 - AMBULANCE-ALS									
206-651-710.007	FULL TIME WAGE	492,256.50		216,321.62		17,721.08	275,934.88		43.94
206-651-710.008	OVERTIME	85,039.00		55,223.78		6,285.51	29,815.22		64.94
206-651-710.011	FULL TIME FLSA WAGES O.T.	40,383.72		18,366.93		1,504.62	22,016.79		45.48
206-651-710.301	HOLIDAY	28,800.00		28,800.00		0.00	0.00		100.00
206-651-720.001	UNIFORM ALLOWANCE	13,700.00		6,635.12		0.00	7,064.88		48.43
206-651-721.001	EMPLOYER FICA	40,257.00		19,760.13		1,581.68	20,496.87		49.08
206-651-722.000	EMPLOYER'S MEDICARE	0.00		(374.51)		0.00	374.51		100.00
206-651-722.001	EMPLOYER MEDICARE	9,415.00		4,995.79		369.91	4,419.21		53.06
206-651-724.001	RETIREMENT - MERS	31,476.86		13,022.47		1,065.12	18,454.39		41.37
206-651-797.001	EMS EXPENSES	12,804.92		2,889.16		0.00	9,915.76		22.56
Total Dept 651 - AMBULANCE-ALS		754,133.00		365,640.49		28,527.92	388,492.51		48.48
TOTAL EXPENDITURES		1,957,784.00		718,451.70		39,572.52	1,239,332.30		36.70
Fund 206 - FIRE FUND:									
TOTAL REVENUES		1,957,784.00		192,232.66		3,797.56	1,765,551.34		9.82
TOTAL EXPENDITURES		1,957,784.00		718,451.70		39,572.52	1,239,332.30		36.70
NET OF REVENUES & EXPENDITURES		0.00		(526,219.04)		(35,774.96)	526,219.04		100.00

Township of
Armada, Michigan



Year Ended
March 31, 2021

Financial
Statements

Rehmann

TOWNSHIP OF ARMADA, MICHIGAN

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MANAGEMENT'S DISCUSSION AND ANALYSIS

TOWNSHIP OF ARMADA, MICHIGAN

Management's Discussion and Analysis

As the Board of Trustees of the Township of Armada, Macomb County, Michigan (the "Township"), we offer readers of the Township's financial statements this narrative overview and analysis as an explanation of the financial activities of the Township for the fiscal year ended March 31, 2021.

Financial Highlights

• Total net position	\$ 5,274,639
• Change in total net position	412,433
• Fund balances, governmental funds	2,296,111
• Change in fund balances, governmental funds	130,494
• Unassigned fund balance, general fund	1,269,538
• Change in fund balance, general fund	110,347
• Installment debt outstanding	378,523
• Net change in installment debt	(119,583)

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Township's basic financial statements. The Township's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

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

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Township include general government, public safety, health and welfare, public works, and recreation and culture.

TOWNSHIP OF ARMADA, MICHIGAN

Management's Discussion and Analysis

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

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

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

The Township maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and emergency services fund, which are considered to be major funds. The general fund is where the Township funds are held to cover normal budgeted expenditures for the year.

The Township adopts annual appropriated budgets for all governmental funds. Budgetary comparison statements have been provided for all major funds herein to demonstrate compliance with those budgets.

Custodial Funds. Custodial funds are used to account for resources held for the benefit of parties outside the government. Custodial funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Township's own programs. The accounting used for custodial funds is much like that used for proprietary funds. Custodial funds are all the monies collected by the Township meant for another agency, for example, school taxes, library taxes, escrow accounts.

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

TOWNSHIP OF ARMADA, MICHIGAN

Management's Discussion and Analysis

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Township, assets and deferred outflows of resources for all activities exceeded liabilities and deferred inflows of resources by \$5,274,639 at the close of the most recent fiscal year.

Of the Township's net position, \$2,940,594 (55.75%) reflects its investment in capital assets (e.g. land, construction in progress, roads and sidewalks, buildings and improvements, furniture and equipment, and vehicles); less any related debt used to acquire those assets that is outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Township's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Township's net position of \$1,039,061 (19.70%) represents resources that are subject to external restrictions on how they may be used. The Township may use the remaining balance of *unrestricted net position* of \$1,294,984 (24.55%) to meet its ongoing obligations to citizens and creditors.

At the end of the current year, due to conservative fiscal management, the Township is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental activities.

The government's net position for all activities increased by \$412,433 during the current fiscal year.

	Net Position	
	Governmental Activities	
	2021	2020
Current and other assets	\$ 2,515,579	\$ 2,298,074
Capital assets, net	3,319,117	3,163,118
Total assets	5,834,696	5,461,192
Deferred outflows of resources	22,992	11,475
Current and other liabilities	182,909	104,224
Long-term debt	378,523	498,106
Total liabilities	561,432	602,330
Deferred inflows of resources	21,617	8,131
Net position:		
Net investment in capital assets	2,940,594	2,665,012
Restricted for public safety	1,020,103	999,956
Restricted for pension	18,958	15,102
Unrestricted	1,294,984	1,182,136
Total net position	\$ 5,274,639	\$ 4,862,206

TOWNSHIP OF ARMADA, MICHIGAN

Management's Discussion and Analysis

	Change in Net Position	
	Governmental Activities	
	2021	2020
Program revenues:		
Charges for services	\$ 308,711	\$ 457,578
Operating grants	169,465	60,749
General revenues:		
Property taxes	1,504,847	1,430,339
Intergovernmental	339,953	356,488
Other	214,902	155,048
Total revenues	<u>2,537,878</u>	<u>2,460,202</u>
Expenses:		
General government	316,441	326,881
Public safety	881,399	557,646
Health and welfare	701,497	961,246
Public works	102,747	76,047
Recreation and culture	104,491	198,810
Interest on long-term debt	18,870	11,886
Total expenses	<u>2,125,445</u>	<u>2,132,516</u>
Change in net position	412,433	327,686
Net position:		
Beginning of year	4,862,206	4,534,520
End of year	<u>\$ 5,274,639</u>	<u>\$ 4,862,206</u>

Governmental Activities. The net position of the governmental activities increased by \$412,433. This is due to highway, streets, and bridges public works expenditures in the general fund being under budget by \$163,371 and total expenditures being under budget for general fund by \$410,196 due to the pandemic.

Financial Analysis of the Township's Funds

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

TOWNSHIP OF ARMADA, MICHIGAN

Management's Discussion and Analysis

Governmental Funds. The focus of the Township's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Township's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of fiscal year 2021, the Township's governmental funds reported combined ending fund balances of \$2,296,111, an increase of \$130,494 in comparison with the prior year. Approximately 55.30% of this total amount, or \$1,269,538, constitutes unassigned fund balance, which is an adequate amount to keep the Township operating in the case of unforeseen emergencies. The nonspendable portion of the fund balance, \$16,802, represents amounts prepaid for fiscal year 2022 expenditures in fiscal year 2021. The restricted portion of the governmental fund balance, \$1,009,771, is for emergency service activities.

The general fund is the chief operating fund of the Township. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,269,538 while total fund balance was \$1,276,008. The fund balance of the Township's general fund increased by a total \$110,347 during the current fiscal year. The increase is the result of highway, streets, and bridges public works expenditures in the general fund being under budget by \$163,371 and total expenditures being under budget for general fund by \$410,196 due to the pandemic.

General Fund Budgetary Highlights

The Township adopts an annual appropriated budget for the general fund and emergency services fund by yearly resolution of the Board of Trustees. The Township budgets conservatively. Revenues are budgeted based on historic trends coupled with knowledge of factors influencing revenue line items. Expenditures are budgeted based on the previous years' actual expense and department recommendations. The Board receives a financial report at their monthly board meetings. Budget amendments are included in the consent calendar and in agenda items, where appropriate. Budget amendments are voted and approved at these regular monthly meetings, if necessary. Budget amendments are offered when administration observes dynamics which may impact the original budget and offers an adjustment accordingly.

Capital Asset and Debt Administration

Capital Assets. The Township's investment in capital assets for its governmental activities as of March 31, 2021, amounted to \$3,319,117 (net of accumulated depreciation). Capital assets balances for the current year and the previous year ended March 31 were as follows:

	Governmental Activities	
	2021	2020
Land	\$ 285,349	\$ 285,349
Construction in progress	511,418	223,524
Roads and sidewalks	279,491	289,109
Buildings and improvements	1,013,912	1,048,432
Furniture and equipment	1,215,284	1,293,206
Vehicles	13,663	23,498
Total capital assets, net	\$ 3,319,117	\$ 3,163,118

TOWNSHIP OF ARMADA, MICHIGAN

Management's Discussion and Analysis

The increase in the Township's investment in capital assets for the current fiscal year of \$155,999 resulted primarily from the addition of the new tanker/pumper truck exceeding depreciation. Additional information on capital assets can be found in the notes to the financial statements.

Long-term Debt. At the end of the current fiscal year, the Township has total debt outstanding of \$378,523. The long-term debt of the Township decreased by \$119,583 during fiscal year 2021 as a result of a continued payments on outstanding debt. Outstanding balances for the current year and the previous year ended March 31 were as follows:

	Governmental Activities	
	2021	2020
Installment purchase agreements	<u>\$ 378,523</u>	<u>\$ 498,106</u>

State statutes limit the amount of general obligation debt a governmental entity may issue to 10% of its total assessed valuation. Additional information on long-term debt outstanding can be found in the notes to the financial statements.

Economic Factors and Next Year's Budget and Rates

The following factors were considered in preparing the Township's budget for the 2022 fiscal year:

- The uncertainty of State revenue sharing
- Department managers operating with a conservative and fiscally responsible budget approach
- Potential industrial infrastructure development
- The board of trustees has passed a conservative balanced budget for fiscal year 2022

Requests for Information

This financial report is designed to provide a general overview of the Township's finances to its citizens, customers, investors, and creditors and to demonstrate the Township's accountability for the resources it receives. If you have questions about this report or need additional information, we welcome you to contact the Township Supervisor, Clerk, or Treasurer at the Township Hall.

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BASIC FINANCIAL STATEMENTS

TOWNSHIP OF ARMADA, MICHIGAN

■ Statement of Net Position March 31, 2021

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 2,262,062
Receivables, net	219,132
Prepaid items	16,802
Net pension asset	17,583
Capital assets not being depreciated	796,767
Capital assets being depreciated, net	<u>2,522,350</u>
Total assets	<u>5,834,696</u>
Deferred outflows of resources	
Deferred pension amounts	<u>22,992</u>
Liabilities	
Accounts payable and accrued liabilities	182,909
Long-term debt:	
Due within one year	80,030
Due in more than one year	<u>298,493</u>
Total liabilities	<u>561,432</u>
Deferred inflows of resources	
Deferred pension amounts	<u>21,617</u>
Net position	
Net investment in capital assets	2,940,594
Restricted for public safety	1,020,103
Restricted for pension benefits	18,958
Unrestricted	<u>1,294,984</u>
Total net position	<u>\$ 5,274,639</u>

The accompanying notes are an integral part of these financial statements.

TOWNSHIP OF ARMADA, MICHIGAN

Statement of Activities

For the Year Ended March 31, 2021

Functions / Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenues
Primary government				
Governmental activities:				
General government	\$ 316,441	\$ 83,217	\$ -	\$ (233,224)
Public safety	881,399	1,291	168,815	(711,293)
Health and welfare	701,497	224,203	-	(477,294)
Public works	102,747	-	650	(102,097)
Recreation and culture	104,491	-	-	(104,491)
Interest on long-term debt	18,870	-	-	(18,870)
Total governmental activities	<u>\$ 2,125,445</u>	<u>\$ 308,711</u>	<u>\$ 169,465</u>	<u>(1,647,269)</u>
General revenues:				
Property taxes				1,504,847
Grants and contributions not restricted to specific programs				339,953
Other unrestricted revenues				211,999
Unrestricted investment earnings				<u>2,903</u>
Total general revenues				<u>2,059,702</u>
Change in net position				412,433
Net position, beginning of year				<u>4,862,206</u>
Net position, end of year				<u>\$ 5,274,639</u>

The accompanying notes are an integral part of these financial statements.

TOWNSHIP OF ARMADA, MICHIGAN

Balance Sheet Governmental Funds March 31, 2021

	General	Emergency Services	Totals
Assets			
Cash and cash equivalents	\$ 1,231,023	\$ 1,031,039	\$ 2,262,062
Accounts receivable	-	22,289	22,289
Taxes receivable	6,311	39,132	45,443
Due from other governments	85,236	66,164	151,400
Due from other funds	35,893	-	35,893
Prepaid items	6,470	10,332	16,802
Total assets	<u>\$ 1,364,933</u>	<u>\$ 1,168,956</u>	<u>\$ 2,533,889</u>
Liabilities			
Accounts payable	\$ 16,612	\$ 11,974	\$ 28,586
Accrued liabilities	43,783	100,986	144,769
Due to other funds	-	35,893	35,893
Total liabilities	<u>60,395</u>	<u>148,853</u>	<u>209,248</u>
Deferred inflows of resources			
Unavailable revenue	28,530	-	28,530
Fund balances			
Nonspendable	6,470	10,332	16,802
Restricted	-	1,009,771	1,009,771
Unassigned	1,269,538	-	1,269,538
Total fund balances	<u>1,276,008</u>	<u>1,020,103</u>	<u>2,296,111</u>
Total liabilities and fund balances	<u>\$ 1,364,933</u>	<u>\$ 1,168,956</u>	<u>\$ 2,533,889</u>

The accompanying notes are an integral part of these financial statements.

TOWNSHIP OF ARMADA, MICHIGAN

■ Reconciliation

Fund Balances of Governmental Funds
to Net Position of Governmental Activities
March 31, 2021

Fund balances - total governmental funds	\$ 2,296,111
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Amounts reported for *governmental activities* in the statement of
net position are different because:

Capital assets used in governmental activities are not financial resources
and therefore not reported in the funds.

Capital assets not being depreciated	796,767
Capital assets being depreciated, net	2,522,350

Certain assets are unavailable to pay for current period expenditures
and therefore are deferred in the funds.

Unavailable state shared revenues	28,530
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Certain liabilities, such as bonds payable, are not due and payable
in the current period, and therefore are not reported in the funds.

Installment loans	(378,523)
Accrued interest on long-term debt	(9,554)

Certain pension-related amounts, such as the net pension asset and deferred
amounts, are not due and payable in the current period or do not represent
current financial resources, and therefore are not reported in the funds.

Net pension asset	17,583
Deferred outflows related to the net pension asset	22,992
Deferred inflows related to the net pension asset	<u>(21,617)</u>

Net position of governmental activities	<u><u>\$ 5,274,639</u></u>
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The accompanying notes are an integral part of these financial statements.

TOWNSHIP OF ARMADA, MICHIGAN

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Year Ended March 31, 2021

	General	Emergency Services	Totals
Revenues			
Taxes	\$ 251,344	\$ 1,253,503	\$ 1,504,847
Intergovernmental	336,644	168,815	505,459
Licenses and permits	81,783	-	81,783
Charges for services	1,434	225,494	226,928
Interest	1,694	1,209	2,903
Other	44,634	167,365	211,999
Total revenues	<u>717,533</u>	<u>1,816,386</u>	<u>2,533,919</u>
Expenditures			
Current:			
Legislative	63,527	-	63,527
General government	235,940	-	235,940
Public safety	123,782	358,836	482,618
Health and welfare	-	1,136,313	1,136,313
Public works	94,028	-	94,028
Recreation and culture	33,670	-	33,670
Debt service:			
Principal	-	119,583	119,583
Interest	-	20,756	20,756
Capital outlay	36,239	180,751	216,990
Total expenditures	<u>587,186</u>	<u>1,816,239</u>	<u>2,403,425</u>
Revenues over expenditures	<u>130,347</u>	<u>147</u>	<u>130,494</u>
Other financing sources (uses)			
Transfers (out) in	<u>(20,000)</u>	<u>20,000</u>	<u>-</u>
Net change in fund balances	110,347	20,147	130,494
Fund balances, beginning of year	<u>1,165,661</u>	<u>999,956</u>	<u>2,165,617</u>
Fund balances, end of year	<u>\$ 1,276,008</u>	<u>\$ 1,020,103</u>	<u>\$ 2,296,111</u>

The accompanying notes are an integral part of these financial statements.

TOWNSHIP OF ARMADA, MICHIGAN

■ Reconciliation

Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities
For the Year Ended March 31, 2021

Net change in fund balances - total governmental funds \$ 130,494

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital assets purchased	384,038
Depreciation expense	(228,039)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

State shared revenues	3,959
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Proceeds from long-term debt provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal payments on long-term debt	119,583
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Change in the net pension asset and related deferred amounts	512
Change in accrued interest on long-term debt	1,886

Change in net position of governmental activities	\$ 412,433
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The accompanying notes are an integral part of these financial statements.

TOWNSHIP OF ARMADA, MICHIGAN

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual - General Fund
For the Year Ended March 31, 2021

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Revenues				
Taxes	\$ 250,103	\$ 250,103	\$ 251,344	\$ 1,241
Intergovernmental	352,190	352,190	336,644	(15,546)
Licenses and permits	93,500	93,500	81,783	(11,717)
Charges for services	1,585	1,585	1,434	(151)
Interest	10,000	10,000	1,694	(8,306)
Other	47,951	47,951	44,634	(3,317)
Total revenues	<u>755,329</u>	<u>755,329</u>	<u>717,533</u>	<u>(37,796)</u>
Expenditures				
Current:				
Legislative -				
Township board	<u>110,296</u>	<u>110,921</u>	<u>63,527</u>	<u>(47,394)</u>
General government:				
Supervisor	34,342	34,342	33,339	(1,003)
Assessor	57,796	57,796	47,041	(10,755)
Elections	18,100	18,700	15,592	(3,108)
Clerk	60,051	60,051	58,137	(1,914)
Board of review	1,661	1,661	1,033	(628)
Treasurer	58,457	58,457	51,669	(6,788)
Buildings and grounds	23,154	23,154	12,749	(10,405)
Professional services	37,500	37,500	16,380	(21,120)
Total general government	<u>291,061</u>	<u>291,661</u>	<u>235,940</u>	<u>(55,721)</u>
Public safety:				
Ordinance enforcement	6,626	6,626	5,198	(1,428)
Inspections	104,179	104,179	93,549	(10,630)
Planning and zoning	53,399	53,399	25,035	(28,364)
Total public safety	<u>164,204</u>	<u>164,204</u>	<u>123,782</u>	<u>(40,422)</u>
Public works:				
Refuse collection	52,334	66,634	65,414	(1,220)
Cemetery	2,500	2,500	2,437	(63)
Highways, streets, and bridges	205,073	189,548	26,177	(163,371)
Total public works	<u>259,907</u>	<u>258,682</u>	<u>94,028</u>	<u>(164,654)</u>

continued...

TOWNSHIP OF ARMADA, MICHIGAN

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual - General Fund
For the Year Ended March 31, 2021

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Expenditures (concluded)				
Recreation and culture -				
Parks and recreation	\$ 79,912	\$ 79,912	\$ 33,670	\$ (46,242)
Capital outlay	92,001	92,001	36,239	(55,762)
Total expenditures	997,382	997,382	587,186	(410,196)
Revenues (under) over expenditures	(242,053)	(242,053)	130,347	372,400
Other financing sources (uses)				
Proceeds from sale of				
capital assets	1	1	-	(1)
Transfers out	-	-	(20,000)	20,000
Total other financing sources (uses)	1	1	(20,000)	19,999
Net change in fund balance	(242,052)	(242,052)	110,347	392,399
Fund balance, beginning of year	1,165,661	1,165,661	1,165,661	-
Fund balance, end of year	\$ 923,609	\$ 923,609	\$ 1,276,008	\$ 392,399

concluded.

The accompanying notes are an integral part of these financial statements.

TOWNSHIP OF ARMADA, MICHIGAN

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual - Emergency Services Fund

For the Year Ended March 31, 2021

	Original Budget	Final Budget	Actual	Actual over (under) Final Budget
Revenues				
Taxes	\$ 1,254,373	\$ 1,254,373	\$ 1,253,503	\$ (870)
Intergovernmental	88,500	261,643	168,815	(92,828)
Charges for services	262,000	262,000	225,494	(36,506)
Interest	3,000	3,000	1,209	(1,791)
Other	14,862	98,026	167,365	69,339
Total revenues	<u>1,622,735</u>	<u>1,879,042</u>	<u>1,816,386</u>	<u>(62,656)</u>
Expenditures				
Current:				
Public safety	347,393	397,627	358,836	(38,791)
Health and welfare	1,100,077	1,259,151	1,136,313	(122,837)
Debt service:				
Principal	-	57,000	119,583	62,583
Interest	-	-	20,756	20,756
Capital outlay	<u>175,365</u>	<u>194,054</u>	<u>180,751</u>	<u>(13,303)</u>
Total expenditures	<u>1,622,835</u>	<u>1,907,831</u>	<u>1,816,239</u>	<u>(91,592)</u>
Revenues over (under) expenditures	<u>(100)</u>	<u>(28,789)</u>	<u>147</u>	<u>28,936</u>
Other financing sources				
Proceeds from sale of capital assets	100	100	-	(100)
Transfers in	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>
Total other financing sources	<u>100</u>	<u>100</u>	<u>20,000</u>	<u>19,900</u>
Net change in fund balance	<u>-</u>	<u>(28,689)</u>	<u>20,147</u>	<u>48,836</u>
Fund balance, beginning of year	<u>999,956</u>	<u>999,956</u>	<u>999,956</u>	<u>-</u>
Fund balance, end of year	<u>\$ 999,956</u>	<u>\$ 971,267</u>	<u>\$ 1,020,103</u>	<u>\$ 48,836</u>

The accompanying notes are an integral part of these financial statements.

TOWNSHIP OF ARMADA, MICHIGAN

■ Statement of Fiduciary Net Position

Custodial Funds

March 31, 2021

Assets

Cash and cash equivalents	\$ 1,383
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Liabilities and Net Position

Undistributed fees, taxes, and other collections	\$ 1,383
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The accompanying notes are an integral part of these financial statements.

TOWNSHIP OF ARMADA, MICHIGAN

■ Statement of Changes in Fiduciary Net Position

Custodial Fund

For the Year Ended March 31, 2021

Additions

Taxes collected for other governments	<u>11,456,305</u>
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Deductions

Payment of property taxes to other governments	<u>11,456,305</u>
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Change in net position

-

Net position, beginning of year

-

Net position, end of year

\$ -

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

TOWNSHIP OF ARMADA, MICHIGAN

■ Notes To Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Township of Armada, Michigan (the "Township"), is a General Law Township governed by an elected supervisor and a four-member board. The Township has determined that no entities should be consolidated into the financial statements as component units. The criteria for including a component unit include significant operational or financial relationships with the government.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are supported by taxes and intergovernmental revenues.

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are intended to be used to cover current expenditures. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

TOWNSHIP OF ARMADA, MICHIGAN

■ Notes To Financial Statements

Property taxes, intergovernmental revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and as such have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Township reports the following major governmental funds:

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

The *emergency services fund* is used to account for two emergency services tax millages levied by the Township for the operation of the fire and ambulance departments.

Additionally, the Township reports the following fund type -

Custodial funds are used to account for assets held by the Township in a custodial capacity for other governments and entities. Primarily this includes undistributed collections and withholdings such as property taxes.

Amounts reported as *program revenues* include: 1) charges to customers or applicants for goods, services, or privileges provided and includes special assessments, and 2) operating grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Restricted net position, if any, includes assets that are subject to restrictions beyond the Township's control. The restrictions may be externally imposed or imposed by law. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Equity

Deposits and Investments

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

State statutes and Township policy authorize the Township to invest in:

Bonds, securities, other obligations, and repurchase agreements of the United States, or an agency or instrumentality of the United States.

Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a qualified financial institution.

Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.

TOWNSHIP OF ARMADA, MICHIGAN

Notes To Financial Statements

Bankers' acceptances of United States banks.

Obligations of the State of Michigan and its political subdivisions, that, at the time of purchase are rated as investment grade by at least one standard rating service.

Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items when purchased in both government-wide and fund financial statements.

Net Pension Asset

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

Capital Assets

Capital assets, which include land, construction in progress, roads and sidewalks, buildings and improvements, furniture and equipment, and vehicles, are reported in the applicable governmental activities columns in the government-wide financial statements. The government defines capital assets as assets with an initial, individual cost of more than \$3,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated acquisition cost as of the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

TOWNSHIP OF ARMADA, MICHIGAN

■ Notes To Financial Statements

Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

	Years
Infrastructure	40
Buildings and improvements	20-40
Furniture, equipment, and vehicles	3-20

Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to one or more future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Township reports deferred outflows of resources for its pension plan.

Long-term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the governmental activities in the statement of net position.

In the fund financial statements, the face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, represents an acquisition of net position that applies to one or more future periods and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds also report unavailable revenues, which arise only under a modified accrual basis of accounting that are reported as deferred inflows of resources. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The Township also reports deferred inflows of resources for its pension plan.

TOWNSHIP OF ARMADA, MICHIGAN

Notes To Financial Statements

Fund Equity

Governmental funds report *nonspendable fund balance* for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. *Restricted fund balance* is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. *Committed fund balance* (if any) is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Trustees (the government's highest level of decision-making authority). A motion by the Board of Trustees is required to establish, modify, or rescind a fund balance commitment. The Township reports *assigned fund balance* (if any) for amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The Board of Trustees will assign any fund balance amounts. *Unassigned fund balance* is the residual classification for the general fund.

When the government incurs an expenditure for purposes for which various fund balance classifications can be used, it is the government's policy to use restricted fund balance first, then committed fund balance, assigned fund balance (if applicable), and finally unassigned fund balance.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates. Additionally, management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.

2. BUDGETARY INFORMATION

An annual budget is adopted on a basis consistent with generally accepted accounting principles for the general fund and special revenue funds. All annual appropriations lapse at fiscal year end.

The budgets for the general fund and the special revenue fund are adopted at the department level. The government does not utilize encumbrance accounting.

3. EXCESS OF EXPENDITURES OVER BUDGET

State statutes provide that a local unit shall not incur expenditures in excess of the amounts appropriated. The approved budgets of the Township were adopted on a department level basis for the general fund and the special revenue fund. The Township incurred expenditures in excess of amounts appropriated for the year for:

	Final Budget	Actual	Actual over Final Budget
General fund			
Transfer out	\$ -	\$ 20,000	\$ 20,000
Emergency services fund			
Principal	57,000	119,583	62,583
Interest	-	20,756	20,756

TOWNSHIP OF ARMADA, MICHIGAN

Notes To Financial Statements

4. CASH AND DEPOSITS

A reconciliation of cash and cash equivalents as shown on the Statement of Net Position and Statement of Fiduciary Net Position to deposits as classified for note disclosure purposes is as follows:

Statement of Net Position

Cash and cash equivalents	\$ 2,262,062
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Statement of Fiduciary Net Position

Cash and cash equivalents	<u>1,383</u>
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Total	<u><u>\$ 2,263,445</u></u>
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Deposits

Bank deposits:

Checking and savings accounts	\$ 2,172,291
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Certificates of deposit (due within one year)	91,004
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Cash on hand	<u>150</u>
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Total	<u><u>\$ 2,263,445</u></u>
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Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned. State law does not require and the Township does not have a policy for deposit custodial credit risk. As of year end, \$1,343,308 of the Township's bank balance of \$2,341,255 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Interest Rate Risk. The Township will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by designating its investment portfolio with the objective of obtaining a rate of return through the economic cycles considering risk constraints and cash flow characteristics.

Concentration of Credit Risk. State law limits allowable investments but does not limit concentration of credit risk as identified in the list of authorized investments in the accounting policies. The Township's investment policy does not have specific limits in excess of state law on concentration of credit risk.

TOWNSHIP OF ARMADA, MICHIGAN

Notes To Financial Statements

5. RECEIVABLES, NET

Receivables, net are comprised of the following at year-end:

	General Fund	Emergency Services Fund	Total Governmental Activities
Accounts	\$ -	\$ 44,985	\$ 44,985
Allowance for doubtful accounts	-	(22,696)	(22,696)
Taxes	6,311	39,132	45,443
Due from other governments	85,236	66,164	151,400
	<u>\$ 91,547</u>	<u>\$ 127,585</u>	<u>\$ 219,132</u>

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Payables are comprised of the following at year-end:

	General Fund	Emergency Services Fund	Government-wide Statements	Total Governmental Activities
Accounts payable	\$ 16,612	\$ 11,974	\$ -	\$ 28,586
Accrued liabilities	43,783	100,986	-	144,769
Accrued interest	-	-	9,554	9,554
	<u>\$ 60,395</u>	<u>\$ 112,960</u>	<u>\$ 9,554</u>	<u>\$ 182,909</u>

7. INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of March 31, 2021, is as follows:

	Due from Other funds	Due to Other funds
Due to and from primary government funds		
General fund	\$ 35,893	\$ -
Emergency services fund	-	35,893
Total	<u>\$ 35,893</u>	<u>\$ 35,893</u>

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

TOWNSHIP OF ARMADA, MICHIGAN

Notes To Financial Statements

8. CAPITAL ASSETS

Capital asset activity for the Township for the year ended March 31, 2021, was as follows:

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental Activities					
Capital assets not being depreciated:					
Land	\$ 285,349	\$ -	\$ -	\$ -	\$ 285,349
Construction in progress	223,524	287,894	-	-	511,418
	<u>508,873</u>	<u>287,894</u>	<u>-</u>	<u>-</u>	<u>796,767</u>
Capital assets being depreciated:					
Roads and sidewalks	366,516	-	-	-	366,516
Buildings and improvements	2,193,808	30,120	-	-	2,223,928
Furniture and equipment	2,975,341	66,024	-	-	3,041,365
Vehicles	68,518	-	-	-	68,518
	<u>5,604,183</u>	<u>96,144</u>	<u>-</u>	<u>-</u>	<u>5,700,327</u>
Less accumulated depreciation for:					
Roads and sidewalks	(77,407)	(9,618)	-	-	(87,025)
Buildings and improvements	(1,145,376)	(64,640)	-	-	(1,210,016)
Furniture and equipment	(1,682,135)	(143,946)	-	-	(1,826,081)
Vehicles	(45,020)	(9,835)	-	-	(54,855)
	<u>(2,949,938)</u>	<u>(228,039)</u>	<u>-</u>	<u>-</u>	<u>(3,177,977)</u>
Total capital assets being depreciated, net	<u>2,654,245</u>	<u>(131,895)</u>	<u>-</u>	<u>-</u>	<u>2,522,350</u>
Governmental activities capital assets, net	<u>\$ 3,163,118</u>	<u>\$ 155,999</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,319,117</u>

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

Depreciation of governmental activities by function

General government	\$ 16,974
Public safety	167,764
Public works	8,719
Recreation and culture	<u>34,582</u>
	<u>\$ 228,039</u>

At March 31, 2021, the Township had outstanding commitments for construction contracts of \$321,428, which will be covered by FEMA grant funds.

TOWNSHIP OF ARMADA, MICHIGAN

Notes To Financial Statements

9. LONG-TERM DEBT

Long-term debt activity for the year ended March 31, 2021, was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Note from direct borrowings and direct placements:					
\$300,000 loan payable due in annual installments of \$35,704, including interest, through April 24, 2023, interest at 3.25%	\$ 131,756	\$ -	\$ (28,033)	\$ 103,723	\$ 32,395
 \$476,330 loan payable due in annual principal installments of \$47,635 through August 1, 2027, interest at 3.00%	 366,350	 -	 (91,550)	 274,800	 47,635
	<u>\$ 498,106</u>	<u>\$ -</u>	<u>\$ (119,583)</u>	<u>\$ 378,523</u>	<u>\$ 80,030</u>

Annual debt service requirements to maturity for direct borrowings and direct placements are as follows:

Year Ended March 31,	Governmental Activities	
	Principal	Interest
2022	\$ 80,030	13,003
2023	81,098	10,487
2024	82,183	7,935
2025	47,635	5,362
2026	47,635	3,899
2027 - 2028	39,942	3,451
	<u>\$ 378,523</u>	<u>\$ 44,137</u>

TOWNSHIP OF ARMADA, MICHIGAN

Notes To Financial Statements

10. RISK MANAGEMENT

The Township participates in the Michigan Township Participating Plan (the "Plan") with other municipalities for auto, employee benefits, property, public officials, electronic data processing ("EDP"), crime, inland marine, boiler and machinery, and liability losses. The Plan is organized under Public Act 138 of 1982, as amended. The Plan, while it operates under the Michigan Legislation of Public Act 138, does not operate as a risk pool due to the transfer of risk to U.S. Specialty Insurance Company ("USSIC") backing the Plan under a master policy for the period July 1, 2011 to July 1, 2019. Due to this Master Policy purchase, there is no pooling of risk between members but instead it is commercial insurance. Settled claims relating to this insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The Township participates in a pool, the Michigan Municipal League Workers' Compensation Fund, with other municipalities for workers' compensation losses. The pool is organized under Public Act 317 of 1969, as amended. In the event the pool's claims and expenses for a policy year exceed the total normal annual premiums for said years, all members of the specific pool's policy year may be subject to special assessment to make up the deficiency. The Township has not been informed of any special assessments being required.

11. PROPERTY TAXES

Property taxes are levied on December 1. The tax levy is due February 28. All taxes not paid by their due date are deemed delinquent. Delinquent real and personal property taxes are turned over to the Macomb County Treasurer on March 1 of the year following the levy. The Macomb County Treasurer remits payment to all taxing units on all delinquent real property taxes. Personal property payments are remitted to the Township when Macomb County collects the delinquent property taxes still outstanding after March 1.

Assessed values as established annually by the government, and subject to acceptance by the Township, are equalized by the State at an estimated 50% of current market value. The Township is permitted to levy up to \$1 per \$1,000 of taxable valuation for general governmental service and additional amounts for fire and advanced life support operations. For the year ended March 31, 2021, the Township levied 0.7235 mills for general governmental services, 3.2500 mills for fire services, and 1.5000 mills for advanced life support services. The total taxable value for the 2020 levy for the property within the Township was \$337,063,387.

12. PENSION PLAN

General Information About the Plan

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

Benefits Provided. Pension benefits vary by division/bargaining unit and are calculated as final average compensation (based on a 5 year period) and multipliers at 2.80%. Participants are considered to be fully vested in the plan after 10 years. Normal retirement age is 60 with early retirement at age 50 with 25 years of service, or age 55 with 15 years of service, depending on division/bargaining unit.

TOWNSHIP OF ARMADA, MICHIGAN

Notes To Financial Statements

Employees Covered by Benefit Terms. At the December 31, 2020 valuation date, plan membership consisted of the following:

Inactive employees entitled to but not yet receiving benefits	4
Active employees	10
	<hr/>
Total membership	14
	<hr/>

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

Employer and employee contribution amounts or rates, by division/bargaining unit, were as follows for the year ended March 31, 2021:

Division/Bargaining Unit	Employer Contribution	Employee Contribution	Status
05 - Fire and Permanent EE	\$2,814/month	6.00%	Open

Net Pension Asset. The Township's net pension asset was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% in the long-term
Investment rate of return	7.35%, net of investment and administrative expense including inflation

The mortality table used to project the mortality experience of non-disabled plan members is a 50% male, 50% female blend of the following tables:

- Pre-retirement mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 100% of PubG-2010 Employee Mortality Tables for Ages 18-80, and 100% of PubG-2010 Healthy Retiree Tables for ages 81-120
- Non-disabled retired plan members and beneficiaries mortality based on 106% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 106% of PubG-2010 Employee Mortality Tables for Ages 18-49, and 106% of PubG-2010 Healthy Retiree Tables for ages 50-120
- Disabled retired plan members mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, and 100% of PubNS-2010 Disabled Retiree Tables for ages 18-120

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of the most recent actuarial experience study of 2014-2018.

TOWNSHIP OF ARMADA, MICHIGAN

Notes To Financial Statements

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Global equity	60.0%	5.25%	3.15%
Global fixed income	20.0%	1.25%	0.25%
Private Investments	20.0%	7.25%	1.45%
	<u>100.0%</u>		
Inflation			2.50%
Administrative expenses netted above			<u>0.25%</u>
			<u>7.60%</u>

Discount Rate. The discount rate used to measure the total pension liability as of December 31, 2020 was 7.6%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

TOWNSHIP OF ARMADA, MICHIGAN

Notes To Financial Statements

Changes in Net Pension Asset

The components of the change in the net pension asset are summarized as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Asset (a) - (b)
Balances at December 31, 2019	\$ 89,408	\$ 104,509	\$ (15,101)
Changes for the year:			
Service cost	58,439	-	58,439
Interest	8,791	-	8,791
Difference between expected and actual experience	(6,128)	-	(6,128)
Changes in assumptions	14,589	-	14,589
Employer contributions	-	28,982	(28,982)
Employee contributions	-	28,756	(28,756)
Net investment income	-	20,687	(20,687)
Benefit payments	(5,907)	(5,907)	-
Administrative expense	-	(252)	252
Net changes	69,784	72,266	(2,482)
Balances at December 31, 2020	\$ 159,192	\$ 176,775	\$ (17,583)

Changes in assumptions. A 5-year experience study analyzing historical experience from 2013 through 2018 was completed in February 2020. In addition to changes to the economic assumptions which took effect with the fiscal year 2021 contribution rates, the experience study recommended updated demographic assumptions, including adjustments to the following actuarial assumptions: mortality, retirement, disability, and termination rates.

Sensitivity of the Net Pension Asset to Changes in the Discount Rate. The following presents the net pension asset of the Township, calculated using the discount rate of 7.60%, as well as what the Township's net pension liability (asset) would be if it were calculated using a discount rate that is 1% lower (6.60%) or 1% higher (8.60%) than the current rate:

	1% Decrease (6.60%)	Current Discount Rate (7.60%)	1% Increase (8.60%)
Net pension (asset) liability	\$ 15,309	\$ (17,583)	\$ (43,332)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Plan financial statements.

TOWNSHIP OF ARMADA, MICHIGAN

Notes To Financial Statements

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended March 31, 2021, the Township recognized pension expense of \$26,939. The Township reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ -	\$ 12,743	\$ (12,743)
Changes in assumptions	13,619	-	13,619
Net difference between projected and actual earnings on pension plan investments	-	8,874	(8,874)
	13,619	21,617	(7,998)
Contributions subsequent to the measurement date	9,373	-	9,373
Total	\$ 22,992	\$ 21,617	\$ 1,375

The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension asset for the year ending March 31, 2021. Other amounts reported as deferred outflows/inflows of resources related to the pension will be recognized in pension expense as follows:

Year Ended March 31,	Amount
2022	\$ (1,884)
2023	(1,884)
2024	(2,936)
2025	(2,154)
2026	4
2027-2030	856
Total	\$ (7,998)

Payable to the Pension Plan. At March 31, 2021, the Township had no payables for contributions to the pension plan.

TOWNSHIP OF ARMADA, MICHIGAN

Notes To Financial Statements

13. DEFINED CONTRIBUTION RETIREMENT PLAN

The Township has a single employer defined contribution pension plan administered by Nationwide. The Township contributes 10% of the annual salary for the Fire Chief. The Township's policy is to fund pension costs on an annual basis. Employer contributions for the year were \$7,552. Benefits attributable to employer contributions are 100% vested. The pension, as established, does not recognize prior service costs as it is based exclusively on current compensation earned by participants.

14. STATE CONSTRUCTION CODE ACT COMPLIANCE

Effective January 1, 2000, Public Act 245 of 1999 amended the State Construction Act to require Michigan municipal governments to establish fees that bear a reasonable relationship to the cost of operating their building departments. The Township has elected to record this activity in the general fund.

Revenues - building fee revenues	\$ 81,783
Expenditures	<u>(93,549)</u>
Current year loss	<u><u>\$ (11,766)</u></u>
Loss absorbed in 2001-2020	<u><u>\$ (20,790)</u></u>

15. FUND BALANCES - GOVERNMENTAL FUNDS

The Township classifies fund balances primarily to the extent of which it is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Detailed information on fund balances of governmental funds is as follows:

	General Fund	Emergency Services Fund	Total
Nonspendable - Prepays	\$ 6,470	\$ 10,332	\$ 16,802
Restricted for - Emergency services activities		1,009,771	1,009,771
Unassigned	<u>1,269,538</u>		<u>1,269,538</u>
Total fund balances, governmental funds	<u><u>\$ 1,276,008</u></u>	<u><u>\$ 1,020,103</u></u>	<u><u>\$ 2,296,111</u></u>

TOWNSHIP OF ARMADA, MICHIGAN

■ Notes To Financial Statements

16. NET INVESTMENT IN CAPITAL ASSETS

The composition of the Township's net investment in capital assets as of year end was as follows:

	Governmental Activities
Capital assets, net	\$ 3,319,117
Related debt:	
Bonds outstanding	<u>378,523</u>
Net investment in capital assets	<u>\$ 2,940,594</u>

17. CORONAVIRUS (COVID-19)

In March 2020, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. The extent of the ultimate impact of the pandemic on the Township's operational and financial performance will depend on various developments, including the duration and spread of the outbreak and its impact on employees, vendors, and taxpayers, all of which cannot be reasonably predicted at this time. In addition, it may place additional demands on the Township for providing emergency services to its citizens. While management reasonably expects the COVID-19 outbreak to negatively impact the Township's financial position, changes in financial position, and, where applicable, the timing and amounts of cash flows, the related financial consequences and duration are highly uncertain.

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REQUIRED SUPPLEMENTARY INFORMATION

TOWNSHIP OF ARMADA, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan

Schedule of Changes in the Township's Net Pension Asset and Related Ratios

	Year Ended March 31,			
	2021	2020	2019	2018
Total pension liability				
Service cost	\$ 58,439	\$ 49,889	\$ 34,095	\$ 30,601
Interest	8,791	5,199	2,028	1,184
Benefit payments, including refunds of employee contributions	(5,907)	(1,974)	-	(1,000)
Difference between expected and actual experience	(6,128)	(9,034)	-	-
Changes in assumptions	14,589	611	-	-
Other changes	-	273	13	(22,477)
Net change in total pension liability	<u>69,784</u>	<u>44,964</u>	<u>36,136</u>	<u>8,308</u>
Total pension liability, beginning of year	<u>89,408</u>	<u>44,444</u>	<u>8,308</u>	<u>-</u>
Total pension liability, end of year	<u>159,192</u>	<u>89,408</u>	<u>44,444</u>	<u>8,308</u>
Plan fiduciary net position				
Employer contributions	28,982	42,671	35,824	10,642
Employee contributions	28,756	-	-	10,648
Net investment income (loss)	20,687	9,591	(2,166)	513
Benefit payments, including refunds of employee contributions	(5,907)	(1,974)	-	(1,000)
Administrative expense	(252)	(166)	(69)	(5)
Net change in plan fiduciary net position	<u>72,266</u>	<u>50,122</u>	<u>33,589</u>	<u>20,798</u>
Plan fiduciary net position, beginning of year	<u>104,509</u>	<u>54,387</u>	<u>20,798</u>	<u>-</u>
Plan fiduciary net position, end of year	<u>176,775</u>	<u>104,509</u>	<u>54,387</u>	<u>20,798</u>
Township's net pension asset	<u>\$ (17,583)</u>	<u>\$ (15,102)</u>	<u>\$ (9,943)</u>	<u>\$ (12,490)</u>
Plan fiduciary net position as a percentage of total pension liability	111.0%	116.9%	122.4%	250.3%
Covered payroll	\$ 518,994	\$ 418,178	\$ 306,606	\$ 275,193
Township's net pension asset as a percentage of covered payroll	-3.4%	-3.6%	-3.2%	-4.5%

In 2021, amounts reported as changes of assumptions related to updated demographic assumptions, including adjustments to the following actuarial assumptions: mortality, retirement, disability, and termination rates.

TOWNSHIP OF ARMADA, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan Schedule of Contributions

Fiscal Year Ending March 31,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Covered Payroll
2021	\$ 28,982	\$ 28,982	\$ -	\$ 518,994	5.6%
2020	42,671	42,671	-	418,178	10.2%
2019	35,824	35,824	-	306,606	11.7%
2018	12,445	12,445	-	275,193	4.5%

Note: GASB 68 was implemented in fiscal year 2018 because the Plan was not started until that year. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

Notes to Schedule of Contributions

Valuation Date Actuarially determined contribution rates are calculated as of December 31, which is 15 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level percent of payroll, open
Remaining amortization period	15-20 years, depending on division
Asset valuation method	5-year smooth market
Inflation	2.50%
Salary increases	3.75% in the long-term
Investment rate of return	7.75%, net of investment and administrative expense including inflation
Normal retirement age	Age 60
Mortality	50% Female/50% Male blend of the RP-2014 Healthy Annuitant Mortality Tables with rates multiplied by 105%, the RP-2014 Employee Mortality Tables, and the RP-2014 Juvenile Mortality Tables

TOWNSHIP OF ARMADA, MICHIGAN

■ Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan Notes to Required Supplementary Information

Pension Plan Information

GASB 68 was implemented in fiscal year 2018 because the Plan was not started until that year. Ultimately, 10 years of data will be presented.

The significant changes in assumptions for each of the fiscal years ended June 30 were as follows:

2021	The amounts reported as changes of assumptions related to updated demographic assumptions, including adjustments to the following actuarial assumptions: mortality, retirement, disability, and termination rates.
2020	The amounts reported as change of assumptions resulted primarily from a decrease in the assumed rate of return from 7.75% to 7.35%, and a decrease in the assumed rate of wage inflation from 3.75% to 3.00%

Notes to Schedule of Contributions

Valuation Date	Actuarially determined contribution rates are calculated as of December 31, which is 15 months prior to the beginning of the fiscal year in which contributions are reported.
----------------	---

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level percent of payroll, open
Remaining amortization period	15-20 years, depending on division
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Mortality	50% Female/50% Male blend of the RP-2014 Healthy Annuitant Mortality Tables with rates multiplied by 105%, the RP-2014 Employee Mortality Tables, and the RP-2014 Juvenile Mortality Tables

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

September XX, 2021

Board of Trustees
Township of Armada
Macomb County, Michigan

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

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

Compliance and Other Matters

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

Township's Response to Findings

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

Purpose of this Report

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

TOWNSHIP OF ARMADA, MICHIGAN

Schedule of Findings and Responses

For the Year Ended March 31, 2021

2021-001 – Construction Bond and Developer Fee Custodial Accounts (Repeat Comment)

Finding Type. Significant Deficiency in Internal Control over Financial Reporting.

Criteria. The Township uses separate accounts within the general fund to account for construction bonds and fees paid to the Township. These bonds will then be returned to the developers upon satisfactory completion of inspection activities. Accordingly, the Township is required to keep accurate subsidiary records of the amounts held in these liability accounts. These accounts should be analyzed and reconciled on a regular basis (e.g., monthly or quarterly). Additionally, individual line items in these accounts should be evaluated regularly and either written off to the general fund, escheated to the state, or returned to the parties who originally paid the bond or fees.

Condition. We requested detail for the construction bonds payable and the developer's fees payable in the Township's custodial fund. The Township was able to provide current year reconciliations to the general ledger for the changes in these accounts; however, it was unable to provide a detail of what comprises the ending balance for the construction bond and developer's fees accounts due to a variance between what is recorded and what is in the detail for the accounts. For both accounts, we noted several payments (some over ten years old) that were made by individuals and never returned and the Township made note of which projects were still ongoing. This could be because the project was never finished or the result of a recordkeeping error.

Cause. The Township does not have a policy to reconcile a complete subsidiary detail to the general ledger.

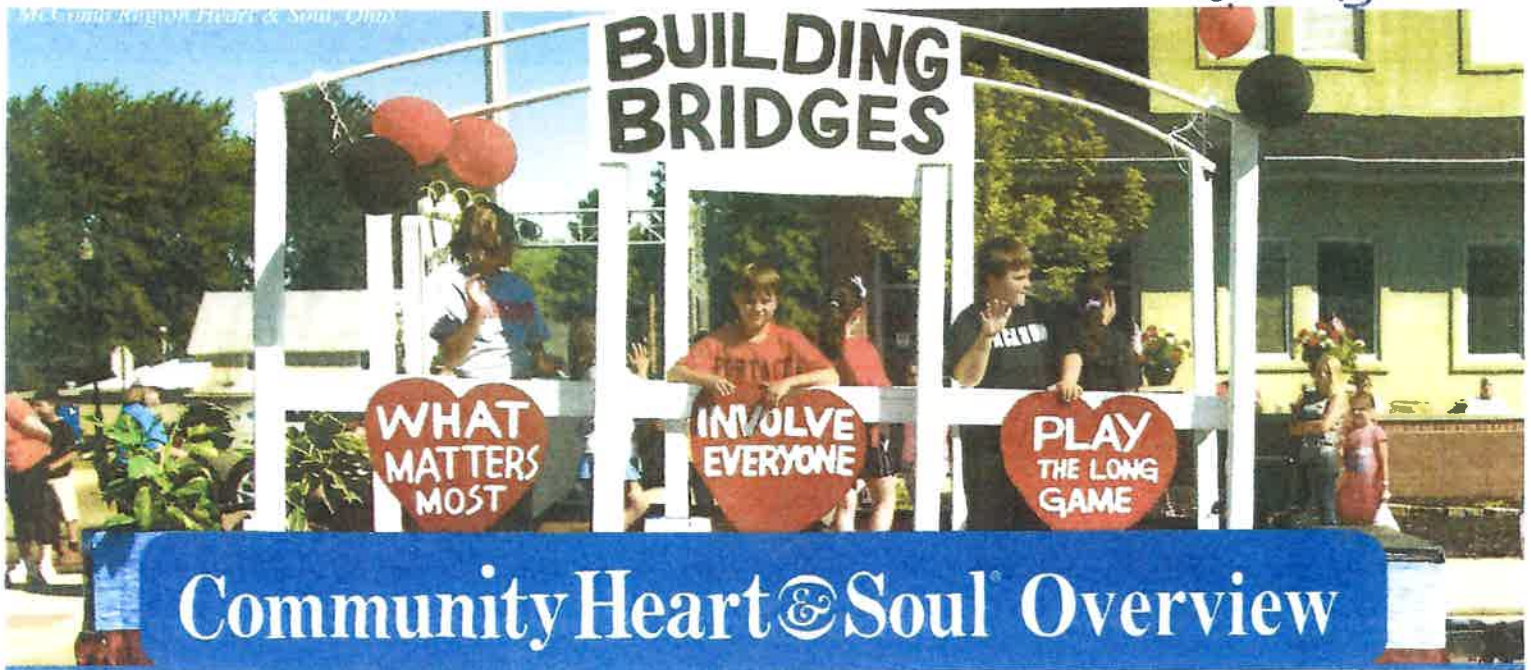
Effect. As a result of the condition, the Township is exposed to an increased risk that misstatements, whether through error or fraud, may occur and not be prevented, or detected and corrected, on a timely basis. Balances in custodial funds are particularly sensitive as this fund type, by its nature, is not subject to the normal budgetary oversight found in other funds. Accordingly, it is especially important that these funds be reconciled regularly to a complete detail. While the related cash balances were reconciled, this only verifies the amounts actually on hand, not the balances that should be on hand.

Recommendation. We recommend the Township implement procedures to ensure that a detail is maintained to support the balances being reported and that all accounts are reconciled to the general ledger. Additionally, the Township should reach out to legal counsel to find remedies for those amounts that have been on the Township's books for numerous years.

View of Responsible Officials. The building administrator will track the bonds (financial guarantees) and when the job is complete and will request a check from clerk's office within 30 days. The building administrator will verify the amount and give back to the clerk to be mailed. All efforts will be made to get the money back to the payer. Any building permits that are open after five years will be abandoned and deposited into the general fund. The administrator will supply the financials to the clerk quarterly to reconcile against the general ledger for accuracy. We will be drafting a policy that reflects this.

■ ■ ■ ■ ■

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Community Heart & Soul is a resident-driven process that engages the entire population of a town in identifying what they love most about their community, what future they want for it, and how to achieve it.

Founded by Lyman Orton, Proprietor The Vermont Country Store

Developed and field-tested over a decade in partnership with over 90 small cities and towns across the United States, Community Heart & Soul is a proven process for engaging a community in shaping its future.

Based on three powerful principles – **involve everyone, focus on what matters most, and play the long game** – Community Heart & Soul helps towns move toward a brighter, more prosperous future by bringing community residents closer together.

When residents get closer, differences fade and the things they care most about replace the differences. Trust is built and residents become stronger believers in their communities and more collaborative in their decision-making. People continue to stay in their communities, new people move in, and investment in towns increases.

Community Heart & Soul is unique in how it engages residents. It is a highly inclusive process that reaches deep into communities to ensure all voices are represented in determining a town's future. Instead of bringing residents to the table, Community Heart & Soul brings the table to residents at community events, neighborhood block parties, schools, businesses, and virtual gatherings.

Heart & Soul communities experience a range of social and economic benefits:

- Pride and confidence grow in the town
- Civility and respect increase
- Residents feel more connected to one another
- Volunteerism increases
- New young leaders emerge
- More residents run for local office
- Economic conditions improve
- Investment in the town increases
- New local businesses open
- Town officials gain a deeper understanding of what matters to residents
- Towns are better prepared to respond to emergency situations



Galesburg Heart & Soul, Illinois

How Community Heart & Soul Works

Community Heart & Soul begins with a four-phase, step-by-step process that brings residents together to identify and honor the unique character of their town and the emotional connection of the people who live there.

Phase 1: Imagine

Heart & Soul teams are formed to build awareness, interest, and commitment in all segments of the community.

Phase 3: Plan

Residents develop action plans to guide future town planning based on their Heart & Soul Statements.

Phase 2: Connect

Stories are gathered from residents, leading to the development of Heart & Soul Statements that identify what matters most and reflect what they love about their towns.

Phase 4: Act

Heart & Soul Statements are officially adopted by town and city councils, incorporated into comprehensive and other plans, and are used to guide future policies and decisions.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL, AS FOLLOWS:

That the City of Rockland approves and adopts the following Rockland Heart & Soul Community Statements and commits to using them to evaluate decisions regarding future policy, strategic plans, operational issues, and community investment; that the City Council advises the City Manager to use the Community Statements in evaluating and recommending policy decisions or operational improvements in the City; and that in utilizing these Statements, it is understood that the City may weigh and apply them according to prevailing context and circumstance.



Playing the Long Game

The real work of Community Heart & Soul begins upon completion of the four phases. Heart & Soul is an ongoing practice that provides municipal officials with a clear understanding of what matters most to residents and forges a partnership that builds on what everyone has in common: **they all live here.**

Heart & Soul Statements, like these from the city of Rockland, Maine are posted in town offices and memorialized in resolutions to remind town officials about what matters most to residents and the future they want for their communities.

About Community Heart & Soul

The seed for Community Heart & Soul was planted by businessman, Lyman Orton, who, with his three sons, is the proprietor of The Vermont Country Store. Orton served on his town's Planning Commission when it was wrestling with divisive proposals and grew frustrated that decisions being made that would shape the town's future were without guidance from the majority of the residents.

Orton recognized that there had to be a better way—one that reflected the hopes, dreams and ideas of the entire community and not just the few who regularly attended Planning Commission meetings.

Funded through profits from The Vermont Country Store, Orton created a nonprofit organization with the mission of establishing a community development process that engages all voices within a community in determining what matters most to the people who live there, and using their ideas and aspirations as the blueprint for future decision-making.



Armada Township Fire Department

Armada, MI

This report was generated on 10/7/2021 8:15:02 PM

9-a



Incident Statistics

Zone(s): All Zones | Start Date: 09/01/2021 | End Date: 09/30/2021

INCIDENT COUNT			
INCIDENT TYPE		# INCIDENTS	
EMS		58	
FIRE		14	
TOTAL		72	
TOTAL TRANSPORTS (N2 and N3)			
APPARATUS	# of APPARATUS TRANSPORTS	# of PATIENT TRANSPORTS	TOTAL # of PATIENT CONTACTS
TOTAL			
PRE-INCIDENT VALUE		LOSSES	
\$0.00		\$0.00	
CO CHECKS			
TOTAL			
MUTUAL AID			
Aid Type		Total	
Aid Given		2	
Aid Received		1	
OVERLAPPING CALLS			
# OVERLAPPING		% OVERLAPPING	
17		23.61	
LIGHTS AND SIREN - AVERAGE RESPONSE TIME (Dispatch to Arrival)			
Station	EMS	FIRE	
Station 1	0:05:58	0:04:53	
AVERAGE FOR ALL CALLS		0:05:28	
LIGHTS AND SIREN - AVERAGE TURNOUT TIME (Dispatch to Enroute)			
Station	EMS	FIRE	
Station 1	0:01:51	0:01:54	
AVERAGE FOR ALL CALLS		0:01:41	
AGENCY		AVERAGE TIME ON SCENE (MM:SS)	
Armada Township Fire Department		42:20	

Approved

Armada Twp Fire Chief

Date 10-6-21

Signature [Signature]

Only Reviewed Incidents included. EMS for Incident counts includes only 300 to 399 Incident Types. All other incident types are counted as FIRE. CO Checks only includes Incident Types: 424, 736 and 734. # Apparatus Transports = # of incidents where apparatus transported. # Patient Transports = All patients transported by EMS. # Patient Contacts = # of PCR contacted by apparatus. This report now returns both NEMSIS 2 & 3 data as appropriate. For overlapping calls that span over multiple days, total per month will not equal Total count for year.



emergencyreporting.com
Doc Id: 1645
Page # 1 of 1

Armada Township Fire Department

Armada, MI

This report was generated on 10/7/2021 8:13:27 PM



Average Response Time for Zone for Date Range

Zone: All Zones | Start Date: 09/01/2021 | End Date: 09/30/2021

ZONE TITLE	AVERAGE RESPONSE TIME IN MINUTES (DISPATCH TO ARRIVED)
SW - Southwest	8.06
SE - Southeast	5.10
NW - Northwest	4.58
NE - Northeast	4.25
AV - Village of Armada	4.23

Only REVIEWED incidents included This report shows the time in decimal format. Excludes "Cancelled" apparatus.



emergencyreporting.com

Doc Id: 38

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Armada Township Fire Department

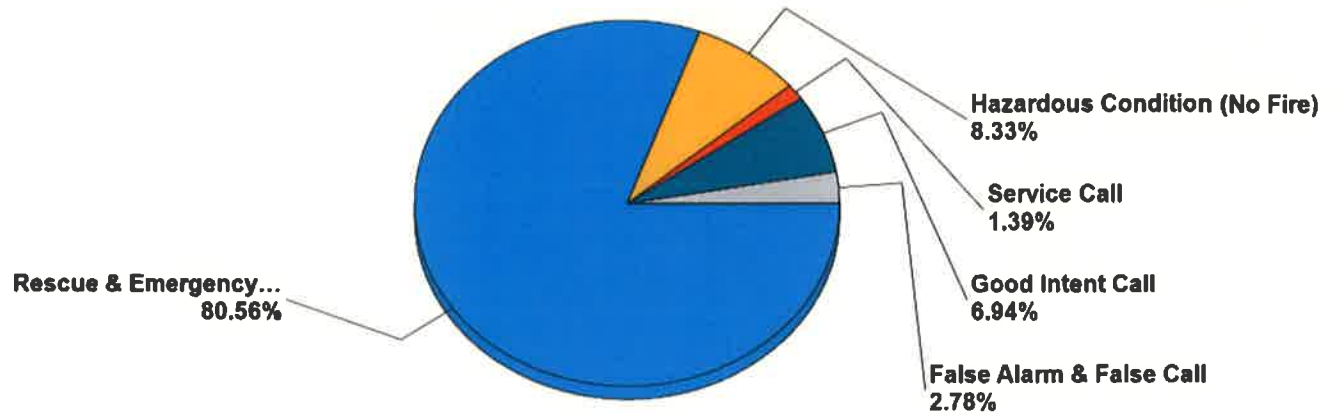
Armada, MI

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Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 09/01/2021 | End Date: 09/30/2021



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Rescue & Emergency Medical Service	58	80.56%
Hazardous Condition (No Fire)	6	8.33%
Service Call	1	1.39%
Good Intent Call	5	6.94%
False Alarm & False Call	2	2.78%
TOTAL	72	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



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Detailed Breakdown by Incident Type		
INCIDENT TYPE	# INCIDENTS	% of TOTAL
321 - EMS call, excluding vehicle accident with injury	48	66.67%
322 - Motor vehicle accident with injuries	2	2.78%
324 - Motor vehicle accident with no injuries.	2	2.78%
341 - Search for person on land	1	1.39%
381 - Rescue or EMS standby	5	6.94%
400 - Hazardous condition, other	2	2.78%
412 - Gas leak (natural gas or LPG)	1	1.39%
440 - Electrical wiring/equipment problem, other	1	1.39%
445 - Arcing, shorted electrical equipment	2	2.78%
571 - Cover assignment, standby, moveup	1	1.39%
600 - Good intent call, other	2	2.78%
611 - Dispatched & cancelled en route	2	2.78%
651 - Smoke scare, odor of smoke	1	1.39%
700 - False alarm or false call, other	1	1.39%
743 - Smoke detector activation, no fire - unintentional	1	1.39%
TOTAL INCIDENTS:	72	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



9-b

Armada Township

Monthly Code Enforcement Report
Board Meeting October 13, 2021
23121 East Main Street, Armada, MI 48005

PROPERTY ADDRESS	COMPLAINT	9-8-21	10-6-21
77955 Capac Rd	Outside Storage Building Materials Shipping Containers	Approximate cost received to clear the property at the owners expense. Motion is being filed Monday with the court to allow the cleanup of the property. Township pays the costs and places a lien on the property until reimbursed by property owner.	Township attorney has filed a Motion for Enforcement of Consent Judgment to pursue clean up of the property. The court hearing is October 18, 2021.
71276 Coon Creek	1-Fence built outside zoning ordinance policy 2-Complaint about possible marijuana grow operation without proper certifications.	Township attorney is sending a letter to enforce the fence violation or property owner will face court action. Township attorney will address the marijuana issue as it pertains to the law and our current ordinances.	Township attorney sent letter to come in compliance or apply for a variance. Property owner has until October 15, 2021 before the attorney will file the matter in court.
75700 North Ave	Possible fence ordinance violation	New complaint dated 9-14-21	Property owner will be submitting required information for approval within the 30 day notice time frame

Report submitted by John W. Paterek
Armada Township Supervisor
10-6-21

Monthly Building Report

Month: September
Year: 2021

Permits Issued:

<u> </u>	<i>Decks</i>
<u> </u>	<i>Demolitions</i>
<u> </u>	<i>Ponds</i>
<u> 2</u>	<i>Pole Barns</i>
<u> 1</u>	<i>Garages</i>
<u> 1</u>	<i>Additions/Misc.</i>
<u> 3</u>	<i>Homes</i>
<u> </u>	<i>Zoning</i>
<u> 1</u>	<i>Commercial</i>
<u> </u>	<i>Pools</i>
<u> </u>	<i>Porch</i>
<u> </u>	<i>Sunrooms</i>
<u> 7</u>	<i>Electrical</i>
<u> 4</u>	<i>Mechanical</i>
<u> 1</u>	<i>Plumbing</i>

Total Permits Issued: 20

Building Inspections: 78

Comments: There were a total of 78 inspections done between all the inspectors. 46 Building inspections, 15 Plumbing and Mechanical inspections, and 17 Electrical inspections.

September 2021 Park Report

10/7/21

ReLeaf Michigan donated 10 trees and volunteers installed on Saturday 9/25. Planted 2 Linden, 1 Elm, 2 River Birch, 2 Tulip tree, and 3 Burr Oak.

Want to Thank Brownie Troop 76865 and parents for volunteering to plant our trees, even with rain and mud, the troop had a great time, pizza party for the hard workers.

Still working on Park tree cleanup for tornado damage.

Sponsor portion of Scoreboards installed, now complete.

Jake to maintain restrooms on Friday's or on demand dependent on weekend activities.

September events:

Yearly Bike show at Skatepark

Ongoing Softball Fall season and practices

Auto door locks on restrooms approved, waiting on parts and install date.

Working on quotes and ideas for upgrades for 2022 budget.

- 10 Additional picnic tables, to replace wood tables
- Replace park entrance with concrete (long term goal)

Thanks,

Gary Goedtel,

Armada Township Park Director

Senior Center Monthly Report

September 2021

On September 2 we had a mystery trip to Nautical Mile in Saint Clair Shores, then to Mikes on the Water, after that we went to Alinosi to have ice cream. There were 35 attendees.

September 9th We made Halloween Wreaths for our craft. Lots of fun.

September 16th Lunch at Chaps in Armada. Support local restaurants. 25 attended.

September 21st Bingo 22 attended and we had a lot of winners! Lite lunch with everyone bringing a dish to share.

September 24th Trip to Partridge Creek Mall. Only 7 attended but we shopped, ate and laughed.

Wednesdays is exercise day. Moans and groans but we have at least 8 every week, drop ins here and there. Lite snack and water.

Art class is Fabulous! The teacher is so good and the ladies are loving it. Things are good! I love my job.

Donna

9-j

Treasurer's Report

October 13, 2021

Per Jim's request of the same type of Treasurer's Report that the former Treasurer gave the board and community, you have in your packet the Bank Reconciliations of the Accounts at one of the banks that the township does business with on a daily basis.

As I mentioned to Jim numerous times, Bank Reconciliations do NOT constitute a true "Treasurer's Report". I have also informed the Board on numerous occasions that I was in the process of accessing the "other accounts"; however, the demands of tax season had to take precedence, as there were definite timelines attached to that portion of the Treasurer duties.

Now that things have slowed a bit in the "tax portion" of the job has slowed a little, I have had some more time to work on accessing the other accounts. Although I've made some progress in that area, not all accounts have been accessed yet, it's still a work in progress.

I have been able to access 2 additional accounts, and I have included a basic spreadsheet for you to show you the details/dividends that I have found since the beginning of 2021 – which you have never received in a Treasurer's Report from the former Treasurer either.

OCTOBER TREASURER'S REPORT - Through September 30, 2021

Account Name	Bank Name	Account #	Statement From	Statement To	Beginning Balance	Ending Balance	Deposits	Deposit Dividend %	Dividends Received	Misc Items	Dividends Received YTD
Bard & Bike	MSGCU Gold Savings	XXX2211-0013	1/1/2021 2/1/2021	1/31/2021 2/28/2021	\$102,955.65 \$102,983.40	\$102,983.40 \$103,007.10	\$0.00 \$0.00	0.320% 0.300%	27.75 23.70	0.00 0.00	27.75 51.45
	*Misc item .01 transferred to activate Membership Share investment account		3/1/2021 4/1/2021 5/1/2021 6/1/2021 7/1/2021 8/1/2021 9/1/2021 10/1/2021 11/1/2021 12/1/2021	3/31/2021 4/30/2021 5/31/2021 6/30/2021 7/31/2021 8/31/2021 9/30/2021 10/31/2021 11/30/2021 12/30/2021	\$103,007.10 \$103,057.75 \$103,119.04 \$103,182.39 \$103,243.72 \$103,307.11 \$103,370.52 \$103,431.90	\$103,057.75 \$103,119.04 \$103,182.39 \$103,243.72 \$103,307.11 \$103,370.52 \$103,431.90	\$110,000.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.300% 0.350% 0.350% 0.350% 0.350% 0.350% 0.350%	50.66 61.29 63.35 61.33 63.39 63.41 61.38	(0.01) 0.00 0.00 0.00 0.00 0.00 0.00	102.11 163.40 226.75 288.08 351.47 414.88 476.26
	MSGCU Membership Share	XXX2211-0001									
	*Misc item .01 transferred to activate Membership Share investment account		1/1/2021 4/1/2021 7/1/2021 10/1/2021	3/31/2021 6/30/2021 9/30/2021 12/31/2021	\$25,929.49 \$25,935.89 \$25,942.36 \$25,948.90	\$25,935.89 \$25,942.36 \$25,948.90	\$0.00 \$0.00 \$0.00	0.100% 0.100% 0.100%	6.39 6.47 6.54	0.01 0.00 0.00	6.39 12.86 19.40

Bank T&A (T&A FUND)

FROM 06/01/2021 TO 06/30/2021
Reconciliation Record ID: 462

GL Number	Description	Beginning Balance
701-000-001.701	CASH	45,816.03
Beginning GL Balance:		45,816.03
Add: Cash Receipts		1,650.00
Less: Cash Disbursements		(1,530.00)
Ending GL Balance:		45,936.03

GL Number	Description	Ending Balance
701-000-001.701	CASH	45,936.03
Ending GL Balance:		45,936.03
Ending Bank Balance:		45,671.03
Add: Deposits in Transit		
	07/01/2021 *Deposit ID: 836	1,200.00
	07/13/2021 *Deposit ID: 840	250.00
Less: 4 AP Outstanding Checks		1,450.00
Less: 0 PR Outstanding Checks		1,185.00
Adjusted Bank Balance		45,936.03
Unreconciled Difference:		0.00

REVIEWED BY: Sum MS

DATE: 8-3-21

08/16/2021 01:18 PM
User: TREASURER 1
DB: Armada Twp

BANK RECONCILIATION FOR ARMADA TOWNSHIP

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Bank T&A (T&A FUND)

FROM 07/02/2021 TO 07/30/2021

Reconciliation Record ID: 474

GL Number	Description	Beginning Balance
701-000-001.701	CASH	48,186.03

Beginning GL Balance:	48,186.03
Add: Cash Receipts	5,000.00
Less: Cash Disbursements	(3,740.00)
Ending GL Balance:	49,446.03

GL Number	Description	Ending Balance
701-000-001.701	CASH	49,446.03

Ending GL Balance:	49,446.03
--------------------	-----------

Ending Bank Balance:	46,881.03
----------------------	-----------

Add: Deposits in Transit	
08/05/2021 *Deposit ID: 843	4,000.00

Less: 5 AP Outstanding Checks	4,000.00
Less: 0 PR Outstanding Checks	1,435.00

Adjusted Bank Balance	49,446.03
Unreconciled Difference:	0.00

REVIEWED BY: SM MS

DATE: 8-17-21

09/16/2021 03:05 PM
User: TREASURER 1
DB: Armada Twp

BANK RECONCILIATION FOR ARMADA TOWNSHIP
Bank T&A (T&A FUND)
FROM 08/02/2021 TO 08/31/2021
Reconciliation Record ID: 478

Page 1/1

GL Number	Description	Beginning Balance
701-000-001.701	CASH	49,546.03

Beginning GL Balance:	49,546.03
Add: Cash Receipts	4,000.00
Less: Cash Disbursements	(5,030.00)
Ending GL Balance:	48,516.03

GL Number	Description	Ending Balance
-----------	-------------	----------------

701-000-001.701	CASH	48,516.03
-----------------	------	-----------

Ending GL Balance:	48,516.03
--------------------	-----------

Ending Bank Balance:	53,669.91
----------------------	-----------

Add: Deposits in Transit	
--------------------------	--

09/01/2021 *Deposit ID: 867	250.00
DEPOSIT OF 250.00 SHOWING IN AUGUST THAT HASN'T ACTUALLY BEEN DEPO	(250.00)
CORRECTED DEPOSIT TO T&A INSTEAD OF FIRE	(368.88)

Less: 9 AP Outstanding Checks	(368.88)
Less: 0 PR Outstanding Checks	4,785.00

Adjusted Bank Balance	48,516.03
Unreconciled Difference:	0.00

REVIEWED BY: SEM MS DATE: 9-16-21

08/03/2021 03:41 PM

User: TREASURER 1

DB: Armada Twp

BANK RECONCILIATION FOR ARMADA TOWNSHIP

Page 1/1

Bank TAX (TAX FUND CHECKING)

FROM 06/01/2021 TO 06/30/2021

Reconciliation Record ID: 469

GL Number	Description	Beginning Balance
703-000-001.703	TAX CHECKING - 106	2,761.87
703-000-002.703	TAX SAVINGS - 610	
Beginning GL Balance:		2,761.87
Ending GL Balance:		2,761.87

GL Number	Description	Ending Balance
703-000-001.703	TAX CHECKING - 106	2,761.87
703-000-002.703	TAX SAVINGS - 610	
Ending GL Balance:		2,761.87
Ending Bank Balance:		2,761.87
Add: Deposits in Transit		0.00
Less: 0 AP Outstanding Checks		
Less: 0 PR Outstanding Checks		
Adjusted Bank Balance		2,761.87
Unreconciled Difference:		0.00

REVIEWED BY:

SM

MS

DATE:

8-3-21

08/23/2021 02:20 PM
User: TREASURER 1
DB: Armada Twp

BANK RECONCILIATION FOR ARMADA TOWNSHIP

Page 1/1

Bank TAX (TAX FUND CHECKING)

FROM 07/01/2021 TO 07/30/2021

Reconciliation Record ID: 471

GL Number	Description	Beginning Balance
703-000-001.703	TAX CHECKING - 106	
703-000-002.703	TAX SAVINGS - 610	2,761.87

Beginning GL Balance:	2,761.87
Add: Cash Receipts	1,482.80
Add: Tax Receipts	226,912.91
Less: Cash Disbursements	(204,492.59)
Ending GL Balance:	26,664.99

GL Number	Description	Ending Balance
703-000-001.703	TAX CHECKING - 106	
703-000-002.703	TAX SAVINGS - 610	26,664.99

Ending GL Balance:	26,664.99
--------------------	-----------

Ending Bank Balance:	231,157.58
Add: Deposits in Transit	0.00
Less: 6 AP Outstanding Checks	204,492.59
Less: 0 PR Outstanding Checks	

Adjusted Bank Balance	26,664.99
Unreconciled Difference:	0.00

REVIEWED BY:

SM MS

DATE:

8-23-21

GL Number	Description	Beginning Balance
703-000-001.703	TAX CHECKING - 106	26,664.99
703-000-002.703	TAX SAVINGS - 610	

Beginning GL Balance:	26,664.99
Add: Cash Receipts	3,718,218.52
Add: Tax Receipts	564,915.52
Less: Cash Disbursements	(565,615.28)
Ending GL Balance:	3,744,183.75

GL Number	Description	Ending Balance
703-000-001.703	TAX CHECKING - 106	3,744,183.75
703-000-002.703	TAX SAVINGS - 610	

Ending GL Balance:	3,744,183.75
--------------------	--------------

Ending Bank Balance:	3,994,918.78
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Add: Deposits in Transit	
BANK PAYMENT PROCESSED ON 9-8-21 13-02-13-100-042	(1,550.01)
BANK PAYMENT PROCESSED ON 9-8-21 13-02-22-200-003	(1,343.63)
BANK PAYMENT PROCESSED ON 9-8-21 13-02-13-300-024	(2,066.31)
BANK PAYMENT PROCESSED ON 9-8-21 13-02-01-300-010	(2,081.63)
ON-LINE PAYMENT 8-27-21 NOT JOURNALIZED IN AUG	(2,240.54)
DUPLICATE BILL FEE DEPOSITED TO TAX ACCOUNT	(1.00)
	(9,283.12)
Less: 6 AP Outstanding Checks	241,451.91
Less: 0 PR Outstanding Checks	

Adjusted Bank Balance	3,744,183.75
Unreconciled Difference:	0.00

REVIEWED BY:

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MS

DATE:

9/30/2021

10/07/2021 10:54 AM
User: TREASURER 1
DB: ~~Armada~~ Twp

BANK RECONCILIATION FOR ARMADA TOWNSHIP
Bank M0001 (MSGCU #0001)
FROM 04/01/2021 TO 06/30/2021
Reconciliation Record ID: 486

Page 1/1

GL Number	Description	Beginning Balance
101-000-001.916	MSGCU #0001	25,935.89
Beginning GL Balance:		25,935.89
Add: Journal Entries/Other		6.47
Ending GL Balance:		25,942.36
GL Number	Description	Ending Balance
101-000-001.916	MSGCU #0001	- 25,942.36
Ending GL Balance:		25,942.36
Ending Bank Balance:		25,942.36
Add: Deposits in Transit		0.00
Less: 0 AP Outstanding Checks		
Less: 0 PR Outstanding Checks		
Adjusted Bank Balance		25,942.36
Unreconciled Difference:		0.00

REVIEWED BY: SM MS DATE: 10-7-21

10/07/2021 11:06 AM

User: TREASURER 1

DB: ~~Armada~~ Twp

BANK RECONCILIATION FOR ARMADA TOWNSHIP

Page 1/1

Bank M0001 (MSGCU #0001)

FROM 07/01/2021 TO 09/30/2021

Reconciliation Record ID: 487

GL Number	Description	Beginning Balance
101-000-001.916	MSGCU #0001	25,942.36
Beginning GL Balance:		25,942.36
Add: Journal Entries/Other		6.54
Ending GL Balance:		25,948.90

GL Number	Description	Ending Balance
101-000-001.916	MSGCU #0001	25,948.90
Ending GL Balance:		25,948.90
Ending Bank Balance:		25,948.90
Add: Deposits in Transit		0.00
Less: 0 AP Outstanding Checks		
Less: 0 PR Outstanding Checks		
Adjusted Bank Balance		25,948.90
Unreconciled Difference:		0.00

REVIEWED BY:

SM MS

DATE:

10-7-21

08/05/2021 10:33 AM
User: TREASURER 1
DB: Armada Twp

BANK RECONCILIATION FOR ARMADA TOWNSHIP

Page 1/1

Bank GEN (GENERAL FUND)
FROM 06/01/2021 TO 06/30/2021
Reconciliation Record ID: 470

GL Number	Description	Beginning Balance
101-000-001.072	PAYROLL ACCOUNT	7,878.41
101-000-001.080	GENERAL FUND	613,596.54
Beginning GL Balance:		621,474.95
Add: Cash Receipts		13,744.91
Less: Cash Disbursements		(34,536.10)
Less: Payroll Disbursements		(17,191.56)
Add: Journal Entries/Other		39.28
Ending GL Balance:		583,531.48

GL Number	Description	Ending Balance
101-000-001.072	PAYROLL ACCOUNT	10,913.78
101-000-001.080	GENERAL FUND	572,617.70
Ending GL Balance:		583,531.48
Ending Bank Balance:		581,452.86
Add: Deposits in Transit		
	07/13/2021 *Deposit ID: 841	580.00
	07/01/2021 *Deposit ID: 835	2,811.00
	07/07/2021 *Deposit ID: 837	173.00
	MCNUTT CASHED JUNE 1 CHECK ON MAY 27	669.05
		4,233.05

Less: Outstanding Checks

AP Checks

Check Date	Check Number	Name	Amount
05/25/2021	27051	MEL MCNUTT	27.44
06/09/2021	27065	MEL MCNUTT	50.40
06/23/2021	27082	MCKENNA	1,000.00
06/28/2021	27084	OFFICE DEPOT	43.31
06/30/2021	27085	APPLIED IMAGING	35.20

Payroll Checks

Check Date	Check Number	Name	Amount
10/30/2020	15727	BUFFA, NICHOLAS	230.87
06/01/2021	15828	McNUTT, MEL	669.05
06/30/2021	15835	AFLAC	98.16

Total - 8 Outstanding Checks: 2,154.43
Adjusted Bank Balance 583,531.48
Unreconciled Difference: 0.00

REVIEWED BY:

Sum *MS*

DATE:

8-5-21

08/17/2021 02:24 PM
User: TREASURER 1
DB: Armada Twp

BANK RECONCILIATION FOR ARMADA TOWNSHIP

Page 1/1

Bank GEN (GENERAL FUND)
FROM 07/01/2021 TO 07/30/2021
Reconciliation Record ID: 475

GL Number	Description	Beginning Balance
101-000-001.072	PAYROLL ACCOUNT	10,913.78
101-000-001.080	GENERAL FUND	572,617.70

Beginning GL Balance:	583,531.48
Add: Cash Receipts	70,452.00
Less: Cash Disbursements	(25,725.51)
Less: Payroll Disbursements	(27,144.52)
Add: Journal Entries/Other	97.54
Ending GL Balance:	601,210.99

GL Number	Description	Ending Balance
101-000-001.072	PAYROLL ACCOUNT	4,292.09
101-000-001.080	GENERAL FUND	596,918.90
Ending GL Balance:		601,210.99

Ending Bank Balance:	595,602.04
Add: Miscellaneous Transactions	241.87
Add: Deposits in Transit	

08/09/2021 *Deposit ID: 845	6,972.00
MCNUTT CASHED JUNE 1 CHECK ON MAY 27	669.05
	7,641.05

Less: Outstanding Checks

AP Checks

Check Date	Check Number	Name	Amount
07/27/2021	27115	MGM CONTAINER SERVICES CO.	90.00

Payroll Checks

Check Date	Check Number	Name	Amount
10/30/2020	15727	BUFFA, NICHOLAS	230.87
06/01/2021	15828	McNUTT, MEL	669.05
07/01/2021	15840	WIESKE, NORMAN	194.10
07/30/2021	15846	WHITE, CHRISTINE	1,089.95

Total - 5 Outstanding Checks:	2,273.97
Adjusted Bank Balance	601,210.99
Unreconciled Difference:	0.00

REVIEWED BY:

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DATE:

8-17-21

09/16/2021 02:24 PM
User: TREASURER 1
DB: Armada Twp

BANK RECONCILIATION FOR ARMADA TOWNSHIP

Page 1/1

Bank GEN (GENERAL FUND)

FROM 08/02/2021 TO 08/31/2021

Reconciliation Record ID: 476

GL Number	Description	Beginning Balance
101-000-001.072	PAYROLL ACCOUNT	9,695.62
101-000-001.080	GENERAL FUND	592,187.50
Beginning GL Balance:		601,883.12
Add: Cash Receipts		79,786.28
Less: Cash Disbursements		(83,376.89)
Less: Payroll Disbursements		(20,601.83)
Add: Journal Entries/Other		35.98
Ending GL Balance:		577,726.66

GL Number	Description	Ending Balance
101-000-001.072	PAYROLL ACCOUNT	10,837.90
101-000-001.080	GENERAL FUND	566,888.76
Ending GL Balance:		577,726.66
Ending Bank Balance:		580,500.78
Add: Miscellaneous Transactions		190.00
Add: Deposits in Transit		
09/01/2021 *Deposit ID: 868		1,584.00
		1,584.00

Less: Outstanding Checks

AP Checks

Check Date	Check Number	Name	Amount
08/12/2021	27134	PLANNING & ZONING CENTER	136.00
08/24/2021	27140	POSTMASTER-US POSTAL SERVICE	273.00
08/26/2021	27143	PREFERRED CHARTER SERVICE, LLC	2,375.00
08/26/2021	27144	STAPLES ADVANTAGE	125.25
08/30/2021	27145	OFFICE DEPOT	172.43

Payroll Checks

Check Date	Check Number	Name	Amount
07/01/2021	15840	WIESKE, NORMAN	194.10
08/02/2021	DD2736	GREMBI, JASON	126.33
08/27/2021	15854	WHITE, CHRISTINE	1,047.85
08/30/2021	15855	AFLAC	98.16

Total - 9 Outstanding Checks: 4,548.12
Adjusted Bank Balance 577,726.66
Unreconciled Difference: 0.00

REVIEWED BY:

DATE:

9-16-21

08/04/2021 11:06 AM
User: TREASURER 1
DB: Armada Twp

BANK RECONCILIATION FOR ARMADA TOWNSHIP

Page 1/1

Bank FIRE (FIRE FUND)
FROM 06/01/2021 TO 06/30/2021
Reconciliation Record ID: 461

GL Number	Description	Beginning Balance
206-000-001.072	FIRE FUND	517,525.47
206-000-003.000	CERTIFICATES OF DEPOSIT	

Beginning GL Balance:	517,525.47
Add: Cash Receipts	1,226.64
Less: Cash Disbursements	(19,424.20)
Less: Payroll Disbursements	(70,455.30)
Add: Journal Entries/Other	38.30
Ending GL Balance:	428,910.91

GL Number	Description	Ending Balance
206-000-001.072	FIRE FUND	428,910.91
206-000-003.000	CERTIFICATES OF DEPOSIT	

Ending GL Balance: 428,910.91

Ending Bank Balance:	431,258.78
Add: Deposits in Transit	0.00
Less: 3 AP Outstanding Checks	1,976.29
Less: 1 PR Outstanding Checks	371.58

Adjusted Bank Balance 428,910.91
Unreconciled Difference: 0.00

REVIEWED BY:

SUM MS

DATE:

8-4-2021

08/16/2021 12:25 PM
User: TREASURER 1
DB: Armada Twp

BANK RECONCILIATION FOR ARMADA TOWNSHIP

Page 1/1

Bank FIRE (FIRE FUND)
FROM 07/01/2021 TO 07/30/2021
Reconciliation Record ID: 472

GL Number	Description	Beginning Balance
206-000-001.072	FIRE FUND	428,910.91
206-000-003.000	CERTIFICATES OF DEPOSIT	

Beginning GL Balance:	428,910.91
Add: Cash Receipts	1,718.88
Less: Cash Disbursements	(25,238.50)
Less: Payroll Disbursements	(98,472.68)
Add: Journal Entries/Other	32.50
Ending GL Balance:	306,951.11

GL Number	Description	Ending Balance
206-000-001.072	FIRE FUND	306,951.11
206-000-003.000	CERTIFICATES OF DEPOSIT	

Ending GL Balance: 306,951.11

Ending Bank Balance: 310,815.60

Add: Deposits in Transit 0.00

Less: 6 AP Outstanding Checks 3,495.61

Less: 2 PR Outstanding Checks 368.88

Adjusted Bank Balance 306,951.11

Unreconciled Difference: 0.00

REVIEWED BY:

SUM MS

DATE:

8-16-21

09/16/2021 01:04 PM
User: TREASURER 1
DB: Armada Twp

BANK RECONCILIATION FOR ARMADA TOWNSHIP

Page 1/1

Bank FIRE (FIRE FUND)

FROM 07/31/2021 TO 08/31/2021

Reconciliation Record ID: 477

GL Number	Description	Beginning Balance
206-000-001.072	FIRE FUND	307,328.11
206-000-003.000	CERTIFICATES OF DEPOSIT	

Beginning GL Balance:	307,328.11
Add: Cash Receipts	66,937.10
Less: Cash Disbursements	(81,541.56)
Less: Payroll Disbursements	(80,630.90)
Add: Journal Entries/Other	53.78
Ending GL Balance:	212,146.53

GL Number	Description	Ending Balance
206-000-001.072	FIRE FUND	212,146.53
206-000-003.000	CERTIFICATES OF DEPOSIT	

Ending GL Balance:	212,146.53
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Ending Bank Balance:	214,624.42
Add: Miscellaneous Transactions	32.50

Add: Deposits in Transit	
08/05/2021 Deposit ID: 844	368.88

Less: 4 AP Outstanding Checks	368.88
Less: 4 PR Outstanding Checks	1,856.70
	1,022.57

Adjusted Bank Balance	212,146.53
Unreconciled Difference:	0.00

REVIEWED BY: SM MS

DATE: 9-16-21

08/04/2021 02:46 PM
User: TREASURER 1
DB: Armada Twp

BANK RECONCILIATION FOR ARMADA TOWNSHIP

Page 1/1

Bank ACCUM (ACCUMED)
FROM 06/01/2021 TO 06/30/2021
Reconciliation Record ID: 463

GL Number	Description	Beginning Balance
206-000-001.366	ACCUMED - 366	134,242.15
Beginning GL Balance:		134,242.15
Add: Journal Entries/Other		28,943.24
Ending GL Balance:		163,185.39

GL Number	Description	Ending Balance
206-000-001.366	ACCUMED - 366	163,185.39
Ending GL Balance:		163,185.39
Ending Bank Balance:		161,075.73
Add: Miscellaneous Transactions		2,109.66
Add: Deposits in Transit		0.00
Less: Outstanding Checks		

Total - 0 Outstanding Checks:
Adjusted Bank Balance
Unreconciled Difference:

163,185.39
0.00

REVIEWED BY:

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SM

DATE:

8-4-21

08/16/2021 03:14 PM
User: TREASURER 1
DB: Armada Twp

BANK RECONCILIATION FOR ARMADA TOWNSHIP

Page 1/1

Bank ACCUM (ACCUMED)
FROM 07/01/2021 TO 07/30/2021
Reconciliation Record ID: 473

GL Number	Description	Beginning Balance
206-000-001.366	ACCUMED - 366	163,185.39
Beginning GL Balance:		163,185.39
Add: Journal Entries/Other		18,477.21
Ending GL Balance:		181,662.60

GL Number	Description	Ending Balance
206-000-001.366	ACCUMED - 366	181,662.60
Ending GL Balance:		181,662.60
Ending Bank Balance:		179,552.94
Add: Miscellaneous Transactions		2,109.66
Add: Deposits in Transit		0.00
Less: Outstanding Checks		

Total - 0 Outstanding Checks:
Adjusted Bank Balance
Unreconciled Difference:

181,662.60
0.00

REVIEWED BY:

SM

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DATE:

8-17-21

09/21/2021 03:18 PM
User: TREASURER 1
DB: Armada Twp

BANK RECONCILIATION FOR ARMADA TOWNSHIP

Page 1/1

Bank ACCUM (ACCUMED)
FROM 07/31/2021 TO 08/31/2021
Reconciliation Record ID: 480

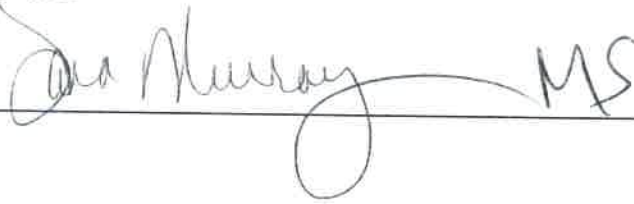
GL Number	Description	Beginning Balance
206-000-001.366	ACCUMED - 366	181,662.60
Beginning GL Balance:		181,662.60
Add: Journal Entries/Other		12,221.14
Ending GL Balance:		193,883.74

GL Number	Description	Ending Balance
206-000-001.366	ACCUMED - 366	193,883.74
Ending GL Balance:		193,883.74
Ending Bank Balance:		193,883.74
Add: Deposits in Transit		0.00
Less: Outstanding Checks		

Total - 0 Outstanding Checks:
Adjusted Bank Balance
Unreconciled Difference:

193,883.74
0.00

REVIEWED BY:

 MS

DATE:

9-21-21

September 28, 2021

Ray Gunn
Blake's Orchard, Inc.
Blake's Hard Cider Co.

Re: Blakes Orchard & Cider Mill/ Armada Center Road Traffic Study
Job No.: AR21001

Dear Mr. Gunn:

Spalding DeDecker Associates, Inc. (SDA) is pleased to have the opportunity to provide engineering services in the form of a traffic study to assess access, circulation, and pedestrian safety around Blake's Farms located on Armada Center Road in Armada Township. We offer the following scope of services and fees for your consideration.

It is our understanding that the current layout of the parking for Blake's has parking on the north and south sides of Armada Center Road. Access to and from these parking areas are obtained from both Armada Center Road and Romeo Plank Road. At certain periods, there is a large amount of pedestrian traffic moving across the roadway. There is an existing pedestrian only traffic signal to facilitate pedestrian movement. Blake's is undertaking an expansion and is reconsidering access to their orchard along with the improvements. A preliminary concept includes the addition of dedicated left turn lanes, converting the existing two-lane roadway into a three-lane section. Currently left turns into the parking areas stop free flowing traffic behind them because of the lack of maneuvering space.

SDA will evaluate existing traffic patterns at the orchard and on the surrounding roadway network, including parking lot distribution, pedestrian routing, and other vehicle operations. Operations will be evaluated at the existing and proposed access points, the intersection of Romeo Plan Rd & Armada Center Rd and Romeo Plank Rd & 34 Mile Rd. We will offer recommendations including intersection geometrics, including appropriate vehicle storage for turning vehicles, access points, vehicular routing, pedestrian routing, and other pedestrian safety measures to safely move people from the south parking area to the main Blake's Farms complex.

The ultimate goal of this traffic study is to quantify the traffic impacts to produce a recommended cross section for the improved roadway and detail safe and efficient access to/from the Blake's Farms complex. Depending on the magnitude of these improvements and potential impacts to the natural, social, and cultural resources in the area, an Environmental Assessment per the National Environmental Policy Act may be required if the project intends to use federal funding available through Michigan Department of Transportation grant programs. However, based upon coordination with the Macomb County Department of Roads (MCDR), it is unlikely that an Environmental Assessment will be required. If it is determined that an Environmental Assessment is required, SDA will coordinate scope and fee for this analysis at that time.

Scope of Services

We propose this scope of services:

Traffic Data Collection

SDA will coordinate with MCDR to obtain a 24 hour volume count along Armada Center Road between Capac Road and Romeo Plank Road. In addition, manual turning movement counts will be performed at the following locations:

- 34 Mile Rd & Romeo Plank Rd
- Romeo Plank Rd & existing Blake's Drive (located approx. 1800' S. of Armada Center Rd)
- Romeo Plank Rd & Armada Center Rd
- Each of the seven (7) driveways currently accessing Blake's property from Armada Center Rd

Turning movement counts will be collected preferably on a sunny Sunday (either 10/3 or 10/10) with a sunny Saturday (either 10/2 or 10/9) as a second option. 24 hour volume vehicle counts are available from SEMCOG dating back to 2009. These historic counts will be used to create adjustment factors and a historic growth rate. COVID-19 has impacted traffic and greatly reduced overall traffic volumes. The historic data will be used to adjust the new counts to account for fluctuations caused by COVID-19 as needed.

Traffic Projections

Historic traffic data will be used to determine a growth rate for background traffic for the future build year. This growth factor will be applied to provide traffic volumes for 2021 (as needed), the anticipated build out year for the completion of the expansion, and 2041. Should the improvements need an EA, the 20 year planning horizon is consistent with requirements for traffic studies used in that manner. As stated earlier, an EA is not anticipated at this time and is not included within the scope of services.

Trip/ Future Traffic Volume Generation

Working with Blake's we will begin to quantify the anticipated increased visitor usage with the expansion which equates to entering vehicles. Traditionally, Institute of Transportation Engineers trip generation rates are used to quantify trips in and out of new developments. However, due to the unique nature of Blake's, there is a lack of data to determine a specific rate. In lieu of a national standard, SDA will use visitor usage information provided by Blake's to determine a localized rate to quantify future traffic volumes.

Trip Distribution The proposed trips for the development scenario will be distributed on the network based on historical traffic data.

Traffic Analysis

Utilizing Synchro 11 traffic analysis software, which incorporates the use of the Highway Capacity Manual, traffic will be evaluated for the peak hour for 2021 (existing conditions), anticipated build out year (build and no-build conditions), and 2041 (build conditions).

One focus of the traffic study will be to quantify the anticipated turning queues, specifically for left-turning vehicles. The anticipated queues will drive the frequency and location of entrances into the parking area.

The impacts of the existing pedestrian signal will be evaluated along with the potential to update to a Pedestrian Hybrid Beacon (HAWK). Usage of the signal likely causes queues to back up on the roadway, knowing the length of these in relation to driveways can also allow us to make more informed decisions on the location of driveways.

Safety Analysis

A safety (crash) analysis will be prepared by the County. SDA will utilize the data from this analysis to create a Highway Safety Manual (HSM) predictive analysis to analyze the anticipated safety benefits of any mitigations proposed for this project. This analysis will utilize existing roadway, traffic, and pedestrian features, Michigan-specific and nationally recognized adjustments, and the HSM predictive methodology to provide information regarding the anticipated positive impacts any proposed pedestrian features may have on safety after implementation.

Traffic Report

A traffic report including methodology, traffic analyses, and any applicable recommendations and mitigation options (if needed) will be compiled for review and feedback by the Macomb County Department of Roads, Blake's, and Armada Township staff.

Review Meetings

One virtual review meeting is included in this fee. It is intended that this meeting include representatives from MCDR, Blake's, Armada Township staff, and SDA.

Schedule

Upon Notice to Proceed, SDA will work with MCDR to obtain traffic volume data collection as soon as possible. SDA will deliver a draft report for review 90 days after receipt of the traffic data. A review meeting will be scheduled with stakeholders. Revisions resulting from that meeting will be made within one week for delivery of the final report.

Fee Summary

We propose to do this work specified in the Scope of Services above for an hourly not-to-exceed fee of \$27,922 (cost does not include development of an EA if required). This includes all listed tasks above and the one referenced meeting. Should additional meetings be required, they will be invoiced at SDA's standard rates.

Please advise if you have any questions or comments on this proposal. If this proposal is acceptable to you, please sign the attached Professional Services Agreement. Services will be billed monthly. Payments are due within 30 days of the invoice date.

Please refer to the attached Professional Services Agreement, which are considered part of this proposal. We will initiate data collection upon receipt of the signed proposal and initial payment. We look forward to working with you on this project to make it a success.

Sincerely,

SPALDING DEDECKER



Keith J. Simons, PE, PTOE
Project Manager

cc: SDA Job File
SDA Chrono



Jeremy Schrot, PE
Vice President/Director of Engineering

Signed (print name):

Date



PROFESSIONAL SERVICES:

GENERAL CONDITIONS – SPALDING DEDECKER ASSOCIATES, INC.

1. If a Retainer is paid to initialize the Project, the retainer will be credited toward the final payment due for the Project.
2. Fees are due and payable monthly, within 30 days after the date of the invoice. All fees not paid within 30 days of the invoice date will be subject to an additional late-payment charge of 1% (of the invoiced amount) per month, beginning from said thirtieth day. SDA reserves the right to suspend or terminate its work upon failure of the Client to pay invoices as due.
3. All drawings and other documents produced under the terms of this Agreement are instruments of service belonging to SDA, and they cannot be used for any reason other than for this Project.
4. The Client agrees to limit SDA's liability to the Client, due to SDA's negligent acts, errors, or omissions, such that the total aggregate liability of SDA shall not exceed \$10,000 or SDA's total fee for the service rendered on this Project, whichever is greater.
5. In consideration of substantial costs incurred by SDA to stop and restart work on a project once it has begun, should SDA's work be halted by the Client at any time, a project restart fee of \$500 will be due and payable immediately.
6. The Client affirms that it has secured legal rights to work on the property upon which the Project will be built or that such rights will be secured within a reasonable time period. The Client further acknowledges that non-payment of fees owed under this agreement may result in a mechanics lien being placed on the property upon which the work is being done.



Armada Township Fire Department

23175 Armada Center Road
Armada Township, MI 48005

www.armadatwp.org/fire-department

Phone: (586) 784-9464
Fax: (586) 784-8586

To: Armada Township Board
From: Fire Chief Christopher Krotche
Date: October 5, 2021
Re: Promotions

I am requesting approval to promote three personnel within the Fire Department. This will make the ranks appropriate with the tasks/responsibilities assigned while also adding an additional officer. We currently have one Fire Marshal and two Lieutenants (Lt.) running three shifts. By definition, a Lt. is an officer in charge of a company/single apparatus. In our situation, our Officers are in charge of daily operations while supervising two companies - an Engine and an Ambulance. Further, our two Lts. also act as the department Training officer and EMS coordinator. These duties far exceed the normal rank held by a Lieutenant and are consistent with the rank of Captain. It will also line up with the rank structure of most Macomb County fire departments.

Next, the department only has three officers, one on each shift. These three are responsible for assuring each daily shift is staffed with a shift commander/officer. If an officer is on vacation, extended leave for training or off on illness/injury, the other two must cover an extra 56 hours a week. We hired a Firefighter last year with 24 years' experience with a professional Macomb County fire department. He was an officer for 9 years and retired as a Battalion Chief. He has extensive experience and all the certifications required to hold an Officer position with the ATFD.

I am requesting approval to promote the following members as listed below:

Lt. Pfeifle promoted to Captain (wage increases from \$21.00 per hour to \$22.50 per hour)

Lt. Kuhn promoted to Captain (wage increases from \$21.00 per hour to \$22.50 per hour)

FF Hanna promoted to Lieutenant (wage increases from \$17.00 per hour to \$21.00 per hour)

The promotions and requirements are spelled out in the current Collective Bargain Agreement. I am requesting to make the promotions effective October 31, 2021. This will be at a beginning of a pay-period. Also, In the two weeks to follow, one Lt will be on Vacation and the Fire Marshal will be off on training for two weeks. The cost to this year's budget will be approximately \$3,795 and will still keep us under budget for "Full-time personnel".



FENCE

2000 1st Ave. N. New York, NY 10001
Phone: (508) 249-5214
www.DFence.com

CONTRACT

No 2930

Building Info:

Name: ARMANDO THE ROSE HILL
Address: CORN CREEK
City: SPRING State: FL Zip: 32110
Phone (Home): 386-266-0000 Mobile/Work: 386-266-0000

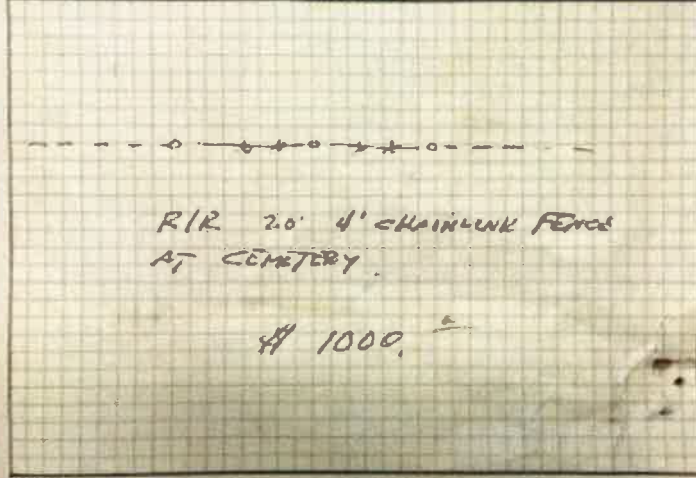
Project Info:

Contract: ALACORN
City of Home: A.T.
Directions: SW
Sub: NE
Parking: Street / Driveway / Other
Clear by: 10/1/11

This document is presented as a response to D Fence LLC by above party (hereinafter called Buyer) signed and delivered by Buyer to D Fence LLC, or other duly authorized delivery of all or any party herein (hereinafter called Seller) and Seller's agreement.

D Fence LLC agrees to furnish labor and/or materials for the above structure and the Buyer agrees to pay for the following in accordance with the following conditions, including the conditions printed below.

GROUND PLAN



NOTES:

D FENCE LLC STANDARDS (Unless Otherwise Noted)

- Get work on site for customer's approval.
- Screen face away from customer's property.
- New Construction: Fence goes in after final grade and cement, but before finished landscaping and soil.
- If finished landscaped & soil are in prior to fence, there will be an increase in price and more delay installation.
- Fence will be installed to existing grade.

Product:	Aluminum / Chainlink / Wood / PVC	
Style:	Color	
Height:	36	42
Footage:	36	42
Gates:	36	42
Color:	36	42
Core Drill:	36	42
Star Out:	36	42
Post Away:	36	42
Other:	36	42
Notes:		
Total:		

CUSTOMER RESPONSIBILITIES (Unless Otherwise Noted)

- Fence placement near property lines unless a state survey is in place.
- To Establish Final Grade.
- Locating & marking neighbor lines, 80% trees, power lines, dump trucks, telephone lighting lines, etc., on customer's or neighbor's property. (D FENCE LLC will call this dig for normal utility marking.)
- Clearing prepared fence line unless noted.
- Customer to obtain property access from neighbors prior to work day.

D Fence LLC: 581
Date: 9/2/11
Customer: _____
Date: _____

TERMS: 10% DOWN BALANCE UPON COMPLETION

ARMADA TOWNSHIP DEVICE REQUIREMENTS

Jason Grembi

ARMADA TOWNSHIP 23121 East Main Street, Armada, Michigan 48005

1 Wording Conventions

Device: Township owned laptop, smart phone, printer, desktop, router, server, other hardware.

2 Scope of This Document

The scope of this document is to provide IT partners with the IT and security needs of the Township with IT devices.

3 General Requirements

- Armada Township shall keep mobile operating systems and apps updated.
 - This would be accomplished by implementing a Patch-Management-Policy.
 - Any device that has an editable configuration will have the current-configuration file maintained in a safe storage location for recovery.
- Armada Township shall fully secure each department-issued mobile device before allowing a user to access the Township's systems or information
 - Baseline profiles are available in industry, but the precise profile to be deployed should be tailored based on a Township's needs and risk assessment
 - Base Setup Templates will be created for Workstations, Notebooks, and Smart Phones.
- Armada Township shall regularly maintain mobile device security
 - periodic assessments
 - Quarterly rhythm recommended
 - vulnerability scans or penetration testing
 - Quarterly rhythm recommended
 - checking for upgrades and patches
 - Weekly routine minimum

4 Protect in the way of Threats to the Use of Mobile Devices

- Device Loss and Theft
 - The portability of mobile devices makes them more likely to be lost or stolen than traditional desktop systems, and the sensitive data on these devices adds an increased risk of compromise to the organization
 - Locked screen logins implemented for all mobile devices
 - Remote ability to erase a mobile devices data implemented
- Accessing Enterprise Resources via a Misconfigured Device
 - VPN with IP restrictions implemented via Firewall management
 - VPNs primarily provide confidentiality protection by encrypting user data
 - IP Restriction provide protection by limiting the locations from which a user can access the system remotely.
 - Credential Theft via Phishing
 - Township employees receive emails and text messages to their mobile devices on a daily basis. Sometimes the authenticity of emails and texts can be difficult to determine

- SAT – Managed Security Awareness Training should be considered for all users
- Use of Untrusted Mobile Devices
 - Many mobile devices—particularly those that are personally owned —are not inherently trustworthy
 - Untrusted devices are the riskiest mobile devices and oftentimes have access to sensitive enterprise information, and are also the easiest to compromise
 - Again, in cases where the costs of issuing Township owned mobile devices is cost prohibitive, the benefits of SAT – Security Awareness Training yield benefits
- Wireless Eavesdropping
 - Any Wi-Fi network that the township stands up, should be assessed for security risks and its configuration hardened at least quarterly.
- Malware
 - Deploy Enterprise Grade Antivirus Software – NexGen AV as a class provide superior protection for threats and should be considered over older AV products. Web-Root is an example. This product also provides a SAT platform as an option.
- Information Loss Due to Insecure Lock screen Configuration
- User Privacy Violations
 - The collection and monitoring of user or employee data can greatly undermine an individual's personal privacy
- Data Loss via Synchronization
 - Use of file replication and shadow copy strategies can greatly reduce instances of lost files

5 Authentication Mechanisms of Mobile Devices

- User and Device Authentication
 - Require a password or other authenticator to unlock the device (e.g., passcode, fingerprint, face). Commonly called MFA Multi-Factor-Authentication. The implementation of this requires a survey of devices, application, etc. to define a strategy that encompasses all use-cases.
 - Require a password/passcode and/or other authentication mechanism (e.g., token-based authentication, network-based device authentication, domain authentication, digital certificate) before accessing the organization's resources. This includes basic parameters for password strength and a limit on the number of retries permitted without negative consequences (e.g., locking out the account, wiping the device)
 - Have the device automatically lock itself after it is idle for a period of time (e.g., 45 seconds, minutes)
 - Under the direction of an administrator, remotely lock the device if it is suspected the device is lost
 - Wipe the device after a certain number of incorrect authentication attempts
- Data Communication and Storage
 - Strongly encrypt stored data on both built-in storage and removable media storage

Requirements for Email

Configuring Email Client Security Features

- Display a notification when an outside email (those not from the same domain) appear. An example of this would be a notation "[External]"
- Disable automatic opening of messages.
- Disable automatic loading of pictures in messages.
- Disable downloading and processing of active content. Examples include ActiveX controls, Java applets, and JavaScript
- Enable anti-spam and anti-phishing features
- Enable ransomware features
- Use TLS to address is the actual communication between the mail client and mail server. For example, all network communication with the default configurations of SMTP, POP, and IMAP occurs unencrypted. This makes usernames, passwords, and message content subject to interception and alteration by malicious entities. To increase client to server security, this communication can be encrypted using SSL/TLS.
- Email shall be configured with Record Retention Policies
- All email shall be on file according to the Township's Record Retention Policy
- All email shall have the ability to select a record retention category in accordance to Township's Record Retention Policy
- All email shall be on Township backup systems

Accessing Email Web-Based Mail Systems

- Access web-based mail shall be disabled

From a user standpoint, accessing a mail server via a Web browser can be efficient and convenient. Unfortunately, a number of security concerns should be carefully considered before implementing Web based access to mail servers. For example, the default configuration for Web-based access normally sends passwords and data in the clear, such as those for POP and IMAP. Enabling Web-based access often requires a weakening in the overall security posture of the mail server.

- If web-based access to email is allowed, the system must be placed under SSL to prevent the above conditions from existing. Furthermore MFA Multi-Factor-Authentication should be strongly considered for this system if not others as well.

Email Ancillary Services

- The ability to assign email address as Spam and add those email addresses to a filter list
- The ability to automatically report phishing scams to our IT provider and would expect our IT provider to block those emails from the entire domain
- Provide reports on number:
 1. spam emails
 2. phishing emails
 3. amount of traffic the server receives

- General threat level (certain sites receive many more attacks than other sites and thus should review their logs more frequently)
- Specific threats (at certain times specific threats arise that may require more frequent log file analysis)
- The Value of data shall be assigned through **Township's Record Retention Policy**

Email Backing Up Mail Servers

- All email to the Township's domain shall be covered by the backup policy
- All email shall be backed up and retained according to the requirements from the legal, business, and organization's perspective
- The required frequency of backups
- The procedures for ensuring that data is properly retained and protected
- The procedures for ensuring that data is properly destroyed or archived when no longer required
- The procedures for preserving information for Freedom of Information Act (FOIA) requests, legal investigations, and other such requests
- The responsibilities of those involved in data retention, protection, and destruction activities are clearly defined
- The retention period for each type of information logged
- The specific duties of the central/organizational data backup team, if one exists.

Portable Mail Clients, such as those on cell phones

- Requiring a password or a PIN to gain access to the device.
- Encrypting locally stored data, including messages and downloaded file attachments.
- Encrypting and/or signing messages, such as supporting S/MIME or OpenPGP and managing digital certificates.
- Encrypting communications between the mail client and the mail server, such as using SSL-based encryption to protect POP, IMAP, and SMTP communications.
- Remotely rendering the device useless or deleting its information if it is compromised.
- Changing the Bluetooth discovery PIN number on Bluetooth devices to prevent unauthorized access

References

(Tracy, Jansen, Scarfone, Butterfield 2007). 'Guidelines on Electronic Mail Security', [online].

Available at:

<https://nvlpubs.nist.gov/nistpubs/legacy/sp/nistspecialpublication800-45ver2.pdf>