

TUSCARORA TOWNSHIP
3546 S. Straits Hwy, Indian River, MI 49749
February 10, 2026 7:00 PM REGULAR MEETING
PROPOSED AGENDA

1. Call to order
2. Pledge to flag
3. Roll call
4. Board member conflict of interest statement (if applicable)
5. Public comment *on agenda items* (3 minutes per individual)
6. Approval of meeting agenda
7. Approval of previous minutes from January 13, 2025 meeting
8. Reports
 - a. Audit Presentation – Joe Verlin
 - b. Sewer update from Performance Engineers
 - c. Clerk report: Bills
 - d. Treasurer report
 - e. Correspondence – yes
 - f. Airport
 - g. DDA-Dan Nivelt, DDA Board Member
 - h. FOIA – 9
 - i. Library-Kelsey Rutkowski, Director
 - j. Parks-Stacey Cole-new hire
 - k. Police-Chief Gordon Temple
9. Old business
 - a. Assessor Contract
 - b. 2026 Fireworks
 - c. WWTP Operations Contract
 - d. WWTP Engineering Consulting Contract
 - e. Amendment to Ordinance 12
 - f. Amend Policy 2.19
 - g. Trout Town Resort Letter of Support for MEDC Grant
10. New business
 - a. Sewer construction bills & change orders – Phase I, Phase II, WWTP
 - b. FOIA Appeal
11. Public comments (3 minutes per individual)
12. Board comments
13. Adjournment

Meeting Minutes

TUSCARORA TOWNSHIP
3546 S. Straits Hwy, Indian River, MI 49749
January 13, 2026 7:00 PM REGULAR MEETING
PROPOSED MEETING MINUTES

Call to order: Supervisor Maves called the meeting to order at 7:02 pm and led the pledge of allegiance.

Roll call: Present: Hutchison, Smith, Maves, and Decker. There is a quorum.

Board member conflict of interest statement (if applicable) None.

Public comment on agenda items (3 minutes per individual) 9 comments. Session closed at 7:23 pm.

Approval of meeting agenda with changes – move old business fireworks to c, parks tractor lease to d, FOIA to last, trout town to a, and trustee applications and interviews to b.

Motion: Decker Support: Hutchison Approved: All in favor

Approval of previous minutes from December 17, 2025, Special Meeting

Motion: Smith Support: Hutchison Approved: All in favor

Reports:

Sewer update from Performance Engineers work has come to a stop with the early winter, things will start back up in March or April depending on weather.

Clerk report: 80 bills for a total of \$107,918.03.

Motion: Smith Support: Hutchison Approved: All in favor

Treasurer report: Mail is now date stamped at the Grand Rapids post office not when you drop it off here in Indian River. For tax and utility billings make sure you go in and have the post office hand stamp the date if you are close to the penalty date.

Motion: Maves Support: Decker Approved: All in favor

Correspondence – numerous

Airport – the terminal building has been winterized.

DDA-Dan Nivelt, DDA Board Member – the pathway is out for bids.

FOIA - 3

Library-Kelsey Rutkowski, Director – Gave an update on events.

Parks-Stacey Cole – up coming projects, looking at repairs for the wall at DeVoe Beach, and kiosk at Green Docks. Requesting approval to hire Leonard Simoes to replace an employee that left. Rate of pay is \$18.00 per hour up to 40 hours per week.

Police-Chief Gordon Temple – gave a report on 2025 stats. Looking for a full-time officer.

Tusc Twp Police Dept policy emergency spending limit increase from \$5,000 to \$10,000 for section 51.4. Motion: Maves Support: Smith Roll call: Yes - Maves, Smith, Hutchison, and Decker Approved 

Old business:

Trout Town Resort – presentation by Jeff Jakeway. Authorize supervisor to write a letter of support for MEDC RAP (Revitalization and Placemaking) Program Grant on behalf of the board for Trout Town project.

Motion: Hutchison Support: Decker Approved: All in favor

Trustee applicants and interview – Received applications from Stacey Cole, Thomas Prout, Janice Dillaha, and Amanda McKone (did not come to the meeting). They were asked questions: tell us something about yourself, what would you like the board to accomplish, what is your stance on the police department and supporting equipment purchases, will you seek election in November 2026, and how do you feel about social media.

Motion to appoint Tom Prout to the position of trustee. Motion: Decker
Roll call: Maves yes, Smith yes, Hutchison no, and Decker yes. Second: Smith
Motion carried.

Enter into a tractor lease with Kubota for a tractor with back blade and snowblower. At 4.35% for 60 months with monthly payment of \$640.47 and end payoff of \$101.00. Township will own the tractor at the end of the lease.

Motion: Smith Support: Hutchison Approved: All in favor

FOIA Policy Change & Appointment – MCL 15.236 change back to designate an individual and our policy 6.9 needs to change to designate an individual as FOIA Coordinator.

Motion: Mavres Support: Hutchison Approved: All in favor

Designate Hutchison to be FOIA Coordinator.

New business:

Sewer construction bills & change orders – Phase I, Phase II, WWTP

Grand Traverse Construction for \$97,192.38 and change order to change date for completion to 5/29/26.

Motion: Smith Support: Decker Approved: All in favor

Fire contract: Tuscarora Township Volunteer Fire Association in the amount of \$325,869.00 for the yearly contract from 1/1/2026 – 12/31/2026.

Motion: Smith

Support: Decker

Approved: All in favor

Ordinance No. 12, 16, 24 amendments

Direct the attorney to change Ordinance No 12 from last Saturday of the last month to "shall be held on any day that is not a weekend or a holiday ...".

Motion: Decker

Support: Smith

Approved: All in favor

Accept and approve changes as discussed at our last meeting and publish Ordinance No 16 and 24. Amend Ord. 16 to include hours of no parking for snow removal and addition of the penalty phase consistent with Ord. 30, amend Ord. 24 to include addition of the penalty phase consistent with Ord. 30. (Ordinances added at the end of this document.)

Motion: Smith

Support: Decker

Approved: All in favor

Application form, Chapter 6 Tab 2-C Changes – remove the generic application from the policy book. This allows the form to be modified for each specific committees, commissions, and boards.

Motion: Maves

Support: Hutchison

Approved: All in favor

Bids for HVAC system – Award bid to Ballard's for both heat exchanges at a total cost of \$29,052 with electrical work (if needed) to be extra and the cost split 3 ways.

Motion: Hutchison

Support: Smith

Approved: All in favor

Plante and Moran agreement extension to extend the agreement to 1/31/2026 to help with W-2, 1099, and year-end tax reports with the money coming from the clerk's budget.

Motion: Decker

Support: Smith

Approved: All in favor

Interim Assessor appointment – to appoint Clayton McGovern from 12/19/2025 – 3/31/2026 to cover medical leave for the assessor and to direct our lawyer draft a contract for Clayton McGovern for \$5,000 for the work performed during this time.

Motion: Maves

Support: Decker

Approved: All in favor

Public comments (3 minutes per individual): 2 comments.

Board comments: none

Motion by Maves to adjourn at 9:35 pm.

Recording Secretary, Chris Green

Respectfully submitted,

Laura Decker, Clerk

Trudy Maves, Supervisor

TOWNSHIP OF TUSCARORA
CHEBOYGAN COUNTY, MICHIGAN

ORDINANCE NO. 16 A

AN ORDINANCE TO AMEND TITLE IX GENERAL REGULATIONS, CHAPTER 92 PARKS AND RECREATION TO PROHIBIT PARALLEL PARKING ON S. STRAITS HWY, FROM RIVER STREET TO BARBARA AVENUE INCLUDING TRAIL HEAD PARKING LOT ON CERTAIN DAYS AND TIMES OF THE YEAR, ADD A PENALTY PROVISION FOR VIOLATIONS OF THE TOWNSHIP PARKS SECTION AND PROVIDING FOR, REPEALABILITY, SEVERABILITY, AND EFFECTIVE DATE.

IT IS HEREBY ORDAINED BY THE TOWNSHIP OF TUSCARORA:

Section 1. Title IX, Chapter 92, Section 92.01 of the Code of Ordinances, Township of Tuscarora, Michigan shall be amended to read as follows:

Township owned properties or any part or parts thereof may be at any time ordered closed to the public by the township in the event that a determination is made that such closure is necessary to lessen undue traffic congestion, promote the safe, free and unhindered passage of pedestrians, remove snow and debris, maintain the properties or other reasons relating to the health, safety and welfare of the public.

Parallel parking on S. Straits Hwy from River Street to Barbara Avenue, including trailhead parking lot is hereby prohibited each year from December 1 through April 15 from 10 p.m. to 6 a.m.

Section 2. Title IX, Chapter 92, Section 92.05 of the Code of Ordinances, Township of Tuscarora, Michigan shall be created to read as follows:

Sec. 92.05 - Violation and penalty.

(A) A violation of this section is a municipal civil infraction, for which the fine shall not be less than \$100, nor more than \$500 for the first offense, and not less than \$500 nor more than \$1,000 for a subsequent offense, in the discretion of the court, and in addition to all other costs, damages, expenses and actual attorney fees incurred by the township in enforcing the chapter. For purpose of this section, a SUBSEQUENT OFFENSE means a violation of this chapter committed with respect to a separate incident by the same person within 12 months after a previous violation of the chapter for which such person admitted responsibility or was adjudicated to be responsible. Each day the violation occurs shall constitute a separate offense.

(B) The following persons are authorized to issue municipal civil infraction citations for violation of provisions of this chapter, if such person or any of them have reasonable

cause to believe that a violation or infraction has occurred, based on personal observation or on the report of a person who has allegedly witnessed the violation or infraction:

- (1) The Township Supervisor; and
- (2) The Township Police Department.

(C) If a citation for violation of this chapter is based solely upon the complaint of a person who allegedly witnessed the violation, and not upon the personal observation of any of the persons authorized to issue municipal civil infraction citations hereunder, then such citation shall be approved in writing by the Township Supervisor prior to its issuance.

(D) Municipal civil infraction citations for violations of this chapter shall be served upon the alleged violator as provided by law and township ordinance.

(E) The issuance of a municipal civil infraction citation shall not be an exclusive remedy but may be undertaken by the township in addition to other means of enforcement, as provided by law, including, but not limited to, the seeking of injunctive and other relief.

Section 3. SEVERABILITY

If any section, subsection, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent portion of this Ordinance, and such holding shall not affect the validity of the remaining portions of this Ordinance.

Section 4. REPEAL

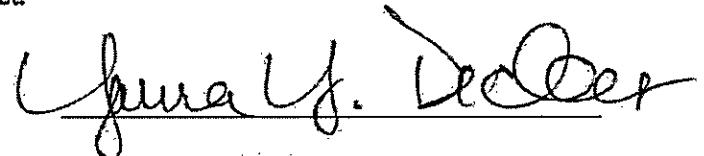
All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed.

Section 5. EFFECTIVE DATE

This Ordinance shall be effective thirty (30) days from the date of publication hereof.

CERTIFICATION

I hereby certify the foregoing is a true and complete copy of Ordinance No. 16A duly adopted by the Board of Trustees of the Township of Tuscarora at a Regular Meeting held on January 13, 2026, pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended, and that the minutes of said meeting were kept and will be made available as required by said Act.



Laura Decker, Clerk

Adoption Date.: January 13, 2026

Publication Date: January 13, 2026

Effective Date: February 12, 2026

Motion made by

Lori Smith

Motion seconded by

Laura Decker

To adopt and to publish the following ordinances:

ORDINANCE NO. ____ AN ORDINANCE TO AMEND TUSCARORA TOWNSHIP CODE OF ORDINANCES TITLE IX GENERAL REGULATIONS, CHAPTER 92 PARKS AND RECREATION, SECTION TOWNSHIP PARKS TO PROHIBIT PARALLEL PARKING ON S. STRAITS HWY, FROM RIVER STREET TO BARBARA AVENUE INCLUDING TRAIL HEAD PARKING LOT ON CERTAIN DAYS AND TIMES OF THE YEAR AND TO CREATE A MUNICIPAL CIVIL INFRACTION PENALTY PROVISION.

TOWNSHIP OF TUSCARORA
CHEBOYGAN COUNTY, MICHIGAN

ORDINANCE NO. 24A

AN ORDINANCE TO AMEND TITLE VII TRAFFIC CODE, CHAPTER 71 DRIVING REGULATIONS BY AMENDING SECTION 71.99 PENALTY PROVISION AND PROVIDING FOR REPEALABILITY, SEVERABILITY, AND EFFECTIVE DATE.

IT IS HEREBY ORDAINED BY THE TOWNSHIP OF TUSCARORA:

Section 1. Title VII, Chapter 71, Section 71.99 of the Code of Ordinances, Township of Tuscarora, Michigan shall be deleted in its entirety and amended to read as follows:

Sec. 92.05 - Violation and penalty.

(A) A violation of this section is a municipal civil infraction, for which the fine shall not be less than \$100, nor more than \$500 for the first offense, and not less than \$500 nor more than \$1,000 for a subsequent offense, in the discretion of the court, and in addition to all other costs, damages, expenses and actual attorney fees incurred by the township in enforcing the chapter. For purpose of this section, a SUBSEQUENT OFFENSE means a violation of this chapter committed with respect to a separate incident by the same person within 12 months after a previous violation of the chapter for which such person admitted responsibility or was adjudicated to be responsible. Each day the violation occurs shall constitute a separate offense.

(B) The following persons are authorized to issue municipal civil infraction citations for violation of provisions of this chapter, if such person or any of them have reasonable cause to believe that a violation or infraction has occurred, based on personal observation or on the report of a person who has allegedly witnessed the violation or infraction:

- (1) The Township Supervisor; and
- (2) The Township Police Department.

(C) If a citation for violation of this chapter is based solely upon the complaint of a person who allegedly witnessed the violation, and not upon the personal observation of any of the persons authorized to issue municipal civil infraction citations hereunder, then such citation shall be approved in writing by the Township Supervisor prior to its issuance.

(D) Municipal civil infraction citations for violations of this chapter shall be served upon the alleged violator as provided by law and township ordinance.

(E) The issuance of a municipal civil infraction citation shall not be an exclusive remedy but may be undertaken by the township in addition to other means of enforcement, as provided by law, including, but not limited to, the seeking of injunctive and other relief.

Section 2. SEVERABILITY

If any section, subsection, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent portion of this Ordinance, and such holding shall not affect the validity of the remaining portions of this Ordinance.

Section 3. REPEAL

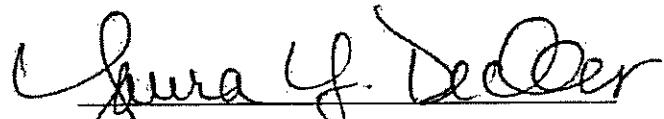
All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed.

Section 4. EFFECTIVE DATE

This Ordinance shall be effective thirty (30) days from the date of publication hereof.

CERTIFICATION

I hereby certify the foregoing is a true and complete copy of Ordinance No. 34A duly adopted by the Board of Trustees of the Township of Tuscarora at a Regular Meeting held on January 13, 2026, pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended, and that the minutes of said meeting were kept and will be made available as required by said Act.



Laura Decker, Clerk

Adoption Date : January 13, 2026

Publication Date: January 23, 2026

Effective Date: February 22, 2026

Motion made by

Lori Smith

Motion seconded by

Laura Decker

To adopt and to publish the following ordinances:

ORDINANCE NO. 244 AN ORDINANCE TO AMEND TUSCARORA
TOWNSHIP CODE OF ORDINANCES TITLE VII TRAFFIC CODE, CHAPTER
71 DRIVING REGULATIONS TO AMEND SECTION 71.99 PENALTY
PROVISION.

Reports



Heart of the Inland Waterway

**TOWNSHIP OF TUSCARORA, MICHIGAN
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2025**

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INDEPENDENT AUDITOR'S REPORT

To the Township Board of Trustees
Township of Tuscarora
Tuscarora, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Township of Tuscarora, Michigan (the "Township") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Township, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Implementation of New Accounting Standard

As discussed in Note 11 to the financial statements, the Township implemented Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*, during the year ended June 30, 2025. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the schedules of changes in net pension liability and related ratios and schedule of contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township's basic financial statements. The accompanying combining and individual fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2025, on our consideration of the Township's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Gabridge & Company". The signature is fluid and cursive, with "Gabridge" on the first line and "& Company" on the second line, slightly overlapping.

Gabridge & Company, PLC

Grand Rapids, MI

December 31, 2025

Management's Discussion and Analysis

Township of Tuscarora
Management's Discussion and Analysis
June 30, 2025

As management of the Township of Tuscarora, Michigan (The “Township” or “government”) we offer readers of the Township’s financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with the financial statements.

Financial Highlights

- The assets and deferred outflows of resources of the Township exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$21,425,863 (net position). Of this amount, \$10,391,257 represents unrestricted net position, which may be used to meet the government’s ongoing obligations to citizens and creditors.
- The Township’s total net position increased by \$10,906,044 during the year. Revenues for the Township showed an increase of \$10,639,611 and expenses for the Township increased by \$93,265 from the prior fiscal year.
- At the close of the current fiscal year, the Township’s governmental funds reported combined fund balances of \$2,150,428, a decrease of \$31,944 in comparison with the prior year. Approximately \$987,658, is available for spending at the government’s discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$987,658, or approximately 90% of total general fund expenditures and transfers out.

Overview of the Financial Statements

The discussion and analysis provided here is intended to serve as an introduction to the Township’s basic financial statements. The Township’s basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

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

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

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

Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Township include general government, police and fire protection, streets, health and welfare, community and economic development, and recreation and culture. The business-type activities of the Township include sewer services.

The government-wide financial statements include not only the Township itself (known as the primary government), but also the legally separate Downtown Development Authority ("DDA") and Indian River Area Library ("Library"), for which the Township is financially accountable. Financial information for these component units are reported separately from the financial information presented for the primary government itself. Financial statements for the DDA and Library can be located in the other supplemental information section of this report.

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

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

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

The Township maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, police fund, ARPA Fund, and the 2016 special assessment bonds debt retirement fund, which are considered to be major funds. Data

from the fire fund, road capital projects fund, the boat launch fund, and street lighting fund are presented as a separate column as they are considered nonmajor funds.

The Township adopts an annual appropriated budget for the general fund and each special revenue fund. A budgetary comparison schedule for the general fund and each major special revenue fund has been provided to demonstrate compliance with these budgets.

Proprietary Funds. The Township maintains one type of proprietary fund, an enterprise fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Township uses enterprises funds to account for its sewer operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the sewer operations. The sewer fund is considered to be a major fund of the Township.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Township's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The township reports one type of fiduciary fund, a *custodial fund*.

The *custodial fund* reports resources held by the Township in a custodial capacity for individuals, private organizations, and other governments.

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

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the Township's budgetary comparison schedules and the Townships pension plan schedules.

This report also presents other supplementary information which includes the nonmajor fund and component unit combining and individual statements. The combining statements are presented immediately following the required supplementary information on pensions.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the Township, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$21,425,863, at the close of the most recent fiscal year.

Township of Tuscarora's Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2025	2024	2025	2024	2025	2024
ASSETS						
<i>Current Assets</i>						
Cash and Investments	\$ 2,141,560	\$ 1,951,470	\$ 106,408	\$ -	\$ 2,247,968	\$ 1,951,470
Receivables	15,482	125,778	291,944	188,856	307,426	314,634
Due from Other Governments	67,199	261,270	1,349,000	54,631	1,416,199	315,901
Prepays	104,004	77,300	11,602	8,103	115,606	85,403
Total Current Assets	2,328,245	2,415,818	1,758,954	251,590	4,087,199	2,667,408
<i>Noncurrent Assets</i>						
Capital Assets, net	3,027,048	3,036,544	14,321,105	5,869,834	17,348,153	8,906,378
Restricted Cash	-	-	508,393	431,408	508,393	431,408
Long-term Receivables	124,137	127,444	8,132,621	1,621,022	8,256,758	1,748,466
Total Assets	5,479,430	5,579,806	24,721,073	8,173,854	30,200,503	13,753,660
DEFERRED OUTFLOWS OF RESOURCES						
Pension Related Deferred Outflows	358,073	648,059	-	-	358,073	648,059
LIABILITIES						
<i>Current Liabilities</i>						
Accounts Payable	115,738	97,250	2,152,445	217,722	2,268,183	314,972
Negative Equity in Pooled Cash	-	-	-	302,115	-	302,115
Payroll Liabilities	54,108	43,676	-	-	54,108	43,676
Unearned Revenue	5,961	5,961	-	-	5,961	5,961
Accrued Interest	2,032	2,032	31,334	7,013	33,366	9,045
Current Portion of Long-term Debt	-	242,000	211,000	63,000	211,000	305,000
Current Portion of Compensated Absences	30,304	14,872	-	-	30,304	14,872
Total Current Liabilities	208,143	405,791	2,394,779	589,850	2,602,922	995,641
<i>Noncurrent Liabilities</i>						
Compensated Absences	56,278	27,620	-	-	56,278	27,620
Long-term Debt	-	-	5,570,036	1,603,000	5,570,036	1,603,000
Net Pension Liability	760,918	1,108,552	-	-	760,918	1,108,552
Total Liabilities	1,025,339	1,541,963	7,964,815	2,192,850	8,990,154	3,734,813
DEFERRED INFLOWS						
Deferred Lease Revenues	122,713	122,617	-	-	122,713	122,617
Pension Related Deferred Inflows	19,846	24,470	-	-	19,846	24,470
Total Deferred Inflows	142,559	147,087	-	-	142,559	147,087
NET POSITION						
Net Investment in Capital Assets	3,027,048	2,794,544	6,416,680	4,203,834	9,443,728	6,998,378
Restricted	1,082,485	1,011,981	508,393	431,408	1,590,878	1,443,389
Unrestricted	560,072	732,290	9,831,185	1,345,762	10,391,257	2,078,052
Total Net Position	\$ 4,669,605	\$ 4,538,815	\$ 16,756,258	\$ 5,981,004	\$ 21,425,863	\$ 10,519,819

A portion of the Township's net position, \$9,443,728, or 44%, reflects its investment in capital assets (e.g., land and land improvements, buildings and improvements, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The Township uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the Township's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Township's net position, \$1,590,878, or 7%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of

\$10,391,257, or 49%, is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

A summary of significant changes between the last two fiscal years are as follows:

- Due from other governments increased as the Township spent various grants and is awaiting reimbursement.
- Capital assets increased by \$8,441,775 as the Township has a sewer project underway.
- Accounts payable increased \$1,953,211 as the Township had various sewer project construction costs incurred near year end.
- Long-term debt increased \$3,873,036 (net of current portion), as the Township issued new sewer bonds this year.

Governmental Activities. Governmental activities increased the Township's net position by \$130,790. Total expenses and revenues were both similar amounts to the prior year leading to a similar increase. The most significant change was increased charges for services and operating grants and contributions revenues.

Business-Type Activities. There were significant fluctuations in governmental activities revenues and expenses in the current year, Business-type activities net position, in total, changed from the prior year increasing by \$10,775,254 with revenues increasing by \$10,802,917 and expenses increasing by \$154,881. Significant events leading to this change are highlighted as follows:

- Operating grants and contributions increased \$6,878,055 as the Township was awarded various grants and levied some special assessments to cover bond payments.

Township of Tuscarora's Changes in Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2025	2024	2025	2024	2025	2024
Revenues						
Program Revenues						
Charges for Services	\$ 193,042	\$ 540,321	\$ 221,752	\$ 370,556	\$ 414,794	\$ 910,877
Operating Grants and Contributions	563,422	531,329	6,951,834	105,872	7,515,256	637,201
Capital Grants and Contributions	-	-	4,050,272	-	4,050,272	-
Total Program Revenues	756,464	1,071,650	11,223,858	476,428	11,980,322	1,548,078
General Revenues						
Property Taxes	1,796,501	1,644,606	-	-	1,796,501	1,644,606
Unrestricted State Revenue Sharing	334,049	337,692	-	-	334,049	337,692
Interest Income	3,843	215	120,207	64,720	124,050	64,935
Total General Revenues	2,134,393	1,982,513	120,207	64,720	2,254,600	2,047,233
Total Revenues	2,890,857	3,054,163	11,344,065	541,148	14,234,922	3,595,311
Expenses						
General Government	562,720	760,579	-	-	562,720	760,579
Public Safety	1,661,036	1,466,157	-	-	1,661,036	1,466,157
Public Works	162,747	248,629	568,811	413,930	731,558	662,559
Recreation and Culture	365,439	331,604	-	-	365,439	331,604
Interest on Long-term Debt	8,125	14,714	-	-	8,125	14,714
Total Expenses	2,760,067	2,821,683	568,811	413,930	3,328,878	3,235,613
Change in Net Position	130,790	232,480	10,775,254	127,218	10,906,044	359,698
Net Position at the Beginning of Period - Restated	4,538,815	4,306,335	5,981,004	5,853,786	10,519,819	10,160,121
Net Position at the End of Period	\$ 4,669,605	\$ 4,538,815	\$ 16,756,258	\$ 5,981,004	\$ 21,425,863	\$ 10,519,819

Financial Analysis of Governmental Funds

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

Governmental Funds. The focus of the Township's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Township's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the Township itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the Township's Board.

At June 30, 2025, the Township's governmental funds reported combined fund balances of \$2,150,428, a decrease of \$31,944 in comparison with the prior year. Approximately 45% of this amount, \$987,658, constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable*, *assigned*, or *restricted* to indicate that it is: 1) restricted for particular purposes \$1,042,212 (49%), 2) assigned for particular purposes, \$16,554 or 1%, or 3) nonspendable, \$104,004 or 5%.

The general fund is the chief operating fund of the Township. At the end of the current fiscal year, unassigned fund balance of the general fund was \$987,658. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total general fund expenditures. Unassigned fund balance represents approximately 90% of total general fund expenditures and transfers out. The explanations for the change were provided in an earlier section of this report.

The police fund, a major fund, had a \$114,645 increase in fund balance during the current fiscal year which put the overall fund balance at \$860,363. The explanations for the change were provided in an earlier section of this report.

The 2016 Special Assessment Bonds Debt Retirement, a major fund, had a decrease of \$61,839 in the current fiscal year, for an overall fund balance of \$63,208. The decrease is a result of special assessments revenue being less than the routine principal and interest payments on long-term debt.

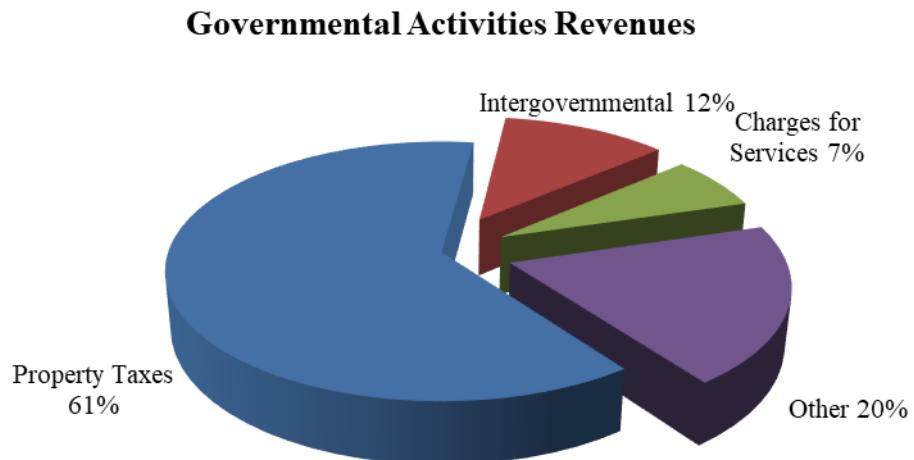
ARPA, a major fund, had a change of \$0 in the current fiscal year, for an overall fund balance of \$1. The increase is a result of revenues matching expenditures.

Proprietary Funds. The Township's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

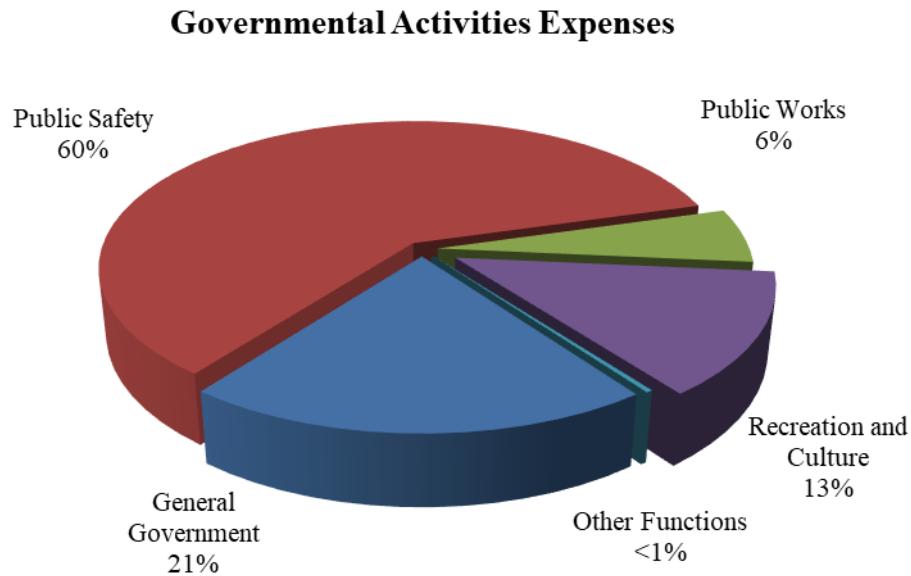
Unrestricted net position at the end of the year was \$9,831,185 for the sewer fund. The increase in net position was \$10,775,254 for the sewer fund. A summary of the changes in the sewer fund net position can be found in the business-type activities paragraph found earlier in this report.

Governmental Activities

The following chart summarizes the revenue sources for the governmental activities of the Township for the most recent fiscal year end:



The following chart summarizes the expenses for the governmental activities of the Township for the most recent fiscal year end:



General Fund Budgetary Highlights

Original budget compared to final budget. There was one significant budget amendment to the original budgeted revenues: other revenues increased from \$8,000 to \$143,889.

Final budget compared to actual results. The Township had the following expenditures in excess of the amounts appropriated during the year ended June 30, 2025:

Fund / Function / Department	Final Budget	Actual Amount	Negative Variance
General Fund			
<i>General Government</i>			
Treasurer	\$ 58,301	\$ 58,427	\$ (126)
Building and Grounds	20,650	43,479	(22,829)
<i>Public Works</i>			
Cemetery	6,850	10,762	(3,912)
Airport	5,250	13,294	(8,044)
<i>Recreation and Culture</i>			
Parks and Recreation	231,345	245,031	(13,686)
Capital Outlay	9,908	49,131	(39,223)
<i>Transfer Out</i>	64,739	108,557	(43,818)

Capital Assets and Debt Administration

Capital assets. The Township's investment in capital assets for its governmental and business-type activities as of June 30, 2025, amounts to \$17,348,153 (net of accumulated depreciation).

This investment in capital assets includes land and land improvements, buildings and improvements, machinery, equipment, vehicles, park facilities, and sewer infrastructure.

More detailed information about the Township's capital assets can be found in Note 5.

Long-term Debt

As described in Note 7 to the financial statements, the Township had \$5,781,036 in long-term debt at the end of the fiscal year. The Township is well under its legal debt limit as of year-end.

Economic Condition and Outlook

Management estimates that \$1,000,000 of revenues will be available for appropriation in the general fund in the upcoming year. The Township continues to review all budget line items for opportunities to reduce expenditures when possible. The budget will be monitored during the year to identify any necessary amendments. In 2026, the Township plans again to use current revenues to provide essential services and to maintain the Township's financial reserves at similar levels. Property tax revenues are expected to change minimally reflecting fairly stable property values.

Contacting the Township

This financial report is designed to provide a general overview of the Township's finances to its citizens, customers, investors, and creditors and to demonstrate the Township's accountability for the resources it receives. Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

The Township of Tuscarora
3546 S Straits Highway
Indian River, MI 49749

Basic Financial Statements

Township of Tuscarora
Statement of Net Position
June 30, 2025

	Primary Government				Component Units	
	Governmental Activities	Business-type Activities	Total			
ASSETS						
<i>Current Assets</i>						
Cash and Investments	\$ 2,141,560	\$ 106,408	\$ 2,247,968	\$ 869,308		
Accounts Receivable	9,899	61,723	71,622	--		
Due from Other Governments	67,199	1,349,000	1,416,199	33,102		
Prepays	104,004	11,602	115,606	10,086		
Current Portion of Special Assessments	3,434	230,221	233,655	--		
Current Portion of Lease Receivable	2,149	--	2,149	--		
Total Current Assets	2,328,245	1,758,954	4,087,199		912,496	
<i>Noncurrent Assets</i>						
Capital Assets not Being Depreciated	1,161,190	9,399,320	10,560,510	1,382		
Capital Assets Being Depreciated, net	1,865,858	4,921,785	6,787,643	2,684,462		
Restricted Cash	--	423,700	423,700	--		
Restricted Cash - RRI	--	84,693	84,693	--		
Restricted Cash - Bond Reserve	--	--	--	22,400		
Restricted Investments - Endowment	--	--	--	35,208		
Special Assessments Receivable	--	8,132,621	8,132,621	--		
Lease Receivable	124,137	--	124,137	--		
Total Assets	5,479,430	24,721,073	30,200,503		3,655,948	
DEFERRED OUTFLOWS OF RESOURCES						
Pension Related	358,073	--	358,073	--		
Total Deferred Outflows of Resources	358,073	--	358,073		--	
LIABILITIES						
<i>Current Liabilities</i>						
Accounts Payable	115,738	2,152,445	2,268,183	8,790		
Payroll Liabilities	54,108	--	54,108	5,676		
Unearned Revenue	5,961	--	5,961	--		
Accrued Interest	2,032	31,334	33,366	12,928		
Current Portion of Long-term Debt	--	211,000	211,000	30,000		
Current Portion of Compensated Absences	30,304	--	30,304	--		
Total Current Liabilities	208,143	2,394,779	2,602,922		57,394	
<i>Noncurrent Liabilities</i>						
Net Pension Liability	760,918	--	760,918	--		
Compensated Absences	56,278	--	56,278	--		
Long-term Debt	--	5,570,036	5,570,036	1,607,000		
Total Liabilities	1,025,339	7,964,815	8,990,154		1,664,394	
DEFERRED INFLOWS OF RESOURCES						
Pension Related	19,846	--	19,846	--		
Deferred Lease Revenues	122,713	--	122,713	--		
Total Deferred Inflows of Resources	142,559	--	142,559		--	
NET POSITION						
Net Investment in Capital Assets	3,027,048	6,416,680	9,443,728	1,048,844		
<i>Restricted for:</i>						
Nonspendable Endowment	--	--	--	35,208		
Debt Service	63,208	423,700	486,908	--		
Debt Service - Bond Reserve	--	--	--	22,400		
Debt Service - Repair, Replacement, Improvement	--	84,693	84,693	--		
Police	860,363	--	860,363	--		
Lights	15,405	--	15,405	--		
Boat Launch Fees	143,508	--	143,508	--		
ARPA	1	--	1	--		
<i>Unrestricted</i>	560,072	9,831,185	10,391,257	885,102		
Total Net Position	\$ 4,669,605	\$ 16,756,258	\$ 21,425,863		\$ 1,991,554	

Township of Tuscarora
Statement of Activities
For the Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue			Component Units	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government				
					Governmental Activities	Business-type Activities	Total		
Primary Government									
Governmental Activities:									
General Government	\$ 562,720	\$ 14,560	\$ 140,051	\$ --	\$ (408,109)	\$ --	\$ (408,109)	\$ --	
Public Safety	1,661,036	85,815	376,437	--	(1,198,784)	--	(1,198,784)	--	
Public Works	162,747	46,392	38,000	--	(78,355)	--	(78,355)	--	
Recreation and Culture	365,439	46,275	8,934	--	(310,230)	--	(310,230)	--	
Interest on Long-term Debt	8,125	--	--	--	(8,125)	--	(8,125)	--	
Total Governmental Activities	2,760,067	193,042	563,422	--	(2,003,603)	--	(2,003,603)	--	
Business-type Activities:									
Sewer	568,811	221,752	6,951,834	4,050,272	--	10,655,047	10,655,047	--	
Total Business-type Activities	568,811	221,752	6,951,834	4,050,272	--	10,655,047	10,655,047	--	
Total Primary Government	\$ 3,328,878	\$ 414,794	\$ 7,515,256	\$ 4,050,272	\$ (2,003,603)	\$ 10,655,047	\$ 8,651,444	--	
Component Units									
DDA	\$ 194,529	\$ 15,363	\$ --	\$ --	--	--	--	(179,166)	
Indian River Area Library	244,669	5,113	47,112	--	--	--	--	(192,444)	
Total Component Units	\$ 439,198	\$ 20,476	\$ 47,112	\$ --	--	--	--	(371,610)	
General Purpose Revenues:									
Property Taxes				1,796,501	--	1,796,501		368,605	
Unrestricted State Revenue Sharing				334,049	--	334,049		--	
Interest Income				3,843	120,207	124,050		15,180	
Total General Revenues				2,134,393	120,207	2,254,600		383,785	
Change in Net Position									
<i>Net Position at Beginning of Period</i>				130,790	10,775,254	10,906,044		12,175	
<i>Prior Period Restatement - Note 12</i>				4,491,335	5,929,218	10,420,553		1,979,379	
<i>Net Position at End of Period</i>				47,480	51,786	99,266		--	
				\$ 4,669,605	\$ 16,756,258	\$ 21,425,863		\$ 1,991,554	

Township of Tuscarora
Balance Sheet
Governmental Funds
June 30, 2025

	<u>Special Revenue</u>		<u>Debt Service</u>	<u>Capital Projects</u>		<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	<u>Police</u>	<u>2016 Special Assessment Bonds</u>	<u>Debt Retirement</u>	<u>ARPA</u>		
ASSETS							
Cash and Investments	\$ 1,013,533	\$ 902,350	\$ 63,208	\$ 1,227	\$ 161,242	\$ 2,141,560	
Accounts Receivable	9,899	--	--	--	--	--	9,899
Due from Other Governments	62,199	5,000	--	--	--	--	67,199
Prepays	63,731	40,273	--	--	--	--	104,004
Special Assessments Receivable	--	--	3,434	--	--	--	3,434
Lease Receivable	126,286	--	--	--	--	--	126,286
Total Assets	\$ 1,275,648	\$ 947,623	\$ 66,642	\$ 1,227	\$ 161,242	\$ 2,452,382	
LIABILITIES							
Accounts Payable	\$ 65,942	\$ 47,467	\$ --	\$ --	\$ 2,329	\$ 115,738	
Payroll Liabilities	19,050	35,058	--	--	--	--	54,108
Unearned Revenue	--	4,735	--	1,226	--	--	5,961
Total Liabilities	84,992	87,260	--	1,226	2,329	--	175,807
DEFERRED INFLOWS OF RESOURCES							
Deferred Lease Revenues	122,713	--	--	--	--	--	122,713
Unavailable Revenues	--	--	3,434	--	--	--	3,434
Total Liabilities and Deferred Inflows of Resources	207,705	87,260	3,434	1,226	2,329	--	301,954
FUND BALANCE							
Nonspendable	63,731	40,273	--	--	--	--	104,004
Restricted	--	820,090	63,208	1	158,913	1,042,212	
Assigned	16,554	--	--	--	--	--	16,554
Unassigned	987,658	--	--	--	--	--	987,658
Total Fund Balance	1,067,943	860,363	63,208	1	158,913	2,150,428	
Total Liabilities and Fund Balance	\$ 1,275,648	\$ 947,623	\$ 66,642	\$ 1,227	\$ 161,242	\$ 2,452,382	

Township of Tuscarora

Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2025

Total Fund Balance - Governmental Funds	\$ 2,150,428
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, the interest expenditure is reported when due.	(2,032)
General government capital assets of \$7,050,309, net of accumulated depreciation of \$4,023,261, are not financial resources and, accordingly, are not reported in the funds.	3,027,048
Compensated absences are not due in and payable in the current period and, therefore, are not reported in the funds.	(86,582)
Certain pension-related amounts, such as the net pension liability and related deferred amounts are not due and payable in the current period or do not represent current financial resources and, therefore, are not reported in the funds.	(422,691)
Certain receivables are not available to pay for current period expenditures and, therefore, are reported as unavailable in the funds.	3,434
Total Net Position - Governmental Activities	\$ <u>4,669,605</u>

Township of Tuscarora
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2025

	<u>Special Revenue</u>		<u>Debt Service</u>		<u>Capital Projects</u>		<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>		
			2016 Special Assessment Bonds		ARPA					
	<u>General</u>	<u>Police</u>	<u>Debt Retirement</u>							
Revenues										
Property Taxes	\$ 420,520	\$ 1,375,981	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 1,796,501		
Special Assessments	38,000	--	85,412	--	--	--	309,777	433,189		
Intergovernmental	453,325	179,714	--	--	--	--	--	633,039		
Charges for Services	42,271	2,668	--	--	--	--	16,323	61,262		
Other	23,866	3,137	--	--	--	--	--	27,003		
Interest Income	--	--	3,843	--	--	--	--	3,843		
Total Revenues	977,982	1,561,500	89,255				326,100	2,954,837		
Expenditures										
General Government	590,093	--	--	--	--	--	--	590,093		
Public Safety	--	1,449,355	--	--	--	--	283,784	1,733,139		
Public Works	108,893	--	--	--	--	--	33,445	142,338		
Recreation and Culture	294,359	--	--	--	--	--	699	295,058		
Debt Service - Principal	--	--	242,000	--	--	--	--	242,000		
Debt Service - Interest	--	--	8,125	--	--	--	--	8,125		
Total Expenditures	993,345	1,449,355	250,125				317,928	3,010,753		
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(15,363)</i>	<i>112,145</i>	<i>(160,870)</i>				<i>8,172</i>	<i>(55,916)</i>		
Other Financing Sources (Uses)										
Sale of Capital Asset	2,000	2,500	--	--	--	--	--	4,500		
Insurance Recoveries	19,472	--	--	--	--	--	--	19,472		
Transfers In	--	--	99,031	--	--	--	9,526	108,557		
Transfers Out	(108,557)	--	--	--	--	--	--	(108,557)		
Net Other Financing Sources (Uses)	(87,085)	2,500	99,031				9,526	23,972		
Net Change in Fund Balance	(102,448)	114,645	(61,839)				17,698	(31,944)		
<i>Fund Balance at Beginning of Period</i>	<i>1,122,911</i>	<i>745,718</i>	<i>125,047</i>		<i>1</i>		<i>141,215</i>	<i>2,134,892</i>		
<i>Prior Period Restatement - Note 12</i>	<i>47,480</i>	<i>--</i>	<i>--</i>		<i>--</i>		<i>--</i>	<i>47,480</i>		
Fund Balance at End of Period	\$ 1,067,943	\$ 860,363	\$ 63,208		\$ 1		\$ 158,913	\$ 2,150,428		

Township of Tuscarora
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended June 30, 2025

Total Net Change in Fund Balances - Governmental Funds	\$ (31,944)
Governmental fund report capital outlay as expenditures; however, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is depreciation expense of \$266,937 plus a loss on disposal of \$3,715 less capital outlay additions of \$261,156.	(9,496)
Change to compensated absences are not shown in the fund financial statements. The net effect of the current year increase is to decrease net position.	(44,090)
Changes to the net pension liability and related pension deferrals are not shown in the fund financial statements.	62,272
Some receivables are long-term in nature and are collectible over several years. However, the current receipts are reflected as revenues on the fund statements.	(87,952)
Current year long-term debt principal payments on contractual obligations and bonds payable are expenditures in the fund financial statements but are reductions in long-term debt in the government-wide financial statements.	242,000
Changes in Net Position - Governmental Activities	\$ 130,790

Township of Tuscarora
Statement of Net Position
Proprietary Fund
June 30, 2025

	Business-type Activities - <u>Enterprise Fund</u>
	Sewer
ASSETS	
<i>Current Assets</i>	
Cash and Investments	\$ 106,408
Accounts Receivable	61,723
Due from Other Governments	1,349,000
Prepays	11,602
Current Portion of Special Assessments	230,221
Total Current Assets	1,758,954
<i>Noncurrent Assets</i>	
Capital Assets not Being Depreciated	9,399,320
Capital Assets Being Depreciated, net	4,921,785
Restricted Cash	423,700
Restricted Cash - RRI	84,693
Special Assessments Receivable	8,132,621
Total Assets	24,721,073
LIABILITIES	
<i>Current Liabilities</i>	
Accounts Payable	2,152,445
Accrued Interest	31,334
Current Portion of Long-term Debt	211,000
Total Current Liabilities	2,394,779
<i>Noncurrent Liabilities</i>	
Long-term Debt	5,570,036
Total Liabilities	7,964,815
NET POSITION	
Net Investment in Capital Assets	6,416,680
<i>Restricted for:</i>	
Debt Service	423,700
Debt Service - Repair, Replacement, Improvement	84,693
<i>Unrestricted</i>	9,831,185
Total Net Position	\$ 16,756,258

Township of Tuscarora
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
For the Year Ended June 30, 2025

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Sewer</u>
Operating Revenues	
Charges for Services	\$ 181,702
Total Operating Revenues	<u>181,702</u>
Operating Expenses	
Professional Fees	227,283
Utilities	49,166
Supplies	10,495
Repairs and Maintenance	40,601
Insurance	2,652
Depreciation	<u>144,132</u>
Total Operating Expenses	<u>474,329</u>
Operating Income (Loss)	<u>(292,627)</u>
Non-Operating Revenues (Expenses)	
Connection Charges	40,000
Intergovernmental	4,050,272
Special Assessment	6,951,834
Interest Income	120,207
Interest Expense	(94,482)
Net Non-Operating Revenues (Expenses)	<u>11,067,831</u>
Income Before Contributions	<u>10,775,204</u>
Insurance Recoveries	<u>50</u>
Change In Net Position	<u>10,775,254</u>
<i>Net Position at Beginning of Period</i>	5,929,218
<i>Prior Period Restatement - Note 12</i>	51,786
Net Position at End of Period	<u>\$ 16,756,258</u>

**Township of Tuscarora
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2025**

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Sewer</u>
Cash Flows Used by Operating Activities	
Cash Received from Customers	\$ 197,874
Cash Payments to Suppliers for Goods and Services	(522,362)
<i>Net Cash Provided by Operating Activities</i>	<u>(324,488)</u>
Cash Flows from Non-capital Financing Activities	
Other Revenue	40,050
<i>Net Cash Provided by Non-capital Financing Activities</i>	<u>40,050</u>
Cash Flows from Capital and Related Financing Activities	
Federal and State Grants	4,931,078
Special Assessments	269,189
Purchase of Capital Assets	(8,595,403)
Debt Issuance	4,192,036
Principal Paid on Long-term Debt	(77,000)
Interest Paid on Long-term Debt	(70,161)
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>649,739</u>
Cash Flows From Investing Activities	
Interest Income	120,207
<i>Net Cash Provided by Investing Activities</i>	<u>120,207</u>
<i>Net Decrease in Cash and Investments</i>	<u>485,508</u>
<i>Cash and Investments - Beginning of Year</i>	129,293
<i>Cash and Investments - End of Year</i>	<u>\$ 614,801</u>
Reconciliation of Operating Loss to	
Net Cash Provided by Operating Activities	
Operating Loss	\$ (292,627)
Adjustments to Reconcile Operating Loss to	
Net Cash Provided by Operating Activities	
Depreciation Expense	144,132
Changes in Assets and Liabilities	
Accounts Receivable	16,172
Prepays	(3,499)
Accounts Payable	(188,666)
<i>Net Cash Provided by Operating Activities</i>	<u>(324,488)</u>
Statement of Net Position	
Cash and Investments	\$ 106,408
Restricted Cash	508,393
<i>Total Cash and Investments</i>	<u>\$ 614,801</u>

Township of Tuscarora
Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2025

	<u>Custodial Fund</u>
	<u>Current Tax</u>
	<u>Collection</u>
ASSETS	
Cash and Investments	\$ _____ -
<i>Total Assets</i>	_____ -
LIABILITIES	
Undistributed Collections	_____ -
<i>Total Liabilities</i>	_____ -
NET POSITION	
Restricted for Individuals, Organizations, and Other Governments	\$ _____ -

Township of Tuscarora
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended June 30, 2025

	<u>Custodial Fund</u>
	<u>Current Tax Collection</u>
ADDITIONS	
Property Taxes Collected for Other Governments	<u>\$ 8,123,956</u>
<i>Total Additions</i>	<u>8,123,956</u>
DEDUCTIONS	
Payments of Property Taxes Collected for Other Governments	<u>8,123,956</u>
<i>Total Deductions</i>	<u>8,123,956</u>
<i>Net Increase (Decrease) in Net Position</i>	<u>--</u>
<i>Net Position at Beginning of Period</i>	<u>--</u>
<i>Net Position at End of Period</i>	<u>\$ --</u>

Township of Tuscarora
Combining Statement of Net Position
Component Units
June 30, 2025

	DDA	Indian River Area Library	Total Component Units
ASSETS			
<i>Current Assets</i>			
Cash and Investments	\$ 410,338	\$ 458,970	\$ 869,308
Due from Other Governments	--	33,102	33,102
Prepays	5,500	4,586	10,086
Total Current Assets	415,838	496,658	912,496
<i>Noncurrent Assets</i>			
Capital Assets not Being Depreciated	--	1,382	1,382
Capital Assets Being Depreciated, net	2,494,302	190,160	2,684,462
Restricted Cash - Bond Reserve	22,400	--	22,400
Restricted Investments - Endowment	--	35,208	35,208
Total Assets	2,932,540	723,408	3,655,948
LIABILITIES			
<i>Current Liabilities</i>			
Accounts Payable	33	8,757	8,790
Payroll Liabilities	--	5,676	5,676
Accrued Interest	12,928	--	12,928
Current Portion of Long-term Debt	30,000	--	30,000
Total Current Liabilities	42,961	14,433	57,394
<i>Noncurrent Liabilities</i>			
Long-term Debt	1,607,000	--	1,607,000
Total Liabilities	1,649,961	14,433	1,664,394
NET POSITION			
Net Investment in Capital Assets	857,302	191,542	1,048,844
<i>Restricted for:</i>			
Nonspendable Endowment	--	35,208	35,208
Debt Service - Bond Reserve	22,400	--	22,400
<i>Unrestricted</i>	402,877	482,225	885,102
Total Net Position	\$ 1,282,579	\$ 708,975	\$ 1,991,554

Township of Tuscarora
Combining Statement of Activities
Component Units
For the Year Ended June 30, 2025

	DDA	Indian River Area Library	Total Component Units
Expenses			
Community and Economic Development	\$ 160,925	\$ --	\$ 160,925
Recreation and Culture	--	244,669	244,669
Interest on Long-term Debt	33,604	--	33,604
Total Expenses	194,529	244,669	439,198
Program Revenues			
Charges for services	15,363	5,113	20,476
Operating grants and contributions	--	47,112	47,112
Total Program Revenues	15,363	52,225	67,588
Net Program Revenues (Expenses)	(179,166)	(192,444)	(371,610)
General Revenue			
Property Taxes	158,619	209,986	368,605
Interest Income	179	15,001	15,180
Total General Revenues	158,798	224,987	383,785
Change in Net Position	(20,368)	32,543	12,175
<i>Net Position at Beginning of Period</i>	<i>1,302,947</i>	<i>676,432</i>	<i>1,979,379</i>
Net Position at End of Period	\$ 1,282,579	\$ 708,975	\$ 1,991,554

Notes to the Financial Statements

Township of Tuscarora

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

The financial statements of Tuscarora Township, Cheboygan County, Michigan (the “Township” or “government”) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Township’s accounting policies are described below.

Reporting Entity

Tuscarora Township is an unincorporated Township, which operates under a Supervisor Board form of government. The Township provides the following services: public safety, highways and streets, public improvements, sewer, and general administrative services. The Township has considered all potential component units in evaluating how to define the Township for financial reporting purposes. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in Statement 61 of the Government Accounting Standards Board (GASB), *The Financial Reporting Entity*. The basic criteria includes the appointment of a voting majority of the governing board of the unit; legal separation of the Township and the component unit, fiscal independence of the unit, whether exclusion of the unit would make the Township’s financial statements misleading, and whether there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Township. There are two component units to be included in these statements.

Discretely Presented Component Units

Downtown Development Authority

The Downtown Development Authority, which was established pursuant to the provisions of Act 197 of 1975, as amended, is governed by the Township Supervisor and an eight-member board. The Authority may issue debt subject to the limitations set forth in the Act and is funded by a specified annual property tax capture of a portion of the Township and County levies which may only be used for activities within the downtown district. The Township also has the ability to significantly influence operations of the Downtown Development Authority. Complete financial statements for the component unit are not separately prepared.

Indian River Area Library

The Township Library, which was established pursuant to the provisions of Public Act 164 of 1877, as amended, is governed by a six-person Board of Directors elected through general elections. The Library may issue debt subject to the limitations set forth in the Act and is funded by an annual property tax levy and county penal fines. Complete financial statements for the component unit are not separately prepared.

Township of Tuscarora

Notes to the Financial Statements

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. 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. Likewise, the primary government is reported separately from the legally separate component units for which the primary government is financially accountable.

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

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. The fiduciary fund financial statements use the economic resources measurement focus, although the custodial funds do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the have been met.

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

Township of Tuscarora

Notes to the Financial Statements

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

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 accounted for and reported in another fund.

The **police fund** accounts for revenues and expenditures directly attributable to police operations. Revenue is primarily generated from property taxes.

The **2016 special assessment bonds debt retirement fund** accounts for revenues and expenditures directly attributable to the 2016 Special assessment debt. Revenue is primarily generated from special assessments.

The **ARPA fund** accounts for revenues and expenditures directly attributable to the monies received from the American Rescue Plan Act. Revenue is primarily generated from federal grants and interest income.

The Township reports the following major proprietary fund:

The **sewer fund** accounts for the cost of collecting and treating wastewater. Revenues are primarily from service charges to customers, grants, and special assessments. These revenues are also used to pay principal and interest on revenue bonds which were used to finance improvements to the system.

Additionally, the government reports the following fund types:

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Debt service funds are used to account for all financial resources restricted, committed or assigned to expenditure for principal and interest.

Capital project funds account for the accumulation and disbursement of resources for the construction of governmental fund capital projects.

Custodial funds are used to account for assets held on behalf of outside parties, including other governments.

Township of Tuscarora

Notes to the Financial Statements

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the Township's sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges for services. Operating expenses for the enterprise funds include depreciation on capital assets, labor, supplies and contracted services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

Cash and Investments

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

Statutes authorize the primary government and component units to invest in the following:

- In bonds, securities and other obligations of the United States or agency or instrumentality of the United States.
- In certificates of deposit, savings accounts, deposit accounts or depository receipts of a bank which is a member of the Federal Deposit Insurance Corporation, a saving and loan association which is a member of the Federal Savings and Loan Insurance Corporation or a credit union which is insured by the National Credit Union Administration.
- In commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and which matures not more than 270 days after the date of purchase.
- In United States government or federal agency obligation repurchase agreements.
- In banker's acceptances of United States banks.
- In obligations of this state or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than one standard rating service.

Township of Tuscarora

Notes to the Financial Statements

- In mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan.
- In external investment pools as authorized by Public Act 20 as amended through December 31, 1997.

Investments consist of the Township's share in an external investment pool and are reported at fair market value. This investment pool operates in a manner consistent with the Securities and Exchange Commission's Rule 2a(7) of the Investment Company Act of 1940.

Restricted Assets

Assets which are restricted for specified uses by bond debt requirements are classified as restricted assets. Liabilities payable for such restricted assets are separately classified.

Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. No amounts outstanding at June 30, 2025 were identified as being uncollectible.

Leases Receivable

The Township acts as a lessor for leases involving the right to use Township assets. As per GASB 87, the Township recognizes a lease receivable and a deferred inflow of resources in its government-wide and governmental fund financial statements.

Initially, the lease receivable is measured at the present value of expected lease payments over the lease term. The lease receivable is subsequently reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for prepaid lease payments received at lease inception. Over the lease term, the deferred inflow of resources is recognized as revenue.

Significant estimates and judgments involved include determining the discount rate used to present value lease receipts, determining the lease term, and estimating lease receipts. The Township utilizes its estimated incremental borrowing rate as the discount rate for leases. The lease term comprises the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable consist of fixed payments from the lessee.

The Township continually monitors changes that may necessitate a remeasurement of the lease receivable. If significant changes occur, the lease receivable will be remeasured accordingly.

Township of Tuscarora

Notes to the Financial Statements

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental and business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an individual cost of more than \$1,000 and an estimated useful life in excess of five years. Such assets are valued at cost where historical records are available and at an estimated historical cost if purchased or constructed. Donated capital assets are recorded at replacement value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays of capital assets and improvement are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

No interest expense has been incurred or capitalized on capital assets reported in proprietary funds.

Depreciation on capital assets (including infrastructure) of the primary government is computed using the straight-line method over the following estimated useful lives:

	Years
Land Improvements	15
Buildings and Improvements	10 - 40
Sewer Infrastructure	30 - 50
Vehicles, Machinery, and Equipment	5 - 10

The Township reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset exceeds its fair value. If it is determined that an impairment loss has occurred, the asset is written down to its net realizable value and a current charge to income is recognized.

Deferred Outflows of Resources

In addition to assets, the balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

The Township has one item that qualifies for reporting in this category, pension related deferred outflows. The government-wide statements report deferred outflows from the differences between plan expected and actual experience, changes in actuarial assumptions, as well as Township contributions made after the measurement date of the net pension liability.

Township of Tuscarora

Notes to the Financial Statements

Unearned Revenues

Unearned revenues are those where asset recognition criteria have been met but for which revenue recognition criteria have not been met.

Pension

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

Compensated Absences

Under terms of Township policies, eligible employees are granted vacation, sick, and compensatory time in varying amounts based on length of service. Sick and vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have maturity, for example, as a result of employee resignations and retirements.

The Township accrues compensated absences for employees based on leave earned that is attributable to services already rendered and is more likely than not to result in a cash payment or other settlement. Accruals include vacation, sick leave, and paid time off in accordance with the provisions of GASB Statement No. 101.

In the fund financial statements, only the matured liability for compensated absences is reported. The total liability is reported in the government-wide financial statements.

Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, the long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. For new bond issuances of governmental funds after the implementation of GASB Statement No. 34 and all proprietary fund bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method. Bonds payables are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expense in the period that the bond was issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported

Township of Tuscarora

Notes to the Financial Statements

as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Inflows of Resources

In addition to assets and liabilities, the statement of financial position or balance sheet will, when applicable, report separate sections for deferred inflows of resources. *Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The Township has three items that qualify for reporting in this category. The first item: a deferred inflow which arises only under a modified accrual basis of accounting. Accordingly, this item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: receivables for revenues that are not considered to be available to liquidate liabilities of the current period. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available. The second item: a deferred inflow related to the Township's leases receivable. This item, *deferred lease revenues*, is reported on both the statement of net position and in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available. The third item: a deferred inflow related to the Township's defined benefit pension plan. These items are further discussed in these notes to the financial statements.

Fund Balance Policies

Fund balance is essentially the difference between the assets and liabilities reported in governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the Township is bound to honor constraints on the specific purpose for which amounts can be spent.

1. Non-spendable fund balance (*inherently non-spendable*)
2. Restricted fund balance (*externally enforceable limitations on use*)
3. Committed fund balance (*self-imposed limitations on use*)
4. Assigned fund balance (*limitation resulting from intended use*)
5. Unassigned fund balance (*the residual classification of the general fund*)

Non-spendable and Restricted Funds - Non-spendable funds are those fund that cannot be spent because they are either (a) not in spendable form – inventories and prepaids - or (b) legally or contractually required to be maintained intact – long-term receivables.

Restricted funds are those funds that have constraints placed on their use by an external party or constitutional provisions or enabling legislations (grants, contributions, specific fee mandates).

Township of Tuscarora

Notes to the Financial Statements

Non-spendable and Restricted Funds will be maintained and then summarized in the Township's annual financial report by the Township's financial staff.

Committed Funds - In order to commit fund balance, the Township Board, as the highest level of decision-making authority, must pass a Resolution to Commitment funds for a specific purpose. These funds must be fully expended for their committed purpose. To make committed funds uncommitted, a new resolution must be passed by the Board. Action must be taken before the last day of the fiscal year to commit funds for that year.

Assigned Funds - Assigned funds are amounts that are constrained by the Township's intent to be used for specific purposes, but are neither restricted nor committed. These amounts can be "assigned" by the Township Supervisor, or his/her designee.

Minimum Unassigned Fund Balance - The Township is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The goal of the Township Board shall be to maintain a minimum unassigned fund balance of no less than 50% of General Fund expenditures. For purposes of this calculation, "expenditures" will be the annual budgeted expenditures less non-recurring capital expenditures.

If unassigned fund balance approaches a level that greatly exceeds 50% of expenditures, the Township Board will consider using unassigned fund balance for the following purposes: pay down future debt, transfer funds to a Capital Projects fund for future Capital improvements, and other future obligations of the Township.

Fund balance levels will be analyzed each fiscal year after the financial statement audit.

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and

Township of Tuscarora

Notes to the Financial Statements

proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Property Tax Revenue Recognition

Property taxes are levied as of December 1 of each year and are due by February 15 of the following calendar year. Any amounts not received by February 28 are added to the County tax rolls. The Township receives 100% payment for the delinquent taxes by June 30. The Township bills and collects its own property taxes and also taxes for other governmental units. Collections of the other governmental units' taxes and remittance of them to the units are accounted for in the tax collection fund (a fiduciary fund).

The taxable value of the Township totaled \$317,655,521 on which ad valorem taxes consisted of .9549 mills for the Township's operating purposes, .01163 mills for lights, .8969 mills for the fire protection, 4.5000 mills for police protection, and .6651 mills for the operations of the Indian River Area Library.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2 – Stewardship, Compliance, and Accountability

Budgetary Information

Annual budgets are adopted on the cash basis for all operating funds of the Township except for the custodial fund. Budgetary control is legally maintained at the fund level. The Township follows these procedures in establishing the budgetary data reflected in the financial statements:

- Prior to June 15, the Township Board reviews a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted at the Township hall to obtain public comments.
- Prior to June 30th the budget and annual appropriations act are legally adopted by the Township Board.

Township of Tuscarora

Notes to the Financial Statements

- Formal budget integration is employed as a management control device during the year for all budgetary funds.
- Budgetary control is exercised at the department level in the general fund, and at the total expenditure or "fund" level for the special revenue funds. Similarly, the Township's "appropriation centers" are defined at the department level in the general fund and at the total expenditure or "fund" level for the special revenue funds.
- Budget transfers between appropriation centers or changes to appropriation center totals require formal amendment by the Township Board. Budgets for the current year are carefully reviewed throughout the year for any revisions of estimates. The legislative body amends the general appropriation act as soon as it becomes apparent this action is necessary.
- All budget appropriations lapse at the end of the year.
- Budgets as presented for the governmental funds are prepared on the modified accrual basis consistent with generally accepted accounting principles.

Excess of Expenditures Over Budget

P.A. 621 of 1978, as amended, provides that a local unit shall not incur expenditures in excess of the amount budgeted. Budgetary control is exercised at the activity level in the general fund and the functional level in other funds.

The Township had the following expenditures in excess of the amounts appropriated during the year ended June 30, 2025.

Fund / Function / Department	Final Budget	Actual Amount	Negative Variance
General Fund			
<i>General Government</i>			
Treasurer	\$ 58,301	\$ 58,427	\$ (126)
Building and Grounds	20,650	43,479	(22,829)
<i>Public Works</i>			
Cemetery	6,850	10,762	(3,912)
Airport	5,250	13,294	(8,044)
<i>Recreation and Culture</i>			
Parks and Recreation	231,345	245,031	(13,686)
Capital Outlay	9,908	49,131	(39,223)
Transfer Out	64,739	108,557	(43,818)

Township of Tuscarora

Notes to the Financial Statements

Note 3 - Deposits and Investments

Following is a reconciliation of deposit and investments balances as of June 30, 2025:

	Governmental Activities	Business-type Activities	Primary Government	Component Units	Fiduciary Fund
Statement of Net Position					
Cash and Investments	\$ 2,141,560	\$ 106,408	\$ 2,247,968	\$ 869,308	\$ -
Restricted Cash	-	508,393	508,393	22,400	-
Restricted Investments - Endowment	-	-	-	35,208	-
Total Deposits and Investments	\$ 2,141,560	\$ 614,801	\$ 2,756,361	\$ 926,916	\$ -

These deposits are held in three financial institutions, both of which are located in Michigan. State policy limits the Treasurer's investing options as described in detail below. All accounts are in the name of the Township and a specific fund or common account. Deposits and investments are recorded in Township records at fair value. Interest is recorded when earned. Deposits and investments consisted of the following as of June 30, 2025:

Deposits and Investments	
Checking and Savings Accounts	\$ 3,455,623
Pooled Investments	169,586
Certificates of Deposit	57,418
Cash on Hand	650
Total Deposits and Investments	\$ 3,683,277

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that, in the event of a bank failure, the Township's deposits might not be returned. State law does not require, and the Township does not have, a policy for deposit custodial credit risk. As of year-end, \$2,659,862 of the Township's bank balance of \$3,553,157, was exposed to custodial credit risk because it was uninsured and uncollateralized. Due to the dollar amounts of cash deposits and the limits of FDIC and NCUA insurances, the Township believes it is impractical to insure all bank deposits. As a result, the Township evaluates each financial institution with which it deposits Township funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Credit Risk - State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The Township has no investment policy that would further limit its investment choices. None of the Township's investments of \$227,004 were subject to credit risk ratings.

Interest Rate Risk - Interest rate risk is the risk that the market rate of securities in the portfolio will fall due to changes in market interest rates. State law limits the allowable investments and the maturities of some of the allowable investments as identified in the summary of significant accounting policies. The Township's investment policy does not have specific limits in excess of

Township of Tuscarora

Notes to the Financial Statements

state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The Township's pooled investments of \$169,586 had no maturity whereas the Township's investments in certificates of deposit of \$57,418 are to mature within one year.

Fair Value Measurement

The Township categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Township has the following recurring fair value measurements as of June 30, 2025:

- Pooled investments held at the Community Foundation of Northeast Michigan, with a balance of \$169,586 are valued using Level 2 inputs.
- Certificates of deposit of \$57,418 held at a brokerage account are valued using Level 1 inputs.

Restricted Cash

A portion of the restricted cash in the sewer fund is required by the United States Department of Agriculture - Rural Development (the "USDA") to be maintained at levels consistent with the Township's bond agreements. Repair, Replacement, and Improvement account funds may be used for the repair, replacement, and improvement of the Township's sewer system. Restricted cash related to USDA bonds consists of the following:

	<u>June 30, 2025</u>		<u>June 30, 2024</u>	
	<u>Required Balance</u>	<u>Actual Balance</u>	<u>Required Balance</u>	<u>Actual Balance</u>
Business-type Activities				
<i>Repair, Replacement, and Improvement Account</i>				
2014 Issue, \$10,693 per year	\$ 117,726	\$ 84,693	\$ 107,033	
Component Unit Activities				
<i>Bond Reserve Account</i>				
2020 Issue, \$6,600 per year up to \$66,000	\$ 33,000	\$ 22,400	\$ 26,400	

Township of Tuscarora

Notes to the Financial Statements

Note 4 - Leases Receivable

As of June 30, 2025, the Township is reporting total lease receivables of \$126,284 and related deferred inflows of resources of \$122,713. For the fiscal year ended June 30, 2025, the Township reported lease revenue of \$3,371 and interest revenue of \$2,977 related to lease payments received.

Airport Hangar Leases

The Township's airport leases hangar space to various customers with lease maturities ranging from one to nine years from the end of the Township's 2025-year end when considering all possible extensions. Annual and monthly payments will be collected over the durations of those leases' agreements. The Township is anticipating all leases to see the execution of their extension options leading to payments of varying dollar amounts being collected through 2047.

Note 5 - Capital Assets

Capital asset activity for governmental activities during the year was as follows:

Governmental Activities	Beginning Balance	Additions	Disposals / Transfers	Ending Balance
Capital Assets not being Depreciated				
Land	\$ 1,138,727	\$ 22,463	\$ -	\$ 1,161,190
Capital Assets being Depreciated				
Land Improvements	2,812,350	51,180	-	2,863,530
Buildings and Improvements	1,906,505	147,564	-	2,054,069
Vehicles	366,357	12,538	(26,007)	352,888
Equipment	591,221	27,411	-	618,632
Subtotal	5,386,101	238,693	(26,007)	5,889,119
Less Accumulated Depreciation				
Land Improvements	(2,109,388)	(100,380)	-	(2,209,768)
Buildings and Improvements	(1,167,879)	(69,489)	-	(1,237,368)
Vehicles	(141,775)	(59,868)	22,292	(179,351)
Equipment	(359,574)	(37,200)	-	(396,774)
Subtotal	(3,516,905)	(266,937)	22,292	(4,023,261)
Capital Assets being Depreciated, net	1,869,196	(28,244)	(3,715)	1,865,858
Capital Assets, Governmental Activities	\$ 3,228,806	\$ (5,781)	\$ (3,715)	\$ 3,027,048

Township of Tuscarora

Notes to the Financial Statements

Capital asset activity for business-type activities during the year was as follows:

Business-type Activities	Beginning Balance	Additions	Disposals / Transfers	Ending Balance
Capital Assets not being Depreciated				
Land	\$ 178,618	\$ -	\$ -	\$ 178,618
Construction in Progress	649,879	8,621,216	(50,393)	9,220,702
Subtotal	<u>584,599</u>	<u>8,621,216</u>	<u>(50,393)</u>	<u>9,399,320</u>
Capital Assets being Depreciated				
Sewer System	5,945,091	9,141	-	5,954,232
Machinery and Equipment	134,440	15,440	-	149,880
Subtotal	<u>6,003,751</u>	<u>24,581</u>	<u>-</u>	<u>6,104,112</u>
Less Accumulated Depreciation				
Sewer System	(999,604)	(125,511)	-	(1,125,115)
Machinery and Equipment	(38,589)	(18,622)	-	(57,211)
Subtotal	<u>(904,828)</u>	<u>(144,133)</u>	<u>-</u>	<u>(1,182,326)</u>
Capital Assets being Depreciated, net	5,098,923	(119,552)	-	4,921,785
Capital Assets, Business-type Activities	<u>\$ 5,683,522</u>	<u>\$ 8,501,664</u>	<u>\$ (50,393)</u>	<u>\$ 14,321,105</u>

Capital asset activity for component unit activities during the year was as follows:

Component Unit - Downtown Development Authority	Beginning Balance	Additions	Disposals / Transfers	Ending Balance
Capital Assets being Depreciated				
Land Improvements	3,015,055	89,143	-	3,104,198
Equipment	7,225	-	-	7,225
Subtotal	<u>3,022,280</u>	<u>89,143</u>	<u>-</u>	<u>3,111,423</u>
Less Accumulated Depreciation				
Land Improvements	(467,492)	(146,619)	-	(614,111)
Equipment	(1,978)	(1,032)	-	(3,010)
Subtotal	<u>(469,470)</u>	<u>(147,651)</u>	<u>-</u>	<u>(617,121)</u>
Capital Assets being Depreciated, net	2,552,810	(58,508)	-	2,494,302
Capital Assets, DDA	<u>\$ 2,552,810</u>	<u>\$ (58,508)</u>	<u>\$ -</u>	<u>\$ 2,494,302</u>

Township of Tuscarora

Notes to the Financial Statements

Component Unit - Indian River Area Library	Beginning Balance	Additions	Disposals / Transfers	Ending Balance
Capital Assets not being Depreciated				
Construction in Progress	\$ -	\$ 1,382	\$ -	\$ 1,382
Subtotal	-	1,382	-	1,382
Capital Assets being Depreciated				
Books and Periodicals	186,075	16,543	(18,238)	184,380
Buildings and Improvements	74,113	13,187	-	87,300
Equipment	217,996	6,466	-	224,462
Subtotal	478,184	36,196	(18,238)	496,142
Less Accumulated Depreciation				
Books and Periodicals	(97,700)	(16,125)	18,238	(95,587)
Buildings and Improvements	(43,790)	(6,701)	-	(50,491)
Equipment	(153,208)	(6,696)	-	(159,904)
Subtotal	(294,698)	(29,522)	18,238	(305,982)
Capital Assets, Indian River Area Library	\$ 183,486	\$ 8,056	\$ -	\$ 191,542

Depreciation expense was charged to functions of the Township as follows:

Primary Government		
Governmental Activities		
General Government	\$ 55,972	
Public Safety	58,069	
Public Works	28,609	
Recreation and Culture	124,287	Business-type Activities
Total	\$ 266,937	Sewer Fund \$ 144,133

Discretely Presented Component Units		
Tuscarora Township DDA		Indian River Area Library
Community and Economic Development	<u>\$ 147,651</u>	Recreation and Culture <u>\$ 29,522</u>

Note 6 - Interfund Transactions

Interfund transfers for the year ended June 30, 2025 consisted of the following:

Transfer in	Transfer out	Amount
Special Assessment	General	\$ 99,031
Fire	General	9,526

Note 7 - Long-term Debt

Detailed Long-term Obligations Disclosures

Wahbee and Chippewa 2020 Special Assessment Bond (Direct Placement) – \$1,124,000 Limited Tax General Obligation Bond, dated August 27, 2020, for the purpose of construction within the

Township of Tuscarora

Notes to the Financial Statements

Township. The bond bears interest at 3.358% and are due in semi-annual installments through April 1, 2025. The full faith and credit of the Township have been pledged for the prompt payment of the principal of and interest on this bond.

Sewer 2014 Special Assessment Bond (Direct Placement) – \$2,411,000 Limited Tax General Obligation Bond, dated March 19, 2014, for the purpose of sewer construction within the Township. The bond bears interest at 2.625% and are due in semi-annual installments through September 1, 2052. The full faith and credit of the Township have been pledged for the prompt payment of the principal of and interest on this bond.

Tax Increment Revenue Bonds, Series 2020 (Direct Placement) – \$1,750,000 Tax Increment Revenue Bonds, dated August 26, 2021, for the purpose of acquisition, construction, finishing, and equipping of certain public improvements in the development area as described in the Township's development and tax increment financing plan, as amended, consisting generally of streetscape improvements. The bonds bear interest at 2.25% and are due in semi-annual installments through August 1, 2060. The full faith and credit of the Township have been pledged for the prompt payment of the principal of and interest on these bonds.

Sewer 2024 Special Assessment Bond A – \$3,481,000 Limited Tax General Obligation Bond, dated July 10, 2024, for the purpose of sewer construction within the Township. The bond bears interest at 1.750% and are due in semi-annual installments through April 1, 2064. The full faith and credit of the Township have been pledged for the prompt payment of the principal of and interest on this bond.

Sewer 2024 Special Assessment Bond B – \$3,450,000 Limited Tax General Obligation Bond, dated September 25, 2024, for the purpose of sewer construction within the Township. The bond bears interest at 2.000% and are due in semi-annual installments through March 1, 2064. The full faith and credit of the Township have been pledged for the prompt payment of the principal of and interest on this bond.

Township of Tuscarora

Notes to the Financial Statements

The following schedule summarizes the changes in the Township's long-term obligations during the year:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
<i>Direct Placement</i>					
Wahbee and Chippewa 2020 Special Assessment Bond	\$ 242,000	\$ -	\$ 242,000	\$ -	\$ -
Compensated Absences	42,492	44,090	-	86,582	30,304
Total Governmental Activities	284,492	44,090	242,000	86,582	30,304
Business-type Activities:					
<i>Direct Placement</i>					
Sewer 2014 Special Assessment Bond	1,666,000	-	63,000	1,603,000	60,000
USDA Special Assessment Phase 1 Bond	-	3,481,000	5,000	3,476,000	90,000
USDA Special Assessment Phase 2 Bond	-	711,036	9,000	702,036	61,000
Total Business-type Activities	1,666,000	4,192,036	77,000	5,781,036	211,000
Total Primary Government Long-term Obligations	\$ 1,950,492	\$ 4,236,126	\$ 319,000	\$ 5,867,618	\$ 241,304
Component Unit - Downtown Development Authority					
<i>Direct Placement</i>					
Tax Increment Revenue Bond, Series 2020A (Taxable)	\$ 1,023,000	\$ 310,000	\$ 23,000	\$ 1,310,000	\$ 24,000
Tax Increment Revenue Bond, Series 2020B (Taxable)	333,000	-	6,000	327,000	6,000
Total Component Units Long-term Debt	\$ 1,356,000	\$ 310,000	\$ 29,000	\$ 1,637,000	\$ 30,000

The following schedule summarizes long-term debt annual maturities:

Year Ending	Business-type Activities*			
	June 30,	Principal	Interest	Total
2026	\$ 211,000	\$ 176,480	\$ 387,480	
2027	214,000	172,058	386,058	
2028	217,000	167,589	384,589	
2029	219,000	163,080	382,080	
2030	221,000	158,531	379,531	
2031-2035	1,115,000	723,600	1,838,600	
2036-2040	1,144,000	606,556	1,750,556	
2041-2045	1,170,000	486,619	1,656,619	
2046-2050	1,221,000	363,324	1,584,324	
2051-2055	956,000	257,244	1,213,244	
2056-2060	994,000	232,996	1,226,996	
2061-2064	838,000	208,963	1,046,963	
Totals	\$ 8,520,000	\$ 3,717,039	\$ 12,237,039	

*As of June 30, 2025, the Township still has \$2,738,964 available to draw from the Sewer 2024 Special Assessment Bonds. As such, the long-term obligations schedule excludes such principal repayments and repayment schedules will be established when the project and bond amounts are finalized.

Township of Tuscarora

Notes to the Financial Statements

Year Ending June 30,	Component Unit - DDA			Total
	Principal	Interest	Total	
2026	\$ 30,000	\$ 36,158	\$ 66,158	
2027	31,000	35,460	66,460	
2028	31,000	34,763	65,763	
2029	32,000	34,043	66,043	
2030	33,000	33,300	66,300	
2031-2035	175,000	154,823	329,823	
2036-2040	196,000	133,785	329,785	
2041-2045	219,000	110,250	329,250	
2046-2050	244,000	83,925	327,925	
2050-2054	274,000	54,450	328,450	
2055-2059	306,000	21,465	327,465	
2060-2061	66,000	-	66,000	
Totals	\$ 1,637,000	\$ 732,420	\$ 2,435,253	

Note 8 - Risk Management

The Township is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (workers' compensation), as well as medical benefits provided to employees, and natural disasters. The Township has purchased commercial insurance for most risks of loss to which it is exposed. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years. There were no significant changes in coverage during the fiscal year.

Note 9 - Defined Benefit Pension Plan

Plan Description

Benefits Provided

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. Public Act 427 of 1984, as amended, establishes and amends the benefit provisions of the participants in MERS. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at www.mersofmich.com.

Township of Tuscarora

Notes to the Financial Statements

Retirement benefits for employees are calculated as follows:

Division	Benefit Multiplier	Benefit Maximum	Final Average Compensation (Years)	Normal Retirement Age	Unreduced Benefit (Age/Years of Service)	Reduced Benefit (Age/Years of Service)	Vesting (Years)
Police	2.50%	80%	5	60	55/20	50/25 or 55/15	10

Benefit terms, within the parameters established by MERS, are generally established and amended by authority of the Township Board of Trustees, generally after negotiations of these terms with the affected unions.

Employees Covered by Benefit Terms

At the December 31, 2024 measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	5
Inactive Plan Members Entitled to but Not Yet Receiving Benefits	2
Active Plan Members	10
Total Employees Covered by MERS	17

Contributions

Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

For the year ended December 31, 2024, the Township had the following contribution rates:

Division	Employer Contributions	Employee Contributions
Police	25.14%	0.00%

Net Pension Liability

The net pension liability reported at June 30, 2025 was determined using a measure of the total pension liability and the pension net position as of December 31, 2024. The December 31, 2024 total pension liability was determined by an actuarial valuation performed as of that date.

Township of Tuscarora

Notes to the Financial Statements

Changes in the net pension liability during the measurement year were as follows:

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance at December 31, 2023	\$ 3,959,335	\$ 2,850,783	\$ 1,108,552
Service Cost	96,934	-	96,934
Interest on Total Pension Liability	283,343	-	283,343
Differences Between Expected and Actual Experience	(18,321)	-	(18,321)
Changes in assumptions	49,770	-	49,770
Contributions - Employer	-	546,829	(546,829)
Net Investment Income (Loss)	-	219,222	(219,222)
Benefit Payments, Including Refunds	(123,044)	(123,044)	-
Administrative Expenses	-	(6,691)	6,691
<i>Net Changes</i>	<i>288,682</i>	<i>636,316</i>	<i>(347,634)</i>
Balance at December 31, 2024	\$ 4,248,017	\$ 3,487,099	\$ 760,918

Net pension liabilities are generally liquidated by the general and police fund within governmental activities.

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

For the year ended June 30, 2025, the Township recognized pension expense of \$237,728. At June 30, 2025, the Township reported deferred outflows/inflows of resources related to pensions from the following sources:

Source	Deferred Outflows of Resources	Deferred Inflows of Resources
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ 94,683	\$ -
Net Difference in Experience	66,912	19,846
Net Difference in Assumptions	87,668	-
Employer Contributions to the Plan Subsequent to the Measurement Date *	108,810	-
<i>Totals</i>	\$ 358,073	\$ 19,846

* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending June 30, 2026.

Township of Tuscarora

Notes to the Financial Statements

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

Year Ended		
June 30,	Amount	
2026	\$	101,982
2027		107,870
2028		13,187
2029		6,378

Actuarial Assumptions

The total pension liability in the December 31, 2024 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.50%

Salary Increases: 3.00% plus merit and longevity: 3.00% in the long-term

Investment Rate of Return: 6.93%, net of investment and administrative expense including inflation

Although no specific price inflation assumptions are needed for the valuation, the 3.00% long-term wage inflation assumption would be consistent with a price inflation of 3.00-4.00%.

The mortality tables used were the Pub-2010 Male and Female tables with mortality improvements projected using scale MP-2024.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of 2019-2023, first used in the December 31, 2024 Valuation.

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

Township of Tuscarora

Notes to the Financial Statements

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Gross Return	Long-term Expected Gross Return Contribution	Inflation Assumption	Long-term Expected Real Rate of Return
Global Equity	60.00%	6.93%	4.16%	2.50%	2.66%
Global Fixed Income	20.00%	4.44%	0.89%	2.50%	0.39%
Private Investments	20.00%	9.44%	1.89%	2.50%	1.39%
Totals	100.00%		6.93%		4.43%

Discount Rate

The discount rate used to measure the total pension liability is 7.18%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Township, calculated using the discount rate of 7.18 percent, as well as what the Township's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.18 percent) or one percentage point higher (8.18 percent) than the current rate:

	Current		
	1% Decrease (6.18%)	Discount Rate (7.18%)	1% Increase (8.18%)
Net Pension Liability of the Township	\$ 1,291,227	\$ 760,918	\$ 312,581

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued plan financial statements.

Township of Tuscarora

Notes to the Financial Statements

Note 10 - Subsequent Events and Commitments

Management has evaluated subsequent events through December 31, 2025, the date the financial statements were available to be issued and determined no additional disclosures are necessary.

Note 11 – New Accounting Standard

The Township implemented Governmental Accounting Standards Board (“GASB”) Statement No. 101, Compensated Absences, during the fiscal year ended June 30, 2025. The adoption of this standard did not have a material impact on the Township’s financial statements.

Note 12 – Prior Period Restatement:

The following prior period restatement was required:

	Governmental Activities	General Fund	Sewer Fund
Net Position as of June 30, 2024, as Reported	\$ 4,491,335	\$ 1,122,911	\$ 5,929,218
Revenue pertaining to prior year	47,480	47,480	51,786
Net Position as of June 30, 2024, as Restated	<u>\$ 4,538,815</u>	<u>\$ 1,170,391</u>	<u>\$ 5,981,004</u>

Required Supplementary Information

Township of Tuscarora
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended June 30, 2025

	Budgeted Amounts			Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 422,903	\$ 422,903	\$ 420,520	\$ (2,383)
Special Assessments	38,500	38,500	38,000	(500)
Intergovernmental	338,010	338,010	453,325	115,315
Charges for Services	45,200	45,200	42,271	(2,929)
Other	8,000	143,889	23,866	(120,023)
Total Revenues	852,613	988,502	977,982	(10,520)
Other Financing Sources				
Sale of Capital Asset	--	--	2,000	2,000
Insurance Recoveries	--	--	19,472	19,472
Total Revenues and Other Financing Sources	852,613	988,502	999,454	10,952
Expenditures				
General Government				
Township Board	189,567	209,000	205,624	3,376
Supervisor	29,657	29,657	28,922	735
Contingency	20,000	9,881	--	9,881
Clerk	37,092	68,520	67,080	1,440
Audit	10,000	4,700	4,699	1
Board of Review	1,940	2,384	2,253	131
Treasurer	47,345	58,301	58,427	(126)
Assessor	78,590	79,390	78,505	885
Elections	28,418	23,587	23,587	-
Building and Grounds	13,850	20,650	43,479	(22,829)
Attorney	12,000	28,000	25,698	2,302
Capital Outlay - General Government	--	92,000	51,819	40,181
Total General Government	468,459	626,070	590,093	35,977
Public Works				
Roads	132,000	111,592	80,900	30,692
Sanitation	4,500	4,100	3,937	163
Cemetery	9,850	6,850	10,762	(3,912)
Airport	5,250	5,250	13,294	(8,044)
Total Public Works	151,600	127,792	108,893	18,899
Recreation and Culture				
Parks and Recreation	231,345	231,345	245,031	(13,686)
Veterans Pier	500	217	197	20
Capital Outlay - Recreation and Culture	--	9,908	49,131	(39,223)
Total Recreation and Culture	231,845	241,470	294,359	(52,889)
Total Expenditures	851,904	995,332	993,345	1,987
Other Financing Uses				
Transfers Out	--	64,739	108,557	(43,818)
Total Expenditures and Other Financing Uses	851,904	1,060,071	1,101,902	(41,832)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	710	(71,569)	(102,448)	(30,880)
Net Change in Fund Balance	710	(71,569)	(102,448)	(30,880)
Fund Balance at Beginning of Period	1,170,391	1,170,391	1,170,391	--
Fund Balance at End of Period	\$ 1,171,101	\$ 1,098,823	\$ 1,067,943	\$ (30,880)

Township of Tuscarora
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Police
For the Year Ended June 30, 2025

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 1,314,411	\$ 1,314,411	\$ 1,375,981	\$ 61,570
Intergovernmental	78,336	78,336	179,714	101,378
Charges for Services	2,000	2,000	2,668	668
Other	2,000	2,000	3,137	1,137
Total Revenues	1,396,747	1,396,747	1,561,500	164,753
Other Financing Sources				
Sale of Capital Asset	--	--	2,500	2,500
Total Revenues and Other Financing Sources	1,396,747	1,396,747	1,564,000	167,253
Expenditures				
Public Safety - Police	1,449,747	1,449,747	1,449,355	392
Total Expenditures	1,449,747	1,449,747	1,449,355	392
Excess (Deficiency) of Revenues and Other Sources Over Expenditures				
	(53,000)	(53,000)	114,645	167,645
Net Change in Fund Balance	(53,000)	(53,000)	114,645	167,645
Fund Balance at Beginning of Period	745,718	745,718	745,718	--
Fund Balance at End of Period	\$ 692,718	\$ 692,718	\$ 860,363	\$ 167,645

Township of Tuscarora
Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios
Last Ten Plan Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service Cost	\$ 96,934	\$ 80,189	\$ 81,253	\$ 72,855	\$ 61,954	\$ 60,668	\$ 58,652	\$ 51,118	\$ 70,378	\$ 66,338
Interest on Total Pension Liability	283,343	260,010	243,925	231,313	214,240	205,577	193,121	181,306	207,567	186,965
Changes in Benefit Terms	-	-	-	-	-	-	-	-	(409,343)	-
Differences Between Expected and Actual Experience	(18,321)	101,039	15,721	(25,946)	(70,459)	(17,990)	(10,676)	(3,609)	(103,865)	21,040
Changes in Assumptions *	49,770	32,312	-	142,317	102,416	87,087	-	-	-	133,816
Benefit Payments, Including Refunds	(123,044)	(120,918)	(116,110)	(91,572)	(86,354)	(87,166)	(85,645)	(84,124)	(82,603)	(81,082)
Net Change in Pension Liability	288,682	352,632	224,789	328,967	221,797	248,176	155,452	144,691	(317,866)	327,077
Total Pension Liability - Beginning	3,959,335	3,606,703	3,381,914	3,052,947	2,831,150	2,582,974	2,427,522	2,282,831	2,600,697	2,273,620
Total Pension Liability - Ending (a)	\$ 4,248,017	\$ 3,959,335	\$ 3,606,703	\$ 3,381,914	\$ 3,052,947	\$ 2,831,150	\$ 2,582,974	\$ 2,427,522	\$ 2,282,831	\$ 2,600,697
Plan Fiduciary Net Position										
Contributions - Employer	\$ 546,829	\$ 196,240	\$ 298,690	\$ 156,515	\$ 120,877	\$ 113,787	\$ 100,545	\$ 92,739	\$ 86,165	\$ 91,211
Contributions - Member	-	-	-	-	-	-	-	-	5,905	15,816
Net Investment Income (Loss)	219,222	282,957	(263,862)	315,916	255,048	229,342	(69,019)	202,446	156,459	(20,972)
Benefit Payments, Including Refunds	(123,044)	(120,918)	(116,110)	(91,572)	(86,354)	(87,166)	(85,645)	(84,124)	(82,603)	(81,082)
Administrative Expenses	(6,691)	(5,996)	(4,921)	(3,625)	(3,924)	(3,952)	(3,378)	(3,200)	(3,084)	(3,002)
Net Change in Plan Fiduciary Net Position	636,316	352,283	(86,203)	377,234	285,647	252,011	(57,497)	207,861	162,842	1,971
Plan Fiduciary Net Position - Beginning	2,850,783	2,498,500	2,584,703	2,207,469	1,921,822	1,669,811	1,727,308	1,519,447	1,356,605	1,354,634
Plan Fiduciary Net Position - Ending (b)	\$ 3,487,099	\$ 2,850,783	\$ 2,498,500	\$ 2,584,703	\$ 2,207,469	\$ 1,921,822	\$ 1,669,811	\$ 1,727,308	\$ 1,519,447	\$ 1,356,605
Net Pension Liability - Ending (a) - (b)	\$ 760,918	\$ 1,108,552	\$ 1,108,203	\$ 797,211	\$ 845,478	\$ 909,328	\$ 913,163	\$ 700,214	\$ 763,384	\$ 1,244,092
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	82.1%	72.0%	69.3%	76.4%	72.3%	67.9%	64.6%	71.2%	66.6%	52.2%
Covered Payroll	\$ 698,370	\$ 584,037	\$ 590,931	\$ 572,311	\$ 569,954	\$ 562,258	\$ 545,997	\$ 467,843	\$ 465,158	\$ 451,893
Net Pension Liability as a Percentage of Covered Payroll	109.0%	189.8%	187.5%	139.3%	148.3%	161.7%	167.2%	149.7%	164.1%	275.3%

Notes to Schedule:

*The following were significant changes to economic and demographic assumptions:

2015 valuation - The investment rate of return assumption was reduced from 8.25% to 8.0%, the wage inflation assumption was reduced from 4.50% to 3.75%, inflation rates changed from 3.0-4.0% to 3.25%, and the mortality assumption was updated to be based on the RP-2014 tables.

2019 valuation - The investment rate of return assumption was reduced from 8.00% to 7.60%, the wage inflation assumption was reduced from 3.75% to 3.00%.

2020 valuation - Mortality rates were changed to the recently issued Pub-2010 mortality general rates as published by the Society of Actuaries along with a change to sex-distinct assumptions.

2021 valuation - The investment rate of return assumption was reduced from 7.60% to 7.25%.

2023 valuation - The investment rate of return assumption was reduced from 7.25% to 7.18%.

Township of Tuscarora
Required Supplementary Information
Schedule of Contributions
Last Ten Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially Determined Contribution	\$ 174,108	\$ 159,593	\$ 155,407	\$ 137,913	\$ 123,172	\$ 113,787	\$ 100,545	\$ 92,739	\$ 86,165	\$ 61,855
Contributions in Relation to the Actuarially Determined Contribution	300,000	437,000	248,407	237,913	123,172	113,787	100,545	92,739	86,165	61,855
Contribution Deficiency (Excess)	(125,892)	(277,407)	(93,000)	(100,000)	-	-	-	-	-	-
Covered Payroll	\$ 692,553	\$ 610,303	\$ 585,778	\$ 571,069	\$ 572,894	\$ 562,258	\$ 545,997	\$ 467,843	\$ 465,158	\$ 451,893
Contributions as a Percentage of Covered Payroll	43.3%	71.6%	42.4%	41.7%	21.5%	20.2%	18.4%	19.8%	18.5%	13.7%

Notes

Valuation Date

Actuarially determined contribution amounts are calculated as of December 31 each year, which is the year prior to the beginning of the fiscal year in which the contributions are required.

Methods and Assumptions Used to Determine Contribution Rates

Actuarial Cost Method	Entry-age Normal
Amortization Method	Level Percentage of Pay, Open
Remaining Amortization Period	15 years
Asset Valuation Method	5 Years; Smoothed
Inflation	2.50%
Salary Increases	3.00% in the Long-term
Investment Rate of Return	6.93%, Net of Investment Expense, including Inflation
Retirement Age	Experience-based Tables of Rates that are Specific to the Type of Eligibility Condition
Mortality	Pub-2010 and Fully Generational MP-2024

Combining and Individual Fund Statements and Schedules

Township of Tuscarora
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue			Capital Projects		Total Nonmajor Governmental Funds
	Street Lighting	Fire Fund	Boat Launch	Road Capital Projects		
ASSETS						
Cash and Investments	\$ 17,693	\$ --	\$ 143,549	\$ --		\$ 161,242
Total Assets	\$ 17,693	\$ --	\$ 143,549	\$ --		\$ 161,242
LIABILITIES						
Accounts Payable	\$ 2,288	\$ --	\$ 41	\$ --		\$ 2,329
Total Liabilities	2,288	--	41	--		2,329
FUND BALANCE						
Restricted	15,405	--	143,508	--		158,913
Unassigned	--	--	--	--		--
Total Fund Balance	15,405	--	143,508	--		158,913
Total Liabilities and Fund Balance	\$ 17,693	\$ --	\$ 143,549	\$ --		\$ 161,242

Township of Tuscarora
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Special Revenue			Capital Projects		Total Nonmajor Governmental Funds	
	Street Lighting	Fire Fund	Boat Launch	Road Capital Projects			
Revenues							
Special Assessments	\$ 35,544	\$ 274,233	\$ --	\$ --	\$ --	\$ 309,777	
Charges for Services	--	--	16,323	--	--	16,323	
Total Revenues	35,544	274,233	16,323			326,100	
Expenditures							
Public Safety	--	283,784	--	--	--	283,784	
Public Works	33,431	--	--	14	14	33,445	
Recreation and Culture	--	--	699	--	--	699	
Total Expenditures	33,431	283,784	699	14	14	317,928	
Excess of Revenues Over (Under) Expenditures	2,113	(9,551)	15,624	(14)	(14)	8,172	
Other Financing Sources (Uses)							
Transfers In	--	9,526	--	--	--	9,526	
Transfers Out	--	--	--	--	--	--	
Net Other Financing Sources (Uses)	--	9,526	--	--	--	9,526	
Net Change in Fund Balance	2,113	(25)	15,624	(14)	(14)	17,698	
Fund Balance at Beginning of Period	13,292	25	127,884	14	14	141,215	
Fund Balance at End of Period	\$ 15,405	\$ --	\$ 143,508	\$ --	\$ --	\$ 158,913	

See Notes to the Schedule of Expenditures of Federal Awards

Indian River Area Library
Statement of Net Position
June 30, 2025

ASSETS

Current Assets

Cash and Investments	\$ 458,970
Due from Other Governments	33,102
Prepaid Expenditures	4,586
Total Current Assets	496,658

Noncurrent Assets

Capital Assets not being Depreciated	1,382
Capital Assets being Depreciated, Net	190,160
Investments - Endowment	35,208
Total Assets	723,408

LIABILITIES

Current Liabilities

Accounts Payable	8,757
Payroll Liabilities	5,676
Total Current Liabilities	14,433

NET POSITION

Investment in Capital Assets	191,542
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Restricted for:

Nonspendable - Endowment	35,208
Unrestricted	482,225

Total Net Position	\$ 708,975
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Indian River Area Library
Statement of Activities
For the Year Ended June 30, 2025

Functions/Programs	Program Revenues				Net (Expense) Revenue
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Recreation and Culture	\$ 244,669	\$ 5,113	\$ 37,960	\$ --	\$ (201,596)
Total	\$ 244,669	\$ 5,113	\$ 37,960	\$ --	\$ (201,596)
General Purpose Revenues:					
Property Taxes					209,986
State Sources					7,389
Penal Fines					1,763
Interest Income					15,001
					<hr/> 234,139
					<hr/> 32,543
					<hr/> 676,432
					<hr/> \$ 708,975

Indian River Area Library
Balance Sheet
Governmental Fund
June 30, 2025

	General
ASSETS	
Cash and Investments	\$ 458,970
Due from Other Governments	33,102
Prepaid Expenditures	4,586
Investments - Endowment	35,208
Total Assets	\$ 531,866
LIABILITIES	
Accounts Payable	\$ 8,757
Payroll Liabilities	5,676
Total Liabilities	14,433
FUND BALANCE	
Nonspendable	39,794
Unassigned	477,639
Total Fund Balance	517,433
Total Liabilities and Fund Balance	\$ 531,866

Indian River Area Library
Reconciliation of Governmental Fund Balance Sheet to the Statement of Net Position
June 30, 2025

Total Fund Balance - Governmental Fund	\$ 517,433
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. This represents capital assets of \$497,524, net of accumulated depreciation of \$305,982.	191,542
Total Net Position - Governmental Activities	\$ 708,975

Indian River Area Library
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
For the Year Ended June 30, 2025

	General
Revenues	
Property Taxes	\$ 209,986
Penal Fines	1,763
State Sources	7,389
Grants and Contributions	37,810
Charges for Services	3,847
Fines	829
Interest Income	15,001
Other Revenues	587
Total Revenues	277,212
Expenditures	
Salaries and Wages	137,092
Fringe Benefits	5,256
Postage	6,001
Supplies	35,593
Repairs and Maintenance	23,901
Utilities	10,046
Contracted Services	14,292
Printing and Publishing	18,896
Telephone	1,737
Other Expenditures	(89)
Total Expenditures	252,725
Excess of Revenues Over (Under) Expenditures	24,487
Net Change in Fund Balance	24,487
<i>Fund Balance at Beginning of Period</i>	492,946
Fund Balance at End of Period	\$ 517,433

Indian River Area Library
Reconciliation of Governmental Fund Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended June 30, 2025

Total Net Change in Fund Balances - Governmental Fund	\$ 24,487
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives as depreciation expense. This is the amount by which current year capital asset additions of \$37,578 exceeds depreciation expense of \$29,522.	8,056
Changes in Net Position - Governmental Activities	\$ 32,543

Tuscarora DDA
Statement of Net Position
June 30, 2025

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 410,338
Prepaid Expenditures	5,500
Total Current Assets	415,838

Noncurrent Assets

Restricted Cash - Bond Reserve	22,400
Capital Assets being Depreciated, Net	2,494,302
Total Assets	2,932,540

LIABILITIES

Current Liabilities

Accounts Payable	33
Interest Payable	12,928
Current Portion of Long-term Debt	30,000
Total Current Liabilities	42,961

Noncurrent Liabilities

Long-term Debt	1,607,000
Total Liabilities	1,649,961

NET POSITION

Net Investment in Capital Assets	857,302
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Restricted for:

Bond Reserve	22,400
Unrestricted	402,877

Total Net Position	\$ 1,282,579
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Tuscarora DDA
Statement of Activities
For the Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Community and Economic Development	\$ 160,925	\$ --	\$ 15,363	\$ --	\$ (145,562)
Interest on Long-Term Debt	33,604	--	--	--	(33,604)
Total	\$ 194,529	\$ --	\$ 15,363	\$ --	\$ (179,166)
 General Purpose Revenues:					
Property Taxes					158,619
Interest					179
					158,798
					(20,368)
					1,302,947
					\$ 1,282,579

Tuscarora DDA
Balance Sheet
Governmental Fund
June 30, 2025

	General
ASSETS	
Cash and Cash Equivalents	\$ 410,338
Prepaid Expenditures	5,500
Restricted Cash - Bond Reserve	<u>22,400</u>
Total Assets	<u>\$ 438,238</u>
LIABILITIES	
Accounts Payable	\$ 33
Total Liabilities	<u>33</u>
FUND BALANCE	
Nonspendable	5,500
Restricted	22,400
Unassigned	<u>410,305</u>
Total Fund Balance	<u>438,205</u>
Total Liabilities and Fund Balance	<u>\$ 438,238</u>

Tuscarora DDA**Reconciliation of Governmental Fund Balance Sheet to the Statement of Net Position**
June 30, 2025

Total Fund Balance - Governmental Fund	\$ 438,205
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. This represents capital assets with a cost of \$3,111,423, net of accumulated depreciation of \$617,121.	2,494,302
Certain liabilities, such as bonds payable, are not due the current period and, therefore, are not reported in the funds.	(1,637,000)
Interest is recorded as an expense when incurred in the government-wide financial statements. However, it is not a current obligation and, accordingly, is reported as an expenditure when paid in the fund financial statements. This represents accrued interest as of year-end.	(12,928)
Total Net Position - Governmental Activities	\$ <u>1,282,579</u>

Tuscarora DDA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
For the Year Ended June 30, 2025

	General
Revenues	
Property Taxes	\$ 158,619
Other Revenues	15,363
Interest	179
Total Revenues	<u>174,161</u>
Expenditures	
Community and Economic Development	102,417
Debt Service, Principal	29,000
Debt Service, Interest	33,604
Total Expenditures	<u>165,021</u>
Excess of Revenues Over (Under) Expenditures	<u>9,140</u>
Other Financing Sources (Uses)	
Bond Proceeds	<u>310,000</u>
Net Other Financing Sources (Uses)	<u>310,000</u>
Net Change in Fund Balance	<u>319,140</u>
<i>Fund Balance at Beginning of Period</i>	<i>119,065</i>
Fund Balance at End of Period	<u>438,205</u>

Tuscarora DDA
Reconciliation of Governmental Fund Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended June 30, 2025

Total Net Change in Fund Balances - Governmental Fund	\$ 319,140
Repayment of debt principal is an expenditure in the fund financial statements, but the repayment reduces long-term liabilities in the statement of net position.	29,000
Bond proceeds are recognized as revenues on the governmental fund statements but are shown as an increase in long-term debt on the government-wide financial statements.	(310,000)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives as depreciation expense. This is the amount by which depreciation expense of \$147,651 exceeds by capital outlay additions of \$89,143 during the year.	(58,508)
Changes in Net Position - Governmental Activities	\$ (20,368)



Heart of the Inland Waterway

**TOWNSHIP OF TUSCARORA, MICHIGAN
SINGLE AUDIT ACT COMPLIANCE
YEAR ENDED JUNE 30, 2025**

Township of Tuscarora
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-through Grantor/Program	Assistance Listing Number	Federal Expenditures
U.S. Department of Agriculture (direct funding)		
Community Facilities Loans and Grants Cluster:		
Loan Balance - Series 2020B (Taxable)	10.766	\$ 333,000
Loan Balance - Series 2020A (Taxable)	10.766	<u>1,333,000</u>
Total Community Facilities Loans and Grants Cluster:		<u>1,666,000</u>
Water and Waste Disposal Systems for Rural Communities Cluster:		
Loan Proceeds - WEP -1-1	10.760	3,481,000
Loan Proceeds - WEP -3-1	10.760	711,036
Grant	10.760	<u>2,352,668</u>
Total Water and Waste Disposal Systems for Rural Communities Cluster		<u>6,544,704</u>
Total U.S. Department of Agriculture		<u>8,210,704</u>
U. S. Environmental Protection Agency - Direct Funding		
Congressionally Mandated Projects	66.202	<u>871,261</u>
Total U. S. Environmental Protection Agency		
U.S. Department of Treasury		
<i>Passed Through Michigan Department of Labor and Economic Opportunity</i>		
Coronavirus State and Local Fiscal Recovery Funds	21.027	179,856
<i>Passed Through Cheboygan County</i>		
Coronavirus State and Local Fiscal Recovery Funds	21.027	<u>36,642</u>
Total U.S. Department of Treasury		<u>216,498</u>
U.S. Department of Homeland Security (direct funding)		
Federal Emergency Management Agency	97.036	<u>48,845</u>
Total U.S. Department of Homeland Security		
Total Expenditures of Federal Awards		<u>\$ 9,347,308</u>

Township of Tuscarora

Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of the Township of Tuscarora (the “Township”) under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Township, it is not intended to and does not present the financial position, changes in net position or cash flows of the Township.

Expenditures reported on the Schedule are reported on the accrual basis of accounting, which is described in Note 1 to the Township's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

The Township's reporting entity is defined in Note 1 of the Township's audited financial statements.

For purposes of charging indirect costs to federal awards, the Township has not elected to use the 10 percent de minimis cost rate as permitted by §200.414 of the Uniform Guidance.

The Township does not have any subrecipients.

NOTE 2 - FEDERAL PROGRAM LOANS

The Township had outstanding federal loan balances as of June 30, 2025 as follows:

	Balance as of June 30, 2025
Water and Waste Disposal Systems for Rural Communities Bonds, 2014	1,603,000
Tax Increment Revenue Bond, Series 2020B	327,000
Tax Increment Revenue Bond, Series 2020A	1,310,000
USDA Special Assessment Phase 1 Bond	3,481,000
USDA Special Assessment Phase 2 Bond	711,036
Total	7,432,036

Township of Tuscarora

Notes to the Schedule of Expenditures of Federal Awards

NOTE 3 - RECONCILIATION OF REVENUE REPORTED IN THE FINANCIAL STATEMENTS

The following schedule reconciles intergovernmental revenues from the financial statements to the federal expenditures reported in the Schedule:

State and federal sources reported in the governmental funds

Governmental funds, intergovernmental sources	\$ 633,039
Subtract state sources:	435,868
Add federal deferred inflows	37,289
<i>Total federal sources reported in the governmental funds</i>	<u>234,460</u>

State and federal sources reported in the sewer fund

Intergovernmental sources	\$ 4,050,272
Subtract state sources:	814,787
<i>Total federal sources reported in the sewer fund</i>	<u>3,235,485</u>

State and federal sources reported in component units

Operating grants and contributions	\$ 47,112
Subtract state sources:	27,785
<i>Total federal sources reported in component units</i>	<u>19,327</u>

Water and Waste Disposal Systems for Rural Communities Bonds

Loan Proceeds - WEP -1-1	3,481,000
Loan Proceeds - WEP -3-1	711,036
<i>Total</i>	<u>4,192,036</u>

Community Facility Loan Programs

Outstanding loan balances as of July 1, 2024 plus new draws:

Tax Increment Revenue Bond, Series 2020B	333,000
Tax Increment Revenue Bond, Series 2020A	1,333,000
<i>Total loan and loan guarantees</i>	<u>1,666,000</u>
<i>Total federal expenditures reported in the Schedule:</i>	<u>\$ 9,347,308</u>

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

To the Township Board of Trustees
Township of Tuscarora
Tuscarora, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Township of Tuscarora (the "Township"), as of and for the year ended June 30, 2025, and the related notes to the financial statements and have issued our report thereon dated December 31, 2025.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned cost as items 2025-001, 2025-002, and 2025-003 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, see 2025-003 in the accompanying schedule of findings and questioned costs.

The Township's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Township's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Township's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

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

A handwritten signature in black ink that reads "Gabridge & Company". The signature is fluid and cursive, with a slight flourish at the end.

Gabridge & Company, PLC
Grand Rapids, MI
December 31, 2025

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

To the Township Board of Trustees
Township of Tuscarora
Tuscarora, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Township of Tuscarora's (the "Township") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Township's major federal programs for the year ended June 30, 2025. The Township's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Township complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Township and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Township's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Township's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Township's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Township's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Township's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Township's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

A handwritten signature in black ink that reads "Gabridge & Company". The signature is fluid and cursive, with a slight flourish at the end of "Company".

Gabridge & Company, PLC
Grand Rapids, MI
December 31, 2025

Township of Tuscarora
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited
 were prepared in accordance with GAAP: Unmodified

Internal controls over financial reporting
 Material weaknesses identified? Yes
 Significant deficiencies identified not considered to be material weaknesses? No

Noncompliance material to financial statements noted? Yes

Federal Awards

Internal control over major programs
 Material weaknesses identified? No
 Significant deficiencies identified not considered to be material weaknesses? No

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance
 with 2 CFR 200.516(a)? No

Identification of Major Programs

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number</u>
Water and Waste Disposal Systems for Rural Communities	10.760
Congressionally Mandated Projects	66.202

Dollar threshold used to distinguish between Type A and B programs? \$750,000

Auditee qualified as a low-risk auditee? No

SECTION II - FINANCIAL STATEMENT FINDINGS

Items 2025-001, 2025-002, and 2025-003

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

SECTION IV - SUMMARY OF PRIOR AUDIT FINDINGS

2024-001 - Preparation of Governmental Financial Statements and Material Audit Adjustments - this finding is now resolved

2024-002 - Segregation of Incompatible Duties - this is a repeat finding, see 2025-001.

2024-003 - Timely Bank Reconciliations - this is a repeat finding, see 2025-002.

2024-004 - Timely Tax Remittance - this finding has been resolved

Township of Tuscarora

SECTION II - FINANCIAL STATEMENT FINDINGS

2025-001 - Segregation of Incompatible Duties (repeat finding)

Finding Type. Material weakness over financial reporting.

Criteria. Management is responsible for establishing and maintaining internal controls in order to safeguard the assets of the Township. A key element of internal control is the segregation of incompatible duties within the accounting function.

Condition/Finding. The Township has accounting functions which are performed by the same individual and are not subject to a documented independent review and approval. These areas include journal entries, cash reconciliations, and payroll (timecard) transactions.

Cause. This condition is a result of the limited size of the Township's accounting staff.

Effect. As a result of this condition, the Township is exposed to an increased risk that misstatements (whether caused by error or fraud) may occur and not be prevented or detected and corrected by management on a timely basis.

Recommendation. While there are, of course, no easy answers to the challenge of balancing the costs and benefits of internal controls and the segregation of incompatible duties, we would nevertheless encourage management to actively seek ways to further strengthen its internal control structure by requiring as much independent review, reconciliation, and approval of accounting functions by qualified members of management as possible.

View of Responsible Officials. See corrective action plan.

Township of Tuscarora

SECTION II - FINANCIAL STATEMENT FINDINGS

2025-002 - Timely Bank Reconciliations (repeat finding)

Finding Type. Material weakness over financial reporting.

Criteria. The Accounting Procedures Manual for Local Units of Government in Michigan (published by the Michigan Department of Treasury) states “all bank accounts must be reconciled to the local unit accounting records monthly and should then be reviewed by the appropriate supervisory personnel. Bank statements and reconciliations must be retained for audit purposes.”

Condition/Finding. Bank accounts are not being reconciled and independently reviewed in a timely fashion, and, unreconciled variances (material to the financial statements) required proposed audit adjustments for resolution.

Cause. This condition is due to turnover within the Township’s accounting department during the year, and, new staff not having sufficient knowledge of the unreconciled variances to properly resolve the matter.

Effect. Failure to reconcile the bank statements created an incomplete general ledger and led to a misstatement of cash balances and a corresponding misstatement of revenues and/or expenditures.

Recommendation. We recommend that management performs bank reconciliations within thirty days of month-end and that the bank statements and reconciliations be reviewed and signed by a second responsible person. We further recommend that the bank statements and all related documents be maintained for seven years in accordance with the Records Retentions Act of Michigan.

View of Responsible Officials. See corrective action plan.

Township of Tuscarora

SECTION II - FINANCIAL STATEMENT FINDINGS

2025-003 - Noncompliance with USDA Cash Balances

Finding Type. Statutory Noncompliance over financial reporting.

Criteria. The USDA bond agreement states the Township must have cash balances above a certain requirement within specific bank accounts. See Note 3 for required amounts.

Condition. The Township is not in compliance with the USDA bond cash balance requirements

Cause. The Township has two bank accounts that have lower cash balances than what is required by the bond agreement

Effect. The Township is not compliant with the USDA bond agreements.

Recommendation. We recommend the Township move cash into the required bank accounts to ensure it is above the requirement balance. We also recommend that the Township review the bond agreement and cash balances frequently to ensure they stay in compliance.

View of Responsible Officials. See corrective action plan.

December 31, 2025

CORRECTIVE ACTION PLAN

Pursuant to federal regulations, Uniform Administrative Requirements Section 200.511, the following are the findings, as noted in the Township of Tuscarora, Michigan's Single Audit report for the year ended June 30, 2025, and corrective actions to be completed.

Finding: 2025-001 - Material weakness over financial reporting - Segregation of Incompatible Duties

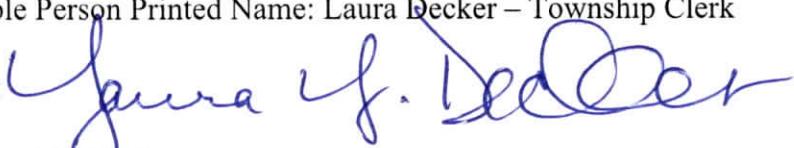
Auditor Description of Condition and Effect: The Township has accounting functions which are performed by the same individual and are not subject to a documented independent review and approval. These areas include journal entries, cash reconciliations, and payroll (timecard) transactions.

As a result of this condition, the Township is exposed to an increased risk that misstatements (whether caused by error or fraud) may occur and not be prevented or detected and corrected by management on a timely basis.

Auditor Recommendation: While there are, of course, no easy answers to the challenge of balancing the costs and benefits of internal controls and the segregation of incompatible duties, we would nevertheless encourage management to actively seek ways to further strengthen its internal control structure by requiring as much independent review, reconciliation, and approval of accounting functions by qualified members of management as possible.

Corrective Action: We agree with the finding. As a result of limited staffing, we cannot accomplish the desired segregation of duties. Management staff will provide increased oversight and documented independent review of journal entries, bank reconciliations, employee timecards, etc., to help prevent and correct errors and to deter inappropriate actions and potential fraud.

Responsible Person Printed Name: Laura Decker – Township Clerk

Signature: 

Title: Township Clerk

Anticipated Completion Date: June 30, 2026

Finding: 2025-002 - Material weakness over financial reporting - Timely Bank Reconciliations

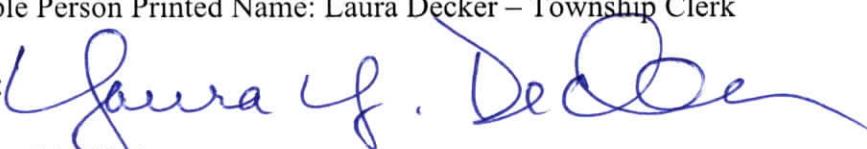
Auditor Description of Condition and Effect: Bank accounts are not being reconciled and independently reviewed in a timely fashion, and, unreconciled variances (material to the financial statements) required proposed audit adjustments for resolution.

Failure to reconcile the bank statements created an incomplete general ledger and led to a misstatement of cash balances and a corresponding misstatement of revenues and/or expenditures.

Auditor Recommendation: We recommend that management performs bank reconciliations within thirty days of month-end and that the bank statements and reconciliations be reviewed and signed by a second responsible person. We further recommend that the bank statements and all related documents be maintained for seven years in accordance with the Records Retentions Act of Michigan.

Corrective Action: We agree with the finding. The proposed audit adjustments have been received, reviewed, and posted. Reconciling the bank accounts has been an ongoing issue for the past couple years, but cash has been properly reconciled as of June 30, 2025. Management will ensure that bank reconciliations and their documented independent review will be completed within thirty days of each month-end going forward. Management has also hired a third party accountant to help ensure cash is reconciled in a timely manner and learn best practices on how to reconcile cash monthly going forward.

Responsible Person Printed Name: Laura Decker – Township Clerk

Signature: 

Title: Township Clerk

Anticipated Completion Date: January 31, 2026

Finding: 2025-003 – Noncompliance with USDA Cash Balances

Auditor Description of Condition and Effect:

The Township has two bank accounts that have lower cash balances than what is required by the USDA bond agreements. This is causing the Township to be out of compliance with their USDA bond agreements and debt covenants.

Auditor Recommendation:

We recommend the Township move cash into the required bank accounts to ensure it is above the requirement balance. We also recommend that the Township review the bond agreement and cash balances frequently to ensure they stay in compliance.

Corrective Action: We agree with the finding. Management will ensure that cash is moved into the USDA restricted cash bank accounts to stay in compliance with the USDA bond agreements.

Responsible Person Printed Name: Lori Smith – Township Treasurer

Signature: 

Title: Township Treasurer

Anticipated Completion Date: January 31, 2026

December 31, 2025

To the Board of Trustees
Township of Tuscarora, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Township of Tuscarora for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards and the Uniform Guidance* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 12, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Township are described in Note 1 to the financial statements. There were no new accounting policies adopted, except as state in Note 11. and the application of existing policies was not changed during the fiscal year ended June 30, 2025. We noted no transactions entered by the Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Township's financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.
- The assumptions used in the actuarial valuations of the pension plans are based on historical trends and industry standards.

We evaluated the key factors and assumptions used to develop the estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, some of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 31, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Township's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, pension schedules, and budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining statements and individual fund statements and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Township Board of Trustees and management of the Township and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Gabridge & Company". The signature is fluid and cursive, with "Gabridge" on the first line and "& Company" on the second line.

Gabridge & Company, PLC
Grand Rapids, MI

Bills and Revenue & Expenditure Report

BANK CODE: POOL

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
12030	AUTO VALUE	01/07/2026	02/06/2026	16.99	16.99	Open	N
12031	AUTO VALUE	01/21/2026	02/20/2026	11.99	11.99	Open	N
	Total for vendor 00815 - AUTO VALUE :			28.98	28.98		
11948	BS&A SOFTWARE	01/14/2026	02/13/2026	1,253.00	1,253.00	Open	N
12038	BURT LAKE MARINA	12/23/2025	01/22/2026	229.98	229.98	Open	N
12036	CHEBOYGAN COUNTY RD COMMISSION	01/15/2026	02/14/2026	90.95	90.95	Open	N
11937	CHEBOYGAN COUNTY TREASURER	01/12/2026	02/11/2026	90.00	90.00	Open	N
11951	CHEBOYGAN COUNTY TREASURER	01/21/2026	02/20/2026	90.00	90.00	Open	N
11972	CHEBOYGAN COUNTY TREASURER	01/26/2026	02/25/2026	97.50	97.50	Open	N
	Total for vendor 00731 - CHEBOYGAN COUNTY TREASURER:			277.50	277.50		
12016	CLASSIC CLEANING	01/30/2026	02/28/2026	990.00	990.00	Open	N
11999	CONSUMERS ENERGY	01/26/2026	02/18/2026	45.18	45.18	Open	N
12006	CONSUMERS ENERGY	01/26/2026	02/18/2026	29.69	29.69	Open	N
12007	CONSUMERS ENERGY	01/27/2026	02/19/2026	47.02	47.02	Open	N
12008	CONSUMERS ENERGY	01/27/2026	02/19/2026	401.78	401.78	Open	N
12009	CONSUMERS ENERGY	01/27/2026	02/19/2026	44.18	44.18	Open	N
12010	CONSUMERS ENERGY	01/27/2026	02/19/2026	31.04	31.04	Open	N
12011	CONSUMERS ENERGY	01/27/2026	02/19/2026	31.54	31.54	Open	N
12012	CONSUMERS ENERGY	01/27/2026	02/19/2026	92.65	92.65	Open	N
12013	CONSUMERS ENERGY	01/27/2026	02/19/2026	29.36	29.36	Open	N
12014	CONSUMERS ENERGY	01/27/2026	02/19/2026	32.04	32.04	Open	N
12015	CONSUMERS ENERGY	01/27/2026	02/19/2026	30.02	30.02	Open	N
12017	CONSUMERS ENERGY	01/26/2026	02/18/2026	242.32	242.32	Open	N
12018	CONSUMERS ENERGY	01/26/2026	02/18/2026	42.52	42.52	Open	N
12019	CONSUMERS ENERGY	01/26/2026	02/18/2026	44.67	44.67	Open	N
12020	CONSUMERS ENERGY	01/26/2026	02/18/2026	32.71	32.71	Open	N
12021	CONSUMERS ENERGY	01/26/2026	02/18/2026	45.18	45.18	Open	N
12022	CONSUMERS ENERGY	01/26/2026	02/18/2026	88.62	88.62	Open	N
12023	CONSUMERS ENERGY	01/26/2026	02/18/2026	317.42	317.42	Open	N
12024	CONSUMERS ENERGY	01/26/2026	02/18/2026	61.51	61.51	Open	N
12025	CONSUMERS ENERGY	01/26/2026	02/18/2026	43.17	43.17	Open	N
12026	CONSUMERS ENERGY	01/26/2026	02/18/2026	52.27	52.27	Open	N
12027	CONSUMERS ENERGY	01/26/2026	02/18/2026	48.89	48.89	Open	N
	Total for vendor 00136 - CONSUMERS ENERGY:			1,833.78	1,833.78		
12003	DECKA DIGITAL	01/29/2026	02/28/2026	131.90	131.90	Open	N
12042	DTE ENERGY	01/29/2026	02/20/2026	67.02	67.02	Open	N
12043	DTE ENERGY	01/29/2026	02/20/2026	637.48	637.48	Open	N
	Total for vendor 00164 - DTE ENERGY:			704.50	704.50		
12046	GINOP SALES, INC.	01/23/2026	02/22/2026	107.23	107.23	Open	N
12041	GOOGLE WORKSPACE	01/31/2026	02/01/2026	260.23	260.23	Open	N
11947	HURST MECHANICAL	01/15/2026	02/14/2026	3,970.00	3,970.00	Open	N
12033	INDIAN RIVER LUMBER & HARDWARE	01/08/2026	02/10/2026	23.68	23.68	Open	N
12037	INDIAN RIVER LUMBER & HARDWARE	01/15/2026	02/10/2026	30.27	30.27	Open	N

INVOICE REGISTER REPORT FOR TUSCARORA TOWNSHIP
EXP CHECK RUN DATES 01/15/2026 - 02/14/2026
BOTH JOURNALIZED AND UNJOURNALIZED OPEN

BANK CODE: POOL

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
12047	INDIAN RIVER LUMBER & HARDWARE	01/26/2026	02/25/2026	25.61	25.61	Open	N
11967	INDIAN RIVER LUMBER & HARDWARE	01/24/2026	02/10/2026	172.98	172.98	Open	N
	Total for vendor 00814 - INDIAN RIVER LUMBER & HARDWARE:			252.54	252.54		
12029	KCI	12/04/2025	02/11/2026	2,185.21	2,185.21	Open	N
11960	KEN OSMAN	01/15/2026	02/11/2026	60.59	60.59	Open	N
11936	KIRK & HUTH, P.C.	12/01/2025	01/01/2026	350.00	350.00	Open	N
11961	MEAD & HUNT	01/20/2026	02/19/2026	7,070.00	7,070.00	Open	N
11962	MEAD & HUNT	01/20/2026	02/19/2026	978.75	978.75	Open	N
	Total for vendor 00303 - MEAD & HUNT:			8,048.75	8,048.75		
12044	PITNEY BOWES PURCHASE POWER	01/25/2026	02/22/2026	562.82	562.82	Open	N
11971	PLANTE MORAN	01/21/2026	02/20/2026	7,155.00	7,155.00	Open	N
12032	PROPANE PLUS INC	01/26/2026	02/25/2026	103.00	103.00	Open	N
12034	RAMSBY DRILLING	01/09/2026	02/08/2026	2,118.78	2,118.78	Open	N
12035	RAMSBY DRILLING	01/19/2026	02/18/2026	436.68	436.68	Open	N
12002	RAMSBY DRILLING	01/19/2026	02/18/2026	352.68	352.68	Open	N
	Total for vendor 00395 - RAMSBY DRILLING:			2,908.14	2,908.14		
12001	STANDARD INSURANCE COMPANY	01/15/2026	02/01/2026	416.60	416.60	Open	N
11994	STATE OF MICHIGAN - EGLE/GWDP	01/08/2026	03/01/2026	7,372.22	7,372.22	Open	N
12045	TUSCARORA TWP VOLUNTEER FIRE DEPT	02/04/2026	02/11/2026	92,798.55	92,798.55	Open	N
12028	UPTIME TECHNOLOGY MANAGEMENT	02/01/2026	02/03/2026	280.93	280.93	Open	N
12040	UPTIME TECHNOLOGY MANAGEMENT	02/01/2026	02/03/2026	220.78	220.78	Open	N
	Total for vendor 00749 - UPTIME TECHNOLOGY MANAGEMENT:			501.71	501.71		
11935	USA BLUE BOOK	01/08/2026	02/07/2026	828.84	828.84	Open	N
12004	USDA RURAL DEVELOPMENT	02/01/2026	02/01/2026	14,467.50	14,467.50	Open	N
12005	USDA RURAL DEVELOPMENT	02/01/2026	02/01/2026	1,347.70	1,347.70	Open	N
	Total for vendor 00574 - USDA RURAL DEVELOPMENT:			15,815.20	15,815.20		
12039	USIC RECEIVABLES, LLC	01/31/2026	03/02/2026	416.83	416.83	Open	N
11954	VANS BUSINESS MACHINE	01/20/2026	02/19/2026	45.82	45.82	Open	N
# of Invoices:	62	# Due:	62	Totals:	149,699.87	149,699.87	
# of Credit Memos:	0	# Due:	0	Totals:	0.00	0.00	
Net of Invoices and Credit Memos:				149,699.87	149,699.87		

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INVOICE REGISTER REPORT FOR TUSCARORA TOWNSHIP

EXP CHECK RUN DATES 01/15/2026 - 02/14/2026

BOTH JOURNALIZED AND UNJOURNALIZED OPEN

BANK CODE: POOL

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Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
--- TOTALS BY FUND ---							
101 - GENERAL FUND				16,912.57		16,912.57	
206 - FIRE FUND				92,798.55		92,798.55	
207 - POLICE FUND				914.38		914.38	
219 - STREET LIGHTING FUND				92.65		92.65	
248 - DOWNTOWN DEVELOPMENT AUTHORITY				15,860.38		15,860.38	
271 - LIBRARY FUND				750.00		750.00	
502 - BOAT LAUNCH				31.54		31.54	
590 - SEWER FUND				22,339.80		22,339.80	
--- TOTALS BY DEPT/ACTIVITY ---							
000 -				6,171.07		6,171.07	
101 - TOWNSHIP BOARD				876.83		876.83	
215 - CLERK				3,709.40		3,709.40	
253 - TREASURER				4,140.32		4,140.32	
257 - ASSESSOR				3,438.21		3,438.21	
265 - BUILDING AND GROUNDS				686.24		686.24	
301 - POLICE				914.38		914.38	
336 - FIRE PROTECTION				92,798.55		92,798.55	
448 - STREET LIGHTING				92.65		92.65	
536 - WATER AND SEWER SYSTEMS				16,446.23		16,446.23	
567 - CEMETERY				29.36		29.36	
595 - AIRPORT				199.86		199.86	
728 - DDA				15,860.38		15,860.38	
751 - PARKS AND RECREATION				3,554.85		3,554.85	
756 - BOAT LAUNCH				31.54		31.54	
790 - LIBRARY				750.00		750.00	

Check Date	Check	Vendor Name	Amount
Bank POOL GENERAL - ALL			
01/09/2026	243 (E)	GOOGLE WORKSPACE	253.20
01/09/2026	244 (E)	UPTIME TECHNOLOGY MANAGEMENT	504.48
01/16/2026	245 (E)	MESSA	30.60
01/26/2026	246 (E)	MESSA	11,662.63
01/09/2026	37031	AUTO VALUE	472.54
01/09/2026	37032	BRANDON BLUMKE	275.00
01/09/2026	37033	CHASKEY'S SEPTIC SERVICE, INC.	200.00
01/09/2026	37034	CONSUMERS ENERGY	4,385.53
01/09/2026	37035	VOID	0.00 V
Void Reason: Created From Check Run Process			
01/09/2026	37036	VOID	0.00 V
Void Reason: Created From Check Run Process			
01/09/2026	37037	DAWSON BRACE	275.00
01/09/2026	37038	GALLS LLC	142.70
01/09/2026	37039	GORDON TEMPLE JR	275.00
01/09/2026	37040	INDIAN RIVER LUMBER & HARDWARE	175.00
01/09/2026	37041	JANET MYERSON	275.00
01/09/2026	37042	JEFF JOHNSON	275.00
01/09/2026	37043	KALAMAZOO SANITARY SUPPLY, LLC	201.45
01/09/2026	37044	MICKELO ANDERSON	275.00
01/09/2026	37045	NORTH BY NATURE LANDSCAPES	400.00
01/09/2026	37046	NORTHERN MI ASSOC CHIEFS OF POLICE	75.00
01/09/2026	37047	OMAR GOMEZ	275.00
01/09/2026	37048	POLLARD'S QUICK LUBE	104.19
01/09/2026	37049	PROPANE PLUS INC	1,142.53
01/09/2026	37050	STACY LALONDE	275.00
01/09/2026	37051	TUSCARORA TOWNSHIP	725.46
01/09/2026	37052	TUSCARORA TWP VOLUNTEER FIRE DEPT	74,633.54
01/09/2026	37053	WALTER CHAMBERLAIN	275.00
01/16/2026	37056	ANAVON TECHNOLOGY GROUP	930.88
01/16/2026	37057	BALLARD'S	14,526.00
01/16/2026	37058	BLARNEY CASTLE OIL CO	251.21
01/16/2026	37059	CLASSIC CLEANING	980.00
01/16/2026	37060	DTE ENERGY	773.87
01/16/2026	37061	HOTSHOTS DRAIN CLEANING LLC	575.00
01/16/2026	37062	KALAMAZOO SANITARY SUPPLY, LLC	224.88
01/16/2026	37063	KEN OSMAN	127.17
01/16/2026	37064	KIRK & HUTH, P.C.	600.00
01/16/2026	37065	LORI SMITH	14.17
01/16/2026	37066	MARTINA HAHN	350.00
01/16/2026	37067	MEAD & HUNT	7,160.00
01/16/2026	37068	MISS DIG SYSTEMS, INC.	901.52
01/16/2026	37069	OMNI SITE	1,008.00
01/16/2026	37070	PLANTE MORAN	9,495.00
01/16/2026	37071	PNC VISA	2,134.76
01/16/2026	37072	STATE OF MICHIGAN - EGLE/GWDP	496.05
01/16/2026	37073	USIC RECEIVABLES, LLC	88.41
01/16/2026	37074	VERIZON WIRELESS	122.67
01/19/2026	37075	GRAND TRAVERSE CONSTRUCTION	60,643.81
01/23/2026	37076	BLARNEY CASTLE FLEET CARD	1,109.58
01/23/2026	37077	CINCINNATI LIFE INSURANCE CO.	208.00
01/23/2026	37078	CLAYTON MCGOVERN	50.00
01/23/2026	37079	CMP DISTRIBUTORS, INC	1,428.00
01/23/2026	37080	CONSUMERS ENERGY	1,531.01
01/23/2026	37081	DEWOLF & ASSOCIATES	845.00
01/23/2026	37082	GREAT LAKES ENERGY	20.03
01/23/2026	37083	INDIAN RIVER LUMBER & HARDWARE	522.55
01/23/2026	37084	P.A.C. SANITATION INC.	148.00
01/23/2026	37085	POLLARD'S QUICK LUBE	682.50
01/23/2026	37086	PRESQUE ISLE ELEC. COOP.	206.99
01/23/2026	37087	TUSCARORA TOWNSHIP	392.92
01/28/2026	37090	SKOP POWDER COATING INC	4,553.00
01/30/2026	37091	4 FRONT CREDIT UNION	75.00
01/30/2026	37092	ANAVON TECHNOLOGY GROUP	148.10
01/30/2026	37093	CENGAGE LEARNING INC/GALE	261.66
01/30/2026	37094	CENTER POINT LARGE PRINT	47.94
01/30/2026	37095	CHEBOYGAN DAILY TRIBUNE	300.03
01/30/2026	37096	CINCINNATI LIFE INSURANCE CO.	326.00
01/30/2026	37097	CLASSIC CLEANING	70.00
01/30/2026	37098	CONSUMERS ENERGY	3,046.85
01/30/2026	37099	DECKA DIGITAL	130.00
01/30/2026	37100	DEMCO	8,966.24
01/30/2026	37101	GABRIDGE & COMPANY, PLC	15,250.00
01/30/2026	37102	KELSEY RUTKOWSKI	350.74
01/30/2026	37103	KUBOTA CREDIT CORPORATION	640.44
01/30/2026	37104	MIDWEST TAPE LLC	308.73

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CHECK REGISTER FOR TUSCARORA TOWNSHIP

CHECK DATE FROM 01/09/2026 - 02/06/2026

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Check Date	Check	Vendor Name	Amount
01/30/2026	37105	THE LIBRARY STORE	100.84
01/30/2026	37106	TUSCARORA TOWNSHIP	241.82
01/30/2026	37107	VANS BUSINESS MACHINE	135.06

POOL TOTALS:

Total of 77 Checks:	241,084.28
Less 2 Void Checks:	0.00
Total of 75 Disbursements:	241,084.28

Check Register Report For Tuscarora Township
For Check Dates 01/01/2026 to 02/11/2026

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
01/15/2026	POOL	DD3179	ANDERSON, MICKELO M	3,230.24	0.00	2,749.86	Cleared
01/29/2026	POOL	DD3206	ANDERSON, MICKELO M	2,484.80	0.00	2,136.60	Cleared
01/15/2026	POOL	DD3188	AYOTTE, KYLIE H	608.00	0.00	535.64	Cleared
01/29/2026	POOL	DD3215	AYOTTE, KYLIE H	648.00	0.00	568.02	Cleared
01/15/2026	POOL	DD3181	BECKWITH, CHARLES A	600.00	0.00	523.46	Cleared
01/29/2026	POOL	DD3208	BECKWITH, CHARLES A	200.00	0.00	184.70	Cleared
01/15/2026	POOL	DD3175	BLUMKE, BRANDON D.	3,492.00	0.00	2,448.13	Cleared
01/29/2026	POOL	DD3202	BLUMKE, BRANDON D.	3,333.20	0.00	2,386.17	Cleared
01/15/2026	POOL	DD3177	BRACE, DAWSON	2,644.80	0.00	1,813.41	Cleared
01/29/2026	POOL	DD3204	BRACE, DAWSON	2,564.80	0.00	1,795.52	Cleared
01/15/2026	POOL	DD3174	CHAMBERLAIN, WALTER C.	3,186.00	0.00	2,191.19	Cleared
01/29/2026	POOL	DD3201	CHAMBERLAIN, WALTER C.	3,040.70	0.00	2,123.64	Cleared
01/15/2026	POOL	DD3189	CONSTANTE, MARIA	765.00	0.00	659.39	Cleared
01/29/2026	POOL	DD3216	CONSTANTE, MARIA	967.50	0.00	817.53	Cleared
01/15/2026	POOL	DD3167	DECKER, LAURA L	939.69	0.00	768.73	Cleared
01/29/2026	POOL	DD3194	DECKER, LAURA L	939.69	0.00	768.91	Cleared
01/15/2026	POOL	DD3164	DRALLE, KAREN M	875.00	0.00	695.29	Cleared
01/29/2026	POOL	DD3190	DRALLE, KAREN M	845.00	0.00	671.87	Cleared
01/15/2026	POOL	DD3187	ERDMANN, LORETTA	864.00	0.00	701.65	Cleared
01/29/2026	POOL	DD3214	ERDMANN, LORETTA	864.00	0.00	701.65	Cleared
01/15/2026	POOL	37055	FRATERNAL ORDER OF POLICE	301.00	301.00	0.00	Cleared
01/15/2026	POOL	DD3178	GOMEZ, OMAR	2,570.08	0.00	1,800.57	Cleared
01/29/2026	POOL	DD3205	GOMEZ, OMAR	2,498.72	0.00	1,789.26	Cleared
01/15/2026	POOL	DD3168	GREEN, CHRIS	2,400.00	0.00	1,400.25	Cleared
01/29/2026	POOL	DD3195	GREEN, CHRIS	2,400.00	0.00	1,800.25	Cleared
01/15/2026	POOL	DD3165	HUTCHISON, JONATHAN T	163.08	0.00	143.68	Cleared
01/29/2026	POOL	DD3191	HUTCHISON, JONATHAN T	163.08	0.00	143.67	Cleared
01/15/2026	POOL	EFT768	INTERNAL REVENUE SERVICE	10,456.08	10,456.08	0.00	Cleared
01/29/2026	POOL	EFT772	INTERNAL REVENUE SERVICE	9,928.08	9,928.08	0.00	Cleared
01/15/2026	POOL	DD3182	JOHNSON, JEFFREY A.	2,484.80	0.00	1,236.32	Cleared

Check Register Report For Tuscarora Township
For Check Dates 01/01/2026 to 02/11/2026

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
01/29/2026	POOL	DD3209	JOHNSON, JEFFREY A.	2,484.80	0.00	1,236.31	Cleared
01/15/2026	POOL	DD3171	KEIPERT, R DOUGLAS	2,244.16	0.00	1,791.65	Cleared
01/29/2026	POOL	DD3198	KEIPERT, R DOUGLAS	2,244.16	0.00	1,791.65	Cleared
01/15/2026	POOL	DD3180	LALONDE, STACY A	2,484.80	0.00	1,846.47	Cleared
01/29/2026	POOL	DD3207	LALONDE, STACY A	2,484.80	0.00	1,889.46	Cleared
01/15/2026	POOL	DD3186	LINTZ, SANDRA L	1,071.00	0.00	853.03	Cleared
01/29/2026	POOL	DD3213	LINTZ, SANDRA L	1,179.00	0.00	948.34	Cleared
01/15/2026	POOL	DD3166	MAVES, TRUDY	939.69	0.00	795.81	Cleared
01/29/2026	POOL	DD3193	MAVES, TRUDY	939.69	0.00	795.82	Cleared
01/29/2026	POOL	37088	MESSA	2,915.68	2,915.68	0.00	Open
01/15/2026	POOL	EFT769	MUNICIPAL EMPLOYEE RETIREMENT SERVICES	264.00	264.00	0.00	Cleared
01/15/2026	POOL	EFT770	MUNICIPAL EMPLOYEE RETIREMENT SERVICES	375.00	375.00	0.00	Cleared
01/29/2026	POOL	EFT773	MUNICIPAL EMPLOYEE RETIREMENT SERVICES	264.00	* 264.00	0.00	Cleared
01/29/2026	POOL	EFT774	MUNICIPAL EMPLOYEE RETIREMENT SERVICES	375.00	375.00	0.00	Cleared
01/15/2026	POOL	DD3173	MYERSON, JANET C	2,484.80	0.00	1,774.56	Cleared
01/29/2026	POOL	DD3200	MYERSON, JANET C	2,799.28	0.00	2,034.94	Cleared
01/29/2026	POOL	DD3192	PROUT, THOMAS J	163.08	0.00	143.68	Cleared
01/15/2026	POOL	DD3184	RADLE JR, THOMAS J.	1,600.00	0.00	1,375.87	Cleared
01/29/2026	POOL	DD3211	RADLE JR, THOMAS J.	1,600.00	0.00	1,376.20	Cleared
01/15/2026	POOL	DD3185	RUTKOWSKI, KELSEY J	1,846.15	0.00	1,488.77	Cleared
01/29/2026	POOL	DD3212	RUTKOWSKI, KELSEY J	1,846.15	0.00	1,488.77	Cleared
01/15/2026	POOL	DD3183	SCHOFIELD, DOUGLAS D	2,200.00	0.00	1,516.23	Cleared
01/29/2026	POOL	DD3210	SCHOFIELD, DOUGLAS D	2,200.00	0.00	1,516.22	Cleared
01/15/2026	POOL	DD3169	SMITH, LORI C	1,072.31	0.00	849.40	Cleared
01/29/2026	POOL	DD3196	SMITH, LORI C	1,072.31	0.00	849.39	Cleared
01/15/2026	POOL	EFT771	STATE OF MICHIGAN	1,757.71	1,757.71	0.00	Cleared
01/29/2026	POOL	EFT775	STATE OF MICHIGAN	1,723.32	1,723.32	0.00	Open
01/15/2026	POOL	DD3176	TEMPLE, JR, GORDON M.	3,230.40	0.00	1,970.66	Cleared
01/29/2026	POOL	DD3203	TEMPLE, JR, GORDON M.	3,230.40	0.00	1,970.66	Cleared
01/15/2026	POOL	37054	UMB BANK, F/B/O PLANMEMBER	755.00	755.00	0.00	Cleared

Check Register Report For Tuscarora Township
For Check Dates 01/01/2026 to 02/11/2026

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
01/29/2026	POOL	37089	UMB BANK, F/B/O .PLANMEMBER	755.00	755.00	0.00	Open
01/15/2026	POOL	DD3170	VALLANCE, RACHEL G	192.31	0.00	169.43	Cleared
01/29/2026	POOL	DD3197	VALLANCE, RACHEL G	192.31	0.00	169.42	Cleared
01/15/2026	POOL	DD3172	WEBB, DAWN M	192.31	0.00	169.43	Cleared
01/29/2026	POOL	DD3199	WEBB, DAWN M	192.31	0.00	169.42	Cleared
Totals:				Number of Checks: 065	117,828.27	29,869.87	64,536.95
Total Physical Checks:				4			
Total Check Stubs:				61			

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 02/28/2026		ACTIVITY FOR MONTH 02/28/2026		AVAILABLE BALANCE NORMAL (ABNORMAL)		% BDGT USED		
			NORMAL	(ABNORMAL)	INCREASE	(DECREASE)	NORMAL	(ABNORMAL)			
Fund 101 - GENERAL FUND											
Revenues											
Dept 000											
101-000-402.00	PROPERTY TAXES	310,000.00	144,078.33		0.00		165,921.67	46.48			
101-000-412.00	DELINQUENT PERSONAL PROPERTY TAX	200.00	100.41		0.00		99.59	50.21			
101-000-426.00	SWAMP TAX/STATE LAND TAX	10,200.00	10,598.82		0.00		(398.82)	103.91			
101-000-434.00	TRAILER PARK FEES	200.00	(30.00)		0.00		230.00	(15.00)			
101-000-445.00	PENALTIES ON TAXES	500.00	0.00		0.00		500.00	0.00			
101-000-447.00	TAX ADMINISTRATION FEE	100,000.00	87,924.29		0.00		12,075.71	87.92			
101-000-448.00	STATE REIM. SUMMER TAX	9,200.00	0.00		0.00		9,200.00	0.00			
101-000-477.00	CABLE FRANCHISE FEES	4,800.00	2,290.52		0.00		2,509.48	47.72			
101-000-491.00	CEMETERY FEES - OPEN & CLOSE	6,000.00	4,500.00		0.00		1,500.00	75.00			
101-000-491.01	CEMETERY FEES - FOUNDATIONS	2,500.00	1,542.00		0.00		958.00	61.68			
101-000-492.00	RECYCLING PERMIT FEES	300.00	0.00		0.00		300.00	0.00			
101-000-541.00	GRANT - STATE	12,275.00	0.00		0.00		12,275.00	0.00			
101-000-573.00	LOCAL COMMUNITY STABILIZATION SHARE	650.00	0.00		0.00		650.00	0.00			
101-000-574.00	STATE SHARED REVENUE - SALES/USE	337,138.00	173,589.00		0.00		163,549.00	51.49			
101-000-626.00	CHARGES FOR SERVICES RENDERED	2,500.00	2,000.00		0.00		500.00	80.00			
101-000-628.00	CHARGES FOR SERV. RENDERED, PARK	23,500.00	21,305.00		4,000.00		2,195.00	90.66			
101-000-630.00	CHARGES FOR SERVICES - AIRPORT	1,500.00	560.00		0.00		940.00	37.33			
101-000-642.00	CHARGES FOR CEMETERY GRAVE SITES	2,000.00	2,700.00		0.00		(700.00)	135.00			
101-000-667.01	AIRPORT HANGAR LEASE	5,000.00	4,054.45		399.85		945.55	81.09			
101-000-674.01	CONTRIBUTIONS FROM PRIVATE SOURC	1,500.00	2,653.55		20.00		(1,153.55)	176.90			
101-000-676.00	REIMBURSEMENTS	500.00	0.00		0.00		500.00	0.00			
101-000-687.00	REFUNDS/REBATES	0.00	101.35		0.00		(101.35)	100.00			
101-000-689.00	CASH OVER OR SHORT	0.00	0.25		0.00		(0.25)	100.00			
Total Dept 000		830,463.00	457,967.97		4,419.85		372,495.03	55.15			
Dept 751 - PARKS AND RECREATION											
101-751-693.00	GAIN ON SALE FIXED ASSETS	0.00	1,100.00		0.00		(1,100.00)	100.00			
Total Dept 751 - PARKS AND RECREATION		0.00	1,100.00		0.00		(1,100.00)	100.00			
TOTAL REVENUES		830,463.00	459,067.97		4,419.85		371,395.03	55.28			
Expenditures											
Dept 101 - TOWNSHIP BOARD											
101-101-703.00	TOWNSHIP BOARD TRUSTEE SALARIES	8,480.00	4,845.82		0.00		3,634.18	57.14			
101-101-704.00	ADMINISTRATIVE ASSISTANT	62,400.00	38,480.00		0.00		23,920.00	61.67			
101-101-704.02	OFFICE STAFF	22,000.00	12,483.56		0.00		9,516.44	56.74			
101-101-709.00	TRUSTEE & OFFICE STAFF FICA	7,105.32	4,269.44		0.00		2,835.88	60.09			
101-101-710.00	TWP BD ER UIA	1,000.00	189.26		0.00		810.74	18.93			
101-101-752.00	TWP BD OFFICE SUPPLIES	2,500.00	1,130.32		0.00		1,369.68	45.21			
101-101-801.00	TWP BD PROFESSIONAL FEES	3,500.00	3,657.81		(1,500.00)		(157.81)	104.51			
101-101-809.00	TWP BD FEES	500.00	544.19		6.82		(44.19)	108.84			
101-101-850.00	COMMUNICATIONS	2,800.00	1,772.82		220.78		1,027.18	63.32			
101-101-851.00	MAIL/POSTAGE	2,000.00	(7.98)		0.00		2,007.98	(0.40)			
101-101-852.00	INTERNET & WEBSITE	3,000.00	3,735.40		1,830.54		(735.40)	124.51			
101-101-880.00	TOWNSHIP BOARD COMMUNITY PROMOTION	15,000.00	15,000.00		0.00		0.00	100.00			
101-101-900.00	TWP BD PRINTING AND PUBLISHING	2,000.00	568.48		0.00		1,431.52	28.42			
101-101-915.00	TWP BD DUES AND MEMBERSHIP	7,500.00	9,030.56		(7,647.00)		(1,530.56)	120.41			
101-101-916.00	TWP BD EDUCATION AND TRAINING	1,000.00	0.00		0.00		1,000.00	0.00			
101-101-931.00	TWP BD REPAIRS AND MAINTENANCE	2,500.00	983.33		(983.33)		1,516.67	39.33			
101-101-935.00	LIABILITY & CONTENTS INSURANCE	5,000.00	5,246.07		(4,844.15)		(246.07)	104.92			

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR MONTH 02/28/2026	AVAILABLE BALANCE	% BDGT USED					
			02/28/2026 NORMAL (ABNORMAL)								
Fund 101 - GENERAL FUND											
Expenditures											
101-253-703.00	TREASURERS SALARY	27,880.00	17,156.96	0.00	10,723.04	61.54					
101-253-704.00	DEPUTY TREASURER SALARY	5,200.00	3,076.96	0.00	2,123.04	59.17					
101-253-709.00	TREASURER ER FICA	2,531.00	1,547.92	0.00	983.08	61.16					
101-253-752.00	TREASURER OFFICE SUPPLIES	500.00	133.85	0.00	366.15	26.77					
101-253-801.00	TREASURER PROFESSIONAL FEES	8,000.00	16,931.25	(6,099.75)	(8,931.25)	211.64					
101-253-804.00	TREASURER TAX PREPARATION	2,000.00	2,982.24	0.00	(982.24)	149.11					
101-253-851.00	TREASURER MAIL/POSTAGE	7,000.00	3,664.54	562.82	3,335.46	52.35					
101-253-861.00	TREASURER MILEAGE REIMBURSEMENT	0.00	243.60	0.00	(243.60)	100.00					
101-253-916.00	TREASURER EDUCATION AND TRAINING	500.00	712.96	0.00	(212.96)	142.59					
101-253-933.00	TREASURER SOFTWARE MAINTENANCE	4,100.00	4,010.86	0.00	89.14	97.83					
101-253-980.00	TREASURER COMPUTER & OFFICE EQUIP	0.00	1,064.81	0.00	(1,064.81)	100.00					
101-253-984.00	TREASURER SOFTWARE	700.00	228.00	0.00	472.00	32.57					
Total Dept 253 - TREASURER		58,411.00	51,753.95	(5,536.93)	6,657.05	88.60					
Dept 257 - ASSESSOR											
101-257-703.00	ASSESSOR SALARY	58,350.00	35,603.00	0.00	22,747.00	61.02					
101-257-704.00	ASSESSOR ADMIN SALARY	10,000.00	5,220.00	0.00	4,780.00	52.20					
101-257-709.00	ASSESSOR EMPLOYER FICA	5,230.00	3,122.96	0.00	2,107.04	59.71					
101-257-710.00	ASSESSOR EMPLOYERS UIA	600.00	165.69	0.00	434.31	27.62					
101-257-752.00	ASSESSOR OFFICE SUPPLIES	200.00	0.00	0.00	200.00	0.00					
101-257-801.00	ASSESSOR PROFESSIONAL FEES	10,000.00	50.00	0.00	9,950.00	0.50					
101-257-851.00	ASSESSOR MAIL/POSTAGE	3,500.00	2,241.49	2,185.21	1,258.51	64.04					
101-257-900.00	ASSESSOR PRINTING & PUBLISHING	100.00	0.00	0.00	100.00	0.00					
101-257-933.00	ASSESSOR SOFTWARE MAINTENANCE	2,500.00	1,086.97	0.00	1,413.03	43.48					
101-257-937.00	WORKER'S COMPENSATION INSURANCE	600.00	580.00	580.00	20.00	96.67					
101-257-980.00	ASSESSOR COMPUTER & OFFICE EQUIP	1,000.00	0.00	0.00	1,000.00	0.00					
Total Dept 257 - ASSESSOR		92,080.00	48,070.11	2,765.21	44,009.89	52.20					
Dept 262 - ELECTIONS											
101-262-704.00	ELECTION WORKERS	5,800.00	3,315.35	0.00	2,484.65	57.16					
101-262-709.00	ELECTION ER FICA	443.70	130.85	0.00	312.85	29.49					
101-262-710.00	ELECTIONS ER UIA	300.00	0.00	0.00	300.00	0.00					
101-262-752.00	ELECTION OPERATING SUPPLIES	2,000.00	2,022.11	0.00	(22.11)	101.11					
101-262-801.00	ELECTION MACHINE SET UP	1,500.00	0.00	0.00	1,500.00	0.00					
101-262-851.00	ELECTION MAIL/POSTAGE	1,500.00	1,360.07	0.00	139.93	90.67					
101-262-861.00	ELECTION TRANSPORTATION	200.00	0.00	0.00	200.00	0.00					
101-262-900.00	ELECTION PRINTING AND PUBLISHING	500.00	0.00	0.00	500.00	0.00					
101-262-933.00	SOFTWARE MAINT AGREEMENT	0.00	990.00	0.00	(990.00)	100.00					
101-262-980.00	ELECTION COMPUTER & OFFICE EQUIP	500.00	99.90	0.00	400.10	19.98					
Total Dept 262 - ELECTIONS		12,743.70	7,918.28	0.00	4,825.42	62.13					
Dept 265 - BUILDING AND GROUNDS											
101-265-702.00	BUILDING SALARIES AND WAGES	0.00	1,400.35	0.00	(1,400.35)	100.00					
101-265-709.00	BUILDING ER FICA	0.00	106.76	0.00	(106.76)	100.00					
101-265-752.00	BLDG OPERATING SUPPLIES	1,500.00	491.99	0.00	1,008.01	32.80					
101-265-801.00	BUILDING CONTRACTED SERVICES	4,200.00	3,015.98	0.00	1,184.02	71.81					
101-265-917.00	BLDG SEWER O & M	1,000.00	483.64	0.00	516.36	48.36					
101-265-920.00	BLDG ELECTRIC	4,500.00	3,060.62	29.92	1,439.38	68.01					
101-265-921.00	BLDG NATURAL GAS	1,800.00	809.06	191.24	990.94	44.95					
101-265-930.00	BLDG REPAIRS AND MAINTENANCE	16,375.00	21,071.92	0.00	(4,696.92)	128.68					

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 02/28/2026 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 02/28/2026 INCREASE (DECREASE)		AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED					
				02/28/2026 INCREASE (DECREASE)	02/28/2026 INCREASE (DECREASE)							
Fund 101 - GENERAL FUND												
Expenditures												
101-265-974.00	BLDG LAND IMPROVEMENTS	2,500.00	0.00	0.00	0.00	2,500.00	0.00					
101-265-975.01	BLDG ADDITIONS & IMPROVEMENTS	3,000.00	0.00	0.00	0.00	3,000.00	0.00					
Total Dept 265 - BUILDING AND GROUNDS		34,875.00	30,440.32	221.16	221.16	4,434.68	87.28					
Dept 266 - ATTORNEY COUNSEL												
101-266-801.00	GENERAL BD - ATTORNEY FEES	38,000.00	0.00	0.00	0.00	38,000.00	0.00					
Total Dept 266 - ATTORNEY COUNSEL		38,000.00	0.00	0.00	0.00	38,000.00	0.00					
Dept 446 - ROADS STREETS BRIDGES												
101-446-801.00	STREETS/HIGHWAYS CONTRACTED SERV	4,000.00	0.00	0.00	0.00	4,000.00	0.00					
101-446-801.01	ROAD BRINING	50,000.00	12,987.50	0.00	0.00	37,012.50	25.98					
101-446-934.00	STREETS/HIGHWAYS REPAIRS & MAINT	35,000.00	25,285.82	0.00	0.00	9,714.18	72.25					
Total Dept 446 - ROADS STREETS BRIDGES		89,000.00	38,273.32	0.00	0.00	50,726.68	43.00					
Dept 528 - RUBBISH COLLECTION-DISPOSAL												
101-528-801.00	REFUSE COLLECTION & DISPOSAL	4,000.00	3,488.88	0.00	0.00	511.12	87.22					
Total Dept 528 - RUBBISH COLLECTION-DISPOSAL		4,000.00	3,488.88	0.00	0.00	511.12	87.22					
Dept 567 - CEMETERY												
101-567-702.00	CEMETERY SALARY	25,000.00	4,455.19	0.00	0.00	20,544.81	17.82					
101-567-709.00	EMPLOYER SOCIAL SECURITY	1,912.00	340.76	0.00	0.00	1,571.24	17.82					
101-567-710.00	EMPLOYER MESC	200.00	0.00	0.00	0.00	200.00	0.00					
101-567-801.00	CONTRACTED SERVICES	8,500.00	10,524.00	0.00	0.00	(2,024.00)	123.81					
101-567-920.00	ELECTRIC	400.00	201.55	29.36	29.36	198.45	50.39					
101-567-930.00	CEMETERY REPAIRS & MAINTENANCE	500.00	450.00	0.00	0.00	50.00	90.00					
101-567-933.00	SOFTWARE MAINT AGREEMENT	418.00	503.24	0.00	0.00	(85.24)	120.39					
Total Dept 567 - CEMETERY		36,930.00	16,474.74	29.36	29.36	20,455.26	44.61					
Dept 595 - AIRPORT												
101-595-752.00	OPERATING SUPPLIES	150.00	0.00	0.00	0.00	150.00	0.00					
101-595-801.00	PROFESSIONAL	75.00	0.00	0.00	0.00	75.00	0.00					
101-595-860.00	TRANSPORTATION	700.00	120.94	0.00	0.00	579.06	17.28					
101-595-915.00	DUES/MEMBERSHIPS	25.00	25.00	0.00	0.00	0.00	100.00					
101-595-920.00	ELECTRIC	500.00	242.27	32.04	32.04	257.73	48.45					
101-595-921.00	NATURAL GAS	1,000.00	395.17	0.00	0.00	604.83	39.52					
101-595-930.00	REPAIRS/MAINT. LAND & BLDG.	3,500.00	16,874.40	0.00	0.00	(13,374.40)	482.13					
101-595-931.00	REPAIRS/MAINTENANCE - EQUIPMENT	2,000.00	686.94	0.00	0.00	1,313.06	34.35					
101-595-935.00	LIABILITY INSURANCE	1,500.00	1,325.00	0.00	0.00	175.00	88.33					
Total Dept 595 - AIRPORT		9,450.00	19,669.72	32.04	32.04	(10,219.72)	208.15					
Dept 751 - PARKS AND RECREATION												
101-751-702.00	RECREATION DEPARTMENT SALARIES	93,300.00	67,840.15	0.00	0.00	25,459.85	72.71					
101-751-705.00	VACATION PAY	3,000.00	3,986.09	0.00	0.00	(986.09)	132.87					
101-751-706.00	PARKS HOLIDAY	500.00	420.00	0.00	0.00	80.00	84.00					

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 02/28/2026 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 02/28/2026 INCREASE (DECREASE)		AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED					
				MONTH	INCREASE (DECREASE)							
Fund 101 - GENERAL FUND												
Expenditures												
101-751-709.00	RECREATION DEPARTMENT F.I.C.A.	7,405.00	5,460.02	0.00		1,944.98	73.73					
101-751-710.00	RECREATION DEPARTMENT M.E.S.C.	1,500.00	365.02	0.00		1,134.98	24.33					
101-751-713.00	OVERTIME PAY	500.00	212.22	0.00		287.78	42.44					
101-751-716.00	DEFINED CONTRIBUTION PENSION	1,716.00	687.50	0.00		1,028.50	40.06					
101-751-719.00	HOSPITALIZATION	11,640.00	5,764.24	0.00		5,875.76	49.52					
101-751-752.00	RECREATION DEPT. SUPPLIES	7,500.00	3,048.30	53.95		4,451.70	40.64					
101-751-752.01	UNIFORMS	2,000.00	0.00	0.00		2,000.00	0.00					
101-751-754.00	RECREATION DEPT. FERTILIZER & SE	6,500.00	5,277.43	0.00		1,222.57	81.19					
101-751-801.00	RECREATION DEPT. CONTRACTED SERV	16,000.00	3,753.04	0.00		12,246.96	23.46					
101-751-809.00	FEES	500.00	661.71	0.00		(161.71)	132.34					
101-751-860.00	RECREATION DEPT. TRANSPORTATION	10,500.00	6,086.21	0.00		4,413.79	57.96					
101-751-916.00	EDUCATION AND TRAINING	200.00	0.00	0.00		200.00	0.00					
101-751-917.00	SEWER O/M	1,200.00	483.64	0.00		716.36	40.30					
101-751-920.00	ELECTRIC	15,000.00	8,499.35	594.62		6,500.65	56.66					
101-751-923.00	PROPANE	5,500.00	1,820.16	103.00		3,679.84	33.09					
101-751-930.00	REPAIRS/MAINT. LAND & BLDG.	6,300.00	7,592.41	2,567.45		(1,292.41)	120.51					
101-751-931.00	REPAIRS & MAINT. PARKS EQUIPMENT	10,500.00	5,498.98	337.92		5,001.02	52.37					
101-751-935.00	LIABILITY INSURANCE	9,500.00	9,434.20	(9,434.20)		65.80	99.31					
101-751-937.00	WORKMEN'S COMPENSATION INSURANCE	2,500.00	2,894.89	2,594.89		(394.89)	115.80					
101-751-940.00	RENTALS	1,000.00	0.00	0.00		1,000.00	0.00					
101-751-945.00	TRACTOR LEASE	0.00	640.44	0.00		(640.44)	100.00					
101-751-974.00	LAND IMPROVEMENTS	10,000.00	0.00	0.00		10,000.00	0.00					
101-751-977.00	EQUIPMENT	20,000.00	1,401.78	0.00		18,598.22	7.01					
Total Dept 751 - PARKS AND RECREATION		244,261.00	141,827.78	(3,182.37)		102,433.22	58.06					
Dept 754 - VETERANS PIER												
101-754-754.00	VETERANS PIER BRICKS	500.00	50.00	0.00		450.00	10.00					
Total Dept 754 - VETERANS PIER		500.00	50.00	0.00		450.00	10.00					
Dept 901 - CIP												
101-901-970.03	PARKS - YOUTH GRANT	0.00	10,208.63	0.00		(10,208.63)	100.00					
Total Dept 901 - CIP		0.00	10,208.63	0.00		(10,208.63)	100.00					
TOTAL EXPENDITURES		907,824.02	546,175.37	(62,334.83)		361,648.65	60.16					
Fund 101 - GENERAL FUND:												
TOTAL REVENUES		830,463.00	459,067.97	4,419.85		371,395.03	55.28					
TOTAL EXPENDITURES		907,824.02	546,175.37	(62,334.83)		361,648.65	60.16					
NET OF REVENUES & EXPENDITURES		(77,361.02)	(87,107.40)	66,754.68		9,746.38	112.60					

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR MONTH 02/28/2026	AVAILABLE BALANCE	% BDGT USED					
			02/28/2026 NORMAL (ABNORMAL)								
Fund 206 - FIRE FUND											
Revenues											
Dept 000											
206-000-427.00	FIRE SPEC ASSESSMENT	320,917.00	143,892.42	0.00	177,024.58	44.84					
Total Dept 000		320,917.00	143,892.42	0.00	177,024.58	44.84					
TOTAL REVENUES		320,917.00	143,892.42	0.00	177,024.58	44.84					
Expenditures											
Dept 336 - FIRE PROTECTION											
206-336-801.00	FIRE PROTECTION CONTRACT	308,920.00	74,633.54	0.00	234,286.46	24.16					
Total Dept 336 - FIRE PROTECTION		308,920.00	74,633.54	0.00	234,286.46	24.16					
TOTAL EXPENDITURES		308,920.00	74,633.54	0.00	234,286.46	24.16					
Fund 206 - FIRE FUND:											
TOTAL REVENUES		320,917.00	143,892.42	0.00	177,024.58	44.84					
TOTAL EXPENDITURES		308,920.00	74,633.54	0.00	234,286.46	24.16					
NET OF REVENUES & EXPENDITURES		11,997.00	69,258.88	0.00	(57,261.88)	577.30					

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 02/28/2026 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 02/28/2026 INCREASE (DECREASE)		AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED					
				MONTH	02/28/2026 INCREASE (DECREASE)							
Fund 207 - POLICE FUND												
Revenues												
Dept 000												
207-000-402.00	REAL PROPERTY TAXES	1,381,250.00	625,519.23	0.00	755,730.77	45.29						
207-000-548.00	FEES - LIQUOR LICENSE	6,500.00	5,105.10	0.00	1,394.90	78.54						
207-000-569.00	ACT 302 GRANT FUNDS	1,500.00	1,886.40	0.00	(386.40)	125.76						
207-000-570.00	CPE DISTRIBUTION	8,000.00	9,550.00	0.00	(1,550.00)	119.38						
207-000-626.00	CHARGES FOR SERVICES	400.00	270.00	34.00	130.00	67.50						
207-000-657.00	FINES & FORFEITURES	2,000.00	0.00	0.00	2,000.00	0.00						
207-000-674.00	CONTRIBUTIONS / PRIVATE	500.00	1,000.00	0.00	(500.00)	200.00						
207-000-676.00	REIMBURSEMENT	450.00	4,294.96	0.00	(3,844.96)	954.44						
207-000-676.01	RESOURCE OFFICER REIM.	73,048.00	24,349.37	0.00	48,698.63	33.33						
207-000-676.02	OWI REIMBURSEMENT	2,000.00	826.92	0.00	1,173.08	41.35						
207-000-687.00	REFUNDS/REBATES	0.00	202.18	0.00	(202.18)	100.00						
Total Dept 000		1,475,648.00	673,004.16	34.00	802,643.84	45.61						
TOTAL REVENUES		1,475,648.00	673,004.16	34.00	802,643.84	45.61						
Expenditures												
Dept 301 - POLICE												
207-301-702.00	SALARIES AND WAGES	681,514.00	385,190.92	0.00	296,323.08	56.52						
207-301-702.02	CPE TRAINING OVERTIME	0.00	1,895.06	0.00	(1,895.06)	100.00						
207-301-702.03	CPE TRAINING	4,000.00	2,129.18	0.00	1,870.82	53.23						
207-301-702.04	LONGEVITY PAY	7,850.00	6,600.00	0.00	1,250.00	84.08						
207-301-705.00	VACATION PAY	58,256.00	36,163.94	0.00	22,092.06	62.08						
207-301-706.00	HOLIDAY PAY	24,236.00	14,382.16	0.00	9,853.84	59.34						
207-301-709.00	EMPLOYER SOCIAL SECURITY	52,362.00	33,989.33	0.00	18,372.67	64.91						
207-301-710.00	EMPLOYER MESC	3,500.00	331.03	0.00	3,168.97	9.46						
207-301-712.00	CASH IN LIEU OF BENEFITS	8,000.00	8,000.00	0.00	0.00	100.00						
207-301-713.00	OVERTIME PAY	7,000.00	18,875.09	0.00	(11,875.09)	269.64						
207-301-717.00	RETIREMENT	220,000.00	92,268.70	0.00	127,731.30	41.94						
207-301-719.00	HOSPITALIZATION	188,155.00	93,089.32	0.00	95,065.68	49.47						
207-301-724.00	HEALTH CARE SAVING	2,800.00	0.00	0.00	2,800.00	0.00						
207-301-725.00	LIFE INSURANCE	4,500.00	3,001.44	0.00	1,498.56	66.70						
207-301-726.00	DISABILITY INSURANCE	5,500.00	3,505.58	(461.76)	1,994.42	63.74						
207-301-752.00	OPERATING SUPPLIES	19,500.00	11,580.75	25.61	7,919.25	59.39						
207-301-801.00	PROFESSIONAL	6,000.00	5,273.97	0.00	726.03	87.90						
207-301-805.00	FACILITY CONTRACTED MAINTENANCE	1,500.00	1,500.00	0.00	0.00	100.00						
207-301-809.00	FEES	0.00	60.57	0.00	(60.57)	100.00						
207-301-843.00	MEDICAL PROVIDER SERVICES	500.00	617.00	0.00	(117.00)	123.40						
207-301-850.00	COMMUNICATIONS	5,500.00	2,791.64	280.93	2,708.36	50.76						
207-301-851.00	MAIL/POSTAGE	300.00	156.09	0.00	143.91	52.03						
207-301-852.00	INTERNET & WEBSITE	700.00	385.67	0.00	314.33	55.10						
207-301-860.00	TRANSPORTATION	15,000.00	7,719.56	0.00	7,280.44	51.46						
207-301-913.00	TRAVEL EXPENSES	500.00	0.00	0.00	500.00	0.00						
207-301-915.00	DUES AND MEMBERSHIPS	400.00	190.00	0.00	210.00	47.50						
207-301-916.00	EDUCATION AND TRAINING	3,000.00	500.00	(1,643.95)	2,500.00	16.67						
207-301-916.01	ACT 302 TRAINING EXPENSES	1,500.00	1,720.00	0.00	(220.00)	114.67						
207-301-916.02	CPE TRAINING	4,000.00	1,643.95	0.00	2,356.05	41.10						
207-301-917.00	SEWER O & M	1,000.00	483.64	0.00	516.36	48.36						
207-301-920.00	ELECTRIC	4,500.00	2,722.25	29.92	1,777.75	60.49						
207-301-921.00	NATURAL GAS	1,700.00	809.06	191.24	890.94	47.59						
207-301-930.00	MUN. BLDG. REPAIRS & MAINTENANCE	20,317.00	22,503.06	(983.33)	(2,186.06)	110.76						
207-301-931.00	VEHICLE REP AND MAINT	8,500.00	2,588.27	0.00	5,911.73	30.45						
207-301-935.00	INSURANCE AND BONDS	25,000.00	24,640.14	(24,640.14)	359.86	98.56						

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 02/28/2026		ACTIVITY FOR MONTH 02/28/2026		AVAILABLE BALANCE (ABNORMAL)	% BDGT USED				
			NORMAL	(ABNORMAL)	INCREASE	(DECREASE)						
Fund 207 - POLICE FUND												
Expenditures												
207-301-937.00	WORKMEN'S COMPENSATION INSURANCE	23,500.00	24,111.11		21,647.11		(611.11)	102.60				
207-301-941.00	CONTINGENCIES	9,658.00	2,063.67		0.00		7,594.33	21.37				
207-301-948.00	COMPUTER SERVICES	5,500.00	1,601.40		369.96		3,898.60	29.12				
207-301-964.00	REFUNDS AND REBATES	0.00	(138.81)		0.00		138.81	100.00				
207-301-977.00	EQUIPMENT	20,000.00	5,398.52		0.00		14,601.48	26.99				
207-301-980.00	OFFICE & COMPUTER EQUIPMENT	4,500.00	2,806.71		0.00		1,693.29	62.37				
207-301-981.00	VEHICLES	25,000.00	0.00		0.00		25,000.00	0.00				
207-301-984.00	SOFTWARE	400.00	0.00		0.00		400.00	0.00				
Total Dept 301 - POLICE		1,475,648.00	823,149.97		(5,184.41)		652,498.03	55.78				
TOTAL EXPENDITURES		1,475,648.00	823,149.97		(5,184.41)		652,498.03	55.78				
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Fund 207 - POLICE FUND:												
TOTAL REVENUES		1,475,648.00	673,004.16		34.00		802,643.84	45.61				
TOTAL EXPENDITURES		1,475,648.00	823,149.97		(5,184.41)		652,498.03	55.78				
NET OF REVENUES & EXPENDITURES		0.00	(150,145.81)		5,218.41		150,145.81	100.00				

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR MONTH 02/28/2026	NORMAL (ABNORMAL)	AVAILABLE BALANCE	% BDGT USED					
			02/28/2026 NORMAL (ABNORMAL)			NORMAL (ABNORMAL)						
Fund 219 - STREET LIGHTING FUND												
Revenues												
Dept 000 219-000-427.00	STREET LIGHT SPEC ASSESS	20,000.00	8,953.67	0.00	11,046.33	44.77						
Total Dept 000		20,000.00	8,953.67	0.00	11,046.33	44.77						
TOTAL REVENUES		20,000.00	8,953.67	0.00	11,046.33	44.77						
Expenditures												
Dept 448 - STREET LIGHTING 219-448-920.00	ELECTRIC	34,000.00	18,401.37	2,295.74	15,598.63	54.12						
Total Dept 448 - STREET LIGHTING		34,000.00	18,401.37	2,295.74	15,598.63	54.12						
TOTAL EXPENDITURES		34,000.00	18,401.37	2,295.74	15,598.63	54.12						
Fund 219 - STREET LIGHTING FUND:												
TOTAL REVENUES		20,000.00	8,953.67	0.00	11,046.33	44.77						
TOTAL EXPENDITURES		34,000.00	18,401.37	2,295.74	15,598.63	54.12						
NET OF REVENUES & EXPENDITURES		(14,000.00)	(9,447.70)	(2,295.74)	(4,552.30)	67.48						

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 02/28/2026 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 02/28/2026 INCREASE (DECREASE)		AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED					
				02/28/2026 NORMAL (ABNORMAL)	02/28/2026 INCREASE (DECREASE)							
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY												
Revenues												
Dept 000												
248-000-402.00	REAL PROPERTY TAXES	140,000.00	0.00	0.00	0.00	140,000.00	0.00					
248-000-665.00	INTEREST	50.00	23.26	0.00	0.00	26.74	46.52					
248-000-674.00	DDA DONATIONS UNSPECIFIED	0.00	(500.00)	0.00	0.00	500.00	100.00					
248-000-674.02	SUMMER MUSIC SERIES	3,500.00	2,000.00	0.00	0.00	1,500.00	57.14					
Total Dept 000		143,550.00	1,523.26	0.00	0.00	142,026.74	1.06					
TOTAL REVENUES		143,550.00	1,523.26	0.00	0.00	142,026.74	1.06					
Expenditures												
Dept 728 - DDA												
248-728-702.00	ADMINISTRATION	2,000.00	0.00	0.00	0.00	2,000.00	0.00					
248-728-709.00	EMPLOYER SOCIAL SECURITY	155.00	0.00	0.00	0.00	155.00	0.00					
248-728-752.00	SUPPLIES	4,000.00	0.00	0.00	0.00	4,000.00	0.00					
248-728-801.00	PROFESSIONAL/CONTRACTUAL	4,500.00	168.00	0.00	0.00	4,332.00	3.73					
248-728-801.01	ACCOUNTING FEES	7,000.00	2,647.17	0.00	0.00	4,352.83	37.82					
248-728-880.00	COMMUNITY PROMOTION	5,500.00	0.00	0.00	0.00	5,500.00	0.00					
248-728-880.01	SUMMER MUSIC SERIES	5,500.00	8,100.00	0.00	0.00	(2,600.00)	147.27					
248-728-915.00	DUES/MEMBERSHIPS	100.00	0.00	0.00	0.00	100.00	0.00					
248-728-920.00	ELECTRIC	550.00	271.36	0.00	0.00	278.64	49.34					
248-728-934.00	REPAIRS/MAINTENANCE	5,000.00	10,177.00	0.00	0.00	(5,177.00)	203.54					
248-728-934.01	STURGEON PATHWAY MAINT	5,000.00	0.00	0.00	0.00	5,000.00	0.00					
248-728-941.00	CONTINGENCIES	39,245.00	0.00	0.00	0.00	39,245.00	0.00					
248-728-991.00	PRINCIPAL PAYMENT	30,000.00	254,441.45	0.00	0.00	(224,441.45)	848.14					
248-728-992.00	BOND INTEREST PAYMENT	35,000.00	34,231.45	15,815.20	15,815.20	768.55	97.80					
Total Dept 728 - DDA		143,550.00	310,036.43	15,815.20	15,815.20	(166,486.43)	215.98					
TOTAL EXPENDITURES		143,550.00	310,036.43	15,815.20	15,815.20	(166,486.43)	215.98					
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:												
TOTAL REVENUES		143,550.00	1,523.26	0.00	0.00	142,026.74	1.06					
TOTAL EXPENDITURES		143,550.00	310,036.43	15,815.20	15,815.20	(166,486.43)	215.98					
NET OF REVENUES & EXPENDITURES		0.00	(308,513.17)	(15,815.20)	(15,815.20)	308,513.17	100.00					

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 02/28/2026 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 02/28/2026 INCREASE (DECREASE)		AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED					
				MONTH	INCREASE (DECREASE)							
Fund 271 - LIBRARY FUND												
Revenues												
Dept 000												
271-000-403.00	PROPERTY TAXES	210,000.00	95,802.89	0.00	114,197.11	45.62						
271-000-503.00	GRANTS - GENERAL	100.00	0.00	0.00	100.00	0.00						
271-000-540.00	STATE AID	4,640.00	2,535.04	0.00	2,104.96	54.63						
271-000-541.00	PENAL FINES	25,000.00	24,602.48	0.00	397.52	98.41						
271-000-541.01	GRANTS - LIBRARY (CAPITAL IMPROVEMENTS)	1,000.00	0.00	0.00	1,000.00	0.00						
271-000-626.00	CHARGES FOR SERVICES - MISC. FEE	2,000.00	2,062.70	0.00	(62.70)	103.14						
271-000-629.00	NON-RESIDENT FEES	1,000.00	1,023.00	0.00	(23.00)	102.30						
271-000-655.00	FINES - BOOK	750.00	588.99	0.00	161.01	78.53						
271-000-665.01	INVESTMENT INTEREST	10,000.00	18.04	0.00	9,981.96	0.18						
271-000-665.02	INTEREST INCOME	25.00	1,153.36	0.00	(1,128.36)	4,613.44						
271-000-674.01	DONATIONS - PRIVATE	2,000.00	56,482.43	0.00	(54,482.43)	2,824.12						
271-000-674.04	DONATIONS-FRIENDS OF LIBRARY	3,000.00	913.61	0.00	2,086.39	30.45						
271-000-684.00	ENHANCEMENT GRANTS COMMUNITY	4,606.00	0.00	0.00	4,606.00	0.00						
271-000-687.00	REFUNDS/OVERPAYMENTS	0.00	415.99	0.00	(415.99)	100.00						
Total Dept 000		264,121.00	185,598.53	0.00	78,522.47	70.27						
TOTAL REVENUES		264,121.00	185,598.53	0.00	78,522.47	70.27						
Expenditures												
Dept 790 - LIBRARY												
271-790-702.00	WAGES - FULL TIME	88,152.00	51,829.06	0.00	36,322.94	58.80						
271-790-703.00	LIBRARY SALARY	48,000.00	29,423.02	0.00	18,576.98	61.30						
271-790-709.00	EMPLOYER SOCIAL SECURITY	10,425.00	6,215.81	0.00	4,209.19	59.62						
271-790-710.00	EMPLOYER MESC	800.00	248.00	0.00	552.00	31.00						
271-790-719.00	INSURANCE - HOSPITALIZATION	3,300.00	1,404.94	0.00	1,895.06	42.57						
271-790-724.00	HEALTH CARE SAVING	900.00	525.00	0.00	375.00	58.33						
271-790-750.00	OFFICE SUPPLIES	3,500.00	1,570.32	0.00	1,929.68	44.87						
271-790-750.01	MAKERSPACE SUPPLIES	1,000.00	177.56	0.00	822.44	17.76						
271-790-751.00	MAINTENANCE SUPPLIES	500.00	605.89	0.00	(105.89)	121.18						
271-790-752.00	BOOKS - ADULTS	7,294.00	2,306.02	0.00	4,987.98	31.62						
271-790-752.01	PERIODICALS	400.00	351.03	0.00	48.97	87.76						
271-790-752.02	DVD	750.00	323.57	0.00	426.43	43.14						
271-790-752.03	REFERENCE	100.00	49.99	0.00	50.01	49.99						
271-790-752.04	LARGE PRINT MATERIAL	2,500.00	1,409.96	0.00	1,090.04	56.40						
271-790-752.05	YOUNG ADULT BOOKS	2,500.00	901.08	0.00	1,598.92	36.04						
271-790-752.11	JUNIOR BOOKS	2,000.00	507.77	0.00	1,492.23	25.39						
271-790-752.12	GAMES/PUZZLES	500.00	60.40	0.00	439.60	12.08						
271-790-752.13	CHILDREN BOOK	2,500.00	1,760.00	0.00	740.00	70.40						
271-790-752.14	E-RESOURCES	10,000.00	7,055.24	0.00	2,944.76	70.55						
271-790-752.15	LIBRARY OF THINGS	2,000.00	316.71	0.00	1,683.29	15.84						
271-790-754.00	COMPUTER AND TECHNOLOGY SUPPLIES	1,000.00	1,633.08	0.00	(633.08)	163.31						
271-790-801.00	PROFESSIONAL & CONTRACTUAL	3,000.00	902.94	0.00	2,097.06	30.10						
271-790-805.00	FACILITY CONTRACTED MAINTENANCE	4,000.00	4,970.98	0.00	(970.98)	124.27						
271-790-809.00	ADMINISTRATIVE FEES-FDN	500.00	0.00	0.00	500.00	0.00						
271-790-850.00	COMMUNICATIONS	1,000.00	452.83	0.00	547.17	45.28						
271-790-851.00	MAIL/POSTAGE	3,500.00	1,877.12	0.00	1,622.88	53.63						
271-790-852.00	INTERNET & WEBSITE	1,000.00	685.67	0.00	314.33	68.57						
271-790-860.00	TRANSPORTATION	1,500.00	700.94	0.00	799.06	46.73						
271-790-880.00	COMMUNITY PROMOTION - PROGRAMMIN	8,000.00	3,098.11	0.00	4,901.89	38.73						
271-790-900.00	PRINTING AND PUBLISHING	6,500.00	3,122.50	0.00	3,377.50	48.04						
271-790-910.00	EDUCATION & TRAINING	750.00	539.00	0.00	211.00	71.87						
271-790-915.00	MEMBERSHIP & DUES	3,500.00	1,694.80	0.00	1,805.20	48.42						

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 02/28/2026 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 02/28/2026 INCREASE (DECREASE)		AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED					
				MONTH	02/28/2026 INCREASE (DECREASE)							
Fund 271 - LIBRARY FUND												
Expenditures												
271-790-917.00	SEWER O & M	1,500.00	963.82	0.00		536.18	64.25					
271-790-920.00	ELECTRIC	6,250.00	4,080.83	39.90		2,169.17	65.29					
271-790-921.00	NATURAL GAS	2,250.00	1,078.71	255.00		1,171.29	47.94					
271-790-930.00	REPAIRS & MAINT. LAND & BUILDING	11,000.00	21,338.41	(983.34)		(10,338.41)	193.99					
271-790-931.00	REPAIRS/MAINTENANCE - EQUIPMENT	5,000.00	64.94	0.00		4,935.06	1.30					
271-790-933.00	SOFTWARE MAINT AGREEMENT	4,000.00	4,002.75	0.00		(2.75)	100.07					
271-790-935.00	INSURANCE	2,500.00	2,127.51	(2,127.51)		372.49	85.10					
271-790-937.00	WORKMEN'S COMPENSATION INSURANCE	150.00	131.71	131.71		18.29	87.81					
271-790-940.00	RENTALS	2,500.00	1,094.26	0.00		1,405.74	43.77					
271-790-948.00	COMPUTER SERVICES	3,000.00	49.95	0.00		2,950.05	1.67					
271-790-956.00	MEL REPLACEMENT	100.00	18.00	0.00		82.00	18.00					
271-790-964.00	REFUNDS AND REBATES	0.00	(160.07)	0.00		160.07	100.00					
271-790-974.00	READING GARDEN LAND IMPROVEMENTS	0.00	1,900.00	0.00		(1,900.00)	100.00					
271-790-975.01	BUILDING ADDITIONS & IMPROVEMENTS	1,000.00	0.00	0.00		1,000.00	0.00					
271-790-977.00	EQUIPMENT	1,000.00	110.00	0.00		890.00	11.00					
271-790-980.00	OFFICE EQUIP & FURNITURE	2,500.00	8,326.84	0.00		(5,826.84)	333.07					
Total Dept 790 - LIBRARY		264,121.00	171,847.00	(2,684.24)		92,274.00	65.06					
TOTAL EXPENDITURES		264,121.00	171,847.00	(2,684.24)		92,274.00	65.06					
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Fund 271 - LIBRARY FUND:												
TOTAL REVENUES		264,121.00	185,598.53	0.00		78,522.47	70.27					
TOTAL EXPENDITURES		264,121.00	171,847.00	(2,684.24)		92,274.00	65.06					
NET OF REVENUES & EXPENDITURES		0.00	13,751.53	2,684.24		(13,751.53)	100.00					

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 02/28/2026		ACTIVITY FOR MONTH 02/28/2026		AVAILABLE BALANCE NORMAL (ABNORMAL)		% BDGT USED			
			NORMAL	(ABNORMAL)	INCREASE	(DECREASE)	NORMAL	(ABNORMAL)				
Fund 282 - ARPA FUND Expenditures												
Dept 446 - ROADS STREETS BRIDGES 282-446-801.00 ARPA ROAD IMPROVEMENTS												
		0.00		1,226.93		0.00		(1,226.93)	100.00			
Total Dept 446 - ROADS STREETS BRIDGES		0.00		1,226.93		0.00		(1,226.93)	100.00			
TOTAL EXPENDITURES		0.00		1,226.93		0.00		(1,226.93)	100.00			
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Fund 282 - ARPA FUND: TOTAL REVENUES TOTAL EXPENDITURES NET OF REVENUES & EXPENDITURES												
		0.00		0.00		0.00		0.00	0.00			
		0.00		1,226.93		0.00		(1,226.93)	100.00			
		0.00		(1,226.93)		0.00		1,226.93	100.00			

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR MONTH 02/28/2026	AVAILABLE BALANCE	% BDGT USED					
			02/28/2026 NORMAL (ABNORMAL)								
Fund 502 - BOAT LAUNCH											
Revenues											
Dept 000											
502-000-653.00	BOAT LAUNCH FEES	16,000.00	11,589.60	0.00	4,410.40	72.44					
Total Dept 000		16,000.00	11,589.60	0.00	4,410.40	72.44					
TOTAL REVENUES		16,000.00	11,589.60	0.00	4,410.40	72.44					
Expenditures											
Dept 756 - BOAT LAUNCH											
502-756-702.00	SALARIES AND WAGES	6,700.00	295.70	0.00	6,404.30	4.41					
502-756-709.00	EMPLOYER SOCIAL SECURITY	512.00	22.62	0.00	489.38	4.42					
502-756-752.00	OPERATING SUPPLIES	500.00	750.01	0.00	(250.01)	150.00					
502-756-801.00	BOAT LAUNCH CONTRACTED SERVICES	1,200.00	0.00	0.00	1,200.00	0.00					
502-756-920.00	ELECTRIC	500.00	266.44	31.54	233.56	53.29					
502-756-930.00	REPAIRS/MAINT. LAND & BLDG.	1,000.00	0.00	0.00	1,000.00	0.00					
502-756-940.00	BOAT LAUNCH LEASE	1,500.00	0.00	0.00	1,500.00	0.00					
Total Dept 756 - BOAT LAUNCH		11,912.00	1,334.77	31.54	10,577.23	11.21					
TOTAL EXPENDITURES		11,912.00	1,334.77	31.54	10,577.23	11.21					
Fund 502 - BOAT LAUNCH:											
TOTAL REVENUES		16,000.00	11,589.60	0.00	4,410.40	72.44					
TOTAL EXPENDITURES		11,912.00	1,334.77	31.54	10,577.23	11.21					
NET OF REVENUES & EXPENDITURES		4,088.00	10,254.83	(31.54)	(6,166.83)	250.85					

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 02/28/2026 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 02/28/2026 INCREASE (DECREASE)		AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED					
				02/28/2026 NORMAL (ABNORMAL)	02/28/2026 INCREASE (DECREASE)							
Fund 590 - SEWER FUND												
Revenues												
Dept 000												
590-000-451.00	SPECIAL ASSESSMENTS	55,051.00	43,971.96	0.00	11,079.04	79.87						
590-000-451.01	SEWER PHASE 1	86,597.86	76,033.50	0.00	10,564.36	87.80						
590-000-451.02	SEWER PHASE 2	86,250.00	100,708.03	0.00	(14,458.03)	116.76						
590-000-502.00	GRANT REVENUE PHASE 1	860,000.00	62,674.58	0.00	797,325.42	7.29						
590-000-502.02	EPA GRANT FUNDS PHASE II	2,000,000.00	1,382,377.51	0.00	617,622.49	69.12						
590-000-569.00	SEWER GRANT FUNDS	1,000,000.00	437,973.08	0.00	562,026.92	43.80						
590-000-628.00	SEWER HOOK-UP/BENEFIT FEE	50,000.00	150.00	0.00	49,850.00	0.30						
590-000-651.00	FEES OPERATING	170,000.00	141,079.66	0.00	28,920.34	82.99						
590-000-658.00	FINES	7,000.00	(2,069.11)	0.00	9,069.11	(29.56)						
590-000-665.00	INTEREST	58,090.00	373.51	0.00	57,716.49	0.64						
590-000-665.01	INTEREST PHASE I	92,877.00	571.56	0.00	92,305.44	0.62						
590-000-665.02	INTEREST PHASE II	100,913.00	(5,780.31)	0.00	106,693.31	(5.73)						
590-000-689.00	CASH OVER OR SHORT	0.00	0.01	0.00	(0.01)	100.00						
Total Dept 000		4,566,778.86	2,238,063.98	0.00	2,328,714.88	49.01						
TOTAL REVENUES		4,566,778.86	2,238,063.98	0.00	2,328,714.88	49.01						
Expenditures												
Dept 536 - WATER AND SEWER SYSTEMS												
590-536-702.00	SEWER HOURLY	0.00	323.00	0.00	(323.00)	100.00						
590-536-709.00	EMPLOYER SOCIAL SECURITY - SEWER	0.00	24.72	0.00	(24.72)	100.00						
590-536-751.00	LAB CHEMICALS & SUPPLIES	20,000.00	5,755.41	0.00	14,244.59	28.78						
590-536-752.00	OPERATING SUPPLIES	875.00	0.00	0.00	875.00	0.00						
590-536-801.00	OPERATIONS CONTRACT	168,000.00	34,330.00	0.00	133,670.00	20.43						
590-536-801.01	MISC PROFESSIONAL	4,000.00	6,723.59	0.00	(2,723.59)	168.09						
590-536-801.02	O & M ADDITIONAL SERVICES	4,000.00	4,947.76	0.00	(947.76)	123.69						
590-536-801.03	SEWER DEPT CONTRACTED SERV	300.00	114.00	0.00	186.00	38.00						
590-536-802.00	LEGAL, PERMITS	10,750.00	4,859.05	0.00	5,890.95	45.20						
590-536-805.00	LAB ANALYSIS	3,600.00	1,115.40	0.00	2,484.60	30.98						
590-536-806.00	LOCATING SERVICE & MISS DIG	13,000.00	3,027.49	0.00	9,972.51	23.29						
590-536-807.00	BIOSOLID LAND	20,000.00	0.00	0.00	20,000.00	0.00						
590-536-809.00	FEES	1,500.00	0.00	0.00	1,500.00	0.00						
590-536-852.00	INTERNET	480.00	200.05	0.00	279.95	41.68						
590-536-900.00	PUBLICATIONS	0.00	217.59	0.00	(217.59)	100.00						
590-536-920.00	ELECTRIC	48,000.00	27,128.41	1,110.48	20,871.59	56.52						
590-536-921.00	NATURAL GAS	2,000.00	357.99	67.02	1,642.01	17.90						
590-536-930.00	REPAIRS/MAINT. LAND & BLDG.	20,000.00	15,723.58	0.00	4,276.42	78.62						
590-536-931.00	REPAIRS/MAINTENANCE - EQUIPMENT	101,200.00	61,466.39	0.00	39,733.61	60.74						
590-536-933.00	SOFTWARE MAINT AGREEMENT	808.00	1,412.00	0.00	(604.00)	174.75						
590-536-935.00	LIABILITY INSURANCE	4,000.00	3,394.00	(3,394.00)	606.00	84.85						
590-536-940.00	TREATMENT FACILITY RENTALS	1,000.00	0.00	0.00	1,000.00	0.00						
590-536-977.00	EQUIPMENT	21,000.00	0.00	0.00	21,000.00	0.00						
590-536-984.00	SOFTWARE	1,050.00	0.00	0.00	1,050.00	0.00						
Total Dept 536 - WATER AND SEWER SYSTEMS		445,563.00	171,120.43	(2,216.50)	274,442.57	38.41						
Dept 906												
590-906-992.00	BOND PRINCIPAL PAYMENT	63,000.00	0.00	0.00	63,000.00	0.00						
590-906-992.01	BOND PRINC PYMNT PHASE I	87,000.00	0.00	0.00	87,000.00	0.00						
590-906-992.02	BOND PRINC PYMNT PHASE II	86,250.00	0.00	0.00	86,250.00	0.00						
590-906-993.00	BOND INTEREST PAYMENT	45,000.00	21,039.38	0.00	23,960.62	46.75						
590-906-993.01	BOND INTEREST PAYMENT PHASE I	61,000.00	30,415.00	0.00	30,585.00	49.86						

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR MONTH 02/28/2026	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED					
			02/28/2026 NORMAL (ABNORMAL)								
Fund 590 - SEWER FUND											
Expenditures											
590-906-993.02	BOND INTEREST PAYMENT PHASE II	69,000.00	0.00	0.00	69,000.00	0.00					
Total Dept 906		411,250.00	51,454.38	0.00	359,795.62	12.51					
TOTAL EXPENDITURES		856,813.00	222,574.81	(2,216.50)	634,238.19	25.98					
Fund 590 - SEWER FUND:											
TOTAL REVENUES		4,566,778.86	2,238,063.98	0.00	2,328,714.88	49.01					
TOTAL EXPENDITURES		856,813.00	222,574.81	(2,216.50)	634,238.19	25.98					
NET OF REVENUES & EXPENDITURES		3,709,965.86	2,015,489.17	2,216.50	1,694,476.69	54.33					

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED			
			02/28/2026 NORMAL (ABNORMAL)	MONTH 02/28/2026 INCREASE (DECREASE)	02/28/2026 NORMAL (ABNORMAL)				
Fund 591 - WATER FUND									
Expenditures									
Dept 536 - WATER AND SEWER SYSTEMS									
591-536-752.00	OPERATING SUPPLIES	0.00	216.00	0.00	(216.00)	100.00			
591-536-801.03	WATER DEPT CONTRACTED SERV	3,950.00	3,602.81	0.00	347.19	91.21			
Total Dept 536 - WATER AND SEWER SYSTEMS		3,950.00	3,818.81	0.00	131.19	96.68			
TOTAL EXPENDITURES		3,950.00	3,818.81	0.00	131.19	96.68			
<hr/>									
Fund 591 - WATER FUND:									
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00			
TOTAL EXPENDITURES		3,950.00	3,818.81	0.00	131.19	96.68			
NET OF REVENUES & EXPENDITURES		(3,950.00)	(3,818.81)	0.00	(131.19)	96.68			
<hr/>									
TOTAL REVENUES - ALL FUNDS		7,637,477.86	3,721,693.59	4,453.85	3,915,784.27	48.73			
TOTAL EXPENDITURES - ALL FUNDS		4,006,738.02	2,173,199.00	(54,277.50)	1,833,539.02	54.24			
NET OF REVENUES & EXPENDITURES		3,630,739.84	1,548,494.59	58,731.35	2,082,245.25	42.65			

Treasurer Report

Bank Code Fund	Description	Beginning Balance 07/01/2025	Total Debits	Total Credits	Ending Balance 02/05/2026
SPAS 860	2016 SPECIAL ASSESSMENT SPECIAL ASSESSMENT	0.00	0.65	0.65	0.00
	2016 SPECIAL ASSESSMENT	0.00	0.65	0.65	0.00
TXIMM 703	CNB TAX CURRENT TAX COLLECTION FUND	0.00	0.00	0.00	0.00
	CNB TAX	0.00	0.00	0.00	0.00
CFAGE 271	COMMUNITY FOUNDATION AGENCY LIBRARY FUND	32,587.20	0.00	0.00	32,587.20
	COMMUNITY FOUNDATION AGENCY	32,587.20	0.00	0.00	32,587.20
CFDON 271	COMMUNITY FOUNDATION DONOR LIBRARY FUND	49,360.49	0.00	0.00	49,360.49
	COMMUNITY FOUNDATION DONOR	49,360.49	0.00	0.00	49,360.49
DDASV 248	DDA IMMA DOWNTOWN DEVELOPMENT AUTHORITY	256,463.23	10,025.26	266,465.00	23.49
	DDA IMMA	256,463.23	10,025.26	266,465.00	23.49
DDARD 248	DDA USDA RD BOND DOWNTOWN DEVELOPMENT AUTHORITY	22,400.00	16,000.00	6,000.00	32,400.00
	DDA USDA RD BOND	22,400.00	16,000.00	6,000.00	32,400.00
POOL 101	GENERAL - ALL GENERAL FUND	510,539.58	809,785.97	717,460.31	602,865.24
206	FIRE FUND	0.10	153,418.42	84,159.54	69,258.98
207	POLICE FUND	902,150.38	712,438.80	847,194.40	767,394.78
219	STREET LIGHTING FUND	17,693.34	8,953.67	18,393.59	8,253.42
248	DOWNTOWN DEVELOPMENT AUTHORITY	153,874.66	526,904.45	567,650.29	113,128.82
271	LIBRARY FUND	238,731.02	154,831.79	195,994.54	197,568.27
282	ARPA FUND	1,226.93	2,798.14	4,025.07	0.00
502	BOAT LAUNCH	143,548.84	11,632.66	1,387.67	153,793.83
590	SEWER FUND	(188,164.28)	4,481,411.50	4,254,883.01	38,364.21
591	WATER FUND	150.00	0.00	216.00	(66.00)
704	IMPREST PAYROLL FUND	0.00	266,114.81	266,114.81	0.00
860	SPECIAL ASSESSMENT	63,207.97	10,320.02	5,820.67	67,707.32
	GENERAL - ALL	1,842,958.54	7,138,610.23	6,963,299.90	2,018,268.87
LIBIN 271	IRAL INVESTMENT ACCOUNT LIBRARY FUND	57,417.80	18.04	0.00	57,435.84
	IRAL INVESTMENT ACCOUNT	57,417.80	18.04	0.00	57,435.84
LIBSP	LIBRARY SPECIAL				

Bank Code Fund	Description	Beginning Balance 07/01/2025	Total Debits	Total Credits	Ending Balance 02/05/2026
271	LIBRARY FUND	28,144.42	16.50	0.00	28,160.92
	LIBRARY SPECIAL	28,144.42	16.50	0.00	28,160.92
MICLA 271	MICHIGAN CLASS LIBRARY FUND	52,430.28	1,123.02	0.00	53,553.30
	MICHIGAN CLASS	52,430.28	1,123.02	0.00	53,553.30
NRRI2 590	PNC PHASE 2 SEWER RRI SEWER FUND	1,621.24	192,203.15	40,476.67	153,347.72
	PNC PHASE 2 SEWER RRI	1,621.24	192,203.15	40,476.67	153,347.72
NRRI1 590	PNC RRI SEWER PHASE 1 SEWER FUND	6,406.61	163,258.70	74,823.85	94,841.46
	PNC RRI SEWER PHASE 1	6,406.61	163,258.70	74,823.85	94,841.46
SWRC1 590	PNC SEWER PHASE 1 CONSTRUCTION SEWER FUND	622.77	865,543.51	865,666.28	500.00
	PNC SEWER PHASE 1 CONSTRUCTION	622.77	865,543.51	865,666.28	500.00
SWRC2 590	PNC SEWER PHASE 2 CONSTRUCTION SEWER FUND	134,644.75	767,288.28	901,433.03	500.00
	PNC SEWER PHASE 2 CONSTRUCTION	134,644.75	767,288.28	901,433.03	500.00
LIBRG 271	READING GARDEN - LIBRARY LIBRARY FUND	0.00	89,045.75	39,033.93	50,011.82
	READING GARDEN - LIBRARY	0.00	89,045.75	39,033.93	50,011.82
ADDRE 590	SEWER ADD REU SEWER FUND	423,700.14	8,571.56	203,105.00	229,166.70
	SEWER ADD REU	423,700.14	8,571.56	203,105.00	229,166.70
SEPA 590	SEWER PHASE II - EPA FUNDS SEWER FUND	62,925.93	1,820,460.59	1,883,325.34	61.18
	SEWER PHASE II - EPA FUNDS	62,925.93	1,820,460.59	1,883,325.34	61.18
RRI 590	SEWER RRI SEWER FUND	84,693.37	77,222.25	90,891.91	71,023.71
	SEWER RRI	84,693.37	77,222.25	90,891.91	71,023.71
SEWER 590	SEWER SPEC ASSESSMENT SEWER FUND	591,043.45	230,932.32	468,290.42	353,685.35

02/05/2026 11:36 AM

User: CHRIS
DB: TuscaroraCASH SUMMARY BY BANK FOR TUSCARORA TWP
FROM 07/01/2025 TO 02/05/2026

Page: 3/3

Bank Code Fund	Description	Beginning Balance 07/01/2025	Total Debits	Total Credits	Ending Balance 02/05/2026
	SEWER SPEC ASSESSMENT	591,043.45	230,932.32	468,290.42	353,685.35
TXCHK 703	TAX CHECKING CURRENT TAX COLLECTION FUND	0.00	10,071,930.28	8,558,107.71	1,513,822.57
	TAX CHECKING	0.00	10,071,930.28	8,558,107.71	1,513,822.57
	TOTAL - ALL FUNDS	3,647,420.22	21,452,250.09	20,360,919.69	4,738,750.62

Correspondence

Airport

Assessor

DDA

FOIA

Library

Parks

Police

Tuscarora Township Police Department
January 2026

Description:

Larceny – Other	3
Obstructing Police	1
Operating While Intoxicated	1
Misdemeanor Traffic Violations	3
Delinquent Minors	7
Traffic Accidents	19
Non-Traffic Accidents	2
Civil Traffic Violation	6
Parking Violations	8
False Alarm Activation	6
Liquor Inspections	15
Civil Matter Dispute / Family Trouble	18
Suspicious Situations	11
Lost and Found	1
Natural Death	1
Assist-Other Agency	16
Assist Ambulance	8
Assist Fire	2
Assist Citizen	4
Motorist Assist	14
Gun Registrations	18
Lockouts	6
Welfare Checks	3
Fingerprints	1

Total: 174

Arrests

Bench	0
Misdemeanor	3
Traffic Arrest	3
Felony Arrest	2

Traffic Enforcement

Verbal Warnings	99
Citations	13
Ordinance Citations	3
Snowmobile Verbal Warnings	57
Snowmobile Citations	10

Hours Worked **1,633**
Miles Driven **6,649**

Old Business



DATE OF MEETING: February 10, 2026

TITLE: Assessor Contract

SUMMARY: Review interim assessor contract as per December 13, 2026 meeting.

FINANCIAL IMPACT: \$5,000

RECOMMENDATION: Discuss

PREPARED BY: Supervisor

DEPT/BOARD/COMMISSION: Board of Trustees

ATTACHMENTS: None



DATE OF MEETING: February 10, 2026

TITLE: 2026 Fireworks

SUMMARY: Discuss vendor, date, downpayment.

FINANCIAL IMPACT: \$15,000 (50% downpayment needed)

RECOMMENDATION: Discuss

PREPARED BY: Trustee Hutchison

DEPT/BOARD/COMMISSION: Board of Trustees

ATTACHMENTS: None

GREAT LAKES FIREWORKS, LLC

P.O. Box 276

West Branch, MI 48661 US

+19897265040

sales@glfpyro.com

**GREAT LAKES
FIREWORKS****BILL TO**
~~TRUZY MALES~~
~~Attn. Robert Kramer~~Tuscarora Township- Attn:
Township Supervisor ~~Robert~~ Kramer
P.O Box 220
Indian River, MI 49749**SHIP TO**
~~TRUZY MALES~~
~~Attn. Robert Kramer~~Tuscarora Township- Attn:
Township Supervisor ~~Robert~~ Kramer
P.O Box 220
Indian River, MI 49749**INVOICE 3584****DATE 01/27/2026 TERMS Net 30****DUE DATE 02/26/2026**

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
01/27/2026	Fireworks Deposit	50% Deposit Due for 7.5.26 Display for Tuscarora	1	7,500.00	7,500.00
		SUBTOTAL			7,500.00
		TAX			0.00
		TOTAL			7,500.00
		TOTAL DUE			\$7,500.00

Invoice is due upon net terms listed above.
Customer acknowledges that Great Lakes Fireworks will impose a 1.5% monthly late fee
of the total balance due for invoices 30 days past due.

Payment Methods Accepted: Checks, Credit Cards, ACH and PayPal
To pay via Credit Card, ACH or PayPal, please reach out to office for payment link.

Thank you for choosing Great Lakes Fireworks!

GREAT LAKES FIREWORKS

3275 W. M-76 • West Branch, MI 48661 • O: 989.726.5040 • F: 989.726.5041 • www.greatlakesfireworks.com

THIS CONTRACT AND AGREEMENT for the sale of Fireworks made and concluded this 26th Day of January, 2026 and between **GREAT LAKES FIREWORKS, LLC** of Eastpointe, Michigan, (hereinafter referred to as "Great Lakes") and Township of Tuscarora, (hereinafter referred to as "Customer").

GREAT LAKES Agrees:

1. To sell, furnish and deliver to Customer, fireworks to be exhibited on the following dates set forth and agreed upon at the time of signing this contract and Customer agrees to pay Great Lakes for the fireworks as follows:

Display Date(s): July 5th, 2026

Alternate Date(s): July 6th, 2026

Contract Amount: \$15,000.00; Fifty percent (50%) due upon signing the contract and balance due within 15 days of the display date. All payments shall be made by draft or certified check payable to Great Lakes Fireworks, LLC. Great Lakes will assess a 1.5% late charge on balances 30 days past due and a 7% per annum late fee on balances not paid in full by the display date.

2. Great Lakes further agrees to furnish sufficiently trained personnel to present a display.
3. Great Lakes agrees to furnish Customers with liability insurance in the amount of \$5,000,000 and other coverages as identified in the Certificate of Insurance attached. All Individual/Entities listed on the certificate will be deemed an additional insured per this contract.

CUSTOMER Agrees:

4. To procure and furnish a suitable place to display said fireworks, to furnish the necessary police and fire protection; to secure all police, local, and state permits, and to arrange for any security bonds or insurance as required by law in their community when necessary.
5. Prior to, during, and immediately following the display, Customer shall be solely responsible to keep all persons (except employees of Great Lakes) out of the designated danger areas and behind safety zone lines and limits.
6. Immediately following the display, Great Lakes, to the best of its ability, will police the area for any misfires ("duds"). Great Lakes agrees to police the area again at "first light." Great Lakes will pick up misfires for disposal. If Customer must move misfires for safety reasons, Customer understands that the misfires are only to be handled by trained personnel. Customer is responsible for debris clean up and the refilling of any holes.
7. Customer agrees to hold harmless Great Lakes for any liability caused by other than the employees or products supplied by Great Lakes.

The PARTIES Mutually Agree:

8. Should inclement weather prevent firing of said display on the "Display Date(s)", then it will be understood the program is postponed and will be fired on the "Alternate Date(s)", and there will be a charge to cover the costs of the postponement of ten percent (10%) of the contract amount. If the program is not fired on either the "Display Date(s)" or the "Alternate Date(s)," then it will be understood the program is canceled; and there will be an additional charge of ten percent (10%) of the contract amount to cover the cancellation costs.
9. Great Lakes reserves the exclusive right to make minor modifications and substitutions provided that such changes are reasonable and necessary and do not materially adversely affect price, time of delivery, functional character, or display performance.
10. If the location of the firing site, spectators' location, parking areas, or structures is deemed unsuitable or unsafe, Great Lakes may refuse to fire the display until conditions are corrected. If such conditions are not corrected, Great Lakes may cancel the display without further liability to the Customer for such cancellation.
11. In the event of fire, accident, strikes, delay, flood, act of God or other causes beyond the control of Great Lakes, which prevent the delivery of said materials, the parties hereto release each other from any and all performances of the covenants herein contained and from damages resulting from the breach thereof.

Amendments: _____

FOR: **Great Lakes Fireworks, LLC**

Signature: Barry Beltz

Name/Title: Barry Beltz / Owner

FOR: **Township of Tuscarora**

Signature: _____

Name/Title: _____



DATE OF MEETING: February 10, 2026

TITLE: WWTP Operations Contract

SUMMARY: Review RFP for WWTP operations contract.

FINANCIAL IMPACT: TBD

RECOMMENDATION: Discuss

PREPARED BY: Supervisor

DEPT/BOARD/COMMISSION: Board of Trustees

ATTACHMENTS: 3 RFP



Outlook

Re: Tuscarora Township Sewer OPs RFP

From Christian Johnson <cjohnson@operationservices.com>

Date Fri 1/30/2026 3:04 PM

To Trudy Maves <supervisor@tuscaroratwp.com>

Cc Chris Green <admin@tuscaroratwp.com>

Trudy,

After reviewing the existing budget and our current staffing, I do not believe we are in a position to respond to the RFP at this time.

We do not have a Michigan Class B certified operator available with the capacity to adequately cover the treatment plant in a manner that would meet EGLE's expectations. Unfortunately, qualified Class B operators are extremely difficult to find, and despite advertising in the Gaylord area, we have not had any success.

If the system were struggling operationally and we felt we could make a significant positive impact, we would likely pursue the opportunity. However, based on what we observed during our site visit, your current operators are doing an excellent job, and the facility appears to be well managed.

Additionally, your current pricing is below what we could reasonably provide while maintaining the level of service and compliance we require.

You have a very strong team in place, and we were genuinely impressed with them.

Best regards,

Chris

From: Trudy Maves <supervisor@tuscaroratwp.com>

Sent: Friday, January 30, 2026 2:48 PM

To: Christian Johnson <cjohnson@operationservices.com>

Cc: Chris Green <admin@tuscaroratwp.com>

Subject: Tuscarora Township Sewer OPs RFP

Hi Chris

Just reaching out the RFP expires tomorrow 1/31/2026 at 11:59 AM, if you want to submit.

Thank you,

Trudy Maves, Supervisor
Tuscarora Township
P: 231-238-0970



Outlook

Tuscarora Township RFP - IAI

From Bob Polanic <bpolanic@iaiwater.com>
Date Fri 1/30/2026 10:19 AM
To Trudy Maves <supervisor@tuscaroratwp.com>

Trudy,

It was a pleasure meeting with you last week and touring your wastewater treatment facility. I wanted to inform you that Infrastructure Alternatives Inc (IAI) will not be submitting a proposal for Operations and Maintenance of Tuscarora Township's WWTP and Collection System. My team and I discussed this at length, and we feel we would not be able to submit a thorough and detailed proposal given the short timeframe we had to visit the facility.

Although my visit was short, it was highly educational in understanding the large-scale expansion projects Tuscarora has scheduled for the WWTP and Collection System. Due to this, for IAI to provide an accurate and quality proposal, several return visits would have been necessary to truly assess the scope of services required to deliver a fair proposal that ensures we can deliver the premium service we pride ourselves on. With prior commitments scheduled and a deadline of January 31, it was evident to us that the timing would not work out. I feel it is also worth mentioning that assessing a snow covered WWTP presents an added challenge. I would love to see the facility during the spring, summer or fall to truly grasp what the site looks like.

IAI strives to develop quality, long-term relationships with our clients. One of the key initial steps to this is delivering a quality proposal/contract where we can deliver on our scope of services. If/when Tuscarora Township goes out for bid again, or if there is ever a need for operational assistance, please do not hesitate to contact us. We have a large stable of certified wastewater operators not far down the road from you all with 5-10 years worth of experience, many of which hold an A or B wastewater license, and a knack for optimizing WWTP efficiency and compliance. I myself have been with IAI for 19 years and am confident there isn't a project/challenge to large or small for my team and I to tackle.

Again, thank you for your time last week. Stay warm!



**INFRASTRUCTURE
ALTERNATIVES, INC.**
CLEAN WATER SOLUTIONS

**BOB POLANIC
AREA MANAGER**

m: 616.204.1866
bpolanic@iaiwater.com | www.iaiwater.com
7888 Childsdale Ave. NE, Rockford, MI 49341



IAIv202005.1

January 30, 2026

Trudy Maves
Supervisor
Tuscarora Township
3546 S. Straits Highway
Indian River, MI 49749

Subject: Request for Proposal to Provide Operations Services for the Wastewater Treatment Plant and Collection System in Tuscarora Township in Indian River, Michigan
Mead & Hunt Proposal No. M4540800-172102.12.

Dear Ms. Maves:

The proper operation of your wastewater treatment plant (WWTP) and collection system sustains your community. To continue this, Tuscarora Township seeks contract wastewater operations services to manage and operate the WWTP and collection system infrastructure. By partnering with Mead & Hunt, you receive rapid response, consistent technical solutions, and proven adaptability for your operational needs. Our long history of providing you operational services removes the learning curve, saves you time and money, and delivers reliable solutions that help your critical infrastructure thrive.

Our proposal is based on Tuscarora Township's request for proposal and conversations with you starting on December 18, 2025, to the present.

Project Understanding

Tuscarora Township needs operational services for the WWTP and collection system. The WWTP has a maximum daily discharge of 190,000 GPD, a biological process design, an Aero-Mod SEQUOX Plus nitrogen removal process, and a sequencing batch reactor. After its two-phase expansion of the WWTP is complete, the collection system will serve about 571 customers. The collection system includes a mix of gravity and force mains, 2 primary pump stations, 19 pump stations, and 60 individual residential grinder stations.

The WWTP and collection system operate under Groundwater Discharge Permit GW 1810271 issued by Michigan's Department of Environment, Great Lakes, and Energy (EGLE). The permit operates in compliance with Part 31 - Water Resources Protection and Part 41 - Sewerage Systems of the Natural Resources and Environmental Protection Act, 1994 PA 451; and Part 22 Groundwater Quality Rules. Tuscarora Township's current operating permit expires November 1, 2027.

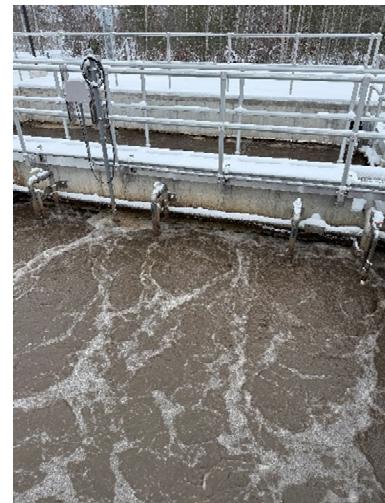


Figure 1 | Tuscarora Township WWTP

Project Approach

Mead & Hunt will assign a certified wastewater operator to manage and operate the WWTP and collection system, in compliance with Tuscarora Township's groundwater discharge permit GW 1810271. Our experienced operator will provide daily operation and maintenance, supported by our firm's other wastewater experts. We aim to maximize process control, reduce operational costs, and maintain compliance, safety, and performance. Mead & Hunt will provide up to 40 hours per week of operational services for the WWTP and collection system, as well as on-call emergency response.

How We Can Uniquely Help Tuscarora Township

We are Nearby | Mead & Hunt has offices in upper and lower Michigan. We have skilled wastewater and water professionals who will provide Tuscarora Township with experienced local staff to operate the WWTP and collection system. With operations professionals located in Indian River, we can offer emergency response times of 30 minutes or less. We can provide additional support from other project sites within 1 hour if needed. We can also draw on additional resources and assistance from other Mead & Hunt offices. Our drive to be safe, compliant, and professional will continue to benefit you and the community.

Connections to the Community | Our local operations team maintains strong ties with Tuscarora Township. Several team members are lifelong residents of the community. Working locally enables us to engage directly with residents and drives us to conserve and to protect the beautiful natural resources the area is known for. We are committed to our shared future. We actively support community education and share our expertise to benefit residents and students. Together, we work to build a strong, resilient community for generations.

Knowledgeable Team | We bring decades of experience managing, operating, and maintaining wastewater and water treatment systems, as well as groundwater remediation sites, especially in Northern Michigan. We prioritize regulatory compliance, agile response, local presence, and efficient project management for effective system operation and development. Our relationships last beyond project completion. As nationwide experts in planning, design, and engineering, our diverse team is driven by your success. We shape the future by putting people first and upholding our values: care for people, do the right thing, and do what makes sense.



Figure 2 | Tuscarora Township WWTP

Relevant Project Experience

Contract Operations & Maintenance of WWTP & Collection System

Tuscarora Township | Indian River, Michigan



Figure 3 | Tuscarora Township WWTP

Project Data

Dates: 2018 to Present

Contact: Trudy Maves, Supervisor,
Tuscarora Township, 231-238-0970

Mead & Hunt manages and operates the Aero-Mod design, Michigan Class B WWTP, collection system, and lift stations per EGLE requirements and the groundwater discharge permit. We serve as the EGLE-certified operator-in-charge and communicate with EGLE on behalf of Tuscarora Township as

necessary. Provide daily operations and maintenance that includes preventive, corrective, and routine maintenance of wastewater equipment, collecting and analyzing samples, equipment checks, monthly reports, groundwater discharge reports, fats, oils, and grease (FOG) program, annual reports, and data collection. Maintain treatment standards, laboratory quality assurance and quality control (QA/QC) standards, and provide ongoing emergency response and training. Maximize process control to reduce operational costs without sacrificing compliance, safety, or performance. Investigate pollution incidents that directly or indirectly affect operations at the treatment facility or within the collection system.

Contract Operations & Maintenance of WWTP, Collection & Drinking Water Systems

Little Traverse Bay Band of Indians | Northern Michigan



Figure 4 | LTBBO Laboratory

Project Data

Date: 2016 to Present

Contact: Tina Dominic, Executive Director,
LTBBO, 231-242-1420

Mead & Hunt manages and operates the WWTP with a design flow of 90,000 GPD and membrane filtration. We also manage and operate 7 drinking water systems, 2 septic drainfield systems, and the drinking water laboratory for bacteria sampling and analysis (certified by the United States Environmental Protection Agency (USEPA). Other services

include preventive maintenance and minor repairs of the WWTP, laboratory testing, reporting, biosolids removal, supervisory control and data acquisition (SCADA) monitoring, budgeting, communication with clients and regulatory agencies, employee training, ordering supplies, and recommending and ordering new, efficient lab equipment.

Contract Operations & Maintenance of Wastewater Treatment & Collection System
Shanty Creek | Bellaire, Michigan



Figure 5 | Shanty Creek Treatment Lagoon

Project Data

Dates: 2012 to Present
Contact: Mike Richards, WATARS & Schuss Sewer Manager, Shanty Creek, 231-676-0080

We manage and operate the limited treatment drinking water system, distribution system, lagoon treatment plant, drainfields, collection system, lift stations, and sewage step systems per EGLE requirements and Shanty Creek's groundwater discharge permits. The design flow is 110,000 GPD for Summit Lagoon, 156,000 GPD for Schuss Mountain Resort, and 28,000 GPD for the drainfields.

Project Management of the Domestic Wastewater and Storm Water System
Cleveland Cliffs International | Palmer, Michigan



Figure 6 | Cleveland Cliffs Mine Site

Project Data

Dates: 2002 to present
Contact: Mike Korvela, Environmental Coordinator, Cleveland Cliffs, 906-475-3868

We provide contract operations for the domestic wastewater and stormwater system and manage the activated sludge and various treatment systems. Other services include oversight of the operational aspects of both the water distribution and wastewater processes, and monitoring and performing preventive and corrective maintenance, as well as chemical application/dosage. Daily water sampling is conducted to monitor water quality throughout Cleveland Cliffs' property for the surface and groundwater; monitoring and sampling are also conducted during stormwater events. Safety inspections for the spill prevention containment program are also performed.

Contract Operations and Maintenance of the Wastewater Collection and Drinking Water Systems
Bay View Association | Petoskey, Michigan



Figure 7 | Bay View Pump Station

Project Data

Dates: 2014 – Present

Contact: Jake Porath, Superintendent of Buildings and Grounds, Bay View Association, 231-675-8357

Mead & Hunt operates and maintains the drinking water distribution system and wastewater collection system, including the fire hydrants, service lines, stop boxes, valves, manholes, and wastewater pump station. We handle the cross-connection and grease program without sacrificing compliance, safety, or performance; investigate pollution incidents that directly or indirectly affect operations within the distribution and collection system; and mark water lines per MISS Digs standards. Monthly and yearly water samples are collected in accordance with the indicated monitoring schedule; prepare and submit monthly and yearly reports required by EGLE and other regulatory agencies; assist the Association with budgeting and capital improvement plans; and facilitate communication between regulatory agencies and the Association.

Contract Operations and Maintenance of the Wastewater Collection and Drainfield System
West Traverse Township | Harbor Springs, Michigan

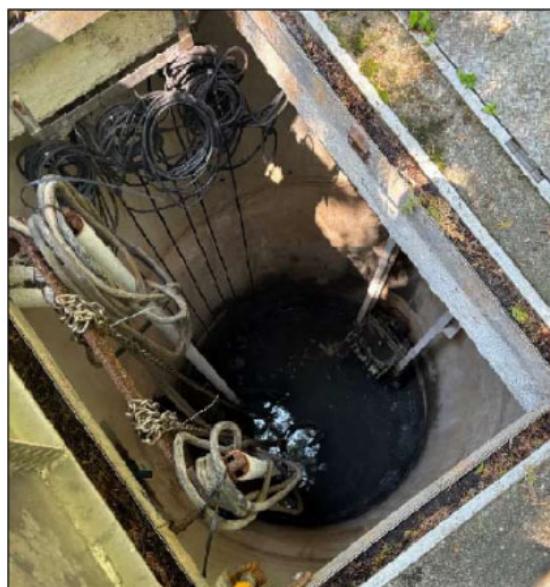


Figure 8 | West Traverse Pump Station

Project Data

Dates: 2024-Present

Contact: Jay Olson, Clerk, West Traverse Township, 231-526-7361

We manage and operate the wastewater collection system, which consists of 2 main pump stations, 1 grinder station, and 1 drainfield in accordance with the Township's groundwater discharge permit. We also perform weekly equipment and system checks, coordinate preventive and corrective maintenance, prepare and submit annual EGLE reports, mark MISS DIGs, assist with the annual budget, and provide 24-hour per day, 7-day per week emergency response.

Contract Operations and Maintenance of the Wastewater Drain Field and Drinking Water System
Birchwood Farms | Harbor Springs, Michigan



Figure 9 | Birchwood Farms Reservoir

Project Data

Dates: 2019 to Present
Contact: Meredith Coy, Maintenance Manager,
Birchwood Farms, 231-881-2164

We provide an operator of record and training for management of operation and maintenance of the wastewater drainfield, limited treatment drinking water supply production and distribution system, including 2 well houses, reservoir, booster station, disinfection system, fire hydrants, and other system components, including service lines and stop boxes.

Project Management for FOG Program
City of Petoskey | Petoskey, Michigan



Figure 10 | Petoskey Grease Interceptor

Project Data

Dates: 2014 to present
Contact: Chad Bradley, Public Works Supervisor,
Petoskey, 231-347-2500, ext. 1250

Wastewater discharges containing high concentrations of FOG contribute to more than half of the blockages or overflows in Petoskey's wastewater collection systems. To effectively address this issue, Mead & Hunt works with Petoskey to develop, execute, and manage the grease management program. We conduct grease trap inspections (as identified by Petoskey), compliance inspections, and periodic re-inspections (based on the sewer customer's compliance/grease trap cleaning frequency). The inspections include mailings for inspection notifications and grease trap cleaning notices. Inspection reports and inventory are tracked and presented in monthly and end-of-year reports.

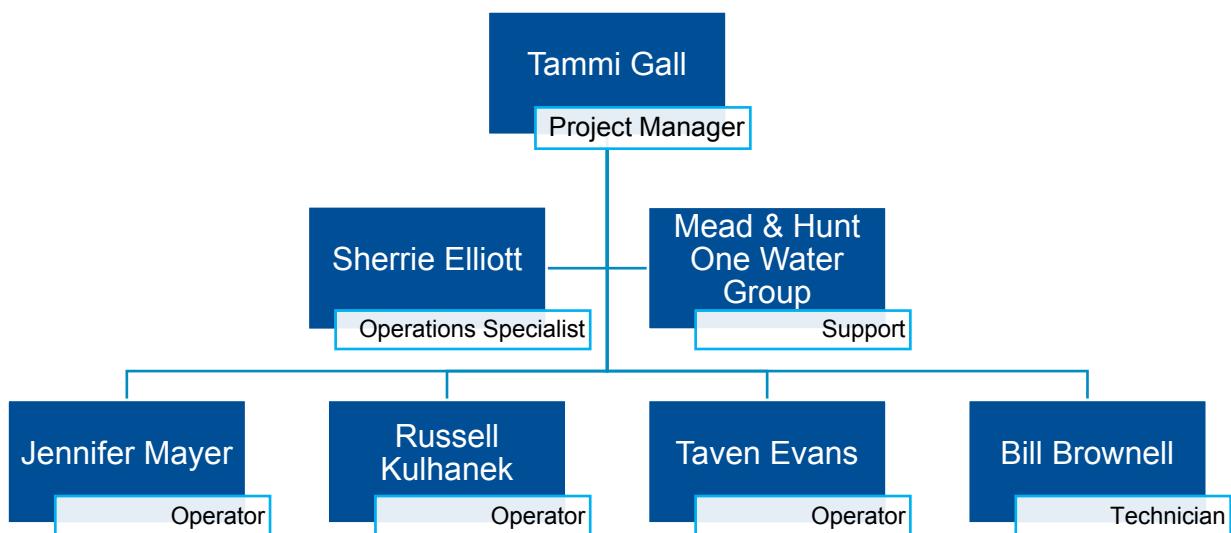
Project Team

We will partner with Tuscarora Township to deliver exceptional services to the community, protect the environment, and safeguard the community's waterways for future generations by operating and managing the WWTP and collection system to the highest standards.

Six experienced Mead & Hunt team members form the local team and bring nearly a century of wastewater industry experience. They also hold the following certifications, which keep them current in their field and its requirements.

- Michigan Municipal Wastewater Operator Classifications: A, B, C, D, L1, L2, SC
- Michigan Industrial Stormwater/Wastewater Operator Classifications: A-1G, A-1I, A-1J, C-3A
- Michigan Water Treatment Operator Classifications: D1-2-3-4, F-2-3-4
- Michigan Water Distribution Operator Classifications: S1-2-3-4

Organization Chart
Operation for WWTP and Collection System



Resumes for the key team members shown in the organizational chart are included in Attachment B.

Mead & Hunt's Scope of Services

After receiving authorization to proceed, Mead & Hunt will:

- Provide a certified (Michigan Class A or B Municipal Wastewater Operator) operator, who will be responsible for managing and operating the WWTP in a safe and efficient manner while maintaining compliance with the Groundwater Discharge Permit and regulatory agency criteria.
- Operate the wastewater treatment plant per the Groundwater Discharge Permit GW1810271.
- Notify the Tuscarora Township Supervisor as soon as possible if wastewater operations fall out of compliance with the permit.
- Provide 24-hour per day, 365 days per year, on-call availability.
- Conduct influent, intermediate, effluent, and monitoring well sampling and analysis as needed for process control and compliance reporting. Perform effluent permit analysis twice a week, process control analysis five times a week, and monitoring well analysis quarterly. On-site tests include biochemical oxygen demand (BOD), pH, dissolved oxygen (DO), total suspended solids (TSS), total volatile suspended solids (TVSS), ammonia, mixed liquor suspended solids (MLSS), mixed liquor volatile suspended solids (MLVSS), settleability, nitrate, nitrite, iron, sodium, chloride, and percent solids. Refer to Tables 1-4 in Attachment C for permit-required sampling and analysis requirements.
- Collect samples and have them analyzed per the additional monitoring requirements, as stated starting on page 12 of the Groundwater Discharge Permit included in Attachment A. Samples will be sent to an off-site laboratory for analysis. This should be done at the earliest, 1 year before the permit renewal application is due on May 5, 2027, as stated in the current permit.
- Collect the samples that are required by regulatory agencies and beyond the capabilities of the on-site laboratory and ship them off site for analysis.
- Operate WWTP in compliance with regulatory agency permit requirements. The current permit is included as Attachment A
- Perform regular checks of the WWTP equipment for proper operation.
- Record WWTP equipment readings for flow, run times, pressure, temperature, and amperage on a weekly basis.
- Conduct or schedule routine preventive maintenance and corrective maintenance of WWTP, collection system, and associated equipment.
- Coordinate corrective maintenance of the WWTP equipment with outside contractors as required.
- Coordinate with Tuscarora Township for the proper use or disposal of biosolids, screenings, scum, grease, or other residuals generated by the WWTP, pump stations, and collection system.
- Provide monthly operational reports to the Tuscarora Township Supervisor that summarize non-routine activities performed by our staff, compliance status of all regulatory requirements, and a copy of any reports submitted to EGLE.
- Maintain the operating procedures for all major WWTP equipment, functions, and corrective actions. Maintain efficient operations and maximize equipment life by incorporating preventive maintenance scheduling, corrective maintenance history, and inventory control. Provide the anticipated annual cost for spare parts for the upcoming fiscal year.

- Assist Tuscarora Township with uploading the WWTP and collection system assets into Tuscarora Township's software program, Silver Smith.
- Update the MISS DIG boundary map when there are updates to the collection system piping.
- Prepare and submit monthly discharge reports, lab reports, and annual biosolids reports required by applicable local, state, and federal regulatory agencies.
- Prepare and submit the Groundwater Discharge permit application for renewal due to EGLE by May 5, 2027.
- Monitor and schedule maintenance for the collection system pump stations. Maintenance may be completed by a vendor or Tuscarora Township.
 - Current Stations:
 - 2 primary pump stations
 - 15 pump stations
 - 25 individual home grinder pump stations
 - Future Stations:
 - 4 pump stations for Phase II expansion
 - 35 individual home grinder pump stations
- Coordinate WWTP operations with contractors for the Phase 1 & Phase II expansions.
- Manage the sewer system's grease program by inspecting grease traps and interceptors at the WWTP periodically to confirm proper operation and maintenance, keeping an updated list of customers with grease waste (e.g., restaurants), educating customers on the importance of keeping grease out of the sewers, and providing approaches to keep the sewers free of grease.
- Maintain the laboratory QA/QC program as required.
- Communicate pollution incidents that directly or indirectly affect operations at the WWTP or within the collection system.

Responsibilities of Tuscarora Township

Our Scope of Services and Compensation are based on the following being provided by the Tuscarora Township:

- A designated representative with complete authority to transmit instructions and information, receive information, interpret policy, and define decisions.
- Access to the project site.
- Available data, drawings, and information related to the project.
- Protection of Mead & Hunt-supplied digital information or data, if any, from contamination, misuse, or changes.
- Laboratory supplies
- Contract laboratory services and fees
- Maintenance supplies
- Outside contractors
- Chemicals

- Maintenance services
- Utilities
- Biosolids disposal and any associated fees
- Snow removal
- Lawn care
- Customer billing
- Michigan EGLE fees (discharge fee, land application fee, permit fees)

Exclusions and Work Not Included in the Scope of Services

The following items are excluded from this agreement and can be provided by Mead & Hunt as an Additional Service only, as authorized by Tuscarora Township.

- Engineering services
- Marking MISS DIGs
- Tuscarora Township meetings
- Confined space work
- Permitting, except for the groundwater discharge permit renewal

Project Schedule

Operations services will start and end as indicated below.

- Services will start on March 1, 2026.
- Services will end February 28, 2029.

Compensation

The work described under the Scope of Services will be performed on a lump-sum basis. Tuscarora Township will pay Mead & Hunt a monthly fee of \$15,000 for the work performed under this contract. The current monthly fee will apply for 1 year and will be increased by 4% in each subsequent year.

Callouts and additional work beyond 40 hours per /week will be billed at \$110 per hour, with a minimum 2-hour charge for after-hours callouts. There will be a 15% markup on reimbursed expenses. There is a \$30,000 budget for callouts and additional work.

Mead & Hunt will keep Tuscarora Township apprised of the project status and budget. We will not exceed the proposed Scope of Services or budget without prior written authorization from Tuscarora Township.

Any proposed changes to the proposed Scope of Services will be communicated by written proposal to Tuscarora Township for approval prior to initiating the work. Additions to or deletions from the proposed Scope of Services will result in an adjustment to the fee, as noted.

The costs in this proposal exclude any sales and use tax, goods and services tax, gross receipts tax, value-added tax, or similar taxes. Upon award of the contract, and prior to work starting, Mead & Hunt requires that Tuscarora Township provide either a signed tax exemption certificate, or the applicable sales tax rate, for the project. The final cost of the project will increase to include the cost of all applicable taxes if exemptions do not apply.

Other Assistance We Can Offer the Township

Mead & Hunt offers a variety of municipal, green stormwater infrastructure, and wastewater & related construction services that could benefit Tuscarora Township in the future.

Municipal Services | Our expertise is infrastructure. We address the complex challenges and changing needs of municipalities and public entities. We guide your project planning, identify funding sources, design solutions, and oversee construction to complete your project.

Green Stormwater Infrastructure | We understand green stormwater infrastructure practices that offer practical, sustainable solutions to stormwater challenges. By using approaches such as bio-retention facilities, green roofs, rain cisterns, and pervious pavements, we help you implement technologies that improve water quality, mitigate flooding, and create ecologically balanced outcomes. Stay ahead of evolving regulations with tailored, effective treatment options.

Wastewater & Related Construction Services | We understand both conventional and advanced treatment methods, as well as the construction skills needed to implement the projects. We analyze, evaluate, plan, and design/engineer wastewater collection systems and treatment facilities. We coordinate with agencies and oversee construction for communities of every size. We help you efficiently and safely manage your treatment challenges.

Additional Details | These services are further described in Attachment D.

Trudy Maves
Tuscarora Township
January 30, 2026
Page 13

Authorization

The Scope of Services and Compensation stated in this proposal are valid for a period of thirty (30) days from date of submission. If authorization to proceed is not received during this period, this proposal may be withdrawn or modified by Mead & Hunt.

Signatures of authorized representatives of Tuscarora Township and Mead & Hunt shall convert this proposal to an Agreement between the two parties, and receipt of one signed copy shall be considered authorization to proceed with the work described in the Scope of Services. All services shall be performed in accordance with the agreement attached as Attachment E, hereto.

We appreciate the opportunity to submit this proposal to Tuscarora Township. We welcome any questions regarding this proposal and look forward to working with you on this and future projects.

Respectfully submitted,

MEAD AND HUNT, INC.

Approved by: MEAD AND HUNT, INC.

By:

Tammi Gall

Author/Submitter

By:

Manish Shrestha

Authorized Signer Review

Name:

Tammi Gall

Name:

Manish Shrestha, PE, PMP

Title:

Project Manager, One Water

Title:

Business Unit Leader, One Water

Date:

January 30, 2026

Date:

January 30, 2026

Attachment(s)

Accepted by: Company Name

By:

The above person is authorized to sign for Client and bind the Client to the terms hereof.

Name:

Tuscarora Township.

Title:

Date:

Attachment A

Groundwater Discharge

Permit for Tuscarora

Township

STATE OF MICHIGAN
DEPARTMENT OF ENVIRONMENT, GREAT LAKES, AND ENERGY

GROUNDWATER DISCHARGE PERMIT

In compliance with the provisions of Part 31, Water Resources Protection; and Part 41, Sewerage Systems, of the Natural Resources and Environmental Protection Act, 1994 PA 451, as amended (NREPA),

Tuscarora Township Wastewater Treatment Facility (WWTF)
P.O. Box 220
Indian River, MI 49749

is authorized to discharge treated sanitary wastewater in accordance with Rule 2218 Authorization of the Part 22 Rules, Groundwater Quality, promulgated pursuant to Part 31 from Tuscarora Twp WWTF located at

4649 Brudy Road
Indian River, MI 49749

designated as **Tuscarora Twp WWTF**

to the groundwater of the State of Michigan in accordance with effluent limitations, monitoring requirements, and other conditions set forth in this permit.

The issuance of this permit does not authorize violation of any federal, state, or local laws or regulations, nor does it obviate the necessity of obtaining such permits, including any other Michigan Department of Environment, Great Lakes, and Energy (Department) permits, or approvals from other units of government as may be required by law.

This permit is based on an original application submitted on January 25, 2017, as amended through August 4, 2023.

This permit takes effect on **November 1, 2023**. The provisions of this permit are severable. After notice and opportunity for a hearing, this permit may be modified, suspended, or revoked in whole or in part during its term in accordance with applicable laws and rules. On its effective date, this permit shall supersede Groundwater Permit No. GW1810271 (which expired July 1, 2017).

This permit and the authorization to discharge shall expire at midnight, **November 1, 2027**. In order to receive authorization to discharge beyond the date of expiration, the permittee shall submit an application that contains such information, forms, and fees as are required by the Department by **May 5, 2027**.

Issued: October 30, 2023.


Kristine Rendon, Supervisor
Groundwater Permits Unit
Permits Section
Water Resources Division

PERMIT FEE REQUIREMENTS

In accordance with Section 324.3122 of the NREPA, the permittee shall make payment of an annual permit fee to the Department for each December 15 the permit is in effect regardless of occurrence of discharge. The permittee shall submit the fee in response to the Department's annual notice. Payment may be made electronically via the Department's [MiEnviro Portal](#) system. Payment shall be submitted or postmarked by March 1 for notices mailed by January 15. Payment shall be submitted or postmarked no later than 45 days after receiving the notice for notices mailed after January 15.

In accordance with Section 324.3132 of the NREPA, the permittee shall make payment of an annual biosolids land application fee to the Department if the permittee land applies biosolids. The permittee shall submit the fee in response to the Department's annual notice. Payment may be made electronically via the Department's [MiEnviro Portal](#) system. Payment shall be submitted or postmarked no later than January 31 of each year for notices mailed by December 15. Payment shall be submitted or postmarked no later than 45 days after receiving the notice for notices mailed after December 15.

CONTACT INFORMATION

Unless specified otherwise, all contact with the Department required by this permit shall be made to the Gaylord District Office of the Water Resources Division. The Gaylord District Office is located at 2100 West M-32, Gaylord, Michigan, 49735-9282, Telephone: 989-731-4920, Fax: 989 731-6181.

CONTESTED CASE INFORMATION

Any person who is aggrieved by this permit may file a sworn petition with the Michigan Administrative Hearing System within the Michigan Department of Licensing and Regulatory Affairs, c/o the Michigan Department of Environment, Great Lakes, and Energy, setting forth the conditions of the permit which are being challenged and specifying the grounds for the challenge. The Department of Licensing and Regulatory Affairs may reject any petition filed more than 60 days after issuance as being untimely.

AUTHORIZATION TO DISCHARGE

The permittee shall utilize **Sequence Batch Reactor (SBR) with Chemical Clarification discharging to Rapid Infiltration Basins (RIBs)** as treatment to meet the terms and conditions of this permit.

The authorization to discharge under this permit is based upon the permittee providing treatment as identified in the application. If the permittee proposes to modify the treatment system, the permittee shall notify the Department. The Department may request that the permittee submit a modification request to amend the treatment system described in the application. Upon review of the proposed changes, the Department may terminate the permit, modify the permit, or require a different permit for the proposed discharge.

PART I**A. Limitations and Monitoring Requirements****1. Effluent Limitations and Monitoring, EQ-1**

During the period beginning on the effective date of this permit and lasting until the expiration date of this permit, the permittee is authorized to discharge treated sanitary wastewater to the groundwater of the state from EQ-1. The location of EQ-1 shall be specified in the facility's Sampling and Analysis Plan (SAP) approved by the Department in accordance with Part I.B.1. of this permit. Such discharge shall be limited and monitored by the permittee as specified below.

Parameter	Monthly Average	Minimum Daily Limit	Discharge Maximum Daily Limit	Units	Monitoring Frequency	Sample Type
Flow (Daily)			190,000	GPD	Daily	Direct Measurement
Final Flow (Annual)			69,350,000	GPY	Annually	Calculation
Total Inorganic Nitrogen (TIN)			5.0	mg/L	Twice Weekly	Calculation
Ammonia Nitrogen			(report)	mg/L	Twice Weekly	Grab
Nitrate Nitrogen			(report)	mg/L	Twice Weekly	Grab
Nitrite Nitrogen			(report)	mg/L	Twice Weekly	Grab
pH		6.5	9.5	S.U.	Twice Weekly	Grab
Biochemical Oxygen Demand (BOD5)			(report)	mg/L	Twice Weekly	Grab
Dissolved Oxygen		(report)		mg/L	Twice Weekly	Grab
Chloride			500	mg/L	Twice Weekly	Grab
Sodium			400	mg/L	Twice Weekly	Grab
Total Phosphorus	1.0			mg/L	Twice Weekly	Calculation
Total Suspended Solids (TSS)			(report)	mg/L	Twice Weekly	Grab
Iron			(report)	ug/L	Twice Weekly	Grab

a. *Total Inorganic Nitrogen (TIN)*

The daily maximum value for TIN shall be reported as the sum of the daily maximum values for ammonia nitrogen, nitrate nitrogen, and nitrite nitrogen.

b. *Sample Collection and Analytical Methods*

The permittee shall perform all sampling in accordance with the SAP approved by the Department in accordance with Part I.B.1. of this permit.

c. *Phosphorus Monthly Average*

Total Phosphorus concentrations shall be reported as a monthly average. The calculation shall be determined using the sum of all samples taken divided by the number of samples taken in the month.

2. Rapid Infiltration Basin Limitations and Monitoring

During the period beginning on the effective date of this permit and lasting until the expiration date of this permit, the permittee is authorized to discharge treated sanitary wastewater to the groundwaters of the state, where the final disposal method is Rapid Infiltration Basins, at RI1, RI2, RI3, RI4, and RI5.

The discharge point, designated as RI1, RI2, RI3, RI4, and RI5 shall be limited and monitored as specified in the table below.

Parameter	Limit	Unit	Monitoring Frequency	Sample Type
Application Rate (Daily)	25.5	gal/ft ² /d	Daily	Calculation

a. *Discharge Season*

The permittee is authorized discharge wastewater during the months of **January to December**.

b. *Rapid Infiltration*

The permittee shall meet all of the following standards in accordance with R 323.2236 of the Part 22 Rules.

- i. The system shall consist of two (2) or more cells or absorption areas that can be alternately loaded and rested or consist of one (1) cell or absorption area preceded by an effluent storage or stabilization pond system. If only one (1) cell or absorption area is provided, the storage or stabilization pond shall be operated on a fill and draw basis and have sufficient capacity to allow intermittent loading of the cell or absorption area.
- ii. For a system that has more than one (1) cell or absorption area, an individual cell or absorption area of the system shall be capable of being taken out of service without disrupting application to other cells or absorption areas of the system.
- iii. An appropriate hydraulic loading cycle shall be developed and implemented to maximize long-term infiltration rates and allow for periodic maintenance.

3. Groundwater Monitoring and Limitations, MW-3

During the period beginning on the effective date of this permit and lasting until the expiration date of this permit, the permittee shall monitor the groundwater from the **static water elevation** groundwater monitoring well, MW-3, to establish upgradient concentrations of parameters necessary to evaluate groundwater quality, as specified below. The location and depth of MW-3 shall be consistent with the facility's SAP approved by the Department in accordance with Part I.B.1. of this permit.

Parameter	Minimum Daily Limit	Maximum Daily Limit	Units	Monitoring Frequency	Sample Type
Static Water Elevation		(report)	USGS-Ft	Quarterly	Grab

a. *Quarterly*

The permittee shall collect and analyze quarterly samples during the months of **February, May, August, and November.**

b. *Sampling Requirements*

The permittee shall perform all sampling in accordance with the SAP approved by the Department in accordance with Part I.B.1. of this permit.

4. Groundwater Monitoring and Limitations, MW-1 and MW-2

During the period beginning on the effective date of this permit and lasting until the expiration date of this permit, the permittee shall monitor the groundwater from the hydraulically **upgradient** groundwater monitoring wells, MW-1 and MW-2, to establish upgradient concentrations of parameters necessary to evaluate groundwater quality. The location and depth of MW-1 and MW-2 shall be consistent with the facility's SAP approved by the Department in accordance with Part I.B.1. of this permit.

Parameter	Minimum Daily Limit	Maximum Daily Limit	Units	Monitoring Frequency	Sample Type
Static Water Elevation		(report)	USGS-Ft	Quarterly	Grab
pH	(report)	(report)	S.U.	Quarterly	Grab
Specific Conductance		(report)	umhos/cm	Quarterly	Grab
Total Inorganic Nitrogen		(report)	mg/L	Quarterly	Calculation
Ammonia Nitrogen		(report)	mg/L	Quarterly	Grab
Nitrate Nitrogen		(report)	mg/L	Quarterly	Grab
Nitrite Nitrogen		(report)	mg/L	Quarterly	Grab
Chloride		(report)	mg/L	Quarterly	Grab
Sodium		(report)	mg/L	Quarterly	Grab
Total Phosphorus		(report)	mg/L	Quarterly	Grab
Calcium		(report)	mg/L	Annually	Grab
Arsenic		(report)	ug/L	Annually	Grab
Iron		(report)	ug/L	Annually	Grab
Magnesium		(report)	mg/L	Annually	Grab
Manganese		(report)	ug/L	Annually	Grab
Potassium		(report)	mg/L	Annually	Grab
Dissolved Oxygen	(report)		mg/L	Annually	Grab
Bicarbonate		(report)	mg/L	Annually	Grab
Sulfate		(report)	mg/L	Annually	Grab
Aluminum		(report)	ug/L	Annually	Grab
Antimony		(report)	ug/L	Annually	Grab
Lead		(report)	ug/L	Annually	Grab
Titanium		(report)	ug/L	Annually	Grab
Beryllium		(report)	ug/L	Annually	Grab
Thallium		(report)	ug/L	Annually	Grab
Vanadium		(report)	ug/L	Annually	Grab

a. *Quarterly and Annual Monitoring*

The permittee shall collect and analyze quarterly samples during the months of **February, May, August, and November**. The permittee shall collect and analyze annual sampling during the month of **November**.

b. *Sampling Requirements*

The permittee shall perform all sampling in accordance with the SAP approved by the Department in accordance with Part I.B.1. of this permit.

c. *TIN at Groundwater Monitoring Points*

The daily maximum value for TIN shall be reported as the sum of the daily maximum values for ammonia nitrogen, nitrate nitrogen, and nitrite nitrogen.

5. Groundwater Monitoring and Limits, MW-5 and MW-6

During the period beginning on the effective date of this permit and lasting until the expiration date of this permit, the permittee shall monitor the groundwater from the hydraulically **downgradient** groundwater monitoring wells, MW-5 and MW-6, to ensure limitations established to protect groundwater quality are met, as specified below. The location and depth of MW-5 and MW-6 shall be consistent with the facility's SAP approved by the Department in accordance with Part I.B.1. of this permit.

Parameter	Minimum Daily Limit	Maximum Daily Limit	Units	Monitoring Frequency	Sample Type
Static Water Elevation		(report)	USGS-Ft	Quarterly	Grab
pH	6.5	9.0	S.U.	Quarterly	Grab
Specific Conductance		(report)	umhos/cm	Quarterly	Grab
Total Inorganic Nitrogen		5.0	mg/L	Quarterly	Calculation
Ammonia Nitrogen		(report)	mg/L	Quarterly	Grab
Nitrate Nitrogen		(report)	mg/L	Quarterly	Grab
Nitrite Nitrogen		0.5	mg/L	Quarterly	Grab
Chloride		250	mg/L	Quarterly	Grab
Sodium		230	mg/L	Quarterly	Grab
Total Phosphorus		1.0	mg/L	Quarterly	Grab
Calcium		(report)	mg/L	Annually	Grab
Arsenic		(report)	ug/L	Annually	Grab
Iron		300	ug/L	Annually	Grab
Magnesium		(report)	mg/L	Annually	Grab
Manganese		50	ug/L	Annually	Grab
Potassium		(report)	mg/L	Annually	Grab
Dissolved Oxygen	(report)		mg/L	Annually	Grab
Bicarbonate		(report)	mg/L	Annually	Grab
Sulfate		250	mg/L	Annually	Grab

Aluminum		(report)	ug/L	Annually	Grab
Antimony		(report)	ug/L	Annually	Grab
Lead		(report)	ug/L	Annually	Grab
Titanium		(report)	ug/L	Annually	Grab
Beryllium		(report)	ug/L	Annually	Grab
Thallium		(report)	ug/L	Annually	Grab
Vanadium		(report)	ug/L	Annually	Grab

a. *Quarterly and Annual Monitoring*

The permittee shall collect and analyze quarterly samples during the months of **February, May, August, and November**. The permittee shall collect and analyze annual sampling during the month of **November**.

b. *Sample Collection and Analytical Methods*

The permittee shall perform all sampling in accordance with the SAP approved by the Department in accordance with Part I.B.1. of this permit.

c. *TIN at Groundwater Monitoring Points*

The daily maximum value for TIN shall be reported as the sum of the daily maximum values for ammonia nitrogen, nitrate nitrogen, and nitrite nitrogen.

d. *Sodium or Chloride Compliance*

The conditions set forth in Part I.A.5.e., below, shall apply if the discharge from the facility is otherwise in compliance with the sodium and chloride limitations specified in Part 31, Section 324.3109e(1) of the NREPA and Part 1, Effluent Limitations and Monitoring, of this permit. If the permittee is in compliance with these conditions, the permittee shall not be subject to response activities under Part 201, Environmental Remediation, of the NREPA with respect to the discharge of sodium and chloride.

e. *Sodium or Chloride Response*

If the permittee discharges sodium or chloride, or both, into groundwater that migrates off the property on which the discharge occurred and that discharge directly causes the groundwater concentration of sodium or chloride, or both, to exceed the levels of 230 milligrams per liter (mg/l) and 250 mg/l, respectively, provided under Part 31, Section 324.3109(e)(2) of the NREPA, the permittee shall do all of the following:

- i. Initiate a sampling program approved by the Department to monitor downgradient water supply wells for the levels of sodium or chloride, or both, in the water supply.
- ii. If the concentration of sodium in a downgradient water supply exceeds the level provided under Section 324.3109(e)(2), the permittee shall provide and maintain, for each affected downgradient water supply, free of charge, a point-of-use treatment system approved by the Department that will remove sodium from the water supply to be in compliance with the level provided under Section 324.3109(e)(2).
- iii. If the concentration of chloride in a downgradient water supply exceeds the level provided under Section 324.3109(e)(2), provide to each affected water supply owner a notice of aesthetic impact with respect to chloride levels.

6. Schedule of Compliance

The permittee shall make submittals in compliance with the following schedule, established in accordance with R 323.2206(4) of the Part 22 Rules.

a. *Schedule of Compliance for New Monitoring Well*

- i. **On or before January 30, 2024**, the permittee shall submit to the Department for review and approval a work plan for the installation of a new groundwater monitoring well:
 - (1) The facility shall submit a work plan for the abandonment of the existing MW-6, and the installation of a new replacement monitoring well.
 - (2) The work plan shall include, at a minimum, the following:
 - (a) All information required under R 323.2221(3)(b)(v) of the Part 22 Rules which includes, number, location, depth, drilling method, construction materials, and development method of all wells.
 - (b) All information required under R 323.2221(3)(b)(vi) of the Part 22 Rules which includes, number of proposed soil borings, location, depth, drilling and plugging method.
- ii. **On or before 90 days after approval of the workplan**, the permittee shall complete the installation of all required monitoring wells.
- iii. **On or before 30 days after complete installation of all required monitoring wells**, the permittee shall submit to the Department for review, a well installation report for all complete monitoring wells. The report shall include, at a minimum, the following:
 - (1) Soil boring logs for all soil borings completed.
 - (2) Construction wells logs for all wells installed.
 - (3) Updated site map with new wells identified.
 - (4) A complete survey of all monitoring wells around the RIBs. A complete survey shall include, at a minimum, the following:
 - (a) Top of casing.
 - (b) Ground surface elevations surveyed to a United States Geological Survey (USGS) datum as required in R 323.2221(4)(a)(vi), R 323.2221(4)(g)(iv), and R 323.2223(3)(b) of the Part 22 Rules.
- iv. **On or before 60 days after complete installation of all required monitoring wells**, the permittee shall submit to the Department for review and approval an updated SAP as required under Part I.B.1 of this permit.

b. *Schedule of Compliance for Wastewater Treatment Plant Construction*

- i. **On or before January 30, 2024**, the permittee shall submit for review and approval by the Department an updated SAP, in accordance with Part I.B.1. of this permit. The updated SAP will reflect the current permit requirements.
- ii. **On or before January 30, 2024**, the permittee shall submit for review and approval by the Department, an updated Discharge Management Plan (DMP), in accordance with Part I.B.2. of this permit. The updated DMP shall reflect the WWTF expansion and discharge cycle. At a minimum the following topics need to be addressed:
 - (1) Change in the maximum daily discharge.

- (2) Change in the annual accumulated discharge.
- (3) Update the discharge schedule: dosing/resting cycle that includes all five basins.
- (4) Any additional updates that reflect current operation.

- iii. **By no later than 60 days after completion of construction of the wastewater treatment system**, the permittee shall submit, for review by the Department, as-built plans for the complete construction of the wastewater treatment system as approved under Part 41 of the NREPA.
- iv. **By no later than 90 days after the startup of the wastewater treatment system addition**, the permittee shall submit for review and approval by the Department, a complete Operation and Maintenance Manual (O&M Manual), in accordance with Part I.B.3. of this permit.

Submittals shall be made via the Departments [MiEnviro Portal](#) system. If any document required to be submitted is disapproved by the Department, the permittee shall, within **30 days** of receiving written disapproval, submit a revised document addressing the deficiencies.

7. Facility Operation and Maintenance

The permittee shall complete site observations to ensure compliance with the terms and conditions of this permit. Observations shall be recorded in a written form, maintained by the permittee. The permit-required observation forms are available on the [Groundwater Discharge Permit webpage](#). The observation forms shall be retained on site in accordance with Part II.C.6 of this permit and made available for inspection by the Department upon request. The following are the requirements of the observation form:

a. *Rapid Infiltration Basin(s)*

The following **weekly** observation shall be made:

i. *Vegetation*

The permittee shall visually observe all rapid infiltration basins for woody vegetation, shrubs, trees; and properly remove any harvested material.

ii. *Piping*

The permittee shall visually observe all piping to ensure there has been no damage and is functioning as designed.

The permittee shall immediately complete proper corrective actions if the observation identifies parts of the facility that are not in good working order.

8. Water Additive Request

This permit does not authorize the use of any additive without prior written approval from the Department. Such approval is authorized under separate correspondence. Additives include any substance added to water to enhance its effectiveness for uses such as, but not limited to, cleaning, disinfecting, heating, and cooling. A substance may be added to water directly or indirectly by being added to a process in such a way that it becomes a constituent of the wastewater. Permittees proposing to use any additives, including a proposed increased concentration of a previously approved additive, shall submit a request for approval via the Department's [MiEnviro Portal](#) system. The application form

name is "Groundwater Discharge Water Treatment Additive (WTA) Request Form" and can be found under the "Apps, Requests, and Reports". A separate application form is required for each additive. Additional monitoring and reporting may be required as a condition of approval to use the water treatment additive.

A request for approval to use water additives shall include all of the following usage and discharge information for each water additive proposed to be used:

- a. The Safety Data Sheet (SDS);
- b. Ingredient information, including the name of each ingredient, Chemical Abstract Service (CAS) number for each ingredient, and fractional content by weight for each ingredient;
- c. The proposed water additive discharge concentration with supporting calculations;
- d. The discharge frequency (i.e., number of hours per day and number of days per year);
- e. The outfall(s) and/or monitoring point(s) from which the water additive is to be discharged;
- f. The type of removal treatment, if any, that the water additive receives prior to discharge;
- g. The WTA's function (i.e., microbiocide, flocculant, etc.);
- h. The SDS shall include a 48-hour LC50 or EC50 for a North American freshwater planktonic crustacean (either *Ceriodaphnia sp.*, *Daphnia sp.*, or *Simocephalus sp.*). The results shall be based on the whole water additive, shall not be results based on a similar product, and shall not be estimated; and
- i. The SDS shall include the results of a toxicity test for one (1) other North American freshwater aquatic species (other than a planktonic crustacean) that meets a minimum requirement of R 323.1057(2) of the Water Quality Standards. The results shall be based on the whole water additive, shall not be results based on a similar product, and shall not be estimated. Examples of tests that would meet this requirement include a 96-hour LC50 for rainbow trout, bluegill, or fathead minnow.

9. Residuals Management Program (RMP) for Land Application of Biosolids

The permittee is authorized to land-apply bulk biosolids or prepare bulk biosolids for land application in accordance with the permittee's approved RMP approved on May 22, 2018; and approved modifications thereto, and the requirements established in R 323.2401 through R 323.2418 of the Part 24 Rules, Land Application of Biosolids, promulgated pursuant to Part 31 (Part 24 Rules). The approved RMP, and any approved modifications thereto, are enforceable requirements of this permit. Incineration, landfilling, and other residual disposal activities shall be conducted in accordance with applicable statutes and rules. The Part 24 Rules can be obtained via the internet at:

<https://www.michigan.gov/egle/about/organization/water-resources/biosolids/laws-and-rules>.

a. Annual Report

On or before **October 30 of each year**, the permittee shall submit an annual report to the Department for the previous fiscal year of October 1 through September 30. The report shall be submitted electronically via the Department's [MiEnviro Portal](#) system. At a minimum, the report shall contain:

- i. a certification that current residuals management practices are in accordance with the approved RMP, or a proposal for modification to the approved RMP; and
- ii. a completed Annual Report Form for Reporting Biosolids, available at mienviro.michigan.gov/ncore.

b. *Modifications to the Approved RMP*
Prior to implementation of modifications to the RMP, the permittee shall submit proposed modifications to the Department for approval. The approved modification shall become effective upon the date of approval. Upon written notification, the Department may impose additional requirements and/or limitations to the approved RMP as necessary to protect public health and the environment from any adverse effect of a pollutant in the biosolids.

c. *Record Keeping*
Records required by the Part 24 Rules shall be kept for a minimum of five (5) years. However, the records documenting cumulative loading for sites subject to cumulative pollutant loading rates shall be kept as long as the site receives biosolids.

d. *Contact Information*
RMP-related submittals shall be made to the Department.

10. Michigan Industrial Waste Pretreatment Program

It is understood that the permittee does not receive the discharge of any type or quantity of substance which may cause interference with the operation of the treatment works; and, therefore, the permittee is not required to immediately develop a Michigan Industrial pretreatment program as described in the Part 23 Rules, Pretreatment, promulgated under Part 31. The permittee is required to notify the Department within thirty (30) days if any user discharges or proposes to discharge such wastes to the permittee for treatment.

Under no circumstances shall the permittee allow introduction of the following waste into the waste treatment system:

- a. Pollutants which cause pass-through (i.e., permit violations for this permit) or interference;
- b. Pollutants which create a fire hazard or explosion hazard in the sewerage system, including, but not limited to waste streams with closed cup flashpoint of less than 140° Fahrenheit or 60° Centigrade using the test methods specified in 40 CFR 261.21;
- c. Pollutants which will cause corrosive structural damage to the sewerage system; but in no case, discharge with a pH less than 5.0, unless the wastewater treatment plant is specifically designed to accommodate such discharges;
- d. Solid or viscous pollutants in amounts which will cause obstruction to the flow in the sewerage system resulting in interference;
- e. Any pollutant, including oxygen demanding pollutants (BOD, etc.) released in a discharge at a flow rate and/or pollutant concentration which will cause interference with the treatment plant;
- f. Heat in amounts which will inhibit biological activity in the treatment plant resulting in interference; but in no case, heat in such quantities that the temperature at the treatment plant exceeds 40° Centigrade (104° Fahrenheit) unless the Department, upon request of the permittee, approves alternate temperature limits;
- g. Pollutants which result in the presence of toxic gases, vapors or fumes within the sewerage system in a quantity that may cause acute worker health and safety problems; and

- h. Any trucked or hauled pollutants, except at discharge points designated by the permittee.

If information is gained by the Department that the permittee receives or is about to receive industrial wastes, then this permit may be modified in accordance with applicable laws and rules.

11. Additional Monitoring Requirements

As a condition of this permit, the permittee shall monitor the discharge from monitoring point EQ-1 for the constituents listed below. Testing shall be conducted a maximum of one year from application submittal. Grab samples shall be collected for Total Metals and the Volatile Organic Compounds as identified below.

The results of such additional monitoring shall be submitted with the application for reissuance (May 5, 2027). Additional reporting requirements are specified in Part II.C.7. If, upon review of the analysis, it is determined that additional requirements are needed to be protective of groundwater in accordance with applicable laws and rules, the permit may then be modified by the Department in accordance with applicable laws and rules.

Metals	Chemical Abstract Service Number	Water Reporting Limits (ug/L) ²	EPA Analytical Method or SW-846 ³
Aluminum	7429905	5	200.8/6020A
Antimony	7440360	1	200.8/6020A
Arsenic	7440382	1	200.8/6020A
Barium	7740393	5	200.8/6020A
Beryllium	7440417	1	200.8/6020A
Boron	7740428	20	200.7/6010C
Cadmium	7740439	0.2	200.8/6020A
Calcium	8047594	1000	200.7/6010C
Chromium	7740473	1	200.8/6020A
Cobalt	7740484	5	200.8/6020A
Copper	7740508	1	200.8/6020A
Iron	7439896	20	200.7/6010C
Lead	7439921	1	200.8/6020A
Lithium	7439932	10	200.7/6010C
Magnesium	7439954	500	200.7/6010C
Manganese	7439965	5	200.8/6020A

Mercury	7439976	0.2	245.1/7470A, 7471A
Molybdenum	7439987	5	200.8/6020A
Nickel	7440020	2	200.8/6020A
Potassium	7440097	200	200.7/6010C
Selenium	7782492	1	200.8/6020A
Silver	7440224	0.2	200.8/6020A
Sodium	1734125 2	1000	200.7/6010C
Strontium	7740246	5	200.8/6020A
Thallium	7740280	2	200.8/6020A
Titanium	7440326	5	200.8/6020A
Vanadium	7740622	2	200.8/6020A
Zinc	7740666	5	200.8/6020A

Volatile Organics	Chemical Abstract Service Number	Water Reporting Limits (ug/L) ²	EPA Analytical Method or SW-846 ³
1,1,1,2-Tetrachloroethane	630206	1	624/8260B
1,1,1-Trichloroethane	71556	1	624/8260B
1,1,2,2-Tetrachloroethane	79345	1	624/8260B
1,1,2-Trichloroethane	79005	1	624/8260B
1,1-Dichloroethane	75343	1	624/8260B
1,1-Dichloroethylene	75354	1	624/8260B
1,2,3-Trichlorobenzene	87616	5	624/8260B
1,2,3-Trichloropropane	96184	1	624/8260B
1,2,3-Trimethylbenzene	526738	1	624/8260B
1,2,4-Trichlorobenzene	120821	5	624/8260B
1,2,4-Trimethylbenzene	95636	1	624/8260B
1,2-Dibromo-3- chloropropane	96128	5	624/8260B
1,2-Dibromoethane (EDB)	80977	1	624/8260B
1,2-Dichlorobenzene	95501	1	624/8260B
1,2-Dichloroethane	107062	1	624/8260B
1,2-Dichloroethlyene (cis)	156592	1	624/8260B
1,2-Dichloroethlyene (trans)	156605	1	624/8260B
1,2-Dichloropropane	78875	1	624/8260B
1,3,5-Trimethylbenzene (Mesitylene)	108678	1	624/8260B
1,3-Dichlorobenzene	541731	1	624/8260B
1,3-Dichloropropene (cis)	542756	1	624/8260B

1,3-Dichloropropene (trans)	99614025	1	624/8260B
1,4-Dichloro-2-butene (trans)	764410	5	624/8260B
1,4-Dichlorobenzene	106467	1	624/8260B
2-Butanone (MEK)	78933	5	624/8260B
2-Hexanone	591786	5	624/8260B
2-Methylnaphthalene	91576	5	624/8260B
2-Propanone (Acetone)	67641	20	624/8260B
4-Methyl-2-pentanone (MIBK)	108101	5	624/8260B
Acrylonitrile	107131	5(2.0)	624/8260B
t-Amyl Methyl Ether (TAME)	994058	5	624/8260B
Benzene	71432	1	624/8260B
Bromobenzene	108864	1	624/8260B
Bromochloromethane	83847498	1	624/8260B
Bromodichloromethane	75274	1	624/8260B
Bromoform	75252	1	624/8260B
Bromomethane	74839	5	624/8260B
t-Butyl Alcohol	75650	50	624/8260B
n-Butylbenzene	104518	1	624/8260B
sec-Butylbenzene	135988	1	624/8260B
t-Butylbenzene	98066	1	624/8260B
Carbon Disulfide	75150	1	624/8260B
Carbon Tetrachloride	56235	1	624/8260B
Chlorobenzene	108907	1	624/8260B
Chloroethane	75003	5	624/8260B
Chloroform	67663	1	624/8260B
Chloromethane	74873	5	624/8260B
Cyclohexane	108941	5	624/8260B
Dibromochloromethane	124481	1	624/8260B
Dibromomethane	74953	1	624/8260B
Dichlorodifluoromethane	75718	5	624/8260B
Diethyl Ether	60297	5	624/8260B
Diisopropyl Ether	108203	5	624/8260B
Ethylbenzene	100414	1	624/8260B
Ethyl-t-Butyl Ether (ETBE)	637923	5	624/8260B
Hexachloroethane	67721	5	624/8260B
Hexane	110543	1	624/8260B
Isopropyl Benzene	98828	1	624/8260B
p-Isopropyl Toluene (p-	99876	1	624/8260B
Methyl Iodide	74884	1	624/8260B
Methyl-t-Butyl Ether	1634044	1	624/8260B
Methylene Chloride	75092	5	624/8260B
Naphthalene	91203	5	624/8260B
n-Propylbenzene	103651	1	624/8260B
Styrene	100425	1	624/8260B
Tetrachloroethylene	127184	1	624/8260B
Tetrahydrofuran	109999	5	624/8260B
Toluene	108883	1	624/8260B

Trichloroethylene	79016	1	624/8260B
Trichlorofluoromethane	75694	1	624/8260B
Vinyl Chloride	75014	1	624/8260B
m & p-Xylene	1330207	2	624/8260B
o-Xylene	1330207	1	624/8260B

PART I**B. Required Documentation****1. Sampling and Analysis Plan**

The permittee shall complete all measurement, sampling, and analysis procedures in accordance with the SAP approved by the Department. The SAP approved by the Department is an enforceable requirement under this permit. The SAP shall meet the requirements of R 323.2223(3) of the Part 22 Rules, and shall include, at a minimum, the following information:

- a. Effluent Monitoring.
 - i. Location of effluent sampling.
 - ii. Sample frequency.
 - iii. A list of substances to be sampled.
 - iv. Sampling procedure, including all of the following:
 - (1) The method and volume of water removed during sampling.
 - (2) Steps taken to prevent cross contamination.
 - (3) Sample handling and preservation methods.
 - (4) Laboratory analysis method.
 - (5) Laboratory method detection level.
 - (6) Quality assurance and quality control program.
- b. Groundwater Monitoring.
 - i. The number and location of wells to be included in the groundwater monitoring system.
 - ii. For each well, the depth and screened interval for each monitoring well. The screened interval shall be referenced to United States Geological Survey data.
 - iii. Well construction materials and installation techniques.
 - iv. Sampling frequency.
 - v. A list of substances to be sampled.
 - vi. Sampling procedure, including all of the following:
 - (1) The method and volume of water removed from each well during sampling.
 - (2) Steps taken to prevent cross contamination between wells.
 - (3) Sample handling and preservation methods.
 - (4) Laboratory analysis method.
 - (5) Laboratory method detection level.
 - (6) Quality assurance and quality control program.
 - vii. A description of the techniques used to present and evaluate groundwater quality monitoring data.
 - viii. A description of the method used to collect static water levels and present groundwater flow data. Static water level precision shall be to 0.01 foot.

Prior to implementation of any modifications to the procedures specified in the approved SAP, the permittee shall submit to the Department for review and approval a written request for modification of the SAP. Such requests shall explain the nature of the

modification, provide adequate rational for the modification, and include all necessary supporting documentation to enable a full review of the SAP. Approved modifications shall become enforceable requirements under this permit upon the date of Department written approval.

The permittee shall keep an approved copy of the SAP, including any approved modification, at the facility permanently and shall be provided to the Department upon request. The Department may review any document in whole or in part at its discretion and upon written notification require modifications if portions are determined to be inadequate. The permittee shall immediately initiate steps to correct any condition that is not in accordance with the SAP approved by the Department.

2. Discharge Management Plan (DMP)

The permittee shall manage land application in accordance with the DMP approved by the Department. The DMP approved by the Department is an enforceable requirement under this permit. The DMP shall include, at a minimum, the following information:

- a. A site map identifying the location and size of each application area utilized in the system.
- b. Maximum daily and annual discharge volumes.
- c. The total discharge area.
- d. Scheduled maintenance.
- e. Vegetative cover control and removal.
- f. Load and rest cycles.
- g. Application rates.
- h. Means for even distribution of waste or wastewater.
- i. Strategies for period of adverse weather.
- j. Monitoring procedures.
- k. Other pertinent information.

More information can be found in the [Part 22 Guidesheet II for the Development of a Discharge Management Plan.](#)

Prior to implementation of any modifications to the procedures specified in the approved DMP, the permittee shall submit to the Department for review and approval an updated DMP. Such changes may include, but are not limited to, dosing and resting schedule, land area increases, land area decreases, or discharge season. Approved modifications shall become enforceable requirements under this permit upon the date of Department written approval. Major modification such as, but not limited to, an increase in discharge volume, addition of a new land application site, change in effluent characteristics, or change in treatment method shall not be authorized under this part. The permittee shall submit a permit modification application with a revised DMP for any major modifications in accordance with Part II.D.7. of this permit.

The permittee shall keep an approved copy of the DMP, including any approved modification, at the facility and shall be provided to the Department upon request. The Department may review any document in whole or in part at its discretion and upon written notification require modifications if portions are determined to be inadequate. The

permittee shall immediately initiate steps to correct any condition that is not in accordance with the DMP approved by the Department.

3. Operations and Maintenance Manual (O&M Manual)

The permittee shall operate the facility in accordance with the O&M Manual approved by the Department. The O&M Manual approved by the Department is an enforceable requirement under this permit. The O&M Manual shall include, at a minimum, the following information:

- a. Descriptions and operation information for all equipment.
- b. An emergency operation plan.
- c. Monitoring program to monitor process efficiency.
- d. Inspection instructions and plan for the collection system and pump stations.
- e. Maintenance plan for equipment.
- f. Documentation of maintenance and inspection.
- g. List of relevant environmental regulations.

Prior to implementation of any modifications to the procedures specified in the approved O&M Manual, the permittee shall submit to the Department for review and approval a written request for modification of the O&M Manual. Such requests shall explain the nature of the modification, provide adequate rational for the modification, and include all necessary supporting documentation to enable a full review of the O&M Manual. Approved modifications shall become enforceable requirements under this permit upon the date of Department written approval.

The permittee shall keep an approved copy of the O&M Manual, including any approved modification, at the facility and shall be provided to the Department upon request. The Department may review any document in whole or in part at its discretion and upon written notification require modifications if portions are determined to be inadequate. The permittee shall immediately initiate steps to correct any condition that is not in accordance with the O&M Manual approved by the Department.

4. Basis of Design

The permittee shall operate the facility in accordance with the Basis of Design received and reviewed by the Department. The authorization to discharge under this permit is based upon the permittee providing treatment as identified in the submitted and reviewed Basis of Design. Prior to implementation of any modifications to the treatment system including, but not limited to, flow rates, wastewater characterization, unit processes, pollutant loading, and hydraulic capacity of the system, the permittee shall submit to the Department a permit modification application to amend the treatment system described in the application and basis of design. The application shall include an updated Basis of Design that clearly identifies all design changes. Upon review of the proposed changes, the Department may terminate the permit, modify the permit, or require a different permit for the proposed treatment and discharge system.

PART II

Part II may include terms and/or conditions not applicable to discharges covered under this permit.

A. Definitions

24-Hour Composite Sample is a flow proportioned composite sample consisting of hourly or more frequent portions that are taken over a 24-hour period.

Annual Monitoring Frequency refers to a calendar year beginning on January 1 and ending on December 31. When required by this permit, an analytical result, reading, value, or observation must be reported for that period if a discharge occurs during that period.

Best Management Practices means structural devices or nonstructural practices that are designed to prevent pollutants from entering into groundwater.

Biosolids are the solid, semisolid, or liquid residues generated during the treatment of sanitary sewage or domestic sewage in a treatment works. This includes, but is not limited to, scum or solids removed in primary, secondary, or advanced wastewater treatment processes and a derivative of the removed scum or solids.

Bulk Biosolids means biosolids that are not sold or given away in a bag or other container for application to a lawn or home garden.

By-Pass means any diversion from or bypass of facilities necessary to maintain compliance with the terms and conditions of this permit.

Class B Biosolids refers to material that has met the Class B pathogen reduction requirements or equivalent treatment by a Process to Significantly Reduce Pathogens (PSRP) in accordance with the Part 24 Administrative Rules, Land Application of Biosolids, of Part 31 of the NREPA. Processes include aerobic digestion, composting, anaerobic digestion, lime stabilization and air drying.

Daily Concentration is the sum of the concentrations of the individual samples of a parameter divided by the number of samples taken during any calendar day. If the parameter concentration in any sample is less than the quantification limit, regard that value as zero when calculating the daily concentration. For pH, report the maximum value of any individual sample taken during the month and the minimum value of any individual sample taken during the month.

Daily Monitoring Frequency refers to a 24-hour period. When required by this permit, an analytical result, reading, value or observation must be reported for that period if a discharge occurs during that period.

Department means the Michigan Department of Environment, Great Lakes, and Energy.

Detection Level means the lowest concentration or amount of the target analyte that can be determined to be different from zero by a single measurement at a stated level of probability.

Discharge means the addition of any waste, waste effluent, wastewater, pollutant, or any combination thereof to any groundwaters of the state.

Domestic Equivalent Wastewater means wastewater that falls outside the definition of sanitary sewage, but which has similar wastewater characteristics and is amenable to on-site wastewater treatment and subsurface soil disposal.

Effluent means waste or wastewater during or subsequent to treatment but before discharge.

Flow Proportioned Sample is a composite sample with the sample volume proportional to the effluent flow.

Furrow Stream is the volume, in gallons per unit time, usually per minute, of wastewater discharged into the furrow.

General Permit means a groundwater permit that is designed to cover permittees with similar operations or type of discharge.

GPD means gallons per day.

GPY means gallons per year.

Grab Sample is a single sample taken at neither a set time nor flow.

Individual Permit means a site-specific Groundwater permit.

Land Application means spraying or spreading waste, waste effluent, or wastewater onto the land surface or incorporating into the soil to be treated by the plants, soil surface, and/or the soil matrix.

Biosolids or a biosolids derivative sprayed or spread onto the land surface or incorporated into the soil can either condition the soil or fertilize crops or vegetation grown in the soil.

MGD means million gallons per day.

Mg/L is a unit of measurement and means milligrams per liter.

Monitoring Well means a well that is specifically designed and located to allow for the collection of hydrogeologic data and representative samples in order to measure the impact of a discharge on groundwater.

Monthly Monitoring Frequency refers to a calendar month. When required by this permit, an analytical result, reading, value, or observation must be reported for that period if a discharge occurs during that period.

POTW is a publicly owned treatment work.

Quantification Level means the measurement of the concentration of a contaminant obtained by using a specified laboratory procedure calculated at a specified concentration above the detection level. It is considered the lowest concentration at which a particular contaminant can be quantitatively measured using a specified laboratory procedure for monitoring of the contaminant.

Quarterly Monitoring Frequency refers to a three-month period, defined as January through March, April through June, July through September, and October through December. When required by this permit, an analytical result, reading, value, or observation must be reported for that period if a discharge occurs during that period.

Rapid Infiltration is the application of wastewater to areas of moderately to highly permeable soil. The majority of applied wastewater percolates through the soil, and the treated effluent drains naturally to groundwater.

Report means there is no limit associated with the individual substance for the medium that is being sampled; the permittee must only report the result of the laboratory analysis.

Slow-Rate Land Treatment is the application of wastewater to a vegetated land surface with the applied wastewater being treated as it flows through the plant and soil matrix. A portion of the flow is expected to percolate to the groundwater while the remainder is utilized by plants or lost through evaporation.

Wastewater means liquid waste discharged directly or indirectly into the waters of the state or onto the ground that results from industrial and commercial processes or municipal operations, including liquid or water-carried process waste, cooling and condensing waters, and sanitary sewage.

Water Additive means a substance added to water to enhance its effectiveness for uses such as, but not limited to, cleaning, disinfecting, heating, and cooling. A substance may be added to water directly or indirectly by being added to a process in such a way that it becomes a constituent of the wastewater.

Weekly Monitoring Frequency refers to a calendar week that begins on Sunday and ends on Saturday. When required by this permit, an analytical result, reading, value, or observation must be reported for that period if a discharge occurs during that period.

PART II**B. Design Requirements****1. General Prohibitions**

The permit shall be in accordance with the requirements of R 323.2204 of the Part 22 Rules. This includes, but is not limited to, the following:

- a. The discharge shall not be, or not be likely to become, injurious to the protected uses of the waters of the state.
- b. The discharge shall not cause runoff to, ponding on, or flooding of adjacent property, shall not cause erosion, and shall not cause nuisance conditions.
- c. The point of discharge shall be located not less than 100 feet inside the boundary of the property where the discharge occurs unless a lesser distance is specifically authorized in writing by the Department, unless the discharge is authorized under R 323.2210, R 323.2211, or R 323.2213 of the Part 22 Rules or unless a lesser distance is specifically approved by the Department in the permit.
- d. For a discharge authorized under R 323.2211, R 323.2213, R 323.2215, R 323.2216(2), or R 323.2216(4) of the Part 22 Rules the discharge shall be a minimum of 200 feet from a Type I or Type IIa water supply well, 75 feet from a Type IIb and Type III water supply well, and 50 feet from any domestic well. For a discharge authorized under R 323.2218 or R 323.2216(3) of the Part 22 Rules, the discharge shall be a minimum of 2,000 feet from a Type I or Type IIa water supply well, 800 feet from a Type IIb or Type III water supply well, and 300 feet from a domestic well. The Department may authorize a lesser or greater isolation distance in an individual case based on groundwater flow direction, volume, and constituents of the discharge; geological, surface, and other site conditions; and the degree of threat to the well or wells.
- e. The discharge shall not create a facility as defined in Part 201, Environmental Response, of the NREPA.

2. Land Application Design Requirements

The permittee shall design, construct, and operate any land treatment system in accordance with R 323.2233(4) of the Part 22 Rules, which shall include, at a minimum, the following requirements:

- a. The system shall be designed and constructed to prevent surface runoff from either entering or exiting the system.
- b. The system shall be designed and constructed to provide even distribution of wastewater during application. A header ditch, where used, shall be designed and constructed to allow for complete drainage after each wastewater loading or shall be lined to prevent seepage.
- c. If vegetative cover is utilized and is considered part of the overall treatment system, then the design and construction of the system shall allow for the mechanical harvesting of vegetative cover.
- d. The system shall be designed, constructed, and operated to allow an appropriate loading cycle. An appropriate loading cycle allows time between loadings for all of the following:
 - i. Soil organisms to biologically decompose organic constituents in the wastewater.
 - ii. Organic solids on the soil surface to decompose.
 - iii. The soil to become aerated.

- iv. Vegetative cover to utilize available nutrients provided through the application of the wastewater.
- v. Soil conditions to become unsaturated and aerobic.
- vi. Harvesting operations to occur at appropriate times.
- e. The design hydraulic loading or application rate, whether daily, monthly, or annual, shall not be more than one of the following:
 - i. Three (3) percent of the permeability of the most restrictive soil layer within the solum over the area of the discharge when determined by either the cylinder infiltration method or air entry permeameter test method.
 - ii. Seven (7) percent of the permeability of the most restrictive soil layer within the solum over the area of the discharge as determined by the saturated hydraulic conductivity method.
 - iii. Twelve (12) percent of the permeability of the most restrictive soil layer within the solum over the area of the discharge as determined by the basin infiltration method.
 - iv. If published information is utilized, the permittee shall determine the methodology used to measure the reported hydraulic conductivity. If the hydraulic conductivity is given as a range of expected values, then a permittee shall use the minimum value given the most restrictive soil layer within the solum when calculating the hydraulic loading or application rate.
- f. The system shall be designed, constructed, and operated to prevent the development of sodic conditions within the solum of the discharge area. Sodic conditions are considered to exist in the solum when the exchangeable sodium percentage, which is the percentage of the cation exchange capacity of a soil occupied by sodium, is more than 15 percent.
- g. If phosphorus adsorption within the solum or unsaturated soil column is part of the overall treatment process, then the system shall be designed as follows:
 - i. The available phosphorus adsorption capacity (PAC) of the solum or unsaturated soil column from within the discharge area shall be sufficient to provide the necessary treatment to ensure that the applicable limit established in this permit is not exceeded for the duration of the permit.
 - ii. The loading cycle shall be designed so as to provide the necessary contact time within the solum or unsaturated soil column required for phosphorus to be removed from the applied wastewater through adsorption processes.
 - iii. The available PAC of the discharge area shall be determined through either of the following methods:
 - (1) By subtracting phosphorus levels of the unsaturated soil column, determined through on-site Bray-P1 analysis, from published PAC data for the solum found within the discharge area.
 - (2) adsorption maximum as determined through Langmuir isotherm analysis of on-site soils, after adjustments for the concentration of phosphorus in the effluent and fraction of utilization within the solum are made.
- h. All of the following operation and maintenance requirements shall be met:
 - i. Portions of the wastewater distribution system shall be capable of being taken out of service for maintenance and other operational activities and to provide rest to portions of the irrigation area without disrupting applications to other areas of the system.
 - ii. All areas within a system shall be accessible for maintenance equipment.

- iii. For slow rate and overland flow treatment systems, the pH of the plow layer within the discharge area shall be maintained between 6.0 and 7.5 standard units.
- i. The discharge to a land treatment system shall be limited so that the discharge volume combined with the precipitation from a 10-year frequency, 24-hour duration rainfall event does not overflow the designed discharge area.

3. Lagoon Construction

Lagoon construction shall be consistent with R 323.2237 of the Part 22 Rules and shall consist of a composite liner composed of a base and flexible membrane liner unless the conditions set forth in R 323.2237(4) are met. Guidance can be found in

[Guidesheet IV: Wastewater Treatment and Storage Lagoons.](#)

PART II

C. Monitoring Procedures

1. Permit Monitoring Requirements

Pursuant to R 323.2223(1) of Part 22 Rules, the Department may modify the effluent or groundwater monitoring parameters or frequency requirements of this permit. The permittee may request a modification of the parameters or frequency of monitoring of this permit with adequate supporting documentation.

2. Instrumentation

The permittee shall periodically calibrate and perform maintenance procedures on all monitoring instrumentation at intervals to ensure accuracy of measurements.

3. Test Procedures

Test procedures for the analysis of pollutants shall conform to regulations promulgated pursuant to either SW-846, 3rd Edition, September 1986, "Test Methods for the Evaluation of Solid Waste, Physical-Chemical Methods," or Section 304(h) of the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.), 40 CFR, Part 136, Guidelines Establishing Test Procedures for the Analysis of Pollutants, unless specified otherwise in this permit. Requests to use test procedures not defined here shall be submitted to the Department for review and approval.

The permittee shall periodically calibrate and perform maintenance procedures on all analytical instrumentation at intervals to ensure accuracy of measurements. The calibration and maintenance shall be performed as part of the permittee's laboratory Quality Assurance/Quality Control (QA/QC) Program.

4. Representative Samples

Samples and measurements taken as required herein shall be representative of the volume and nature of the monitored discharge. Guidance on how to collect representative samples is contained in [Guidesheet III, "Characterization of Wastewater"](#).

5. Recording Results

The permittee shall record the following information for each measurement or sample taken pursuant to the terms and conditions of this permit:

- a. The exact place, date, and time of measurement or sampling.
- b. The person(s) who performed the measurement or sample collection.
- c. The dates the analyses were performed.
- d. The person(s) who performed the analyses.
- e. The analytical techniques or methods used.
- f. The date of and person responsible for equipment calibration.
- g. The results of all required analyses.

6. Records Retention

The permittee shall maintain records of all groundwater-related activities. All such records and information resulting from the monitoring activities required by this permit shall be retained for three years. This includes, but is not limited to, all records of analyses performed, facility operation and maintenance logs, calibration and maintenance of instrumentation, and recordings from continuous monitoring instrumentation.

7. Additional Monitoring by Permittee

If the permittee monitors any pollutant at the location(s) designated herein more frequently than required by this permit, using approved analytical methods as specified above, the results of such monitoring shall be included in the calculation and reporting of the values required in the Discharge Monitoring Report. Such increased frequency shall also be indicated.

Monitoring required pursuant to Part 41, Sewerage Systems, of the NREPA or Rule 35 of the Mobile Home Park Commission Act (1987 PA 96) for assurance of proper facility operation shall be submitted as required by the Department.

PART II**D. Reporting Requirements****1. Designated Wellhead Protection Area**

The permittee shall do all of the following if the discharge is located within a designated wellhead protection area:

- a. Provide to the public water supply system manager a copy of each monitoring report provided to the Department.
- b. Notify the pertinent public water supply system manager when a discharge has exceeded an applicable standard. The notification shall be made within 48 hours of a determination by the discharge that an applicable standard has been exceeded.

2. Submittal Requirements for Self-Monitoring Data

Part 31 of the NREPA, specifically Section 324.3110(7), and R 323.2155(2) of Part 21, Wastewater Discharge Permits, promulgated under Part 31 of the NREPA, allow the Department to specify the forms to be utilized for reporting the required self-monitoring data. The permittee shall submit self-monitoring data via the Department's MiEnviro Portal system.

The permittee shall utilize the information provided on the [MiEnviro Portal](#) website to access and submit the electronic forms. Annual, monthly summary, and daily data shall be submitted to the Department no later than the **20th day of the month** following each month of the authorized discharge period(s) or reporting due date specified in this permit. The permittee may be allowed to submit the electronic forms after this date if the Department has granted an extension to the submittal date.

3. Compliance Requirements

The permittee shall comply with all applicable requirements set forth in Parts 31 and 41 of the NREPA and related regulations and rules. The permittee shall report all instances of noncompliance with concentration limitations of effluent or groundwater in accordance with the following requirements:

- a. If the facility is in a wellhead protection area, within 48 hours from the time the permittee becomes aware of the noncompliance, the permittee shall report noncompliance to the public water supply manager.
- b. Within seven (7) days from the time the permittee becomes aware of the noncompliance, the permittee shall report, in writing, all instances of noncompliance. Written reporting shall include all of the following:
 - i. The name of the substance(s) for which a limit was exceeded.
 - ii. The concentration at which the substance was found.
 - iii. The location(s) at which the limit was exceeded.
- c. Within 14 days from the time the permittee becomes aware of the noncompliance, the permittee shall resample the monitoring point at which the limit was exceeded for the substance for which a limit was exceeded.
- d. Within 60 days from the time the permittee becomes aware of the noncompliance, the permittee shall submit a written report that shall include all of the following:
 - i. The results of the confirmation sampling.
 - ii. An evaluation of the cause for the limit being exceeded and the impact of that event to the groundwater.
 - iii. A proposal detailing steps taken or to be taken to prevent recurrence.

- e. In accordance with R 323.2227 of the Part 22 Rules, the Department may require additional activities including, but not limited to, the following:
 - i. Change the monitoring program, including increasing the frequency of effluent monitoring or groundwater sampling, or both.
 - ii. Develop and implement a groundwater monitoring program if one is not in place.
 - iii. If the discharge is in a designated wellhead protection area, assess the effects of the discharge on the public water supply system.
 - iv. Review the operational or treatment procedures, or both, at the facility.
 - v. Define the extent to which groundwater quality exceeds the applicable criteria that would designate the site as a facility under Part 201 of the NREPA.
 - vi. Revise the operational procedures at the facility.
 - vii. Change the design or construction of the wastewater operations at the facility.
 - viii. Initiate an alternative method of waste treatment or disposal.
 - ix. Remediate contamination to comply with the terms of Part 201 of the NREPA, if applicable.
- f. If the Department determines that a change in groundwater quality from a normal operating baseline has occurred that indicates the concentration of a substance in groundwater may exceed an applicable limit, then upon written notification from the Department the permittee shall take the following actions:
 - i. Change the monitoring program, including increasing the frequency of effluent sampling or groundwater sampling, or both.
 - ii. Review the operational or treatment procedures, or both, at the facility.

4. Electronic Reporting

Upon notice by the Department that electronic reporting tools are available for specific reports or notifications, the permittee shall submit all such reports or notifications as required by this permit, electronically.

5. Start-Up Notification

If the permittee will not discharge during the first 60 days following the effective date of this permit, the permittee shall notify the Department within 14 days following the effective date of this permit and then 60 days prior to the commencement of the discharge.

6. Compliance Dates Notification

Within 14 days of every compliance date specified in this permit, the permittee shall submit a written notification to the Department indicating whether or not the particular requirement was accomplished. If the requirement was not accomplished, the notification shall include an explanation of the failure to accomplish the requirement, actions taken or planned by the permittee to correct the situation, and an estimate of when the requirement will be accomplished. If a written report is required to be submitted by a specified date and the permittee accomplishes this, a separate written notification is not required.

7. Notification of Changes in Discharge, Treatment, or Facility Operations

If proposing to modify the quantity or effluent characteristics of the discharge or the treatment process for the discharge, the permittee shall notify the Department of the proposed modification prior to its occurrence. Significant modifications require the permittee to submit an application. A permit modification shall be processed in accordance with applicable rules and laws prior to implementation of the modification.

8. Transfer of Ownership or Control

In the event of any change in control or ownership of facilities from which the authorized discharge emanates, the permittee shall submit to the Department 30 days prior to the actual transfer of ownership or control a written agreement between the current permittee and the new permittee containing the following:

- a. The legal name and address of the new owner.
- b. A specific date for the effective transfer of permit responsibility, coverage, and liability.
- c. A certification of the continuity of or any changes in operations, wastewater discharge, or wastewater treatment.

If the new permittee is proposing changes in operations, wastewater discharge, or wastewater treatment, the Department may propose modification of this permit in accordance with applicable laws and rules.

9. Spill Notification

The permittee shall immediately report any release of any polluting material that occurs to the surface waters or groundwater of the state, unless the permittee has determined that the release is not in excess of the threshold reporting quantities specified in R 324.2001 through 324.2009 of the Part 5 Rules, Spillage of Oil and Polluting Materials, promulgated under Part 31, by calling the Department at the number indicated in the Contact Information section of this permit, or if the notice is provided after regular working hours, call the Department's 24-hour Pollution Emergency Alerting System at 1-800-292-4706.

Within ten (10) days of the release, the permittee shall submit to the Department a full written explanation as to the cause of the release, the discovery of the release, response (clean-up and/or recovery) measures taken, and preventative measures taken or a schedule for completion of measures to be taken to prevent reoccurrence of similar releases.

10. Upset Noncompliance Notification

If a process "upset" (defined as an exceptional incident in which there is unintentional and temporary noncompliance with technology-based permit effluent limitations because of factors beyond the reasonable control of the permittee) has occurred, the permittee who wishes to establish the affirmative defense of upset, shall notify the Department by telephone within 24 hours of becoming aware of such conditions, and within five (5) days provide in writing the following information:

- a. That an upset occurred and that the permittee can identify the specific cause(s) of the upset.
- b. That the permitted wastewater treatment facility was, at the time, being properly operated.
- c. That the permittee has specified and taken action on all responsible steps to minimize or correct any adverse impact in the environment resulting from noncompliance with this permit.

In any enforcement proceedings, the permittee seeking to establish the occurrence of an upset has the burden of proof.

11. Bypass Prohibition and Notification

a. *Bypass Prohibition*

Bypass is prohibited and the Department may take an enforcement action, unless:

- i. Bypass was unavoidable to prevent loss of life, personal injury, or severe property damage.
- ii. There were no feasible alternatives to the bypass, such as the use of auxiliary treatment facilities, retention of untreated wastes, or maintenance during normal periods of equipment downtime. This condition is not satisfied if adequate backup equipment should have been installed in the exercise of reasonable engineering judgment to prevent a bypass.
- iii. The permittee submitted notices as required under 11.b. or 11.c., below.

b. *Notice of Anticipated Bypass*

If the permittee knows in advance of the need for a bypass, it shall submit prior notice to the Department, if possible at least 10 days before the date of the bypass, and provide information about the anticipated bypass as required by the Department. The Department may approve an anticipated bypass, after considering its adverse effects, if it will meet the three (3) conditions listed in 11.a., above.

c. *Notice of Unanticipated Bypass*

The permittee shall submit notice to the Department of an unanticipated bypass by calling the Department at the number indicated in the Contact Information section of this permit as soon as possible, but no later than 24 hours from the time the permittee becomes aware of the circumstances (if the notice is provided after regular working hours, call the Department's 24-hour Pollution Emergency Alerting System at 1-800-292-4706).

d. *Written Report of Bypass*

A written submission shall be provided to the Department within five (5) working days of commencing any bypass, and at additional times as directed by the Department. The written submission shall contain a description of the bypass and its cause; the period of bypass, including exact dates and times, and if the bypass has not been corrected, the anticipated time it is expected to continue; steps taken or planned to reduce, eliminate, and prevent reoccurrence of the bypass; and other information as required by the Department.

e. *Bypass Not Exceeding Limitations*

The permittee may allow any bypass to occur that does not cause effluent limitations to be exceeded, but only if it also is for essential maintenance to assure efficient operation. These bypasses are not subject to the provisions of 11.a., 11.b., 11.c., and 11.d., above. This provision does not relieve the permittee of any notification responsibilities under Part II.D.9, of this permit.

12. Untreated or Partially Treated Sewage Discharge Requirements

In accordance with Part 31, Section 324.3112a of the NREPA, if untreated sewage, including sanitary sewer overflows (SSO), combined sewer overflows (CSO), or partially treated sewage is directly or indirectly discharged from a sewer system onto land or into the waters of the state, the entity responsible for the sewer system shall immediately, but not more than 24 hours after the discharge begins, notify by telephone, the Department, local health departments, a daily newspaper of general circulation in the county in which the permittee is located, and a daily newspaper of general circulation in the county or counties in which the municipalities whose waters may be affected by the discharge are located that the discharge is occurring.

At the conclusion of the discharge, written notification shall be submitted in accordance with and on the "CSO/SSO/RTB/Other Discharge Event" form available in MiEnviro (after logging into MiEnviro, navigate to the facility's Dashboard section and open the As Needed tab to find the submittal).

In addition, in accordance with Part 31, Section 324.3112a of the NREPA, each time a discharge of untreated sewage or partially treated sewage occurs, the permittee shall test the affected waters for *E. coli* to assess the risk to the public health as a result of the discharge and shall provide the test results to the affected local county health departments and the Department. The testing shall be done at locations specified by each affected local county health department but shall not exceed ten (10) tests for each separate discharge event. The affected local county health department may waive this testing requirement if it determines that such testing is not needed to assess the risk to the public health as a result of the discharge event. The results of this testing shall be submitted with the written notification required above, or if the results are not yet available, submit them as soon as they become available. This testing is not required if the testing has been waived by the local health department or if the discharge(s) did not affect surface waters.

Permittees accepting sanitary or municipal sewage from other sewage collection systems are encouraged to notify the owners of those systems of the above reporting and testing requirements.

13. Availability of Reports

Except for data determined to be confidential under Section 323.2128 of Part 21, all reports prepared in accordance with the terms of this permit shall be available for public inspection at the offices of the Department. Effluent data shall not be considered confidential. Knowingly making any false statement on any such report may result in the imposition of criminal penalties as provided for in Part 31 Sections 324.3112, 324.3115 and Part 41, Sections 324.4106, and 324.4110 of the NREPA.

PART II**E. Management Responsibilities****1. Operator Certification**

The permittee shall have the waste treatment facilities under direct supervision and control of an operator certified at the appropriate level for the facility certification by the Department, as required by Part 31, Section 324.3110 and, as applicable, Part 41, Section 324.4104 of the NREPA.

2. Facility Contact

The "Facility Contact" was specified in the application. The permittee may replace the facility contact at any time. Within 10 days of taking such action, the permittee shall notify the Department in writing and update the Facility Contact in the [MiEnviro Portal](#), including the name, physical address, email address, and telephone number of the new facility contact. The MiEnviro Portal website is located at mienviro.michigan.gov/ncore (log in, select the site from the left-site menu, click on Details, click on Contacts from the top menu, click Add Contact, fill out required fields, and select "facility Contact" from the list of roles).

- a. The facility contact shall be (or a duly authorized representation of this person):
 - i. For a corporation, a principal executive officer of at least the level of vice president, or a designated representative, if the representative is responsible for the overall operation of the facility from which the discharge described in the permit application or other groundwater form originates,
 - ii. For a partnership, a general partner,
 - iii. For a sole proprietorship, the proprietor, or
 - iv. For a municipal, state, or other public facility, either a principal executive officer, the mayor, village president, city or village manager, or other duly authorized employee.
- b. A person is duly authorized representative only if:
 - i. The authorization is made in writing to the Department by a person described in subpart a. of this section: and
 - ii. The authorization specifies either an individual or a position having responsibility for the overall operation of the regulated facility or activity such as the position of plant manager, operator of a well or a well field, superintendent, position of equivalent responsibility, or an individual or position having overall responsibility for environmental matters for the facility (a duly authorized representative may thus be either a named individual or any individual occupying and named position).

Nothing in this section obviates the permittee from properly submitting reports and forms as required by law.

3. Discharge to the Surface Waters

This permit does not authorize any discharge to the surface waters. The permittee is responsible for obtaining any permits required by federal or state laws or local ordinances.

4. State Laws

Nothing in this permit shall be construed to preclude the institution of any legal action or relieve the permittee from any responsibilities, liabilities, or penalties established pursuant to any applicable state law or regulation.

5. Property Rights

The issuance of this permit does not convey any property rights in either real or personal property, or any exclusive privileges, nor does it authorize violation of any federal, state, or local laws or regulations, nor does it obviate the necessity of obtaining such permits or approvals as may be required by law.

6. Duty to Comply

All discharges authorized herein shall be consistent with the terms and conditions of this permit. The discharge of any pollutant identified in this permit more frequently than or at a level in excess of that authorized shall constitute a violation of this permit.

It is the duty of the permittee to comply with all the terms and conditions of this permit. Any noncompliance with the effluent limitations, conditions, or terms of this permit constitutes a violation of the NREPA and constitutes grounds for enforcement action; for permit termination, revocation, reissuance, or modification; or denial of an application for permit renewal.

7. Civil and Criminal Liability

Nothing in this permit shall be construed to relieve the permittee from civil or criminal penalties for noncompliance, whether or not such noncompliance is due to factors beyond the permittee's control, such as accidents, equipment breakdowns, or labor disputes.

8. Facilities Operation

The permittee shall, at all times, properly operate and maintain all treatment or control facilities or systems installed or used by the permittee to achieve compliance with the terms and conditions of this permit. Proper operation and maintenance include adequate laboratory controls and appropriate quality assurance procedures.

9. Power Failures

In order to maintain compliance with the effluent limitations of this permit and prevent unauthorized discharges, the permittee shall either:

- a. Provide an alternative power source sufficient to operate facilities utilized by the permittee to maintain compliance with the effluent limitations and conditions of this permit.
- b. Upon the reduction, loss, or failure of one or more of the primary sources of power to facilities utilized by the permittee to maintain compliance with the effluent limitations and conditions of this permit, the permittee shall halt, reduce, or otherwise control production and/or all discharge in order to maintain compliance with the effluent limitations and conditions of this permit.

10. Containment Facilities

The permittee shall provide facilities for containment of any accidental losses of polluting materials in accordance with the requirements of the Part 5 Rules (R 324.2001 through 324.2009). For a POTW, these facilities shall be approved under Part 41 of the NREPA.

11. Waste Treatment Residues

Residuals (i.e., solids, sludges, biosolids, filter backwash, scrubber water, ash, grit, or other pollutants) removed from or resulting from treatment or control of wastewaters, shall be disposed of in an environmentally compatible manner and according to applicable laws and rules. These laws may include, but are not limited to, Part 31, Water Resources Protection; Part 55, Air Pollution Control; Part 111, Hazardous Waste Management; Part 115, Solid Waste Management; Part 121, Liquid Industrial By-Products; Part 301, Inland Lakes and Streams; and Part 303, Wetlands Protection, of the NREPA. Such disposal shall not result in any unlawful pollution of the air, surface waters, or groundwater of the state.

12. Treatment System Closure

- a. In the event that discharges from a treatment system are planned to be eliminated, the permittee shall do the following:
 - i. Eliminate all physical threats associated with discharge-related facilities not later than five (5) days after use of the facility has ceased.
 - ii. Not less than 75 days before cessation of discharge-related activities, characterize any wastewater, sediments, and sludges related to the discharge, pursuant to Part 22, Section 323.2226(4)(a)(i-iii).
- b. Within 30 days of completing the characterization, the discharger shall submit a closure plan to the Department for review and approval that describes how the wastewater, sediments, and sludges associated with the discharge will be handled in accordance with Part 31, Part 111, Part 115, or Part 201 of the NREPA, as appropriate.
- a. Closure activities must be initiated within 30 days of Department approval of the Closure Plan and must be completed within one (1) year of approval of the Closure Plan.
- b. If the groundwater exceeds a standard established by the Department that would result in the site qualifying as a facility under Part 201 of the NREPA, then the permittee shall comply with the requirements of Part 201, as applicable.
- c. The Department may require post closure monitoring activities to evaluate the effectiveness of the closure activities. Any wastewater or residual disposal inconsistent with the approved plan shall be considered a violation of this permit. After proper closure of the treatment system, this permit may be terminated.
- d. The permittee must certify completion of the approved closure plan. Certification shall be by a qualified person described as follows:
 - i. An engineer licensed under Public Act 299 of 1980, as amended, being §339.101 et seq. of the Michigan Compiled Laws and known as the Occupational Code (Act 299).
 - ii. A professional geologist certified by the American Institute of Professional Geologists, 7828 Vance Drive, Suite 103, Arvada, Colorado 80003.
 - iii. A professional hydrologist certified by the American Institute of Hydrology, 2499 Rice Street, Suite 135, St. Paul, Minnesota 55113.
 - iv. A groundwater professional certified by the National Ground Water Association, Association of Groundwater Scientists and Engineers Division, 601 Dempsey Road, Westerville, Ohio 43081.
 - v. Another groundwater professional certified by an organization approved by the Department.

13. Right of Entry

The permittee shall allow the Department, or any agent appointed by the Department, upon the presentation of credentials:

- a. To enter upon the permittee's premises where an effluent source is located or in which any records are required to be kept under the terms and conditions of this permit.
- b. At reasonable times to have access to and copy any records required to be kept under the terms and conditions of this permit; to inspect process facilities, treatment works, monitoring methods, and equipment regulated or required under this permit; and to sample any effluent discharge, discharge of pollutants, and groundwater monitoring wells and soils associated with the discharge.

14. Construction Certification

On or before 30 days following completion of construction of any new wastewater treatment facilities after issuance of this permit, pursuant to Part 22, Section 323.2218(4)(a), the permittee shall submit a certification that a QA/QC Program was utilized, and the facilities constructed were built consistent with standard construction practices to comply with the permit and the NREPA. This certification shall be by an engineer licensed under Act 299.

15. Termination

This permit shall remain in full force and effect until terminated by a written termination notice issued by the Department. Prior to issuance of a written termination notice, the permittee shall submit a request to the Department for termination of this permit via the [MiEnviro Portal](#) website.



Attachment B

Project Team

Resumes



Tammi Gall

PROJECT MANAGER

Areas of Expertise

- Water system management and operations
- Wastewater system management and operations
- FOG Programs
- Water/Wastewater system evaluations
- Asset Management
- Biosolids treatment
- Treatment design
- Safety audits
- Permit Applications

Education

- AS, Environmental Resource Management, Muskingum Area Technical College/Zane State
- 8 years college classes in Chemistry, Math, and Science

Registration/Certifications

- Certified Wastewater Operator for Michigan, EGLE – A-D, L2, L1, SC (19645)
- Certified Water Distribution Operator, EGLE – S2 (20511)
- Certified Water Treatment Operator for Michigan, MDEQ – F2 (20511-F2)
- Storm Water Management – Industrial Site, EGLE – A-1i (I-17704)
- Michigan Storm Water Industrial A-1i, EGLE (W 8852)
- Industrial Wastewater Operator C3-a Active Sludge, EGLE (W 8852)
- EPA certified Drinking Water Total Coliform Analyst
- Confined Space Entry

Memberships

- American Water Works Association (AWWA)
- Michigan Water Environment Association (MWEA)
- Michigan Rural Water Association (MWRA)

Tammi Gall is a dedicated wastewater treatment operator and project manager with over 28 years of experience. She leads the operations and maintenance (O&M) of various water and wastewater treatment plants, providing preventative maintenance support, minor repairs, laboratory testing, supervisory control and data acquisition (SCADA) system monitoring, budgeting support, and manages shift operations and training staff. Tammi has experience from operations to design support, has knowledge with permit applications, sampling plans, general study report, reliability plans, risk and resiliency planning, emergency planning, asset management, condition assessments, source water protection, cross connection programs, FOG programs, lab QA/QC, preparing O&M manuals and standard operating procedures, capital improvement plans, industrial pretreatment programs, and data analysis. Her commitment to maintaining efficient operations, reducing costs, and increasing treatment efficiency is evident in her ability to implement innovative solutions and drive continuous improvement. Tammi passionately manages her team and projects, putting her clients' needs first to provide exceptional service. Currently, Tammi is leading the Michigan Operations Team of 10 operators/technicians for approximately 50 storm water, surface water, groundwater, drinking water and wastewater systems.

PROJECT EXPERIENCE

Operation and Maintenance (O&M), Wastewater Treatment Plant and Collections System

Tuscarora Township

Indian River, Michigan

Contract Operator. Tammi manages contract operations for this Class B Aero-Mod designed wastewater treatment plant and collection system for the Township. Tammi helped bring the Township back into compliance and has continued to keep the plant in compliance and operating efficiently. This includes all operation aspects of the wastewater system including laboratory testing for process control and Groundwater Discharge permit requirements, maintaining and inspection of collection system pump stations and plant equipment, grease management program, capital improvement plans, monthly operating and required reports to Michigan Department of Environment, Great Lakes, and Energy (EGLE), monthly reports to client, budgets, asset management, and communication with client and regulatory agencies.

Water and Sewer Operations and Maintenance (O&M)

Shanty Creek

Bellaire, Michigan

Project Manager. Tammi manages and operates the limited treatment drinking water system, distribution system, 2 lagoon treatment plant, 2 drainfields, collection system, lift stations, and sewage step systems per EGLE requirements and the groundwater discharge permits. Serves as the EGLE-certified operator in

Training and Seminars

- Mead & Hunt Leadership
- Mead & Hunt Project Management
- Mead & Hunt Peer Coaching
- AWWA CCC
- CSUS Wastewater Pretreatment
- CSUS Water Distribution
- EGLE Advanced Water Treatment Short Course
- Wastewater Microbiology
- OTCO Advanced Wastewater
- OTCO Advanced Water

Presentations

- FOG Programs

charge and communicates with EGLE as necessary for the WATARS Association. Provides daily operations and maintenance, including preventive, corrective, and routine maintenance of equipment; collecting and analyzing samples; equipment checks; monthly reports; NPDES reports; MORs; cross-connection program; annual reports; and data collection. Maintains treatment standards, laboratory QA/QC standards, and provides ongoing emergency response and emergency response training. Maximize process control to reduce operational costs without sacrificing compliance, safety, or performance.

Contract Operation and Maintenance (O&M) of Water and Wastewater Systems**Little Travers Band Bay of Indians****Petoskey, Harbor Springs, & Mackinaw City, Michigan**

Project Manager. Mead & Hunt provides operation and maintenance (O&M) for the ODAWA Casinos Class B wastewater treatment plant, pumping stations, two drain fields, 7 drinking water systems, and associated equipment. This includes the operation, preventive maintenance, and minor repairs of the membrane filtration wastewater treatment plant; laboratory testing and reporting; biosolids removal; ordering supplies; monitoring and supervisory control and data acquisition (SCADA); budgeting; communication with clients and regulatory agencies; and recommending and ordering new, efficient lab equipment. Mead & Hunt also produced the O&M manuals and SOPs for the systems. Tammi is assisting the Tribe with a complete inventory and condition assessment of all their utilities to form a utility department for the Tribe that manages their systems under one department.

Wastewater Operator**City of Newark****Newark, Ohio**

Wastewater Operator. Tammi had oversight of 2nd and 1st shift operation of a Class IV 8MGD conventional activated sludge wastewater plant. Operated and maintained treatment plant equipment that included: bar screens, grit removal, primary clarifiers, aeration process tanks, secondary clarifiers, UV disinfection, chlorinated non potable water system, primary sludge process, activated sludge process, digesters, belt thickeners, dewatering belts, septage receiving station, and methane gas recovery system. Monitored pumping station and inspected facility on a scheduled basis to ensure proper operation of the plant. Collected samples for analysis. Performed analyses for process control and as required by the NPDES, adjusted treatment accordingly. Performed preventative and service maintenance of equipment. Operated motorized equipment as needed and used power tools. Prepared and submitted records. Communicated with public regarding inquires and complaints. Utilized computers for SCADA monitoring, data input, work order tracking, and other uses of technology. FOG inspections. Followed safety practices and procedures set forth by the Occupational Safety and Health Administration (OSHA). Monitored rain events and started up and operated a high-rate treatment facility as needed. Trained new employees and helped them obtain their licenses. This project was completed while Tammi was employed with another firm.

Water Treatment Plant Operator**City of Newark**
Newark, Ohio

Plant Operator. Oversaw the operation of the Class IV surface water treatment plant during the second and first shifts. Performed laboratory analyses to ensure proper treatment of water. Inspected facility to ensure desired water quality is achieved and maintained. Calibrate pumps, meters, and instruments and verify calibrations. Set up bacteria samples and read results. Performed service and preventative maintenance on equipment. Completed daily reports. Analyzed data and completed daily UV off-spec reports. Communicated with the general public and other departments to resolve problems. Created standard operating procedures. Performed data analysis. Compiled data into reports for record keeping for the Environmental Protection Agency (EPA), monthly reports, and plant performance. Collected water samples for water quality analyses and microbiological testing. Washed filters and compiled wash reports. Made necessary adjustments to chemical feed pumps based on lab analysis. Ensured proper levels of above-ground storage tanks and clear wells. Performed filter inspections. Monitored lift stations and booster stations for proper operation. Utilized computers for supervisory control and data acquisition (SCADA) monitoring, data input, work order tracking, valve locations in the distribution system, and other uses of technology. Prepared and sent EPA lab reports. Followed safety practices and procedures set forth by the Occupational Safety and Health Administration (OSHA). Performed Safety Audits. Trained new employees and helped them obtain their license. Completed courses and training to maintain my licenses and to increase my knowledge and skills. This project was completed while Tammi was employed with another firm.

Operator of Record
Various Locations

Operator. Tammi managed and operated water and wastewater plants for small community systems. Suggested upgrades and prioritized projects. She coordinated with the engineer, regulatory agencies, and owner for design and plans of new installations and upgrades. She prepared monthly and yearly reports for the Environmental Protection Agency (EPA). Monitored plants for EPA compliance. Set up sample schedule and coordinated with the lab. Performed regular and emergency maintenance. Performed analyses on both water and wastewater to confirm proper operation. Collected data and handled any permits required. Handled the EPA regulatory requirements. Budgeted the yearly supplies needed for operation and future replacement of equipment. This project was completed while Tammi was employed with another firm.

Sherrie Elliott

OPERATOR SPECIALIST

Areas of Expertise

- Water system management and operations
- Wastewater system management and operations
- Biosolids treatment
- Treatment design
- National Pollutant Discharge Elimination System (NPDES) permits
- Safety audits
- Lab QA/QC

Education

- BS, Biology, Grand Valley State College (now known as Grand Valley State University)
- BS, Aquatic Biology, Grand Valley State College (now known as Grand Valley State University)

Registration/Certifications

- Wastewater Treatment Plant certificates: A,B,C,D
- Water Treatment System certificate: D-1
- Water Distribution System certificate: S-1
- Water Treatment Plant certificate: F-3

Memberships

- Michigan Water Environment Association (MWEA), 1980-present
- Michigan Water Environment Association (MWEA), Association Director-Board Member, 2014-2016
- American Water Works Association (AWWA), 1995-2022
- Rural Water Association, City of Petoskey, 2006
- Rural Water Association, International, 2022-present

Awards

- "Premier Utility Management Performance Award (Pump)," City of Petoskey Public Works Department Wastewater Treatment Plant, EGLE-MWEA, 2022

Sherrie Elliott is an experienced wastewater operator with a career focused in the water and wastewater industry. She has 45 years of experience in wastewater management and approximately 20 years of experience in water treatment. She has worked in both the municipal and private sectors in various disciplines. Her responsibilities have included water and wastewater operations, supervisory positions, training instructor, consultant, mentoring operators, working with engineers, and reporting to clients on the status of their projects.

Sherrie's experience includes wastewater plant maintenance and operations. She has experience in Industrial Pretreatment (IPP), biosolids monitoring, reporting, and field application. She has worked with clients in establishing quality control/quality assurance (QA/QC) programs for both water and wastewater. She has been responsible for hiring and managing contractors in both water and wastewater facilities. And responsible for planning the future upgrades and construction of water and wastewater facilities. She has developed emergency response plans, trained plant operators, developed templates to help operators understand National Pollutant Discharge Elimination System (NPDES) permit requirements, and supported client reporting.

PROJECT EXPERIENCE WITH OTHER FIRMS

Supervisor of Water and Wastewater

City of Petoskey

Petoskey, Michigan

Supervisor. While working for the City of Petoskey, Sherrie was the operator in charge of and responsible for the compliance of the National Pollutant Discharge Elimination System (NPDES) permit for the wastewater treatment plant (WWTP). She was also in charge of the City of Petoskey's drinking water treatment and water distribution. She trained operators in both water and wastewater systems and mentored operators to obtain certifications. Sherrie maintained quality control/quality assurance (QA/QC) in both the wastewater and drinking water laboratory. She regularly worked with and maintained relationships with regulatory personnel at the State of Michigan and the Environmental Protection Agency levels. Sherrie also oversaw an Industrial Pretreatment Program (IPP) and the Biosolids program. As the collection system expanded, she developed a more in-depth operations and maintenance program. The addition of lift stations required more equipment and the replacement of pumps and operation controls. Sherrie evaluated the data and trending in both the water and wastewater fields. These projects were completed while Sherrie was employed with another firm.

- "Arthur Sidney Bedell Award-Service to the Industry," Michigan Environment Federation, 2022
- "Honorary Lifetime Membership," Michigan Water Environment Association, 2022
- "Operator's Meritorious Service Award," American Water Works Association, 2020
- "William D Hatfield Award – Outstanding Performance and Professionalism," Water Environment Federation (WEF), 2017
- "Outstanding Individual Contributor for WWCON," Michigan Water Environment Association, 2015
- "Women of the Year," Michigan Rural Water Association, 2013
- "Donald Pierce Award- Outstanding Plant Operation and Management," Michigan Water Environment Association (MWEA), 2013
- "Willard F. Shephard Award-25 Years of Service to the Industry," Michigan Water Environment Association (MWEA), 2011
- "Award of Excellence-Outstanding Operation and Maintenance of the Water Pollution," Control Facility-Medium Second Place Region 5, United States Environmental Protection Agency (U.S. EPA), 2007
- "Inducted into the Select Society of Sanitary Sludge Shoveler -5S," Michigan Water Environment Association (MWEA), 2010
- "Women of the Year," Michigan Rural Water Association (MRWA), 2005
-

Operations Specialist**Tetra Tech****Petoskey, Michigan**

Operations Specialist. Sherrie oversaw wastewater facilities being operated by Macnee, Porter, and Seely (MPS). This included attached growth and suspended growth treatment processes. She maintained compliance with the General Discharge Permit regulations and NPDES discharge permits for both the groundwater and surface water discharged plants. Sherrie performed plant start-ups for MPS, operated the plants, and worked directly with the clients of MPS. She was responsible for and responded to MPS operation staff, engineers, and the client's needs with any operational issues. Sherrie regularly mentored the client operators to learn and operate the water and wastewater facilities. She developed a self-audit program for the company to evaluate plant operation, compliance, operator training, and assessing client relationships with the projects. This program was then used for clients to help eliminate operational and compliance issues. Sherrie worked with regulatory agencies for both MPS treatment facilities and client treatment plants. She worked directly with the engineers to develop safety programs, and operator training programs. These projects were completed while Sherrie was employed with another firm.

Wastewater Treatment Plant Operator**Tetra Tech****Petoskey, Michigan**

Wastewater Treatment Plant Operator. Sherrie worked for the City of Petoskey for 10 years as the wastewater treatment plant operator in charge, while with Tetra Tech. She assisted the engineers and the City of Petoskey Director of Public Works with future plant expansion, compliance issues, and the updating and development of the Industrial Pretreatment Program (IPP) and the biosolids program, and worked with the State of Michigan regulatory agencies on compliance with the treatment plant and some water issues. This included developing stand operating procedures and proper lift station maintenance and operation. These projects were completed while Sherrie was employed with another firm.



Jennifer Mayer

WATER/WASTEWATER OPERATOR

Areas of Expertise

- Water system management and operations
- Wastewater system management and operations
- Collecting samples
- Data processing

Education

- General Studies, North Central Michigan College

Registration/Certifications

- Certified Water Distribution Operator, State of Michigan – S3 (21881)
- Certified Water Treatment Operator for Michigan, State of Michigan – D3 (21881)
- Storm Water Management – Industrial Site, EGLE – A-1i (I-17704)
- EPA certified Drinking Water Total Coliform Analyst

Jennifer Mayer is a water/wastewater operator and has experience assisting with operations and maintenance practices at local water/wastewater treatment plants. She is experienced with monitoring chemical and water pumps for efficiencies, performing maintenance on equipment within the facilities, collecting samples for regulatory compliance, and excels in data processing.

PROJECT EXPERIENCE

Wastewater Treatment Plant Operation and Management

Tuscarora Township

Indian River, Michigan

Contract Operator. Mead & Hunt has been providing the management and operation of the Aero-Mod design Michigan Class B wastewater treatment plant (WWTP), collection system, and lift stations within the requirements of Environment, Great Lakes, and Energy (EGLE) and the Groundwater Discharge permit. Jennifer operates and maintains the WWTP, collection system, and pump stations. She performs daily inspection/maintenance of equipment, collects and analyzes samples, data collection, prepares state reports, and coordinates outside contractors.

Water Operations and Maintenance (O&M)

Burt Lake State Park

Indian River, Michigan

Operator. Jennifer manages the seasonal drinking water system operations for Burt Lake State Park. She monitors the daily equipment readings, collects samples, analyzes samples, prepares monthly regulatory reports, prepared standard operating procedures and site sampling plans, assists the client with annual budgets and capital improvement projects, and performs seasonal system start ups and shutdowns.

Water and Wastewater Operations and Maintenance (O&M)

Little Traverse Bay Band of Indians

Northern Michigan

Operator. Jennifer assists the operation, preventive maintenance and minor repairs of the membrane filtration wastewater treatment plant, laboratory testing, reporting, biosolids removal, ordering supplies, monitoring SCADA, budgeting, client and regulatory agencies communication, training employees and recommending and ordering new efficient lab equipment. She also assists with operating 7 drinking water systems and 2 septic drainfield systems.

Water Operations and Sampling

Multiple Type II Water Systems

Northern Michigan

Operator. Jennifer manages several type II water systems with their quarterly water sampling requirements, required regulatory reporting, preparing reports and sampling plans, creating standard operating procedures, and communicating with the client on system needs

Water Operations and Sampling

Birchwood Farms

Harbor Springs, Michigan

Operator. Mead & Hunt supports Birchwood Farms with their community water and wastewater system with regulatory compliance and training. Jennifer assist Birchwood Farms with their required regulatory reporting for their water and wastewater systems, sampling, trains employees and is their back up operator for operations.



Russell Kulhanek

WATER/WASTEWATER OPERATOR

Areas of Expertise

- Heavy equipment operation
- Water supply station maintenance
- Motor and pump rebuilding

Education

- AS, Applied Science, Delta College

Registration/Certifications

- Certified Wastewater Operator D, State of Michigan – D, L1, L2, SC (19513)
- Certified Water Distribution Level 3, State of Michigan – D3 (20047)
- Certified Water Treatment Operator, State of Michigan – F4, S3 (20047)
- EPA certified Drinking Water Total Coliform Analyst

Russell Kulhanek is a seasoned wastewater treatment and water operator. He performs daily inspections and maintains equipment, collects and analyzes wastewater samples, and prepares reports for regulatory agencies. To streamline operation and maintenance (O&M) processes, he assists with budgeting, capital improvement plans, and communication with regulatory agencies. His extensive experience with heavy equipment and rebuilding motors and pumps makes Russell a valuable asset in minimizing downtime and maximizing treatment system performance.

PROJECT EXPERIENCE

Wastewater Treatment Plant Operation and Management

LTTBQ ODAWA Casino

Petoskey, Michigan

Contract Operator. Russell is the lead operator for operation and maintenance of the ODAWA Casinos class B Wastewater Treatment Plant, pumping stations, Water Systems and all equipment. This includes the operation, preventive maintenance and minor repairs of the membrane filtration wastewater treatment plant, laboratory testing, reporting, biosolids removal, ordering supplies, monitoring SCADA, budgeting, client and regulatory agencies communication, training employees and recommending and ordering new efficient lab equipment. Water systems are groundwater source and chlorine treated. Monitored water softening equipment for cooling water

Wastewater Treatment Plant Operation and Management

Tuscarora Township

Indian River, Michigan

Contract Operator. Mead & Hunt has been providing the management and operation of the Aero-Mod design Michigan Class B wastewater treatment plant (WWTP), collection system, and lift stations within the requirements of Environment, Great Lakes, and Energy (EGLE) and the Groundwater Discharge permit. We serve as the EGLE-certified Operator-in-Charge and provide daily operations and maintenance that includes preventative, corrective, and routine maintenance of equipment, collecting and analyzing samples, equipment checks, monthly reports, groundwater discharge reports, fats, oils, and grease (FOG) program, annual reports, and data collection. We maintain treatment standards, laboratory quality assurance/quality control (QA/QC) standards, and provide ongoing emergency response and emergency response training. Russell assist in the operations and maintenance of the WWTP, collection system, and pump stations. He performs daily inspection/maintenance of equipment, collects and analyzes samples, data collection, prepares state reports, and coordinates outside contractors.

Project Management of the Domestic Wastewater and Storm Water System

**Cleveland Cliffs International
Palmer, Michigan**

Contract Operator. Russell assist with the contract operations for the domestic wastewater and storm water system, as well as manage the Activated Sludge and various treatment systems. Includes oversight of the entire operational aspects of both the water system distribution process and the wastewater process, and monitoring and performing preventive and corrective maintenance and chemical application/dosage. Daily water sampling to monitor water quality throughout the client's property for the surface and ground water. Monitor and sample during storm water events. Perform safety inspections for the client's Spill Prevention Containment Program..

Shanty Creek Operations and Maintenance (O&M)

**WATARS Association
Bellaire, Michigan**

Operator. Mead & Hunt has been provides the management of the O&M of the Shanty Creek's limited treatment drinking water system, distribution system, Lagoon Treatment Plant, drainfields, collection system, lift stations, and sewage step systems within requirements of Michigan Department of Environment, Great Lakes, and Energy (EGLE). Russell oversees the daily inspection/maintenance of equipment, collects and analyzes samples, data collection, prepares state reports, and coordinates outside contractors with the operator on site.

Schuss Operation and Maintenance (O&M)

**Schuss Mountain Water & Sewer
Bellaire, Michigan**

Operator. Mead & Hunt provides O&M of Lagoon Treatment Plant, collection system, lift stations, and sewage step systems. We serve as the Environment, Great Lakes, and Energy (EGLE)-certified Operator in Charge and communicated with EGLE as necessary for Schuss Mountain. Russell oversees operation and maintenance of the lagoon treatment plant, collection system, pump stations, and sewage step systems with the operator on site.

Taven Evans

WATER/WASTEWATER OPERATOR

Areas of Expertise

- Water system management and operations
- Wastewater system management and operations
- Collecting samples
- Troubleshooting

Taven Evans is a water/wastewater operator and has experience assisting with operations and maintenance practices at local water/wastewater treatment plants. He is experienced with monitoring chemical and water pumps for efficiencies, performing maintenance on equipment within the facilities, collecting samples for regulatory compliance, and excels in the field with troubleshooting and problem solving. Taven currently assists in operations with 35 water and wastewater systems.

Education

- High school Diploma, Traverse City West Senior High School, Traverse City, MI

Registration/Certifications

- Certified Water Distribution Operator, EGLE – D3 (23409)
- Certified Water Treatment Operator, State of Michigan – S3 (23409)
- Certified Wastewater Operator, EGLE C (21071)
- Certified Industrial Wastewater Operator, EGLE A-1G (W 8850)
- EPA certified Drinking Water Total Coliform Analyst

PROJECT EXPERIENCE

Contract Operation and Maintenance (O&M) of Water/Wastewater Systems

Little Travers Bay Band of Indians

Petoskey, Harbor Springs, & Mackinaw City, Michigan

Operator. Mead & Hunt provides operation and maintenance (O&M) of the ODAWA Casinos class B Wastewater Treatment Plant, pumping stations, two drain fields, 7 water systems, and equipment of the systems. Taven performs daily checks the systems assets, responds to emergencies, collects samples, analyzes samples, collect data, and prepares monthly data reports.

Operation and Maintenance (O&M), Tuscarora Township Wastewater Treatment Plant and Collections System

Tuscarora Township

Indian River, Michigan

Operator. Mead & Hunt manages contract operations for the class B Aero-Mod designed wastewater treatment plant and collection system for the Township.. Taven performs daily sample collection and analysis, equipment checks, preventative and corrective maintenance, data collection, and data reports.

Water and Sewer Operations and Maintenance (O&M)

Bay View Association

Petoskey, Michigan

Operator. Mead & Hunt performs the management of O&M for the drinking water distribution system and wastewater collection system including the fire hydrants, service lines, stop boxes, valves, manholes, and wastewater pump station. We handle the cross connection and grease program without sacrificing compliance, safety, or performance. Taven monitors the systems weekly, collects data and samples, schedules maintenance, assists with the cross connection inspections, marks assets for the MISS DIG system, and prepares data reports.

Water Operations and Maintenance (O&M)**Little Traverse Township
Harbor Springs, Michigan**

Operator. Mead & Hunt provides the management of the O&M of the limited treatment drinking water supply production and distribution system including the wells, reservoir, disinfection system, fire hydrants, and other system components including the backup power system, service lines, and stop boxes. This water system serves approximately 480 water connections. Taven performs daily system checks, sampling, data collection, reporting, inspections, sampling plans, MISS DIGs, maintenance, and communicates directly with client and regulatory officials.

Water Operations and Maintenance (O&M)**Hidden Hamlet Association
Harbor Springs, Michigan**

Operator. Mead & Hunt provides the management of the O&M of the limited treatment drinking water supply production and distribution system including the wells, hydropneumatic tanks, disinfection system, fire hydrants, and other system components including the backup power system, service lines, and stop boxes. This water system serves 155 water connections. Taven performs weekly system checks, sampling, data collection, reporting, inspections, and maintenance.

Sewer Operations and Maintenance (O&M)**West Traverse Township
Harbor Springs, Michigan**

Operator. Taven operates the wastewater system consisting of 2 main pump stations, 1 grinder station and 1 drainfield. He is responsible for weekly equipment checks, data collection, scheduling maintenance, data reporting, emergency response, MISS DIGS and recommendations to the client for system upgrades.

Sewer Operations and Maintenance (O&M)**Wind Jammer
Petoskey, Michigan**

Operator. Taven operates the wastewater collection system consisting of 4 pump stations. He is responsible for monthly equipment checks, data collection, scheduling maintenance, data reporting, emergency response, and recommendations to the client for system upgrades.

Water and Sewer Operations and Maintenance (O&M)**Trout Creek
Harbor Springs, Michigan**

Operator. Taven is training the client employees on operations of the drinking water and wastewater systems. He performs weekly site visits for sample collection, equipment and system checks, data collection, troubleshooting, maintenance, regulatory reporting, and training.



Attachment C

Permit-Required

Sampling and Analysis

Attachment C
Permit-Required Sampling And Analysis

Table 1 | Effluent Sampling and Monitoring from Monitoring Point EQ-1

Parameter	Monthly Average	Minimum Daily Limit	Discharge Maximum Daily Limit	Units	Monitoring Frequency	Sample Type
Flow (Daily)	NA	NA	190,000	GPD	Daily	Direct Measurement
Final Flow (Annual)	NA	NA	69,350,000	GPY	Annually	Calculation
Total Inorganic Nitrogen (TIN)	NA	NA	5.0	mg/L	Twice Weekly	Calculation
Ammonia Nitrogen	NA	NA	(report)	mg/L	Twice Weekly	Grab
Nitrate Nitrogen	NA	NA	(report)	mg/L	Twice Weekly	Grab
Nitrite Nitrogen	NA	NA	(report)	mg/L	Twice Weekly	Grab
pH	NA	6.5	9.5	S.U.	Twice Weekly	Grab
Biochemical Oxygen Demand (BOD5)	NA	NA	(report)	mg/L	Twice Weekly	Grab
Dissolved Oxygen	NA	(report)	NA	mg/L	Twice Weekly	Grab
Chloride	NA	NA	500	mg/L	Twice Weekly	Grab
Sodium	NA	NA	400	mg/L	Twice Weekly	Grab
Total Phosphorus	1.0	NA	NA	mg/L	Twice Weekly	Calculation
Total Suspended Solids (TSS)	NA	NA	(report)	mg/L	Twice Weekly	Grab
Iron	NA	NA	(report)	ug/L	Twice Weekly	Grab

Note | NA = Not Available

Table 2 | Monitoring Well 3

Parameter	Minimum Daily Limit	Maximum Daily Limit	Units	Monitoring Frequency	Sample Type
Static Water Elevation	NA	(report)	USGS-Ft	Quarterly	Grab

Note | NA = Not Available

Attachment C
Permit-Required Sampling And Analysis

Table 3 | Monitoring Wells 1 & 2

Parameter	Minimum Daily Limit	Maximum Daily Limit	Units	Monitoring Frequency	Sample Type
Static Water Elevation	NA	(report)	USGS-Ft	Quarterly	Grab
pH	(report)	(report)	S.U.	Quarterly	Grab
Specific Conductance	NA	(report)	umhos/cm	Quarterly	Grab
Total Inorganic Nitrogen	NA	(report)	mg/L	Quarterly	Calculation
Ammonia Nitrogen	NA	(report)	mg/L	Quarterly	Grab
Nitrate Nitrogen	NA	(report)	mg/L	Quarterly	Grab
Nitrite Nitrogen	NA	(report)	mg/L	Quarterly	Grab
Chloride	NA	(report)	mg/L	Quarterly	Grab
Sodium	NA	(report)	mg/L	Quarterly	Grab
Total Phosphorus	NA	(report)	mg/L	Quarterly	Grab
Calcium	NA	(report)	mg/L	Annually	Grab
Arsenic	NA	(report)	ug/L	Annually	Grab
Iron	NA	(report)	ug/L	Annually	Grab
Magnesium	NA	(report)	mg/L	Annually	Grab
Manganese	NA	(report)	ug/L	Annually	Grab
Potassium	NA	(report)	mg/L	Annually	Grab
Dissolved Oxygen	(report)	NA	mg/L	Annually	Grab
Bicarbonate	NA	(report)	mg/L	Annually	Grab
Sulfate	NA	(report)	mg/L	Annually	Grab
Aluminum	NA	(report)	ug/L	Annually	Grab
Antimony	NA	(report)	ug/L	Annually	Grab
Lead	NA	(report)	ug/L	Annually	Grab
Titanium	NA	(report)	ug/L	Annually	Grab

Attachment C
Permit-Required Sampling And Analysis

Parameter	Minimum Daily Limit	Maximum Daily Limit	Units	Monitoring Frequency	Sample Type
Beryllium	NA	(report)	ug/L	Annually	Grab
Thallium	NA	(report)	ug/L	Annually	Grab
Vanadium	NA	(report)	ug/L	Annually	Grab

Note | NA = Not Available

Table 4 | Monitoring Wells 5 & 6

Parameter	Minimum Daily Limit	Maximum Daily Limit	Units	Monitoring Frequency	Sample Type
Static Water Elevation	NA	(report)	USGS-Ft	Quarterly	Grab
pH	6.5	9.0	S.U.	Quarterly	Grab
Specific Conductance	NA	(report)	umhos/cm	Quarterly	Grab
Total Inorganic Nitrogen	NA	5.0	mg/L	Quarterly	Calculation
Ammonia Nitrogen	NA	(report)	mg/L	Quarterly	Grab
Nitrate Nitrogen	NA	(report)	mg/L	Quarterly	Grab
Nitrite Nitrogen	NA	0.5	mg/L	Quarterly	Grab
Chloride	NA	250	mg/L	Quarterly	Grab
Sodium	NA	230	mg/L	Quarterly	Grab
Total Phosphorus	NA	1.0	mg/L	Quarterly	Grab
Calcium	NA	(report)	mg/L	Annually	Grab
Arsenic	NA	(report)	ug/L	Annually	Grab
Iron	NA	300	ug/L	Annually	Grab
Magnesium	NA	(report)	mg/L	Annually	Grab
Manganese	NA	50	ug/L	Annually	Grab
Potassium	NA	(report)	mg/L	Annually	Grab
Dissolved Oxygen	(report)	NA	mg/L	Annually	Grab

Attachment C
Permit-Required Sampling And Analysis

Parameter	Minimum Daily Limit	Maximum Daily Limit	Units	Monitoring Frequency	Sample Type
Bicarbonate	NA	(report)	mg/L	Annually	Grab
Sulfate	NA	250	mg/L	Annually	Grab
Aluminum	NA	(report)	ug/L	Annually	Grab
Antimony	NA	(report)	ug/L	Annually	Grab
Lead	NA	(report)	ug/L	Annually	Grab
Titanium	NA	(report)	ug/L	Annually	Grab
Beryllium	NA	(report)	ug/L	Annually	Grab
Thallium	NA	(report)	ug/L	Annually	Grab
Vanadium	NA	(report)	ug/L	Annually	Grab

Note | NA = Not Available



Attachment D

Qualifications for

Additional Services

Municipal Services

Serving Local Communities



Our roots in infrastructure services combined with a commitment to meeting your evolving needs make Mead & Hunt a smart decision for your community.

Our engineers and planners look to the future, providing the industry with innovative design and preservation strategies for tomorrow's challenges. We can help you plan and identify funding alternatives as well as provide constituent communications to boost community support. We continue our dedication through construction administration, providing overall cost-effective and sustainable solutions from start to finish. Then, your community enjoys the benefits for years to come.



We continue our dedication through construction administration, providing overall cost-effective and sustainable solutions from start to finish.

Municipal Services



Architecture and Building Engineering

- Administrative facilities
- Police, fire and EMS facilities
- Vehicle maintenance facilities
- Park and recreational facilities
- Interior design and space planning
- HVAC, lighting and plumbing
- Fire and security protection
- Energy analysis



Communications

- Agency coordination
- Public information meetings
- Public and media relations
- Promotional materials
- Website development



Construction

- Construction surveys
- Construction engineering
- Materials and soils testing
- Construction administration



Development

- Industrial parks
- Residential subdivisions
- Parks and recreational facilities
- Business and commercial



Drinking Water

- Supply development
- Treatment
- Storage facilities
- Distribution system design
- Distribution system analysis
- Hydraulic modeling



Environmental

- Wetlands mitigation design
- Species inventory
- Habitat assessment
- Water quality sampling
- Lake and stream management plans
- Avian, aquatic and terrestrial studies
- Environmental impact studies



Stormwater

- Detention basin design
- Storm sewer design
- Stormwater master plans
- Flood studies
- Stormwater permits (municipal, industrial and construction)
- Erosion control plans
- Stormwater ordinances
- Stormwater utility formation
- Hydraulic modeling



Transportation

- Airports
- Bridges
- Urban streets and highways
- Bike and pedestrian paths
- Traffic impact studies
- School safety studies
- Corridor studies
- Noise abatement studies
- Parking lots
- Transportation planning



Urban Planning

- Urban plans
- Industrial parks and residential subdivisions
- Facilities and site planning
- Downtown redevelopment
- Park and recreational plans
- Zoning and land use controls
- Grant and loan applications



Wastewater

- Collection system design
- Collection system analysis
- Treatment
- Pumping systems
- Sludge handling
- Disinfection
- Hydraulic modeling
- Facilities plans

Green Stormwater Infrastructure

Treating Water at the Source



Polluted stormwater contributes to poor water quality in our streams and rivers more than any other pollution source. The technologies to treat this polluted runoff and its associated regulatory mandates constantly evolve.

One such evolution for stormwater treatment is Green Stormwater Infrastructure (GSI), a methodology often incorporated into Low Impact Design (LID) plans. GSI is designed to replicate pre-development site hydrology. Solutions treat stormwater runoff closer to the source rather than routing stormwater downstream to a central treatment location. Along with the water quality benefits, GSI can help with water quantity challenges. Water quality treatments often rely on runoff infiltration, which reduces the peak flow at the downstream discharge point. naturally treated stormwater leads to higher air and water quality, improved flood mitigation, and more ecologically balanced stormwater solutions.

We understand the GSI life cycle. From bio-retention facilities and green roofs to rain cisterns and pervious pavements, we can help you design and implement the right technology for your goals. We remain at the technological forefront by working with real-world applications and participating in academic research.



- Bio-retention (rain garden) design
- Gsi street design
- Pervious pavement design
- LID site design
- GSI inspection and maintenance plans

One Water

Wastewater Services Nationwide



Wastewater Collection and Treatment

Managing a wastewater collection and treatment system is a vital component of protecting your community's health and environment; Mead & Hunt deeply understands this responsibility. For decades, our full-service One Water team has delivered clean water for communities of all sizes, as well as for industrial applications. We study, test, plan, and design wastewater collection systems and treatment facilities, and provide agency coordination and construction inspection to add exceptional value to our clients and their customers.

With our in-depth knowledge of both advanced and conventional treatment practices, we produce lasting results to help you safely and effectively manage your treatment needs.



With our in-depth knowledge of both advanced and conventional treatment practices, we produce lasting results to help you safely and effectively manage your treatment needs.



Resilience/Sustainability

- Climate change adaptation
- Sea level rise evaluations
- Envision sustainability assessments
- Green infrastructure solutions
- Flood control
- Waste-to-energy facilities



Wastewater and Reclaimed Water

- Lift and pump stations
- System planning and modeling
- Transmission and distribution
- Treatment and disinfection
- Septic to sewer conversions
- Odor control
- Biosolids and dewatering
- Storage and disposal



Stormwater

- Treatment
- Flood control
- Pumping and conveyance
- Detention basin design
- Stormwater master plans
- Flood studies
- Stormwater permits (municipal, industrial, and construction)
- Erosion control plans
- Hydraulic modeling
- Stormwater capture and reuse



Alternative Water Supplies

- Groundwater recharge
- Supply augmentation
- Potable reuse



Collection Systems

- Hydraulic and hydrodynamic modeling
- CSO/SSO management
- Facility and long-term control plans
- Collection system design
- Collection system storage and real-time control systems



Inflow and Infiltration

- Knowledge of sewer infrastructure
- Water quality testing
- Pollution control
- Preventative measures
- Issue mitigation and resolution
- Flow monitoring
- Night flow isolations



Construction Services

- Construction, engineering and inspection
- Construction Administration
- Design-build
- EPC
- Fabrication



Industrial Wastewater

- Treatment systems, biosolids management and odor control
- Regulatory and discharge permit compliance
- Energy optimization
- Renewable energy systems
- Sustainability (water reuse and reduction)



Repair and Replace

- Pump station rehabilitation and relocation
- Pressure pipe condition assessment
- Smoke testing
- Manhole inspections
- Close circuit television
- Troubleshooting
- Repair implementation
- GIS mapping



Facilities Planning

- Master planning
- Compliance strategies
- Financial assistance
- Security



Attachment E

Terms and

Conditions

MEAD AND HUNT, INC.
PROFESSIONAL SERVICES TERMS AND CONDITIONS OF AGREEMENT

These Terms and Conditions of Agreement form the Agreement under which services are to be performed by Mead and Hunt, Inc. (hereinafter "Consultant") upon acceptance of the attached Proposal by the Client. The Scope of Work, Project Cost and Project Schedule sections of the attached Proposal are incorporated by reference into these Terms and Conditions of Agreement and are part of the Agreement.

Article 1. Scope of Work

It is understood that the Scope of Work and the Project Schedule defined in the Proposal are based, in part, on the information provided by the Client. If this information is incomplete or inaccurate, or if site conditions are encountered which materially vary from those indicated by the Client, or if the Client directs Consultant to change the original Scope of Work established by the Proposal, a written amendment to this Agreement equitably adjusting the costs and/or performance time thereunder, shall be executed by the Client and Consultant as soon as practicable in accordance with Article 30 below. In the event that the Client and Consultant cannot agree upon the terms and conditions of such amendment, either party may terminate this Agreement immediately upon written notice to the other in accordance with Article 10, Termination.

Consultant shall perform only the services specified in the Scope of Work portion of the Proposal or an amendment thereto as referenced above. Services provided by Consultant shall be subject to the provisions of this Agreement, including these Terms and Conditions of Agreement, any supplemental conditions incorporated herein, and any written amendments as referenced above. Consultant shall invoice its costs, and Client shall provide payment for all services provided in accordance with Article 2 below.

Article 2. Fees, Billing and Payment

Unless otherwise limited in the Proposal, purchase order, or work order, Consultant's fee estimate is effective for thirty (30) days from the date of the Proposal. Thereafter, Consultant shall have the right to modify its fee estimate.

The fees stated in a Proposal, purchase order, or work order constitute an estimate of the tasks and fees required to perform the Scope of Work. The Scope of Work often cannot be fully defined during the initial planning stages of a project. As the Project progresses, facts uncovered may reveal a change in direction, which may alter the Scope of Work. If Client requests modifications or changes in the Scope of Work related to the Project, or if during Project development the Scope of Work changes resulting in changes to the estimated tasks and fees required to perform the Scope of Work, then the time of performance of the services by Consultant and the fees associated therewith shall be revised and accepted in accordance with Article 30 before Consultant undertakes any additional work beyond the originally defined Scope of Work.

The Client recognizes that Consultant's fee estimate does not include potentially applicable sales and use taxes. Tax-exempt certificates are to be provided by the Client in connection with the acceptance of the Proposal or the applicable purchase order or work order. Taxes will be added to all invoices as applicable,

unless/until a properly completed and valid tax-exemption form is received.

The Client recognizes that time is of the essence with respect to payment of Consultant's invoices, and that timely payment is a material part of the consideration of this Agreement.

Invoices will be submitted by Consultant monthly, and shall be due and payable within thirty (30) calendar days of the invoice date. If the Client objects to all or any portion of an invoice, the Client shall so notify Consultant within fourteen (14) calendar days of the invoice date, identify the cause of disagreement, and pay when due that portion of the invoice, if any, not in dispute. In the event that Consultant and the Client cannot resolve the dispute regarding invoiced amounts within thirty (30) days after receipt by Consultant of the aforementioned notice, the dispute shall be submitted to dispute resolution pursuant to Article 12, below.

Payment shall be made via electronic means (EFT/ACH) directly to Consultant. A remittance advice or payment notification to accountsreceivable@meadhunt.com is required. Where electronic means are not available or not feasible, payment shall be mailed to:

Mead and Hunt, Inc.
Attn: Accounts Receivable, Mead & Hunt
2440 Deming Way
Middleton, WI 53562

The Client shall pay an additional charge of one-and-one-half (1.5) percent (or the maximum percentage allowed by law, whichever is lower) of the invoiced amount per month for any payment received by Consultant more than thirty (30) calendar days from the date of the invoice, excepting any portion of the invoiced amount in dispute or resolved in favor of Client. Payment of invoices is in no case subject to unilateral discounting or setoffs by the Client.

Application of the percentage rate indicated above as a consequence of the Client's late payments does not constitute any willingness on Consultant's part to finance the Client's operation and no such willingness should be inferred.

If the Client fails to pay undisputed invoiced amounts within thirty (30) calendar days of the date of the invoice, Consultant may at any time, without waiving any other claim against the Client or the right to pursue any other remedy against the Client and without thereby incurring any liability to the Client, suspend this Agreement, as provided for in Article 9, Suspension, or terminate this Agreement, as provided for in Article 10, Termination.

Article 3. Confidentiality

Consultant and Client shall hold confidential all business or technical information marked as confidential or proprietary obtained from the other or its affiliates under this Agreement for a period of five (5) years after obtaining such information, and during that period shall not disclose such information without the other's consent except to the extent required for (1) performance of services under this Agreement; (2) compliance

with professional standards of conduct for preservation of the public safety, health and welfare; (3) compliance with any law, regulation, ordinance, subpoena, court order or governmental request; or (4) protection of the disclosing party against claims or liabilities arising from performance of services under this Agreement. In the event disclosure may be required for any of the foregoing reasons, the disclosing party will, except where immediate notification is required by law or regulation or is, in the judgement of the receiving party's counsel required to limit that party's liability, notify the other party in advance of disclosure. The confidential information does not include any data or information which the receiving party can prove (a) was in the receiving party's lawful possession prior to its disclosure by the disclosing party; (b) is later lawfully obtained by the receiving party from a third party without notice to the receiving party of any obligation of confidentiality or other restrictions with respect to use thereof; (c) is independently developed by the receiving party; (d) is, or later becomes, available to the public through no breach of an obligation of confidentiality by the receiving party; or (e) is approved for disclosure in writing by the disclosing party. Notwithstanding anything to the contrary herein, one archive copy of confidential information or documents containing confidential information may be retained by legal counsel of receiving party for the sole purpose of identifying its obligations under this Agreement and any copy may be retained pursuant to any statute, regulation, administrative opinion or any similar legal requirement or to evidence compliance with a professional duty.

Article 4. Independent Contractor Relationship

The relationship between the Client and Consultant created under this Agreement is that of principal and independent contractor. Consultant shall serve as an independent contractor to the Client and shall be responsible for selecting the means and methods that services will be provided under this Agreement. It is specifically understood that, irrespective of any assignability provisions, Consultant may retain subcontractors to perform services usually and customarily performed by subcontractors. Should Consultant determine it appropriate or necessary to rely on a subcontractor where it is not customary to do so, Consultant shall obtain prior written approval or subsequent written confirmation from the Client.

Article 5. Standard of Care

Consultant will perform the Services in accordance with the standards of care and diligence normally practiced by consulting firms performing services of a similar nature in the same locale.

Article 6. Opinions on Cost

Consultant may be asked to provide opinions of probable Project or construction costs as part of the professional services under this Agreement. Consultant's opinions of cost are based on Consultant's experience and judgment. Provided, however, Consultant cannot and does not guarantee that construction proposals, bids or actual construction or Project costs will not exceed estimates provided by Consultant. Consultant is not responsible for variations between actual construction bids or costs and Consultant's opinions regarding probable construction costs.

Article 7. Timeliness of Performance

Consultant acknowledges that timely performance of its services is an important element of this Agreement. Consultant will put forth reasonable efforts to complete the work according to the schedule attached in the Proposal.

If Consultant discerns that the schedule shall not be met for any reason, it shall so notify the Client as soon as practically possible so that a mutually agreed on revised schedule can be established.

Article 8. Force Majeure

Consultant shall not be considered in default because of any delays in the completion of the work due to causes beyond the control and without the fault or negligence of Consultant or its subcontractors, including but not restricted to, an act of God or of a public enemy, civil unrest, fire, flood, area-wide strike, freight embargo, unusually severe weather, governmental action, pandemic, epidemic or supplier delay. In the event Consultant has knowledge of any actual or potential delay, Consultant shall notify Client in writing of such cases of delay and their probable extent and, upon such notification, Consultant's performance obligations hereunder shall be suspended.

Article 9. Suspension

Upon fourteen (14) calendar days written notice to Consultant, the Client may suspend Consultant's work.

If payment of Consultant's invoices is not maintained on a thirty (30) calendar-day current basis by the Client, Consultant may, by fourteen (14) calendar days' written notice to the Client, suspend further work until payment is restored to a current basis.

Suspension for any reason exceeding forty-five (45) calendar days shall, at Consultant's option, make this Agreement subject to renegotiation or termination, as provided for elsewhere in this Agreement. Any suspension shall extend the time schedule for performance in a manner that is satisfactory to both the Client and Consultant, and Consultant shall be compensated for services performed and charges incurred prior to the suspension date, regardless of the reason for the suspension.

Article 10. Termination

The Client or Consultant may terminate this Agreement with or without cause, and such termination shall be effective upon fourteen (14) days' written notice to the other party.

Either party may also terminate this Agreement upon written notice to the other party in the event that the other party becomes insolvent; files a petition in bankruptcy; is adjudicated bankrupt; has an assignee; referee, receiver or trustee appointed in any creditor action; has a petition in bankruptcy filed against it which is not vacated within thirty (30) days or suffers any action analogous thereto.

In the event such termination becomes necessary, the party effecting termination shall so notify the other party, and termination will become effective fourteen (14) calendar days after receipt of the termination notice. Irrespective of which party shall effect termination or the cause therefor, the Client shall within thirty (30) calendar days of termination remunerate Consultant for services rendered and costs reasonably incurred, in accordance with Consultant's fee schedule. Costs shall include those incurred up to the time of termination.

Article 11. Notice to Parties

All notices required or permitted under this Agreement shall be in writing and shall be made to the parties' below:

Consultant's Project Manager:
Tammi Gall
6301 M-68 #B
231-846-3975
tammi.gall@meadhunt.com

Client Project Manager:
Trudy Maves
3546 S Straits Highway
Indian River, MI 49749
supervisor@tuscaroratwp.com

For Notices made pursuant to Article 12:
Legal Department: Mead and Hunt, Inc.
6737 W Washington Street, Suite 3500
West Allis, WI 53214
notices@meadhunt.com

For Notices made pursuant to Article 12:
Client Legal Department (optional)
Address
Address 2
Email

Article 12. Dispute Resolution

Client and Consultant shall provide written notice of a dispute within a reasonable time after the event giving rise to the dispute. Client and Consultant agree to negotiate any dispute between them in good faith for a period of thirty (30) days following such notice. Client and Consultant may agree to submit any dispute to mediation, but such mediation shall not be required as a prerequisite to initiating a lawsuit to enforce this Agreement. Either party shall have the right to litigate the claim, dispute or other matter in question in any state or federal court in the State in which the Project is located. In connection therewith, each party agrees to submit to the jurisdiction of such court.

In the event that legal action is brought by either party against the other in the Courts (including action to enforce or interpret any aspect of this agreement), each party shall be responsible for its own legal costs. Client and Consultant agree to seek recourse only against each other as incorporated (or similar business entities) and not each other's officers, employees, directors or shareholders.

Article 13. Choice of Law

This Agreement shall be governed and construed in accordance with the laws of the State in which the

Project is located, without reference to conflicts of law principles. Each party hereto consents to the exclusive jurisdiction of the state and federal courts in the State in which the Project is located for any actions, suits or proceedings arising out of or relating to this Agreement.

Article 14. Indemnification

Subject to the limitations provided in Article 15, Consultant agrees to indemnify and hold harmless Client, its directors, officers, stockholders, employees, agents, successors and assigns from and against any and all claims, demands, causes of action, liability and costs which arise out of or result from any negligent act, omissions or willful misconduct of Consultant or Consultant's employees, agents or subcontractors in the performance of services under this Agreement; provided, however, Consultant will not be obligated to indemnify Client with respect to costs or damages to the extent such costs or damages are caused by or incurred as a result of negligence or intentional misconduct of Client or Client's subcontractors, agents or employees.

Subject to the limitations provided in Article 15, Client agrees to indemnify and hold harmless Consultant, its directors, officers, stockholders, employees, agents, successors and assigns from and against any and all claims, demands, causes of action, liability and costs which arise out of or result from any negligent act, omissions or willful misconduct of Client or Client's subcontractors, employees or agents; provided, however, Client will not be obligated to indemnify Consultant with respect to costs or damages to the extent such costs or damages are caused by or incurred as a result of negligence or intentional misconduct of Consultant or Consultant's agents, employees or subcontractors.

Article 15. Limitation of Liability

NEITHER PARTY WILL BE LIABLE FOR OR REQUIRED TO INDEMNIFY THE OTHER FOR SPECIAL OR CONSEQUENTIAL DAMAGES INCLUDING BUT NOT LIMITED TO, LOSS OF PROFITS, DELAY OR LIQUIDATED DAMAGES, LOSS OF INVESTMENT OR BUSINESS INTERRUPTION, REGARDLESS OF HOW CHARACTERIZED AND EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, WHICH ARISE FROM THE PERFORMANCE OF THIS AGREEMENT OR IN CONNECTION WITH THIS AGREEMENT, AND REGARDLESS OF THE FORM OF ACTION (WHETHER IN CONTRACT, TORT, NEGLIGENCE, STRICT LIABILITY OR OTHERWISE).

CLIENT AND CONSULTANT HAVE EVALUATED THE RISKS AND REWARDS ASSOCIATED WITH THIS PROJECT, INCLUDING CONSULTANT'S FEE RELATIVE TO THE RISKS ASSUMED, AND AGREE TO ALLOCATE CERTAIN OF THE RISKS SO, TO THE FULLEST EXTENT PERMITTED BY LAW, CONSULTANT'S LIABILITY, AND THAT OF ITS OFFICERS, DIRECTORS, EMPLOYEES, AGENTS AND SUBCONTRACTORS, ARISING OUT OF BREACH OF CONTRACT, BREACH OF WARRANTY, NEGLIGENCE OR ANY OTHER CAUSE OF ACTION, SHALL BE LIMITED TO \$100,000 OR CONSULTANT'S FEE, WHICHEVER IS GREATER.

Article 16. Insurance

Consultant shall maintain the following insurance coverage during the time it is performing services hereunder. Consultant disclaims any duty to defend Client. Client agrees that it shall not tender the defense of any claim arising out of or related to this Agreement to Consultant.

- A. Worker's Compensation:
of a form and in an amount as required by state law
- B. Employer's Liability:
\$1,000,000 each accident
\$1,000,000 disease, each employee
\$1,000,000 disease, policy limit
- C. Automobile Liability (including all owned, hired and non-owned vehicles):
\$1,000,000 each accident
- D. Commercial General Liability (bodily injury and property damage — combined single limit):
\$1,000,000 each incident
\$2,000,000 annual aggregate
- E. Errors and Omissions:
\$5,000,000 each incident
\$10,000,000 annual aggregate

Article 17. Review of Contractors Work

In the course of performing services under this Agreement, Consultant may be asked to review drawings, specifications, or pay applications from contractors engaged to perform work in connection with the project for which the Proposal is submitted or to observe such contractor's construction as it progresses. Any such review shall be limited to a review of the general conformance with the design concept of the project and the general compliance with information given in the contractor's documents and as may otherwise be noted by Consultant on such drawings and specifications. Such review shall in no way limit the liability of the contractor or be deemed an indication that Consultant has accepted or approved the drawings, specifications or work in any manner.

Article 18. Construction Means and Methods, Safety, and Conduct

Unless otherwise expressly stated in Consultant's Proposal, this Agreement shall not be construed as imposing upon or providing to Consultant the responsibility or authority to direct or supervise construction means, methods, techniques, sequence or procedures of construction selected by the parties or subcontractors or the safety precautions and programs incident to the work of the parties or subcontractors.

Consultant shall be responsible for providing personal protective equipment and safety training for its own employees.

Client and Consultant understand their respective obligations to provide a respectful work environment for their employees. Both parties agree that harassment on the job (unwelcome verbal, physical or other behavior that is related to sex, race, age or other protected class status) will not be tolerated and will be addressed in a timely manner and in compliance with anti-harassment laws.

Article 19. Ownership and Use of Documents and Concepts

Client acknowledges that Consultant reports, drawings, boring logs, field data, field notes, laboratory test data, calculations, estimates and other similar documents ("Records") are instruments of professional services, not products.

Consultant will retain these Records for a period of three (3) years following completion of this Project. During this time, Consultant will reasonably make available these records to the Client.

Electronic files may contain viruses which can be inadvertently transmitted. It is the sole responsibility of Client to check for viruses before loading the files, and Client is solely responsible for intercepting and disabling any viruses which could be inadvertently transmitted with the electronic files. Client hereby agrees to indemnify and hold Consultant harmless against all claims of any nature resulting from viruses transmitted with the electronic files.

Consultant shall not be responsible for any deviations, alterations, modifications or additions in the electronic data in comparison to the documents originally released by the Consultant to the Client. Consultant shall not be responsible for any reuse of the electronic data by Client or any other party for this Project, or any other project without the prior express written consent of Consultant. Client shall defend, indemnify and hold completely harmless Consultant against any claims, damages or losses arising out of any deviations, alterations, modifications or additions in the electronic data in comparison to the documents originally released by the Consultant to the Client or any reuse of the electronic data without prior express written consent of Consultant.

All documents, including the electronic files that are transferred by Consultant to Client, are Instruments of Service of Consultant created for this Project only, and are not intended to be deemed a sale of the files and data, and NO REPRESENTATION OR WARRANTY IS MADE, EITHER EXPRESS OR IMPLIED, CONCERNING THE MERCHANTABILITY OF THE FILES AND DATA OR THEIR FITNESS FOR A PARTICULAR PURPOSE.

Copies of documents that may be relied upon by Client are limited to the originally released documents that contain signatures and seals of the professional employee(s) of Consultant. Any damages resulting from deviations from such originally released and signed or sealed electronic files will be at the Client's sole risk.

Consultant is not responsible for damages arising out of the use by the Client or the Client's agents of any Consultant data or report for any purpose other than its original purpose as defined in the Proposal.

While Client agrees that any patentable or copyrightable concepts developed by Consultant as a result of this Agreement shall remain the sole and exclusive property of Consultant, Client shall retain a right, without the right to grant sublicenses under any patents or copyrights of Consultant, to use any information or recommendations generated by Consultant during the performance of this Agreement. Client shall have the right to assign such right to any party who buys from client the assets of Client relating to the information or recommendations generated by Consultant under this Agreement. Nothing in this Article 19 shall restrict Consultant from using any methods, techniques or concepts developed by it under this Agreement for its benefit or the benefit of any third party.

Article 20. Subsurface Exploration

In those situations where Consultant performs subsurface exploration, the Client, to the extent of its knowledge, will furnish to Consultant information identifying the type and location of utilities and other human-made objects beneath the surface of the Project site. Consultant will take reasonable precautions to avoid damaging these utilities or objects. Prior to penetrating the site's surface, Consultant will furnish Client a plan indicating the locations intended for penetration. Consultant will not be responsible for damages arising out of contact with unidentified subsurface utilities or objects.

Article 21. Extent of Study

Client recognizes that actual environmental or geological conditions may vary from conditions encountered at locations where Consultant makes visual observations, obtains samples or performs other explorations as part of its services under this Agreement. Consultant's failure to discover potential environmental contamination, geological conditions or other conditions through appropriate techniques does not guarantee the absence of environmental contamination, geological conditions or other conditions at a site.

Article 22. Hazardous Substances

In the event that services performed under this Agreement involve hazardous substances, as defined in 40 CFR Part 302, including hazardous waste, whether or not such involvement was known or contemplated at the time this Agreement was made or when services performed by Consultant commenced under this Agreement, the following additional terms and conditions shall apply to this Agreement.

Any and all samples collected or received by Consultant or its subcontractors on behalf of Client which contain hazardous substances including hazardous waste will be, after completion of testing and at Client's expense, either returned to Client, or using a manifest signed by Client as a generator, be transported to a location selected by Client for final disposal. Client shall pay all costs associated with the storage, transport and disposal of all such samples. Client agrees and recognizes that Consultant is acting as a bailee and at no time assumes title to any such samples or substances.

Consultant warrants that when making hazardous waste determinations on behalf of Client, Consultant will use the standard of care and diligence normally practiced by consulting firms performing similar services in the same locale. Consultant, if requested by Client, will gather bids from various hazardous waste transporters and/or treatment, storage or disposal facilities (TSDFs) that are appropriately licensed or permitted by state, federal and/or local authorities to accept the waste generated by the Client. Client acknowledges that although Consultant may gather bids from various hazardous waste transporters or TSDFs, that Client has ultimately selected such transporter or TSDF. Client understands that Consultant has not conducted regulatory compliance audits on such transporters or TSDFs nor does Consultant make any other warranties or representations other than expressly written in this paragraph related to such transporters or TSDFs. Client acknowledges that Consultant at no time assumes title to waste generated from Client's facility or site.

Client acknowledges that Consultant has no responsibility as an operator, arranger, generator, treater, storer, transporter, disposer, emitter, discharger or releaser of hazardous substances, air or water pollutants or other contaminants found or identified in conjunction with work performed hereunder.

Article 23. Third Party Rights

Except as specifically stated in this Agreement, this Agreement does not create any rights or benefits to parties other than Client and Consultant. The services provided by Consultant hereunder are for the Client only.

Article 24. Assignment

Neither party to this Agreement shall assign its duties and obligations hereunder without the prior consent of the other party except as provided in Article 4.

Article 25. Lien Notice

Consultant hereby notifies Client that persons or companies performing, furnishing or procuring labor, services, materials, plans or specifications for construction on Client's land may have lien rights on Client's land and buildings if not paid.

Article 26. Waiver

No waiver by either party of any term or condition set forth herein or the breach by the other party of any such term or condition, whether by conduct or otherwise, in any one or more instances, shall be deemed or construed as a further or continuing waiver of any such term, condition or breach or a waiver of any other term, condition or breach.

Article 27. Headings

The subject headings in this Agreement are for convenience only and are not determinative of the substance of the subject clause.

Article 28. Entire Agreement

The parties agree that this Agreement, together with proposals and attachments as referenced or incorporated herein, represents the entire and integrated agreement between the Client and Consultant and supersedes all prior communications, negotiations, representations, quotations, offers or agreements, either written or oral between the parties hereto, with respect to the subject matter hereof, and no agreement or understanding varying or extending this Agreement shall be binding upon either Party, other than by a written agreement signed by both the Client and Consultant. If additional documents represent the agreement of the parties, such documents must be itemized in Consultant's proposal. The parties agree that the provisions of these terms and conditions of this Agreement shall control over and govern as to any subsequent form or document signed by the Parties, such as Client's purchase orders, work orders, task orders, etc. and that such documents may be issued by Client to Consultant as a matter of convenience to the parties without altering any of the terms or provisions hereof.

Article 29. Severability

If any provision or part of a provision of this Agreement is declared to be invalid by any tribunal of competent jurisdiction, such part shall be deemed automatically adjusted, if possible, to conform to the requirements for validity, but if such adjustment is not possible, it shall be deemed deleted from this Agreement as though it had never been included herein. In either case, the balance of any such provision and of this Agreement shall remain in full force and effect.

Article 30. Contract Amendments

Any amendments to the Proposal or these Terms and Conditions of Agreement shall be executed by means of a written contract amendment, signed by the Client and Consultant. Changes to the Agreement will not become effective until the contract amendment has been signed by both parties. The contract amendment will document the specific changes to the Agreement along with any resulting adjustment in cost and/or schedule.

Article 31. Execution of Agreement

These Terms and Conditions of Agreement are cross referenced in Consultant's Proposal and are accepted when the Proposal is executed by the Client or when the Client authorizes Consultant to proceed with the Scope of Work. Client's representative represents that he/she is duly authorized to enter into and sign this Agreement. The parties agree that Consultant's Proposal may be executed by Client and delivered to Consultant via facsimile or other electronic means, and such facsimile or other electronic copy will constitute an original.



DATE OF MEETING: February 10, 2026

TITLE: Engineering consulting services contract

SUMMARY: Review proposal received to the RFP for Engineering Consulting Services.

FINANCIAL IMPACT: TBD

RECOMMENDATION: Discuss

PREPARED BY: Supervisor

DEPT/BOARD/COMMISSION: Board of Trustees

ATTACHMENTS: One response



January 30, 2026

Ms. Trudy Maves
Tuscarora Township
3545 S Straits Highway
P.O. Box 220
Indian River, MI 49749

Subject: Proposal to Provide for On-Call Engineering Consulting Services in 2026
for Expansion of the Wastewater Treatment Plant and Collection System
in Tuscarora Township in Indian River, Michigan
Mead & Hunt Proposal No. M4540800-172102.15

Mead and Hunt, Inc. (Mead & Hunt) is submitting this proposal to Tuscarora Township in Indian River, Michigan, to provide applicable engineering consulting services related to the wastewater treatment plant (WWTP) and collection system expansion on an as-needed basis. Services could include process, electrical, mechanical, civil, or structural engineering.

This proposal is based on Tuscarora Township's Request for Proposal issued on December 18, 2025, and on a meeting between Tammi Gall of Mead & Hunt and Trudy Maves of Tuscarora Township on January 15, 2026.

Project Understanding

Tuscarora Township needs engineering consulting services for the WWTP and collection system expansion on an as-needed basis. Tuscarora Township is located on the western side of Cheboygan County, Michigan, covers approximately 41 square miles, and has a population of approximately 3,000 people.

Mead & Hunt currently provides operations support for Tuscarora Township's WWTP and collection system, bringing that understanding to this project. The WWTP has a maximum daily discharge of 190,000 GPD, a biological treatment process design, an Aero-Mod SEQUOX Plus nitrogen removal process, and a sequencing batch reactor. After the ongoing two-phase expansion of the WWTP is complete, the collection system will serve about 571 customers. The Phase 1 sewer expansion was recently completed, and the Phase 2 expansion is currently underway. The collection system includes a mix of gravity sewer and force mains, 2 primary pump stations, 19 pump stations, and 60 individual residential grinder stations.

The WWTP and collection system operate under Groundwater Discharge Permit GW 1810271 issued by Michigan's Department of Environment, Great Lakes, and Energy (EGLE). The permit operates in compliance with Part 31 - Water Resources Protection and Part 41 - Sewerage Systems of the Natural

Resources and Environmental Protection Act, 1994 PA 451; and Part 22 Groundwater Quality Rules.

Tuscarora Township's current operating permit expires November 1, 2027.

The Township was issued a new groundwater discharge permit, GW1810271, effective November 1, 2023, with an expiration date of November 1, 2027.

Tuscarora Township requested a proposal from Mead & Hunt to provide on-call engineering consulting services on an as-needed basis for the expansion of the WWTP and collection system.

Mead & Hunt's Scope of Services

Mead & Hunt proposes the following Scope of Services for this project. After receiving authorization to proceed, we will provide services on an as-needed basis. Services will be provided upon receipt of written confirmation/email about the support to be provided.

- Review of engineering design, reports, and equipment specifications associated with the expansion of the WWTP.
- Assist Tuscarora Township in identifying cost-saving opportunities related to the design and operation of the WWTP and collection system.

The specific deliverables for this work will be identified upon request for support and available budget. Depending on the nature of the request, deliverables may include technical memorandums, red-lined drawings, virtual meetings, or telephone calls.

Preparation of detailed engineering reports or new CADD drawings is excluded from this scope.

Assumptions and/or Responsibilities of Tuscarora Township

Our Scope of Services and Compensation are based on the following being provided by Tuscarora Township:

- A designated representative with complete authority to transmit instructions and information, receive information, interpret policy, and make decisions will be assigned to the project.
- Appropriate data, drawings, and information related to the project will be available.

Exclusions/Work Not Included in the Scope of Services

The following exclusions apply to this proposal and are not included in the project cost:

- Sample collection and lab testing.
- Any on-site engineering assistance.
- Professional design or construction.
- Detailed engineering reports.
- CADD drawings.
- Confined space work.
- Permitting and associated tasks.

Project Schedule

Mead & Hunt is prepared to begin work on this project immediately upon receiving a signed contract or purchase order.

Compensation

Mead & Hunt will provide the above-described Scope of Services on a time-and-materials basis. The value of this contract is limited to \$10,000, unless Tuscarora Township provides written authorization to exceed it. Our 2026 rate sheet is provided for reference.

Mead & Hunt will keep Tuscarora Township apprised of the project status and budget on a monthly basis. We will not exceed the proposed Scope of Services or budget without prior written authorization from Tuscarora Township.

Any proposed changes to the Scope of Services will be communicated in a written proposal to Tuscarora Township for approval prior to initiating the work. Additions to or deletions from the proposed Scope of Services will result in an adjustment to the fee, as noted.

The costs in this proposal exclude any sales and use tax, goods and services tax, gross receipts tax, value-added tax, or similar taxes. Upon award of the contract, and prior to work starting, Mead & Hunt requires that Tuscarora Township provide either a signed tax exemption certificate, or the applicable sales tax rate, for the project. The final cost of the project will increase to include the cost of all applicable taxes if exemptions do not apply.

Authorization

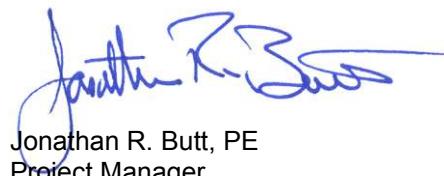
The Scope of Services and Compensation stated in this proposal are valid for a period of thirty (30) days from date of submission. If authorization to proceed is not received during this period, this proposal may be withdrawn or modified by Mead & Hunt.

Signatures of authorized representatives of Tuscarora Township and Mead & Hunt shall convert this proposal to an Agreement between the two parties, and receipt of one signed copy shall be considered authorization to proceed with the work described in the Scope of Services. All services shall be performed in accordance with the agreement attached as Exhibit A, hereto.

We appreciate the opportunity to offer our operations assistance services for the wastewater treatment plant. We welcome any questions regarding this proposal and look forward to working with you on this and future projects.

Sincerely,

MEAD & HUNT, INC.



Jonathan R. Butt, PE
Project Manager



Manish Shrestha, PE, PMP
Business Unit Leader

MEAD & HUNT PROPOSAL NO. M4540800-172102.15 ACCEPTED BY:

CLIENT: _____

SIGNATURE: _____

TITLE: _____

DATE: _____

Mead & Hunt considers the project approach, design, pricing, data, and other business considerations contained in this proposal to be proprietary and confidential business information to be used solely for the purpose of evaluating the proposal. This document and the information contained herein shall not be used for any purpose other than as stated above and shall not be used, duplicated, or disclosed to any other party without Mead & Hunt's prior written consent.



Attachment A

2026 Rate Schedule

MEAD & HUNT, INC.
Standard Billing Rate Schedule
ONE WATER - MUNICIPAL
Effective January 1, 2026

Standard Billing Rates

Project Assistant I, Technical Editor I	\$92.00 / hour
Project Assistant II, Technical Editor II, Technician I	\$113.00 / hour
Project Assistant III, Technical Editor III, Technician II	\$140.00 / hour
Engineer I, Architect I, Planner I, Scientist I	\$155.00 / hour
Project Assistant IV, Technical Editor IV, Technician III	\$159.00 / hour
Registered Land Surveyor	\$173.00 / hour
Engineer II, Architect II, Planner II, Scientist II	\$175.00 / hour
Technician IV	\$180.00 / hour
Senior Technician	\$186.00 / hour
Engineer III, Architect III, Planner III, Scientist III	\$191.00 / hour
Senior Engineer, Architect, Planner and Scientist	\$198.00 / hour
Project Engineer, Architect, Planner and Scientist	\$211.00 / hour
Senior Project Engineer, Architect, Planner and Scientist	\$226.00 / hour
Senior Associate, Senior Client/Project Manager	\$248.00 / hour
Principal	\$281.00 / hour

Expenses

Geographic Information or GPS Systems	\$120.00 / day
Out-Of-Pocket Direct Job Expenses	cost plus 15%

Such as reproductions, sub-consultants / contractors, etc.

Travel Expense

Company or Personal Car Mileage	IRS rate / mile
Air and Surface Transportation	cost plus 15%
Lodging and Sustenance	cost plus 15%

Billing & Payment

Travel time is charged for work required to be performed out-of-office.

Invoicing is on a monthly basis for work performed. Payment for services is due within 30 days from the date of the invoice. An interest charge of 1.5% per month is made on the unpaid balance starting 30 days after the date of invoice.

This schedule of billing rates is effective January 1, 2026, and will remain in effect until December 31, 2026, unless unforeseen increases in operational costs are encountered. We reserve the right to change rates to reflect such increases.



Attachment B

Terms and Conditions

**MEAD AND HUNT, INC.
PROFESSIONAL SERVICES TERMS AND CONDITIONS OF AGREEMENT**

These Terms and Conditions of Agreement form the Agreement under which services are to be performed by Mead and Hunt, Inc. (hereinafter "Consultant") upon acceptance of the attached Proposal by the Client. The Scope of Work, Project Cost and Project Schedule sections of the attached Proposal are incorporated by reference into these Terms and Conditions of Agreement and are part of the Agreement.

Article 1. Scope of Work

It is understood that the Scope of Work and the Project Schedule defined in the Proposal are based, in part, on the information provided by the Client. If this information is incomplete or inaccurate, or if site conditions are encountered which materially vary from those indicated by the Client, or if the Client directs Consultant to change the original Scope of Work established by the Proposal, a written amendment to this Agreement equitably adjusting the costs and/or performance time thereunder, shall be executed by the Client and Consultant as soon as practicable in accordance with Article 30 below. In the event that the Client and Consultant cannot agree upon the terms and conditions of such amendment, either party may terminate this Agreement immediately upon written notice to the other in accordance with Article 10, Termination.

Consultant shall perform only the services specified in the Scope of Work portion of the Proposal or an amendment thereto as referenced above. Services provided by Consultant shall be subject to the provisions of this Agreement, including these Terms and Conditions of Agreement, any supplemental conditions incorporated herein, and any written amendments as referenced above. Consultant shall invoice its costs, and Client shall provide payment for all services provided in accordance with Article 2 below.

Article 2. Fees, Billing and Payment

Unless otherwise limited in the Proposal, purchase order, or work order, Consultant's fee estimate is effective for thirty (30) days from the date of the Proposal. Thereafter, Consultant shall have the right to modify its fee estimate.

The fees stated in a Proposal, purchase order, or work order constitute an estimate of the tasks and fees required to perform the Scope of Work. The Scope of Work often cannot be fully defined during the initial planning stages of a project. As the Project progresses, facts uncovered may reveal a change in direction, which may alter the Scope of Work. If Client requests modifications or changes in the Scope of Work related to the Project, or if during Project development the Scope of Work changes resulting in changes to the estimated tasks and fees required to perform the Scope of Work, then the time of performance of the services by Consultant and the fees associated therewith shall be revised and accepted in accordance with Article 30 before Consultant undertakes any additional work beyond the originally defined Scope of Work.

The Client recognizes that Consultant's fee estimate does not include potentially applicable sales and use taxes. Tax-exempt certificates are to be provided by the Client in connection with the acceptance of the Proposal or the applicable purchase order or work order. Taxes will be added to all invoices as applicable,

unless/until a properly completed and valid tax-exemption form is received.

The Client recognizes that time is of the essence with respect to payment of Consultant's invoices, and that timely payment is a material part of the consideration of this Agreement.

Invoices will be submitted by Consultant monthly, and shall be due and payable within thirty (30) calendar days of the invoice date. If the Client objects to all or any portion of an invoice, the Client shall so notify Consultant within fourteen (14) calendar days of the invoice date, identify the cause of disagreement, and pay when due that portion of the invoice, if any, not in dispute. In the event that Consultant and the Client cannot resolve the dispute regarding invoiced amounts within thirty (30) days after receipt by Consultant of the aforementioned notice, the dispute shall be submitted to dispute resolution pursuant to Article 12, below.

Payment shall be made via electronic means (EFT/ACH) directly to Consultant. A remittance advice or payment notification to accountsreceivable@meadhunt.com is required. Where electronic means are not available or not feasible, payment shall be mailed to:

Mead and Hunt, Inc.
Attn: Accounts Receivable, Mead & Hunt
2440 Deming Way
Middleton, WI 53562

The Client shall pay an additional charge of one-and-one-half (1.5) percent (or the maximum percentage allowed by law, whichever is lower) of the invoiced amount per month for any payment received by Consultant more than thirty (30) calendar days from the date of the invoice, excepting any portion of the invoiced amount in dispute or resolved in favor of Client. Payment of invoices is in no case subject to unilateral discounting or setoffs by the Client.

Application of the percentage rate indicated above as a consequence of the Client's late payments does not constitute any willingness on Consultant's part to finance the Client's operation and no such willingness should be inferred.

If the Client fails to pay undisputed invoiced amounts within thirty (30) calendar days of the date of the invoice, Consultant may at any time, without waiving any other claim against the Client or the right to pursue any other remedy against the Client and without thereby incurring any liability to the Client, suspend this Agreement, as provided for in Article 9, Suspension, or terminate this Agreement, as provided for in Article 10, Termination.

Article 3. Confidentiality

Consultant and Client shall hold confidential all business or technical information marked as confidential or proprietary obtained from the other or its affiliates under this Agreement for a period of five (5) years after obtaining such information, and during that period shall not disclose such information without the other's consent except to the extent required for (1) performance of services under this Agreement; (2) compliance

with professional standards of conduct for preservation of the public safety, health and welfare; (3) compliance with any law, regulation, ordinance, subpoena, court order or governmental request; or (4) protection of the disclosing party against claims or liabilities arising from performance of services under this Agreement. In the event disclosure may be required for any of the foregoing reasons, the disclosing party will, except where immediate notification is required by law or regulation or is, in the judgement of the receiving party's counsel required to limit that party's liability, notify the other party in advance of disclosure. The confidential information does not include any data or information which the receiving party can prove (a) was in the receiving party's lawful possession prior to its disclosure by the disclosing party; (b) is later lawfully obtained by the receiving party from a third party without notice to the receiving party of any obligation of confidentiality or other restrictions with respect to use thereof; (c) is independently developed by the receiving party; (d) is, or later becomes, available to the public through no breach of an obligation of confidentiality by the receiving party; or (e) is approved for disclosure in writing by the disclosing party. Notwithstanding anything to the contrary herein, one archive copy of confidential information or documents containing confidential information may be retained by legal counsel of receiving party for the sole purpose of identifying its obligations under this Agreement and any copy may be retained pursuant to any statute, regulation, administrative opinion or any similar legal requirement or to evidence compliance with a professional duty.

Article 4. Independent Contractor Relationship

The relationship between the Client and Consultant created under this Agreement is that of principal and independent contractor. Consultant shall serve as an independent contractor to the Client and shall be responsible for selecting the means and methods that services will be provided under this Agreement. It is specifically understood that, irrespective of any assignability provisions, Consultant may retain subcontractors to perform services usually and customarily performed by subcontractors. Should Consultant determine it appropriate or necessary to rely on a subcontractor where it is not customary to do so, Consultant shall obtain prior written approval or subsequent written confirmation from the Client.

Article 5. Standard of Care

Consultant will perform the Services in accordance with the standards of care and diligence normally practiced by consulting firms performing services of a similar nature in the same locale.

Article 6. Opinions on Cost

Consultant may be asked to provide opinions of probable Project or construction costs as part of the professional services under this Agreement. Consultant's opinions of cost are based on Consultant's experience and judgment. Provided, however, Consultant cannot and does not guarantee that construction proposals, bids or actual construction or Project costs will not exceed estimates provided by Consultant. Consultant is not responsible for variations between actual construction bids or costs and Consultant's opinions regarding probable construction costs.

Article 7. Timeliness of Performance

Consultant acknowledges that timely performance of its services is an important element of this Agreement. Consultant will put forth reasonable efforts to complete the work according to the schedule attached in the Proposal.

If Consultant discerns that the schedule shall not be met for any reason, it shall so notify the Client as soon as practically possible so that a mutually agreed on revised schedule can be established.

Article 8. Force Majeure

Consultant shall not be considered in default because of any delays in the completion of the work due to causes beyond the control and without the fault or negligence of Consultant or its subcontractors, including but not restricted to, an act of God or of a public enemy, civil unrest, fire, flood, area-wide strike, freight embargo, unusually severe weather, governmental action, pandemic, epidemic or supplier delay. In the event Consultant has knowledge of any actual or potential delay, Consultant shall notify Client in writing of such cases of delay and their probable extent and, upon such notification, Consultant's performance obligations hereunder shall be suspended.

Article 9. Suspension

Upon fourteen (14) calendar days written notice to Consultant, the Client may suspend Consultant's work.

If payment of Consultant's invoices is not maintained on a thirty (30) calendar-day current basis by the Client, Consultant may, by fourteen (14) calendar days' written notice to the Client, suspend further work until payment is restored to a current basis.

Suspension for any reason exceeding forty-five (45) calendar days shall, at Consultant's option, make this Agreement subject to renegotiation or termination, as provided for elsewhere in this Agreement. Any suspension shall extend the time schedule for performance in a manner that is satisfactory to both the Client and Consultant, and Consultant shall be compensated for services performed and charges incurred prior to the suspension date, regardless of the reason for the suspension.

Article 10. Termination

The Client or Consultant may terminate this Agreement with or without cause, and such termination shall be effective upon fourteen (14) days' written notice to the other party.

Either party may also terminate this Agreement upon written notice to the other party in the event that the other party becomes insolvent; files a petition in bankruptcy; is adjudicated bankrupt; has an assignee; referee, receiver or trustee appointed in any creditor action; has a petition in bankruptcy filed against it which is not vacated within thirty (30) days or suffers any action analogous thereto.

In the event such termination becomes necessary, the party effecting termination shall so notify the other party, and termination will become effective fourteen (14) calendar days after receipt of the termination notice. Irrespective of which party shall effect termination or the cause therefor, the Client shall within thirty (30) calendar days of termination remunerate Consultant for services rendered and costs reasonably incurred, in accordance with Consultant's fee schedule. Costs shall include those incurred up to the time of termination.

Article 11. Notice to Parties

All notices required or permitted under this Agreement shall be in writing and shall be made to the parties' below:

Consultant's Project Manager:

Jon Butt
6737 West Washington Street, Suite 3500
Milwaukee, WI 53214
jon.but@meadhunt.com

Client Project Manager:

Trudy Maves
3546 S Straits Highway
Indian River, MI 49749
supervisor@tuscaroratwp.com

For Notices made pursuant to Article 12:

Legal Department: Mead and Hunt, Inc.
6737 W Washington Street, Suite 3500
West Allis, WI 53214
notices@meadhunt.com

For Notices made pursuant to Article 12:

Client Legal Department (optional)
Address
Address 2
Email

Article 12. Dispute Resolution

Client and Consultant shall provide written notice of a dispute within a reasonable time after the event giving rise to the dispute. Client and Consultant agree to negotiate any dispute between them in good faith for a period of thirty (30) days following such notice. Client and Consultant may agree to submit any dispute to mediation, but such mediation shall not be required as a prerequisite to initiating a lawsuit to enforce this Agreement. Either party shall have the right to litigate the claim, dispute or other matter in question in any state or federal court in the State in which the Project is located. In connection therewith, each party agrees to submit to the jurisdiction of such court.

In the event that legal action is brought by either party against the other in the Courts (including action to enforce or interpret any aspect of this agreement), each party shall be responsible for its own legal costs. Client and Consultant agree to seek recourse only against each other as incorporated (or similar business entities) and not each other's officers, employees, directors or shareholders.

Article 13. Choice of Law

This Agreement shall be governed and construed in accordance with the laws of the State in which the

Project is located, without reference to conflicts of law principles. Each party hereto consents to the exclusive jurisdiction of the state and federal courts in the State in which the Project is located for any actions, suits or proceedings arising out of or relating to this Agreement.

Article 14. Indemnification

Subject to the limitations provided in Article 15, Consultant agrees to indemnify and hold harmless Client, its directors, officers, stockholders, employees, agents, successors and assigns from and against any and all claims, demands, causes of action, liability and costs which arise out of or result from any negligent act, omissions or willful misconduct of Consultant or Consultant's employees, agents or subcontractors in the performance of services under this Agreement; provided, however, Consultant will not be obligated to indemnify Client with respect to costs or damages to the extent such costs or damages are caused by or incurred as a result of negligence or intentional misconduct of Client or Client's subcontractors, agents or employees.

Subject to the limitations provided in Article 15, Client agrees to indemnify and hold harmless Consultant, its directors, officers, stockholders, employees, agents, successors and assigns from and against any and all claims, demands, causes of action, liability and costs which arise out of or result from any negligent act, omissions or willful misconduct of Client or Client's subcontractors, employees or agents; provided, however, Client will not be obligated to indemnify Consultant with respect to costs or damages to the extent such costs or damages are caused by or incurred as a result of negligence or intentional misconduct of Consultant or Consultant's agents, employees or subcontractors.

Article 15. Limitation of Liability

NEITHER PARTY WILL BE LIABLE FOR OR REQUIRED TO INDEMNIFY THE OTHER FOR SPECIAL OR CONSEQUENTIAL DAMAGES INCLUDING BUT NOT LIMITED TO, LOSS OF PROFITS, DELAY OR LIQUIDATED DAMAGES, LOSS OF INVESTMENT OR BUSINESS INTERRUPTION, REGARDLESS OF HOW CHARACTERIZED AND EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, WHICH ARISE FROM THE PERFORMANCE OF THIS AGREEMENT OR IN CONNECTION WITH THIS AGREEMENT, AND REGARDLESS OF THE FORM OF ACTION (WHETHER IN CONTRACT, TORT, NEGLIGENCE, STRICT LIABILITY OR OTHERWISE).

CLIENT AND CONSULTANT HAVE EVALUATED THE RISKS AND REWARDS ASSOCIATED WITH THIS PROJECT, INCLUDING CONSULTANT'S FEE RELATIVE TO THE RISKS ASSUMED, AND AGREE TO ALLOCATE CERTAIN OF THE RISKS SO, TO THE FULLEST EXTENT PERMITTED BY LAW, CONSULTANT'S LIABILITY, AND THAT OF ITS OFFICERS, DIRECTORS, EMPLOYEES, AGENTS AND SUBCONTRACTORS, ARISING OUT OF BREACH OF CONTRACT, BREACH OF WARRANTY, NEGLIGENCE OR ANY OTHER CAUSE OF ACTION, SHALL BE LIMITED TO \$100,000 OR CONSULTANT'S FEE, WHICHEVER IS GREATER.

Article 16. Insurance

Consultant shall maintain the following insurance coverage during the time it is performing services hereunder. Consultant disclaims any duty to defend Client. Client agrees that it shall not tender the defense of any claim arising out of or related to this Agreement to Consultant.

- A. Worker's Compensation:
of a form and in an amount as required by state law
- B. Employer's Liability:
\$1,000,000 each accident
\$1,000,000 disease, each employee
\$1,000,000 disease, policy limit
- C. Automobile Liability (including all owned, hired and non-owned vehicles):
\$1,000,000 each accident
- D. Commercial General Liability (bodily injury and property damage — combined single limit):
\$1,000,000 each incident
\$2,000,000 annual aggregate
- E. Errors and Omissions:
\$5,000,000 each incident
\$10,000,000 annual aggregate

Article 17. Review of Contractors Work

In the course of performing services under this Agreement, Consultant may be asked to review drawings, specifications, or pay applications from contractors engaged to perform work in connection with the project for which the Proposal is submitted or to observe such contractor's construction as it progresses. Any such review shall be limited to a review of the general conformance with the design concept of the project and the general compliance with information given in the contractor's documents and as may otherwise be noted by Consultant on such drawings and specifications. Such review shall in no way limit the liability of the contractor or be deemed an indication that Consultant has accepted or approved the drawings, specifications or work in any manner.

Article 18. Construction Means and Methods, Safety, and Conduct

Unless otherwise expressly stated in Consultant's Proposal, this Agreement shall not be construed as imposing upon or providing to Consultant the responsibility or authority to direct or supervise construction means, methods, techniques, sequence or procedures of construction selected by the parties or subcontractors or the safety precautions and programs incident to the work of the parties or subcontractors.

Consultant shall be responsible for providing personal protective equipment and safety training for its own employees.

Client and Consultant understand their respective obligations to provide a respectful work environment for their employees. Both parties agree that harassment on the job (unwelcome verbal, physical or other behavior that is related to sex, race, age or other protected class status) will not be tolerated and will be addressed in a timely manner and in compliance with anti-harassment laws.

Article 19. Ownership and Use of Documents and Concepts

Client acknowledges that Consultant reports, drawings, boring logs, field data, field notes, laboratory test data, calculations, estimates and other similar documents ("Records") are instruments of professional services, not products.

Consultant will retain these Records for a period of three (3) years following completion of this Project. During this time, Consultant will reasonably make available these records to the Client.

Electronic files may contain viruses which can be inadvertently transmitted. It is the sole responsibility of Client to check for viruses before loading the files, and Client is solely responsible for intercepting and disabling any viruses which could be inadvertently transmitted with the electronic files. Client hereby agrees to indemnify and hold Consultant harmless against all claims of any nature resulting from viruses transmitted with the electronic files.

Consultant shall not be responsible for any deviations, alterations, modifications or additions in the electronic data in comparison to the documents originally released by the Consultant to the Client. Consultant shall not be responsible for any reuse of the electronic data by Client or any other party for this Project, or any other project without the prior express written consent of Consultant. Client shall defend, indemnify and hold completely harmless Consultant against any claims, damages or losses arising out of any deviations, alterations, modifications or additions in the electronic data in comparison to the documents originally released by the Consultant to the Client or any reuse of the electronic data without prior express written consent of Consultant.

All documents, including the electronic files that are transferred by Consultant to Client, are Instruments of Service of Consultant created for this Project only, and are not intended to be deemed a sale of the files and data, and NO REPRESENTATION OR WARRANTY IS MADE, EITHER EXPRESS OR IMPLIED, CONCERNING THE MERCHANTABILITY OF THE FILES AND DATA OR THEIR FITNESS FOR A PARTICULAR PURPOSE.

Copies of documents that may be relied upon by Client are limited to the originally released documents that contain signatures and seals of the professional employee(s) of Consultant. Any damages resulting from deviations from such originally released and signed or sealed electronic files will be at the Client's sole risk.

Consultant is not responsible for damages arising out of the use by the Client or the Client's agents of any Consultant data or report for any purpose other than its original purpose as defined in the Proposal.

While Client agrees that any patentable or copyrightable concepts developed by Consultant as a result of this Agreement shall remain the sole and exclusive property of Consultant, Client shall retain a right, without the right to grant sublicenses under any patents or copyrights of Consultant, to use any information or recommendations generated by Consultant during the performance of this Agreement. Client shall have the right to assign such right to any party who buys from client the assets of Client relating to the information or recommendations generated by Consultant under this Agreement. Nothing in this Article 19 shall restrict Consultant from using any methods, techniques or concepts developed by it under this Agreement for its benefit or the benefit of any third party.

Article 20. Subsurface Exploration

In those situations where Consultant performs subsurface exploration, the Client, to the extent of its knowledge, will furnish to Consultant information identifying the type and location of utilities and other human-made objects beneath the surface of the Project site. Consultant will take reasonable precautions to avoid damaging these utilities or objects. Prior to penetrating the site's surface, Consultant will furnish Client a plan indicating the locations intended for penetration. Consultant will not be responsible for damages arising out of contact with unidentified subsurface utilities or objects.

Article 21. Extent of Study

Client recognizes that actual environmental or geological conditions may vary from conditions encountered at locations where Consultant makes visual observations, obtains samples or performs other explorations as part of its services under this Agreement. Consultant's failure to discover potential environmental contamination, geological conditions or other conditions through appropriate techniques does not guarantee the absence of environmental contamination, geological conditions or other conditions at a site.

Article 22. Hazardous Substances

In the event that services performed under this Agreement involve hazardous substances, as defined in 40 CFR Part 302, including hazardous waste, whether or not such involvement was known or contemplated at the time this Agreement was made or when services performed by Consultant commenced under this Agreement, the following additional terms and conditions shall apply to this Agreement.

Any and all samples collected or received by Consultant or its subcontractors on behalf of Client which contain hazardous substances including hazardous waste will be, after completion of testing and at Client's expense, either returned to Client, or using a manifest signed by Client as a generator, be transported to a location selected by Client for final disposal. Client shall pay all costs associated with the storage, transport and disposal of all such samples. Client agrees and recognizes that Consultant is acting as a bailee and at no time assumes title to any such samples or substances.

Consultant warrants that when making hazardous waste determinations on behalf of Client, Consultant will use the standard of care and diligence normally practiced by consulting firms performing similar services in the same locale. Consultant, if requested by Client, will gather bids from various hazardous waste transporters and/or treatment, storage or disposal facilities (TSDFs) that are appropriately licensed or permitted by state, federal and/or local authorities to accept the waste generated by the Client. Client acknowledges that although Consultant may gather bids from various hazardous waste transporters or TSDFs, that Client has ultimately selected such transporter or TSDF. Client understands that Consultant has not conducted regulatory compliance audits on such transporters or TSDFs nor does Consultant make any other warranties or representations other than expressly written in this paragraph related to such transporters or TSDFs. Client acknowledges that Consultant at no time assumes title to waste generated from Client's facility or site.

Client acknowledges that Consultant has no responsibility as an operator, arranger, generator, treater, storer, transporter, disposer, emitter, discharger or releaser of hazardous substances, air or water pollutants or other contaminants found or identified in conjunction with work performed hereunder.

Article 23. Third Party Rights

Except as specifically stated in this Agreement, this Agreement does not create any rights or benefits to parties other than Client and Consultant. The services provided by Consultant hereunder are for the Client only.

Article 24. Assignment

Neither party to this Agreement shall assign its duties and obligations hereunder without the prior consent of the other party except as provided in Article 4.

Article 25. Lien Notice

Consultant hereby notifies Client that persons or companies performing, furnishing or procuring labor, services, materials, plans or specifications for construction on Client's land may have lien rights on Client's land and buildings if not paid.

Article 26. Waiver

No waiver by either party of any term or condition set forth herein or the breach by the other party of any such term or condition, whether by conduct or otherwise, in any one or more instances, shall be deemed or construed as a further or continuing waiver of any such term, condition or breach or a waiver of any other term, condition or breach.

Article 27. Headings

The subject headings in this Agreement are for convenience only and are not determinative of the substance of the subject clause.

Article 28. Entire Agreement

The parties agree that this Agreement, together with proposals and attachments as referenced or incorporated herein, represents the entire and integrated agreement between the Client and Consultant and supersedes all prior communications, negotiations, representations, quotations, offers or agreements, either written or oral between the parties hereto, with respect to the subject matter hereof, and no agreement or understanding varying or extending this Agreement shall be binding upon either Party, other than by a written agreement signed by both the Client and Consultant. If additional documents represent the agreement of the parties, such documents must be itemized in Consultant's proposal. The parties agree that the provisions of these terms and conditions of this Agreement shall control over and govern as to any subsequent form or document signed by the Parties, such as Client's purchase orders, work orders, task orders, etc. and that such documents may be issued by Client to Consultant as a matter of convenience to the parties without altering any of the terms or provisions hereof.

Article 29. Severability

If any provision or part of a provision of this Agreement is declared to be invalid by any tribunal of competent jurisdiction, such part shall be deemed automatically adjusted, if possible, to conform to the requirements for validity, but if such adjustment is not possible, it shall be deemed deleted from this Agreement as though it had never been included herein. In either case, the balance of any such provision and of this Agreement shall remain in full force and effect.

Article 30. Contract Amendments

Any amendments to the Proposal or these Terms and Conditions of Agreement shall be executed by means of a written contract amendment, signed by the Client and Consultant. Changes to the Agreement will not become effective until the contract amendment has been signed by both parties. The contract amendment will document the specific changes to the Agreement along with any resulting adjustment in cost and/or schedule.

Article 31. Execution of Agreement

These Terms and Conditions of Agreement are cross referenced in Consultant's Proposal and are accepted when the Proposal is executed by the Client or when the Client authorizes Consultant to proceed with the Scope of Work. Client's representative represents that he/she is duly authorized to enter into and sign this Agreement. The parties agree that Consultant's Proposal may be executed by Client and delivered to Consultant via facsimile or other electronic means, and such facsimile or other electronic copy will constitute an original.



DATE OF MEETING: February 10, 2026

TITLE: Amend Ordinance 12 (Section 1. Title III, Chapter 30, Section 30.01 of the Code of Ordinances, Township of Tuscarora, Michigan)

SUMMARY: Amend section (c) of Ordinance 12-FISCAL YEAR, Section 1. Title III, Chapter 30, Section 30.01 of the Code of Ordinances, Township of Tuscarora, Michigan.

At the January 13, 2026, regular Board Meeting, the Board of Trustees motion was made to direct the Township's attorney to write an amendment to Ordinance 12-FISCAL YEAR, , Section 1. Title III, Chapter 30, Section 30.01 of the Code of Ordinances, Township of Tuscarora, Michigan. See attached.

FINANCIAL IMPACT: None.

RECOMMENDATION: Discuss.

PREPARED BY: Supervisor

DEPT/BOARD/COMMISSION: Board of Trustees

ATTACHMENTS: Amendment to Section 1. Title III, Chapter 30, Section 30.01 of the Code of Ordinances, Township of Tuscarora, Michigan.

TOWNSHIP OF TUSCARORA
CHEBOYGAN COUNTY, MICHIGAN

ORDINANCE NO._____

AN ORDINANCE TO AMEND TITLE III ADMINISTRATION, CHAPTER 30
GENERALPROVISIONS TO AMEND THE TIME FRAME FOR SCHEDULING THE
ANNUAL MEETING OF THE ELECTORS AND PROVIDE FOR REPEALER,
SEVERABILITY, AND EFFECTIVE DATE.

IT IS HEREBY ORDAINED BY THE TOWNSHIP OF TUSCARORA:

Section 1. Title III, Chapter 30, Section 30.01 of the Code of Ordinances, Township of Tuscarora, Michigan shall be amended to read as follows:

(A) Commencing in 1988, the fiscal year of the township shall extend from July 1 of each year until June 30 of the following year. Any pre-existing township budget lawfully adopted by the Township Board shall be proportionately extended to coincide with the foregoing new fiscal year periods.

(B) The annual settlement day meeting of the Township Board shall hereafter be held on the fifteenth day of the last month of the fiscal year of the township unless said day falls on a Saturday, Sunday or legal holiday whereupon said meeting shall be held on the following Monday which is not a legal holiday.

(C) The annual meeting of the electors of the township, where the same has not been abolished, shall be held ~~on the last Saturday on any day that is not a weekend or a major holiday~~ in the last month of the aforesaid fiscal year at such time and place as is determined by the Township Board.

Section 2. SEVERABILITY

If any section, subsection, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent portion of this Ordinance, and such holding shall not affect the validity of the remaining portions of this Ordinance.

Section 3 REPEAL

All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed.

Section 4. EFFECTIVE DATE

This Ordinance shall be effective thirty (30) days from the date of publication hereof.

CERTIFICATION

I hereby certify the foregoing is a true and complete copy of Ordinance No. _____ duly adopted by the Board of Trustees of the Township of Tuscarora at a Regular Meeting held on _____, 2026, pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended, and that the minutes of said meeting were kept and will be made available as required by said Act.

Laura Decker, Clerk

Adoption Date : _____

Publication Date: _____

Effective Date: _____

Motion made by

Motion seconded by

To adopt and to publish the following ordinances:

ORDINANCE NO. ____ AN ORDINANCE TO AMEND TUSCARORA
TOWNSHIP CODE OF ORDINANCES TITLE III ADMINISTRATION,
CHAPTER 30 GENERAL PROVISIONS TO AMEND THE TIME FRAME FOR
SCHEDULING THE ANNUAL MEETING OF THE ELECTORS.



DATE OF MEETING: February 10, 2026

TITLE: Amend Policy 2.19 Public Participation

SUMMARY: Amend Policy 2.19 Public Participation, to add the following statement:

“At meeting of Tuscarora Township board, members of the public MAY have an opportunity under public comment on agenda items at the beginning of the meeting for no more than three (3) minutes, solely on agenda items.”

FINANCIAL IMPACT: none

RECOMMENDATION: Discuss

PREPARED BY: Supervisor

DEPT/BOARD/COMMISSION: Board of Trustees

ATTACHMENTS: Current policy 2.19, attached.

2.19 Public Participation

Members of the public shall have an opportunity, under public comment at the end of the meeting to address the board on any matter for no more than three (3) minutes.

Persons shall be recognized by the Supervisor or meeting moderator. Persons addressing the township board must speak from the podium or lectern.

Members of the public will not interrupt board discussions or deliberations for any reason. The Supervisor or other presiding member is responsible for maintaining order.

Public comment is not a question-and-answer period. It provides individuals with an opportunity to express their comments regarding any subject matter. All comments shall be directed only to the presiding member of the township board.

The board is not required to respond to comments made during the public comment.

The presiding member of the township board may:

- Interrupt, warn, or terminate an individual's presentation when the presentation exceeds three (3) minutes or is personally directed, abusive, obscene, or irrelevant;
- Request that any individual leave the meeting when that individual fails to observe reasonable decorum;
- Request the assistance of law enforcement officers in the removal of a disorderly individual when that individual's conduct amounts to a breach of the peace that interferes with the orderly progress of the meeting; and/or
- Call for a recess or an adjournment until order is restored.

DRK



DATE OF MEETING: February 10, 2026

TITLE: Trout Town Resort Letter of Support for MEDC RAP Program Grant

SUMMARY: See attached letter of support from Tuscarora Township Board of Trustees, as per January 13, 2026, Board of Trustees regular meeting, correspondence of support.

FINANCIAL IMPACT: None

RECOMMENDATION: Information

PREPARED BY: Supervisor

DEPT/BOARD/COMMISSION: Board of Trustees

ATTACHMENTS: -Letter of support from Tuscarora Township Board of Trustees

-Correspondence of support from public



Outlook

Letter of support for the Trout Town Resort Project

From SUE MCPHERSON <sueskeeter@aol.com>

Date Tue 1/13/2026 4:48 PM

To supervisor@tuscaroratwp.com <supervisor@tuscaroratwp.com>

Cc trustee2@tuscaroratwp.com <trustee2@tuscaroratwp.com>; treasurer@tuscaroratwp.com <treasurer@tuscaroratwp.com>; clerk@tuscaroratwp.com <clerk@tuscaroratwp.com>

I am encouraging members of this board to write the necessary letter of support for this project. I understand the project has been approved by the Michigan Economic Development Commission and the Cheboygan County Planning Commission.

This is a huge investment in our community that present and future generations can benefit from. Not only will it create jobs, but will support tourism and create an inviting atmosphere. The current site is very much an eye sore to this community.

I've told many friends and family members about the project and there is overwhelmingly positive feedback.

I understand there will be immediate tax revenue for schools and additionally police, fire and library. Please approve and write the necessary letter of approval.

Respectfully,

Sue McPherson

Sent from my iPhone



December 17th, 2025

To whom it may concern,

Since I first started buying real estate in Indian River in 1980, I realized that this town was truly a Gem of Northern Michigan. Surrounded by two of the largest inland lakes in Michigan and capped off by two beautiful rivers at the North and the South end, the town has a bright future ahead. With I-75 running directly by the town and M-68 providing tourists the ability to get to the West side of the state, it creates a conduit for sustainable tourism in both summer and winter. As more and more investment finds its way into the direct area, both weekenders and locals continue to be happy to be able to remain close to home rather than travel to the Petoskey/Harbor Springs for food and entertainment.

There is not a good selection of newly constructed real estate for investors to lease but there is a need and a desire to allow the gates to open up for growth. Lease comparables to Trout Town are in line with area expectations for like businesses. The \$17.00 per square ft. for office space, \$18.00 per square ft. for retail space and \$21.00 per square ft. for food related space plus CAM for a NNN lease is reasonable and sustainable. These spaces will be brand new and will directly compete to the likes of Petoskey and Boyne City. The only risk I see is that by not following through with the plan that has been proposed, would further the idea from the few, that Indian River is not ready for growth. A development like this can definitely rewrite the future of a town that needs leadership and direction.

The rents that are being proposed for Trout Town Resort for review, I believe are not only realistic but will encourage more new construction growth in the area. I have said this for decades, the roadway from I-75 to the Burt Lake State Park is the "Miracle Mile" for Indian River and this proposed Trout Town Resort is right in the middle of that area.

Although Indian River is in Cheboygan County, it more resembles the potential of Boyne City, Petoskey and Harbor Springs. Our school system is solid and is going through a major

renovation, which is to be completed in the coming weeks. The city sewer system and streetscapes were completed within the last 8 years and businesses have been reaping the benefits of that community investment. My personal commercial building with 7 tenants has never provided the stability that it has over the last year and I believe some of that growth is because of investments that entrepreneurs are bringing to the Indian River area. There is definitely a positive vibe in the air that has not been here for some time. As you know, communities are built on the dreams and the hard work of the citizens that it inspires. From what I have seen of the plans of Trout Town Resort, it not only has the wow factor but it has the potential to bring a level of confidence to the area that will only encourage more of the same sacrifice and commitment to the area. If you have any further questions, don't hesitate to give me a call.

Thank you,

Don Bowen
(231) 420-4000
Broker/Owner
CRS, GRI, Realtor
don@bowenrealty.com
Bowenrealty.com

January 20, 2025

To: Cheboygan County Planning Commission

From: Timothy Carr

7266 Argonaut Trail

Indian River MI 49749

Ph. 248-961-0309

Email: timothybcarr@gmail.com

Re: Trout Town Resort Project

This letter is my enthusiastic support for the Trout Town Resort Project in Indian River, MI and for Jeff Jakeway.

First, I must offer my take on Jeff. I have known Jeff for over 10 years and my wife has known him for almost 15. We have a home and carriage house on the south end of Burt Lake. He and his companies have provided us with elite services for years now. One of his projects completely transformed our property for the better. But he has does the more routine jobs annually for us. There is nothing he won't do for his customers. But even more impressive to me is his character. Jeff has taken the time to get to know us and for us to get to know him. He has great morals and an upstanding character.

From a business perspective, he has grown his company into several companies, all with the same value system. It is not surprising that all his companies have subsequently done well. It is this combination of business acumen, character and love for his community that I am writing this letter to you offering my support of Jeff and the new Trout Town Resort Project.

I believe this project is very important to Indian River and Cheboygan County. After the city improved the downtown area and added new businesses and services, our town is ready for an investment like this. This is a unique resort idea along a beautiful piece of property. This will be a huge draw for the community, and our family will be customers for this project when it's down. We frequently need overflow space for family and friends to visit us.

Thank you for giving me the opportunity to throw my full weight of support into Jeff Jakeway and the Trout Town Resort Project. Please contact me if you have any questions.

Timothy Carr
Timothy Carr



Where the highway meets the inland waterway in Indian River

3312 Nabanois Trail
PO Box 516
Indian River, MI 49749
(231) 238-9371

RE: Trout Town Resort

DATE: February 5th, 2025

Dear Cheybogan Planning Commissioners,

We have been watching the various presentation's of the new Trout Town Resort that Jeff Jakeway has made at the Tuscarora Township meetings and reading the articles outlining the plans.

All the plans appear to be a terrific add to Indian River and the surrounding communities. The Jakeways have been strong supporters of the community for many years and every project they have tackled has added value to the community.

The North Star Gardens and Café are an example of how they take on a project and make it better than ever expected. The addition of the Café has also been very well thought out and run. The Jakeway's are strong business pillars in the Indian River Community and effectively provide good jobs in the area.

We wholeheartedly support the addition of Trout Town Resort to the Indian River Community and Cheboygan County. As fellow business owners in the area we are anxious to see this addition completed. We look forward to welcoming Trout Town Resort and all that it brings to the Indian River Business Community!

Sincerely,

Patti and Bob Murdock

Owners - Howe Marine Marina



CHEBOYGAN COUNTY ECONOMIC DEVELOPMENT CORPORATION

CHEBOYGAN COUNTY BUILDING • 870 S. MAIN STREET, PO BOX 70 • CHEBOYGAN, MI 49721
PHONE: (231)627-8485 • FAX: (231)627-3646 / www.cheboygancounty.net

Michigan Strategic Fund
300 N. Washington Square
Lansing, MI 48913
Re: Trout Town Resort Project, Tuscarora Township RAP Grant

Michigan Strategic Fund Board of Directors,

As Cheboygan County's Economic Development Coordinator, I first had the privilege of meeting with Mr. Jeff Jakeway in March of 2023. At that time, Mr. Jakeway was beginning to explore the feasibility of expanding his long standing Indian River family business into a neighboring Brownfield blighted and obsolete site. I then connected the project with the MEDC and NLEA for support and guidance as to the programs and opportunities available for such an undertaking.

Among our EDC priorities are new business attraction and business retention. Bringing in new interests for growth, but also recognizing and supporting the value of those already here. The Trout Town Resort project hits the bullseye on both. Adding new jobs and investment as well as strengthening a tried and true long standing anchor business in the community. Paired with the dramatic rehabilitation and activation of a highly visible dilapidated site makes this project an extraordinary win.

It is without reserve that the Cheboygan County EDC supports the Trout Town Resort project and its application for MEDC RAP funding. It views the opportunity as a significant contribution to the building blocks of Tuscarora Township's strengthening foundation.

Respectfully yours,

Sharen Lange
Economic Development Coordinator
Cheboygan County Economic Development Corporation
870 N. Main Street
Cheboygan, MI 49721
c) 517-894-4103
cheboygan.edc@gmail.com

February 11, 2025

Indian River Hardware & Lumber
5731 M-68 East
PO Box 1218
Indian River, MI 49749

To Whom It May Concern,

I am writing this letter to express my full support for Jeff Jakeway's exciting new project at Trout Town Resort (TTR), which will bring a vibrant and much-needed addition to our town. As a fellow business owner in the area, I firmly believe that the development of TTR will not only enhance our community but also provide tremendous benefits for local businesses and tourism.

The proposed plan to build 12 rental cabins, an indoor food truck court, two retail spaces, a butterfly house, and a greenhouse on the 3.5 acres where the old motel and cabins once stood is an innovative and thoughtful development that will attract more visitors to our town. The diverse amenities, including the food truck court and retail spaces, will create a unique destination that draws both tourists and locals alike.

As a business owner, I understand the importance of fostering growth and encouraging more visitors to our community. More tourists will mean more opportunities for all local businesses to thrive, and I believe that TTR will be a key catalyst in helping us reach that goal. The positive economic impact of this project will extend far beyond the resort itself and will benefit everyone in our town.

I wholeheartedly support this development and look forward to the new energy it will bring to our area. I believe it will be a valuable asset to both our community and our economy, and I encourage all who are involved in making this project a reality to consider the long-term benefits for everyone.

Thank you for your time and consideration.

Sincerely,

Scott Landon
President



February 1, 2025

Regarding Trout Town Resort

Cheboygan County Planning Commission:

Dear Commissioners,

As the Trout Town Resort advances its planning and development preparations my wife and I would like to voice our strong support not only for this project but also for the vision, professionalism and community commitment of the individuals leading this investment.

We have known Brooke and Jeff Jakeway over the past 10+ years as customers of their North Star Gardens business, both landscaping and retail.

Throughout this time we have found the North Star team to be highly professional, capable, trustworthy and honest in their work. From helping design and install a full landscaping redesign after a major home renovation to expertly installing an eco-friendly shoreline, North Star always delivered what was envisioned and committed to in a timely and quality manner.

The repose we have with all members of their team from work crew to store clerks to office employees and Jeff and Brooke personally has provided us with confidence in their abilities and desire to fully meet our expectations.

Knowing this we are confident that they will put these same successful attributes into the Trout Town project and deliver for the Indian River and Burt Lake community.

We strongly support this project and encourage you to do the same.

Sincerely

Carol and Bo Miller
3474 Raver Dr.
Brutus MI 49716

January 28, 2025

Who it may concern,

My is Dan OHare and I am the Broker Owner of Real Estate One of Indian River. I am writing to you today to express my support of the Trout Town Resort project!

As a business owner in the GREAT community of Indian River, I am a big supporter of economic growth, especially when it accommodates visitors and the locals combined. The Trout Town Resort project will do just that. Not only will it provide needed employment opportunities, it will provide visitors a reason to stop and contribute to our needed commerce.

My business relies heavily on people wanting to reside here, whether it is temporary or permanent. Having a new business that will support the needs of the community and our people is why I feel this project needs to be approved.

Regards,

Dan O'Hare

Dan O'Hare
859-380-6844



Donald Reed
Owner
Reeds on the River
4179 S Straits Hwy
Indian River, MI 49749
Don@reedsontheriver.com
231-238-2299

February 12, 2025

To Whom It May Concern,

I am writing this letter to recommend Trout Town Resort, a new venture that is set to make a significant and positive impact on our community. While Trout Town Resort will be a direct competitor to my business, I believe that its establishment will be a valuable asset to our local economy and will enrich the experiences of both residents and visitors alike.

Having had the privilege of learning more about Trout Town Resort and its offerings, I am particularly excited about their commitment to expanding Indian River's tourism industry. One highlight is their planned butterfly house, which promises to offer visitors a unique and memorable experience that will set Indian River apart as a destination. This addition alone is a testament to their innovative approach to tourism and their focus on providing something fresh and distinctive to our community.

Moreover, Trout Town Resort shares many of the same values that are important to us—chiefly, the desire to offer out-of-town visitors a diverse range of food, entertainment, and leisure options that will help keep tourism dollars circulating within our community. Their efforts to enhance the local tourism scene will undoubtedly have a positive ripple effect, benefiting not only their business but also other local establishments.

While healthy competition is an inevitable and essential part of a thriving market, I believe that Trout Town Resort's presence will spur further growth within our community. Their fresh approach will complement the offerings of existing businesses, attract new customers to the area, and, ultimately, contribute to a more vibrant and prosperous local economy.

In conclusion, I support the launch of Trout Town Resort. I am confident that their presence will be an asset to Indian River, and I look forward to the positive contributions they will make to our community. I wish them the best of luck as they embark on this exciting new chapter.

Sincerely,

Donald Reed



Jill Renaud Feagan <northstarjill@gmail.com>

Letter of support for Trout Town Resort

1 message

don@bowenrealty.com <don@bowenrealty.com>

To: northstarjill@gmail.com

Cc: don@bowenrealty.com

Wed, Jan 29, 2025 at 10:08 AM

My name is Don Bowen and I am writing this letter to show my full support for the development on the Sturgeon River known as Trout Town Resort.

Over the years I have personally witnessed how this one family can, and has through hard work and determination, help stabilize our community. Their hard work and commitment to local philanthropy has truly made the area a welcoming place to live. Not only is my business which is Bowens Corner across the road but I also live across the road (on the Sturgeon River) from this project and the only concern I might have is I may have to stand in line for a couple more minutes at the grocery store. (A good problem to have). A small price which I am willing to pay for the return of knowing my community will be here and prosper in the coming years.

I have personally witnessed this town over the past 40 plus years continue down the same old tracks in steady decline, as neighboring communities have thrived. What I have noticed is that a few get in the way at the top and everyone below them pays the price. A price that forces families to move to other communities to start over. for once, we have a development that gives families a place to come together, and enjoy our little town. Where they spend their time and money at our local grocery stores, gas stations, downtown restaurants, clothing stores, and many other downtown shops, and services.

My hope is that young families would not merely vacation here for three months of the year but would decide to reside here, invest here, support our local community and most importantly help their friends and neighbors here. This is our one moment to see a vision that includes all of the above and I for one am in full support of this amazing opportunity for our community.

Thank You,

Don Bowen

231-420-4000

February 11, 2025

Indian River Hardware & Lumber
5731 M-68 East
PO Box 1218
Indian River, MI 49749

To Whom It May Concern,

I am writing this letter to express my full support for Jeff Jakeway's exciting new project at Trout Town Resort (TTR), which will bring a vibrant and much-needed addition to our town. As a fellow business owner in the area, I firmly believe that the development of TTR will not only enhance our community but also provide tremendous benefits for local businesses and tourism.

The proposed plan to build 12 rental cabins, an indoor food truck court, two retail spaces, a butterfly house, and a greenhouse on the 3.5 acres where the old motel and cabins once stood is an innovative and thoughtful development that will attract more visitors to our town. The diverse amenities, including the food truck court and retail spaces, will create a unique destination that draws both tourists and locals alike.

As a business owner, I understand the importance of fostering growth and encouraging more visitors to our community. More tourists will mean more opportunities for all local businesses to thrive, and I believe that TTR will be a key catalyst in helping us reach that goal. The positive economic impact of this project will extend far beyond the resort itself and will benefit everyone in our town.

I wholeheartedly support this development and look forward to the new energy it will bring to our area. I believe it will be a valuable asset to both our community and our economy, and I encourage all who are involved in making this project a reality to consider the long-term benefits for everyone.

Thank you for your time and consideration.

Sincerely,

Scott Landon
President





Jill Renaud Feagan <northstarjill@gmail.com>

Trout Town Resort Project

1 message

Craig Sturgis <csturgis.cs@gmail.com>

To: northstarjill@gmail.com

Thu, Feb 6, 2025 at 9:50 AM

To whom it may concern,

We are writing to you in support of the proposed Trout Town Resort project in Indian River.

As residents of Indian River, we are excited and encouraged by the revitalization taking place in our community. For years there have been commercial vacancies scattered throughout the town. Many of the smaller sites have recently been updated and put back to use. The largest vacancy sits at the proposed site of the Trout Town project.

If the plan for Trout Town is carried through, it will add a great combination of retail and lodging to attract both residents and tourists throughout the year. A development like this could make Indian River a "destination" site, attracting more visitors, boosting the local economy, and adding new jobs.

What makes this project more promising is the team behind it. We've had the pleasure of working with Jeff Jakeway and the Northstar team on a private project this past year. Because of their professionalism, experience, and Jeff's vision for this project, we wish to express 100% support for this proposal.

Sincerely,

Craig & Sarah Sturgis
Residents
7950 W M68
Indian River, MI 49749



Jill Renaud Feagan <northstarjill@gmail.com>

Support for Trout Town

2 messages

SALLY KRAEGEL <skraegel@me.com>
To: northstarjill@gmail.com

Mon, Feb 3, 2025 at 6:11 PM

We are in complete support of the Jakeways new Trout Town project. Everything they do is done so professionally and they are so supportive of the community. We have done business with North Star since we moved here in 2005 and would not consider going anywhere else. This project will be a wonderful addition to Indian River and will improve our town tremendously. We are so fortunate that they have their business here.

Chuck and Sally Kraegel
Sent from my iPad

Jill Renaud Feagan <northstarjill@gmail.com>
To: SALLY KRAEGEL <skraegel@me.com>

Wed, Feb 5, 2025 at 8:12 AM

Thank you for your support!

Jill Renaud Feagan
Project Coordinator
Trout Town Resort
northstarjill@gmail.com

[Quoted text hidden]



Tuscarora Township Police Dept.

Chief Gordon M. Temple
P.O. Box 208 - 3546 Sturgeon Avenue
Indian River, Michigan 49749

02/03/2025

Dear Mr. Jakeway,

I am writing this letter in support of your Trout Town Resort project located at the old Indian River Motel and cabin property. I feel this project is a great opportunity for our community by not only cleaning up the aging motel and cabins but by providing more jobs, economic growth and tourism to the Indian River area.

I have children who would like to have the opportunity to be able to make a living in their hometown and not have to move away to be able to support themselves and their future family. You and Brook have proven to be wonderful and successful entrepreneurs in our community and the projects you have done have been beautiful. I am in full support of the Trout Town Commercial improvement and the Trout Town Motel project.

Sincerely,

A handwritten signature in black ink.

Gordon Temple
Chief of Police
Tuscarora Twp. Police Dept.

February 1, 2025

Regarding Trout Town Resort

Cheboygan County Planning Commission:

Dear Commissioners,

As the Trout Town Resort advances its planning and development preparations my wife and I would like to voice our strong support not only for this project but also for the vision, professionalism and community commitment of the individuals leading this investment.

We have known Brooke and Jeff Jakeway over the past 10+ years as customers of their North Star Gardens business, both landscaping and retail.

Throughout this time we have found the North Star team to be highly professional, capable, trustworthy and honest in their work. From helping design and install a full landscaping redesign after a major home renovation to expertly installing an eco-friendly shoreline, North Star always delivered what was envisioned and committed to in a timely and quality manner.

The repore we have with all members of their team from work crew to store clerks to office employees and Jeff and Brooke personally has provided us with confidence in their abilities and desire to fully meet our expectations.

Knowing this we are confident that they will put these same successful attributes into the Trout Town project and deliver for the Indian River and Burt Lake community.

We strongly support this project and encourage you to do the same.

Sincerely

Carol and Bo Miller
3474 Raver Dr.
Brutus MI 49716

Inland Lakes Schools

Superintendent

Elizabeth Fairbanks

Secondary Principal

Lewis Robinson

Secondary Asst. Principal & Athletic Director

Lee Nash

Elementary Principal

Nicole Moore

Inland Lakes Schools will be the standard of excellence for student achievement, respect and community pride.

4363 South Straits Highway
Indian River, Michigan 49749
231-238-6868
FAX: 231-238-4181

BOARD of EDUCATION**President**

Timothy Burg

Vice President

Jeff Milner

Secretary

Erin DuBois

Treasurer

Jill Feagan

Trustee

Daniel Fletcher

Trustee

Mark Fielder

Trustee

Kristin Dudek

To Whom It May Concern,

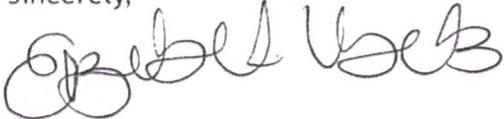
As Superintendent of Inland Lakes Schools, I am proud to support the Trout Town Resort project. This development will bring jobs, boost our local economy, and create a destination for families and visitors to Indian River.

Trout Town Resort is the next step in their efforts to enrich our community. The plans include 12 rental cabins, a food truck court, retail spaces, a butterfly house, and a greenhouse—all on the former motel property. This project will not only create lasting memories for visitors but will also strengthen Indian River as a destination and economic hub.

The recognition of Trout Town Resort as one of the “Top Projects of 2025” by the Cheboygan Daily Tribune highlights its importance to our region. I encourage the Cheboygan County Planning Commission to support this project and the positive impact it will bring to our area.

Thank you for your time and consideration.

Sincerely,



Elizabeth Fairbanks

Superintendent

Inland Lakes Schools

Inland Lakes Schools is a collaboration among families, educators, and community members who are dedicated to provide what each child needs in order to achieve his or her personal best.



Jill Renaud Feagan <northstarjill@gmail.com>

Trout Town Resort

1 message

jeffmilner@whitepineselectric.com <jeffmilner@whitepineselectric.com>

Wed, Jan 22, 2025 at 9:19

AM

To: northstarjill@gmail.com

To whom it may concern:

Indian River Michigan has slowly grown from a small little community with more ducks than people, into a “destination” located in the heart of Northern Michigan.

We as a community, and with the vision of several of our leaders, have taken this quiet little town to the next level. Not only a place where people want to raise their families, but a community where people want to visit all seasons of the year. Jeff Jakeway is one of these visionaries. He has a proven track record as a local business man and employer, along with a strong desire to make good common sense decisions that will positively affect the visitors and citizens of our community.

Trout Town Resort checks all the boxes for an incredible visionary project. It will create full time job opportunities for several community members, along with seasonal positions for others.

The finished resort will have a food court along with office spaces and gift shops. On the same property a greenhouse, a butterfly house, and various walkways tastefully done along the Sturgeon river. If visitors wish to stay in the area, Trout Town will have nicely landscaped villas to accommodate an overnight visit.

Jeff Jakeway and his team are creating a “destination” location with all the amenities listed above. Yes this will create jobs, yes this will bring revenue to our local area, and yes this will also be a huge visual improvement to the river property. These are the obvious benefits that can be measured in dollars and cents. What cannot be measured are the memories and experiences that everyone will make during their visit to Trout town. Walk with the butterfly's, rest in the villas, eat a s'more by your fire, have a cup of freshly brewed coffee, or catch a fish along the river. This is a destination that visitors will tell their family members “you have to go and see it” its that good.

I have worked with and around Jeff Jakeway and his team for many years, I have no doubt they will deliver a destination that's over the top. Trout Town will be a resort that our community will be proud to say it's our “destination” located in our town.

Everyone wants to be part of something good no matter what the scenario. This is our chance as a community to be part of something great! Let's make it happen.

Jeff Milner

Community member

Business owner



Jill Renaud Feagan <northstarjill@gmail.com>

Trout Town support

1 message

Julie Kolly <bk2980@msn.com>
To: "northstarjill@gmail.com" <northstarjill@gmail.com>

Wed, Jan 22, 2025 at 12:34 PM

To whom it may concern:

I am writing in support of the Trout Town Resort that has been proposed by Jeff and Brook Jakeway of North Star Gardens.

We have a beautiful town with so much to offer with an abundance of outdoor activities. This resort will allow others to enjoy our wonderful town. More importantly, it will help our businesses. We have many great small, locally owned businesses that are dependent on local tourism. Jeff and Brook's proposal will bring in many people and help spur economic growth that is needed for our community. The positive economic impact, as well as the beautification impact will be very beneficial for our town and our residents. I support this project and hope you will as well!

Sincerely,
Julie Kolly

Sent from my iPhone



Jill Renaud Feagan <northstarjill@gmail.com>

Trout Town Resort

1 message

Katrinka Fox <foxauto73@gmail.com>

To: northstarjill@gmail.com

Thu, Jan 23, 2025 at 5:43 PM

The Trout Town Resort that Jeff and Brook Jakeway are proposing looks like it will be a beautiful facility and a great place for people to come relax and enjoy Indian River. Not only will people have a wonderful place to stay but can also enjoy the wonderful Sturgeon River, explore the great town of Indian River and explore all that this town has to offer. We think it would be a big boost for economy and the retailers here in Indian River!!!! Joe and Katrinka Fox



Jill Renaud Feagan <northstarjill@gmail.com>

Letter of support

1 message

Larry Renaud <lrenaud@charter.net>
To: northstarjill@gmail.com

Fri, Jan 24, 2025 at 8:21 AM

To all concerned community members and local officials,

As a senior retired Indian River business owner of 55 years. I fully support the construction of, Trout Town Resort.

It has been many years sense a project this size, will be constructed as an attraction to our community. I feel this could become a destination point for many visitors in the future.

Please accept my support for this future project.

Larry and Rosalee Renaud
Retired Business Owners
In Indian River, Mi.

Sent from my iPhone

Richard P. Binder, Jr.
7860 M-68, P.O. Box 1090 · Indian River, Michigan 49749

January 27th, 2025

Cheboygan county Planning Commision

To whom it may concern,

The community of Indian River, Township of Tuscarora and the ENTIRETY of Cheboygan County have, in recent years, been recipients of both residential and commercial development. Much of that growth has taken advantage of the abundant surface water and natural resources of our area.

The need for a facility such as Trout Town Resort on a site abutting the Sturgeon river and nearby Burt Lake State Park, seems a perfect development. The data seems to support the success of Trout Town Resort.

As a nearby Burt Lake, lakefront owner, quality development in our neighborhood is always welcome.

Sincerely,

Richard D. Binder, Jr.



Jill Renaud Feagan <northstarjill@gmail.com>

Trout Town Resort project, Indian River

Mark Melvin <mmelvin@erols.com>

Reply-To: mmelvin@erols.com

To: Jill Renaud Feagan <northstarjill@gmail.com>

Mon, Jan 27, 2025 at 12:19 PM

Jill,

The Trout Town Resort looks like a great project. I suspect that it should benefit the town and the local area, providing new jobs, much desired lodging and other amenities. I look forward to seeing more developments on this project. Jake has always done a great job at producing quality products/projects and I am sure that this will follow the same path.

Congratulations on a great project!

Mark Melvin

Indian River

[Quoted text hidden]



Jill Renaud Feagan <northstarjill@gmail.com>

Trout Town Resort Project

1 message

Michael Green <greenms4811@gmail.com>

To: northstarjill@gmail.com

Cc: Karen Luther <karengluther@gmail.com>

Tue, Jan 28, 2025 at 6:41 AM

Dear Jeff. Mike Green writing. I and my wife Karen Glorio spend our summers at Burt Lake and enjoy immensely all that the Indian River and Burt Lake area have to offer.

We have and continue to use your company, North Star, and all its landscaping services. You and your staff have become our go-to for landscaping needs.

Hence, when we learned of your endeavor to resurrect an old vacation favorite, the motel and cabins adjacent to the Sturgeon River, and your request for support, we jumped in.

Engaging in a business is a risk. You know that as you experience the ups and downs of the economic engine annually. You will be engaging in another risk as you desire to bring back to life a vacation resort with great improvements. However, that risk is mitigated by the resources and experience you bring to this project. It is because of that, you should be successful and your success brings economic benefit to the community and joy to families.

We wish you every success as you move forward and, absent any glaring problems we don't know about, ask that state and local government agencies support this project moving forward.

Michael Green
517-719-5511
greenms4811@gmail.com



Jill Renaud Feagan <northstarjill@gmail.com>

Trout Town Resort

1 message

Dan Mallory <ssauto.dan@gmail.com>

To: northstarjill@gmail.com

Tue, Jan 28, 2025 at 9:41 AM

Good morning Jill,

Thank you for sharing plans for the Trout Town Resort. Diana and I feel this would be a great addition to our community and support the project.

We look forward to seeing it come together.

Dan Mallory

South Side Auto, Inc

5779 East M68 Hwy

Indian River, MI 49749

Office: 231-238-0372



I know small communities can struggle with growth and change. Below you will see my letter of support for this project.

To Whom It May Concern-

I am writing to enthusiastically support the Trout Town Resort in Indian River, MI. As an established business in Indian River, we understand the importance that tourism has on our community and businesses.

We believe this project will have a positive impact on our community and offers something unique to Indian River. We hope that you give this project serious consideration that it deserves. Your support will not only propel this initiative forward but also contribute to a brighter future for our community and growth in tourism.

Thank you,
Krista DuBois
Willy D's Napa of Indian River

From: Jill Renaud Feagan <northstarjill@gmail.com>
Sent: Thursday, January 30, 2025 12:06 PM
To: Krista DuBois <krista@dubois26.com>
Subject: Re: A message from Jeff Jakeway, North Star Gardens

[Quoted text hidden]



Jill Renaud Feagan <northstarjill@gmail.com>

Trout Town Resort

1 message

Lauren Mesaros <lmesaros@parkwestgallery.com>
To: "northstarjill@gmail.com" <northstarjill@gmail.com>

Fri, Jan 31, 2025 at 3:26 PM

To the Cheboygan County Planning Committee,

I am writing to express my support for the proposed Trout Town Resort project by North Star. Indian River has the potential to become a popular destination for tourism, and the Trout Town Resort project would be a needed boost to the local economy. This project will create new jobs and potentially attract new retail and entertainment ventures, helping not only Indian River but Cheboygan County as a whole.

What makes this project even more exciting is the company behind it. As a homeowner in the area since 1995, I have worked with North Star countless times, and I feel that there is no one better to oversee this project than Jeff Jakeway. His experience, honesty, and integrity are unparalleled. One thing is certain: under Jeff's leadership, this project will be executed with excellence and a commitment to quality—no corners will be cut or details missed.

Best Regards,

Marc Scaglione

321 E. Mullett Lake Rd.

Indian River

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January 30, 2025

To: Cheboygan County Planning Commission
870 South Main Street
Cheboygan, MI 49721

Re: Trout Town Resort Project, Indian River

To Whom It May Concern,

I am writing this letter in support of Jeff and Brook Jakeway's proposed Trout Town Resort Project. I am a local Northern Michigan business owner, resident of Indian River, and my parents have lived on the Sturgeon river just a few lots down river of the proposed project since 1993. I have spent many years in and around the proposed project site and am excited for this project.

The Jakeway's have shown their commitment to Northern Michigan and Indian River over the past 25 years and have and have a successful track record in construction and retail. While many business have come and gone over the years in town and the old motel (at the proposed site) had been neglected for as long as I can remember, the Jakeway's built North Star Gardens (the property next door) into a thriving business. The Jakeway's would do the same thing if this project moves forward and bring life to an old property, create a new thriving business, be an asset to the community, bring in tourism, and create jobs. This multi-faceted project with 400' of river frontage has so much potential to be a centerpiece for the area. It would also give everyone the opportunity to experience this river in a beautiful setting.

Sincerely,

A handwritten signature in black ink that reads "Andrew Roush".

Andrew Roush, Owner
Petoskey Farms Vineyard & Winery LLC

January 27, 2025

Attention: Mr. and Mrs. Jakeway

To whom it may concern @ Cheboygan County Planning Commission:

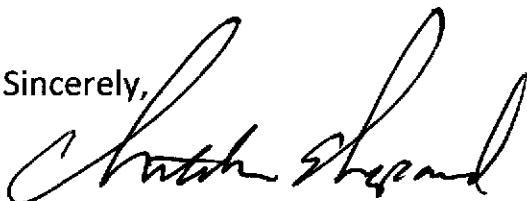
My name is Christopher Shepard I own real estate in Indian River on the Sturgeon River and also the Indian River.

I am writing in support of the Project Trout Town Resort. I own two houses across from Northstar Gardens, the Jakeways business on Straits Highway in Indian River. I've had several business interactions with Northstar and Jeff Jakeway over the years. They have always been very professional and deliver quality. I know this new project will not only be a major improvement to this property, it will drive economic opportunity for the entire town of Indian River.

I've looked at what they plan to do and know it will only drive business and values for the entire community.

Thanks for taking time to review my letter.

Sincerely,



Christopher Shepard 616-262-6145 shepexllc@gmail.com

4105 S. Straits Highway

4095 S. Straits Highway

February 18, 2025

Cheboygan County Planning Commission
Cheboygan, Michigan 49721

Dear Planning Commission Members:

We write to share our complete and enthusiastic support for the new Trout Town Project proposed by Jeff and Brook Jakeway.

As lifelong Indian River residents and business owners for 20+ years, we think this project ticks all the boxes. Trout Town would enhance the existing “up north” experience Indian River businesses offer. The project is of perfect scale; sizeable but not so big as to take from other businesses. Controlled growth for resource protection is an important consideration for our small town. Trout Town is the perfect-sized small business addition to Indian River.

Trout Town is a win “residentially” by supplying desirable downtown vacation accommodations and additional recreational activities. Locals and visitors alike would enjoy the butterfly garden, greenhouse, expanded retail shopping and dining options too.

Finally, Trout Town would be an aesthetic improvement to Indian River. It’s main-street location will be seen by thousands of passersby daily. A fresh, new construction like this lifts the entire community.

It’s evident by substantial previous investments the Jakeways support and care about this community. Approving their next smart, sensible, and beneficial project is how we can support them.

Thank you for your consideration.

Sincerely,

Lisa and Ty LaPrairie
Indian River

Craig & Sarah Sturgis

Residents

7950 W M68

Indian River, MI 49749

Craig Sturgis <csturgis.cs@gmail.com>

Thu, Feb 6, 9:51 AM

to me

To whom it may concern,

We are writing to you in support of the proposed Trout Town Resort project in Indian River.

As residents of Indian River, we are excited and encouraged by the revitalization taking place in our community. For years there have been commercial vacancies scattered throughout the town. Many of the smaller sites have recently been updated and put back to use. The largest vacancy sits at the proposed site of the Trout Town project.

If the plan for Trout Town is carried through, it will add a great combination of retail and lodging to attract both residents and tourists throughout the year. A development like this could make Indian River a "destination" site, attracting more visitors, boosting the local economy, and adding new jobs.

What makes this project more promising is the team behind it. We've had the pleasure of working with Jeff Jakeway and the Northstar team on a private project this past year. Because of their professionalism, experience, and Jeff's vision for this project, we wish to express 100% support for this proposal.

Sincerely,

Craig & Sarah Sturgis

Residents

7950 W M68

Indian River, MI 49749

SALLY KRAEGEL <skraegel@me.com>

Mon, Feb 3, 6:11 PM

to me

We are in complete support of the Jakeways new Trout Town project. Everything they do is done so professionally and they are so supportive of the community. We have done business with North Star since we moved here in 2005 and would not consider going anywhere else. This project will be a wonderful addition to Indian River and will improve our town tremendously. We are so fortunate that they have their business here.

Chuck and Sally Kraegel

Sent from my iPad

Lauren Mesaros <lmesaros@parkwestgallery.com>

Fri, Jan 31, 3:26 PM

to me

To the Cheboygan County Planning Committee,

I am writing to express my support for the proposed Trout Town Resort project by North Star. Indian River has the potential to become a popular destination for tourism, and the Trout Town Resort project would be a needed boost to the local economy. This project will create new jobs and potentially attract new retail and entertainment ventures, helping not only Indian River but Cheboygan County as a whole.

What makes this project even more exciting is the company behind it. As a homeowner in the area since 1995, I have worked with North Star countless times, and I feel that there is no one better to oversee this project than Jeff Jakeway. His experience, honesty, and integrity are unparalleled. One thing is certain: under Jeff's leadership, this project will be executed with excellence and a commitment to quality—no corners will be cut or details missed.

Best Regards,

Marc Scaglione

321 E. Mullett Lake Rd.

Indian River

Krista DuBois <krista@dubois26.com>

Thu, Jan 30, 1:09 PM

to me

Jill-

Thank you for clarification on that! I actually misunderstood how the abatement works.

I know small communities can struggle with growth and change. Below you will see my letter of support for this project.

To Whom It May Concern-

I am writing to enthusiastically support the Trout Town Resort in Indian River, MI. As an established business in Indian River, we understand the importance that tourism has on our community and businesses.

We believe this project will have a positive impact on our community and offers something unique to Indian River. We hope that you give this project serious consideration that it deserves. Your support will not only propel this initiative forward but also contribute to a brighter future for our community and growth in tourism.

Thank you,
Krista DuBois
Willy D's Napa of Indian River

Wed, Jan

29,

10:08 A

M

don@bowenrealty.com
<don@bowenrealty.co
m>

to me,

don 

My name is Don Bowen and I am writing this letter to show my full support for the development on the Sturgeon River known as Trout Town Resort.

Over the years I have personally witnessed how this one family can, and has through hard work and determination, help stabilize our community. Their hard work and commitment to local philanthropy has truly made the area a welcoming place to live. Not only is my business which is Bowens Corner across the road but I also live across the road (on the Sturgeon River) from this project and the only concern I might have is I may have to stand in line for a couple more minutes at the grocery store. (A good problem to have). A small price which I am willing to pay for the return of knowing my community will be here and prosper in the coming years.

I have personally witnessed this town over the past 40 plus years continue down the same old tracks in steady decline, as neighboring communities have thrived. What I have noticed is that a few get in the way at the top and everyone below them pays the price. A price that forces families to move to other communities to start over. For once, we have a development that gives families a place to come together, and enjoy our little town. Where they spend their time and money at our local grocery stores, gas stations, downtown restaurants, clothing stores, and many other downtown shops, and services.

My hope is that young families would not merely vacation here for three months of the year but would decide to reside here, invest here, support our local community and most importantly help their friends and neighbors here. This is our one moment to see a vision that includes all of the above and I for one am in full support of this amazing opportunity for our community.

Thank You,

Don Bowen

Mark Melvin <mmelvin@erols.com>

Mon, Jan 27, 12:19 PM

to me

Jill,

The Trout Town Resort looks like a great project. I suspect that it should benefit the town and the local area, providing new jobs, much desired lodging and other amenities. I look forward to seeing more developments on this project. Jake has always done a great job at producing quality products/projects and I am sure that this will follow the same path.

Congratulations on a great project!

Mark Melvin

Indian River

Larry Renaud <lrenaud@charter.net>

Fri, Jan 24, 8:22 AM

to me

To all concerned community members and local officials,

As a senior retired Indian River business owner of 55 years. I fully support the construction of Trout Town Resort.

It has been many years since a project this size, will be constructed as an attraction to our community. I feel this could become a destination point for many visitors in the future.

Please accept my support for this future project.

Larry and Rosalee Renaud
Retired Business Owners
In Indian River, Mi.

Sent from my iPhone

Katrinka Fox <foxauto73@gmail.com>

Thu, Jan 23, 5:43 PM

to me

The Trout Town Resort that Jeff and Brook Jakeway are proposing looks like it will be a beautiful facility and a great place for people to come relax and enjoy Indian River. Not only will people have a wonderful place to stay but can also enjoy the wonderful Sturgeon River, explore the great town of Indian River and explore all that this town has to offer. We think it would be a big boost for the economy and the retailers here in Indian River!!!!

Joe and Katrinka Fox

Julie Kolly <bk2980@msn.com>

Wed, Jan 22, 12:34 PM

to me

To whom it may concern:

I am writing in support of the Trout Town Resort that has been proposed by Jeff and Brook Jakeway of North Star Gardens.

We have a beautiful town with so much to offer with an abundance of outdoor activities. This resort will allow others to enjoy our wonderful town. More importantly, it will help our businesses. We have many great small, locally owned businesses that are dependent on local tourism. Jeff and Brook's proposal will bring in many people and help spur economic growth that is needed for our community. The positive economic impact, as well as the beautification impact will be very beneficial for our town and our residents. I support this project and hope you will as well!

Sincerely,
Julie Kolly

jeffmilner@whitepineselectric.com

Wed, Jan 22, 9:19 AM

to me

To whom it may concern:

Indian River Michigan has slowly grown from a small little community with more ducks than people, into a "destination" located in the heart of Northern Michigan.

We as a community, and with the vision of several of our leaders, have taken this quiet little town to the next level. Not only a place where people want to raise their families, but a community where people want to visit all seasons of the year. Jeff Jakeway is one of these visionaries. He has a proven track record as a local business man and employer, along with a strong desire to make good common sense decisions that will positively affect the visitors and citizens of our community.

Trout Town Resort checks all the boxes for an incredible visionary project. It will create full time job opportunities for several community members, along with seasonal positions for others.

The finished resort will have a food court along with office spaces and gift shops. On the same property a greenhouse, a butterfly house, and various walkways tastefully done along the Sturgeon river. If visitors wish to stay in the area, Trout Town will have nicely landscaped villas to accommodate an overnight visit.

Jeff Jakeway and his team are creating a “destination” location with all the amenities listed above. Yes this will create jobs, yes this will bring revenue to our local area, and yes this will also be a huge visual improvement to the river property. These are the obvious benefits that can be measured in dollars and cents. What cannot be measured are the memories and experiences that everyone will make during their visit to Trout town. Walk with the butterfly’s, rest in the villas, eat a smore by your fire, have a cup of freshly brewed coffee, or catch a fish along the river. This is a destination that visitors will tell there family members “you have to go and see it” its that good.

I have worked with and around Jeff Jakeway and his team for many years, I have no doubt they will deliver a destination that’s over the top. Trout Town will be a resort that our community will be proud to say it’s our “destination” located in our town.

Everyone wants to be part of something good no matter what the scenario. This is our chance as a community to be part of something great! Let’s make it happen.

Jeff Milner

Community member

Business owner



Fwd: Support for Trout Town Project and Grant

From Connie Milner <cmilner1970@gmail.com>
Date Mon 1/12/2026 10:41 PM
To supervisor@tuscaroratwp.com <supervisor@tuscaroratwp.com>

From: Connie Milner <cmilner1970@gmail.com>
Date: January 12, 2026 at 10:37:46 PM EST
To: supervisor@tuscaroratwp.com treasurer@tuscaroratwp.com, clerk@tuscaroratwp.com
Subject: Support for Trout Town Project and Grant

Dear Members of the Township Board,

I am writing to express my strong support for the proposed Trout Town project and to encourage the board to look favorably upon its approval.

This project represents an exciting opportunity for our community and will only serve to strengthen and enhance our town. The planned amenities—including a food court, ice cream shop, hotel rooms, butterfly house, greenhouse, event center, and retail space—will create a welcoming destination for both residents and visitors while encouraging economic growth and community engagement.

I would also like to highlight the family behind this project. We have known them for many years, and they are deeply invested in our town. They currently own and operate North Star Gardens, a flower and retail store, café, and coffee shop that has become a beautiful and well-loved addition to our community. Their commitment to quality, aesthetics, and community-centered business is evident in everything they do, and I have full confidence they will bring that same care and vision to the Trout Town project.

This development has the potential to create jobs, support local tourism, provide new gathering spaces, and add unique attractions that will benefit

residents of all ages. It reflects thoughtful planning and a genuine desire to improve our town while respecting its character.

Thank you for your time, consideration, and continued service to our community. I sincerely hope you will support this project and help bring this positive vision to life.

Respectfully,

Jeff & Connie Milner

Outlook

Support

From Tracey Inniger <jtinniger@att.net>

Date Tue 1/13/2026 9:45 AM

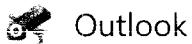
To supervisor@tuscaroratwp.com <supervisor@tuscaroratwp.com>; Treasurer@tuscaroratwp.com <Treasurer@tuscaroratwp.com>; Trustee2@tuscaroratwp.com <Trustee2@tuscaroratwp.com>; Clerk@tuscaroratwp.com <Clerk@tuscaroratwp.com>

My family has been coming to Indian River since 1990. It is our "second home" from May-September. That property has been an eye-sore for some time and we would be thrilled for it's development!

We support for these additional reasons.

- ↳ Multi-generational LOCAL family business reinvesting in OUR community
- ↳ 30 new jobs for local residents
- ↳ School tax will NOT be abated - immediate, much-needed tax revenue for our schools!
- ↳ Additional tax revenue for police, fire, and library
- ↳ Cleans up the unsightly area along our beautiful Sturgeon River near the state park
- ↳ Creates family-friendly gathering space and supports tourism
- ↳ Benefits our sewer system with additional revenue

*Tracey Inniger
jtinniger@att.net*



Trout Town

From Patti Hoffman <pashoffman@gmail.com>

Date Tue 1/13/2026 10:19 AM

To clerk@tuscaroratwp.com <clerk@tuscaroratwp.com>; trustee2@tuscaroratwp.com <trustee2@tuscaroratwp.com>; Tuscarora Twp Treasurer <treasurer@tuscaroratwp.com>; Mike Ridley <supervisor@tuscaroratwp.com>

Hello,

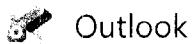
I am writing to express both my favor and concern for this project. I am in favor of developing this area along Straits Highway and what I expect to be a nice looking and beneficial addition to our community.

My only concern is the traffic pattern change impacting Barbara Avenue. I am unable to discern where the renters will enter the portion of the property which will hold the 'tiny homes.' The individuals involved in the sewer expansion in this part of our township did not understand the traffic Barbara Avenue experiences. As a resident west of the market, I hope traffic flow was given adequate contemplation. Even outside of our tourist-heavy periods, many drivers do not seem to pay attention or adhere to stop signs exiting the market and Old Trail Lane. Between my husband and I in 2025, we had to hard brake in this area a dozen times, the last being the week before Thanksgiving.

Thank you for your consideration and efforts.

Respectfully,

Patti Hoffman
6751 Barbara Avenue



Jakeway project

From McGraw, Patrick <pmcgraw@saginawcountymi.gov>

Date Tue 1/13/2026 2:00 PM

To supervisor@tuscaroratwp.com <supervisor@tuscaroratwp.com>; Treasurer@tuscororatwp.com <Treasurer@tuscororatwp.com>; Trustee2@tuscororatwp.com <Trustee2@tuscororatwp.com>; Clerk@tuscororatwp.com <Clerk@tuscororatwp.com>

Cc Jodi Drogowski (northstargardensjodi@gmail.com) <northstargardensjodi@gmail.com>

I own a house at 6657 Burchfield in Indian River. I fully support the project "Trout Town" and marvelous improvements to be made by the Jakeway Family! I fully support the Township Board in aiding them anyway possible to see this take shape and add to the beauty of Indian River.



Jakeway's Trout Town

From Denise Weber <denise@inspiredsurfaces.net>

Date Tue 1/13/2026 3:21 PM

To supervisor@tuscaroratwp.com <supervisor@tuscaroratwp.com>; treasurer@tuscaroratwp.com <treasurer@tuscaroratwp.com>; Trustee2@tuscaroratwp.com <Trustee2@tuscaroratwp.com>; clerk@tuscaroratwp.com <clerk@tuscaroratwp.com>

Cc 3316 Weber <3316weber@comcast.net>

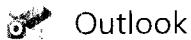
Hello - we have lived on Nabanois Trail since 1998.

It was brought to our attention that the Jakeway's Trout Town Project has not been given approval by the Township Board. I cannot attend the meeting due to work, however, I would like to show my support for this family.

They have improved so much property in our town while providing a top notch service. I have sat on numerous committees over the past 27 years and they were always willing participants.

I would hope we can, as a community, support them 100% in their very large investment in our town.

Denise Weber
Inspired Surfaces
218 W. Mitchell St.
Petoskey, MI 49770
office: 231-348-3875
cell: 231-838-7419



Outlook

Trout Town Development, South Straits Highway, Indian River, MI

From Deb Burdick <debbie.burdick01@gmail.com>

Date Tue 1/13/2026 5:59 PM

To Trudy Maves <supervisor@tuscaroratwp.com>; Lori Smith <treasurer@tuscaroratwp.com>; Jonathan Hutchinson <trustee2@tuscaroratwp.com>; Laura Decker <clerk@tuscaroratwp.com>

To the Tuscarora Township Board

Re: Trout Town Development

Ladies and Gentlemen of the Board, thank you for the opportunity to speak to you about the newly-approved Trout Town development on Straits Highway. I commend Cheboygan County for its unanimous decision to approve the project, and look forward to the township issuing a letter of support to the Michigan Economic Development Corporation in order to fund the project.

For four generations the Gearhart and Jakeway families have lived in this area. We've established businesses, raised and educated our children, shopped, worshipped, and supported this local community. And we're still here, believing in this area and investing in the people that live here and love to call it home. We've endured things like pandemics and ice storms together, and have seen the power of community at work especially when it seemed like there might not be a clear path forward.

We believe the best days of this community are still ahead for us all. The Trout Town development offers residents and visitors alike opportunities to experience the quality of life that has made this area the place people choose to remember and come back to with their families year after year. The concept of Trout Town is based on a multi-generational family vision of how we can give back to a community and an area that has been home to us since the 1930s.

We respectfully request that Tuscarora Township support this project and our community by immediately sending a letter of support for the Trout Town development to the Michigan Economic Development Corporation. Thank you.

Very respectfully,

Deb Burdick
12130 Bilder Road
Wolverine, MI 49799

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