

GENOA CHARTER TOWNSHIP BOARD
Regular Meeting and Public Hearing
October 2, 2017
6:30 p.m.

AGENDA

Call to Order:

Pledge of Allegiance:

Call to the Public (Public comment will be limited to two minutes per person)*:

Approval of Consent Agenda:

1. Payment of Bills.
2. Request to Approve Minutes: September 18, 2017

Approval of Regular Agenda:

3. Presentation of the Township financial statements by auditor Ken Palka related to all Township funds and request to receive the annual audit for the Fiscal Year beginning April 1, 2016 through March 31, 2017.
4. Request for approval of Resolution No. 5A [amending the special assessment roll] for the Grand Oaks Road Improvement Project Reimbursement Special Assessment District previously approved for Summer 2016.
5. First public hearing on the East and West Crooked Lake Aquatic Weed Control Project.
 - A. Call to property owners and the public.
 - B. Request for approval of Resolution No. 3 [approving the project, cost estimates, special assessment district and causing the special assessment roll to be prepared] for the East and West Crooked Lake Aquatic Weed Control Project Summer 2018.
 - C. Request for approval of Resolution No. 4 [acknowledging the filing of the special assessment roll, scheduling the second hearing, and directing the issuance of statutory notices] for the East and West Crooked Lake Aquatic Weed Control Project Summer 2018.
6. Second public hearing on the Hillandale Road Improvement Project.
 - A. Call to the public and property owners.
 - B. Request for approval of Resolution No. 5 [confirming the special assessment roll] for the Hillandale Road Improvement Project Summer 2018.
7. Request for approval of 2018 meeting and holiday schedule.

Correspondence

Member Discussion

Adjournment

*Citizen's Comments- In addition to providing the public with an opportunity to address the Township Board at the beginning of the meeting, opportunity to comment on individual agenda items may be offered by the Chairman as they are presented.

CHECK REGISTERS FOR TOWNSHIP BOARD MEETING

DATE: October 2, 2017

TOWNSHIP GENERAL EXPENSES: Thru October 2, 2017	\$56,675.33
September 22, 2017 Bi Weekly Payroll	\$91,235.99
OPERATING EXPENSES: Thru October 2, 2017	\$170,960.64
TOTAL:	<u>\$318,871.96</u>

Check Date	Check	Vendor Name	Amount
Bank FNBCK CHECKING ACCOUNT			
09/14/2017	33920	SEWARD PECK & HENDERSON PLLC	9,525.00
09/14/2017	33921	VERIZON WIRELESS	373.31
09/18/2017	33922	AMERICAN AQUA	123.50
09/18/2017	33923	AT&T	284.99
09/18/2017	33924	BULLSEYE TELECOM	399.29
09/18/2017	33925	EHIM, INC	8,294.90
09/18/2017	33926	LEO'S CUSTOM SPRINKLER SERVICE INC	115.05
09/18/2017	33927	US BANK EQUIPMENT FINANCE	1,698.34
09/18/2017	33928	DETROIT ASA	100.00
09/19/2017	33929	COMCAST	156.61
09/19/2017	33930	USA BLUEBOOK	1,437.43
09/20/2017	33931	CHASE CARD SERVICES	198.56
09/20/2017	33932	PRINTING SYSTEMS	40.43
09/21/2017	33933	FEDERAL EXPRESS	124.60
09/21/2017	33934	SAFEBUILT STUDIO	1,485.48
09/22/2017	33935	MASTER MEDIA SUPPLY	290.68
09/22/2017	33936	ROCKET ENTERPRISE INC	100.00
09/22/2017	33937	WALMART COMMUNITY	193.45
09/25/2017	33938	ACCIDENT FUND	30,768.00
09/25/2017	33939	AT&T	41.03
09/26/2017	33940	LUTZ MASONARY	850.00
09/26/2017	33941	MASTER MEDIA SUPPLY	51.60
09/26/2017	33942	MICHAEL ARCHINAL	23.08

FNBCK TOTALS:

Total of 23 Checks:	56,675.33
Less 0 Void Checks:	0.00
Total of 23 Disbursements:	56,675.33

Check Date	Check	Vendor Name	Amount
Bank 503FN DPW-UTILITIES #503			
9/14/2017	4110	U.S. POSTMASTER Void Reason: Voided Check Range Void Utility	168.98 V
9/14/2017	4111	U.S. POSTMASTER	168.98
9/18/2017	4112	VERIZON WIRELESS	693.49
9/18/2017	4113	CHASE CARD SERVICES	1,438.96
9/19/2017	4114	BELLE TIRE	20.00
9/19/2017	4115	LUCITY, INC	7,007.17
9/19/2017	4116	NETWORK SERVICES GROUP, L.L.C.	499.00
9/19/2017	4117	ROYS AUTOWORKS CORP	932.94
9/19/2017	4118	USA BLUEBOOK	1,059.93
9/19/2017	4119	VIC BOND SALES	126.00
9/19/2017	4120	VICTORY LANE QUICK OIL CHANGE	74.98
9/19/2017	4121	MATTHEW HUNT	70.00
9/19/2017	4122	MPMCA	609.00
9/26/2017	4123	GENOA OCEOLA SWR & WTR AUTHORI	24,660.00
9/26/2017	4124	GENOA TWP-LAKE EDGE OPERATING	4,846.00
9/26/2017	4125	GENOA TWP-OAK POINTE OPERATING	9,395.00
9/26/2017	4126	GENOA TWP-OAK POINTE OPERATING	7,712.00
9/26/2017	4127	GREG TATARA	500.00
9/26/2017	4128	MHOG	38,012.00
9/26/2017	4129	TESHA HUMPHRISS	250.00

503FN TOTALS:

Total of 20 Checks:	98,244.43
Less 1 Void Checks:	168.98
Total of 19 Disbursements:	98,075.45

Check Date	Check	Vendor Name	Amount
Bank 592FN OAK POINTE OPERATING FUND #592			
9/18/2017	4062	AT&T	401.90
9/18/2017	4063	BULLSEYE TELECOM	226.94
9/19/2017	4064	COOPER'S TURF MANAGEMENT	310.00
9/19/2017	4065	DEMEUSE TOP SOIL	217.50
9/19/2017	4066	DETROIT PUMP & MFG. CO.	4,515.87
9/19/2017	4067	DUBOIS-COOPER	700.00
9/19/2017	4068	FERGUSON WATERWORKS #3386	967.00
9/19/2017	4069	GENOA TOWNSHIP D.P.W. FUND	37,788.18
9/19/2017	4070	KENNEDY INDUSTRIES	275.00
9/19/2017	4071	NORTHWEST PIPE & SUPPLY	785.72
9/19/2017	4072	TETRA TECH INC	448.31
9/19/2017	4073	TETRA TECH INC	965.00
9/19/2017	4074	TLS CONSTRUCTION	857.25
9/19/2017	4075	VIC BOND SALES	275.00
9/22/2017	4076	AT & T	40.41

592FN TOTALS:

Total of 15 Checks:	48,774.08
Less 0 Void Checks:	0.00
Total of 15 Disbursements:	48,774.08

Check Date	Check	Vendor Name	Amount
Bank 595FN PINE CREEK OPERATING FUND #595			
9/25/2017	2191	GENOA TOWNSHIP D.P.W. FUND	3,512.96

595FN TOTALS:
Total of 1 Checks: 3,512.96
Less 0 Void Checks: 0.00
Total of 1 Disbursements: 3,512.96

Check Date	Check	Vendor Name	Amount
Bank 593FN LAKE EDGEWOOD OPERATING FUND #593			
9/18/2017	3249	BULLSEYE TELECOM	223.94
9/19/2017	3250	BRIGHTON ANALYTICAL, L.L.C.	67.00
9/19/2017	3251	COOPER'S TURF MANAGEMENT	521.00
9/19/2017	3252	DEMEUSE TOP SOIL	340.00
9/19/2017	3253	GENOA TOWNSHIP D.P.W. FUND	10,721.59
9/19/2017	3254	HARTLAND SEPTIC SERVICE, INC.	6,300.00
9/19/2017	3255	PVS NOLWOOD CHEMICALS, INC	932.00
9/19/2017	3256	USA BLUEBOOK	464.98
9/25/2017	3257	GENOA TOWNSHIP D.P.W. FUND	1,027.94

593FN TOTALS:
Total of 9 Checks: 20,598.45
Less 0 Void Checks: 0.00
Total of 9 Disbursements: 20,598.45

GENOA CHARTER TOWNSHIP BOARD
Regular Meeting and Public Hearing
September 18, 2017

MINUTES

Supervisor Rogers called the regular meeting of the Genoa Charter Township Board to order at 6:30 p.m., with the Pledge of Allegiance. The following members were present constituting a quorum for the transaction of business: Bill Rogers, Paulette Skolarus, Robin Hunt, Jim Mortensen, Terry Croft, Diana Lowe and Jean Ledford. Also present were Township Manager Michael Archinal; Township Attorney Joe Seward; and approximately 40 persons in the audience.

A Call to the Public was made with the following response: Jackie Dunaski – The Thomas property is actually owned by three different persons. Will that allow the construction of 3 different businesses? Rogers – There is only one buildable site on the parcel.

Approval of Consent Agenda:

Moved by Hunt and supported by Ledford to approve all items listed under the consent agenda. The motion carried unanimously.

1. Payment of Bills.

2. Request to Approve Minutes: September 5, 2017

Approval of Regular Agenda:

Moved by Ledford and supported by Mortensen to approve for action all items listed under the regular agenda. The motion carried unanimously.

3. Public hearing on the Timberview Road Improvement Project

A. Call to property owners and the public.

A call to property owners and the public was made with the following response: Jackie Dunaski – Will the work begin this fall? Skolarus – Yes.

B. Request for approval of Resolution No. 5 [confirming the special assessment roll] for the Timberview Road Improvement Project Winter 2017.

Moved by Mortensen and supported by Skolarus to confirm the special assessment roll for Timberview as requested. The motion carried by roll call vote as follows: Ledford, Croft, Hunt, Lowe, Mortensen, Skolarus and Rogers. Nays – None. Absent – None.

4. Public hearing on the Round Lake Aquatic Weed Control Project

Jason Broekstra, vice president of Operations and biologist of the Great lakes Region, addressed the board and audience with an overview of the project related to Round Lake. Broekstra – Permits for aquatic Weed Control are first registered with the Environmental Protection Agency, then the Michigan Department of Agriculture and finally an application and permit is received from the Michigan Department of Environmental Quality. Aeration reduces muck but does not control invasive weeds. Eurasian Watermilfoil is invasive and ultimately destroys the natural

habitat of our lakes and is treated with a systemic. Copper sulphate that is used is found naturally in the environment. We do not use 2, 4-D within 250 feet of the shoreline.

A. Call to property owners and the public.

A call to property owners and the public was made with the following response: Doreen Walsh – I am 100% against this project. There are other options such as aeration. Our lake level is extremely low. Weeds are just a normal cycle. Lawn fertilizer contributes to the problem. Chemicals could contaminate our drinking water. Craig and Beth Hagen – We didn't know that there were other options. Aeration sounds like a good system. The residents of Tyrone Lake are pleased with this process that carries oxygen and diminishes the muck. Mark Woodward - We are now cleaning up chemical spills all over the country. I don't want my well damaged. Please allow more time for us to consider all the options. Walter Joslin – Round Lake was treated 15 years ago. I found 5 dead fish on my beach as a result. Please look at alternatives. Tim Robertson - Tyrone Lake started aeration treatment for less than \$1.00 a day and it is better than using chemicals. We don't want to devalue our homes. Copper sulphate damages our drinking water.

Larry Bacon – I am the circulator of the petitions. I obtained two bids and contacted all 89 homes on the lake, leaving a letter at their homes and asked for input. I received zero responses. I am in the process of creating a homeowners association that would be in accord with the township requirement. Jason Brockstra – Aeration reduces the muck but it does not control invasive weeds. This can only be done with chemicals. There are no fishing restrictions with this application. I have brought additional information for the residents and would provide it to the township for distribution. (Note: The information will be placed on the township website for residents review.)

Joe Seward (Township Attorney) – Under a Supreme court decision from 1959, a person may not rescind after their signature is added to a petition.

B. Request for approval of Resolution No. 5 [confirming the special assessment roll] for the Round Lake Aquatic Weed Control Project Winter 2017.

Attorney Seward was asked if this resolution could be confirmed at a later date. He responded in the affirmative. Moved by Lowe and supported by Hunt to table Resolution No. 5 until a resolution can be achieved. The motion carried unanimously.

5. Public hearing on the Hillandale Road Improvement Project

A. Call to property owners and the public.

A call to the public was made with the following response: Allen Pruens – I do not know what “top of the hill south to where the road narrows to 16” means. There is inadequate drainage on this street and culverts need to be placed near several properties to alleviate the water erosion. For 30 years we took care of our roads without a special assessment district. Sue Ringuette – Culverts and ditches need to be put in on the south side of the road. Our neighbors have been ripping up the road for the last three years with truckloads of gravel being added to their property. Adam Kelsey – I signed the petition. This is not a permanent fix. Four or five years ago a lot of people took care of the road. This should relieve their burden. This is not a perfect fix but will be an improvement. Nicole Waligora – The roads need more gravel. The majority of our residents want something done. I had two proposals in place when I circulated petitions but

the other request did not get support because of the cost. Allen Pruens – I try to be a good neighbor. This district only covers the middle section of the street. Only the middle should be assessed.

B. Request for approval for Resolution No. 3 [to approve the project, cost estimates, special assessment district, and causing the special assessment roll to be prepared] for the Hillandale Road Improvement Project (summer 2018).

Moved by Mortensen and supported by Skolarus to approve Resolution No. 3 for the Hillandale Road Improvement Project as requested. The motion carried by roll call vote as follows: Ledford, Croft, Hunt, Lowe, Mortensen, Skolarus and Rogers. Nays – None. Absent – None.

C. Request for approval of Resolution No. 4 [acknowledging the filing of the special assessment roll, scheduling the second hearing, and directing the issuance of statutory notices] for the Hillandale Road Improvement Project, (summer 2018).

Moved by Lowe and supported by Mortensen to approve Resolution No. 4 for the Hillandale Road Improvement Project. The motion carried by roll call vote as follows: Ledford, Croft, Hunt, Lowe, Mortensen, Skolarus and Rogers. Nays – None. Absent – None.

6. Request for approval of Resolution No. 2 [to approve the project, schedule the first hearing, and direct issuance of statutory notices] East and West Crooked Lakes Aquatic Weed Control Project Special Assessment (summer 2018).

Moved by Skolarus and supported by Croft to approve Resolution No. 2 for the East and West Aquatic Weed Control Project as requested. The motion carried by roll call vote as follows: Ledford, Croft, Hunt, Lowe, Mortensen, Skolarus and Rogers. Nays – None. Absent – None.

7. Review and discussion regarding a draft sewer assistance scope of work and cost estimate for Howell Township as recommended by the utility director.

Reference is made to Dr. Tatara of August 30, 2017. No objections were raised by the board as long as there is no liability for the township. No further action was taken by the board.

Member discussion

Ledford asked to join a committee with SEMCOG related to regional transportation. Board members raised concerns with further involvement since any proposal would involve a millage.



Paulette A. Skolarus, Clerk
Genoa Charter Township

CHARTER TOWNSHIP OF GENOA

Report on Audit of Financial Statements

For the Year Ended March 31, 2017

CHARTER TOWNSHIP OF GENOA

TOWNSHIP OFFICIALS

Supervisor – Bill Rogers

Clerk - Paulette Skolarus

Treasurer - Robin Hunt

BOARD OF TRUSTEES

Bill Rogers

Paulette Skolarus

Robin Hunt

James Mortensen

Terry Croft

Jean Ledford

Diana Lowe

MANAGER

Michael Archinal

TOWNSHIP ATTORNEYS

Seward, Peck and Henderson

TOWNSHIP AUDITORS

Pfeffer, Hanniford & Palka

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

August 25, 2017

Board of Trustees
Charter Township of Genoa
2911 Dorr Road
Brighton, Michigan 48116

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Charter Township of Genoa, Michigan as of and for the year ended March 31, 2017, which collectively comprise the Charter Township of Genoa, Michigan's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Charter Township of Genoa, Michigan as of March 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 10 - 14 and 55-57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Charter Township of Genoa, Michigan's basic financial statements. The combining and individual fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Pfeffer, Hanniford & Palka, P.C.

PFEFFER, HANNIFORD & PALKA
Certified Public Accountants

MANAGEMENT DISCUSSION AND ANALYSIS

Management Discussion and Analysis

March 31, 2017

Within this section of the Charter Township of Genoa's annual financial report, the Township's management is providing a narrative discussion and analysis of the financial activities of the Township for the year ended March 31, 2017. This narrative discusses and analyzes the activity within the context of the accompanying financial statements and disclosures following this section. The discussion focuses on the Township's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the Township's basic financial statements. The basic financial statements include government-wide financial statements, fund financial statements, and notes to the financial statements. The Township also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The Township's annual reports include two government-wide financial statements. These statements provide both long-term and short-term information about the Township's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Position. This is the Township-wide statement of position presenting information that includes all 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 as a whole is improving or deteriorating. Evaluation of the overall health of the Township may extend to various non-financial factors as well.

The second government-wide statement is the Statement of Activities which reports how the Township's net positions changed during the current fiscal period. The design of this statement is to show the financial reliance of the Township's distinct activities or functions on the revenues generated by the Township.

Both government-wide financial statements distinguish governmental activities of the Township that are principally supported by taxes and revenue sharing from the business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include such activities as general government, public safety, and planning and zoning departments. Business-type activities include water & sewer system operations. Fiduciary activities such as tax collection are not included in the government-wide statements since these assets are not available to fund Township programs.

The Township's financial reporting includes all the funds of the Township (primary government) and, additionally, organizations for which the Township is accountable (component units). The Township has no component units.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Township uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Township's most significant funds rather than the Township as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the combining statements and individual fund statements later in this report.

The Township has three kinds of funds:

Governmental funds are reported in the financial statements and encompass essentially the same functions as governmental activities in the government-wide financial statements except with a different focus on the financial activity. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of these resources available at the end of the period. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term. Since the focus of the government-wide financial statements includes a long-term view, a reconciliation of these fund balances has been completed to detail its relation to net positions.

Proprietary funds are reported in the fund financial statements and are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary funds are reported in the fiduciary fund financial statements, but are excluded from the government-wide statements. Fiduciary fund financial statements report resources that are not available to fund Township activities.

Notes to the financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of both the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Other supplementary information includes detail by fund for receivables, payables, transfers, and payments within the reporting entity.

Major funds are reported in the basic financial statements as discussed. Combining and individual statements and schedules for nonmajor funds are presented in a subsequent section of this report.

Financial Analysis of the Township as a Whole

The Township's overall net position at the end of the fiscal year was \$61,260,306. This is a \$878,404 increase compared to the net positions of \$60,381,902 as of March 31, 2017.

The following tables provide a summary of the Township's financial activities and changes in net position:

Summary of Net Position

	Governmental Activities		Business-type Activities		Totals	
	3/31/2017	3/31/2016	3/31/2017	3/31/2016	3/31/2017	3/31/2016
Assets						
Current and other assets	\$ 39,256,964	\$ 39,400,214	\$ 5,384,018	\$ 5,598,536	\$ 44,640,982	\$ 44,998,750
Capital assets	8,072,904	7,285,411	19,169,748	19,676,538	27,242,652	26,961,949
Total assets	47,329,868	46,685,625	24,553,766	25,275,074	71,883,634	71,960,699
Deferred outflow of resources						
Pension activities	37,240	41,540			37,240	41,540
Liabilities						
Other liabilities	1,237,707	1,218,668	696,807	131,012	1,934,514	1,349,680
Long-term liabilities	1,170,000	1,598,750	7,556,054	8,671,907	8,726,054	10,270,657
Total liabilities	2,407,707	2,817,418	8,252,861	8,802,919	10,660,568	11,620,337
Net Position:						
Invested in capital assets, net of related debt	8,072,904	6,624,723	11,153,694	11,004,631	19,226,598	17,629,354
Restricted	1,704,694	2,053,487	3,447,129	3,840,724	5,151,823	5,894,211
Unrestricted	35,181,803	35,231,537	1,700,082	1,626,800	36,881,885	36,858,337
Total net position	\$ 44,959,401	\$ 43,909,747	\$ 16,300,905	\$ 16,472,155	\$ 61,260,306	\$ 60,381,902

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Totals	
	3/31/2017	3/31/2016	3/31/2017	3/31/2016	3/31/2017	3/31/2016
REVENUES						
Program revenues						
Charges for services	\$ 5,619,031	\$ 3,364,155	\$ 2,224,994	\$ 2,033,461	\$ 7,844,025	\$ 5,397,616
Operating grants and contributions			30,000		30,000	
General revenues						
State shared revenues	1,590,988	1,575,600			1,590,988	1,575,600
Property taxes	1,217,483	1,176,429			1,217,483	1,176,429
Personal property tax reimbursement	17,418				17,418	
Interest income	88,918	100,039	64,962	82,498	153,880	182,537
Change in investment joint ventures	(414,249)	819,484			(414,249)	819,484
Gain on sale of fixed assets	29,400				29,400	
Other	796,405	542,522	92,869	150,495	889,274	693,017
Total revenues	8,945,394	7,578,229	2,412,825	2,266,454	11,358,219	9,844,683
EXPENSES						
General government	2,154,867	2,100,405			2,154,867	2,100,405
Public safety	42,756	42,756			42,756	42,756
Parks and recreation	328,116	365,284			328,116	365,284
Public works	4,335,903	2,799,706			4,335,903	2,799,706
Refuse collection	956,602	967,656			956,602	967,656
Interest on long-term debt	77,496	98,815	257,005	273,954	334,501	372,769
Water and sewer systems			2,327,070	2,197,145	2,327,070	2,197,145
Total expenses	7,895,740	6,374,622	2,584,075	2,471,099	10,479,815	8,845,721
Change in net position	1,049,654	1,203,607	(171,250)	(204,645)	878,404	998,962
Beginning net position	43,909,747	17,117,897	16,472,155	16,676,800	60,381,902	33,794,697
Prior period adjustment		25,588,243				25,588,243
Ending net position	\$ 44,959,401	\$ 43,909,747	\$ 16,300,905	\$ 16,472,155	\$ 61,260,306	\$ 60,381,902

The Township's net position of governmental activities increased \$1,049,654 due mostly to an increase in special assessments and general operation revenues.

The business-type funds reported a net loss of \$171,250. This is primarily due to depreciation expense of the respective infrastructure for the water and sewer systems.

Financial Analysis of the Township's Funds

The Township's General Fund had revenues over expenditures totaling \$1,389,798 before transfers out of \$1,050,000 were made. Thus, the Township's fund balance increased by \$339,798 for the year ended March 31, 2017. Transfers were made to the Road Improvement Fund, Parks Fund, and Reimbursable Projects Fund to finance expansions and improvements.

The Township had four (4) major governmental funds besides the General Fund which were, Reimbursable Projects Fund, Grand River Water New User Capital Project Fund, Genoa-Oceola Sewer New User Capital Project Fund and Utilities/DPW fund.

The Township's two major business-type funds, Oak Pointe and Lake Edgewood, each had operating losses consistent with the prior year due to depreciation of the systems.

General Fund Budgetary Highlights

The General Fund adopted its budget prior to the fiscal period in accordance with Public Act 493 of 2000. Total budgeted appropriations exceeded actual expenditures by \$164,670. Expenditures are budgeted by line item, and several of these line items exceeded budgeted appropriations. The budget was amended during the year to account for economic reality.

Capital Asset and Debt Administration

The governmental activities of the Township constructed and purchased \$1,192,644 of new capital assets. This included \$40,00 for land to be used for a cemetery, Township equipment totaling \$34,844, sidewalk improvements of \$440,707, and DPW vehicles and equipment totaling \$655,611. The Township paid an additional \$21,482 for a Utilities Department (water and sewer) software project.

For the year ended March 31, 2017, the governmental activities repaid \$428,750 of outstanding debt while the business-type activities repaid \$480,000 of debt. No new debt was issued.

Economic Conditions and Future Activities

The Grand River Corridor tax base continues to benefit the Township in comparison to surrounding municipalities even with declining taxable values. The adjustment in state shared revenues because of the population increase also benefitted the Township for the year ending March 31, 2017. The Township benefitted from a personal property tax reimbursement from the State of Michigan, which was greater than expected. Estimates of future year reimbursements are not currently available.

The building and development activity in the Township continues to moderately increase. Water and sewer rates have increased over the past few years to keep-up with aging systems (repairs and maintenance). Management understands that rates will need to be adjusted over the next few years to keep the aging infrastructure in the various districts in good condition.

Contacting the Township's Financial Management

This report is designed to provide a general overview of the Township's financial position and comply with finance-related regulations. If you have any further questions about this report or request additional information please contact the Charter Township of Genoa at 2911 Dorr Road, Brighton, MI 48116.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CHARTER TOWNSHIP OF GENOA

STATEMENT OF NET POSITION
MARCH 31, 2017

	Primary Government		Total
	Governmental Activities	Business-type Activities	
ASSETS			
Cash and cash equivalents	\$ 9,472,620	\$ 1,330,533	\$ 10,803,153
Cash and cash equivalents - restricted		2,423,546	2,423,546
Receivables			
Taxes	76,531		76,531
State shared revenues	412,446		412,446
Accounts	25,906	481,746	507,652
Intergovernmental receivables	23,739	156	23,895
Special assessments - restricted	2,780,934	966,300	3,747,234
Inventory	60,799	82,600	143,399
Due from area utilities		6,544	6,544
Due from others	211,183	67,593	278,776
Prepaid expenses	35,836		35,836
Capital assets			
Non-depreciable	1,877,513	618,864	2,496,377
Depreciable, net of accumulated depreciation	6,195,391	18,550,884	24,746,275
Notes receivable from other funds	1,065,768		1,065,768
Investment in joint ventures	25,054,055		25,054,055
Total assets	47,292,721	24,528,766	71,821,487
DEFERRED OUTFLOW OF RESOURCES			
Pension investment activities	6,914		6,914
Pension change in experience compared to actual	14,608		14,608
Pension change in actuarial assumptions	10,658		10,658
Pension contributions subsequent to measurement	5,060		5,060
Total deferred outflow of resources	37,240		37,240
LIABILITIES			
Accounts payable	90,165	133,193	223,358
Accrued wages and compensation	254,480		254,480
Due to area utilities	49,367	4,875	54,242
Due to others	6,989		6,989
Intergovernmental payables	156	23,739	23,895
Unearned revenues	715,084	20,000	735,084
Net pension liability	84,319		84,319
Notes payable to other funds		1,065,768	1,065,768
Bonds/contracts payable			
Current	310,000	490,000	800,000
Non-current	860,000	6,410,000	7,270,000
Bond premium, net of amortization		80,286	80,286
Total liabilities	2,370,560	8,227,861	10,598,421
NET POSITION			
Invested in capital assets, net of related debt	8,072,904	11,650,884	19,723,788
Restricted	1,704,694	3,447,129	5,151,823
Unrestricted	35,181,803	1,202,892	36,384,695
Total net position	\$ 44,959,401	\$ 16,300,905	\$ 61,260,306

The notes are an integral part of the financial statements.

CHARTER TOWNSHIP OF GENOA

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2017**

Functions/Programs	Program Revenues			Net (Expenses) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities						
General government	\$ (2,154,867)	\$ 263,410	\$	\$ (1,891,457)	\$	\$ (1,891,457)
Fire protection	(42,756)			(42,756)		(42,756)
Parks and recreation	(328,116)			(328,116)		(328,116)
Refuse collection	(956,602)	802,947		(153,655)		(153,655)
Public works/roads	(4,335,903)	4,552,674		216,771		216,771
Interest on long-term debt	(77,496)			(77,496)		(77,496)
Total governmental activities	(7,895,740)	5,619,031		(2,276,709)		(2,276,709)
Business-type activities						
Water and sewer systems	(2,327,070)	2,224,994	30,000		(72,076)	(72,076)
Total	\$ (10,222,810)	\$ 7,844,025	\$ 30,000	(2,276,709)	(72,076)	(2,348,785)
General revenues						
Property taxes				1,217,483		1,217,483
Personal property tax reimbursement				17,418		17,418
State shared revenues				1,590,988		1,590,988
Interest income				88,918	64,962	153,880
Franchise fees				430,691		430,691
Interest expense					(257,005)	(257,005)
Other income (expense)				365,714	92,869	458,583
Gain (loss) on sale of fixed assets				29,400		29,400
Change in investment in joint ventures				(414,249)		(414,249)
Total general revenues				3,326,363	(99,174)	3,227,189
Changes in net position				1,049,654	(171,250)	878,404
Net position, April 1, 2016				43,909,747	16,472,155	60,381,902
Net position, March 31, 2017				\$ 44,959,401	\$ 16,300,905	\$ 61,260,306

The notes are an integral part of the financial statements.

FUND FINANCIAL STATEMENTS

CHARTER TOWNSHIP OF GENOA

BALANCE SHEET
GOVERNMENTAL FUNDS
MARCH 31, 2017

	Major Funds						Totals
	General Fund	Reimbursable Projects Fund	Genoa/Oceola Sewer New User Capital Project Fund	Grand River Water New User Capital Project Fund	Utilities/DPW Fund	Nonmajor Funds	
ASSETS							
Cash and cash equivalents	\$ 2,451,773	\$ 1,113,500	\$ 1,626,633	\$ 1,725,478	\$ 280,640	\$ 2,274,596	\$ 9,472,620
Receivables							
Special assessments		2,040,595	79,939	17,011		643,389	2,780,934
Taxes	68,914						68,914
State shared revenues	412,446						412,446
Accounts	18,567						18,567
Due from other funds	150,524		107,132		78,087	61,046	396,789
Due from others		31,161	52,063	47,437	68,773	11,749	211,183
Inventory	56,299				4,500		60,799
Prepaid expenditures	15,012				20,824		35,836
Total assets	<u>\$ 3,173,535</u>	<u>\$ 3,185,256</u>	<u>\$ 1,865,767</u>	<u>\$ 1,789,926</u>	<u>\$ 452,824</u>	<u>\$ 2,990,780</u>	<u>\$ 13,458,088</u>
LIABILITIES							
Accounts payable	\$ 25,746	\$ 2,000	\$	\$	\$ 54,262	\$	\$ 82,008
Accrued wages	29,746				47,254		77,000
Unearned revenue	715,084						715,084
Due to other funds	56,473			20,046	206,684	83,204	366,407
Due to area utilities	49,367						49,367
Due to others	6,989						6,989
Total liabilities	<u>883,405</u>	<u>2,000</u>	<u></u>	<u>20,046</u>	<u>308,200</u>	<u>83,204</u>	<u>1,296,855</u>
DEFERRED INFLOW OF RESOURCES							
Unavailable revenue		2,040,595	79,939	17,011		643,389	2,780,934
FUND BALANCE							
Nonspendable for prepaids	15,012				20,824		35,836
Restricted for:							
Road improvement		1,142,661					1,142,661
Debt service						562,033	562,033
Committed for:							
Capital improvement	151,763		1,785,828	1,752,869			3,690,460
Public works					123,800	47,662	171,462
Recreation						498,789	498,789
Road improvement						1,155,703	1,155,703
Unassigned	2,123,355						2,123,355
Total fund balance	<u>2,290,130</u>	<u>1,142,661</u>	<u>1,785,828</u>	<u>1,752,869</u>	<u>144,624</u>	<u>2,264,187</u>	<u>9,380,299</u>
Total liabilities, deferred inflow of resources and fund balance	<u>\$ 3,173,535</u>	<u>\$ 3,185,256</u>	<u>\$ 1,865,767</u>	<u>\$ 1,789,926</u>	<u>\$ 452,824</u>	<u>\$ 2,990,780</u>	<u>\$ 13,458,088</u>

CHARTER TOWNSHIP OF GENOA

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF
GOVERNMENTAL ACTIVITIES
MARCH 31, 2017**

Total fund balance per balance sheet		\$ 9,380,299
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.		
Historical costs	\$ 11,161,489	
Depreciation	<u>(3,088,585)</u>	
Total		8,072,904
Investment in joint ventures are not current financial resources, and therefore, are not reported in the fund financial statements		25,054,055
Notes receivable are not due or receivable in the current period and therefore, are not reported in the fund financial statements		1,065,768
Accrued paid time off is not due in the current period, and therefore, not reported in the fund financial statements		(177,480)
Pension related activities are not a consumption of current resources and, therefore, are reported as deferred outflow of resources in the Statement of Net Position.		
Investments deficient (in excess) of projections	6,914	
Differences in actuarial experience to actual	14,608	
Differences in actuarial assumptions	10,658	
Contributions subsequent to measurement date	<u>5,060</u>	
Total		37,240
Pension liabilities, net of pension plan fiduciary net position are not due and payable in the current period and therefore, are not reported in the fund financial statements		(84,319)
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These include:		
Bonds payable		(1,170,000)
Unavailable revenues were fully recognized as revenue in the government-wide statements at time the original assessment was initiated. Assessments are income as they are assessed annually for fund accounting.		<u>2,780,934</u>
Net position of governmental activities		<u><u>\$ 44,959,401</u></u>

The notes are an integral part of the financial statements.

CHARTER TOWNSHIP OF GENOA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2017

	Major Funds					Nonmajor Funds	Totals
	General Fund	Reimbursable Projects Fund	Genoa-Oceola Sewer New User Capital Project Fund	Grand River Water New User Capital Project Fund	Utilities/DPW Fund		
REVENUES							
Taxes	\$ 1,217,483	\$	\$	\$	\$	\$	\$ 1,217,483
Personal property tax reimbursement	17,418						17,418
State shared revenues	1,590,988						1,590,988
Special assessments - principal		738,018	116,367	114,853		246,378	1,215,616
Special assessments - interest			10,417	6,912		55,053	72,382
Licenses and permits	37,739					13,833	51,572
Connection fees			147,368	98,108			245,476
Franchise fees	430,691						430,691
Charges for services	1,014,785				2,299,539		3,314,324
Interest	4,055	680	5,795	1,983		2,161	14,674
Repayment of advances			194,869				194,869
Miscellaneous	95,469				2,968	21,801	120,238
Total revenues	<u>4,408,628</u>	<u>738,698</u>	<u>474,816</u>	<u>221,856</u>	<u>2,302,507</u>	<u>339,226</u>	<u>8,485,731</u>
EXPENDITURES							
Current:							
General government	1,965,902					13,404	1,979,306
Refuse	956,602						956,602
Parks and recreation						166,428	166,428
Public works		1,714,869	41,878	12,125	2,219,079	350,916	4,338,867
Debt service:							
Principal						428,750	428,750
Interest/fees						77,496	77,496
Capital outlay:							
General government	96,326						96,326
Parks and recreation						440,707	440,707
Public works					24,844	630,767	655,611
Total expenditures	<u>3,018,830</u>	<u>1,714,869</u>	<u>41,878</u>	<u>12,125</u>	<u>2,243,923</u>	<u>2,108,468</u>	<u>9,140,093</u>
Excess of revenues over (under) expenditures	<u>1,389,798</u>	<u>(976,171)</u>	<u>432,938</u>	<u>209,731</u>	<u>58,584</u>	<u>(1,769,242)</u>	<u>(654,362)</u>
OTHER FINANCING SOURCES (USES)							
Proceeds from sale of fixed assets						29,400	29,400
Advances(to) from other funds			(506,732)			506,732	
Transfers in		1,100,000				1,050,000	2,150,000
Transfers (out)	(1,050,000)	(500,000)		(59,000)	(41,000)	(500,000)	(2,150,000)
Total other financing sources (uses)	<u>(1,050,000)</u>	<u>600,000</u>	<u>(506,732)</u>	<u>(59,000)</u>	<u>(41,000)</u>	<u>1,086,132</u>	<u>29,400</u>
Net changes in fund balance	<u>339,798</u>	<u>(376,171)</u>	<u>(73,794)</u>	<u>150,731</u>	<u>17,584</u>	<u>(683,110)</u>	<u>(624,962)</u>
FUND BALANCE, APRIL 1, 2016	<u>1,950,332</u>	<u>1,518,832</u>	<u>1,859,622</u>	<u>1,602,138</u>	<u>127,040</u>	<u>2,947,297</u>	<u>10,005,261</u>
FUND BALANCE, MARCH 31, 2017	<u>\$ 2,290,130</u>	<u>\$ 1,142,661</u>	<u>\$ 1,785,828</u>	<u>\$ 1,752,869</u>	<u>\$ 144,624</u>	<u>\$ 2,264,187</u>	<u>\$ 9,380,299</u>

The notes are an integral part of the financial statements.

CHARTER TOWNSHIP OF GENOA

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2017**

Net change in fund balances - governmental funds		\$ (624,962)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures.		
However, in the Statement of Activities the cost of those assets are allocated over their useful lives as depreciation expense		
Capital outlay	\$ 1,192,644	
Depreciation expense	<u>(405,151)</u>	
Total		787,493
Investments in joint ventures used in governmental activities are not current financial resources, and therefore are not reported in the fund financial statements		(414,249)
Note receivable activities are recorded as revenues and expenditures in the fund financial statements, but effect the long term receivables in the Statement of Net Position		
Loans (to)/from other funds		(141,700)
Repayment of bond and contracts payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position		428,750
Changes in accrued sick and vacation time are not a consumption of current resources, and therefore, are reported only on the Statement of Net Position		(14,689)
Pension related activities are not a consumption of current resources, and therefore, are reported as deferred outflow of resources in the Statement of Net Position		
Change in net pension liability and related deferred outflow (inflow) of resources		(10,370)
Principal received on special assessments are income as they are received annually for governmental funds, but they are income when they are originally levied for the Statement of Activities		
New assessments established	2,252,429	
Principal collected on assessments	<u>(1,213,048)</u>	
Total		<u>1,039,381</u>
Change in net position of governmental activities		<u><u>\$ 1,049,654</u></u>

The notes are an integral part of the financial statements.

CHARTER TOWNSHIP OF GENOA

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
MARCH 31, 2017**

	Major Funds		Nonmajor Fund	Total
	Oak Pointe Water and Sewer Systems Fund	Lake Edgewood Water and Sewer Systems Fund	Pine Creek Water and Sewer Systems Fund	
CURRENT ASSETS				
Cash and cash equivalents	\$ 629,903	\$ 445,175	\$ 255,455	\$ 1,330,533
Accounts receivable	297,015	119,343	65,388	481,746
Other receivables			10,310	10,310
Due from other funds	122	25,000	34	25,156
Due from area utilities	6,544			6,544
Inventory	64,500	10,000	8,100	82,600
Total current assets	998,084	599,518	339,287	1,936,889
RESTRICTED ASSETS				
Cash and cash equivalents	1,403,580	1,019,966		2,423,546
Special assessments	209,263	757,037		966,300
Due from county	44,743	12,540		57,283
Total restricted assets	1,657,586	1,789,543		3,447,129
CAPITAL ASSETS				
Land	358,855	260,009		618,864
Water and sewer systems	20,555,805	8,035,050		28,590,855
	20,914,660	8,295,059		29,209,719
Less accumulated depreciation	(7,008,746)	(3,031,225)		(10,039,971)
Capital assets, net	13,905,914	5,263,834		19,169,748
Total assets	16,561,584	7,652,895	339,287	24,553,766
CURRENT LIABILITIES				
Accounts payable	57,624	36,073	39,496	133,193
Due to other funds	40,116	5,059	3,564	48,739
Due to area utilities	4,875			4,875
Unearned revenues	20,000			20,000
Total current liabilities	122,615	41,132	43,060	206,807
CURRENT LIABILITIES (FROM RESTRICTED ASSETS)				
Contracts payable, current portion		295,000		295,000
Bonds payable, current portion	195,000			195,000
Total current liabilities (from restricted assets)	195,000	295,000		490,000
LONG-TERM LIABILITIES (FROM NON-RESTRICTED ASSETS)				
Contracts payable		795,000		795,000
Bonds payable	5,615,000			5,615,000
Bond premium, net of amortization	80,286			80,286
Notes payable - other funds	1,065,768			1,065,768
Total long-term liabilities (from non-restricted assets)	6,761,054	795,000		7,556,054
Total liabilities	7,078,669	1,131,132	43,060	8,252,861
NET POSITION				
Invested in capital assets, net of related debt	6,949,860	4,203,834		11,153,694
Restricted	1,657,586	1,789,543		3,447,129
Unrestricted	875,469	528,386	296,227	1,700,082
Total net position	\$ 9,482,915	\$ 6,521,763	\$ 296,227	\$ 16,300,905

CHARTER TOWNSHIP OF GENOA

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED MARCH 31, 2017**

	<u>Major Funds</u>		<u>Nonmajor Fund</u>	<u>Total</u>
	<u>Oak Pointe Water and Sewer Systems Fund</u>	<u>Lake Edgewood Water and Sewer Systems Fund</u>	<u>Pine Creek Water and Sewer Systems Fund</u>	
OPERATING REVENUES				
User charges	\$ 1,460,490	\$ 473,738	\$ 290,766	\$ 2,224,994
OPERATING EXPENSES	<u>1,439,451</u>	<u>603,111</u>	<u>284,508</u>	<u>2,327,070</u>
Operating income (loss)	<u>21,039</u>	<u>(129,373)</u>	<u>6,258</u>	<u>(102,076)</u>
NON-OPERATING REVENUES AND (EXPENSES)				
Connection fees	4,400			4,400
Grants	30,000			30,000
Interest income - special assessments	12,621	48,838		61,459
Interest income - reserves	2,468	1,035		3,503
Interest expense - bonds	(185,873)	(70,622)		(256,495)
Other revenue (expense), net	<u>74,816</u>	<u>11,983</u>	<u>1,160</u>	<u>87,959</u>
Total non-operating revenues and (expenses)	<u>(61,568)</u>	<u>(8,766)</u>	<u>1,160</u>	<u>(69,174)</u>
Net income (loss)	(40,529)	(138,139)	7,418	(171,250)
NET POSITION APRIL 1, 2016	<u>9,523,444</u>	<u>6,659,902</u>	<u>288,809</u>	<u>16,472,155</u>
NET POSITION MARCH 31, 2017	<u>\$ 9,482,915</u>	<u>\$ 6,521,763</u>	<u>\$ 296,227</u>	<u>\$ 16,300,905</u>

The notes are an integral part of the financial statements.

CHARTER TOWNSHIP OF GENOA

**STATEMENT OF CASH FLOW
PROPRIETARY FUNDS
FOR THE YEAR ENDED MARCH 31, 2017**

	Major Funds		Nonmajor Fund	Total
	Oak Pointe Water and Sewer Systems Fund	Lake Edgewood Water and Sewer Systems Fund	Pine Creek Water and Sewer Systems Fund	
CASH FLOW FROM (USED IN)				
OPERATING ACTIVITIES				
Receipts from customers	\$ 1,450,976	\$ 451,918	\$ 267,347	\$ 2,170,241
Payments to vendors	(970,396)	(415,988)	(281,044)	(1,667,428)
Net cash from (used in) operating activities	<u>480,580</u>	<u>35,930</u>	<u>(13,697)</u>	<u>502,813</u>
CASH FLOW FROM (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital outlay	(134,249)			(134,249)
Special assessment collections	36,779	192,470		229,249
Collections City of Brighton - contract receivable		17,200		17,200
Interest received from special assessments	12,621	48,838		61,459
Interest received on reserved accounts	2,468	1,035		3,503
Repayment of principal on bonds	(190,000)	(290,000)		(480,000)
Interest paid on bonds	(190,025)	(70,622)		(260,647)
Other revenue (expense)	109,216	11,983	1,160	122,359
Repayment of notes payable to other funds	(141,700)			(141,700)
Repayment of short term loans to (from) other funds	22,612	(1,623)	11,122	32,111
Net cash from (used in) capital and related financing activities	<u>(472,278)</u>	<u>(90,719)</u>	<u>12,282</u>	<u>(550,715)</u>
Net increase (decrease) in cash and cash equivalents	8,302	(54,789)	(1,415)	(47,902)
CASH AND CASH EQUIVALENTS AT APRIL 1, 2016	<u>2,025,181</u>	<u>1,519,930</u>	<u>256,870</u>	<u>3,801,981</u>
CASH AND CASH EQUIVALENTS AT MARCH 31, 2017	<u>\$ 2,033,483</u>	<u>\$ 1,465,141</u>	<u>\$ 255,455</u>	<u>\$ 3,754,079</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM (USED IN) OPERATING ACTIVITIES				
Operating income (loss)	\$ 21,039	\$ (129,373)	\$ 6,258	\$ (102,076)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH FROM (USED IN) OPERATING ACTIVITIES				
Depreciation expense	465,887	175,152		641,039
Changes in assets and liabilities				
Accounts receivable	(9,940)	(19,877)	(13,109)	(42,926)
Other receivables	426	(1,943)	(10,310)	(11,827)
Payables, net	3,168	11,971	3,464	18,603
Net cash from (used in) operating activities	<u>\$ 480,580</u>	<u>\$ 35,930</u>	<u>\$ (13,697)</u>	<u>\$ 502,813</u>

The notes are an integral part of the financial statements.

CHARTER TOWNSHIP OF GENOA
STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
MARCH 31, 2017

ASSETS

Cash and cash equivalents	\$ 200,885
Due from other funds	<u>8,157</u>
Total assets	<u>\$ 209,042</u>

LIABILITIES

Deposits - escrows	\$ 67,979
Due to other funds	14,956
Due to others	9,746
Due to area utilities	<u>116,361</u>
Total liabilities	<u>\$ 209,042</u>

The notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

CHARTER TOWNSHIP OF GENOA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Township relating to the funds and account groups included in the accompanying financial statements conform to generally accepted accounting principles applicable to state and local governments. The more significant accounting policies of the Township are described below.

A. BASIC FINANCIAL STATEMENTS

In accordance with GASB Standards, the basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (Statement of Net Position and Statement of Activities) report on the Township as a whole, excluding fiduciary activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. All activities, both governmental and business-type, are reported in the government-wide financial statements using the economic resources measurement focus and the accrual basis of accounting, which includes long-term assets and receivables as well as long-term debt and obligations. The government-wide financial statements focus more on the sustainability of the Township as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

Generally, the effect of interfund activity has been removed from the government-wide financial statements. Net interfund activity and balances between governmental activities and business-type activities are shown in the government-wide financial statements.

The government-wide Statement of Net Position reports all financial and capital resources of the Township (excluding fiduciary funds). It is displayed in a format of assets plus deferred outflows of resources, less liabilities and deferred inflows of resources equals net position, with the assets and liabilities shown in order of their relative liquidity. Net positions are required to be displayed in three components: 1) invested in capital assets, net of related debt, 2) restricted, and 3) unrestricted. Invested in capital assets, net of related debt is capital assets net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Restricted net positions are those with constraints placed on their use by either: 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations or other governments, or 2) imposed by law through constitutional provisions or enabling legislation. All net positions not otherwise classified as restricted, are shown as unrestricted. Generally, the Township would first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

The Government-Wide Statement of Activities demonstrates the degree to which both direct and indirect expenses of the various functions and programs of the Township are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. Indirect expenses for administrative overhead are allocated among the functions and activities using a full cost allocation approach and are presented separately to enhance comparability of direct expenses between governments that allocate direct expenses and those that do not. Interest on general long-term debt is not allocated to the various functions. Program revenues include: 1) charges to customers or users who purchase, use or directly benefit from goods, services or privileges provided by a particular function or program and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. Taxes, unrestricted investment income and other revenues not identifiable with particular functions or programs are included as general revenues. The general revenues support the net costs of the functions and programs not covered by program revenues.

CHARTER TOWNSHIP OF GENOA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Also, part of the basic financial statements are the fund financial statements for governmental funds and proprietary funds. The focus of the fund financial statements is on major funds, as defined by GASB standards. Although this reporting model sets forth minimum criteria for determination of major funds (a percentage of assets, liabilities, revenues, or expenditures/expenses of fund category and of the governmental and enterprise funds combined), it also gives governments the option of displaying other funds as major funds. Other nonmajor funds, are combined in a single column on the fund financial statements.

The Township reports the following major governmental funds:

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

The Utilities/DPW Special Revenue Fund. It accounts for Township sewer/water utility activities.

The Grand River Water New User Capital Projects Fund accounts for the Township's collection of connection fees and special assessments to an area utility district.

The Genoa-Oceola Sewer New User Capital Project Fund accounts for the Township's collection of connection fees and payments to an area utility authority.

The Reimbursable Projects Fund accounts for the activity of township construction and maintenance projects in which the costs are partially or fully reimbursed by the residents benefitting.

The Township reports the following major enterprise funds.

Oak Pointe Water and Sewer System Fund accounts for the activity associated with operating the utility system at the Oak Pointe development.

The Lake Edgewood Water and Sewer Fund accounts for the activities associated with operating the utility system at the Lake Edgewood development.

B. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The governmental fund financial statements are prepared on a current financial resources measurement focus and modified accrual basis of accounting. To conform to the modified accrual basis of accounting, certain modifications must be made to the accrual method. These modifications are outlined below:

- A. Revenue is recorded when it becomes both measurable and available (received within 60 days after year-end). Revenue considered susceptible to accrual includes: property taxes, sales and use taxes, transient occupancy taxes, licenses, fees and permits, intergovernmental revenues, charges for services, fines, forfeits and penalties, and interest.
- B. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.
- C. Disbursements for the purchase of capital assets providing future benefits are considered expenditures. Bond proceeds are reported as another financing source.

CHARTER TOWNSHIP OF GENOA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

With this measurement focus, operating statements present increases and decreases in net current assets and unreserved fund balance as a measure of available resources.

This is the traditional basis of accounting for governmental funds and also is the manner in which these funds are normally budgeted. This presentation is deemed most appropriate to: 1) demonstrate legal and covenant compliance, 2) demonstrate the sources and uses of liquid resources, and 3) demonstrate how the Township's actual revenues and expenditures conform to the annual budget. Since the governmental funds financial statements are presented on a different basis than the governmental activities column of the government-wide financial statements, a reconciliation is provided immediately following each fund statement. These reconciliations briefly explain the adjustments necessary to transform the fund financial statements into the governmental activities column of the government-wide financial statements.

The proprietary funds' financial statements are prepared on the same basis (economic resources measurement focus and accrual basis of accounting) as the government-wide financial statements. Therefore, most lines for the total enterprise funds on the proprietary funds financial statements will directly reconcile to the business-type activities column on the government-wide financial statements. Because the Proprietary Funds are combined into a single business-type activities column on the government-wide financial statements, certain interfund activities between these funds are eliminated in the consolidation for the government-wide financial statements, but are included in the fund columns in the proprietary funds financial statements.

Enterprise funds (a type of Proprietary Fund) account for operations where the intent of the Township is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Under GASB Statement No. 34, enterprise funds are also required for any activity whose principal revenue sources meet any of the following criteria: 1) any activity that has issued debt backed solely by the fees and charges of the activity, 2) if the cost of providing services for any activity, including capital costs such as depreciation or debt service, must legally be recovered through fees and charges of the activity, or 3) it is the policy of the Township to establish activity fees or charges to recover the cost of providing services, including capital costs.

On the Enterprise Funds' financial statements, operating revenues are those that flow directly from the operations of the activity, i.e. charges to customers or users who purchase or use the goods or services of that activity. Operating expenses are those that are incurred to provide those goods or services. Non-operating revenues and expenses are items such as investment income and interest expense that are not a result of the direct operations of the activity.

Private-sector standards of accounting issued prior to December 1, 1989 are generally followed in financial statements to the extent that those standards do not conflict with the standards of the Governmental Accounting Standards Board. The government has elected not to follow private-sector standards issued after November 30, 1989 for its business-type activities.

Fiduciary funds account for assets held by the Township in a trustee or agency capacity on behalf of others and, therefore, are not available to support Township programs. Fiduciary funds are not included in the government-wide financial statements as they are not an asset of the Township available to support Township programs. The Township currently maintains an agency fund to account for the monies collected and paid on behalf of developer's escrow accounts.

CHARTER TOWNSHIP OF GENOA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. CAPITAL ASSETS

Under GASB standards, all capital assets, whether owned by governmental activities or business-type activities are recorded and depreciated in the government-wide financial statements. No capital assets or depreciation are shown in the governmental funds financial statements.

Capital assets, including public domain infrastructure (e.g., roads, bridges, sidewalks and other assets that are immovable and of value only to the Township) are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life greater than one year. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation. Real property is considered capital assets regardless of initial cost.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major improvements are capitalized and depreciated over the remaining useful lives of the related capital assets.

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

Buildings, structures and improvements	5 to 50 years
Utility plant	5 to 50 years
Machinery and equipment	2 to 40 years
Infrastructure	25 to 50 years

Capital assets transferred between activities are transferred at their net book value (cost less accumulated depreciation), as of the date of the transfer.

D. ACCRUED COMPENSATED ABSENCES

The Township has recorded a liability for compensated absences of its employees. The liability is based on the number of hours outstanding owed to each employee times the applicable rate of pay.

E. BUDGETARY DATA

The board of trustees follows the procedures as outlined in the Uniform Budgeting Manual for Local Units of Government in Michigan in the establishment of the various annual budgets.

The clerk and treasurer prepare the annual budgets. The proposed budgets are then submitted for discussion and approved by the Township board. The budgets for the general, special revenue and debt service funds are approved by line item. If and when it becomes necessary to amend certain amounts in the budget, a proposal outlining the desired changes is made to and approved by the Township board at any of their regular meetings. Budget appropriations made, but not expended by year end, lapse with the fiscal year end.

CHARTER TOWNSHIP OF GENOA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. PROPERTY TAXES

The Township's property taxes are levied and become a lien on December 1st based on the taxable valuation of property located in the Township as of the preceding December 31st. These taxes are due on February 14th, with the final collection date of February 28th before they are added to the county delinquent tax rolls.

For the year ended March 31, 2017, the Township recognized the property taxes levied December 1, 2016 as revenue.

Taxable Value:	\$ 1,057,679,467
Township Millage Rate:	0.8121

G. INVESTMENTS

Investments are stated at market value.

H. CASH EQUIVALENTS

For purposes of the statement of cash flows, demand deposits and short-term investments with a maturity date of three months or less when acquired are considered to be cash equivalents.

I. FUND EQUITY

Under GASB standards, in the fund financial statements, governmental funds report the following components of fund balance:

- Nonspendable - Amounts that are not in spendable form or are legally or contractually required to be maintained intact.
- Restricted - Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose.
- Committed - Amounts that have been formally set aside by the Township board for use for specific purposes. Commitments are made and can be rescinded only via resolution of the Township board.
- Assigned - Intent to spend resources on specific purposes expressed by the Township Board; or Supervisor, Clerk, and Treasurer; who are authorized by policy approved by the Township Board to make assignments. All current year assignments have been made by the Township Board.
- Unassigned - Amounts that do not fall into any other aforementioned category. This is the residual classification for amounts in the General Fund and represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes in the General Fund. In other governmental funds, only negative unassigned amounts are reported, if any, and represent expenditures incurred for specific purposes exceeding the amounts previously restricted, committed, or assigned to those purposes.

CHARTER TOWNSHIP OF GENOA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. DEFERRED OUTFLOW AND DEFERRED INFLOW

Under GASB standards, the Township is reporting two new sections in the Statement of Net Position (Government Wide Statements) and in the Balance Sheet (Fund Statements) which are called Deferred Outflow (previously called assets) and Deferred Inflow (previously called liabilities).

These separate financial statement elements which meet the definition of deferred outflow and inflow are no longer considered assets or liabilities.

Deferred outflow of resources represents a consumption of net position that applies to a future period. The element will not be recognized as an expense and (or) expenditure until the time restriction is met.

For the year ended March 31, 2017 the Township records deferred outflow of resources on the Statement of Net Position relating to pension differences from expected investment returns compared to actual, changes in experience, differences in actuarial assumptions and contributions made subsequent to the Net Pension Liability measurement date.

Deferred outflow of resources as of March 31, 2017 are as follows:

Deferred Outflow of Resources	
Differences in experience	\$ 14,608
Differences in actuarial assumptions	10,658
Excess (Deficit) of investment returns	6,914
Contributions subsequent to measurement date	<u>5,060</u>
Totals	<u><u>\$ 37,240</u></u>

Deferred inflow of resources represents an acquisition of net position that applies to a future period. The element will not be recognized as revenue until the time restriction is met. The Township has one transaction type which consist of elements considered a deferred inflow of resources listed on the balance sheets of various funds and the Statement of Net Position.

The transaction type listed as deferred inflow of resources is special assessment receivables generally collected over a 20-year period. Since the revenues are unavailable (not collectable within 60 days of the end of the year) until a future period they are considered deferred inflow of resources on the Balance Sheets under Fund Accounting as of March 31, 2017.

CHARTER TOWNSHIP OF GENOA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 2 - DESCRIPTION OF REPORTING ENTITY

In accordance with GASB standards, all funds, agencies, and activities of the Charter Township of Genoa as the primary government have been included in the financial statements.

The following potential component units have been evaluated under the criteria established by GASB standards and determined not to be component units based on financial independence and accountability.

1. **Genoa-Oceola Sewer and Water Authority** - Charter Township of Genoa appoints two members of the authority's five-member board. The authority is fiscally independent from the Township. The authority is audited as an independent entity in compliance with Public Act 2.
2. **Brighton Area District Library** - This unit is an interlocal agreement between the Charter Township of Brighton, City of Brighton and Charter Township of Genoa. A separate audit is conducted for this unit.
3. **Southeast Michigan Council of Governments (SEMCOG)** - SEMCOG is a regional organization of governments located in Livingston, Macomb and Monroe Counties. A separate audit is conducted for this unit.
4. **Marion, Howell, Oceola, Genoa Sewer and Water Authority (MHOG)** - Charter Township of Genoa appoints two members of the Authority's eight-member board. The authority is fiscally independent from the Township. The Authority is audited as an independent entity in compliance with Public Act 2.
5. **Brighton Area Fire Authority** - Charter Township of Genoa appoints two members of the Authority's seven-member board. The Authority was incorporated July 1, 2000 and is audited as an independent entity in compliance with Public Act 2.

CHARTER TOWNSHIP OF GENOA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 3 - INVESTMENT IN JOINT VENTURES

As of March 31, 2017 the Township has investments in four joint ventures as follows:

Marion, Howell, Oceola, Genoa Joint Sewer and Water Authority

The Township is a member of the Marion, Howell, Oceola, Genoa Joint Sewer and Water Authority (hereinafter "MHOG"). As the name implies MHOG was incorporated by the Townships of Marion, Howell, Oceola and Genoa. MHOG was formed to operate and maintain a joint water system that serves residents in each member township. Genoa Township holds a 25% share of the equity in this joint venture which amounted to \$10,403,154 as of March 31, 2017. Such amount is recorded in the government-wide statement of net position as total investments in joint ventures.

The Township is unaware of any circumstances that would cause additional benefit or burden to the participating governments of the joint venture in the foreseeable future. Complete financial statements of MHOG can be obtained from the administrative offices of MHOG at 2911 Dorr Road, Brighton, Michigan. Selected financial information of MHOG as of and for the fiscal year ended September 30, 2016 (the date financial information was last available) was as follows:

Total assets	\$ 45,286,532
Total liabilities	\$ 3,673,916
Total net assets	\$ 41,612,616
Total revenues	\$ 3,306,080
Total expenditures	\$ 3,483,248

Brighton Area Fire Authority

The Township is a member of the Brighton Area Fire Authority (hereinafter "Fire Authority"). The Fire Authority was incorporated by the City of Brighton and the Townships of Brighton and Genoa. The Fire Authority was formed for the purpose of providing fire protection and safety services to the residents of its incorporating members. The Fire Authority operations are funded through a voter approved millage. Genoa Township holds a 33% share of the equity in this joint venture which amounted to \$2,498,097 as of March 31, 2017. Such amount is recorded in the government-wide statement of net position as total investments in joint ventures.

The Township is unaware of any circumstances that would cause additional benefit or burden to the participating governments of the joint venture in the foreseeable future. Complete financial statements for the Fire Authority can be obtained from the administrative offices of the Authority at 615 W Grand River Ave, Brighton, Michigan. Selected financial information of the Fire Authority as of and for the fiscal year ended June 30, 2016 (the date financial information was last available) was as follows:

Total assets	\$ 7,819,258
Total liabilities	\$ 324,968
Total net assets	\$ 7,494,290
Total revenues	\$ 3,303,909
Total expenditures	\$ 3,758,005

CHARTER TOWNSHIP OF GENOA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017**

NOTE 3 - INVESTMENT IN JOINT VENTURES (continued)

Genoa-Oceola Sewer and Water Authority

The Township is a member of the Genoa-Oceola Sewer and Water Authority (hereinafter "G/O S&W"). G/O S&W was established by the Livingston County Drain Commission and Townships of Genoa and Oceola. G/O S&W was formed to acquire, own, improve, enlarge, extend, operate, maintain, manage and administer sewage disposal systems, water supply systems, or both. Genoa Township holds a 50% share of the equity in this joint venture which amounted to \$12,151,836 as of March 31, 2017. Such amount is recorded in the government-wide statement of net position as total investments in joint ventures.

The Township is unaware of any circumstances that would cause additional benefit or burden to the participating governments of the joint venture in the foreseeable future. Complete financial statements for G/O S&W can be obtained from the administrative offices of the Authority at 2911 Dorr Road, Brighton, Michigan. Selected financial information of G/O S&W as of and for the fiscal year ended September 30, 2016 (the date financial information was last available) was as follows:

Total assets	\$ 24,381,881
Total liabilities	\$ 78,209
Total net assets	\$ 24,303,672
Total revenues	\$ 2,385,016
Total expenditures	\$ 2,824,135

Howell Area Parks and Recreation Authority

The Township is a member of the Howell Area Parks and Recreation Authority (hereinafter "Recreation Authority"). The Recreation Authority was incorporated by the City of Howell and the Townships of Marion, Oceola and Genoa. The Recreation Authority was formed for the purpose of providing recreational opportunities for the citizens of the member governments. The Recreation Authority began operating on July 1, 2008. The Township appoints one member to the five-member Recreation Authority board. The Township holds a 25% share of the equity in this joint venture, which amounted to \$968 as of March 31, 2017.

The Township is also responsible to contribute a certain amount of cash each year to subsidize the Recreation Authority's operating costs. Such contributions are calculated annually based upon budgeted needs. The Township is unaware of any circumstances that would cause an additional burden or benefit to the participating governments in the near future. Complete financial statements for the Recreation Authority can be obtained from the administrative offices at 935 West Grand River, Howell, Michigan. Selected financial information of the Recreation Authority as of and for the six months ended December 31, 2016 (the date financial information was last available) was as follows:

Total assets	\$ 137,589
Total liabilities	\$ 133,719
Total net assets	\$ 3,870
Total revenues	\$ 1,259,387
Total expenditures	\$ 1,225,404

CHARTER TOWNSHIP OF GENOA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 4 - DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

Michigan Compiled Laws, Section 129.91, authorizes the Township to deposit and invest in the accounts of Federally insured banks, credit unions, and savings and loan associations; bonds, securities and other direct obligations of the United States, or any agency or instrumentality of the United States; United States government or Federal agency obligation repurchase agreements; bankers' acceptance of United States banks; commercial paper rated by two standard rating agencies within the two highest classifications, which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan. Financial institutions eligible for deposit of public funds must maintain an office in Michigan.

The Township board has designated thirteen banks for the deposit of Township funds. The investment policy adopted by the board is in accordance with Act 196 PA 1997.

As of March 31, 2017, cash and investments consist of the following:

Cash and cash equivalents	
Deposits with financial institutions	\$ 12,941,197
External investment pools and funds	<u>580,581</u>
Total cash and cash equivalents	<u>\$ 13,521,778</u>

Cash and investments are presented in the financial statements in the following areas:

Statement of Net Position	
Cash and cash equivalents	13,226,699
Fiduciary Funds	
Cash and cash equivalents	<u>200,885</u>
Total	<u>\$ 13,427,584</u>

The carrying amounts of cash and cash equivalents is stated at \$13,427,584 for the Township as of March 31, 2017. The difference between the carrying amounts and amounts mentioned above stem from cash on hand of \$300 and outstanding items.

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned to it. The Township does not have a deposit policy for custodial credit risk. As of March 31, 2017, the Township had \$4,980,687 of bank deposits (certificates of deposit, checking, and savings accounts) that were uninsured and collateralized and \$2,469,019 of bank deposits that were uninsured and uncollateralized and \$5,491,491 that were FDIC insured. The Township believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the Township evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution. Only those institutions with an acceptable estimated risk level are used as depositories. The Township's investment policy does not address this risk.

CHARTER TOWNSHIP OF GENOA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 4 - DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (continued)

Custodial Credit Risk of Investments

Custodial credit risk is the risk that, in the event of failure of the counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Township does not have a policy for custodial credit risk of investments.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Township has no policy regarding credit risk. As of March 31, 2017, the Township's investments were exposed to credit risk as follows:

Investment Type	Rating by S & P	Amount
MBIA investment pool	AAA/M	\$ 580,581

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Township's investment policy requires diversification with a primary focus on safety. However, the policy does not place a fixed percentage limit for any one issuer. As of March 31, 2017, the Township did not have any concentration of credit risk as all amounts were invested in external investment pools and money market type funds.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair values of investments. The Township's investment policy does not limit investment maturities as a means of managing its exposure to losses in fair value resulting from a rise in interest rates. As of March 31, 2017, the weighted average maturity of the underlying investments in the external investment pool and money market type funds were less than 60 days. As a result, management does not believe the Township is significantly exposed to interest rate risk.

CHARTER TOWNSHIP OF GENOA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017**

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the governmental funds for the year ended March 31, 2017 was as follows:

	<u>Balance 3/31/2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclassification</u>	<u>Balance 3/31/2017</u>
Capital assets not being depreciated					
Land	\$1,837,513	\$ 40,000	\$	\$	\$1,877,513
Projects in progress	30,643	21,482		(52,125)	
Total capital assets not being depreciated	<u>1,868,156</u>	<u>61,482</u>		<u>(52,125)</u>	<u>1,877,513</u>
Capital assets being depreciated					
Buildings - Township	2,118,672				2,118,672
Buildings - Fire	2,202,604				2,202,604
Parks	2,949,930	440,707			3,390,637
Equipment/vehicles - DPW	556,681	655,611	(87,621)		1,124,671
Equipment - Township	394,134	34,844	(52,619)	52,125	428,484
Vehicles - Township	18,908				18,908
Total cost of other capital assets	<u>8,240,929</u>	<u>1,131,162</u>	<u>(140,240)</u>	<u>52,125</u>	<u>9,283,976</u>
Accumulated depreciation					
Buildings - Township	(714,041)	(57,966)			(772,007)
Buildings - Fire	(483,405)	(42,756)			(526,161)
Parks	(865,271)	(161,688)			(1,026,959)
Equipment	(273,775)	(109,292)	87,621		(295,446)
Equipment/vehicles - DPW	(468,274)	(33,449)	52,619		(449,104)
Vehicles	(18,908)				(18,908)
Total accumulated depreciation of other capital assets	<u>(2,823,674)</u>	<u>(405,151)</u>	<u>140,240</u>		<u>(3,088,585)</u>
Net capital assets being depreciated	<u>5,417,255</u>	<u>726,011</u>		<u>52,125</u>	<u>6,195,391</u>
Governmental activities capital asset, net	<u>\$7,285,411</u>	<u>\$ 787,493</u>	<u>\$</u>	<u>\$</u>	<u>\$8,072,904</u>

Depreciation expense is being recorded in the government-wide statement of activities based upon the fund and activity utilizing the assets. The Township utilizes the straight-line method to depreciate capital assets over their estimated useful lives. Depreciation expense was allocated to the following activities:

General Government	\$ 167,258
Public Works	33,449
Fire Protection	42,756
Parks and recreation	161,688
Total	<u>\$ 405,151</u>

As of March 31, 2017 there was no debt outstanding that was related to the Township's governmental capital assets.

CHARTER TOWNSHIP OF GENOA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 5 - CAPITAL ASSETS (continued)

A summary of proprietary fund type property and equipment as of March 31, 2017, is as follows:

OAK POINTE WATER AND SEWER SYSTEMS					
	Balance 4/1/2016	Additions	Deletions	Reclassification	Balance 3/31/2017
Non-depreciable assets					
Land	\$ 358,855	\$	\$	\$	\$ 358,855
Construction in progress	6,338,803	92,249		(6,431,052)	
Total non-depreciable assets	6,697,658	92,249		(6,431,052)	358,855
Depreciable assets					
Water system	5,136,426	15,000			5,151,426
Sewer system	8,946,327	27,000		6,431,052	15,404,379
Total depreciable assets	14,082,753	42,000		6,431,052	20,555,805
Less					
Accumulated depreciation	(6,542,859)	(465,887)			(7,008,746)
Total assets	<u>\$ 14,237,552</u>	<u>\$ (331,638)</u>	<u>\$</u>	<u>\$</u>	<u>\$ 13,905,914</u>

LAKE EDGEWOOD SEWER SYSTEM					
	Balance 4/1/2016	Additions	Deletions	Reclassification	Balance 3/31/2017
Non-depreciable assets					
Land	\$ 260,009	\$	\$	\$	\$ 260,009
Depreciable assets					
Sewer system	8,035,050				8,035,050
Less					
Accumulated depreciation	(2,856,073)	(175,152)			(3,031,225)
Total assets	<u>\$ 5,438,986</u>	<u>\$ (175,152)</u>	<u>\$</u>	<u>\$</u>	<u>\$ 5,263,834</u>

TOTAL ALL ENTERPRISE FUNDS					
	Balance 4/1/2016	Additions	Deletions	Reclassification	Balance 3/31/2017
Non-depreciable assets					
Land	\$ 618,864	\$	\$	\$	\$ 618,864
Construction in progress	6,338,803	92,249		(6,431,052)	6,431,052
Total non-depreciable assets	6,957,667	92,249		(6,431,052)	7,049,916
Depreciable assets					
Water system	5,136,426	15,000			5,151,426
Sewer system	16,981,377	27,000		6,431,052	17,008,377
Total depreciable assets	22,117,803	42,000		6,431,052	22,159,803
Less					
Accumulated depreciation	(9,398,932)	(641,039)			(10,039,971)
Total assets	<u>\$ 19,676,538</u>	<u>\$ (506,790)</u>	<u>\$</u>	<u>\$</u>	<u>\$ 19,169,748</u>

CHARTER TOWNSHIP OF GENOA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017**

NOTE 6 - LONG-TERM DEBT

The following is a summary of the Township's debt categorized for governmental and proprietary funds for the year ended March 31, 2017:

<u>Governmental Fund Long-Term Debt - Contracts Payable</u>	<u>Balance 4/1/2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 3/31/2017</u>	<u>Current Portion</u>
1. Payable to Livingston County Department of Public Works, Joint Water Treatment Plant construction; contract with Marion, Howell and Oceola Townships; principal is payable in annual installments of \$80,000 to \$113,750 starting June 1, 2003 to 2016, interest at 2.8% to 4.6% payable semi-annually.	\$ 113,750	\$	\$ 113,750	\$	\$
<u>Governmental Fund Long-Term Debt - Bonds Payable</u>					
1. Payable to Michigan Municipal Bond Authority, Grand Oaks Industrial Park Water System Improvement Project, Special assessment bonds, dated December 9, 1998, payable in annual installments of \$25,000 and \$30,000 through November 1, 2018, interest is charged at 3.65% to 5.00% semi-annually.	\$ 85,000	\$	\$ 30,000	\$ 55,000	\$ 25,000
2. Payable to Michigan Municipal Bond Authority, Grand River Road Improvement Project, special assessment bonds, dated June 23, 2003, payable in annual installments of \$75,000 and \$80,000 through November 1 2019, interest is charged at 4.50% to 6.35% semi-annually.	300,000	0	75,000	225,000	75,000
3. Payable to National City Bank, special assessment bonds, Series 2001; Dorr Road Water and Sewer Improvement Project; Genoa-Oceola Sanitary Sewer; dated October 1, 2001, payable in annual installments of \$35,000 and \$170,000 through November 1, 2021, with interest varying from 4% to 5%.	850,000	0	170,000	680,000	170,000
4. Payable to Fifth Third Bank, special assessments bonds, Series 2001 Dorr Road Water and Sewer Improvement Project; Genoa-Oceola Sanitary Sewer; dated October 1, 2001, payable in annual installments of \$40,000 and \$45,000 through November 1, 2021, interest varying from 4% to 5%.	250,000	0	40,000	210,000	40,000
Total governmental fund long-term debt - bonds payable	<u>\$ 1,485,000</u>	<u>\$ -</u>	<u>\$ 315,000</u>	<u>\$ 1,170,000</u>	<u>\$ 310,000</u>
Total governmental fund long-term debt	<u>\$ 1,598,750</u>	<u>\$ -</u>	<u>\$ 428,750</u>	<u>\$ 1,170,000</u>	<u>\$ 310,000</u>

CHARTER TOWNSHIP OF GENOA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 6 - LONG-TERM DEBT (continued)

	<u>Balance 4/1/2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 3/31/2017</u>	<u>Current Portion</u>
<u>Proprietary Long-Term Debt - Contracts Payable</u>					
1. Payable to Livingston County Department of Public Works, Lake Edgewood Water Expansion, principal is payable in annual installments of \$25,000 to \$30,000 through May 1, 2017, interest is charged at 4.3% to 5.4% semi-annually.	\$ 55,000	\$	\$ 25,000	\$ 30,000	\$ 30,000
2. Payable to Livingston County Department of Public Works, Lake Edgewood West Sewer Expansion, principal is payable in annual installments of \$110,000 to \$265,000 through May 1, 2020, interest is charged at 5.0 to 5.75% semi-annually.	1,325,000		265,000	1,060,000	265,000
Total proprietary long-term debt - contracts payable	<u>1,380,000</u>		<u>290,000</u>	<u>1,090,000</u>	<u>295,000</u>
<u>Proprietary Long-Term Debt - Bonds Payable</u>					
1. Payable to US Bank, Oak Pointe Sewer System Project, Series 2014, Principal is payable in annual installments of \$190,000 to \$400,000 through November 1, 2036, interest is charged at 2.0% to 4.0% annually.	6,000,000		190,000	5,810,000	195,000
<u>Unamortized Bond Discounts and Premiums</u>					
1. Bond premium coinciding with the US Bank Bond Payable for the Oak Pointe Sewer System project, Series 2014, will be amortized over 22 years, at a rate of \$4,153 annually to coincide	84,439		4,153	80,286	4,153
Total proprietary long-term debt	<u>\$ 7,464,439</u>	<u>\$ -</u>	<u>\$ 484,153</u>	<u>\$ 6,980,286</u>	<u>\$ 494,153</u>
Total governmental and proprietary debt	<u>\$ 9,063,189</u>	<u>\$</u>	<u>\$ 912,903</u>	<u>\$ 8,150,286</u>	<u>\$ 804,153</u>

CHARTER TOWNSHIP OF GENOA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 6 - LONG-TERM DEBT (continued)

The following is a schedule of principal and interest payments to service the long-term debt of the Township:

Contracts Payable:

Fiscal Years Ending	Governmental			Proprietary		
	Principal	Interest	Total	Principal	Interest	Total
3/31/2018	\$	\$	\$	\$ 295,000	\$ 54,126	\$ 349,126
3/31/2019				265,000	38,094	303,094
3/31/2020				265,000	22,857	287,857
3/31/2021				265,000	7,619	272,619
Total	\$	\$	\$	\$ 1,090,000	\$ 122,696	\$ 1,212,696

Bonds Payable:

Fiscal Years Ending	Governmental			Proprietary		
	Principal	Interest	Total	Principal	Interest	Total
3/31/2018	\$ 310,000	\$ 54,598	\$ 364,598	\$ 195,000	\$ 185,725	\$ 380,725
3/31/2019	315,000	37,788	352,788	205,000	181,825	386,825
3/31/2020	285,000	21,783	306,783	215,000	177,725	392,725
3/31/2021	215,000	8,178	223,178	220,000	173,425	393,425
3/31/2022	45,000	1,125	46,125	230,000	169,025	399,025
3/31/2023 - 2027				1,300,000	747,125	2,047,125
3/31/2028 - 2032				1,565,000	534,288	2,099,288
3/31/2033 - 2037				1,880,000	230,600	2,110,600
Total	\$ 1,170,000	\$ 123,472	\$ 1,293,472	\$ 5,810,000	\$ 2,399,738	\$ 8,209,738

CHARTER TOWNSHIP OF GENOA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 7 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at March 31, 2017 represent short-term borrowings and amounts owed for reimbursements between other funds. The total interfund receivable and payable at March 31, 2017 is \$430,102.

<u>Fund</u>	<u>InterFund Receivable</u>	<u>Fund</u>	<u>InterFund Payable</u>	<u>Purpose</u>
General Fund	\$ 13,204	Liquor Law Fund	\$ 13,204	Short term loan
General Fund	126,177	Utilities/DPW Fund	126,177	Compensation for DPW labor
General Fund	1,967	Trust and Agency Fund	1,967	Trailer fees
General Fund	7,617	Current Tax Fund	7,617	Interest and Tax collections
General Fund	1,559	Deposit Trust Fund	1,559	Reimbursement for costs
Utility Escrow Fund	5,782	General Fund	5,782	Deposits
Utility Escrow Fund	2,375	Utilities/DPW Fund	2,375	Credit card fees
Genoa-Oceola Sewer New User Fund	37,132	Utilities/DPW Fund	37,132	Vactor truck expenses
Genoa-Oceola Sewer New User Fund	30,000	Dorr Road Debt Service Fund	30,000	Short term loan
Genoa-Oceola Sewer New User Fund	40,000	Grand River Road Debt Service Fund	40,000	Short term loan
Utilities/DPW Fund	3,813	Utility Escrow Fund	3,813	Construction fees
Utilities/DPW Fund	50,535	Meter Fund	50,535	Short term loan
Utilities/DPW Fund	15,116	Oak Pointe Water and Sewer System	15,116	Shared common costs
Utilities/DPW Fund	5,059	Lake Edgewood Sewer system	5,059	Shared common costs
Utilities/DPW Fund	3,564	Pine Creek	3,564	Shared common costs
Utilities/DPW Reserve Fund	41,000	Utilities/DPW Fund	41,000	Short term advance
Oak Pointe Water and Sewer System	122	Meter Fund	122	Meter sales
Lake Edgewood Sewer system	25,000	Oak Pointe Water and Sewer System	25,000	Short term advance
Pine Creek O & M Fund	34	Meter Fund	34	Meter sales
Grand Oaks Water Debt Service Fund	20,046	Grand River Water New User Capital Project Fund	20,046	Correct Tax collections
TOTAL	<u>\$ 430,102</u>	TOTAL	<u>\$ 430,102</u>	

CHARTER TOWNSHIP OF GENOA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 7 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)

Interfund transfers for the year ended March 31, 2017 were as follows:

<u>Fund Providing Resources</u>	<u>Fund Receiving Resources</u>	<u>Purpose</u>	<u>Amount</u>
General Fund	Road Improvement Fund	Reserve funds for road improvements	\$ 150,000
General Fund	Reimbursable Project Fund	Contributions for road projects	600,000
General Fund	Future Development Parks, Paths and Recreation Fund	Reserve funds for recreation projects and improvements	300,000
Road Improvement Fund	Reimbursable Project Fund	Contributions for road projects	500,000
Reimbursable Project Fund	Road Improvement Fund	Return prior contributions	500,000
Grand River Water New User Fund	MHOG Treatment Plant Debt Service Fund	Debt service	59,000
Utility/DPW Fund	Utility/DPW Reserve Fund	Reserve funds for equipment and personnel	<u>41,000</u>
Total			<u><u>\$ 2,150,000</u></u>

CHARTER TOWNSHIP OF GENOA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017**

NOTE 8 - SEGMENT INFORMATION - ENTERPRISE FUNDS

Selected financial information with respect to the three enterprise funds maintained by the Township for water and sewer service is as follows:

	Oak Pointe	Lake Edgewood	Pine Creek	Total
Operating revenues	\$ 1,460,490	\$ 473,738	\$ 290,766	\$ 2,224,994
Depreciation	465,887	175,152		641,039
Operating income (loss)	21,039	473,738	6,258	501,035
Net working capital	895,469	558,386	296,193	1,750,048
Total assets	16,561,584	7,652,895	339,287	24,553,766
Retained earnings	9,482,915	6,521,763	296,227	16,300,905

NOTE 9 - STATEMENT OF CASH FLOWS - ENTERPRISE FUNDS

Pursuant to the GASB standards, a statement of cash flows is presented. The purpose of the statement of cash flows is to explain the change in cash and cash equivalents during the period. The direct method was utilized to present cash flows from operations.

The following is a summary of beginning and ending cash and cash equivalents:

	<u>3/31/2016</u>	<u>3/31/2017</u>
Current assets		
Cash and cash equivalents	<u>\$ 1,229,773</u>	<u>\$ 1,330,533</u>
Restricted assets		
Cash and cash equivalents	<u>\$ 2,572,208</u>	<u>\$ 2,423,546</u>

NOTE 10 - PENSION - DEFINED CONTRIBUTION PLAN

The Township of Genoa has adopted the Principal Financial Group Money Purchase Pension Plan, a defined contribution plan with an effective date of July 1, 1991. The Township is making contributions to the plan on behalf of all eligible employees. Eligible employees are employees who have been employed for one whole year with a minimum of 1,000 hours of service. The Township's payroll for employees covered by the plan for the year ended March 31, 2017 was \$1,883,405, the Township's total payroll was \$2,274,143. The Township contributed \$185,626 to the plan.

A defined contribution pension plan provides pension benefits in return for services rendered, provides an individual account for each participant, and specifies how contributions to the individual's account are to be determined instead of specifying the amount of benefits the individual is to receive. Under a defined contribution pension plan, the benefits a participant will receive depend solely on the amount contributed to the participant's account, the returns earned on investments of those contributions, and forfeitures of other participants' benefits that may be allocated to such participants account. Contributions, required solely by the Township vest 100% after four years of service. An employee who leaves the employment of the Township for reasons other than death, total disability or normal retirement is entitled to the Township's contributions if vesting requirements are satisfied. The Township is required to contribute an amount equal to 10% of the employee's annual compensation.

CHARTER TOWNSHIP OF GENOA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 11 – PENSION - DEFINED BENEFIT PLAN

Plan Description

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

Benefits Provided

The defined benefit plan is comprised of two divisions. Division 01 is for the Township Manager while Division 10 is for the Utilities Director.

Both divisions are open to new hires. Benefits shall be paid as 1.30% of the final average compensation for each year of service for Division 01, and 2.00% for Division 10 with no maximum for either division. Final average compensation is calculated based on the employee's final 5 years wages for all divisions.

Both divisions have a plan vesting period of 10 years, with normal retirement at age 60. Early retirement is available with normal benefits at age 55 with 25 years or service for Division 01. Early retirement is available with reduced benefits at age 50 with 25 years of service or age 55 with 15 years of service for both divisions.

Employees covered by benefit terms

At the December 31, 2016 valuation date, the following employees were covered by the benefit terms:

	Division 01	Division 10
Inactive employees or beneficiaries currently receiving benefits		
Inactive employees entitled to but not yet receiving benefits.		
Active employees	1	1
	1	1

Contributions

The Township is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The actuarially determined rates for the year ended March 31, 2017 were 9.09% of eligible wages for Division 01, and 10.40% of eligible wages for Division 10. The Township does not require employees to contribute to the plan.

CHARTER TOWNSHIP OF GENOA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 11 - PENSION - DEFINED BENEFIT PLAN (continued)

Net Pension Liability

The Total Pension Liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of December 31, 2016.

Actuarial assumptions

The total pension liability in the December 31, 2016 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary Increase: 3.75% in the long term.

Investment rate of return: 7.75%, net of investment expense, including inflation.

Although no specific price inflation assumptions are needed for the valuation, the 2.5% long-term wage inflation assumption would be consistent with price inflation of 3.75%.

Mortality rates used were based on the 2014 Healthy Annuitant Annuity Mortality Table, Employee Mortality Table and Juvenile Mortality Table with a 50% Male and 50% Female blend. For disabled retirees, the regular mortality table is used with a 10-year set forward in ages to reflect the higher expected mortality rates of disabled members.

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	57.50%	5.02%
Global Fixed Income	20.00%	2.18%
Real Assets	12.50%	4.23%
Diversifying Strategies	10.00%	6.56%

Discount Rate

The discount rate used to measure the total pension liability is 8.00% for 2016. The projection of cash flow used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CHARTER TOWNSHIP OF GENOA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 11 -PENSION - DEFINED BENEFIT PLAN (continued)

Changes in Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a)-(b)
Balance at 12/31/2015	\$ 323,716	\$ 245,467	\$ 78,249
Changes for the year			
Service cost	19,422		19,422
Interest on total pension liability	26,674		26,674
Changes in benefits			
Difference between expected and actual experience	10,986		10,986
Changes in assumptions			
Employer contributions		22,061	(22,061)
Employee contributions			
Net investment income		29,531	(29,531)
Benefit payments, including employee refunds			
Administrative expense		(580)	580
Other changes			
Net changes	<u>57,082</u>	<u>51,012</u>	<u>6,070</u>
Balance at 12/31/2016	<u>\$ 380,798</u>	<u>\$ 296,479</u>	<u>\$ 84,319</u>

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

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 8.00%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (7.00%) or 1% higher (9.00%) than the current rate.

	1% Decrease	Current Discount	1% Increase
	7.00%	Rate	9.00%
Net Pension Liability at 12/31/2016	\$ 84,319	\$ 84,319	\$ 84,319
Change in Net Pension Liability (NPL) from change in discount rate	<u>64,035</u>		<u>(53,510)</u>
Calculated NPL	<u>\$ 148,354</u>	<u>\$ 84,319</u>	<u>\$ 30,809</u>

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

CHARTER TOWNSHIP OF GENOA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 11 - PENSION - DEFINED BENEFIT PLAN (continued)

Pension Expense and Deferred Outflow/Inflow of Resources Related to Pension

For the year ended March 31, 2017, the Township recognized pension expense of \$31,894. The Township reported deferred outflow and inflow of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences in experience	\$ 14,608	\$
Differences in assumptions	10,658	
Excess (Deficit) of Investment Returns	6,914	
Total deferred outflows (inflows) to be amortized	32,180	
Contributions subsequent to the measurement date	5,060	
Total deferred outflows (inflows)	\$ 37,240	\$

The amount reported as deferred outflow of resources resulting from contributions made subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for the year ending March 31, 2017.

Amounts reported as deferred outflow and inflow of resources related to other pension activities will be recognized in pension expense as follows:

Year Ended March 31,	Expense
2018	\$ 5,714
2019	5,714
2020	5,714
2021	1,000
2022	2,807
2023 and thereafter	11,231
Total	\$ 32,180

CHARTER TOWNSHIP OF GENOA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 12 - CONTINGENT LIABILITIES

A. Wastewater Treatment System - Lake Edgewood

The Township entered into a Consent Order with the Michigan Department of Environmental Quality (MDEQ) to complete an investigation of the sodium and chloride plume leaving the Wastewater Treatment Plant (WWTP) and to evaluate remedial measures.

In January 2016, the Township submitted a No Further Action Report to the MDEQ which summarized remedial actions completed by the Township to reduce the sodium and chloride concentrations in the local aquifer. The MDEQ approved the No Further Action Report and termination of the annual groundwater sampling in an April 29, 2016 correspondence.

In the year ending March 31, 2017, the Township spent approximately \$142 to complete the annual groundwater sampling event and to prepare the No Further Action Report. The amount of additional costs for April 1, 2017-March 31, 2018 is estimated to be minimal. At this time, the state has requested we do not abandon any onsite wells. Future expenditures associated with this site will include well abandonment.

B. Wastewater Treatment System - Oak Pointe

The Township entered into a Consent Order with the Michigan Department of Environmental Quality (MDEQ) to complete an investigation of the sodium and chloride plume leaving the Wastewater Treatment Plant (WWTP) and to evaluate remedial measures. The Consent Order requires a discharge from the plant's effluent of 150 mg/l for sodium and 250 mg/l for chlorides. The plant has not met this limit since 2002. In January 2015, the plant was taken offline, permanently eliminating the source of sodium and chloride at this site.

The MDEQ approved Interim Response Activities Designed to Meet Criteria Report (IRDC) in 2005 which requires annual groundwater monitoring and corrective action activities to protect drinking water sources. The Township completed a baseline sampling event in 2015 to document site conditions when the source was eliminated.

The 2015 and 2016 sampling events demonstrated decreasing concentrations at the site. Therefore, in 2017, the Township petitioned the MDEQ to reduce to biennial sampling of the monitoring wells. The residential wells are sampled annually to protect drinking water sources.

In the year ending March 31, 2017, the Township spent approximately \$23,465 to complete groundwater and residential sampling events, and to provide and maintain reverse osmosis systems. The amount of additional costs for April 1, 2017 - March 31, 2018 is estimated to be \$10,000. This cost includes annual monitoring and corrective action activities.

CHARTER TOWNSHIP OF GENOA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE 13 - MANAGEMENT ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 14 - RISK MANAGEMENT

The Township is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Township maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Township. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 15 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 25, 2017 the date the financial statements were available to be issued.

NOTE 16 - STATEMENT OF NET POSITION - RESTRICTED NET POSITION

In the Statement of Net position, the restricted net position consists of the following:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Public Works - water/sewer	\$	\$ 3,447,129
Capital Improvements	1,142,661	
Debt Service	562,033	
Total	<u>\$ 1,704,694</u>	<u>\$ 3,447,129</u>

REQUIRED SUPPLEMENTARY INFORMATION

CHARTER TOWNSHIP OF GENOA

GENERAL FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2017**

	<u>Budgeted Amount</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable (Unfavorable)</u>
REVENUES	\$ 4,430,850	\$ 4,368,850	\$ 4,408,628	\$ 39,778
EXPENDITURES	3,510,250	3,183,500	3,018,830	164,670
Excess of revenues over (under) expenditures	920,600	1,185,350	1,389,798	204,448
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(1,050,000)	(1,050,000)	(1,050,000)	
Net change in fund balance	(129,400)	135,350	339,798	204,448
FUND BALANCE, APRIL 1, 2016	1,950,332	1,950,332	1,950,332	
FUND BALANCE, MARCH 31, 2017	<u>\$ 1,820,932</u>	<u>\$ 2,085,682</u>	<u>\$ 2,290,130</u>	<u>\$ 204,448</u>

CHARTER TOWNSHIP OF GENOA

REIMBURSABLE PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2017

	Budgeted Amount		Actual	Variance
	Original	Final		Favorable (Unfavorable)
REVENUES				
Special assessments	\$ 542,650	\$ 729,800	\$ 738,018	\$ 8,218
Interest	1,000	1,000	680	(320)
Total revenues	543,650	730,800	738,698	7,898
EXPENDITURES				
Road, lake, and utility projects				
Lake Chemung weed	55,000	55,000	57,672	(2,672)
Pardee Lake weed	30,000	30,000	24,866	5,134
East West Crooked Lake weed	50,000	50,000	10,920	39,080
Grand Beach weed		1,100	1,080	20
Mountain Mystic and Milroy Lake weed			508	(508)
White Pines streetlights	800	800	841	(41)
Fendt Dr roads			915	(915)
Grand Oaks roads	700,000	700,000	619,730	80,270
Sunrise Park roads	650,000	650,000	535,114	114,886
Homestead Drive roads	200,000	200,000	177,880	22,120
Sundance Trail roads	222,000	222,000	155,742	66,258
E Coon Lake trail roads	125,000	125,000	124,405	595
Oak Pointe Honors road		700	660	40
Pine Ridge road		1,000	1,007	(7)
Other	3,000	3,600	3,529	71
Total expenditures	2,035,800	2,039,200	1,714,869	324,331
Excess revenues over (under) expenditures	(1,492,150)	(1,308,400)	(976,171)	332,229
OTHER FINANCING SOURCES (USES)				
Transfer in	1,600,000	1,100,000	1,100,000	
Transfer (out)	(1,000,000)	(500,000)	(500,000)	
Total other financing sources (uses)	600,000	600,000	600,000	
Net change in fund balance	(892,150)	(708,400)	(376,171)	332,229
FUND BALANCE, APRIL 1, 2016	1,518,832	1,518,832	1,518,832	
FUND BALANCE, MARCH 31, 2017	\$ 626,682	\$ 810,432	\$ 1,142,661	\$ 332,229

CHARTER TOWNSHIP OF GENOA

UTILITIES/DPW FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2017

	Budgeted Amount		Actual	Variance
	Original	Final		Favorable (Unfavorable)
REVENUES	\$ 2,310,538	\$ 2,321,199	\$ 2,302,507	\$ (18,692)
EXPENDITURES	2,269,489	2,280,129	2,243,923	36,206
Excess of revenues over (under) expenditures	41,049	41,070	58,584	17,514
OTHER FINANCING (USES)				
Transfers (out)	(41,000)	(41,000)	(41,000)	
Net change in fund balance	49	70	17,584	17,514
FUND BALANCE, APRIL 1, 2016	127,040	127,040	127,040	
FUND BALANCE, MARCH 31, 2017	<u>\$ 127,089</u>	<u>\$ 127,110</u>	<u>\$ 144,624</u>	<u>\$ 17,514</u>

CHARTER TOWNSHIP OF GENOA

**REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT PENSION PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED MARCH 31, 2017**

Schedule of Employer Contributions

	For the plan year ended	
	December 31, 2016	December 31, 2015
Actuarial determined contributions	\$ 22,062	\$ 19,836
Contributions in relation to the actuarial determined contribution	22,062	19,836
Contribution (deficiency) excess	\$	\$
Covered employee payroll	\$ 222,122	\$ 215,419
Contributions as a percentage of covered payroll	9.93%	9.21%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available will be presented.

Notes to the Schedule of Employer Contributions (All divisions)

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	
Initial unfunded actuarial liability	23 years, both divisions
Gain/(loss) on investments	22 years, both divisions
Asset valuation method	5 year smoothing
Inflation	2.50%
Salary increases	3.75%
Investment rate of return	7.75%
Retirement age	Normal Age: 60 Early Retirement:
	<u>Division 01</u>
	-Early retirement with normal benefits at age 55 with 25 years of service.
	-Early retirement with reduced benefits at age 50 with 25 years of service or age 55 with 15 years of service.
	<u>Division 10</u>
	-Early retirement with reduced benefits at age 50 with 25 years of service or age 55 with 15 years of service.
Mortality	50% Female/50% Male 2014 Healthy Annuitant Annuity Mortality Table, Employee Mortality Table, and Juvenile Mortality Table

Previous Actuarial Methods and Assumptions

A seven-year smoothed asset valuation method was used for the time period of 2005 through 2013, and a 10-year smoothed asset valuation method was used through 2015. Inflation was previously assumed to be 3.5%, with salary increases of 4.5%.

CHARTER TOWNSHIP OF GENOA

REQUIRED SUPPLEMENTARY INFORMATION
 DEFINED BENEFIT PENSION PLAN
 SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
 FOR THE YEAR ENDED MARCH 31, 2017

	For the Plan Year Ended	
	December 31, 2016	December 31, 2015
TOTAL PENSION LIABILITY		
Service cost	\$ 19,422	\$ 17,922
Interest	26,674	22,556
Changes in benefit terms		
Differences between expected and actual experience	10,986	5,769
Changes of assumptions		13,026
Benefit payments, including refunds		
Other changes		
Net change in total pension liability	57,082	59,273
TOTAL PENSION LIABILITY - BEGINNING	323,716	264,443
TOTAL PENSION LIABILITY - ENDING	\$ 380,798	\$ 323,716
PLAN FIDUCIARY NET POSITION		
Contributions - employer	\$ 22,061	\$ 19,836
Contributions - employee		
Net investment income	29,531	(3,802)
Benefit payments, including refunds		
Administrative Expenses	(580)	(533)
Net change in plan fiduciary net position	51,012	15,501
PLAN FIDUCIARY NET POSITION, BEGINNING	245,467	229,966
PLAN FIDUCIARY NET POSITION, ENDING	\$ 296,479	\$ 245,467
NET PENSION LIABILITY (TOTAL PENSION LIABILITY - PLAN FIDUCIARY NET POSITION)	\$ 84,319	\$ 78,249
Plan fiduciary net position as a percentage of the total pension liability	77.86%	75.83%
Covered employee payroll	\$ 222,122	\$ 215,419
Net pension liability as a percentage of covered employee payroll	37.96%	36.32%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available will be presented.

SUPPLEMENTARY INFORMATION

COMBINING FINANCIAL STATEMENTS

CHARTER TOWNSHIP OF GENOA

ALL FUNDS INCLUDED IN GASB 54 GENERAL FUND CONSOLIDATION
 COMBINING BALANCE SHEET
 MARCH 31, 2017

	General Fund Pre - GASB 54 Consolidation	Buildings & Grounds Reserve	Totals Restated General Fund
ASSETS			
Cash and investments	\$ 2,300,010	\$ 151,763	\$ 2,451,773
Accounts receivable	87,481		87,481
State shared revenue receivable	412,446		412,446
Inventory	56,299		56,299
Prepaid expenditures	15,012		15,012
Due from other funds	150,524		150,524
Total assets	\$ 3,021,772	\$ 151,763	\$ 3,173,535
LIABILITIES			
Accounts payable	\$ 25,746	\$	\$ 25,746
Accrued payroll and compensated absences	29,746		29,746
Unearned revenues	715,084		715,084
Due to others	6,989		6,989
Due to area utilities	49,367		49,367
Due to other funds	56,473		56,473
Total liabilities	883,405		883,405
FUND BALANCES			
Committed - Buildings and grounds		151,763	151,763
Unassigned	2,138,367		2,138,367
Total fund balance	2,138,367	151,763	2,290,130
Total liabilities, deferred inflow of resources and fund balance	\$ 3,021,772	\$ 151,763	\$ 3,173,535

CHARTER TOWNSHIP OF GENOA

ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
MARCH 31, 2017

	Liquor Law Enforcement Fund	Reimbursable Projects Fund	Utilities/DPW Utilities/DPW Fund	Utilities/DPW Reserve Fund	Total
ASSETS					
Cash and cash equivalents	\$ 14,304	\$ 1,113,500	\$ 280,640	\$ 5,562	\$ 1,414,006
Special assessments receivable		2,040,595			2,040,595
Due from others		31,161	68,773		99,934
Due from other funds			78,087	41,000	119,087
Inventory			4,500		4,500
Prepaid expenditures			20,824		20,824
Total assets	<u>\$ 14,304</u>	<u>\$ 3,185,256</u>	<u>\$ 452,824</u>	<u>\$ 46,562</u>	<u>\$ 3,698,946</u>
LIABILITIES					
Accounts payable	\$	\$ 2,000	\$ 54,262	\$	\$ 56,262
Due to other funds	13,204		206,684		219,888
Accrued wages			47,254		47,254
Total liabilities	<u>13,204</u>	<u>2,000</u>	<u>308,200</u>		<u>323,404</u>
DEFERRED INFLOW OF RESOURCES					
Unavailable revenue		<u>2,040,595</u>			<u>2,040,595</u>
FUND BALANCE	<u>1,100</u>	<u>1,142,661</u>	<u>144,624</u>	<u>46,562</u>	<u>1,334,947</u>
Total liabilities, deferred inflow of resources and fund balance	<u>\$ 14,304</u>	<u>\$ 3,185,256</u>	<u>\$ 452,824</u>	<u>\$ 46,562</u>	<u>\$ 3,698,946</u>

CHARTER TOWNSHIP OF GENOA

**ALL DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
MARCH 31, 2017**

	Grand Oaks Water Fund	Dorr Road Water and Sewer Fund	Grand River Road Fund	Lake Edgewood West Water Fund	MHOG Plant Expansion Fund	Totals
ASSETS						
Cash and cash equivalents	\$ 105,370	\$ 40,519	\$ 77,389	\$ 376,662	\$ 298	\$ 600,238
Accounts receivable						-
Special assessments receivable	35,433	84,500	119,953	403,503		643,389
Due from other funds	20,046					20,046
Due from others	748	838	1,635	8,528		11,749
Total assets	<u>\$ 161,597</u>	<u>\$ 125,857</u>	<u>\$ 198,977</u>	<u>\$ 788,693</u>	<u>\$ 298</u>	<u>\$ 1,275,422</u>
LIABILITIES						
Due to other funds	\$	\$ 30,000	\$ 40,000	\$	\$	\$ 70,000
DEFERRED INFLOW OF RESOURCES						
Unavailable revenue	35,433	84,500	119,953	403,503		643,389
FUND BALANCE	<u>126,164</u>	<u>11,357</u>	<u>39,024</u>	<u>385,190</u>	<u>298</u>	<u>562,033</u>
Total liabilities, deferred inflow of resources and fund balance	<u>\$ 161,597</u>	<u>\$ 125,857</u>	<u>\$ 198,977</u>	<u>\$ 788,693</u>	<u>\$ 298</u>	<u>\$ 1,275,422</u>

CHARTER TOWNSHIP OF GENOA

ALL CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
MARCH 31, 2017

	Road Improvement Fund	Future Development Parks, Paths and Recreation Fund	Genoa - Oceola Sewer New User Fund	Grand River Water New User Fund	Total
ASSETS					
Cash and cash equivalents	\$ 1,155,703	\$ 498,789	\$ 1,626,633	\$ 1,725,478	\$ 5,006,603
Special assessments receivable			79,939	17,011	96,950
Due from other funds			107,132		107,132
Other receivable			52,063	47,437	99,500
Total assets	<u>\$ 1,155,703</u>	<u>\$ 498,789</u>	<u>\$ 1,865,767</u>	<u>\$ 1,789,926</u>	<u>\$ 5,310,185</u>
LIABILITIES					
Due to other funds	\$	\$	\$	\$ 20,046	\$ 20,046
DEFERRED INFLOW OF RESOURCES					
Unavailable revenue			79,939	17,011	96,950
FUND BALANCE	<u>1,155,703</u>	<u>498,789</u>	<u>1,785,828</u>	<u>1,752,869</u>	<u>5,193,189</u>
Total liabilities, deferred inflow of resources and fund balance	<u>\$ 1,155,703</u>	<u>\$ 498,789</u>	<u>\$ 1,865,767</u>	<u>\$ 1,789,926</u>	<u>\$ 5,310,185</u>

CHARTER TOWNSHIP OF GENOA
ALL NON MAJOR FUNDS
COMBINING BALANCE SHEET
FOR THE YEAR ENDED MARCH 31, 2017

	Liquor Law Enforcement Fund	Road Improvement Fund	Future Development Parks, Paths and Recreation Fund	Utilities/ DPW Reserve Fund	Grand Oaks Water Debt Service Fund
ASSETS					
Cash and cash equivalents	\$ 14,304	\$ 1,155,703	\$ 498,789	\$ 5,562	\$ 105,370
Special assessments receivable					35,433
Due from other funds				41,000	20,046
Other receivable					748
Total assets	<u>\$ 14,304</u>	<u>\$ 1,155,703</u>	<u>\$ 498,789</u>	<u>\$ 46,562</u>	<u>\$ 161,597</u>
LIABILITIES					
Due to other funds	\$ 13,204	\$	\$	\$	\$
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue					35,433
FUND BALANCE	<u>1,100</u>	<u>1,155,703</u>	<u>498,789</u>	<u>46,562</u>	<u>126,164</u>
Total liabilities, deferred inflows of of resources and fund balance	<u>\$ 14,304</u>	<u>\$ 1,155,703</u>	<u>\$ 498,789</u>	<u>\$ 46,562</u>	<u>\$ 161,597</u>

CHARTER TOWNSHIP OF GENOA
ALL NON MAJOR FUNDS
COMBINING BALANCE SHEET (continued)
FOR THE YEAR ENDED MARCH 31, 2017

	Dorr Road Debt Service Fund	Grand River Road Debt Service Fund	Lake Edgewood West Water Debt Service Fund	MHOG Plant Expansion Debt Service Fund	Total
ASSETS					
Cash and cash equivalents	\$ 40,519	\$ 77,389	\$ 376,662	\$ 298	\$2,274,596
Special assessments receivable	84,500	119,953	403,503		643,389
Due from other funds					61,046
Other receivable	838	1,635	8,528		11,749
Total assets	\$ 125,857	\$ 198,977	\$ 788,693	\$ 298	\$2,990,780
LIABILITIES					
Due to other funds	\$ 30,000	\$ 40,000	\$	\$	\$ 83,204
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	84,500	119,953	403,503		643,389
FUND BALANCE	11,357	39,024	385,190	298	2,264,187
Total liabilities, deferred inflows of of resources and fund balance	\$ 125,857	\$ 198,977	\$ 788,693	\$ 298	\$2,990,780

CHARTER TOWNSHIP OF GENOA

ALL ENTERPRISE FUNDS
COMBINING BALANCE SHEET
MARCH 31, 2017

	Oak Pointe Water and and Sewer Systems Fund	Lake Edgewood Water and Sewer Systems Fund	Pine Creek Water and Sewer Systems Fund	Totals
Current Assets				
Cash and cash equivalents	\$ 629,903	\$ 445,175	\$ 255,455	\$ 1,330,533
Accounts receivable	297,015	119,343	65,388	481,746
Other receivables			10,310	10,310
Due from other funds	122	25,000	34	25,156
Due from area utilities	6,544			6,544
Inventory	64,500	10,000	8,100	82,600
Total current assets	998,084	599,518	339,287	1,936,889
Restricted Assets				
Cash and cash equivalents				
Future improvements	945,175	504,500		1,449,675
Debt service	458,405	515,466		973,871
Special assessments receivable	209,263	757,037		966,300
Due from county	44,743	12,540		57,283
Total restricted assets	1,657,586	1,789,543		3,447,129
Property, Plant and Equipment				
Land	358,855	260,009		618,864
Water and sewer systems	20,555,805	8,035,050		28,590,855
	20,914,660	8,295,059		29,209,719
Less accumulated depreciation	(7,008,746)	(3,031,225)		(10,039,971)
Net property, plant and equipment	13,905,914	5,263,834		19,169,748
Total assets	\$ 16,561,584	\$ 7,652,895	\$ 339,287	\$ 24,553,766
Current Liabilities				
Accounts payable	\$ 57,624	\$ 36,073	\$ 39,496	\$ 133,193
Due to other funds	40,116	5,059	3,564	48,739
Due to area utilities	4,875			4,875
Unearned revenues	20,000			20,000
Current liabilities	122,615	41,132	43,060	206,807
Current Liabilities (from restricted assets)				
Special assessment bonds	195,000			195,000
Contracts payable		295,000		295,000
Current liabilities (from restricted assets)	195,000	295,000		490,000
Long-Term Liabilities(from restricted assets)				
Bonds payable	5,615,000			5,615,000
Bond premium, net of amortization	80,286			80,286
Contracts payable (from non-restricted assets)		795,000		795,000
Notes payable - other funds	1,065,768			1,065,768
Total long-term liabilities (from restricted assets) and (non-restricted assets)	6,761,054	795,000		7,556,054
Total liabilities	7,078,669	1,131,132	43,060	8,252,861
Equity				
Retained earnings	9,482,915	6,521,763	296,227	16,300,905
Total liabilities and equity	\$ 16,561,584	\$ 7,652,895	\$ 339,287	\$ 24,553,766

CHARTER TOWNSHIP OF GENOA

ALL TRUST AND AGENCY FUNDS
 COMBINING BALANCE SHEET
 MARCH 31, 2017

	Utility Escrow Fund	Deposit Trust Fund	Current Tax Fund	Trust and Agency Fund	Total
ASSETS					
Cash and cash equivalents	\$ 119,029	\$ 69,538	\$ 7,778	\$ 4,540	\$ 200,885
Due from other funds	8,157				8,157
Total assets	<u>\$ 127,186</u>	<u>\$ 69,538</u>	<u>\$ 7,778</u>	<u>\$ 4,540</u>	<u>\$ 209,042</u>
LIABILITIES					
Deposits - escrows	\$	\$ 67,979	\$	\$	\$ 67,979
Due to other funds	3,813	1,559	7,617	1,967	14,956
Due to others	7,012		161	2,573	9,746
Due to area utilities	116,361				116,361
Total liabilities	<u>\$ 127,186</u>	<u>\$ 69,538</u>	<u>\$ 7,778</u>	<u>\$ 4,540</u>	<u>\$ 209,042</u>

CHARTER TOWNSHIP OF GENOA

ALL FUNDS INCLUDED IN GASB 54 GENERAL FUND CONSOLIDATION
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED MARCH 31, 2017

	General Fund -			Totals
	Pre GASB	Buildings &		Restated
	54	Grounds		General
	Consolidation	Reserve	Eliminations	Fund
REVENUES				
Taxes	\$ 1,217,483	\$	\$	\$ 1,217,483
Personal property tax reimbursement	17,418			17,418
Licenses and permits	37,739			37,739
State shared revenues	1,590,988			1,590,988
Charges for services	1,014,785			1,014,785
Interest	3,924	131		4,055
Cable and Metro Act fees	430,691			430,691
Miscellaneous	95,469			95,469
Total revenues	4,408,497	131		4,408,628
EXPENDITURES				
Application fees	44,613			44,613
Capital outlay	88,953	40,000		128,953
Drain at large	28,421			28,421
Dues	21,236			21,236
Economic development	22,000			22,000
Insurance	281,904			281,904
Office supplies	79,332			79,332
Payroll taxes	64,111			64,111
Professional fees	108,258			108,258
Public utilities	18,624			18,624
Public works - Red Oaks	5,335			5,335
Regional meetings	31,428			31,428
Refunds and tax chargebacks	2,028			2,028
Refuse	956,602			956,602
Repairs and maintenance	115,969			115,969
Retirement/pension	83,953			83,953
Salaries	993,294			993,294
Telephone	19,756			19,756
Travel	11,589			11,589
Miscellaneous	519	905		1,424
Total expenditures	2,977,925	40,905		3,018,830
Excess of revenues over				
(under) expenditures	1,430,572	(40,774)		1,389,798
OTHER FINANCING SOURCES (USES)				
Transfers in		20,000	(20,000)	
Transfers (out)	(1,070,000)		20,000	(1,050,000)
Total other financing sources (uses)	(1,070,000)	20,000		(1,050,000)
Net changes in fund balances	360,572	(20,774)		339,798
FUND BALANCE, April 1, 2016	1,777,795	172,537		1,950,332
FUND BALANCE, March 31, 2017	\$ 2,138,367	\$ 151,763	\$	\$ 2,290,130

CHARTER TOWNSHIP OF GENOA

ALL SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED MARCH 31, 2017

	Liquor Law Enforcement Fund	Reimbursable Projects Fund	Utilities/DPW Fund	Utilities/DPW Reserve Fund	Total
REVENUES					
Special assessments	\$	\$ 738,018	\$	\$	\$ 738,018
Intergovernmental - state	13,833				13,833
Administration fees			2,299,539		2,299,539
Interest		680		103	783
Miscellaneous			2,968		2,968
Total revenues	<u>13,833</u>	<u>738,698</u>	<u>2,302,507</u>	<u>103</u>	<u>3,055,141</u>
EXPENDITURES					
Public works and roads		1,714,869	2,243,923		3,958,792
Inspection fees	8,240				8,240
Payroll taxes	640				640
Capital outlay				630,767	630,767
Miscellaneous	4,524				4,524
Total expenditures	<u>13,404</u>	<u>1,714,869</u>	<u>2,243,923</u>	<u>630,767</u>	<u>4,602,963</u>
Excess of revenues over (under) expenditures	<u>429</u>	<u>(976,171)</u>	<u>58,584</u>	<u>(630,664)</u>	<u>(1,547,822)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of fixed assets				29,400	29,400
Advances from other funds				506,732	506,732
Transfers in		1,100,000		41,000	1,141,000
Transfers (out)		(500,000)	(41,000)		(541,000)
Total other financing sources (uses)		<u>600,000</u>	<u>(41,000)</u>	<u>577,132</u>	<u>1,136,132</u>
Net changes in fund balances	429	(376,171)	17,584	(53,532)	(411,690)
FUND BALANCE, APRIL 1, 2016	671	1,518,832	127,040	100,094	1,746,637
FUND BALANCE, MARCH 31, 2017	<u>\$ 1,100</u>	<u>\$ 1,142,661</u>	<u>\$ 144,624</u>	<u>\$ 46,562</u>	<u>\$ 1,334,947</u>

CHARTER TOWNSHIP OF GENOA

**ALL DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 2017**

	Grand Oaks Water Fund	Dorr Road Water and Sewer Fund	Grand River Road Fund	Lake Edgewood West Water Fund	MHOG Plant Expansion Fund	Totals
REVENUES						
Special assessments - principal	\$ 17,717	\$ 21,125	\$ 60,498	\$ 147,038	\$	\$ 246,378
Special assessments - interest	3,077	6,116	11,040	34,820		55,053
Interest	200	10	8	280		498
Miscellaneous					10,351	10,351
Total revenues	<u>20,994</u>	<u>27,251</u>	<u>71,546</u>	<u>182,138</u>	<u>10,351</u>	<u>312,280</u>
EXPENDITURES						
Debt repayment						
Principal	30,000	40,000	75,000	170,000	113,750	428,750
Interest	3,850	12,920	14,405	43,625	2,696	77,496
Total expenditures	<u>33,850</u>	<u>52,920</u>	<u>89,405</u>	<u>213,625</u>	<u>116,446</u>	<u>506,246</u>
Excess of revenues over (under) expenditures	(12,856)	(25,669)	(17,859)	(31,487)	(106,095)	(193,966)
OTHER FINANCING SOURCES (USES)						
Transfers in					59,000	59,000
Net changes in fund balances	(12,856)	(25,669)	(17,859)	(31,487)	(47,095)	(134,966)
FUND BALANCE, APRIL 1, 2016	<u>139,020</u>	<u>37,026</u>	<u>56,883</u>	<u>416,677</u>	<u>47,393</u>	<u>696,999</u>
FUND BALANCE, MARCH 31, 2017	<u>\$ 126,164</u>	<u>\$ 11,357</u>	<u>\$ 39,024</u>	<u>\$ 385,190</u>	<u>\$ 298</u>	<u>\$ 562,033</u>

CHARTER TOWNSHIP OF GENOA

ALL CAPITAL PROJECT FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED MARCH 31, 2017

	Road Improvement Fund	Future Development - Parks, Paths and Recreation Fund	Genoa-Oceola Sewer New User Fund	Grand River Water New User Fund	Total
REVENUES					
New user tap-in fees	\$	\$	\$ 147,368	\$ 98,108	\$ 245,476
Special assessments - principal			116,367	114,853	231,220
Special assessments - interest			10,417	6,912	17,329
Interest	131	1,429	5,795	1,983	9,338
Miscellaneous		11,450			11,450
Repayment of advances			194,869		194,869
Total revenues	<u>131</u>	<u>12,879</u>	<u>474,816</u>	<u>221,856</u>	<u>709,682</u>
EXPENDITURES					
Professional services	180		24,744	7,000	31,924
Project costs	350,736	61,912	17,134	5,125	434,907
Recreation		103,225			103,225
Capital outlay		440,707			440,707
Miscellaneous		1,291			1,291
Total expenditures	<u>350,916</u>	<u>607,135</u>	<u>41,878</u>	<u>12,125</u>	<u>1,012,054</u>
Excess of revenues over (under) expenditures	<u>(350,785)</u>	<u>(594,256)</u>	<u>432,938</u>	<u>209,731</u>	<u>(302,372)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	650,000	300,000			950,000
Transfers (out)	(500,000)			(59,000)	(559,000)
Advances to other funds			(506,732)		(506,732)
Total other financing sources (uses)	<u>150,000</u>	<u>300,000</u>	<u>(506,732)</u>	<u>(59,000)</u>	<u>(115,732)</u>
Net change in fund balance	<u>(200,785)</u>	<u>(294,256)</u>	<u>(73,794)</u>	<u>150,731</u>	<u>(418,104)</u>
FUND BALANCE, APRIL 1, 2016	<u>1,356,488</u>	<u>793,045</u>	<u>1,859,622</u>	<u>1,602,138</u>	<u>5,611,293</u>
FUND BALANCE, MARCH 31, 2017	<u>\$ 1,155,703</u>	<u>\$ 498,789</u>	<u>\$ 1,785,828</u>	<u>\$ 1,752,869</u>	<u>\$ 5,193,189</u>

CHARTER TOWNSHIP OF GENOA
 ALL NONMAJOR FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED MARCH 31, 2017

	Liquor Law Enforcement Fund	Road Improvement Fund	Future Development - Parks, Paths and Recreation Fund	Utilities/DPW Reserve Fund	Grand Oaks Water Debt Service Fund
REVENUES					
Special assessments - principal	\$	\$	\$	\$	\$ 17,717
Special assessments - interest					3,077
Liquor license fees	13,833				
Interest		131	1,429	103	200
Miscellaneous			11,450		
Total revenues	13,833	131	12,879	103	20,994
EXPENDITURES					
Professional services		180			
Project cost		350,736			
Recreation			103,225		
Maintenance			61,912		
Miscellaneous	13,404		1,291		
Debt service					
Principal					30,000
Interest					3,850
Capital outlay			440,707	630,767	
Total expenditures	13,404	350,916	607,135	630,767	33,850
Excess of revenues over (under) expenditures	429	(350,785)	(594,256)	(630,664)	(12,856)
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of fixed assets				29,400	
Advances from other funds				506,732	
Transfers in		650,000	300,000	41,000	
Transfer (out)		(500,000)			
Total other financing sources (uses)		150,000	300,000	577,132	
Net changes in fund balances	429	(200,785)	(294,256)	(53,532)	(12,856)
FUND BALANCE, APRIL 1, 2016	671	1,356,488	793,045	100,094	139,020
FUND BALANCE, MARCH 31, 2017	\$ 1,100	\$ 1,155,703	\$ 498,789	\$ 46,562	\$ 126,164

CHARTER TOWNSHIP OF GENOA
 ALL NONMAJOR FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (continued)
 FOR THE YEAR ENDED MARCH 31, 2017

	Dorr Road Water and Sewer Debt Service Fund	Grand River Road Debt Service Fund	Lake Edgewood West Water Debt Service Fund	MHOG Plant Expansion Debt Service Fund	Totals
REVENUES					
Special assessments - principal	\$ 21,125	\$ 60,498	\$ 147,038	\$	\$ 246,378
Special assessments - interest	6,116	11,040	34,820		55,053
Liquor license fees					13,833
Interest	10	8	280		2,161
Miscellaneous				10,351	21,801
Total revenues	<u>27,251</u>	<u>71,546</u>	<u>182,138</u>	<u>10,351</u>	<u>339,226</u>
EXPENDITURES					
Professional services					180
Project cost					350,736
Recreation					103,225
Maintenance					61,912
Miscellaneous					14,695
Debt service					
Principal	40,000	75,000	170,000	113,750	428,750
Interest	12,920	14,405	43,625	2,696	77,496
Capital outlay					1,071,474
Total expenditures	<u>52,920</u>	<u>89,405</u>	<u>213,625</u>	<u>116,446</u>	<u>2,108,468</u>
Excess of revenues over (under) expenditures	<u>(25,669)</u>	<u>(17,859)</u>	<u>(31,487)</u>	<u>(106,095)</u>	<u>(1,769,242)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of fixed assets					29,400
Advances from other funds					506,732
Transfers in				59,000	1,050,000
Transfer (out)					(500,000)
Total other financing sources (uses)				<u>59,000</u>	<u>1,086,132</u>
Net changes in fund balances	<u>(25,669)</u>	<u>(17,859)</u>	<u>(31,487)</u>	<u>(47,095)</u>	<u>(683,110)</u>
FUND BALANCE, APRIL 1, 2016	<u>37,026</u>	<u>56,883</u>	<u>416,677</u>	<u>47,393</u>	<u>2,947,297</u>
FUND BALANCE, MARCH 31, 2017	<u>\$ 11,357</u>	<u>\$ 39,024</u>	<u>\$ 385,190</u>	<u>\$ 298</u>	<u>\$ 2,264,187</u>

CHARTER TOWNSHIP OF GENOA

**ALL ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 2017**

	Oak Pointe Water and Sewer Systems Fund	Lake Edgewood Water and Sewer Systems Fund	Pine Creek Water and Sewer Systems Fund	Totals
OPERATING REVENUES				
User charges	\$ 1,460,490	\$ 473,738	\$ 290,766	\$ 2,224,994
OPERATING EXPENSES	<u>1,439,451</u>	<u>603,111</u>	<u>284,508</u>	<u>2,327,070</u>
Operating income (loss)	<u>21,039</u>	<u>(129,373)</u>	<u>6,258</u>	<u>(102,076)</u>
NON-OPERATING REVENUES AND (EXPENSES)				
Connection fees - assessments	4,400			4,400
Grants	30,000			30,000
Interest income - special assessments	12,621	48,838		61,459
Interest income - reserves	2,468	1,035		3,503
Interest (expense) - bonds	(185,873)	(70,622)		(256,495)
Other revenue (expense), net	<u>74,816</u>	<u>11,983</u>	<u>1,160</u>	<u>87,959</u>
Total non-operating revenues and (expenses)	<u>(61,568)</u>	<u>(8,766)</u>	<u>1,160</u>	<u>(69,174)</u>
Net income (loss)	<u>(40,529)</u>	<u>(138,139)</u>	<u>7,418</u>	<u>(171,250)</u>
RETAINED EARNINGS, APRIL 1, 2016	<u>9,523,444</u>	<u>6,659,902</u>	<u>288,809</u>	<u>16,472,155</u>
RETAINED EARNINGS, MARCH 31, 2017	<u>\$ 9,482,915</u>	<u>\$ 6,521,763</u>	<u>\$ 296,227</u>	<u>\$ 16,300,905</u>

CHARTER TOWNSHIP OF GENOA

ALL ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 2017

	Major Funds		Nonmajor Fund	Total
	Oak Pointe Water and Sewer Systems Fund	Lake Edgewood Water and Sewer Systems Fund	Pine Creek Water and Sewer Systems Fund	
CASH FLOW FROM (USED IN)				
OPERATING ACTIVITIES				
Receipts from customers	\$ 1,450,976	\$ 451,918	\$ 267,347	\$ 2,170,241
Payments to vendors	(970,396)	(415,988)	(281,044)	(1,667,428)
Net cash from (used in) operating activities	<u>480,580</u>	<u>35,930</u>	<u>(13,697)</u>	<u>502,813</u>
CASH FLOW FROM (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES				
Special assessment collections	36,779	192,470		229,249
Collections City of Brighton - contract receivable		17,200		17,200
Interest received from special assessments	12,621	48,838		61,459
Interest received on reserved accounts	2,468	1,035		3,503
Capital outlay	(134,249)			(134,249)
Repayment of principal on bonds	(190,000)	(290,000)		(480,000)
Interest paid on bonds	(190,025)	(70,622)		(260,647)
Other revenue (expense)	109,216	11,983	1,160	122,359
Repayment of notes payable to other funds	(141,700)			(141,700)
Repayment of short term loans to (from) other funds	22,612	(1,623)	11,122	32,111
Net cash from (used in) capital and related financing activities	<u>(472,278)</u>	<u>(90,719)</u>	<u>12,282</u>	<u>(550,715)</u>
Net increase (decrease) in cash and cash equivalents	8,302	(54,789)	(1,415)	(47,902)
CASH AND CASH EQUIVALENTS AT APRIL 1, 2016	<u>2,025,181</u>	<u>1,519,930</u>	<u>256,870</u>	<u>3,801,981</u>
CASH AND CASH EQUIVALENTS AT MARCH 31, 2017	<u>\$ 2,033,483</u>	<u>\$ 1,465,141</u>	<u>\$ 255,455</u>	<u>\$ 3,754,079</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM (USED IN) OPERATING ACTIVITIES				
Operating income (loss)	\$ 21,039	\$ (129,373)	\$ 6,258	\$ (102,076)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH FROM (USED IN) OPERATING ACTIVITIES				
Depreciation expense	465,887	175,152		641,039
Changes in assets and liabilities				
Accounts receivable	(9,940)	(19,877)	(13,109)	(42,926)
Other receivables	426	(1,943)	(10,310)	(11,827)
Accounts payable	3,168	11,971	3,464	18,603
Net cash from (used in) operating activities	<u>\$ 480,580</u>	<u>\$ 35,930</u>	<u>\$ (13,697)</u>	<u>\$ 502,813</u>

INDIVIDUAL FUNDS

GENERAL FUND

CHARTER TOWNSHIP OF GENOA
GENERAL FUND (PRE GASB 54 RESTATEMENT)
BALANCE SHEET
MARCH 31, 2017

ASSETS

Cash and cash equivalents	\$ 2,300,010
Taxes receivable	68,914
State shared revenue receivable	412,446
Other receivables	18,567
Due from other funds	150,524
Prepaid expenditures	15,012
Inventory	<u>56,299</u>
 Total assets	 <u><u>\$ 3,021,772</u></u>

LIABILITIES

Accounts payable	\$ 25,746
Accrued payroll and compensated absences	29,746
Due to others	6,989
Due to area utilities	49,367
Due to other funds	56,473
Unearned revenue	<u>715,084</u>
 Total liabilities	 883,405

FUND BALANCE

Total liabilities and fund balance	<u><u>2,138,367</u></u>
	<u><u>\$ 3,021,772</u></u>

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

CHARTER TOWNSHIP OF GENOA

**GENERAL FUND (PRE GASB 54 RESTATEMENT)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES	\$ 4,368,550	\$ 4,408,497	\$ 39,947
EXPENDITURES	3,138,000	2,977,925	160,075
Excess of revenues over (under) expenditures	1,230,550	1,430,572	200,022
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(1,070,000)	(1,070,000)	
Net changes in fund balance	160,550	360,572	200,022
FUND BALANCE, APRIL 1, 2016	1,777,795	1,777,795	
FUND BALANCE, MARCH 31, 2017	\$ 1,938,345	\$ 2,138,367	\$ 200,022

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

CHARTER TOWNSHIP OF GENOA
GENERAL FUND (PRE GASB 54 RESTATEMENT)
STATEMENT OF REVENUES - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2017

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 860,000	\$ 869,425	\$ 9,425
Tax collection fees	350,000	348,058	(1,942)
Cable franchise fees	415,000	412,994	(2,006)
Metro Act fees	13,000	17,697	4,697
Personal property tax reimbursement	0	17,418	17,418
Trailer fees	3,500	5,353	1,853
State shared revenues	1,600,000	1,590,988	(9,012)
Application fees	35,000	37,739	2,739
Refuse collection fees	816,000	802,947	(13,053)
Interest - banks	6,000	3,924	(2,076)
Administration fees - DPW and Liquor Law	57,050	57,600	550
Land transfer - taxes	149,000	148,885	(115)
Miscellaneous	64,000	95,469	31,469
	<u>64,000</u>	<u>95,469</u>	<u>31,469</u>
Total revenues	<u>\$ 4,368,550</u>	<u>\$ 4,408,497</u>	<u>\$ 39,947</u>

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

CHARTER TOWNSHIP OF GENOA
GENERAL FUND (PRE GASB 54 RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES			
Salaries - trustees	\$ 25,000	\$ 23,436	\$ 1,564
Salary - supervisor	53,400	53,400	
Salaries - elections	70,000	69,353	647
Salaries - assessing	370,000	348,382	21,618
Salary - clerk	52,400	52,400	
Salary - treasurer	52,400	52,400	
Salaries - other	290,000	281,503	8,497
Salaries - board of review	5,000	2,150	2,850
Professional services - legal	100,000	65,412	34,588
Professional services - auditor	23,200	20,600	2,600
Professional services - engineers	20,000	22,246	(2,246)
Refunds and tax charge backs	10,000	2,028	7,972
Repairs and maintenance - Town hall	125,000	115,969	9,031
Insurance	280,000	281,904	(1,904)
Wellness	5,000	519	4,481
Utilities	20,000	18,624	1,376
Retirement - pensions	100,000	83,953	16,047
Payroll taxes	80,000	64,111	15,889
Office supplies	90,000	79,332	10,668
Economic development	22,600	22,000	600
Telephone	20,000	19,756	244
Travel	13,000	11,589	1,411
Dues	25,000	21,236	3,764
Regional meeting fees	17,000	31,428	(14,428)
Application fees	50,000	44,613	5,387
Red Oaks building		5,335	(5,335)
Salaries - planning/zoning	32,000	28,545	3,455
Salary - ordinance enforcement	85,000	81,725	3,275
Refuse	962,000	956,602	5,398
Drain at large	30,000	28,421	1,579
Capital outlay	110,000	88,953	21,047
Total expenditures	<u>\$ 3,138,000</u>	<u>\$ 2,977,925</u>	<u>\$ 160,075</u>

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

LIQUOR LAW ENFORCEMENT FUND

CHARTER TOWNSHIP OF GENOA

**LIQUOR LAW ENFORCEMENT FUND
BALANCE SHEET
MARCH 31, 2017**

ASSETS

Cash and cash equivalents	<u>\$ 14,304</u>
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LIABILITIES

Due to other funds	\$ 13,204
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FUND BALANCE

<u>1,100</u>

Total liabilities and fund balance

<u>\$ 14,304</u>

CHARTER TOWNSHIP OF GENOA

LIQUOR LAW ENFORCEMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Liquor license fees	\$ 13,500	\$ 13,833	\$ 333
EXPENDITURES			
Inspection fees	8,240	8,240	
Retirement	824	824	
Payroll taxes	640	640	
Administration	3,500	3,500	
Professional fees	200	200	
Total expenditures	<u>13,404</u>	<u>13,404</u>	
Net change in fund balance	96	429	333
FUND BALANCE, APRIL 1, 2016	<u>671</u>	<u>671</u>	
FUND BALANCE, MARCH 31, 2017	<u>\$ 767</u>	<u>\$ 1,100</u>	<u>\$ 333</u>

ROAD IMPROVEMENT FUND

CHARTER TOWNSHIP OF GENOA

**ROAD IMPROVEMENT FUND
BALANCE SHEET
MARCH 31, 2017**

ASSETS

Cash and cash equivalents

\$ 1,155,703

FUND BALANCE

\$ 1,155,703

CHARTER TOWNSHIP OF GENOA

ROAD IMPROVEMENT FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest - banks	\$ 800	\$ 131	\$ (669)
EXPENDITURES			
Road improvements			
North Shore	200,000	200,000	
Dust control	57,000	56,790	210
Tri-Lakes	12,000	11,714	286
Hughes Road	45,000	44,434	566
Sundance Trail	30,000	30,000	
Wildwood Drive	8,000	7,798	202
Professional fees	500	180	320
	352,500	350,916	1,584
Excess revenues over (under) expenditures	(351,700)	(350,785)	915
OTHER FINANCING SOURCES (USES)			
Transfers in	650,000	650,000	
Transfers out	(500,000)	(500,000)	
	150,000	150,000	
Net change in fund balance	(201,700)	(200,785)	915
FUND BALANCE, APRIL 1, 2016	1,356,488	1,356,488	
FUND BALANCE, MARCH 31, 2017	\$ 1,154,788	\$ 1,155,703	\$ 915

REIMBURSABLE PROJECTS FUND

CHARTER TOWNSHIP OF GENOA

REIMBURSABLE PROJECTS FUND
BALANCE SHEET
MARCH 31, 2017

ASSETS

Cash and cash equivalents	\$ 1,113,500
Due from county	31,161
Special assessments receivable	<u>2,040,595</u>

Total assets	<u><u>\$ 3,185,256</u></u>
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LIABILITIES

Accounts payable	\$ 2,000
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DEFERRED INFLOW OF RESOURCES

Unavailable revenue	2,040,595
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FUND BALANCE

	<u>1,142,661</u>
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Total liabilities, deferred inflow of resources and fund balance	<u><u>\$ 3,185,256</u></u>
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CHARTER TOWNSHIP OF GENOA

REIMBURSABLE PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Special assessments	\$ 729,800	\$ 738,018	\$ 8,218
Interest - banks	1,000	680	(320)
Total revenues	<u>730,800</u>	<u>738,698</u>	<u>7,898</u>
EXPENDITURES			
Road, lake and utility projects			
Lake Chemung weed	55,000	57,672	(2,672)
Pardee Lake weed	30,000	24,866	5,134
East West Crooked Lake weed	50,000	10,920	39,080
Grand Beach weed	1,100	1,080	20
Mountain Mystic and Milroy Lake weed		508	(508)
White Pines streetlights	800	841	(41)
Fendt Dr roads		915	(915)
Grand Oaks roads	700,000	619,730	80,270
Sunrise Park roads	650,000	535,114	114,886
Homestead Drive roads	200,000	177,880	22,120
Sundance Trail roads	222,000	155,742	66,258
E Coon Lake trail roads	125,000	124,405	595
Oak Pointe Honors road	700	660	40
Pine Ridge road	1,000	1,007	(7)
Other	3,600	3,529	71
Total expenditures	<u>2,039,200</u>	<u>1,714,869</u>	<u>324,331</u>
Excess revenues over (under) expenditures	<u>(1,308,400)</u>	<u>(976,171)</u>	<u>332,229</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,100,000	1,100,000	
Transfers out	(500,000)	(500,000)	
Total other financing sources (uses)	<u>600,000</u>	<u>600,000</u>	
Net change in fund balance	(708,400)	(376,171)	332,229
FUND BALANCE, APRIL 1, 2016	<u>1,518,832</u>	<u>1,518,832</u>	
FUND BALANCE, MARCH 31, 2017	<u>\$ 810,432</u>	<u>\$ 1,142,661</u>	<u>\$ 332,229</u>

FUTURE DEVELOPMENT - PARKS PATHS AND RECREATION FUND

CHARTER TOWNSHIP OF GENOA

**FUTURE DEVELOPMENT - PARKS, PATHS AND RECREATION FUND
BALANCE SHEET
MARCH 31, 2017**

ASSETS

Cash and cash equivalents

\$ 498,789

FUND BALANCE

\$ 498,789

CHARTER TOWNSHIP OF GENOA

**FUTURE DEVELOPMENT - PARKS, PATHS AND RECREATION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Rental income	\$ 11,750	\$ 11,450	\$ (300)
Interest - banks	2,000	1,429	(571)
	Total revenues	12,879	(871)
EXPENDITURES			
Maintenance	70,000	61,912	8,088
Project costs	302,000		302,000
Recreation	115,000	103,225	11,775
Rental expenses	2,500	1,291	1,209
Capital outlay	455,000	440,707	14,293
	Total expenditures	607,135	337,365
	Excess of revenues over (under) expenditures	(594,256)	336,494
OTHER FINANCING SOURCES			
Transfers in	300,000	300,000	
	Net change in fund balance	(294,256)	336,494
FUND BALANCE, APRIL 1, 2016	793,045	793,045	
FUND BALANCE, MARCH 31, 2017	\$ 162,295	\$ 498,789	\$ 336,494

BUILDING AND GROUNDS RESERVE FUND

CHARTER TOWNSHIP OF GENOA

**BUILDING AND GROUNDS RESERVE FUND (PRE GASB 54 RESTATEMENT)
BALANCE SHEET
MARCH 31, 2017**

ASSETS

Cash and cash equivalents

\$ 151,763

FUND BALANCE

\$ 151,763

This supplementary information shows the Building and Grounds Reserve Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

CHARTER TOWNSHIP OF GENOA

**BUILDINGS AND GROUNDS RESERVE FUND (PRE GASB 54 RESTATEMENT)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2017**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest - banks	\$ 300	\$ 131	\$ (169)
EXPENDITURES			
Capital outlay	45,000	40,000	5,000
Miscellaneous	500	905	(405)
Total expenditures	45,500	40,905	4,595
Excess of revenues over (under) expenditures	(45,200)	(40,774)	4,426
OTHER FINANCING SOURCES (USES)			
Transfers in	20,000	20,000	
Net change in fund balance	(25,200)	(20,774)	4,426
FUND BALANCE, APRIL 1, 2016	172,537	172,537	
FUND BALANCE, MARCH 31, 2017	\$ 147,337	\$ 151,763	\$ 4,426

This supplementary information shows the Building and Grounds Reserve Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

UTILITIES/DPW FUND

CHARTER TOWNSHIP OF GENOA

UTILITIES/DPW FUND
BALANCE SHEET
MARCH 31, 2017

ASSETS

Cash	\$ 280,640
Due from others	68,773
Due from other funds	78,087
Inventory	4,500
Prepaid expenditures	<u>20,824</u>

Total assets \$ 452,824

LIABILITIES

Accounts payable	\$ 54,262
Accrued wages	47,254
Due to other funds	<u>206,684</u>

Total liabilities 308,200

FUND BALANCE

144,624

Total liabilities and fund balance \$ 452,824

CHARTER TOWNSHIP OF GENOA

UTILITIES/DPW FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2017**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Administration fees	\$ 2,231,067	\$ 2,231,175	\$ 108
Vactor truck fees	59,632	50,123	(9,509)
Construction fees	15,000	18,241	3,241
Miscellaneous	15,500	2,968	(12,532)
Total revenues	<u>2,321,199</u>	<u>2,302,507</u>	<u>(18,692)</u>
EXPENDITURES			
Audit and accounting services	6,000	6,000	
Vehicle expenses	80,950	76,357	4,593
Administrative expenses	54,100	54,100	
Computer and software	14,500	8,883	5,617
Professional development	12,500	17,011	(4,511)
Payroll taxes	98,000	99,694	(1,694)
GIS System	103,000	75,562	27,438
Insurance	411,225	370,163	41,062
Legal	1,500		1,500
Credit card fees	20,000	15,959	4,041
Employee recruiting	3,125	3,069	56
Office expenses	12,100	17,512	(5,412)
Miscellaneous	6,000		6,000
Retirement	129,108	124,638	4,470
Salaries	1,223,679	1,211,034	12,645
Supplies and tools	4,000	4,079	(79)
Telephone	26,110	25,859	251
Uniforms	14,600	16,840	(2,240)
Vactor truck	59,632	50,123	9,509
Reimbursements to utility districts		67,040	(67,040)
Total expenditures	<u>2,280,129</u>	<u>2,243,923</u>	<u>36,206</u>
Excess of revenues over (under) expenditures	41,070	58,584	17,514
OTHER FINANCING SOURCES (USES)			
Transfers (out)	<u>(41,000)</u>	<u>(41,000)</u>	
Net change in fund balance	70	17,584	17,514
FUND BALANCE, APRIL 1, 2016	<u>127,040</u>	<u>127,040</u>	
FUND BALANCE, MARCH 31, 2017	<u>\$ 127,110</u>	<u>\$ 144,624</u>	<u>\$ 17,514</u>

UTILITIES/DPW RESERVE FUND

CHARTER TOWNSHIP OF GENOA

UTILITIES/DPW RESERVE FUND
BALANCE SHEET
MARCH 31, 2017

ASSETS

Cash	\$ 5,562
Due from other funds	<u>41,000</u>
Total assets	<u><u>\$ 46,562</u></u>

FUND BALANCE

Personnel	\$ 33,499
Equipment	<u>13,063</u>
Total fund balance	<u><u>\$ 46,562</u></u>

CHARTER TOWNSHIP OF GENOA

UTILITIES/DPW RESERVE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Interest	\$	\$ 103	\$ 103
EXPENDITURES			
Capital outlay	<u>630,000</u>	<u>630,767</u>	<u>(767)</u>
Excess of revenues over (under) expenditures	<u>(630,000)</u>	<u>(630,664)</u>	<u>(664)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	41,000	41,000	
Advances from other funds	525,000	506,732	(18,268)
Gain on disposal of assets	<u>30,000</u>	<u>29,400</u>	<u>(600)</u>
Total other financing sources (uses)	<u>596,000</u>	<u>577,132</u>	<u>(18,868)</u>
Net change in fund balance	(34,000)	(53,532)	(19,532)
FUND BALANCE, APRIL 1, 2016	<u>100,094</u>	<u>100,094</u>	
FUND BALANCE, MARCH 31, 2017	<u>\$ 66,094</u>	<u>\$ 46,562</u>	<u>\$ (19,532)</u>

DORR ROAD WATER AND SEWER DEBT SERVICE FUND

CHARTER TOWNSHIP OF GENOA

DORR ROAD WATER AND SEWER DEBT SERVICE FUND
BALANCE SHEET
MARCH 31, 2017

ASSETS

Cash and cash equivalents	\$ 40,519
Special assessments receivable	84,500
Due from others	<u>838</u>

Total assets \$ 125,857

LIABILITIES

Due to other funds	\$ 30,000
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DEFERRED INFLOW OF RESOURCES

Unavailable revenue	84,500
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FUND BALANCE

11,357

Total liabilities, deferred inflow of resources and fund balance \$ 125,857

CHARTER TOWNSHIP OF GENOA

DORR ROAD WATER AND SEWER DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 2017

REVENUES

Special assessments - principal	\$ 21,125
Special assessments - interest	6,116
Interest - banks	<u>10</u>

Total revenues 27,251

EXPENDITURES

Debt - principal	40,000
Debt - interest	<u>12,920</u>

Total expenditures 52,920

Net change in fund balance (25,669)

FUND BALANCE, APRIL 1, 2016 37,026

FUND BALANCE, MARCH 31, 2017 \$ 11,357

GRAND OAKS WATER DEBT SERVICE FUND

CHARTER TOWNSHIP OF GENOA
GRAND OAKS WATER DEBT SERVICE FUND
BALANCE SHEET
MARCH 31, 2017

ASSETS

Cash and cash equivalents	\$ 105,370
Special assessments receivable	35,433
Due from other funds	20,046
Due from others	<u>748</u>

Total assets \$ 161,597

DEFERRED INFLOW OF RESOURCES

Unavailable revenues	\$ 35,433
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FUND BALANCE

126,164

Total deferred inflow of resources and fund balance \$ 161,597

CHARTER TOWNSHIP OF GENOA

GRAND OAKS WATER DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 2017

REVENUES

Special assessments - principal	\$ 17,717
Special assessments - interest	3,077
Interest - banks	<u>200</u>

Total revenues 20,994

EXPENDITURES

Debt - principal	30,000
Debt - interest	<u>3,850</u>

Total expenditures 33,850

Net change in fund balance (12,856)

FUND BALANCE, APRIL 1, 2016 139,020

FUND BALANCE, MARCH 31, 2017 \$ 126,164

GRAND RIVER ROAD DEBT SERVICE FUND

CHARTER TOWNSHIP OF GENOA
GRAND RIVER ROAD DEBT SERVICE FUND
BALANCE SHEET
MARCH 31, 2017

ASSETS

Cash and cash equivalents	\$ 77,389
Special assessments receivable	119,953
Due from County	<u>1,635</u>

Total assets	<u>\$ 198,977</u>
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LIABILITIES

Due to other funds	\$ 40,000
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DEFERRED INFLOW OF RESOURCES

Unavailable revenue	119,953
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FUND BALANCE

	<u>39,024</u>
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Total liabilities, deferred inflow of resources and fund balance	<u>\$ 198,977</u>
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CHARTER TOWNSHIP OF GENOA

GRAND RIVER ROAD DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 2017

REVENUES

Special assessments - principal	\$ 60,498
Special assessments - interest	11,040
Interest - banks	<u>8</u>

Total revenues 71,546

EXPENDITURES

Debt - principal	75,000
Debt - interest	<u>14,405</u>

Total expenditures 89,405

Net change in fund balance (17,859)

FUND BALANCE, APRIL 1, 2016 56,883

FUND BALANCE, MARCH 31, 2017 \$ 39,024

LAKE EDGEWOOD - WEST WATER DEBT SERVICE FUND

CHARTER TOWNSHIP OF GENOA

LAKE EDGEWOOD - WEST WATER DEBT SERVICE FUND
BALANCE SHEET
MARCH 31, 2017

ASSETS

Cash and cash equivalents	\$ 376,662
Special assessments receivable	403,503
Due from County	<u>8,528</u>

Total assets	<u><u>\$ 788,693</u></u>
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DEFERRED INFLOW OF RESOURCES

Unavailable revenues	\$ 403,503
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FUND BALANCE

<u>385,190</u>

Total deferred inflow of resources and fund balance	<u><u>\$ 788,693</u></u>
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CHARTER TOWNSHIP OF GENOA

LAKE EDGEWOOD - WEST WATER DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 2017

REVENUES

Special assessments - principal	\$ 147,038
Special assessments - interest	34,820
Interest - banks	<u>280</u>

Total revenues 182,138

EXPENDITURES

Debt - principal	170,000
Debt - interest	<u>43,625</u>

Total expenditures 213,625

Net change in fund balance (31,487)

FUND BALANCE, APRIL 1, 2016 416,677

FUND BALANCE, MARCH 31, 2017 \$ 385,190

MARION HOWELL OCEOLA GENOA PLANT EXPANSION DEBT SERVICE FUND

CHARTER TOWNSHIP OF GENOA

**MARION HOWELL OCEOLA GENOA PLANT EXPANSION DEBT SERVICE FUND
BALANCE SHEET
MARCH 31, 2017**

ASSETS

Cash and cash equivalents

\$ 298

FUND BALANCE

\$ 298

CHARTER TOWNSHIP OF GENOA

MARION HOWELL OCEOLA GENOA PLANT EXPANSION DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 2017

REVENUES	
Miscellaneous	<u>\$ 10,351</u>
EXPENDITURES	
Debt - principal	113,750
Debt - interest	<u>2,696</u>
Total expenditures	<u>116,446</u>
Excess of revenues over (under) expenditures	(106,095)
OTHER FINANCING SOURCES (USES)	
Transfers in	<u>59,000</u>
Net change in fund balance	(47,095)
FUND BALANCE, APRIL 1, 2016	<u>47,393</u>
FUND BALANCE, MARCH 31, 2017	<u><u>\$ 298</u></u>

GRAND RIVER WATER NEW USER CAPITAL PROJECT FUND

CHARTER TOWNSHIP OF GENOA

GRAND RIVER WATER NEW USER CAPITAL PROJECT FUND
BALANCE SHEET
MARCH 31, 2017

ASSETS

Cash and cash equivalents	\$ 1,725,478
Special assessments receivable	17,011
Other receivables	<u>47,437</u>

Total assets	<u><u>\$ 1,789,926</u></u>
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LIABILITIES

Due to other funds	\$ 20,046
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DEFERRED INFLOW OF RESOURCES

Unavailable revenue	17,011
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FUND BALANCE

	<u>1,752,869</u>
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Total liabilities, deferred inflow of resources and fund balance	<u><u>\$ 1,789,926</u></u>
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CHARTER TOWNSHIP OF GENOA

GRAND RIVER WATER NEW USER CAPITAL PROJECT FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 2017

REVENUES

New user tap - in fees	\$ 98,108
Special assessments - principal	114,853
Special assessments - interest	6,912
Interest - banks	<u>1,983</u>

Total revenues 221,856

EXPENDITURES

Audit, consulting and legal	7,000
Project costs	<u>5,125</u>

Total expenditures 12,125

Excess revenues over (under) expenditures 209,731

OTHER FINANCING SOURCES (USES)

Transfers out	<u>(59,000)</u>
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Net change in fund balance 150,731

FUND BALANCE, APRIL 1, 2016 1,602,138

FUND BALANCE, MARCH 31, 2017 \$ 1,752,869

GENOA-OCEOLA SEWER NEW USER CAPITAL PROJECT FUND

CHARTER TOWNSHIP OF GENOA

GENOA - OCEOLA SEWER NEW USER CAPITAL PROJECT FUND
BALANCE SHEET
MARCH 31, 2017

ASSETS

Cash and cash equivalents	\$ 1,626,633
Special assessments receivable	79,939
Other receivables	52,063
Due from other funds	<u>107,132</u>

Total assets \$ 1,865,767

DEFERRED INFLOW OF RESOURCES

Unavailable revenue	\$ 79,939
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FUND BALANCE 1,785,828

Total deferred inflow of resources and fund balance \$ 1,865,767

CHARTER TOWNSHIP OF GENOA

GENOA - OCEOLA SEWER NEW USER CAPITAL PROJECT FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 2017

REVENUES

Repayment of advances	\$ 194,869
New user tap - in fees	147,368
Special assessments - principal	116,367
Special assessments - interest	10,417
Interest - banks	5,795

Total revenues 474,816

EXPENDITURES

Professional services	24,744
Project costs	17,134

Total expenditures 41,878

Excess revenues over (under) expenditures 432,938

OTHER FINANCING SOURCES (USES)

Advances to other funds	<u>(506,732)</u>
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Net change in fund balance (73,794)

FUND BALANCE, APRIL 1, 2016 1,859,622

FUND BALANCE, MARCH 31, 2017 \$ 1,785,828

OAK POINTE - WATER AND SEWER SYSTEMS FUND

CHARTER TOWNSHIP OF GENOA

**OAK POINTE - WATER AND SEWER SYSTEMS FUND
BALANCE SHEET
MARCH 31, 2017**

CURRENT ASSETS

Cash and cash equivalents	\$ 629,903	
Accounts receivable - operations	297,015	
Due from others	6,544	
Due from other funds	122	
Inventory	<u>64,500</u>	
Total current assets		\$ 998,084

RESTRICTED ASSETS

Cash and cash equivalents - future improvements	945,175	
Cash and cash equivalents - debt service	458,405	
Special assessments receivable	209,263	
Due from County	<u>44,743</u>	
Total restricted assets		1,657,586

PROPERTY, PLANT AND EQUIPMENT

Land	358,855	
Water system	5,151,426	
Sewer system	<u>15,404,379</u>	
	20,914,660	
Less accumulated depreciation	<u>(7,008,746)</u>	
Net property, plant and equipment		<u>13,905,914</u>
Total assets		<u><u>\$ 16,561,584</u></u>

CURRENT LIABILITIES

Accounts payable	\$ 57,624	
Due to other governments	4,875	
Due to other funds	40,116	
Unearned revenue	<u>20,000</u>	
Total current liabilities		\$ 122,615

CURRENT LIABILITIES (from restricted assets)

Special assessment bonds - NE Tri-Lakes		195,000
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LONG-TERM LIABILITIES (from restricted assets)

Capital improvement bonds - sewer plant conversion	5,615,000	
Bond premium payable, net of amortization	<u>80,286</u>	
Total long-term liabilities (from restricted assets)		5,695,286

LONG-TERM LIABILITY (from non-restricted assets)

Notes payable - other funds		<u>1,065,768</u>
Total liabilities		7,078,669

EQUITY

Retained earnings		<u>9,482,915</u>
Total liabilities and equity		<u><u>\$ 16,561,584</u></u>

CHARTER TOWNSHIP OF GENOA

**OAK POINTE - WATER AND SEWER SYSTEMS FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 2017**

OPERATING REVENUE	
User charges	<u>\$ 1,460,490</u>
OPERATING EXPENSES	
Audit, consulting and legal	9,110
Chemicals	9,248
Depreciation expense	465,887
Engineering	685
Groundwater exceedance expenses	23,465
Insurance	8,369
Labor, equipment and materials	443,412
Laboratory costs	2,461
Licenses, fees and permits	1,279
Meters	2,234
Miss Dig	792
MXU program	1,145
Office	740
Repairs and maintenance	243,009
Sewer treatment - G/O plant	140,574
Telephone	8,121
Tools and supplies	5,677
Utilities	<u>73,243</u>
Total operating expenses	<u>1,439,451</u>
Operating income (loss)	<u>21,039</u>
NON-OPERATING REVENUES AND (EXPENSES)	
Grinder pump reimbursements	33,162
MMRMA Rap Grant	30,000
Connection fees	4,400
Interest income - special assessments	12,621
Interest income - reserved accounts	2,468
Rental income	19,200
Reimbursements	13,245
Interest expense - bonds	(185,373)
Bond agent fees	(500)
Other income	<u>9,209</u>
Total net non-operating revenue (expense)	<u>(61,568)</u>
Net income (loss)	<u>(40,529)</u>
BEGINNING RETAINED EARNINGS	<u>9,523,444</u>
ENDING RETAINED EARNINGS	<u><u>\$ 9,482,915</u></u>

CHARTER TOWNSHIP OF GENOA
OAK POINTE - WATER AND SEWER SYSTEMS FUND
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 2017

CASH FLOW FROM (USED IN)

OPERATING ACTIVITIES

Receipts from customers	\$ 1,450,976	
Payments to vendors	(970,396)	
	<u> </u>	
Net cash from operating activities		\$ 480,580

CASH FLOW FROM (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES

Special assessment collections	36,779	
Interest received from special assessments	12,621	
Interest received from reserved accounts	2,468	
Net other revenue (expense)	109,216	
Capital outlay	(134,249)	
Principal paid on bonds	(190,000)	
Interest paid on bonds	(190,025)	
Repayment of notes payable to other funds	(141,700)	
Repayment of short term loans to (from) other funds	22,612	
	<u> </u>	
Net cash (used in) capital and related financing activities		<u>(472,278)</u>

Net increase in cash and cash equivalents 8,302

CASH AND CASH EQUIVALENTS AT APRIL 1, 2016 2,025,181

CASH AND CASH EQUIVALENTS AT MARCH 31, 2017 \$ 2,033,483

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM (USED IN) OPERATING ACTIVITIES

Operating income		\$ 21,039
Adjustments to reconcile operating income to net cash from (used in) operating activities		
Depreciation expense	465,887	
Changes in assets and liabilities		
(Increase) in accounts receivable	(9,940)	
Decrease in other receivables	426	
Increase in accounts payable	3,168	
	<u> </u>	
Net cash from operating activities		<u><u>\$ 480,580</u></u>

CHARTER TOWNSHIP OF GENOA

**OAK POINTE - WATER AND SEWER SYSTEMS FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN EQUITY - OPERATIONS FUND ONLY
FOR THE YEAR ENDED MARCH 31, 2017**

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
REVENUES			
Billings - operations	\$ 383,523	\$ 595,883	\$ 979,406
Billings - debt service	63,167	417,917	481,084
Rent income	19,200		19,200
Grinder pump income		33,162	33,162
Income - other	5,879	1,524	7,403
Trans-in other funds	6,296	55,810	62,106
Total income	<u>478,065</u>	<u>1,104,296</u>	<u>1,582,361</u>
EXPENSES			
Auditing and consulting	2,750	3,250	6,000
Chemicals	9,248		9,248
Consent order - ground water sodium		23,465	23,465
Engineering	685		685
Insurance	2,334	6,035	8,369
Labor, equipment and materials	199,902	243,510	443,412
Laboratory costs	2,461		2,461
Licenses, fees and permits	1,279		1,279
Meter costs	2,234		2,234
Miss Dig expenses	396	396	792
MXU program	1,145		1,145
Office expenses	740		740
Repairs and maintenance	83,394	155,665	239,059
Telephone	6,667	1,454	8,121
Tools and supplies	2,885	2,792	5,677
Transfers to reserves	20,000	25,000	45,000
Transfer to debt service		417,917	417,917
Utilities - electric	34,102	31,415	65,517
Utilities - gas	3,219	4,507	7,726
Sewer treatment - G/O plant		140,574	140,574
Debt	61,200		61,200
Total expenses	<u>434,641</u>	<u>1,055,980</u>	<u>1,490,621</u>
Net revenues over (under) expenses	43,424	48,316	91,740
BEGINNING EQUITY	<u>56,605</u>	<u>757,833</u>	<u>814,438</u>
ENDING EQUITY	<u>\$ 100,029</u>	<u>\$ 806,149</u>	<u>\$ 906,178</u>

This schedule is prepared to present revenues and expenses related to current operations only (excludes tap-in fees and depreciation) and as such does not present the results of operations on the basis of generally accepted accounting principles but is presented for supplemental information.

LAKE EDGEWOOD - WATER AND SEWER SYSTEMS FUND

CHARTER TOWNSHIP OF GENOA

**LAKE EDGEWOOD - WATER AND SEWER SYSTEMS FUND
BALANCE SHEET
MARCH 31, 2017**

CURRENT ASSETS

Cash and cash equivalents	\$ 445,175	
Accounts receivable - operations	119,343	
Due from other funds	25,000	
Inventory	<u>10,000</u>	
Total current assets		\$ 599,518

RESTRICTED ASSETS

Cash and cash equivalents - debt service	515,466	
Cash and cash equivalents - future improvements	504,500	
Special assessments receivable	757,037	
Due from County	<u>12,540</u>	
Total restricted assets		1,789,543

PROPERTY, PLANT AND EQUIPMENT

Land	260,009	
Sewer system	<u>8,035,050</u>	
	8,295,059	
Less accumulated depreciation	<u>(3,031,225)</u>	
Net property, plant and equipment		<u>5,263,834</u>
Total assets		<u><u>\$ 7,652,895</u></u>

CURRENT LIABILITIES

Accounts payable	\$ 36,073	
Due to other funds	<u>5,059</u>	
Total current liabilities		\$ 41,132

CURRENT LIABILITIES (from restricted assets)

Contract payable (Liv. County.) - extension of water	30,000	
Contract payable (Liv. County.) sewer west extension	<u>265,000</u>	
Total current liabilities (from restricted assets)		295,000

LONG-TERM LIABILITIES (from restricted assets)

Contract payable (Liv. County.) - sewer west extension	<u>795,000</u>	
Total liabilities		1,131,132

EQUITY

Retained earnings	<u>6,521,763</u>	
Total liabilities and equity		<u><u>\$ 7,652,895</u></u>

CHARTER TOWNSHIP OF GENOA

LAKE EDGEWOOD - WATER AND SEWER SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 2017

OPERATING REVENUE	
User charges	<u>\$ 473,738</u>
OPERATING EXPENSES	
Audit, consulting and legal	4,825
Administration expenses	4,126
Chemicals	9,663
Depreciation expense	175,152
Groundwater exceedance expenses	142
Insurance	1,684
Labor, equipment and materials	125,627
Laboratory costs	16,954
Licenses, fees and permits	4,619
Office	276
Repairs and maintenance	49,741
Sludge disposal	38,754
Telephone	3,878
Tools and supplies	4,056
Utilities - electric	56,730
Utilities - other	3,700
Utilities - gas	2,539
Water purchases	<u>100,645</u>
Total operating expenses	<u>603,111</u>
Operating (loss)	<u>(129,373)</u>
NON-OPERATING REVENUES AND (EXPENSES)	
Interest income - special assessments	48,838
Interest income - reserves	1,035
Reimbursements	3,973
Other income	8,520
Interest expense - bonds	(70,622)
Other expenses	<u>(510)</u>
Total net non-operating revenues (expense)	<u>(8,766)</u>
Net (loss)	(138,139)
BEGINNING RETAINED EARNINGS	<u>6,659,902</u>
ENDING RETAINED EARNINGS	<u><u>\$ 6,521,763</u></u>

CHARTER TOWNSHIP OF GENOA
LAKE EDGEWOOD - WATER AND SEWER SYSTEMS FUND
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 2017

CASH FLOW FROM (USED IN) OPERATING ACTIVITIES

Cash from users	\$ 451,918
Cash paid to vendors and other funds	<u>(415,988)</u>

Net cash from operating activities \$ 35,930

CASH FLOW FROM (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES

Special assessment collections - principal	192,470
Collections City of Brighton - contract receivables	17,200
Interest received from special assessments	48,838
Interest received from reserved accounts	1,035
Principal paid on debt	(290,000)
Interest and fees paid on debt	(70,622)
Repayment of loans to (from) other funds	(1,623)
Other income, net of other expenses	<u>11,983</u>

Net cash (used in) capital and related financing activities (90,719)

Net (decrease) in cash and cash equivalents (54,789)

CASH AND CASH EQUIVALENTS AT APRIL 1, 2016 1,519,930

CASH AND CASH EQUIVALENTS AT MARCH 31, 2017 \$ 1,465,141

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM (USED IN) OPERATING ACTIVITIES

Operating (loss)	\$ (129,373)
Adjustments to reconcile operating (loss) to net cash from (used in) operating activities	
Depreciation expense	175,152
Change in assets and liabilities	
(Increase) in accounts receivable	(19,877)
(Increase) in other receivables	(1,943)
Increase in accounts payable	<u>11,971</u>

Net cash from operating activities \$ 35,930

CHARTER TOWNSHIP OF GENOA

**LAKE EDGEWOOD - WATER AND SEWER SYSTEMS FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN EQUITY - OPERATIONS FUND ONLY
FOR THE YEAR ENDED MARCH 31, 2017**

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
REVENUES			
Billings - operations	\$ 105,441	\$ 368,297	\$ 473,738
Income - other	1,218	626	1,844
Transfer in from DPW fund		3,973	3,973
	<u>106,659</u>	<u>372,896</u>	<u>479,555</u>
EXPENSES			
Auditing, consulting and legal	750	3,250	4,000
Administration - billings/meters	4,126		4,126
Chemicals		9,663	9,663
Consent order - ground water sodium		142	142
Insurance		1,684	1,684
Labor, equipment and materials		125,627	125,627
Laboratory costs		16,954	16,954
Licenses, fees, permits		4,619	4,619
Office		276	276
Repairs and maintenance		41,377	41,377
Sludge disposal		38,754	38,754
Telephone		3,878	3,878
Tools and supplies	3,160	896	4,056
Transfers to reserves		15,000	15,000
Utilities - electric		56,730	56,730
Utilities - gas		2,539	2,539
Utilities - other		3,700	3,700
Water purchases	100,645		100,645
	<u>108,681</u>	<u>325,089</u>	<u>433,770</u>
Total expenses			
	<u>108,681</u>	<u>325,089</u>	<u>433,770</u>
Net revenues over (under) expenses	(2,022)	47,807	45,785
BEGINNING EQUITY	<u>32,610</u>	<u>455,319</u>	<u>487,929</u>
ENDING EQUITY	<u>\$ 30,588</u>	<u>\$ 503,126</u>	<u>\$ 533,714</u>

This schedule is prepared to present revenues and expenses related to current operations only (excludes tap-in fees and depreciation) and as such does not present the results of operations on the basis of generally accepted accounting principles but is presented for supplemental information.

PINE CREEK - WATER AND SEWER SYSTEMS FUND

CHARTER TOWNSHIP OF GENOA
PINE CREEK - WATER AND SEWER SYSTEMS FUND
BALANCE SHEET
MARCH 31, 2017

CURRENT ASSETS

Cash and cash equivalents	\$ 255,455
Accounts receivable - operations	65,388
Accounts receivable - other	10,310
Due from other funds	34
Inventory	<u>8,100</u>

Total assets

\$ 339,287

CURRENT LIABILITIES

Accounts payable	\$ 39,496
Due to other funds	<u>3,564</u>

Total liabilities

43,060

EQUITY

Retained earnings	<u>296,227</u>
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Total liabilities and equity

\$ 339,287

CHARTER TOWNSHIP OF GENOA

PINE CREEK - WATER AND SEWER SYSTEMS FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 2017

OPERATING REVENUE	
User charges	<u>\$ 290,766</u>
OPERATING EXPENSES	
Water - sewer usage	268,276
Administration	14,012
Professional fees	1,700
Miscellaneous	<u>520</u>
Total operating expenses	<u>284,508</u>
Operating income (loss)	6,258
NON-OPERATING REVENUES AND (EXPENSES)	
Other revenue	<u>1,160</u>
Net income (loss)	7,418
BEGINNING RETAINED EARNINGS	<u>288,809</u>
ENDING RETAINED EARNINGS	<u><u>\$ 296,227</u></u>

CHARTER TOWNSHIP OF GENOA

PINE CREEK - WATER AND SEWER SYSTEMS FUND
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 2017

CASH FLOW FROM (USED IN) OPERATING ACTIVITIES

Cash received from customers	\$ 267,347	
Cash paid to vendors and others	<u>(281,044)</u>	
Net cash (used in) operating activities		\$ (13,697)

**CASH FLOW FROM (USED IN) CAPITAL AND RELATED FINANCING
ACTIVITIES**

Other income	1,160	
Repayment of loans to (from) other funds	<u>11,122</u>	
Net cash flow from capital and related financing activities		<u>12,282</u>
Net (decrease) in cash and cash equivalents		(1,415)

CASH AND CASH EQUIVALENTS AT APRIL 1, 2016 256,870

CASH AND CASH EQUIVALENTS AT MARCH 31, 2017 \$ 255,455

**RECONCILIATION OF OPERATING INCOME (LOSS) TO NET
CASH FROM (USED IN) OPERATING ACTIVITIES**

Operating income		\$ 6,258
Adjustments to reconcile operating income (loss) to net cash from (used in) operating activities		
Change in assets and liabilities		
(Increase) in accounts receivable		(13,109)
(Increase) in other receivables		(10,310)
Increase in accounts payable		<u>3,464</u>
Net cash (used in) operating activities		<u><u>\$ (13,697)</u></u>

DEPOSIT TRUST FUND

CHARTER TOWNSHIP OF GENOA

DEPOSIT TRUST FUND
BALANCE SHEET
MARCH 31, 2017

ASSETS

Cash and cash equivalents	<u>\$ 69,538</u>
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LIABILITIES

Deposits - escrows	\$ 67,979
Due to other funds	<u>1,559</u>

Total liabilities	<u>\$ 69,538</u>
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CURRENT TAX FUND

CHARTER TOWNSHIP OF GENOA

CURRENT TAX FUND
BALANCE SHEET
MARCH 31, 2017

ASSETS

Cash and cash equivalents	<u>\$ 7,778</u>
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LIABILITIES

Due to other funds	\$ 7,617
Due to others	<u>161</u>

Total liabilities	<u>\$ 7,778</u>
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TRUST AND AGENCY FUND

CHARTER TOWNSHIP OF GENOA

TRUST AND AGENCY FUND
BALANCE SHEET
MARCH 31, 2017

ASSETS

Cash and cash equivalents	<u>\$ 4,540</u>
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LIABILITIES

Due to other funds	\$ 1,967
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Due to other governments	1,450
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Due to others	<u>1,123</u>
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Total liabilities	<u>\$ 4,540</u>
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UTILITY ESCROW FUND

CHARTER TOWNSHIP OF GENOA

UTILITY ESCROW FUND
BALANCE SHEET
MARCH 31, 2017

ASSETS

Cash and cash equivalents	\$ 119,029
Due from other funds	<u>8,157</u>
Total assets	<u><u>\$ 127,186</u></u>

LIABILITIES

Due to other funds	\$ 3,813
Due to others	7,012
Due to other governments	<u>116,361</u>
Total liabilities	<u><u>\$ 127,186</u></u>

Resolution No. 5 A – Grand Oaks Road Improvement Project
Reimbursement Special Assessment Project (Summer 2016)

GENOA CHARTER TOWNSHIP

At a regular meeting of the Township Board of the Genoa Charter Township, Livingston County, Michigan, (the “Township”) held at the Township Hall on Oct. 2, 2017, at 6:30 p.m., there were

PRESENT:

ABSENT: None

The following preamble and resolution were offered by _____ and seconded by _____ :

Resolution Amending the Special Assessment Roll

WHEREAS, the Board of Trustees of the Township approved a special assessment roll for the Grand Oaks Road Improvement Project within the Township on October 19, 2015 in accordance with Act No. 188, Michigan Public Acts of 1954, as amended;

WHEREAS, the Board of Trustees of the Township determined to advance the costs of the Project from Township funds and to use special assessments to raise the money necessary to reimburse the Township for the advance of such funds;

WHEREAS, the Special Assessment Roll for Grand Oaks Road Improvement Project was assessed on the summer 2016 and summer 2017 tax rolls;

Whereas, the Township Board has now determined that the final cost was \$228,249 less than estimated;

Whereas, Resolution 5 stipulated the Special Assessment Roll would contribute \$690,000 (77.53% of project cost) and the Township would contribute \$200,000 (22.47% of project cost);

Whereas, the Township Board believes the cost savings should be spread proportionately between the Special Assessment Roll and Township contributions, with savings of \$176,968 and 51,281 respectively;

Whereas, the original assessment roll totaling \$690,187 shall be reduced by \$176,968 for a total revised roll of \$513,219 and Township contributions totaling \$200,000 shall be reduced by \$51,281 for a revised total of \$148,719.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Amended Roll Confirmed - in accordance with Act No. 188, Michigan Public Acts of 1954, as amended, and the laws of the State of Michigan, the Township Board hereby confirms the Amended Special Assessment Roll for the Grand Oaks Road Improvement Project.
2. The completed Road Improvement Project - will now be amended with the revised total assessment per parcel as revised in Appendix-A – spreading \$513,219.00.
3. Future Installments – Interest - all unpaid installments shall not bear interest.
4. Warrant - The Township Clerk is hereby directed to attach a warrant (in the form of Exhibit B to this resolution) to the Roll and to deliver such warrant and the Roll to the Township Treasurer, who shall thereupon collect the special assessments in accordance with the terms of this resolution, the Clerk’s warrant and the statutes of the State of Michigan.
5. Inconsistent Prior Resolutions. All previously adopted resolutions that are in conflict with this resolution are repealed to the extent of such conflict.

A vote on the foregoing resolution was taken and was as follows:

YES:

NO:

ABSENT:

CLERK’S CERTIFICATE

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

Paulette A. Skolarus, Clerk
Genoa Charter Township Clerk



2911 Dorr Road
Brighton, MI 48116
810.227.5225
810.227.3420 fax
genoa.org

September 19, 2017

Grand Oaks Property Owner

Re: Grand Oaks Road Special Assessment District

Dear Sir or Madam,

A final accounting for the 2016 Grand Oaks Road Special Assessment District indicates that the project has been completed below the original budget. This will result in a reduction in the amount you will pay for the remaining term of the assessment. The enclosed spread sheet lists all of the properties in the Special Assessment District and the amount the annual assessment is proposed to be reduced for the remaining three years. The total reduction is approximately 25%.

In order to modify the spread of the assessment even though it is a reduction, the Township Board must confirm a new special assessment roll. On October, 2, 2017 at 6:30 p.m. the Township Board will consider this matter. The total amount spread to the SAD is proposed to be reduced from \$690,187 to \$513,219. The Township commitment is also proposed to be reduced by approximately 25% from \$200,000 to \$148,719. Should you have any questions regarding this matter, feel free to contact the Township Manager Mike Archinal at (810) 227-5225 or at mike@genoa.org.

Best regards,

Michael C. Archinal
Township Manager

Cc: Township Board

SUPERVISOR

Bill Rogers

CLERK

Paulette A. Skolarus

TREASURER

Robin L. Hunt

TRUSTEES

Jean W. Ledford

H. James Mortensen

Terry Craft

Diana Lowe

MANAGER

Michael C. Archinal

APPENDIX A
REVISED GRAND OAKS ROAD PROJECT 2016

Parcel	Tax I.D.	Owner	ASSESSED	REVISED	PAID	REM. BALANCE *	REV. ANN. COST **
1	11-05-300-027	HD Development of MD, Inc.	\$ 31,853	\$ 23,686	\$ 12,741	\$ 10,945	\$ 3,648
2	11-05-300-024	Halle Enterprises, LLC	\$ 13,320	\$ 9,905	\$ 5,328	\$ 4,577	\$ 1,526
3	11-05-300-051	Dechris Limited Partnership	\$ 38,827	\$ 28,872	\$ 15,531	\$ 13,341	\$ 4,447
4	11-05-300-048	LCHA	\$ 24,810	\$ 18,449	\$ 9,924	\$ 8,525	\$ 2,842
5	11-05-300-012	Consumers Energy Co.	\$ 24,851	\$ 18,479	\$ 9,941	\$ 8,539	\$ 2,846
6	11-05-300-046	Consumers Energy Co.	\$ 14,770	\$ 10,983	\$ 5,908	\$ 5,075	\$ 1,692
7	11-05-300-045	Consumers Energy Co.	\$ 14,743	\$ 10,962	\$ 5,897	\$ 5,065	\$ 1,688
8	11-05-300-044	Consumers Energy Co.	\$ 15,171	\$ 11,281	\$ 6,068	\$ 5,213	\$ 1,738
9	11-05-300-043	Ovidon Real Estate, LLC	\$ 14,894	\$ 11,075	\$ 5,958	\$ 5,118	\$ 1,706
10	11-08-100-024	Precision Stamping	\$ 17,919	\$ 13,324	\$ 7,168	\$ 6,157	\$ 2,052
11	11-08-100-023	Ovidon Real Estate II, LLC	\$ 20,791	\$ 15,460	\$ 8,317	\$ 7,144	\$ 2,381
12	11-08-100-003	Precision Stamping	\$ 24,851	\$ 18,479	\$ 9,941	\$ 8,539	\$ 2,846
13	11-08-100-011	Michigan Rod Products, Inc.	\$ 38,620	\$ 28,718	\$ 15,448	\$ 13,270	\$ 4,423
14	11-08-100-010	DC Real Properties	\$ 24,810	\$ 18,449	\$ 9,924	\$ 8,525	\$ 2,842
15	11-05-301-001	A.T.T.G., LLC	\$ 14,162	\$ 10,531	\$ 5,665	\$ 4,866	\$ 1,622
16	11-05-301-002	Fleur De Lys Apartments	\$ 13,527	\$ 10,059	\$ 5,411	\$ 4,648	\$ 1,549
17	11-05-301-003	RSK Companies, LLC	\$ 12,326	\$ 9,165	\$ 4,930	\$ 4,235	\$ 1,412
18	11-05-301-004	Cleary University	\$ 14,093	\$ 10,480	\$ 5,637	\$ 4,842	\$ 1,614
19	11-05-302-005	Cleary University	\$ 13,085	\$ 9,730	\$ 5,234	\$ 4,496	\$ 1,499
20	11-05-302-011	Cleary University	\$ 14,494	\$ 10,778	\$ 5,798	\$ 4,980	\$ 1,660
21	11-05-302-012	MCM Properties, LLC	\$ 13,292	\$ 9,884	\$ 5,317	\$ 4,567	\$ 1,522
22	11-05-302-009	Kiefer Investment	\$ 13,072	\$ 9,720	\$ 5,229	\$ 4,491	\$ 1,497
23	11-05-302-010	Kiefer Investments	\$ 13,141	\$ 9,771	\$ 5,256	\$ 4,515	\$ 1,505
24	11-08-101-014	Highland Engineering, Inc.	\$ 17,242	\$ 12,821	\$ 6,897	\$ 5,924	\$ 1,975
25	11-08-101-015	Tadbad, LLC	\$ 15,184	\$ 11,291	\$ 6,074	\$ 5,217	\$ 1,739
26	11-08-101-006	Grand Oaks FAW, LLC	\$ 13,099	\$ 9,740	\$ 5,240	\$ 4,501	\$ 1,500
27	11-08-101-007	KB Outdoors, Inc.	\$ 13,099	\$ 9,740	\$ 5,240	\$ 4,501	\$ 1,500
28	11-08-101-008	James and Sheila Hall	\$ 13,099	\$ 9,740	\$ 5,240	\$ 4,501	\$ 1,500
29	11-08-101-009	Ameritech	\$ 13,099	\$ 9,740	\$ 5,240	\$ 4,501	\$ 1,500
30	11-08-101-010	Ameritech	\$ 13,113	\$ 9,751	\$ 5,245	\$ 4,506	\$ 1,502
31	11-08-101-011	Great Lakes Inv., LLC	\$ 13,776	\$ 10,244	\$ 5,510	\$ 4,733	\$ 1,578

APPENDIX A
REVISED GRAND OAKS ROAD PROJECT 2016

32	11-08-101-012	Best Storage - Howell	\$ 13,431	\$ 9,987	\$ 5,372	\$ 4,615	\$ 1,538
33	11-08-200-004	LCRC	\$ 50,579	\$ 37,611	\$ 20,232	\$ 17,379	\$ 5,793
34	11-08-200-006	ITC Transmission	\$ 21,164	\$ 15,738	\$ 8,466	\$ 7,272	\$ 2,424
35	11-05-400-062	Cleary University	\$ 51,878	\$ 38,576	\$ 20,751	\$ 17,825	\$ 5,942
			\$ 690,187	\$ 513,219	\$ 276,075	\$ 237,144	\$ 79,048

ORIGINAL TOWNSHIP COMMITMENT	\$ 200,000
ORIGINAL SPREAD TO SAD	\$ 690,187
SUBTOTAL	\$ 890,187
REVISED PROJECT TOTAL	\$ 661,938
PERCENT REDUCTION	0.743593974
REVISED TOWNSHIP COMMITMENT	\$ 148,719
REVISED SPREAD TO SAD	\$ 513,219

VERIFY	\$ 661,938
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* TOTAL COST * .743750371 - PAID

** THREE YEARS REMAINING

Exhibit B

Warrant

WARRANT

TO: Treasurer
Genoa Township
Livingston County, Michigan

I certify that attached to this Warrant is a true copy of the special assessment roll for the Genoa Township Grand Oaks Road Improvement Project (2015) (the "Roll") confirmed by the Township Board on Oct. 2, 2017 (the "Confirming Resolution 5-A"). You are hereby directed to proceed to collect the amounts due on such Roll in accordance with this Warrant, the Confirming Resolution and the statutes of the State of Michigan.

Paulette A. Skolarus, Clerk
Genoa Charter Township

Oct. 2, 2017

Resolution No. 3 – East and West Crooked Lakes Aquatic Weed Control Project
Special Assessment Project (Summer 2018)

TOWNSHIP OF GENOA

At a regular meeting of the Township Board of the Township of Genoa, Livingston County, Michigan, (the “Township”) held at the Township Hall on October 2, 2017, at 6:30 p.m., there were

PRESENT:

ABSENT:

The following preamble and resolution were offered by _____ and seconded by _____.

Resolution Approving Project, Cost Estimates, Special Assessment District and Causing the Special Assessment Roll to be Prepared

WHEREAS, preliminary plans and cost estimates for the Project have been filed with the Township Clerk;

WHEREAS, the Township Board has tentatively determined to proceed with the Project as described in Exhibit A and in accordance with Act No. 188, Michigan Public Acts of 1954, as amended;

WHEREAS, The Board of Trustees of the Township has declared its intention to make the improvement and tentatively designated the special assessment district against which the cost of the improvement is to be assessed is described in Exhibit A.

WHEREAS, on October 2, 2017 a public hearing was held to hear any objections to the petition, to the improvement and to the special assessment district and notice of the hearing was provided pursuant to the requirements of Act No 188, Michigan Public Acts of 1954, as amended;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Township Board approves the completion of the Project and approves the plans and cost estimates for the Project, which are on file with the Township Clerk and which are identified as “Plans and Cost Estimates for the East and West Crooked Lake Aquatic Weed Control Project and Reimbursement Special Assessment Project (Summer 2018).”

2. The Township Board initiated the renewal of the special assessment district for the East and West Crooked Lake Aquatic Weed Control Improvement Project within the Township in accordance with Act No. 188, Michigan Public Acts of 1954, as amended.

3. The Township Board determines that the Special Assessment District for the Project shall consist of the parcels identified in Exhibit B. The term of the Special Assessment District shall be for five years.

4. The Township Board has determined to advance the costs of the Project from Township funds and to use special assessments to raise the money necessary to reimburse the Township for the advance of such funds;

5. The Township Supervisor is directed to prepare the Special Assessment Roll for the Special Assessment District identified in Exhibit B. The Special Assessment Roll shall describe all the parcels of land to be assessed with the names of the respective record owners of each parcel, if known, and the total amount to be assessed against each parcel of land. When the Township Supervisor completes the Special Assessment Roll, he shall affix his certificate to the roll stating that the roll was made pursuant to a resolution of the Township Board adopted on a specified date, and that in making the assessment roll the supervisor, according to his or her best judgment, has conformed in all respects to the directions contained in the resolution and the statutes of the State of Michigan.

5. All resolutions or parts of resolutions in conflict with this resolution are hereby rescinded.

A vote on the foregoing resolution was taken and was as follows:

YES:

NO:

ABSENT:

CLERK'S CERTIFICATE

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

Paulette A. Skolarus
Genoa Township Clerk
October 2, 2017

EXHIBIT A

DESCRIPTION OF PROJECT
A FIVE YEAR SPECIAL ASSESSMENT DISTRICT
WITH PROJECTED COSTS AS FOLLOWS:

The unit cost per acre for the project will consist of:

Description	Total
2,4-D	\$380.00
Renovate OTF	\$450.00
Reward	\$215.00
Aquathol K/Hydrothol 191	\$205.00
Algaecides	\$40.00
Starry Stpmewprt	\$65.00
Survey (Both Lakes)	\$750.00

Suggested budget for 2018 Fluridone treatments 6ppb:	\$35,016.00 to \$42,796.00
Additional requirements by DEQ	<u>\$10,500.00 to \$10,500.00</u>
Estimated total cost for initial treatments	<u>\$45,516.00 to \$53,296.00</u>

The five year estimated cost from 2018 until 2022 is projected to be \$100,000.00 (including publications and mailings for the establishment of the special assessment district). **The estimate cost to each parcel is expected to be \$45.00 annually beginning in the summer of 2018. NOTE: Costs remain the same as the previous five-year district**

EXHIBIT B

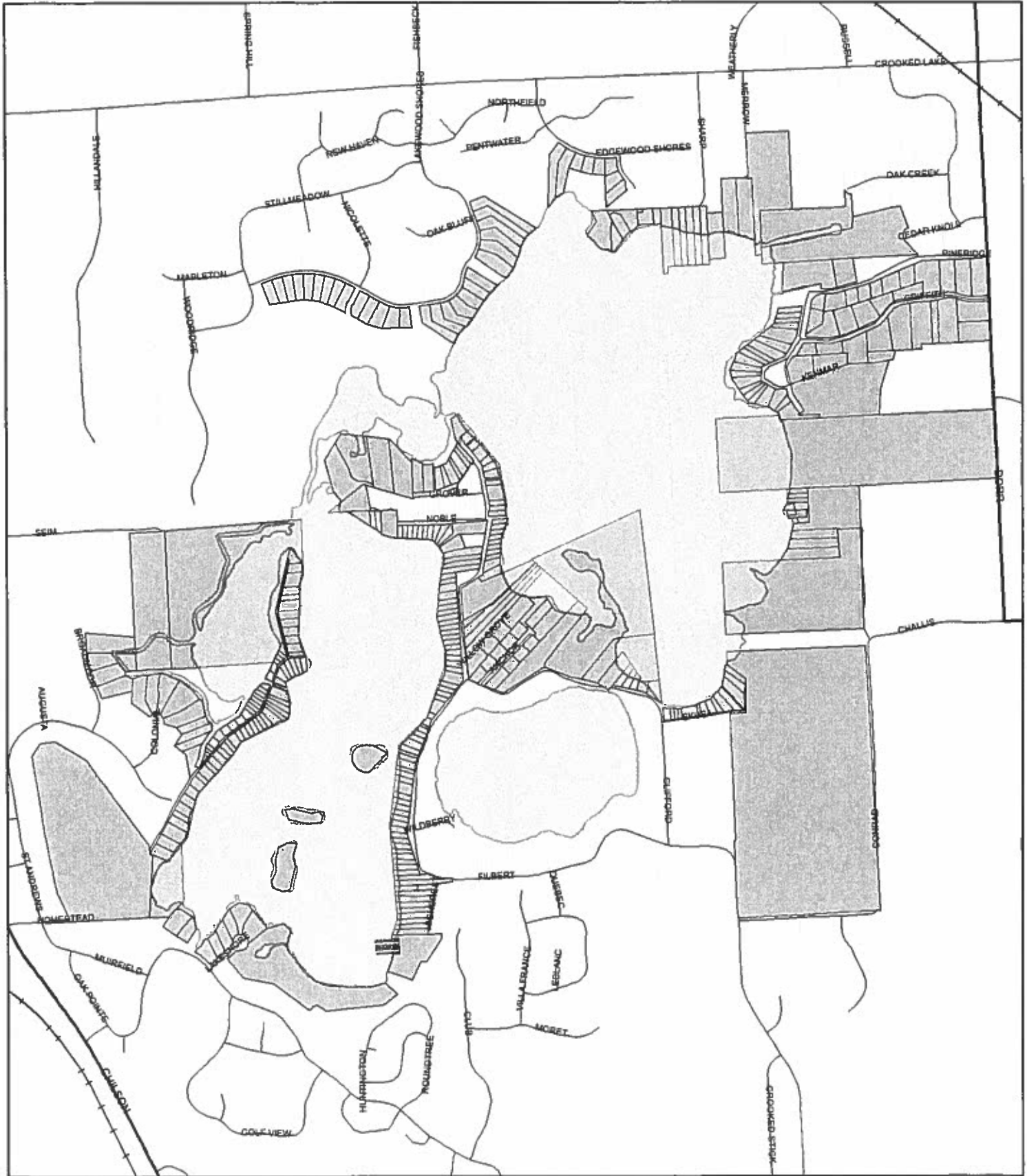
The Project is being designed to serve the properties in the Special Assessment District, which district is illustrated on the map (included) and includes the specific properties that are identified by the following permanent parcel numbers:

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4711-21-201-009	4711-22-201-002	4711-22-302-037	4711-22-302-204
4711-21-201-010	4711-22-201-003	4711-22-302-038	4711-22-302-206
4711-21-201-011	4711-22-201-004	4711-22-302-039	4711-22-302-209
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4711-21-201-058	4711-22-201-020	4711-22-302-043	4711-22-303-005
4711-21-201-059	4711-22-201-022	4711-22-302-044	4711-22-303-011
4711-21-201-060	4711-22-201-025	4711-22-302-045	4711-22-303-012
4711-21-201-061	4711-22-201-026	4711-22-302-052	4711-22-303-013
4711-21-201-062	4711-22-201-027	4711-22-302-053	4711-22-400-002
4711-21-201-063	4711-22-201-031	4711-22-302-054	4711-22-400-003
4711-21-201-064	4711-22-201-032	4711-22-302-056	4711-22-400-004
4711-21-201-065	4711-22-201-033	4711-22-302-057	4711-22-400-005
4711-21-201-066	4711-22-201-034	4711-22-302-058	4711-22-400-007
4711-21-201-067	4711-22-201-036	4711-22-302-059	4711-22-400-008
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4711-21-201-070	4711-22-201-041	4711-22-302-062	4711-22-400-015
4711-21-201-071	4711-22-201-042	4711-22-302-063	4711-22-400-016
4711-21-201-072	4711-22-201-045	4711-22-302-064	4711-22-400-017
4711-21-201-073	4711-22-201-046	4711-22-302-065	4711-22-400-018
4711-21-201-074	4711-22-201-048	4711-22-302-066	4711-22-400-026
4711-21-201-075	4711-22-201-049	4711-22-302-067	4711-22-400-027
4711-21-201-076	4711-22-201-052	4711-22-302-068	4711-22-400-028
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4711-21-400-013	4711-22-202-010	4711-22-302-081	4711-27-100-011
4711-21-400-014	4711-22-202-011	4711-22-302-082	4711-27-100-012
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4711-21-401-002	4711-22-202-017	4711-22-302-157	4711-27-100-016
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4711-22-200-028	4711-22-302-017	4711-22-302-196	4711-28-100-023

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4711-28-100-026	4711-28-400-017	4711-28-201-047	4711-28-406-037
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4711-28-101-071	4711-28-404-011	4711-28-201-053	4711-28-406-040
4711-28-101-072	4711-28-404-012	4711-28-201-054	4711-28-406-041
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4711-28-201-017	4711-28-406-016	4711-28-202-017	4711-28-406-059
4711-28-201-018	4711-28-406-017	4711-28-202-021	4711-28-406-060
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4711-28-201-020	4711-28-406-020	4711-28-202-025	4711-28-406-062
4711-28-201-021	4711-28-406-021	4711-28-202-031	
4711-28-201-022	4711-28-406-022	4711-28-202-032	
4711-28-201-023	4711-28-406-023	4711-28-202-033	
4711-28-201-026	4711-28-406-024	4711-28-202-034	
4711-28-201-027	4711-28-406-025	4711-28-202-035	
4711-28-201-028	4711-28-406-026	4711-28-400-002	
4711-28-201-029	4711-28-406-027		
4711-28-201-031	4711-28-406-028		
4711-28-201-032	4711-28-406-029		
4711-28-201-033	4711-28-406-030		
4711-28-201-035	4711-28-406-031		
4711-28-201-038	4711-28-406-032		
4711-28-201-042	4711-28-406-033		
4711-28-201-044	4711-28-406-034		

East and West Crooked Lake Aquatic Weed Control Proposed SAD



Legend

-  Lake
-  SAD Parcels 3-22-11



Resolution No. 4 – East and West Crooked Lakes Aquatic Weed Control Project
Special Assessment Project (Summer 2018)

TOWNSHIP OF GENOA

At a regular meeting of the Township Board of the Township of Genoa, Livingston County, Michigan, (the “Township”) held at the Township Hall on October 2, 2017, at 6:30 p.m., there were

PRESENT:

ABSENT:

The following preamble and resolution were offered by _____ and supported by _____ :

**Resolution Acknowledging the Filing of the Special
Assessment Roll, Scheduling the Second Hearing,
and Directing the Issuance of Statutory Notices**

WHEREAS, the Board of Trustees of the Township has determined to proceed with the East and West Crooked Lake Aquatic Weed Control Improvement project within the Township as described in Exhibit A (the “Project”) and in accordance with Act No. 188, Michigan Public Acts of 1954, as amended;

WHEREAS, the Board of Trustees of the Township has determined to advance the costs of the Project from Township funds and to use special assessments to raise the money necessary to reimburse the Township for the advance of such funds;

WHEREAS, the Township Supervisor has prepared the Special Assessment Roll entitled “Special Assessment Roll for the East and West Crooked Lake Aquatic Weed Control Improvement Program Reimbursement Special Assessment Project (Summer 2018) (the “Proposed Roll”) and has filed the Proposed Roll with the Township Clerk;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Township Board acknowledges that the Township Supervisor has filed the Proposed Roll with the Township Clerk.
2. The Township Board acknowledges that the Township Supervisor has certified that (a) the Proposed Roll was prepared in accordance with the direction of the Township Board and (b) the Proposed Roll was prepared in accordance with the laws of the State of Michigan.
3. In accordance with Act No. 188, Michigan Public Acts of 1954, as amended, and the laws of the State of Michigan, there shall be a public hearing to review and hear objections on the Proposed Roll.
4. The second public hearing will be held on Monday, October 16, 2017 at 6:30 p.m. at the offices of Genoa Township, Livingston County, Michigan.

5. The Township Clerk is directed to mail, by first class mail, a notice of the public hearing to each owner of or party in interest in property to be assessed, whose name appears upon the last Township tax assessment records. The last Township tax assessment records means the last assessment roll for ad valorem tax purposes which has been reviewed by the Township board of review, as supplemented by any subsequent changes in the names or addresses of such owners or parties listed thereon. The notice to be mailed by the Township Clerk shall be similar to the notice attached as Exhibit B and shall be mailed by first class mail on or before October 5, 2016. Following the mailing of the notices, the Township Clerk shall complete an affidavit of mailing similar to the affidavit set forth in Exhibit C.

6. The Township Clerk is directed to publish a notice of the public hearing in the Livingston County Daily Press & Argus, a newspaper of general circulation within the Township. The notice shall be published twice, once on or before October 6, 2017 and October 13, 2017. The notice shall be in a form substantially similar to the notice attached as Exhibit B.

7. All resolutions or parts of resolutions in conflict with this resolution are hereby rescinded.

A vote on the foregoing resolution was taken and was as follows:

YES:

NO:

ABSENT.

CLERK'S CERTIFICATE

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

Paulette A. Skolarus
Genoa Charter Township Clerk
October 2, 2017

EXHIBIT A

DESCRIPTION OF PROJECT
A FIVE YEAR SPECIAL ASSESSMENT DISTRICT
WITH PROJECTED COSTS AS FOLLOWS:

The unit cost per acre for the project will consist of:

Description	Total
2,4-D	\$380.00
Renovate OTF	\$450.00
Reward	\$215.00
Aquathol K/Hydrothol 191	\$205.00
Algaecides	\$40.00
Starry Stpmewprt	\$65.00
Survey (Both Lakes)	\$750.00

Suggested budget for 2018 Fluridone treatments 6ppb:	\$35,016.00 to \$42,796.00
Additional requirements by DEQ	<u>\$10,500.00 to \$10,500.00</u>
Estimated total cost for initial treatments	<u>\$45,516.00 to \$53,296.00</u>

The five year estimated cost from 2018 until 2022 is projected to be \$100,000.00 (including publications and mailings for the establishment of the special assessment district). **The estimate cost to each parcel is expected to be \$45.00 annually beginning in the summer of 2018. NOTE: Costs remain the same as the previous five-year district**

EXHIBIT B

Genoa Charter Township
Livingston County, Michigan

NOTICE OF PUBLIC HEARING
ON THE SPECIAL ASSESSMENT ROLL FOR THE
EAST AND WEST CROOKED LAKE AQUATIC WEED CONTROL IMPROVEMENT PROJECT

NOTICE IS HEREBY GIVEN:

(1) The Township Board of Genoa Charter Township, Livingston County, Michigan, in accordance with the laws of the State of Michigan, will hold a Public Hearing on October 16, 2017, at 6:30 p.m., at the Genoa Charter Township Offices, 2911 Dorr Road, Brighton, Michigan 48116, to review said assessment roll for the East and West Crooked Lake Aquatic Weed Control Improvement Project, to hear any objections thereto and to confirm the roll as submitted, revised or amended. The Township Board may also consider objections to the petition, to the improvement and to the special assessment district.

The project (the "Project") will consist of:

WITH PROJECTED COSTS AS FOLLOWS:
EAST AND WEST CROOKED LAKE AQUATIC WEED CONTROL IMPROVEMENT PROJECT

DESCRIPTION OF PROJECT
A FIVE YEAR SPECIAL ASSESSMENT DISTRICT
WITH PROJECTED COSTS AS FOLLOWS:

The unit cost per acre for the project will consist of:

Description	Total
2,4-D	\$380.00
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Starry Stpmewprt	\$65.00
Survey (Both Lakes)	\$750.00

Suggested budget for 2018 Fluridone treatments 6ppb: \$35,016.00 to \$42,796.00

Additional requirements by DEQ \$10,500.00 to \$10,500.00

Estimated total cost for initial treatments \$45,516.00 to \$53,296.00

The five year estimated cost from 2018 until 2022 is projected to be \$100,000.00 (including publications and mailings for the establishment of the special assessment district). **The estimate cost to each parcel is expected to be \$45.00 annually beginning in the summer of 2018. NOTE: Costs remain the same as the previous five-year district**

(2) The Project is being designed to serve the properties in the Special Assessment District, which district is illustrated on the map (included) and includes the specific properties that are identified by the following permanent parcel numbers:

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4711-21-201-011	4711-22-201-004	4711-22-302-039	4711-22-302-209
4711-21-201-055	4711-22-201-011	4711-22-302-040	4711-22-303-001
4711-21-201-056	4711-22-201-012	4711-22-302-041	4711-22-303-002
4711-21-201-057	4711-22-201-019	4711-22-302-042	4711-22-303-003
4711-21-201-058	4711-22-201-020	4711-22-302-043	4711-22-303-005
4711-21-201-059	4711-22-201-022	4711-22-302-044	4711-22-303-011
4711-21-201-060	4711-22-201-025	4711-22-302-045	4711-22-303-012
4711-21-201-061	4711-22-201-026	4711-22-302-052	4711-22-303-013
4711-21-201-062	4711-22-201-027	4711-22-302-053	4711-22-400-002
4711-21-201-063	4711-22-201-031	4711-22-302-054	4711-22-400-003
4711-21-201-064	4711-22-201-032	4711-22-302-056	4711-22-400-004
4711-21-201-065	4711-22-201-033	4711-22-302-057	4711-22-400-005
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4711-21-400-011	4711-22-202-008	4711-22-302-079	4711-27-100-004
4711-21-400-012	4711-22-202-009	4711-22-302-080	4711-27-100-009
4711-21-400-013	4711-22-202-010	4711-22-302-081	4711-27-100-011
4711-21-400-014	4711-22-202-011	4711-22-302-082	4711-27-100-012
4711-21-400-020	4711-22-202-013	4711-22-302-083	4711-27-100-013
4711-21-400-021	4711-22-202-014	4711-22-302-086	4711-27-100-014
4711-21-401-001	4711-22-202-016	4711-22-302-156	4711-27-100-015
4711-21-401-002	4711-22-202-017	4711-22-302-157	4711-27-100-016
4711-21-401-004	4711-22-202-018	4711-22-302-158	4711-27-100-030
4711-21-401-006	4711-22-202-020	4711-22-302-159	4711-27-100-034
4711-21-401-008	4711-22-202-021	4711-22-302-160	4711-27-100-035
4711-21-401-012	4711-22-202-023	4711-22-302-161	4711-27-100-036
4711-21-401-015	4711-22-202-025	4711-22-302-163	4711-27-100-037
4711-21-401-021	4711-22-202-026	4711-22-302-164	4711-27-100-044
4711-21-401-023	4711-22-202-030	4711-22-302-165	4711-27-100-045
4711-21-401-024	4711-22-202-031	4711-22-302-166	4711-27-101-021
4711-21-401-026	4711-22-300-004	4711-22-302-167	4711-27-101-022
4711-21-401-027	4711-22-300-005	4711-22-302-168	4711-27-101-023
4711-22-100-010	4711-22-300-006	4711-22-302-169	4711-27-101-024
4711-22-100-012	4711-22-301-001	4711-22-302-170	4711-27-101-025
4711-22-100-013	4711-22-301-002	4711-22-302-172	4711-27-101-026
4711-22-100-014	4711-22-301-004	4711-22-302-173	4711-27-101-027
4711-22-100-015	4711-22-301-007	4711-22-302-174	4711-27-101-028
4711-22-100-016	4711-22-301-009	4711-22-302-175	4711-27-101-029
4711-22-100-017	4711-22-301-010	4711-22-302-176	4711-27-101-030
4711-22-100-018	4711-22-301-015	4711-22-302-177	4711-27-101-031
4711-22-100-021	4711-22-301-017	4711-22-302-178	4711-27-101-032
4711-22-100-022	4711-22-301-043	4711-22-302-179	4711-27-103-001
4711-22-100-023	4711-22-301-046	4711-22-302-180	4711-27-103-005
4711-22-100-024	4711-22-302-001	4711-22-302-181	4711-27-103-006
4711-22-102-133	4711-22-302-002	4711-22-302-184	4711-27-103-010
4711-22-102-134	4711-22-302-003	4711-22-302-185	4711-27-103-011
4711-22-102-135	4711-22-302-004	4711-22-302-186	4711-27-103-015
4711-22-102-136	4711-22-302-008	4711-22-302-187	4711-27-103-020
4711-22-102-137	4711-22-302-009	4711-22-302-188	4711-27-103-048
4711-22-102-138	4711-22-302-010	4711-22-302-189	4711-27-103-055
4711-22-102-139	4711-22-302-011	4711-22-302-190	4711-27-103-060
4711-22-102-140	4711-22-302-012	4711-22-302-191	4711-27-103-063
4711-22-200-010	4711-22-302-013	4711-22-302-192	4711-27-103-064
4711-22-200-012	4711-22-302-014	4711-22-302-193	4711-27-200-005
4711-22-200-017	4711-22-302-015	4711-22-302-194	4711-28-100-014
4711-22-200-026	4711-22-302-016	4711-22-302-195	4711-28-100-015
4711-22-200-028	4711-22-302-017	4711-22-302-196	4711-28-100-023

4711-28-100-024	4711-28-400-003	4711-28-201-045	4711-28-406-035
4711-28-100-025	4711-28-400-013	4711-28-201-046	4711-28-406-036
4711-28-100-026	4711-28-400-017	4711-28-201-047	4711-28-406-037
4711-28-101-047	4711-28-404-009	4711-28-201-050	4711-28-406-038
4711-28-101-070	4711-28-404-010	4711-28-201-052	4711-28-406-039
4711-28-101-071	4711-28-404-011	4711-28-201-053	4711-28-406-040
4711-28-101-072	4711-28-404-012	4711-28-201-054	4711-28-406-041
4711-28-101-073	4711-28-404-013	4711-28-201-055	4711-28-406-042
4711-28-101-074	4711-28-404-014	4711-28-201-056	4711-28-406-043
4711-28-200-001	4711-28-406-001	4711-28-201-057	4711-28-406-044
4711-28-200-002	4711-28-406-002	4711-28-202-001	4711-28-406-045
4711-28-200-003	4711-28-406-003	4711-28-202-002	4711-28-406-046
4711-28-201-001	4711-28-406-004	4711-28-202-003	4711-28-406-047
4711-28-201-002	4711-28-406-005	4711-28-202-004	4711-28-406-048
4711-28-201-003	4711-28-406-006	4711-28-202-005	4711-28-406-049
4711-28-201-004	4711-28-406-007	4711-28-202-007	4711-28-406-050
4711-28-201-005	4711-28-406-008	4711-28-202-009	4711-28-406-051
4711-28-201-006	4711-28-406-009	4711-28-202-010	4711-28-406-052
4711-28-201-007	4711-28-406-010	4711-28-202-011	4711-28-406-053
4711-28-201-008	4711-28-406-011	4711-28-202-012	4711-28-406-054
4711-28-201-011	4711-28-406-012	4711-28-202-013	4711-28-406-055
4711-28-201-012	4711-28-406-013	4711-28-202-014	4711-28-406-056
4711-28-201-013	4711-28-406-014	4711-28-202-015	4711-28-406-057
4711-28-201-014	4711-28-406-015	4711-28-202-016	4711-28-406-058
4711-28-201-017	4711-28-406-016	4711-28-202-017	4711-28-406-059
4711-28-201-018	4711-28-406-017	4711-28-202-021	4711-28-406-060
4711-28-201-019	4711-28-406-018	4711-28-202-023	4711-28-406-061
4711-28-201-020	4711-28-406-020	4711-28-202-025	4711-28-406-062
4711-28-201-021	4711-28-406-021	4711-28-202-031	
4711-28-201-022	4711-28-406-022	4711-28-202-032	
4711-28-201-023	4711-28-406-023	4711-28-202-033	
4711-28-201-026	4711-28-406-024	4711-28-202-034	
4711-28-201-027	4711-28-406-025	4711-28-202-035	
4711-28-201-028	4711-28-406-026	4711-28-400-002	
4711-28-201-029	4711-28-406-027		
4711-28-201-031	4711-28-406-028		
4711-28-201-032	4711-28-406-029		
4711-28-201-033	4711-28-406-030		
4711-28-201-035	4711-28-406-031		
4711-28-201-038	4711-28-406-032		
4711-28-201-042	4711-28-406-033		
4711-28-201-044	4711-28-406-034		

(3) The Township plans to impose special assessments on the properties located in the Special Assessment District to pay for the costs of the Project.

(4) The preliminary plans and cost estimates for the proposed Project and the boundaries of the Special Assessment District are now on file in the office of the Township Clerk for public examination.

(5) The Township Board initiated the renewal of the special assessment district for the East and West Crooked Lake Aquatic Weed Control Improvement Project within the Township in accordance with Act No. 188, Michigan Public Acts of 1954, as amended.

(6) The Supervisor of the Township has reported to the Township Board of Trustees and filed in the office of the Township Clerk for public examination a special assessment roll prepared by him covering all properties within the Special Assessment District benefited by the proposed East and West Crooked Lake Aquatic Weed Control Improvement Project (the "Project"). Said assessment roll has been prepared for the purpose of assessing a portion of the costs of the construction of the Project and work incidental thereto within the aforesaid East and West Crooked Lake Aquatic Weed Control Improvement assessment district as more particularly shown on the plans of the Township engineers on file with the Township Clerk at 2911 Dorr Road, Brighton, Michigan 48116 which assessment is in the total amount of \$100,000.00. Said roll may be examined at the office of the Township Clerk during regular business hours until the time of said hearing and may further be examined at the hearing.

(7) The assessing officer has further reported that the assessment against each parcel of land within said district is such relative portion of the whole sum levied against all parcels of land in said district as the benefit to such parcels bears to the total benefit to all parcels of land in said district.

(8) Record owners and any party in interest of land have the right to object in person or to file written objections to the special assessment roll, to the petition, to the improvement and to the special assessment district. Any person objecting in writing to the special assessment roll, the petition, the improvement, or the proposed special assessment district shall file the objection with the Township Clerk before the close of the October 16, 2017 hearing or within such further time as the Township Board may grant. Appearance and protest at the hearing is required in order to appeal the amount of the special assessment to the state tax tribunal.

(9) The owner or any person having an interest in the real property who protests in person or in writing at the hearing may file a written appeal of the special assessment with the State Tax Tribunal within 30 days after the special assessment roll is confirmed.

This notice is given by order of the Genoa Township Board Dated: October 2, 2017

Paulette A. Skolarus
Genoa Charter Township Clerk
(Lcp 10/06/2017 &10/13/2017)

EXHIBIT C

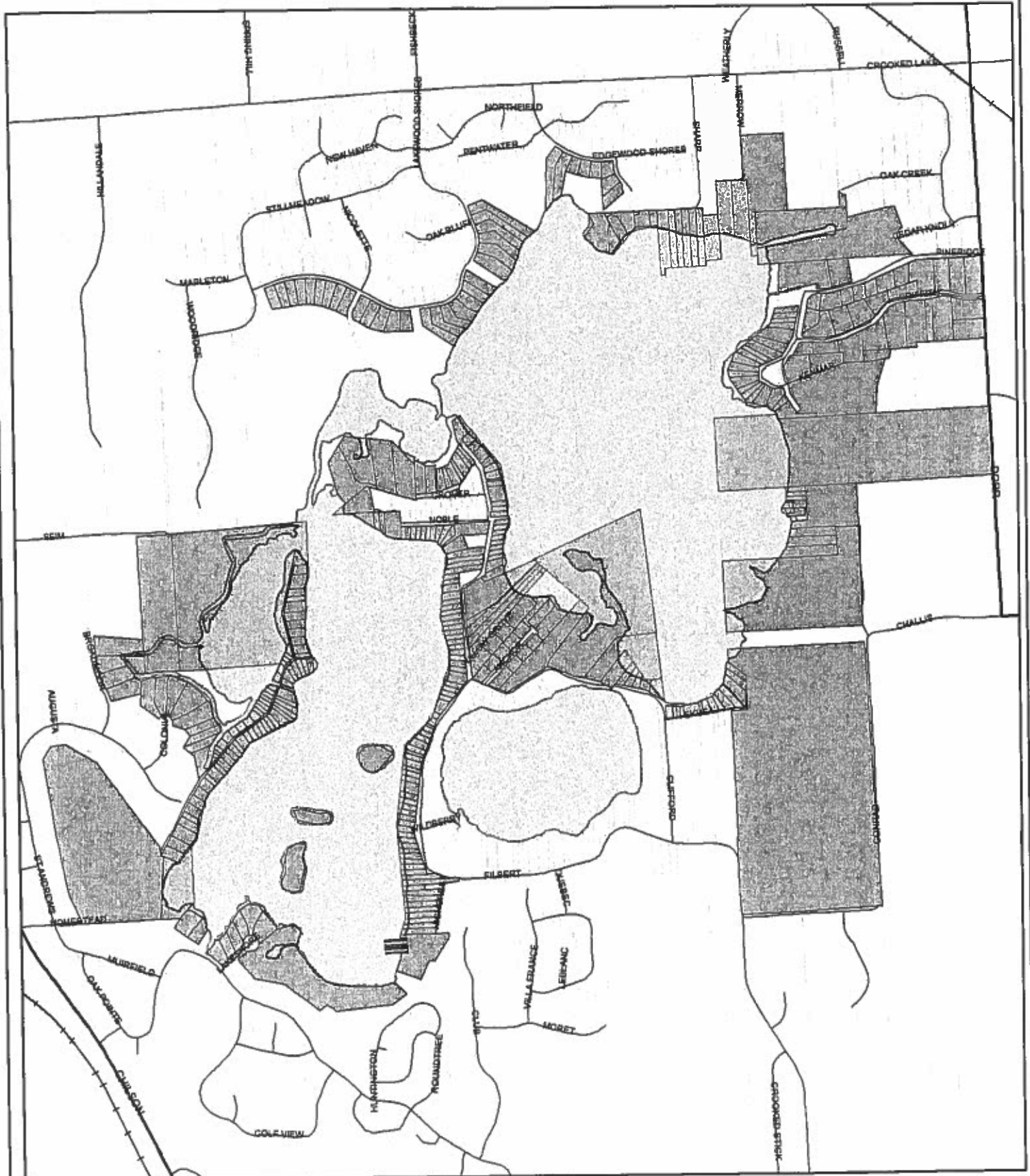
AFFIDAVIT OF MAILING

STATE OF MICHIGAN)
)
COUNTY OF LIVINGSTON)



PAULETTE A. SKOLARUS, being first duly sworn, deposes and says that she personally prepared for mailing, and did on October 5, 2017, send by first-class mail, the notice of hearing, a true copy of which is attached hereto, to each record owner of or party in interest in all property to be assessed for the improvement described therein, as shown on the last local tax assessment records of the Township of Genoa; that she personally compared the address on each envelope against the list of property owners as shown on the current tax assessment rolls of the Township; that each envelope contained therein such notice and was securely sealed with postage fully prepaid for first-class mail delivery and plainly addressed; and that she personally placed all of such envelopes in a United States Post Office receptacle on the above date.

Paulette A. Skolarus, Clerk
Genoa Charter Township
October 5, 2017

East and West Crooked Lake Aquatic Weed Control Proposed SAD



Legend

-  Lake
-  SAD Parcels 3-22-11



Population: Special Assessment District (091817)

PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-21-201-007	091817, East West Cro	223.00	SUSALLA, JAMES & ANN MARIE P O BOX 701
4711-21-201-008	091817, East West Cro	223.00	DAHM, WINFRIED & SUZANNE 3255 LAKEWOOD SHORES DR
4711-21-201-009	091817, East West Cro	223.00	MYKOLS, DAVID T. & JENNIFER 3267 LAKEWOOD SHORES DR
4711-21-201-010	091817, East West Cro	223.00	BOWMAN BARRIE TRUST 3279 LAKEWOOD SHORES DR
4711-21-201-011	091817, East West Cro	223.00	BARKMEIER JOE & TICE ANN 3291 LAKEWOOD SHORES DR
4711-21-201-055	091817, East West Cro	223.00	MAYDAY BRIAN & RENEE 3309 LAKEWOOD SHORES DR
4711-21-201-056	091817, East West Cro	223.00	LEE, ROBERT & SUSAN 3345 LAKEWOOD SHORES DR
4711-21-201-057	091817, East West Cro	223.00	DUFF GREGORY, LORI & 3363 LAKEWOOD SHORES DR
4711-21-201-058	091817, East West Cro	223.00	NASH DAVID A 3381 LAKEWOOD SHORES DR
4711-21-201-059	091817, East West Cro	223.00	NANKERVIS DONALD & LYNN 3399 LAKEWOOD SHORES DR
4711-21-201-060	091817, East West Cro	223.00	MASROPIAN, VAUGHN & NOREEN 3417 LAKEWOOD SHORES DR
4711-21-201-061	091817, East West Cro	223.00	ACEVEDO DULCE G TRUST 3435 LAKEWOOD SHORES DR
4711-21-201-062	091817, East West Cro	223.00	WARNER, ANDREW & MARY 3453 LAKEWOOD SHORES DR
4711-21-201-063	091817, East West Cro	223.00	CARPENTER, STANLEY & ROSE 3489 LAKEWOOD SHORES DR
4711-21-201-064	091817, East West Cro	223.00	RUSSELL JEFFREY F TRUST 3507 LAKEWOOD SHORES DR
4711-21-201-065	091817, East West Cro	223.00	RICHARDSON, WM. & DAWN 3525 LAKEWOOD SHORES DR
4711-21-201-066	091817, East West Cro	223.00	LAWRENCE, JAMES R. & DIETLIND 3553 LAKEWOOD SHORES DR
4711-21-201-067	091817, East West Cro	223.00	JACKSON JULEE 3561 LAKEWOOD SHORES DR
4711-21-201-068	091817, East West Cro	223.00	MULLIGAN SEAN & LAURA 3579 LAKEWOOD SHORES DR
4711-21-201-069	091817, East West Cro	223.00	BAUT GERALD M & DARLENE 3597 LAKEWOOD SHORES DR
4711-21-201-070	091817, East West Cro	223.00	BATE MARK & MEDAWAR CATHERINE 3615 LAKEWOOD SHORES DR
4711-21-201-071	091817, East West Cro	223.00	SECK JOHN F III & MERDITH K TRUST 3633 LAKEWOOD SHORES DR
4711-21-201-072	091817, East West Cro	223.00	ZACK DAVID PAUL & LAURA 3651 LAKEWOOD SHORES DR
4711-21-201-073	091817, East West Cro	223.00	LITERSKI, EDWIN & CATHY 3669 LAKEWOOD SHORES DR
4711-21-201-074	091817, East West Cro	223.00	SUFFREDINI ROLANDO & VIOLET LTS 9.3 3687 LAKEWOOD SHORES DR
4711-21-201-075	091817, East West Cro	223.00	CLISE TIMOTHY B & WENDY E 3705 LAKEWOOD SHORES DR
4711-21-201-076	091817, East West Cro	223.00	SCHULTE CHARLES 3723 LAKEWOOD SHORES DR

Population: Special Assessment District (091817)

PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-21-300-014	091817, East West Cro	223.00	CANAL ESTATE, LLC 2482 S. LATSON RD
4711-21-301-001	091817, East West Cro	223.00	LEONARD CHRISTOPHER W & JEANNE M 4029 BROADMOOR CT
4711-21-301-009	091817, East West Cro	223.00	MCCREARY, WILLIAM & MARIANNE 3979 BROADMOOR CT
4711-21-301-010	091817, East West Cro	223.00	LIECKFIELD JOINT LIVING TRUST 4015 BROADMOOR CT
4711-21-400-005	091817, East West Cro	223.00	MORGAN PETER J. 5001 GROVER DR
4711-21-400-006	091817, East West Cro	223.00	GRAHAM, KEITH/KAREN 4965 GROVER DR
4711-21-400-011	091817, East West Cro	223.00	EXLINE JANINE 4800 GROVER DR
4711-21-400-012	091817, East West Cro	223.00	LARSON, GERALD 101 TIMBER TRAIL
4711-21-400-013	091817, East West Cro	223.00	LARSON, GERALD 101 TIMBER TRAIL
4711-21-400-014	091817, East West Cro	223.00	GILLIGAN JR JAMES 4801 GROVER DR
4711-21-400-020	091817, East West Cro	223.00	EATON ADAM & KATIE 4828 GROVER DR
4711-21-400-021	091817, East West Cro	223.00	KERR, DONALD D. & CAROLYN J. 4540 SEIM
4711-21-401-001	091817, East West Cro	223.00	LEEK, J. BRIAN & DEBORAH K. 3997 HOMESTEAD
4711-21-401-002	091817, East West Cro	223.00	FERRI ROSEMARY 3985 HOMESTEAD
4711-21-401-004	091817, East West Cro	223.00	GADBAW SHANE & KINI 3961 HOMESTEAD DR
4711-21-401-006	091817, East West Cro	223.00	GADBAW, SHANE P. & KINI J. 3961 HOMESTEAD
4711-21-401-008	091817, East West Cro	223.00	ANDREWS LAND TITLE STANDARD 9.3 3949 HOMESTEAD
4711-21-401-012	091817, East West Cro	223.00	BRICHTA JOSEPH & ROSEMARIE 22831 ESTACADO
4711-21-401-015	091817, East West Cro	223.00	MCLEAN BRIAN & GAIL 3919 HOMESTEAD
4711-21-401-021	091817, East West Cro	223.00	ECKHOLD BARRY J 7132 POINT OF ROCKS CIR
4711-21-401-023	091817, East West Cro	223.00	PEREIRA DENNIS S & PATRICIA C 11411 KATHERINE
4711-21-401-024	091817, East West Cro	223.00	REIMONDO DONALD & KAREN 3943 HOMESTEAD
4711-21-401-026	091817, East West Cro	223.00	PEAL, MICHAEL & MARY ANN TRUST 3883 HOMESTEAD
4711-21-401-027	091817, East West Cro	223.00	DAVIS DONALD & JULIA 3907 HOMESTEAD
4711-22-100-010	091817, East West Cro	223.00	TERNS DONALD & JUDITH 5440 SHARP DR
4711-22-100-012	091817, East West Cro	223.00	HAGEN MICHAEL S 5450 SHARP DR
4711-22-100-013	091817, East West Cro	223.00	HATCHER, ORA & CAROL P O BOX 2364

PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-22-100-014	091817, East West Cro	223.00	MAGGIO JAMES & ELAINE LTS 9.3 5470 SHARP DR
4711-22-100-015	091817, East West Cro	223.00	BOZYK ALAN TRUST 5480 SHARP DR
4711-22-100-016	091817, East West Cro	223.00	BOZYK ALAN TRUST 5480 SHARP DR.
4711-22-100-017	091817, East West Cro	223.00	DAVIS TRUST 5290 SHARP DR
4711-22-100-018	091817, East West Cro	223.00	HOWELL STEVEN D LIVING TRUST 5350 SHARP DR
4711-22-100-021	091817, East West Cro	223.00	SIWIK MICHAEL J & PATRICIA 5300 SHARP DR
4711-22-100-022	091817, East West Cro	223.00	BOUTROS HENRY & STARLING STACEY 111 S 4TH AVENUE STE 3
4711-22-100-023	091817, East West Cro	223.00	KOZA KENNETH M 5400 SHARP DR.
4711-22-100-024	091817, East West Cro	223.00	KOZA KENNETH M 5400 SHARP DR
4711-22-102-133	091817, East West Cro	223.00	HAZEN RALPH & SHARON 5260 EDGEWOOD SHORES DR
4711-22-102-134	091817, East West Cro	223.00	RADTKE-GERKIN SANDRA 5268 EDGEWOOD SHORES DR
4711-22-102-135	091817, East West Cro	223.00	MOONEY TIMOTHY P & NADINE A 5276 EDGEWOOD SHORES DR
4711-22-102-136	091817, East West Cro	223.00	PHILLIPS JOHN R & STACEY E 5284 EDGEWOOD SHORES DR
4711-22-102-137	091817, East West Cro	223.00	LYNN, BRIAN K. & JENNIFER J. 5292 EDGEWOOD SHORES DR
4711-22-102-138	091817, East West Cro	223.00	PETERSON BRADLEY R & JOYCE D 3150 ASPEN RIDGE COURT
4711-22-102-139	091817, East West Cro	223.00	BERTONCIN DAVID & CHERI 3158 ASPEN RIDGE COURT
4711-22-102-140	091817, East West Cro	223.00	BAKER WILLIAM & MARY LIFE ESTATE 3166 ASPEN RIDGE COURT
4711-22-200-010	091817, East West Cro	223.00	KUCZEK, WM. & VAN GORDON, MARY 5492 SHARP DR
4711-22-200-012	091817, East West Cro	223.00	LEDFORD TRUST 5733 PINERIDGE LANE
4711-22-200-017	091817, East West Cro	223.00	BEAUNE KAREN REVOCABLE LIVING TRUST 5780 OAK CREEK LANE
4711-22-200-026	091817, East West Cro	223.00	FISHER ROBERT T & CYNTHIA L 3371 MERROW LANE
4711-22-200-028	091817, East West Cro	223.00	NASTWOLD, DAVID J. & ASHLEY W. 3311 MERROW LANE
4711-22-200-029	091817, East West Cro	223.00	LANGHORST TRUST 3360 MERROW LANE
4711-22-201-001	091817, East West Cro	223.00	SCHMIDA LAWRENCE F LIVING TRUST 3385 PINERIDGE LANE
4711-22-201-002	091817, East West Cro	223.00	ANTON BRIAN & SHERRY 5630 GRIFFITH DR
4711-22-201-003	091817, East West Cro	223.00	LESLEY REVOCABLE JOINT TRUST 5680 GRIFFITH DR
4711-22-201-004	091817, East West Cro	223.00	JACKSON, DENNIS & CHERYL 5730 GRIFFITH DR

Population: Special Assessment District (091817)

PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-22-201-011	091817, East West Cro	223.00	K & V PROPERTIES LLC 33278 W. 11 MILE RD
4711-22-201-012	091817, East West Cro	223.00	KERESZTES-FISCHER, FRANK 5859 GRIFFITH DR
4711-22-201-019	091817, East West Cro	223.00	REDMOND STEVEN & PATRICIA TRUST 5755 GRIFFITH DR
4711-22-201-020	091817, East West Cro	223.00	WALTER, MATTHEW D. & EMILY A. 5735 GRIFFITH DR
4711-22-201-022	091817, East West Cro	223.00	FREDRICKSON, JILL L. 5655 GRIFFITH DR
4711-22-201-025	091817, East West Cro	223.00	BLONDY ELIZABETH 5625 GRIFFITH DR
4711-22-201-026	091817, East West Cro	223.00	SUREL MARK & JENNIFER 3333 PINERIDGE LANE
4711-22-201-027	091817, East West Cro	223.00	DUBY MICHAEL & CYNTHIA TRUST 5600 PINERIDGE LANE
4711-22-201-031	091817, East West Cro	223.00	ANDRUS MARK S & LISA E 5920 PINERIDGE LANE
4711-22-201-032	091817, East West Cro	223.00	WORKMAN TONY L & JUDITH A 5730 PINERIDGE LANE
4711-22-201-033	091817, East West Cro	223.00	PRIEST DONALD 5601 PINERIDGE LANE
4711-22-201-034	091817, East West Cro	223.00	RASOR, JOHN & MICHELLE 5655 PINERIDGE LANE
4711-22-201-036	091817, East West Cro	223.00	HICKS GEORGE & PAMELA 5944 GRIFFITH DR
4711-22-201-038	091817, East West Cro	223.00	HEBREW-WESTRAN BENNI L 5801 GRIFFITH DR
4711-22-201-039	091817, East West Cro	223.00	HARMAN, MICHAEL & DARCEE 5656 PINERIDGE LANE
4711-22-201-041	091817, East West Cro	223.00	LESLEY EDWIN & MARSHA 5680 GRIFFITH
4711-22-201-042	091817, East West Cro	223.00	MC GILL, ANTHONY D. & TRACY L. 5830 GRIFFITH DR
4711-22-201-045	091817, East West Cro	223.00	BISKUP MARY SUSAN TRUST 3466 DORR RD
4711-22-201-046	091817, East West Cro	223.00	RASOR, JOHN & MICHELE 5655 PINERIDGE LANE
4711-22-201-048	091817, East West Cro	223.00	MC GILL, ANTHONY D. & TRACY L. 5830 GRIFFITH DR.
4711-22-201-049	091817, East West Cro	223.00	BALAZOVICH, KENNETH J. & DARLENE M. 5844 GRIFFITH DR
4711-22-201-052	091817, East West Cro	223.00	HATT RALPH & DEBORAH 5704 PINERIDGE LANE
4711-22-201-055	091817, East West Cro	223.00	HEUVELMAN JACK & JUDITH TRUST 5778 PINERIDGE LANE
4711-22-201-056	091817, East West Cro	223.00	HARRIS JON W. 5835 GRIFFITH DR
4711-22-202-001	091817, East West Cro	223.00	WILSON, MARGUERITE E. 4465 FILBERT DR
4711-22-202-003	091817, East West Cro	223.00	THURSTON, DALE 3580 PINERIDGE LANE
4711-22-202-004	091817, East West Cro	223.00	MARTZ, KENNETH & CAROLE 3566 PINERIDGE LANE

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PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-22-202-006	091817, East West Cro	223.00	PETTENGILL, PRISCILLA A-TRUSTE 608 W MAIN ST
4711-22-202-008	091817, East West Cro	223.00	BAKUN, RONALD A. 3530 PINERIDGE LANE
4711-22-202-009	091817, East West Cro	223.00	POYNTER TREASURE 3520 PINERIDGE LANE
4711-22-202-010	091817, East West Cro	223.00	MUSCH, ROBERT & DIANE 3500 PINERIDGE LANE
4711-22-202-011	091817, East West Cro	223.00	MUSCH ROBERT & DIANE 3500 PINERIDGE LANE
4711-22-202-013	091817, East West Cro	223.00	SIVAK THOMAS TRUSTEE 3480 PINERIDGE LANE
4711-22-202-014	091817, East West Cro	223.00	SLIDER RALPH & MARY 7230 CUESTA WAY DR NE
4711-22-202-016	091817, East West Cro	223.00	BALAGNA, MICHAEL & YVONNE 3450 PINERIDGE LANE
4711-22-202-017	091817, East West Cro	223.00	BETTES BEASELY DONNIE RLT 3430 PINERIDGE LANE
4711-22-202-018	091817, East West Cro	223.00	BROWN DOUGLAS C TRUST 3420 PINERIDGE LANE
4711-22-202-020	091817, East West Cro	223.00	LOCKLEAR TROY & REGINA 3406 PINERIDGE LANE
4711-22-202-021	091817, East West Cro	223.00	MARSHALL GARRY & DENISE 3390 PINERIDGE LANE
4711-22-202-023	091817, East West Cro	223.00	BENDER LIVING TRUST 3370 PINERIDGE LANE
4711-22-202-025	091817, East West Cro	223.00	HAYES JAMES & JOAN 3350 PINERIDGE LANE
4711-22-202-026	091817, East West Cro	223.00	NEMETH, MARY T. 3340 PINERIDGE LANE
4711-22-202-030	091817, East West Cro	223.00	KILLEWALD TOINI & DAVID 3320 PINERIDGE LANE
4711-22-202-031	091817, East West Cro	223.00	SCHELM STEVEN & MISUMI-SCHELM REIKO 40446 COVE CT
4711-22-300-004	091817, East West Cro	223.00	GOBLE ROGER W 3859 HIGHCREST
4711-22-300-005	091817, East West Cro	223.00	MACKOOL DAVID & MARILYN 3911 HIGHCREST
4711-22-300-006	091817, East West Cro	223.00	MICHALIK TIMOTHY & JILL 3915 HIGHCREST
4711-22-301-001	091817, East West Cro	223.00	MALOY FAMILY TRUST 3773 HIGHCREST
4711-22-301-002	091817, East West Cro	223.00	FISCHER, RICHARD JR. 3751 HIGHCREST
4711-22-301-004	091817, East West Cro	223.00	SCHWANITZ-SMITH FAMILY TRUST 1990 WILDING LANE
4711-22-301-007	091817, East West Cro	223.00	BOZYK GARY REVOCABLE TRUST 3719 HIGHCREST
4711-22-301-009	091817, East West Cro	223.00	CRANE HAROLD & SHARON REV. LIV. TR. 716 SPENCER
4711-22-301-010	091817, East West Cro	223.00	KIEFER MAUREEN M TRUST 3695 HIGHCREST
4711-22-301-015	091817, East West Cro	223.00	KARWOWSKI BRIAN 3673 HIGHCREST

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PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-22-301-017	091817, East West Cro	223.00	SHARP ALBERT W & MARIA ELIZABETH P O BOX 797
4711-22-301-043	091817, East West Cro	223.00	LONG RONALD LEE & OLGE 3723 HIGHCREST
4711-22-301-046	091817, East West Cro	223.00	EDWARDS LIVING TRUST 296 LAWTHORN
4711-22-302-001	091817, East West Cro	223.00	KELLER, DAVID & CHRISTINE 3766 NOBLE
4711-22-302-002	091817, East West Cro	223.00	MAIN JORDAN 3830 HIGHCREST
4711-22-302-003	091817, East West Cro	223.00	CEDAR, MICHAEL & NINA 3836 HIGHCREST
4711-22-302-004	091817, East West Cro	223.00	KREAGER, STEPHEN A. & SUSAN M. 996 GLENHILL DR
4711-22-302-008	091817, East West Cro	223.00	PHILLIPS, RICHARD F. & SANDRA A. 3855 HIGHCREST
4711-22-302-009	091817, East West Cro	223.00	MACZUGA, WILLIAM & JOSEPHINE 3847 HIGHCREST
4711-22-302-010	091817, East West Cro	223.00	GREEN LISA 3841 HIGHCREST
4711-22-302-011	091817, East West Cro	223.00	DROTOS JOHN LTS 9.3 3835 HIGHCREST
4711-22-302-012	091817, East West Cro	223.00	SHELTERS, BRIAN/LYNN P O BOX 155
4711-22-302-013	091817, East West Cro	223.00	SWEDER, THOMAS & KATHLEEN 30709 MAYVILLE
4711-22-302-014	091817, East West Cro	223.00	TANIS, JEFFREY & WANDA 3817 HIGHCREST
4711-22-302-015	091817, East West Cro	223.00	KEEFER SCOTT & JACQUELYN 3811 HIGHCREST
4711-22-302-016	091817, East West Cro	223.00	ROBERTS JOHN & MARICEL LIFE EST 3805 HIGHCREST
4711-22-302-017	091817, East West Cro	223.00	BEDERKA SCOTT 3783 HIGHCREST
4711-22-302-018	091817, East West Cro	223.00	PAGE, MICHAEL 3793 HIGHCREST
4711-22-302-036	091817, East West Cro	223.00	WILK COTTAGE LLC 22915 WATT DR.
4711-22-302-037	091817, East West Cro	223.00	MC DIARMID, DONALD & MARY 3738 NOBLE
4711-22-302-038	091817, East West Cro	223.00	PFEIFER, HENRY 3742 NOBLE
4711-22-302-039	091817, East West Cro	223.00	WERNETTE, WILLIAM P. 3746 NOBLE
4711-22-302-040	091817, East West Cro	223.00	CLARK JR PEYTON C 3750 NOBLE
4711-22-302-041	091817, East West Cro	223.00	KIRKWOOD PATRICK & SARAH 13109 BORGMAN AVE
4711-22-302-042	091817, East West Cro	223.00	BAILEY KEITH & TERRY 3758 NOBLE
4711-22-302-043	091817, East West Cro	223.00	GOEGLEIN CHRIS L & DEBRA J 4601 N WASHINGTON RD
4711-22-302-044	091817, East West Cro	223.00	KELLER, DAVE & CHRIS 3766 NOBLE

Population: Special Assessment District (091817)

PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-22-302-045	091817, East West Cro	223.00	KELLER, DAVID & CHRISTINE 3766 NOBLE
4711-22-302-052	091817, East West Cro	223.00	PATON DANIEL 3888 HIGHCREST
4711-22-302-053	091817, East West Cro	223.00	GREEN RODNEY P & GAIL J 3894 HIGHCREST
4711-22-302-054	091817, East West Cro	223.00	DRAGUN STELLA LTS 9.3 3900 HIGHCREST
4711-22-302-056	091817, East West Cro	223.00	ZBELL JOSEPH A 3910 HIGHCREST
4711-22-302-057	091817, East West Cro	223.00	BARTOLOMUCCI, JOANN 3914 HIGHCREST
4711-22-302-058	091817, East West Cro	223.00	LINDSEY LEIGH 3920 HIGHCREST
4711-22-302-059	091817, East West Cro	223.00	COOK, ERIC & JODI 3924 HIGHCREST
4711-22-302-060	091817, East West Cro	223.00	COOK, GEORGE & BARBARA 3930 HIGHCREST
4711-22-302-061	091817, East West Cro	223.00	BLAIR JACQUELINE 3934 HIGHCREST
4711-22-302-062	091817, East West Cro	223.00	MESSING TRUST 3940 HIGHCREST
4711-22-302-063	091817, East West Cro	223.00	PERKOWSKI, ADAM J. II 3944 HIGHCREST
4711-22-302-064	091817, East West Cro	223.00	SOCIA LIVING TRUST 3950 HIGHCREST
4711-22-302-065	091817, East West Cro	223.00	CROWLEY, FLOYD J. 3956 HIGHCREST
4711-22-302-066	091817, East West Cro	223.00	PERRI JOSEPH JR. & MARIA D 3962 HIGHCREST
4711-22-302-067	091817, East West Cro	223.00	KERR, DONALD D. & CAROLYN J. 4540 SEIM RD.
4711-22-302-068	091817, East West Cro	223.00	KRUSE WILLIAM 3710 NOBLE
4711-22-302-069	091817, East West Cro	223.00	BREAZEALE PAMELA, BREAZEALE JOEL, 3714 NOBLE
4711-22-302-073	091817, East West Cro	223.00	BARTOLOMUCCI NICOLE 3968 HIGHCREST
4711-22-302-074	091817, East West Cro	223.00	DAVIDGE, MICHAEL & TIFFANEY 3974 HIGHCREST
4711-22-302-075	091817, East West Cro	223.00	BAKER WILLIAM & MARY 3166 ASPEN RIDGE CT
4711-22-302-076	091817, East West Cro	223.00	BOLAND MICHAEL A TRUST 3986 HIGHCREST
4711-22-302-077	091817, East West Cro	223.00	RICE REGINA & DEBRA 3994 HIGHCREST
4711-22-302-079	091817, East West Cro	223.00	BERNAS THERESE TRUST 4010 HIGHCREST
4711-22-302-080	091817, East West Cro	223.00	BOCHENEK, RICHARD J. 5082 WILLOW GROVE
4711-22-302-081	091817, East West Cro	223.00	KOSOSKI, JOHN 27358 KENNEDY DR
4711-22-302-082	091817, East West Cro	223.00	MACKAY GORDON 6130 N. CHIPMAN RD

PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-22-302-083	091817, East West Cro	223.00	RACINE JAMES T & DAWN L 4050 HIGHCREST
4711-22-302-086	091817, East West Cro	223.00	LIMNIC, LLC 4093 HOMESTEAD DR.
4711-22-302-156	091817, East West Cro	223.00	NAGY EDNA & GRUBER DAVID 10742 S REED RD
4711-22-302-157	091817, East West Cro	223.00	WILSON RONALD A & LINDA K TRUST 4465 FILBERT DR.
4711-22-302-158	091817, East West Cro	223.00	STOTLER JOANNA C TRUST 4078 HIGHCREST
4711-22-302-159	091817, East West Cro	223.00	ELLIOTT, MICHAEL L. 4086 HIGHCREST
4711-22-302-160	091817, East West Cro	223.00	HUPP, WILLARD & LOIS - TRUST 4094 HIGHCREST
4711-22-302-161	091817, East West Cro	223.00	SHAPOSKA, THOMAS 4100 HIGHCREST
4711-22-302-163	091817, East West Cro	223.00	LINNE GREG/ LAURA & TURNBLOM NANCY 4114 HIGHCREST
4711-22-302-164	091817, East West Cro	223.00	LINNE HENRY TRUST 4118 HIGHCREST
4711-22-302-165	091817, East West Cro	223.00	MC CUSKER JUDY 4122 HIGHCREST
4711-22-302-166	091817, East West Cro	223.00	CHICK BARBARA A LIVING TRUST 4130 HIGHCREST
4711-22-302-167	091817, East West Cro	223.00	GRUBER CURTIS 7202 LOBDELL RD
4711-22-302-168	091817, East West Cro	223.00	SCHMITT TRUST 4142 HIGHCREST
4711-22-302-169	091817, East West Cro	223.00	SCHRAUDT, BOB 4150 HIGHCREST
4711-22-302-170	091817, East West Cro	223.00	WYATT JOHNATHAN 4158 HIGHCREST
4711-22-302-172	091817, East West Cro	223.00	EVANS ROD & TAMARA LIVING TRUST 4174 HIGHCREST
4711-22-302-173	091817, East West Cro	223.00	PERRI ANDREW 4684 CLIFFORD RD
4711-22-302-174	091817, East West Cro	223.00	LINARD ANDREW & BRITTANY 4190 HIGHCREST
4711-22-302-175	091817, East West Cro	223.00	CLARK, JOHN & ROSEANNA 4200 HIGHCREST
4711-22-302-176	091817, East West Cro	223.00	TENGEL, LAWRENCE & SYLVIA 4206 HIGHCREST
4711-22-302-177	091817, East West Cro	223.00	MANCINI DAVID & KATHY 4212 HIGHCREST
4711-22-302-178	091817, East West Cro	223.00	UNRUH, JON & BONNIE 4220 HIGHCREST
4711-22-302-179	091817, East West Cro	223.00	MILOSTAN LIFE ESTATE 4228 HIGHCREST
4711-22-302-180	091817, East West Cro	223.00	PB DEVELOPMENT LLC 46100 GRAND RIVER AVE.
4711-22-302-181	091817, East West Cro	223.00	RAFFERTY THOMAS 4244 HIGHCREST
4711-22-302-184	091817, East West Cro	223.00	BOOKER JOHN & CONNIE LIVING TRUST 4268 HIGHCREST

PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-22-302-185	091817, East West Cro	223.00	GRISCOM JANET E. 4276 HIGHCREST
4711-22-302-186	091817, East West Cro	223.00	PARLOVE VINCENT A & AMY E 10408 OVERHILL DRIVE
4711-22-302-187	091817, East West Cro	223.00	BERGIN PEPPER REVOCABLE LIV. TRUST 4292 HIGHCREST
4711-22-302-188	091817, East West Cro	223.00	OLLEARIS LAWRENCE 4300 HIGHCREST
4711-22-302-189	091817, East West Cro	223.00	KANGAS RICK J & NOELLE A 4620 HUNTINGTON DR
4711-22-302-190	091817, East West Cro	223.00	VONBUSKIRK DONALD REV TRUST 4312 HIGHCREST
4711-22-302-191	091817, East West Cro	223.00	BODNAR FRED & LAUREN 4074 ANCHOR LN
4711-22-302-192	091817, East West Cro	223.00	KANGAS RICKY J & NOELLE A 4620 HUNTINGTON DR
4711-22-302-193	091817, East West Cro	223.00	BURNETT MELISA & ROGER 4330 HIGHCREST
4711-22-302-194	091817, East West Cro	223.00	MATTHEW JAMES L & KELLI B 4336 HIGHCREST
4711-22-302-195	091817, East West Cro	223.00	ZIMINSKY, RICHARD 4342 HIGHCREST
4711-22-302-196	091817, East West Cro	223.00	SAMPSON JEFFREY & JENNIFER 4348 HIGHCREST
4711-22-302-197	091817, East West Cro	223.00	GANGNIER JEFFREY & GINA LIV TRUST 4354 HIGHCREST
4711-22-302-202	091817, East West Cro	223.00	BOZYK JAMES D & KIMBERLY L 3850 HIGHCREST
4711-22-302-204	091817, East West Cro	223.00	CORNELIUSSEN PAUL A & JOY V 3880 HIGHCREST
4711-22-302-206	091817, East West Cro	223.00	BROCKWAY PATRICIA TRUST 175 SOLANO PRADO
4711-22-302-209	091817, East West Cro	223.00	BOWMAN BLAIR M REV LIVING TRUST 4252 HIGHCREST
4711-22-303-001	091817, East West Cro	223.00	DOANE THOMAS & PATTI MARSHALL- 3701 CRESTHILL DR
4711-22-303-002	091817, East West Cro	223.00	HEATHCOTE, DAVID & SUZETTE 49744 PARKSIDE DRIVE
4711-22-303-003	091817, East West Cro	223.00	BERRY RICHARD & LOGAN LIZBETH 3677 CRESTHILL DR
4711-22-303-005	091817, East West Cro	223.00	SIUPIK, PAUL & KATHLEEN 3671 CRESTHILL DR
4711-22-303-011	091817, East West Cro	223.00	BOZYK JOSEPH & PATRICIA 3665 CRESTHILL DR
4711-22-303-012	091817, East West Cro	223.00	SIDDALL STEPHEN & STACIA 5011 GROVER DR
4711-22-303-013	091817, East West Cro	223.00	SASTRY A & LASTOSKIE C 202 ORCHARD HILLS DR
4711-22-400-002	091817, East West Cro	223.00	SROCK GARY K 3335 DIANNE
4711-22-400-003	091817, East West Cro	223.00	BOURDAS, H. & INGRAM, L. 44313 FAIR OAKS DR
4711-22-400-004	091817, East West Cro	223.00	CAMERON GREGREY D & MICHELE L 37731 W MEADOWHILL DR

PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-22-400-005	091817, East West Cro	223.00	CAMERON GREGORY & MICHELE 37731 WEST MEADOWHILLS DR
4711-22-400-007	091817, East West Cro	223.00	CAMERON, JEFFREY & SARAH 2432 FREEMAN DR
4711-22-400-008	091817, East West Cro	223.00	LATHAM RONALD C & ALLEN RONDA S 3672 CONRAD RD
4711-22-400-009	091817, East West Cro	223.00	BECKNER ALLEN D & ALICE M 3679 CONRAD RD
4711-22-400-010	091817, East West Cro	223.00	STONE JODIE & JEFFREY 3830 CONRAD RD
4711-22-400-015	091817, East West Cro	223.00	WILSON BRADLEY K 5640 KENMAR DR
4711-22-400-016	091817, East West Cro	223.00	BLANEY, MARK D. & KRISTIN L. PO BOX 1896
4711-22-400-017	091817, East West Cro	223.00	SOSNOWSKI MATTHEW & SHERI 3485 PINERIDGE LANE
4711-22-400-018	091817, East West Cro	223.00	ROUTT, MICHAEL & ROBERTA 5750 KENMAR DR
4711-22-400-026	091817, East West Cro	223.00	PENNER, MICHAEL & ANDREA 3747 CONRAD RD
4711-22-400-027	091817, East West Cro	223.00	SELMY DONALD LIFE ESTATE 3718 CONRAD RD
4711-22-400-028	091817, East West Cro	223.00	SELMY DONALD LIFE ESTATE 3718 CONRAD RD
4711-22-400-029	091817, East West Cro	223.00	PENNER, KEITH & BARBARA 3732 CONRAD RD
4711-22-400-030	091817, East West Cro	223.00	PITZER JAN & ANNE 3680 DORR RD
4711-22-400-031	091817, East West Cro	223.00	FOX KATHRYN REVOCABLE TRUST 3640 DORR RD
4711-27-100-001	091817, East West Cro	223.00	BAKER EVAN 3937 HIGHCREST
4711-27-100-002	091817, East West Cro	223.00	HOLMES, THOMAS J. & SANDRA M. 3945 HIGHCREST
4711-27-100-003	091817, East West Cro	223.00	PAQUETTE JAMES & KATHERINE 3953 HIGHCREST
4711-27-100-004	091817, East West Cro	223.00	STANEK, JOHN 3975 HIGHCREST
4711-27-100-009	091817, East West Cro	223.00	BIERMANN CAREN 4263 CLIFFORD RD
4711-27-100-011	091817, East West Cro	223.00	BRADLEY, DEBRA MARIE 4271 CLIFFORD RD
4711-27-100-012	091817, East West Cro	223.00	CRANE PATRICIA & CYR RONALD 4283 CLIFFORD RD
4711-27-100-013	091817, East West Cro	223.00	BASSETT STEPHEN M & KELLY A 4295 CLIFFORD RD
4711-27-100-014	091817, East West Cro	223.00	POSZYWAK KEITH E 4301 CLIFFORD RD
4711-27-100-015	091817, East West Cro	223.00	NORMAND MARCEL & MARY 4137 CLIFFORD RD
4711-27-100-016	091817, East West Cro	223.00	GALENS DANIEL K & AMY E 4350 CLIFFORD RD
4711-27-100-030	091817, East West Cro	223.00	BIERMANN, CAREN M. 4263 CLIFFORD RD

PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-27-100-034	091817, East West Cro	223.00	MERCIER, MARC F. & SHERYL C. 5054 WILLOW GROVE LANE
4711-27-100-035	091817, East West Cro	223.00	THAGARD JAMES & WENDY 5082 WILLOW GROVE LANE
4711-27-100-036	091817, East West Cro	223.00	PLUMMER KEITH & LINDSAY 5110 WILLOW GROVE LANE
4711-27-100-037	091817, East West Cro	223.00	DAVIS CHARLES & MARY LOU 5140 WILLOW GROVE LANE
4711-27-100-044	091817, East West Cro	223.00	HAVILAND CAROL K 6851 STOW RD
4711-27-100-045	091817, East West Cro	223.00	PELCHER JR, ROBERT C & LISA C 4127 CLIFFORD RD
4711-27-101-021	091817, East West Cro	223.00	LOT OWNERS 4103 ANCHOR LANE
4711-27-101-022	091817, East West Cro	223.00	WOODHAMS, THOMAS & DIANE 4030 ANCHOR LANE
4711-27-101-023	091817, East West Cro	223.00	BODNAR LAUREN & FRED 4074 ANCHOR LANE
4711-27-101-024	091817, East West Cro	223.00	VANHEES JARED & KAITLYN 4077 ANCHOR LANE
4711-27-101-025	091817, East West Cro	223.00	ZOPPA ROBERT J & STARLENE A 4103 ANCHOR LANE
4711-27-101-026	091817, East West Cro	223.00	BROZO ADAM & CYNTHIA 4102 ANCHOR LANE
4711-27-101-027	091817, East West Cro	223.00	RATKE RICHARD & MARTHA 4017 ANCHOR LANE
4711-27-101-028	091817, East West Cro	223.00	VASILOFF KEVIN & RACHEL 4041 ANCHOR LANE
4711-27-101-029	091817, East West Cro	223.00	GAUCI JONATHON A & MARNI A 4055 ANCHOR LANE
4711-27-101-030	091817, East West Cro	223.00	YANOCHKO DAVID & LINDA LIVING TRUST 4054 ANCHOR LANE
4711-27-101-031	091817, East West Cro	223.00	JACOBS, WILLIAM & JUDY TRUST 4121 ANCHOR LANE
4711-27-101-032	091817, East West Cro	223.00	JACOBS, WILLIAM & JUDY TRUST 4121 ANCHOR LANE
4711-27-103-001	091817, East West Cro	223.00	MC CAIG FAMILY TRUST 4394 SKUSA
4711-27-103-005	091817, East West Cro	223.00	BAKER, SUSAN L. 4382 SKUSA
4711-27-103-006	091817, East West Cro	223.00	WIESZCZYK FAMILY TRUST 4374 SKUSA
4711-27-103-010	091817, East West Cro	223.00	COOK LORI REVOCABLE TRUST #7 OAK POINT LANDING
4711-27-103-011	091817, East West Cro	223.00	COOK LORI REVOCABLE TRUST #7 OAK POINT LANDING
4711-27-103-015	091817, East West Cro	223.00	BRADSTREET, BRUCE & BARBARA 4340 SKUSA
4711-27-103-020	091817, East West Cro	223.00	ISMET, GARY W. & JOY 4314 SKUSA
4711-27-103-048	091817, East West Cro	223.00	BREIL GEORGE REVOCABLE TRUST PO BOX 21147
4711-27-103-055	091817, East West Cro	223.00	THUIS, THEODORE V. & JACKIE F. 4350 SKUSA

PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-27-103-060	091817, East West Cro	223.00	MCPAHON DARRYL & SARAH 4326 SKUSA
4711-27-103-063	091817, East West Cro	223.00	SPENSLEY, ROBERT L. & MARY 4390 SKUSA
4711-27-103-064	091817, East West Cro	223.00	LYDERS-PETERSEN GAIL L 1244 LONG LAKE CT
4711-27-200-005	091817, East West Cro	223.00	CODDINGTON, JOHN E. & CHRISTINE C. 5981 CHALLIS RD
4711-28-100-014	091817, East West Cro	223.00	WHITE LARRY H & CHRISTA L 4489 OAK POINTE DR
4711-28-100-015	091817, East West Cro	223.00	CLUB CORP. P O BOX 790830
4711-28-100-023	091817, East West Cro	223.00	LIBLER JEFFREY & MARY S 4151 ROSECREEK LANE
4711-28-100-024	091817, East West Cro	223.00	ROSE CREEK LANE LLC 1135 MELBROOK DRIVE
4711-28-100-025	091817, East West Cro	223.00	LANCASTER BLAKE N & SAUNDRA 4891 SPLIT RAIL LANE
4711-28-100-026	091817, East West Cro	223.00	BROOKS MICHAEL & BERNA STREET- 4067 ROSECREEK LANE
4711-28-101-047	091817, East West Cro	223.00	RUHMAN JOHN 4047 BROADMOOR CT
4711-28-101-070	091817, East West Cro	223.00	RODRIGUEZ JUAN & GARCIA DANIELA 4211 COLONIAL CT
4711-28-101-071	091817, East West Cro	223.00	SWAIN RANDY TRUST 4203 COLONIAL CT
4711-28-101-072	091817, East West Cro	223.00	LAW FRANK F. IV & KAREN 4195 COLONIAL CT
4711-28-101-073	091817, East West Cro	223.00	SIEGEL ERIC & JENNIFER 4200 COLONIAL CT
4711-28-101-074	091817, East West Cro	223.00	DENNIS, WILLIAM & HENDRICKS PAULA 4208 COLONIAL CT
4711-28-200-001	091817, East West Cro	223.00	PERRI JOSEPH & MARIA 3962 HIGHCREST DR.
4711-28-200-002	091817, East West Cro	223.00	WILSON SCOTT, JERALD JR & GARRICK PO BOX 2190
4711-28-200-003	091817, East West Cro	223.00	WILSON RONALD A & LINDA K TRUST 4465 FILBERT DR.
4711-28-201-001	091817, East West Cro	223.00	BROWN, ANGELA & CURT 4001 HOMESTEAD
4711-28-201-002	091817, East West Cro	223.00	OSWALT, GEOFFREY 4003 HOMESTEAD
4711-28-201-003	091817, East West Cro	223.00	KONYE JOHN D & ALYSA 4007 HOMESTEAD
4711-28-201-004	091817, East West Cro	223.00	HARTLEY WILLIAM & JEFFREY 3901 HONORS TRACE
4711-28-201-005	091817, East West Cro	223.00	JAMES M RACINE TRUST 5 ROBINDALE CT
4711-28-201-006	091817, East West Cro	223.00	WOOD PETER DENISE & DANIELLE 202 S. 7TH STREET
4711-28-201-007	091817, East West Cro	223.00	ST. GERMAIN MARK LIVING TRUST 4027 HOMESTEAD
4711-28-201-008	091817, East West Cro	223.00	ST. GERMAIN MARK LIVING TRUST 4027 HOMESTEAD

Population: Special Assessment District (091817)

PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-28-201-011	091817, East West Cro	223.00	TUCZAK, FRANK D. & LORI 4045 HOMESTEAD
4711-28-201-012	091817, East West Cro	223.00	FLEMING THOMAS & DIANA 4049 HOMESTEAD
4711-28-201-013	091817, East West Cro	223.00	LANZON, OLIVER 4053 HOMESTEAD
4711-28-201-014	091817, East West Cro	223.00	MANCINI KAREN & LEO LTS 9.3 4057 HOMESTEAD
4711-28-201-017	091817, East West Cro	223.00	SIRLS LARRY & LISA LIFE ESTATE 4686 BRIGHTMORE RD.
4711-28-201-018	091817, East West Cro	223.00	JELNICKI REVOCABLE TRUST 3664 OLD CREEK
4711-28-201-019	091817, East West Cro	223.00	ELLERHOLZ PATRICK 4083 HOMESTEAD
4711-28-201-020	091817, East West Cro	223.00	SECHRIST THOMAS H & ROSEMARY J 4089 HOMESTEAD
4711-28-201-021	091817, East West Cro	223.00	BRUDER PETER H TRUST 4093 HOMESTEAD
4711-28-201-022	091817, East West Cro	223.00	GRACE DANIEL & LORRAINE 22670 AUTUMN PARK BLVD
4711-28-201-023	091817, East West Cro	223.00	HERRON DOUGLAS & POH KIM 4105 HOMESTEAD
4711-28-201-026	091817, East West Cro	223.00	CASOLI DANIEL J & CHRISTINE K 4121 HOMESTEAD
4711-28-201-027	091817, East West Cro	223.00	SCHROCK, EDWARD & JUSTINA 328 IVERNESS
4711-28-201-028	091817, East West Cro	223.00	KORENCHUK, DENNIS - TRUST 4141 HOMESTEAD
4711-28-201-029	091817, East West Cro	223.00	ROJOWSKI, STANLEY 4151 HOMESTEAD
4711-28-201-031	091817, East West Cro	223.00	SAVEDES MARIE 4159 HOMESTEAD
4711-28-201-032	091817, East West Cro	223.00	HEIDER THOMAS L 4165 HOMESTEAD
4711-28-201-033	091817, East West Cro	223.00	ZAMMIT, VICTOR & PATRICIA 4177 HOMESTEAD
4711-28-201-035	091817, East West Cro	223.00	WLODARCZAK JON & DANIELLE 4183 HOMESTEAD
4711-28-201-038	091817, East West Cro	223.00	WACLAWEK, MURIEL MCGRATH 4203 HOMESTEAD
4711-28-201-042	091817, East West Cro	223.00	O'BRIEN MARC & MELINDA 4225 HOMESTEAD
4711-28-201-044	091817, East West Cro	223.00	KOZAR PATRICIA & DAVE 4237 HOMESTEAD
4711-28-201-045	091817, East West Cro	223.00	LEWIS, JACK 4243 HOMESTEAD
4711-28-201-046	091817, East West Cro	223.00	WILSON SCOTT, JERALD JR & GARRICK PO BOX 2190
4711-28-201-047	091817, East West Cro	223.00	MC DONALD, KURT & NANCY 4261 HOMESTEAD
4711-28-201-050	091817, East West Cro	223.00	WHITE CRAIG R. 4277 HOMESTEAD
4711-28-201-052	091817, East West Cro	223.00	CLEMENTS, SCOTT & CYNTHIA 4291 HOMESTEAD

PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-28-201-053	091817, East West Cro	223.00	CLARK, PAYTON III & KIM 4111 HOMESTEAD
4711-28-201-054	091817, East West Cro	223.00	WEATHERLY RICHARD TRUST 4195 HOMESTEAD
4711-28-201-055	091817, East West Cro	223.00	MCCORD MATTHEW M & KIMBERLY L 4065 HOMESTEAD
4711-28-201-056	091817, East West Cro	223.00	WILLIAMS JACKIE & LYNDA LIFE EST 4219 HOMESTEAD
4711-28-201-057	091817, East West Cro	223.00	VARNEY, BENJAMIN & KATHRYN 4700 HUNT ST
4711-28-202-001	091817, East West Cro	223.00	BROWN CURT & ANGELA 4001 HOMESTEAD DRIVE
4711-28-202-002	091817, East West Cro	223.00	KONYE JOHN D & ALYSA 4007 HOMESTEAD
4711-28-202-003	091817, East West Cro	223.00	RACINE JAMES M TRUST 5 ROBINDALE CT
4711-28-202-004	091817, East West Cro	223.00	RACINE JAMES M TRUST 5 ROBINDALE CT
4711-28-202-005	091817, East West Cro	223.00	GOODLING, CHESTER & LOUISE 26431 LA MUERA
4711-28-202-007	091817, East West Cro	223.00	KIRCHOFF, ALAN 4026 HOMESTEAD
4711-28-202-009	091817, East West Cro	223.00	VARNEY, BENJAMIN & KATHRYN 4700 HUNT ST
4711-28-202-010	091817, East West Cro	223.00	VARNEY, BENJAMIN & KATHRYN 4700 HUNT ST
4711-28-202-011	091817, East West Cro	223.00	FLEMING THOMAS J 4049 HOMESTEAD DR
4711-28-202-012	091817, East West Cro	223.00	FLEMING THOMAS J 4049 HOMESTEAD DR
4711-28-202-013	091817, East West Cro	223.00	MCCORD MATTHEW & KIMBERLY 4065 HOMESTEAD
4711-28-202-014	091817, East West Cro	223.00	MCCORD MATTHEW & KIMBERLY 4065 HOMESTEAD
4711-28-202-015	091817, East West Cro	223.00	SIRLS LISA J TRUST 4686 BRIGHTMORE RD.
4711-28-202-016	091817, East West Cro	223.00	HARMAN THORIN B 4084 HOMESTEAD
4711-28-202-017	091817, East West Cro	223.00	ELLERHOLZ PATRICK 4083 HOMESTEAD
4711-28-202-021	091817, East West Cro	223.00	MCGRATH JULIE ANN 4104 HOMESTEAD
4711-28-202-023	091817, East West Cro	223.00	DUNN, JOHN & KAREN 4120 HOMESTEAD
4711-28-202-025	091817, East West Cro	223.00	DUNN, JOHN & KAREN 4120 HOMESTEAD
4711-28-202-031	091817, East West Cro	223.00	SCHROCK, EDWARD & JUSTINA 328 IVERNESS
4711-28-202-032	091817, East West Cro	223.00	SAVEDES MARIE 10430 CURRY PALM
4711-28-202-033	091817, East West Cro	223.00	BITMAS RONALD 4120 HOMESTEAD
4711-28-202-034	091817, East West Cro	223.00	GRACE DANIEL & LORRAINE 22670 AUTUMN PARK BLVD

PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-28-202-035	091817, East West Cro	223.00	SHANLIAN LESLIE M 4140 HOMESTEAD
4711-28-400-002	091817, East West Cro	223.00	WHITE LARRY H & CHRISTA 4489 OAK POINTE DR.
4711-28-400-003	091817, East West Cro	223.00	FORCIER FAMILY REVOCABLE TRUST 4495 OAK POINTE DR.
4711-28-400-013	091817, East West Cro	223.00	CLUB CORP. P O BOX 790830
4711-28-400-017	091817, East West Cro	223.00	OAK POINTE COMMUNITY ASSOC 1100 VICTOR WAY STE 50
4711-28-404-009	091817, East West Cro	223.00	AHMEDANI BRIAN & DANA 4526 LAKESHORE CT
4711-28-404-010	091817, East West Cro	223.00	RACHNER, RICHARD J. & KAREN 4514 LAKESHORE CT
4711-28-404-011	091817, East West Cro	223.00	HENDERSON, PAUL E. & CECILE R 4502 LAKESHORE CT
4711-28-404-012	091817, East West Cro	223.00	DAUBENMIER, MICHAEL & JUDITH 4490 LAKESHORE CT
4711-28-404-013	091817, East West Cro	223.00	AKHAVAN-TAFTI HASHEM REVOCABLE TRUS PO BOX 3910
4711-28-404-014	091817, East West Cro	223.00	GRIFFIN CURTIS D FAMILY TRUST 4466 LAKESHORE CT
4711-28-406-001	091817, East West Cro	223.00	LEYDA MARK & DIANE 4642 HUNTINGTON DR.
4711-28-406-002	091817, East West Cro	223.00	KRAMER ERIK & HEATHER 4364 OAK POINTE DR
4711-28-406-003	091817, East West Cro	223.00	NICHOLAS DAENA K TRUST 4569 OAK POINTE DR.
4711-28-406-004	091817, East West Cro	223.00	PATE WILLIAM D 4549 GOLF VIEW DR
4711-28-406-005	091817, East West Cro	223.00	GOMEZ ANGEL & TRACY 3811 HONORS WAY
4711-28-406-006	091817, East West Cro	223.00	LINARD, HOMER & LAURIE 4553 OAK POINTE DR
4711-28-406-007	091817, East West Cro	223.00	TERRY CHRISTOPHER & BOBBIE 3759 HONORS WAY
4711-28-406-008	091817, East West Cro	223.00	SCOTT JUDSON J & AMY L 4324 OAK POINTE DRIVE
4711-28-406-009	091817, East West Cro	223.00	BECK, DANIEL W. & STEPHANIE L. 4586 GLEN EAGLES DR
4711-28-406-010	091817, East West Cro	223.00	BECK, DANIEL W. & STEPHANIE L. 4586 GLEN EAGLES DR
4711-28-406-011	091817, East West Cro	223.00	SULLIVAN KEVIN 3690 HONORS WAY
4711-28-406-012	091817, East West Cro	223.00	ZERVOS STEPHEN M 5219 MORET CT.
4711-28-406-013	091817, East West Cro	223.00	TYLER SHARON LIVING TRUST 4892 CROOKED STICK CT
4711-28-406-014	091817, East West Cro	223.00	TERRY CHRISTOPHER & BOBBIE 3759 HONORS WAY
4711-28-406-015	091817, East West Cro	223.00	FOWLER, BETSY A. 4464 OAK POINTE DR
4711-28-406-016	091817, East West Cro	223.00	SPENSLEY CHRISTOPHER 4090 ST ANDREWS

Population: Special Assessment District (091817)

PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-28-406-017	091817, East West Cro	223.00	CARPENTER CARTER & LISA TRUST 4138 ST. ANDREWS
4711-28-406-018	091817, East West Cro	223.00	FOWLER JAMESB & BETSY A 4464 OAK POINTE DR.
4711-28-406-020	091817, East West Cro	223.00	DALLAFIOR KENNETH R & KAREN 4529 OAK POINTE DR.
4711-28-406-021	091817, East West Cro	223.00	DESAI, BIPIN & PAMELA P O BOX 518
4711-28-406-022	091817, East West Cro	223.00	FRATARCANGELI ALAN 4636 CLIFFORD
4711-28-406-023	091817, East West Cro	223.00	VILLAS OF OAK POINTE ASSOC. 1100 VICTORS WAY STE 50
4711-28-406-024	091817, East West Cro	223.00	VILLAS OF OAK POINTE ASSOC. 1100 VICTORS WAY STE 50
4711-28-406-025	091817, East West Cro	223.00	VILLAS OF OAK POINTE ASSOC. 1100 VICTORS WAY STE 50
4711-28-406-026	091817, East West Cro	223.00	VILLAS OF OAK POINTE ASSOC. 1100 VICTORS WAY STE 50
4711-28-406-027	091817, East West Cro	223.00	DIXON FAMILY AGREEMENT OF TRUST 4085 ST. ANDREWS
4711-28-406-028	091817, East West Cro	223.00	WELTON MARY JANE 4668 HUNTINGTON DR
4711-28-406-029	091817, East West Cro	223.00	NICHOLSON JEFFREY J & KAREN M 3673 HONORS WAY
4711-28-406-030	091817, East West Cro	223.00	DINGMAN JACQUELINE 8130 SOUTHSORE DR
4711-28-406-031	091817, East West Cro	223.00	VERESPUT FAMILY TURST 4436 GULF VIEW DRIVE
4711-28-406-032	091817, East West Cro	223.00	MCCARTHY DENNIS & FEDERICO AMY 4633 OAK POINTE DR
4711-28-406-033	091817, East West Cro	223.00	CIOLEK TRUST 4233 AUGUSTA CT
4711-28-406-034	091817, East West Cro	223.00	KARN SHAUN 3923 HONORS BLUFF
4711-28-406-035	091817, East West Cro	223.00	FINGERLE MARK M & TRACY LEE 3771 HONORS WAY
4711-28-406-036	091817, East West Cro	223.00	WILKINS TRUST 4404 BRAEBURN CT
4711-28-406-037	091817, East West Cro	223.00	WALKER TODD & LYNDA 4811 CROOKED STICK
4711-28-406-038	091817, East West Cro	223.00	THIELS JOERG & THIELS MAUD 4131 ST ANDREWS
4711-28-406-039	091817, East West Cro	223.00	ANDERSON RONALD G & LISA A TRUST 42352 CRESTVIEW CIRCLE
4711-28-406-040	091817, East West Cro	223.00	MARTIN THOMAS & JUDY 4748 PINE EAGLES DR
4711-28-406-041	091817, East West Cro	223.00	KOWALENKO TERRY & JUDITH 4619 OAK POINTE DR.
4711-28-406-042	091817, East West Cro	223.00	MORGAN FREDERICK & MARYANNE 4628 HUNTINGTON DR.
4711-28-406-043	091817, East West Cro	223.00	GILDERSLEEVE CAROLE & FENTON JOY 4508 GOLF VIEW DRIVE
4711-28-406-044	091817, East West Cro	223.00	PECK, DAVID W. 4227 ST ANDREWS

PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-28-406-045	091817, East West Cro	223.00	MAGNUS, ROBERT & NANCY 4435 OAK POINTE DR
4711-28-406-046	091817, East West Cro	223.00	WITTBRODT MATTHEW 4688 MC DONALD CT
4711-28-406-047	091817, East West Cro	223.00	HARMON FAMILY TRUST 4433 GOLF VIEW DR.
4711-28-406-048	091817, East West Cro	223.00	MC LEAN JANNIFER 4683 ROUNDTREE
4711-28-406-049	091817, East West Cro	223.00	FOSSUM MICHAEL & NICOLE 4420 BRAEBURN CT.
4711-28-406-050	091817, East West Cro	223.00	GOLDSWORTHY, LINDA D. 4519 GOLF VIEW CT.
4711-28-406-051	091817, East West Cro	223.00	GILDERSLEEVE CAROLE J. TRUST 4508 GOLF VIEW
4711-28-406-052	091817, East West Cro	223.00	EDWARDS, J.A. JR. & CORINNE 4545 OAK POINTE
4711-28-406-053	091817, East West Cro	223.00	JOSEPH, JERROLD & JANET 4000 BROADMOOR CT
4711-28-406-054	091817, East West Cro	223.00	JOSEPH JERROLD & JANET 4000 BROADMOOR CT.
4711-28-406-055	091817, East West Cro	223.00	GUMINIK RONALD & ANNE 4725 HUNTINGTON DR
4711-28-406-056	091817, East West Cro	223.00	MILLER JEANETTE 4355 OAK POINTE DR.
4711-28-406-057	091817, East West Cro	223.00	GREENWOLD MATTHEW 4780 CROOKED STICK CT
4711-28-406-058	091817, East West Cro	223.00	SEMENOK KYLE W & WAYNE A 4774 PINE EAGLES DR
4711-28-406-059	091817, East West Cro	223.00	MUHN CRAIG W & TERI E 4388 BRAEBURN COURT
4711-28-406-060	091817, East West Cro	223.00	WARPINSKI MATT 3863 HONORS WAY
4711-28-406-061	091817, East West Cro	223.00	HILL THOMAS & PATRICIA 4736 HUNTINGTON DR
4711-28-406-062	091817, East West Cro	223.00	MASON DARRELL W & DANA D 4073 BROADMOOR
# OF PARCELS: 450	TOTALS:	100,350.00	

Resolution No. 5 – Hillandale Road Improvement Project
Reimbursement Special Assessment Project (Summer 2018)

GENOA CHARTER TOWNSHIP

At a regular meeting of the Township Board of the Genoa Charter Township, Livingston County, Michigan, (the “Township”) held at the Township Hall on October 2, 2017, at 6:30 p.m., there were

PRESENT:

ABSENT:

The following preamble and resolution were offered by and seconded by :

Resolution Confirming Special Assessment Roll

WHEREAS, the Board of Trustees of the Township has determined to proceed with the Hillandale Road Improvement Project within the Township as described in Exhibit A (the “Project”);

WHEREAS, the Board of Trustees of the Township has determined to proceed with the Project in accordance with Act No. 188, Michigan Public Acts of 1954, as amended;

WHEREAS, the Board of Trustees of the Township has determined to advance the costs of the Project from Township funds and to use special assessments to raise the money necessary to reimburse the Township for the advance of such funds;

WHEREAS, the Township Supervisor has prepared the Special Assessment Roll entitled Special Assessment Roll for Hillandale Road Improvement Special Assessment Project (Summer 2018) (the “Proposed Roll”) and has filed the Proposed Roll with the Township Clerk;

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

WHEREAS, the Township Board conducted the public hearing on the Proposed Roll on October 2, 2017.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. **Roll Confirmed.** In accordance with Act No. 188, Michigan Public Acts of 1954, as amended, and the laws of the State of Michigan, the Township Board hereby confirms the special assessment roll for the Genoa Township Hillandale Road Improvement Project Reimbursement Special Assessment Project (Summer 2018) (the “Roll”).
2. **Future Installments - Principal.** The Township Board determines that each special assessment may be paid in three installments. The first installment shall be due July 1, 2018.
3. **Future Installments - Interest.** All unpaid installments shall not bear interest.

4. Warrant. The Township Clerk is hereby directed to attach a warrant (in the form of Exhibit B to this resolution) to the Roll and to deliver such warrant and the Roll to the Township Treasurer, who shall thereupon collect the special assessments in accordance with the terms of this resolution, the Clerk's warrant and the statutes of the State of Michigan.

5. Inconsistent Prior Resolutions. All previously adopted resolutions that are in conflict with this resolution are repealed to the extent of such conflict.

A vote on the foregoing resolution was taken and was as follows:

YES:

NO:

ABSENT:

CLERK'S CERTIFICATE

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

Paulette A. Skolarus
Genoa Charter Township Clerk
October 2, 2017

EXHIBIT A

HILLANDALE ROAD MAINTENANCE

DESCRIPTION OF PROJECT A THREE-YEAR SPECIAL ASSESSMENT DISTRICT WITH PROJECTED COSTS AS FOLLOWS:

- Total amount per parcel - \$1,189.74
- Amount per year for three years @ 0% Interest - \$396.58
- 73% of homeowners signing the petition

The project (the "Project") will consist of:

- Grading the entire existing roadway
- Provide and place 21A road gravel over 2112 feet of roadway 20 feet in width by four inches in depth
- From the top of the hill south to where the road narrows to 16' in width
- 800 yards of 21A provided in 40 yard train loads
- An allowance of \$725.00 for a single chloride application
- Township expenses for publications and mailings

Exhibit B

Warrant

WARRANT

TO: Treasurer
Genoa Township
Livingston County, Michigan

I certify that attached to this Warrant is a true copy of the special assessment roll for the Genoa Township Hillendale Road Improvement Project Special Assessment District (Summer 2018) confirmed by the Township Board on October 2, 2017 (the "Confirming Resolution"). You are hereby directed to proceed to collect the amounts due on such roll in accordance with this Warrant, the Confirming Resolution and the statutes of the State of Michigan.

Paulette A. Skolarus,
Genoa Charter Township Clerk
October 2, 2017

PARCEL	ASSESSMENT NAME	ASSESSMENT	OWNER ADDRESS
4711-21-100-015	x090517, Hillandale R	1,189.73	PRUEHS, ALLEN V. 3101 HILLANDALE
4711-21-100-016	x090517, Hillandale R	1,189.73	RINGUETTE LIVING TRUST 3221 HILLANDALE
4711-21-100-025	x090517, Hillandale R	1,189.73	CULVER DAVID 3113 WALLACE RD
4711-21-100-030	x090517, Hillandale R	1,189.73	CARPENTER, DEAN & CONNIE 3320 HILLANDALE
4711-21-100-038	x090517, Hillandale R	1,189.73	COLLINS, MICHAEL 3332 HILLANDALE
4711-21-100-017	x090517, Hillandale R	1,189.73	KELSEY ADAM M 3333 HILLANDALE
4711-21-100-037	x090517, Hillandale R	1,189.74	GUTOWSKI JR WILLIAM 3344 HILLANDALE
4711-21-100-018	x090517, Hillandale R	1,189.74	LAPIERRE III RAYMOND F. 14018 RIGA
4711-21-100-045	x090517, Hillandale R	1,189.74	GELLNER GERALD & PORTER SHARI 3577 HILLANDALE
4711-21-100-042	x090517, Hillandale R	1,189.74	HUGHES, THOMAS D. & KELLY M. 3592 HILLANDALE
4711-21-100-028	x090517, Hillandale R	1,189.74	GIROLAMO MICHAEL & KATHERINE 3271 HILLANDALE
4711-21-100-049	x090517, Hillandale R	1,189.74	THORPE BRIAN & LYNDA 3466 HILLANDALE
4711-21-100-033	x090517, Hillandale R	1,189.74	VAUGHN, PHILLIP 3526 HILLANDALE
4711-21-100-035	x090517, Hillandale R	1,189.74	WALIGORA THOMAS M & NICOLE M 3585 HILLANDALE
4711-21-100-036	x090517, Hillandale R	1,189.74	CARLTON, DANIEL S. & DEBORAH ANN 3595 HILLANDALE
4711-21-100-050	x090517, Hillandale R	1,189.74	THORPE, DAVID & DAWN 3494 HILLANDALE
4711-21-100-046	x090517, Hillandale R	1,189.74	FLORKOWSKI ELIZABETH & MATTHEW 3535 HILLANDALE
4711-21-100-034	x090517, Hillandale R	1,189.74	READING CHELSEA 3588 HILLANDALE
4711-21-100-041	x090517, Hillandale R	1,189.74	MARKS, RICK & CHARLOTTE 3598 HILLANDALE
# OF PARCELS: 19	TOTALS:	22,605.00	

**GENOA TOWNSHIP
SCHEDULE OF MEETINGS
January 1, 2018 thru December 31, 2018**

Meetings will be held at the Genoa Township Hall located at 2911 Dorr Road. The Township Board meets at 6:30 p.m., the Zoning Board of Appeals meet at 6:30 p.m. The Planning Commission meets at 6:30 p.m.

Regular meetings of the Township Board are generally scheduled for the first and third Monday of every month. The Planning Commission generally meets the second and if necessary, the fourth Monday; and the Zoning Board of Appeals usually meets the third Tuesday of each month. Holidays will occasionally disrupt the meeting schedules.

TOWNSHIP BOARD SCHEDULE

January 2, 2018	July 16, 2018
February 5 & 19, 2018	August 6 & 20, 2018
March 5 & 19, 2018	September 4 & 17, 2018
April 2 & 16, 2018	October 1 & 15, 2018
May 7 & 21, 2018	November 5 & 19, 2018
June 4 & 18, 2018	December 3, 2018

PLANNING COMMISSION SCHEDULE

January 8, 2018	July 9, 2018
February 12, 2018	August 13, 2018
March 12, 2018	September 10, 2018
April 9, 2018	October 9, 2018 (Tues.)
May 14, 2018	November 12, 2018
June 11, 2018	December 10, 2018

ZONING BOARD OF APPEALS SCHEDULE

January 16, 2018	July 17, 2018
February 20, 2018	August 21, 2018
March 20, 2018	September 18, 2018
April 17, 2018	October 16, 2018
May 15, 2018	November 13, 2018
June 19, 2018	December 11, 2018

Signed: Paulette A. Skolarus
Genoa Township Clerk

Notice Posted on Front Display
Oct. 1, 2017 thru Dec. 31, 2018

(Policy/schedule of meetings 2018)

Date: Sept. 18 2017

To: Genoa Township Staff
From: Polly Skolarus & Robin Hunt

For your records the following holidays are scheduled for 2018:

One Floating Day	Any day during year
New Year's Day	January 1, 2018
Martin Luther King Day	January 15, 2018
Good Friday	March 30, 2018
Memorial Day	May 28, 2018
Independence Day	July 4, 2018
Labor Day	September 3, 2018
Columbus Day	October 8, 2018
Thanksgiving Day	November 22, 2018
Friday following Thanksgiving	November 23, 2018
Christmas Day	December 24, 2018
Christmas Day Holiday	December 25, 2018
New Year's Eve	December 31, 2018
New Year's Day	January 1, 2019

Policy/holidays 2018