

MARION TOWNSHIP
BOARD OF TRUSTEES
REGULAR MEETING
Thursday, September 22, 2022
7:00 p.m.

**THIS MEETING WILL BE HELD IN PERSON WITH
ONLINE PARTICIPATION OPTIONS**

Call to Order
Pledge of Allegiance
Members Present/Members Absent
Call to the Public

- 1) Approval of Agenda
- 2) Consent Agenda
 - a. Approval of September 8, 2022 Regular Meeting Minutes
 - b. Triangle Lake Invoice (\$29,000) Rubbins to South Oaks
 - c. August Financial Reports
- 3) Pfeffer, Hanniford, Palka Engagement Letter
- 4) 2023 Road Projects
- 5) Hagelthorn, 1975 Pinckney Rd, Water Time Payment Request
- 6) Assessor Training Request
- 7) Spangler Status
- 8) Proposal #22-2
- 8) Marion Township Addition

Correspondence and Updates

Call to the Public

Adjournment

Reminder: Next Board Packet will be ready after 3pm on Thursday, October 6, 2022.

MARION TOWNSHIP
BOARD OF TRUSTEES
REGULAR MEETING
SEPTEMBER 8, 2022

MEMBERS PRESENT: Scott Lloyd, Greg Durbin, Bob Hanvey, Tammy Beal, Les Andersen, and Sandy Donovan

MEMBERS ABSENT: Dan Lowe

OTHERS PRESENT: Attorney John Gormley; Phil Westmoreland, Spicer

CALL TO ORDER

Bob Hanvey called the meeting to order at 7 pm. The meeting is also available to attend online.

PLEDGE OF ALLEGIANCE

BOARD MEMBERS PRESENT

The board members introduced themselves.

CALL TO THE PUBLIC

Charlie Aberasturi introduced himself as one of eight candidates running for the Howell School Board.

APPROVAL OF AGENDA

Item #10—Solar Farm Trip was added to the agenda. Les Andersen motioned to approve the agenda as amended. Tammy Beal seconded. **Motion carried.**

CONSENT AGENDA

Greg Durbin motioned to approve the consent agenda. Les Andersen seconded. **Motion carried.**

LOVE'S CREEK/SESAME DRIVE SNOW REMOVAL SAD

Bob Hanvey opened the public hearing at 7:08 pm. He explained the process to the attendees. One objection was received from Randall and Cheryl Moore, Parcel #4710-16-400-038. The public hearing was closed at 7:15 pm.

Tammy Beal motioned to adopt a resolution for the Love's Creek/Sesame Special Assessment District for Snow Removal and Salting Service, as presented. Les Andersen seconded. Roll call vote: Lloyd—abstained; Beal—yes; Hanvey—yes; Durbin—yes; Andersen—yes; Donovan—yes. **Resolution passed 5-0-1 abstention.**

Bob Hanvey said the meeting on the roll will be October 13, 2022 at 7 pm.

LACASA SPECIAL EVENT #05-22

Terri Brown, Event Manager, was present to answer any questions the board may have. She said that all safety protocol suggestions have been implemented. Greg Durbin motioned to adopt a resolution to approve the LACASA Denim & Diamonds Special Event #05-22. Sandy Donovan seconded. Roll call vote: Donovan, Durbin, Hanvey, Lloyd, Beal, Andersen—all yes. **Resolution passed 6-0.**

KNOLLS OF GRASS LAKE SITE PLAN AMENDMENT

Les Andersen motioned to adopt a resolution to approve the amendment to the site plan for Knolls of Grass Lake, as presented. Scott Lloyd seconded. Roll call vote: Beal, Andersen, Donovan, Durbin, Harvey, Lloyd—all yes. **Resolution passed 6-0.**

SPANGLER STATUS

Les Andersen motioned to approve the estimate from Kennedy Industries for \$5,895 for the pump and \$1,195 for field service, and to approve an additional pump if required. Scott Lloyd seconded. Roll call vote: Harvey, Durbin, Beal, Lloyd, Donovan, Andersen—all yes. **Motion carried 6-0.**

HASENBUSCH TIME PAYMENT

The attorney recommended that the township ask the bank to subrogate the loan so the township would be protected in the event of a foreclosure.

Les Andersen motioned to present the agreement to the property owner with lien agreement, etc. Greg Durbin seconded. **Motion carried.**

Tammy Beal motioned to charge the applicant the fee for installing the curb stop for water service. Les Andersen seconded. **Motion carried.**

MARION TOWNSHIP ADDITION

Sandy Donovan said the General Fund and ARPA funds are sufficient to cover the cost of this project. Scott Lloyd and Bob Harvey (on behalf of Dan Lowe) questioned why the addition is so large and whether fire suppression will be required. Greg Durbin said the board needs to come to some agreement on this project.

Tammy Beal motioned to proceed with the plan presented and have Spicer do the scope of services, contingent on fire suppression not being required. Sandy Donovan seconded. Roll call vote: Donovan—yes; Beal—yes; Andersen—yes; Harvey—yes; Lloyd—no; Durbin—yes. **Motion carried 5-1.**

Les Andersen motioned to have the Building Committee interview potential construction manager candidates and bring the information to Board of Trustees. Tammy Beal seconded. **Motion carried.**

ZBA REPORT

Tammy Beal reported that the ZBA approved minutes from the August 8, 2022 meeting and discussed the Zoning Board of Appeals Rules & Procedures.

SOLAR FARM TRIP

Les Andersen suggested that another solar farm trip be scheduled for board and committee members who were unable to attend.

CORRESPONDENCE & UPDATES

Two emails were received from Jodie Tedesco from the LCRC regarding Cedar Lake Road: one regarding Coon Lake Road to Jewell Road in response to the township's request for more specific estimates, and one regarding chip seal from Jewell Road to Norton, which has been postponed until next spring.

Tammy Beal said that 60 acres in Brighton have been designated for preservation.

Les Andersen said he thought the Livingston County Sheriff would be adding an additional deputy based on contributions from the township but has heard that's not the case.

CALL TO THE PUBLIC

No response.

ADJOURNMENT

Greg Durbin motioned to adjourn at 8:47 pm. Les Andersen seconded. **Motion carried.**

Submitted by: S. Longstreet

Tammy L. Beal, Township Clerk Date

Robert W. Hanvey, Township Supervisor Date

DRAFT

*** INVOICE ***

LIVINGSTON COUNTY ROAD COMMISSION

3535 Grand Oaks Drive
Howell, MI 48843-0000

Phone: 517-546-4250

0012

MARION TOWNSHIP
ATTN: TAMMY L, BEAL - CLERK
2877 W. COON LAKE RD
HOWELL, MI 48843-0000

Invoice Number
Invoice Date
Work Order Number

7282
09/12/2022
5065BV

201 GENERAL FUND

TRIANGLE LK RD
RUBBINS TO SOUTH OAKS SUBDIVISION
GRAVEL RESURFACING

489.12.5065BV TRIANGLE LAKE RD-RUBBINS DR TO SOUTH OAKS SUB	\$50,302.25
LCRC PORTION	(\$21,302.25)

Total Due

=====
\$29,000.00
=====

GENERAL FUND CHECKING

Previous Balance	\$	2,428,843.44
Receipts	\$	55,489.63
Interest	\$	-
	\$	<u>2,484,333.07</u>
Expenditures	\$	1,382,208.03
Balance	\$	<u>1,102,125.04</u>

CEMETERY FUND

Previous Balance	\$	50,257.90
Receipts	\$	-
Interest	\$	4.50
	\$	<u>50,262.40</u>
Expenditures	\$	1,079.00
Balance	\$	<u>49,183.40</u>

PARKS & RECREATION FUND

Previous Balance	\$	24,650.09
Receipts	\$	-
Interest	\$	2.19
	\$	<u>24,652.28</u>
Expenditures	\$	775.73
Balance	\$	<u>23,876.55</u>

WATER - NEW USER

Previous Balance	\$	516,084.62
Receipts	\$	431,867.84
Interest	\$	118.19
	\$	<u>948,070.65</u>
Expenditures	\$	191,294.81
Balance	\$	<u>756,775.84</u>

SEWER OPERATING & MANAGEMT

Previous Balance	\$	170,892.01
Receipts	\$	36,608.52
Interest	\$	24.43
		<hr/>
	\$	207,524.96
Expenditures	\$	32,426.30
		<hr/>
Balance	\$	175,098.66

SEWER - NEW USER

Previous Balance	\$	1,502,649.92
Receipts	\$	833,325.89
Interest	\$	380.59
		<hr/>
	\$	2,336,356.40
Expenditures	\$	-
		<hr/>
Balance	\$	2,336,356.40

SPEC ASSESS. FUND

Previous Balance	\$	166,636.89
Receipts	\$	197,700.67
Interest	\$	28.60
		<hr/>
	\$	364,366.16
Expenditures	\$	26,845.70
		<hr/>
Balance	\$	337,520.46

ESCROW FUND

Previous Balance	\$	102,159.21
Receipts	\$	-
Interest	\$	18.47
		<hr/>
	\$	102,177.68
Expenditures	\$	-
		<hr/>
Balance	\$	102,177.68

SUMMARY TOTALS

General Fund	\$	1,102,125.04
Cemetery Fund	\$	49,183.40
Parks & Rec Capital Chk	\$	23,876.55
Water - New User	\$	756,775.84
Sewer Operating & Mana	\$	175,098.66
Sewer - New User	\$	2,336,356.40
Special Assess. Fund	\$	337,520.46
Escrow Fund	\$	102,177.68
TOTAL	\$	4,883,114.03

#101 General Fund
Transactions by Account
 As of August 31, 2022

Date	Num	Name	Amount
001-001 · CASH - GENERAL - FNB			
08/01/2022	12015	Allen K Ryan's Chicken & Ribs	-260.00
08/01/2022	12016	Renee Hocking	-325.00
08/01/2022	12017	Showerman Family Cooking	-750.00
08/01/2022	12018	DAVID HAMANN	-146.25
08/01/2022	12019	Jessica Timberlake	-78.15
08/01/2022	12020	AT&T -General	-467.76
08/08/2022	12021	GORMLEY AND JOHNSON LA'	-1,147.58
08/08/2022	12022	FOWLerville NEWS & VIEW	-410.50
08/10/2022	0017327	LESLIE D. ANDERSEN	-383.06
08/10/2022	0017328	JAMES L. ANDERSON JR.	-96.90
08/10/2022	0017336	SCOTT R. LLOYD	-212.33
08/10/2022	0017344	CHERYL A. RANGE	-101.58
08/10/2022	E113126	TAMMY L. BEAL	-2,717.63
08/10/2022	E113128	GAIL A. BURLINGAME	-2,922.21
08/10/2022	E113129	SANDY DONOVAN	-3,577.25
08/10/2022	E113130	GREGORY L. DURBIN	-1,198.90
08/10/2022	E113136	DAVE HAMANN	-2,772.09
08/10/2022	E113133	ROBERT W. HANVEY	-4,140.38
08/10/2022	E113134	RICHARD HASLOCK	-499.53
08/10/2022	E113136	LOREEN B. JUDSON	-3,217.00
08/10/2022	E113137	THOMAS A. LLOYD	-516.89
08/10/2022	E113138	SANDRA J. LONGSTREET	-2,419.50
08/10/2022	E113139	DANIEL F. LOWE	-617.27
08/10/2022	E113140	SARA MCCLEERY	-2,791.86
08/10/2022	E113142	KITSEY A. RENNELLS	-2,763.94
08/10/2022	E113144	JESSICA S. TIMBERLAKE	-2,323.16
08/10/2022	0017332	LARRY J. FILLINGER	-152.38
08/10/2022	E113131	LAWRENCE W. GRUNN	-255.49
08/10/2022	0017341	BRUCE V. POWELSON	-115.44
08/10/2022	E113127	DIANE D. BOCKHAUSEN	-447.50
08/10/2022	0017331	SUSAN COPEMAN	-52.86
08/10/2022	0017330	MICHAEL COPEMAN	-138.54
08/10/2022	0017334	Debra Holmes	-179.72
08/10/2022	0017333	Holly Hatter	-237.86
08/10/2022	0017335	Kim Howard	-361.54
08/10/2022	0017337	Lori Lynn Musson	-227.96
08/10/2022	0017338	Joseph Ostervik	-128.84
08/10/2022	0017339	Virginia Ostervik	-118.93
08/10/2022	E113390	DIANE D. BOCKHAUSEN	-349.32
08/10/2022	0017419	ROBERT BARASCH	-237.86
08/10/2022	0017420	Gary Beal	-278.40
08/10/2022	0017421	Garry Cathey	-200.87

**#101 General Fund
Transactions by Account**

As of August 31, 2022

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
08/10/2022	0017422	Sheila Cathey	-110.82
08/10/2022	0017423	Vickie Edgington	-284.56
08/10/2022	0017424	THOMAS EMERY	-295.79
08/10/2022	0017425	Susan Grover	-234.56
08/10/2022	0017426	RITA HANSEN	-284.56
08/10/2022	0017427	Candy Hedgcock	-224.65
08/10/2022	0017428	JIM HEDGCOCK	-218.05
08/10/2022	0017429	SHERRY HOWARD	-270.91
08/10/2022	0017430	EUGENE KIHN	-348.26
08/10/2022	0017431	Victoria Kihn	-69.38
08/10/2022	0017432	Mary Lemons	-132.14
08/10/2022	0017433	Jane Longeway	-224.65
08/10/2022	0017434	DEANNE OSWALD-DEBOTTIS	-224.65
08/10/2022	0017435	JOHN PERETTO	-218.05
08/10/2022	0017437	GAYLA REUTER-ALM	-237.86
08/10/2022	0017438	Thomas Rozek	-234.56
08/10/2022	0017439	FREDERICK SANDERS	-314.52
08/10/2022	0017440	Lucille Sanders	-44.93
08/10/2022	0017441	Jody Saum	-237.86
08/10/2022	0017442	Linda Smith	-221.35
08/10/2022	0017443	Ronald Smith	-221.35
08/10/2022	0017444	ROBERT SPAULDING	-227.96
08/10/2022	0017445	Patricia Stachowiak	-265.84
08/10/2022	0017446	CHRIS STOKES	-224.65
08/10/2022	0017340	Judith Peddie	-227.96
08/10/2022	0017343	Wayne Preston	-237.86
08/10/2022	0017342	Kim Preston	-237.86
08/10/2022	0017329	Diane Evelyn Avedisian	-227.96
08/10/2022	0017418	KATHERINE L. ALWARD	-14.98
08/10/2022	0017498	Bruce Powelson	-207.79
08/10/2022	0017436	Bruce Powelson	-13.85
08/10/2022	0017497	KATHERINE L. ALWARD	-104.83
08/10/2022	E113391	Larry Grunn	-13.21
08/10/2022	E113522	Larry Grunn	-211.44
08/10/2022	12029	ALERUS PAYMENT SOLUTION	-4,419.53
08/10/2022	12030	Marion Township Flex Fund	-1,700.00
08/10/2022	12031	VOYA Institutional Trust	-300.00
08/11/2022	12023	ESRI	-700.00
08/11/2022	12024	DTE ENERGY	-800.77
08/11/2022	12025	QUADIENT FINANCE USA, INC	-1,285.00
08/11/2022	12026	VERIZON WIRELESS	-411.22
08/11/2022	12027	LIV CO TREASURER	-44.28
08/15/2022	12028	LISA MCQUEEN	0.00

**#101 General Fund
 Transactions by Account**

As of August 31, 2022

Date	Num	Name	Amount
08/15/2022	12032	ACCIDENT FUND CO	-3,752.00
08/15/2022	12035	Gary Beal	0.00
08/15/2022	12036	BEAR WATER TREATMENT	-118.15
08/15/2022	12033	VOID	0.00
08/15/2022	12034	VOID	0.00
08/15/2022	12037	Gary Beal	-100.00
08/22/2022	12038	Charter Communications	-164.79
08/22/2022	12039	Colonial Life	-647.56
08/22/2022	12040	Blue Cross Blue Shield of Michig	-16,060.35
08/23/2022	12041	B&L Services	-925.00
08/23/2022	12042	Fire Alarm Service Team LLC	-675.00
08/23/2022	12043	CARLISLE/WORTMAN, Inc.	-1,287.50
08/24/2022	12044	COUNTY OF LIVINGSTON	-45.00
08/25/2022	12045	Tammy Beal	-269.96
08/25/2022	12046	CONSUMERS ENERGY	-36.21
08/29/2022	12047	LYNDSAY GRASMAN	-200.00
08/29/2022	12048	Renee Hocking	-295.00
08/29/2022	12050	LIV CO CLERK	-1,613.67
08/30/2022	12049	LIV CO ROAD COMMISSION	-21,254.98
08/30/2022	12051	MARION TOWNSHIP WATER I	-431,867.84
08/30/2022	12052	MARION TOWNSHIP SEWER I	-636,147.44
08/30/2022	12053	MARION TOWNSHIP SEWER I	-195,030.00
08/30/2022	12054	Chloride Solutions	-15,913.49
08/31/2022	12055	PNC Bank	-737.73
08/31/2022	12056	STAPLES	-599.81
08/31/2022	12057	AMERICAN SECURITY CABINE	-2,659.00



PFEFFER • HANNIFORD • PALKA
Certified Public Accountants

John M. Pfeffer, C.P.A.
Patrick M. Hanniford, C.P.A.
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Members:
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MACPA

225 E. Grand River - Suite 104
Brighton, Michigan 48116-1575
(810) 229-5550
FAX (810) 229-5578

July 31, 2022

To the Township Board
Marion Township
2877 West Coon Lake Road
Howell, MI 48843

We are pleased to confirm our understanding of the services we are to provide Marion Township for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Marion Township as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Marion Township's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Marion Township's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Pension Funding Schedule (if applicable)
- 3) Budget to Actual Reports for Major Funds

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

- 1) Combining Statements
- 2) Individual Fund Statements

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a

substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- 1) Management Override of Controls
- 2) Revenue Recognition Due to Fraud

- 3) Going Concern Due to COVID-19 Environment
- 4) IT Risk
- 5) Significant Estimates

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Marion Township's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements of Marion Township in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

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

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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

Kenneth J. Palka is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit within three weeks of notification.

Our fee for these services will be \$17,900. This fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Marion Township's financial statements. Our report will be addressed to management and to those charged with governance of Marion Township. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

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

Very truly yours,

Pfeffer, Hanniford & Palka, P.C.

PFEFFER, HANNIFORD & PALKA
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Marion Township.

Township Official

Bob Hanvey

From: Bobby Daavettila <BDaavettila@livingstonroads.org>
Sent: Wednesday, September 14, 2022 2:30 PM
Cc: Jodie Tedesco
Subject: 2023 Potential PPP

Good afternoon,

It's that time of year again when we are prepping to see what projects/ budgets we should plan for the 2023 PPP and was wondering if you had any thoughts on potential projects or budgets for next year? We have started pulling together from previous conversations with various townships, but a confirmation would be appreciated. I know it may be earlier, but it allows our maintenance to plan out and review any tree cutting/ culvert replacements that may be necessary prior to a rehab project.

If you would like to sit down and discuss with Jodie and I, we can discuss the townships priorities and planning budgets.

Thank You,

Bobby Daavettila, P.E.
Construction Engineer
Livingston County Road Commission

Bob Hanvey

From: Jason Hagelthorn <jfhagelthorn@gmail.com>
Sent: Wednesday, September 14, 2022 3:47 PM
To: supervisor@mariontownship.com
Subject: 1975 Pinckney Rd - City Water Docket Request

Bob,

My wife had spoke to you regarding our property placing one half of the city water costs on taxes. From my understanding of what shes said, I would like to request that this be considered at the next meeting. Please let me know if anything else needs to be done on my side. Thanks in advance.

Jason Hagelthorn
(810) 360-8696
1975 Pinckney Rd;
Howell, MI 48843

MEMO

To: Marion Township Board
From: Bob Hanvey
Subject: Assessing Budget
Date: September 22, 2022


Attached is a request from our assessor for authorization to attend several days of training by the Michigan Assessor Association.

The justification for the training is explained in the letter. I think this is an excellent investment but it will require a budget amendment.

ASSESSING

257-910 · TRAINING AND SEMINARS from \$800.00 to \$1,500.00

TO: Mr. Hanvey

FROM: Loreen Judson, Assessor 

DATE: September 12, 2022

RE: Michigan Assessors Association Fall Education

Below is the cost for my assistant, Sara McCleery and I to attend the Michigan Assessor Association Fall Education courses.

This is a unique opportunity for Assessors in Michigan. It gives us the opportunity to learn how to implement changes that have been made to the laws of Michigan, converse with our peers, and educate ourselves in newer areas of assessing.

I would like Sara to attend the "Technology Track". These courses will help her understand how our BS&A Equalizer program integrates with other programs that we use, the basic data entry for Land and ECF new CAMA Data Standards that the state recently enacted, how the data behind the main screen affects valuation. She will learn how to pull data from the program for analysis for the township and for outside requests. The Apex class will be especially helpful to her for drawing new construction.

State law has recently changed regarding handling Principal Residence Exemptions, and AMAR Auditing in the future. I believe attending courses on these topics will assist me in consistently applying correct procedures to benefit the township.

Below is a breakdown of cost for the coursework.

Class Cost:

Loreen \$ 189.63

Sara \$ 189.63

Lodging:

\$ 661.50

Stipend:

\$ 100.00

Mileage:

\$ 118.75

Total \$ 1,259.51

Thank you for your consideration.

Proposal 22-2

A proposal to authorize additional absentee voting provisions, early in-person voting, and donations to fund elections; and add current legal requirements for voter identification and post-election audits and canvasses to the Michigan Constitution

This proposed constitutional amendment would:

- Recognize fundamental right to vote without harassing conduct;
- Require military or overseas ballots be counted if postmarked by election day;
- Provide voter right to verify identity with photo ID or signed statement;
- Provide voter right to single application to vote absentee in all elections;
- Require state-funded absentee-ballot drop boxes, and postage for absentee applications and ballots;
- Provide that only election officials may conduct post-election audits;
- **Require 9 days of early in-person voting;**
- Allow donations to fund elections, which must be disclosed;
- Require canvass boards certify election results based only on the official records of votes cast.

Should this proposal be adopted?

- YES
 NO

WORD COUNT: 100

the general public. The language used shall not create prejudice for or against the issue or proposal.

(MCL 168.643a contains identical language.) MCL 168.32(2) provides:

The director of elections, with the approval of the state board of canvassers, shall prepare a statement for designation on the ballot in not more than 100 words, exclusive of caption, of the purpose of any proposed amendment or question to be submitted to the electors as required under . . . section 1 or 2 of article XII of the state constitution of 1963. The statement shall consist of a true and impartial statement of the purpose of the amendment or question in such language as shall create no prejudice for or against the proposed amendment or question. The powers and duties of the state board of canvassers and the secretary of state with respect to the preparation of the statement are transferred to the director of elections.

III. THE PROPOSED SUMMARY COMPLIES WITH MICHIGAN LAW

As explained in the following clause-by-clause analysis, the proposed summary complies with all applicable requirements and it will accurately inform voters regarding the significant elements of the proposal.

CLAUSE 1: “A constitutional amendment providing US citizens qualified to vote the rights to: . . . Vote without harassment, interference, or intimidation;”

The proposal continues the existing description in Art. 4, § 4(1) of those entitled to exercise the franchise, who are accurately described in the summary as: “US citizens qualified to vote.” The phrase “without harassment, interference, or intimidation” captures the important element that the right to vote would be expressly protected under Part (a) of subsection 4(1), as amended, from actions that are intended to deny, interfere with or burden the exercise of the right. Inclusion of the term “elector” is not necessary because it is a technical term used in the Constitution and voting laws that will not have significant meaning for most

citizens and may confuse them. The summary is not required to use a less well-recognized legal term for a concept that has “a common everyday meaning to the public.” MCL 168.482(c) and (d). The proposal describes the right to vote as a “fundamental right” but there is no need to include this in the summary because voters already understand that the right to vote is fundamental in a democracy.

CLAUSE 2: “Have military or overseas ballots counted if postmarked by Election Day;”

Most Michigan voters are familiar with the fact that following the passage of Proposal 3 in 2018, voters serving in the military or living overseas have the right to have an absentee ballot mailed to them at least 45 days before an election. This language accurately apprises such voters that their ballot will be accepted and counted if it is postmarked on or before Election Day. The proposal provides detail on the meaning of “postmarked” to ensure implementation of this right by election officials, but voters understand the meaning of the term.

CLAUSE 3: “Vote after showing photo ID or signing a legal document verifying identity;”

Parts (g) and (h) of subsection 4(1) incorporate and expand upon voting rules, requirements and procedures concerning verification of identity and voting of provisional ballots that are currently in effect. The term “photo ID” is commonly understood. Those who vote absentee know or are clearly informed that they must sign a return envelope so that their signature can be verified. This summary also informs citizens of the affidavit verification option as a constitutional right, without resorting to legal terminology.

CLAUSE 4: “Apply to vote absentee in every election, and submit the absentee ballot using secure official drop-boxes or state-funded postage;”

Part (k) of subsection 4(1) provides for the mailing of absentee ballots to a voter in every election upon the voter’s application to an election official. Part (j) of subsection 4(1) would expand the availability of drop-boxes for depositing absentee ballots. Part (i) of subsection 4(1) would give absentee voters the right to pre-paid postage for returning their ballots. These rights are clearly covered in the summary.

CLAUSE 5: “Secure, accountable audits by election officials;”

The proposal, in part (l) of subsection 4(1), adds detail to the existing audit provision currently set forth in part (h) of subsection 4(1). In the wake of prominent news coverage and extensive national dialogue relating to post-election audits following the 2020 election, there is no need to explain the concept of post-election audits.¹ The summary informs the reader that the proposed amendment would include constitutional language ensuring that such audits are “secure” and “accountable.”

CLAUSE 6: “Vote early in-person during 9 days before an election;”

This language accurately and succinctly describes the right to early in-person voting set forth in part (m) of the proposed amendment to subsection 4(1). There is more detail in the proposal, which provides necessary direction for election officials and protects the right to vote in this manner.

¹ See, e.g., C. Hendrickson “Michigan Completes Most Comprehensive Post-election Audit in State History: What It Showed” *Detroit Free Press* (March 2, 2021); M. Sadeghi “Fact Check: Michigan Did Not Authorize a Full Forensic Audit of 2020 Election” *USA Today* (May 14, 2021)[ATTACHED].

CLAUSE 7: “Public disclosure of charitable and in-kind donations to pay for elections and audits;”

The acceptance by local officials of charitable and in-kind donations from the public to help defray the cost of local government, including conducting elections, has become commonplace in Michigan. Subsection 4(3) regulates and adds transparency to this practice by requiring that any such donations will be publicly disclosed, as described in Clause 7. Subsection 4(3) specifically vests local governments with discretion over whether to accept and use such donations, and it prohibits donations from foreign sources. While these caveats are important, it is most important for voters to know that such donations will be disclosed to the public.

CLAUSE 8: “Election results certified by Boards of Canvassers based solely on votes cast.”

The proposed amendments to Art. 2, § 7 would constitutionalize the current function, powers and practice of Boards of Canvassers in certifying election results. The most important features of these refinements are the directives in proposed subsection 7(1) that: “The outcome of every election in this state shall be determined solely by the vote of electors casting ballots in the election” and in subsection (3) that canvassers have the “ministerial, clerical, nondiscretionary duty” to perform their functions in accordance with subsection (1). It is not necessary to incorporate these legal terms of art in the summary. The phrase “based solely on votes cast” distills the essential element of the Art. 2, Section 7 amendments in a way that will make clear to petition signers the proposed amendment’s basic purpose and effect.

Opponents of this voting rights proposal may claim that it is too long, too detailed, or looks too much like legislation and cannot be accurately summarized in 100 words. The Promote the Vote 2022 proposal is less lengthy, detailed and technical than other amendatory proposals that were successfully summarized and placed on the ballot. *See, e.g.* 1978 Proposal E (the “Headlee amendment”) adding 10 sections and amending another and containing lengthy and detailed fiscal and tax provisions); 1980 Proposal A (amending 3 and adding 2 section); 1980 Proposal D (amending 4 and adding 9 sections with detailed tax ad fiscal provisions); 2002 Proposal 02-2 (extensive technical amendments regarding State trust funds); 2006 Proposal 06-1 (adding 3 lengthy and detailed sections to Art. 9)[ATTACHED]. All of these ballot proposals were distilled into summaries of 100 words or less for voters. The petition summary submitted herein does the same.

CONCLUSION

For the above reasons, Promote the Vote 2022’s proposed ballot summary should be recommended by the Director and approved by the Board for placement on the petition.

NICKELHOFF & WIDICK, PLLC

/s/ Andrew Nickelhoff
Andrew Nickelhoff (P37990)
Attorneys for Promote the Vote 2022
333 W. Fort Street, Suite 1400
Detroit, Michigan 48226
(313) 496-9429
anickelhoff@michlabor.legal

January 31, 2022

From: tammybeal@mariontownship.com <tammybeal@mariontownship.com>
Sent: Monday, September 12, 2022 11:11 AM
To: Marr, David W. <david.marr@spicergroup.com>
Cc: 'Dave Hamann' <za@mariontownship.com>; Sandy Donovan <treasurer@mariontownship.com>
Subject: Marion Township Addition

Good Morning David,

At our Board meeting last week the building addition was approved contingent on the new building not needing fire suppression. What is your take on this? You never mentioned fire suppression so I was wondering if it will be an issue with our addition?

Thanks,

Tammy L. Beal, MMC

Marion Township Clerk
2877 W. Coon Lake Road
Howell, MI 48843

tammybeal@mariontownship.com
office: 517-546-1588

tammybeal@mariontownship.com

From: Marr, David W. <david.marr@spicergroup.com>
Sent: Tuesday, September 13, 2022 11:24 AM
To: tammybeal@mariontownship.com
Subject: RE: Marion Township Addition

I've further reviewed the building code for this building and find that the building will not require a fire suppression system (sprinkler).

David W. Marr, AIA, NCARB | Project Architect
SPICER GROUP, INC.
Direct line: 989-921-5550

From: tammybeal@mariontownship.com <tammybeal@mariontownship.com>
Sent: Monday, September 12, 2022 11:31 AM
To: Marr, David W. <david.marr@spicergroup.com>
Subject: RE: Marion Township Addition

Okay, thank you, please keep me posted.

Tammy L. Beal, MMC
Marion Township Clerk
2877 W. Coon Lake Road
Howell, MI 48843
tammybeal@mariontownship.com
office: 517-546-1588

From: Marr, David W. <david.marr@spicergroup.com>
Sent: Monday, September 12, 2022 11:20 AM
To: tammybeal@mariontownship.com
Cc: 'Dave Hamann' <za@mariontownship.com>; Sandy Donovan <treasurer@mariontownship.com>
Subject: RE: Marion Township Addition

I will take a good look at that today and let you know, but my preliminary review says it would not require it because we will make the addition a separate structure from the main building by adding a fire wall similar to the fire wall between the current addition and the original building. All corridors between the two will require fire doors that we can put on magnetic hold-open devices so you don't have to open and close doors every time you go through.

David W. Marr, AIA, NCARB | Project Architect
SPICER GROUP, INC.
Direct line: 989-921-5550