



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

ANDY DILLON
STATE TREASURER

October 9, 2013

Mr. Harlan Goodrich, Secretary
Local Emergency Financial Assistance Loan Board
Local Audit and Finance Division
Michigan Department of Treasury
Lansing, MI 48909

Dear Mr. Goodrich:

On September 9, 2013, a preliminary review of the Charter Township of Royal Oak (Township) began pursuant to Section 4 of PA 436 of 2012, the Local Stability and Choice Act. An Interim Report of the Preliminary Review was sent to the Township on September 30, 2013. The Township was then given five days to respond to that Interim Report.

In its response to the Interim Report, the Township did not submit any evidence or information which caused the Department of Treasury to amend the Final Report. Copies of both the Interim Report of the Preliminary Review and the Township's response are included as attachments to the Final Report.

As required by Section 4(2) of the Act, the Final Report of the Preliminary Review of the Township is being transmitted to the Local Emergency Financial Assistance Loan Board for their review. The Local Emergency Financial Board will determine if probable financial stress exists in the Township within 20 days of receipt of the Final Report. Therefore, a determination for the Township shall be issued no later than Tuesday, October 29th.

Sincerely,

A handwritten signature in cursive script that reads "Andy Dillon".

Andy Dillon
State Treasurer

Attachments

cc: Senator Vincent Gregory, 14th District
Representative Ellen Cogen Lipton, 27th District
Donna Squalls, Supervisor, Charter Township of Royal Oak
Janice Brinkley, Clerk, Charter Township of Royal Oak



STATE OF MICHIGAN
DEPARTMENT OF TREASURY

RICK SNYDER
GOVERNOR

ANDY DILLON
STATE TREASURER

DATE: October 9, 2013

TO: Local Emergency Financial Assistance Loan Board

FROM: Andy Dillon, State Treasurer

SUBJECT: Final Report of the Preliminary Review of the Charter Township of Royal Oak

Background

On September 9, 2013, the Department of Treasury commenced a preliminary review of the finances of the Charter Township of Royal Oak (the Township) to determine whether or not probable financial stress existed. Section 4 of Public Act 436 of 2012, the Local Financial Stability and Choice Act, requires a preliminary review to be conducted if one or more of the conditions enumerated therein occurs. The preliminary review of the township began after it was determined that the conditions enumerated in parts (h), (j), (k), (p), and (s) of section 4(1) of the Act¹ existed.

Preliminary Review Findings

- The Township borrowed \$300,000 that was not in compliance with Public Act 34 of 2001. The Township had neither the authority nor approval from the Department of Treasury to borrow. Subsequent repayment of the loan precipitated further cash flow issues.
- The Township violated the requirements of sections 17 to 20 of Public Act 2 of 1968, as amended, the Uniform Budgeting and Accounting Act. For the year ending December 31, 2012, the General Fund had a total of \$205,216 in unbudgeted expenditures. The net amount of General Fund budget overages was \$58,815. The most notable General Fund expenditures in excess of budgeted amounts are Tax Refunds of \$125,785 and Inspection Wages of \$21,975. Furthermore, the Fire Fund was \$215,050 over budget, and the Police Fund was \$281,934 over budget.

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- Over the past five years, the Police Fund expended an average of \$95,000 in excess of revenues. However as illustrated below, the Police Fund had an unusually high operating loss in 2012, which contributed to its large deficit fund balance.

Police Fund	2008	2009	2010	2011	2012	Projected 2013
Local Sources	\$ 544,568	\$ 545,141	\$ 658,587	\$ 628,363	\$ 574,889	\$ 464,315
Public Safety	654,413	593,337	586,691	625,150	970,588	751,834
Operating Income (Loss)	(109,845)	(48,196)	71,896	3,213	(395,699)	(287,519)
Transfers in/(out)	-	-		87,000	95,159	-
Change in Position	(109,845)	(48,196)	71,896	90,213	(300,540)	(287,519)
Beginning Balance	(796)	(110,641)	(158,837)	(185,570)	(95,357)	(395,897)
Ending Balance	\$ (110,641)	\$ (158,837)	\$ (86,941)	\$ (95,357)	\$ (395,897)	\$ (683,416)

2013 projection based on actual current property tax collections & estimated total for revenues & expenditures.

2011 beginning fund balance does not equal 2010 ending fund balance due to prior period adjustments or error.

- During the Township's December 31, 2012 fiscal year, the Township as a whole (government-wide based statements) began to operate in deficit with an unrestricted net assets deficit of \$477,663 and total net assets deficit of \$540,870 in governmental activities.
- The Township has operated with deficits in several different funds over the past five years. As of June 30, 2013, the Township's overall deficit (fund-based statements) increased by \$194,872 - from a deficit of \$301,544 to a deficit of \$496,416.

The following table documents the fund balances over the past five years:

Fund Balances	2008	2009	2010	2011	2012	6/30/2013
Government Funds						
General	\$ 28,506	\$ (179,348)	\$ (286,416)	\$ (34,821)	\$ 58,254	\$ (66,713)
Police	(110,641)	(158,837)	(86,941)	(95,357)	(395,867)	(497,209)
Fire	95,974	115,776	271,849	51,004	(85,614)	(55,935)
Recreation	64,416	96,166	118,778	79,364	14,894	63,565
Nonmajor	176,362	175,316	173,127	200,134	106,789	59,876
Total Fund Balances	\$ 254,617	\$ 49,073	\$ 190,397	\$ 200,324	\$ (301,544)	\$ (496,416)

Note: 6/30/2013 is mid year and is unaudited.

- To address mounting deficits, the Township submitted a deficit elimination plan that was considered unacceptable by the Department of Treasury. Actual expenditures for the General Fund in fiscal year 2012 totaled \$908,608. The multi-year plan submitted showed future expenditures ranging from \$636,759 and \$691,252, but did not provide an explanation of

how these significant decreases in expenditures would be realized. The plan also called for a refund from the Municipal Employees' Retirement System of Michigan (MERS) for an overfunded pension asset, but that refund was subsequently rejected by MERS. Finally, the plan included debt forgiveness from the General Fund to the Police, Fire, Disposal and Street/Lighting Funds totaling \$473,935. However of that total, \$99,823 was tied to the Fire Fund, but there were only \$34 due from interfund payables.

A revised deficit elimination plan was filed with the Department of Treasury on September 13, 2013. This plan expressed the intent to eliminate the services of the Oakland County Sheriff's Department and rely solely on the Michigan State Police, thereby eliminating virtually all expenditures in the Police Fund. The Township would continue to levy a special assessment for police services with future revenues being applied to the deficit. This plan was also rejected by the Department of Treasury for questionable numbers in the General Fund's plan and proposed transfers from the restricted Police Fund to the Fire Fund.

- The Township's major revenue source is winter property taxes. Substantially all of the General Fund's revenue has been spent during the first six months of operations while the remaining six months will rely on state share revenues to fund operations. The most recent cash flow projection submitted to the Department of Treasury indicates the Township risks being out of cash in November of 2013ⁱⁱ.
- Oakland County has notified the Township that it intends to terminate police services effective November 11, 2013 due to nonpayment. According to the revised deficit elimination plan dated September 13, 2013, "the Township has monthly payments in arrears with the Oakland County Sheriff in the amount of \$182,000. This amount could possibly reach \$300,000 by the time the sheriff's office stops providing services." On September 19, 2013, the Township received a letter from the City of Ferndale indicating that if the September payment was not received by October 18, Ferndale's fire services to the Township would be terminated. The letter also indicated that the City of Ferndale they was working out of contract and needed to reevaluate contract costs as it relates to future services.
- As of June 30, 2013, the amount due to other funds listed in the financial statements was \$1,407,309. As of December 31, 2012, the date of the last audit, the total amount due from other funds was \$1,248,825 (netted since there were some amounts due to and from the same fund). This represents roughly one-third of all governmental fund assets. Borrowing from other funds is indicative of cash flow issues. Areas of concern in the following table are the amounts the General Fund owes the Current Tax Collection Fund and the Fire Fund, and the amount the Police Fund owes the General Fund, especially considering its deficit condition. Some of these amounts indicate that money has been borrowed from restricted funds (Police, Fire, Current Tax Collection).

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October 9, 2013

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		Due To Others								
Amounts are netted		General Fund	Police	Recreation	Non Major Funds	Component Unit (DDA)	Trust & Agency	Current Tax Collection	Payroll	Total
Due from others	General Fund	\$ -	\$ 410,214	\$ 6,991	\$ 25,646	\$ -	\$ 54,888	\$ -	\$ 46	\$ 497,785
	Fire	14,250	-	-	-	-	-	-	-	14,250
	Police	-	-	34,000	-	-	-	181,500	-	215,500
	Recreation	-	-	-	-	-	-	92,724	89	92,813
	Non Major Funds	-	845	378	15,933	-	-	39,492	-	56,648
	Component Unit	16,930	-	-	-	-	-	-	-	16,930
	Trust & Agency	-	41,193	-	-	-	-	-	-	41,193
	Current Tax Collection	285,853	-	-	15,240	12,613	-	-	-	313,706
Total		\$ 317,033	\$ 452,252	\$ 41,369	\$ 56,819	\$ 12,613	\$ 54,888	\$ 313,715	\$ 135	\$ 1,248,825

Equally of concern are amounts that are transferred from restricted funds. In 2011 and 2012, money collected by special assessment for fire operations was transferred out to support the operations of other funds. In 2011, it appears that over \$411,000 was transferred out to support the General Fund and the Police Fund, while in 2012 the transfer was over \$68,000. A 2014 budget projection shows the Township’s intention to transfer \$37,205 from the Police Fund to the Fire Fund.

- On April 30, 2013, the Department of Treasury notified the Township that it was to begin submitting monthly reports as a condition of certifying and maintaining certification of the Township's deficit elimination plan. The Township has not complied with these monthly reporting requirements. The first report was due by May 31, 2013, but the reports due May 31, 2013, June 30, 2013, July 31, 2013, and August 31, 2013 were past due. The Township submitted some, but not all, of the reports at the beginning of September.
- The Township has failed to submit timely audit reports to the Department of Treasury every year since 2008. According to Public Act 2 of 1968, as amended, Section 4, the Township is required to file their reports within six months of the close of their fiscal year.
- The Township failed to file the necessary paperwork with the Department of Treasury earlier in 2013 and lost over \$50,000 in state shared revenue as a result.
- Since new members were elected to the Township’s Board of Trustees in November 2012, there has been significant disagreement between members. Most recently, the majority of the board has filed a lawsuit (Summons and Complaint) seeking a Temporary Restraining Order against the Township Clerk. Effective September 18, the temporary restraining order grants “write” access (the ability to modify not merely read records) to the Supervisor and to a contracted financial consultant, orders the discontinuation of alleged destruction of documents, instructs the Township Clerk to comply with board directives, and assigns a trustee to perform the clerk’s dutiesⁱⁱⁱ.

An Interim Report on the Preliminary Review was sent to the Charter Township of Royal Oak on September 30, 2013. The Township was given five days to respond to that report. Copies of

both the Interim Report (Attachment A) and the response from the Charter Township of Royal Oak (Attachment B) are attached.

As the state financial authority for units of local governments, I am forwarding this Final Report of the Preliminary Review to the Local Emergency Financial Assistance Loan Board pursuant to Section 4(2) of Public Act 436 of 2012.

ⁱ Subdivision (h) provides that “[t]he local government has violated a requirement of, or a condition of an order issued pursuant to, former 1943 PA 202, the revenue bond act of 1933, 1933 PA 94, MCL 141.101 to 141.140, the revised municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821, or any other law governing the issuance of bonds or notes.”

Subdivision (j) provides that “[t]he local government has violated a requirement of sections 17 to 20 of the uniform budgeting and accounting act, 1968 PA 2, MCL 141.437 to 141.440.”

Subdivision (k) provides that “[t]he local government fails to timely file an annual financial report or audit that conforms with the minimum procedures and standards of the state financial authority and is required for local governments under the uniform budgeting and accounting act, 1968 PA 2, MCL 141.421 to 141.440a, or 1919 PA 71, MCL 21.41 to 21.55.”

Subdivision (p) provides that “[t]he municipal government has ended a fiscal year in a deficit condition as defined in section 21 of the Glenn Steil state revenue sharing act of 1971, 1971 PA 140, MCL 141.921, or has failed to comply with the requirements of that section for filing or instituting a financial plan to correct the deficit condition.”

Subdivision (s) provides that “[t]he existence of other facts or circumstances that, in the state treasurer’s sole discretion for a municipal government, are indicative of probable financial stress or that, in the state treasurer’s or superintendent of public instruction’s sole discretion for a school district, are indicative of probable financial stress.”

ⁱⁱ The cash flow does not provide explanations for significant assumptions related to other revenues, and neglects to account for tax chargebacks. The cash flow was adjusted during this review for more realistic expectations in certain areas, such as amounts owed by Oak Park, and a spurious transfer in.

ⁱⁱⁱ Both the summons and complaint and the temporary restraining order may be in conflict with Michigan Compiled Laws (MCL) 41.65, which states that the “township clerk shall prepare and maintain the journals and ledgers necessary to reflect the assets, liabilities, fund equities, revenues, and expenditures for each fund of the township.” It also appears to be in conflict with MCL 42.9, which states that “[n]o creation of any additional administrative office or combination thereof shall abolish the offices of township clerk or township treasurer nor diminish any of the duties or responsibilities of those offices which are prescribed by state law.”



STATE OF MICHIGAN
DEPARTMENT OF TREASURY

RICK SNYDER
GOVERNOR

ANDY DILLON
STATE TREASURER

DATE: September 30, 2013

TO: Local Emergency Financial Assistance Loan Board

FROM: Andy Dillon, State Treasurer

SUBJECT: Interim Report - Preliminary Review of the Charter Township of Royal Oak

Background

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Preliminary Review Findings

- The Township borrowed \$300,000 that was not in compliance with Public Act 34 of 2001. The Township had neither the authority nor approval from the Department of Treasury to borrow. Subsequent repayment of the loan precipitated further cash flow issues.
- The Township violated the requirements of sections 17 to 20 of Public Act 2 of 1968, as amended, the Uniform Budgeting and Accounting Act. For the year ending December 31, 2012, the General Fund had a total of \$205,216 in unbudgeted expenditures. The net amount of General Fund budget overages was \$58,815. The most notable General Fund expenditures in excess of budgeted amounts are Tax Refunds of \$125,785 and Inspection Wages of \$21,975. Furthermore, the Fire Fund was \$215,050 over budget, and the Police Fund was \$281,934 over budget.

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revised municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821, or any other law governing the issuance of bonds or notes.”

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Subdivision (p) provides that “[t]he The municipal government has ended a fiscal year in a deficit condition as defined in section 21 of the Glenn Steil state revenue sharing act of 1971, 1971 PA 140, MCL 141.921, or has failed to comply with the requirements of that section for filing or instituting a financial plan to correct the deficit condition.”

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Charter Township of Royal Oak

Donna J. Squalls, Supervisor
21131 Gardenlane, Suite 201 • Ferndale, MI 48220
Telephone: (248) 547-9800 ext. 216 • Fax: (248) 547-1415

October 4, 2013

Andy Dillon, State Treasurer
State of Michigan
Department of Treasury
P.O.Box 30728
Lansing, MI 48909-8228

Re: CTRO Preliminary Review

Dear Mr. Dillon:

Due to time constraints in providing a response from the Township, we have been unable to secure approval of the full Board for this letter. However, we believe that it contains vital information that your Department needs in order to have a complete understanding of the Township's situation and our plan to resolve our present financial situation. I am, therefore, providing this letter in my individual capacity as Supervisor. Please find enclosed our responses and comments. I am also providing a fax submission of this correspondence to Edward B. Koryzno, Jr. and Suzanne K. Schafer, as per your correspondence.

During the past few months, the Charter Township of Royal Oak (CTRO) has worked closely with the State of Michigan's Fiscal Responsibility Office and the Local Audit and Financial Division in an attempt to thwart what we recognized at the time to be a potential financial situation. The CTRO requested and received technical and financial advice which we found to be very valuable. Our Board of Trustees held several budget workshops and modified our operating budget several times during the course of this year. We continue to work closely with our financial consultant as we adapt to unique financial conditions.

Our 2012-2013 financial problems are primarily a result of unusually high property tax charge-backs of a CTRO major property owner. The property owner was allowed to accrue delinquent property taxes for five years, and when the Oakland County Treasurer foreclosed on the property in 2012, the property had amassed a delinquent tax bill of over \$800,000. The property sold at the 2012 foreclosure tax sale for less than \$250,000, thereby leaving a balance of over \$550,000 for the Township to repay from our May 2012 delinquent tax settlement. As of December 31, 2012, the Township had a delinquent tax bill of \$347,000 that was paid from our May, 2013, tax settlement. The tax overpayment expense was allocated to various funds and many of the affected funds now have deficits as a result. These

chargeback expenses were not budgeted in 2012, because of an attempt to treat the repayment as a long-term debt with a payment plan with the Oakland County Treasurer's office. A repayment plan was denied and the related expense was recorded by the external auditor.

The Township recognized in 2012, that there was going to be a cash-flow shortage as a result of the significant tax charge-backs. A short-term emergency bank loan was quickly approved by the former Board of Trustees in the amount of \$300,000 to continue to pay for police and fire services. This loan, when recognized to stand on unfamiliar footing by the newly elected Board, has been repaid to the lender in full. The loan was brought to the attention of the State by the Township Board itself and we worked closely with the Department to set things right.

The Township currently utilizes the services of an independent firm to conduct electrical, plumbing, HVAC and building inspections. It was the intention of the Board of Trustees to utilize this firm for one year while developing proper systems and licensing requirements for contractors. The process of implementing proper protocol for licensing and permits was not completed and the use of the contractor was extended. In 2012, it was not clear as to when the Township would be able to hire its trade contractors directly, thereby significantly reducing its cost. The Township continues to utilize the same firm and has modified its budget to recognize the increased cost of such.

The Township was in the process of applying for revenue anticipation notes and tax anticipation notes but this became futile when MERS made its final determination to reject our appeal for a refund of surplus retirement funds. The Township is funded at 126% in excess of projected actuarial liabilities with MERS. This placed the Township in the top 2% of fully funded municipal units state wide. Yet, MERS requires funding in excess of 130% to trigger any refund of excess funds. A copy of MERS' determination was shared with Treasury.

The Township was also advised that RAN and TAN alone would not provide the cash needed to sustain operations without the MERS funds. Our financial consultant assessed that we would need to apply for an emergency loan from the State in order to continue to pay for police services, however, a loan would not eliminate the deficits in our various funds.

As of June, 2013, the Township began to amass significant account payables, especially with the Oakland County Sheriff. At a budget workshop, it became apparent that the Township would not be able to timely address the OCS invoices before services would be halted on November 11, 2013. A board decision was made to allow Michigan State Police to begin 24 hour police protection; not to end the contract with the OCS because the contract was ending by default for nonpayment.

The elimination of the OCS cost for the 2014 year will allow the Police Fund to pay all of its outstanding obligations including the OCS and a repayment to General Fund. In the second paragraph of your letter you incorrectly stated that the Township's intentions were to transfer restricted Police Funds to Fire Fund. As stated in our deficit elimination plan dated September 13, 2013, we state *"The Police Fund currently has an obligation to the General Fund in the amount of \$193,000. We project that the Police Funds will have adequate funds to repay this open debt. This repayment will allow the General Fund to*

support the Fire Fund next year in the amount of \$85,615 which will eliminate the deficit in the Fire Fund....". **We have no intentions of transferring restricted dollars from Police Fund to Fire Fund.**

Currently, the Michigan State Police provides coverage for 2 of the 3 daily shifts and will provide coverage for all three shifts effective November 11, 2013. It is the Board of Trustees' intentions to ultimately stabilize the Police Fund, whether by developing our own internal force or by outsourcing this critical service with another agency. We must take advantage of the MSP services while we eliminate the Police deficit and develop a long-term plan to provide and pay for police protection. The Board has adopted a resolution establishing a plan to achieve this end. Our fire protection services are stable and we have the means and intentions to pay and maintain this service with the City of Ferndale. The Township Clerk spoke prematurely and incorrectly when she stated to the City of Ferndale that the CTRO would not be making further payments to them. Our current cash flow projections demonstrate that we will be making payments during the month of October and November. December's payment will require a Board action that has to be discussed and voted upon.

Our most recent cash flow projections through December 31, 2013, and for 2014, demonstrate a significant turnaround for the Township. These statements and our revised deficit elimination plan dated September 13, 2013, we believe realistically demonstrate the Township's ability to rebound from the delinquent property tax issue that occurred in 2011 and 2012. Current and future delinquent properties are carefully being monitored so that we limit the financial impact of charge-backs on our finances. The Township may decline County payment of certain large value delinquent properties to prevent an accumulation of unpredictable large tax charge-backs.

There exist historical interfund relationships that were booked by the Township's auditor. We will reach out to our former auditor R C Jones, LLC and ask for his involvement to clarify some of his adjustments.

Your page 4, first paragraph, indicates that the General Fund and Police Funds received transfers from Fire in the amount of \$411,000. As part of a deficit elimination plan for year 2010, the Township forgave some interfund relationships. \$258,103 was forgiven by Fire Fund to General Fund to eliminate a GF deficit. The transaction that established the interfund relationship was historical. Fire Fund did, by adapted budget, transfer funds from Fire to Police. In that same year, a permanent shift in the millage rate from Fire Fund to Police Fund was made to accommodate the need for more funds for police protection. The special assessment millage was reduced for Fire Fund and increased in the same amount to Police Fund because cost of fire protection continued to decline while police cost increased.

The Department of Treasury notified the Township that it was to begin submitting monthly reports as a condition of certifying and maintaining certification of the Township's deficit elimination plan. With the new administration taking office in November, 2012, there was a shift in responsibilities of the accounting and budget input. We recognized that there would be some delay in providing accurate internally generated financial reports. As part of our financial procedures, our reports are reviewed and modified as necessary by our financial analyst. Our Financial Analyst expressed concerns about a lack of cooperation and his inability to get accurate and timely information. By Board resolution, certain

responsibilities have been reassigned and the Financial Analyst just recently has access to pertinent documents and limited computer as needed. We are pleased to report that our August 31, 2013, reports have been submitted.

Our audit reports have been late since 2008, and the Township went as far as to incorporate a clause in the auditor's engagement letter that would fine the auditor if the audit was late. The Township had engaged another auditor to complete the audit this year because our current auditor was nonresponsive to our communications to his office. Before the new auditor began field work, our current auditor presented a draft audit report. We no longer use the services of R C Jones, LLC.

The Township's revenue sharing reporting (EVIP) responsibilities are the responsibility of the Clerk's office. Frankly, the Clerk failed to submit the reports timely and the Township forfeited a much needed \$50,000. The Township appealed that decision to Treasury but to no avail. Treasury indicated that no appeal was possible pursuant to State law and declined as a matter of equity to consider the Township's appeal. The Clerk's office no longer has this responsibility. Under the supervision of the Supervisor, the former Clerk, Gwendolyn Turner, and the Financial Analyst completed and submitted the necessary EVIP documents to the Department of Treasury within the required deadline.

Concerning statements on page 4, regarding the Temporary Restraining Order (TRO), be advised that on October 2, 2013, the Circuit Court terminated the TRO in the case of *Royal Oak Township v. Janice Brinkley, Clerk*, 2013-136281-AW. As Treasury is aware, the Clerk's refusal to perform her duties fully and completely precipitated a lawsuit for Mandamus relief. Oakland County Circuit Court Judge Martha D. Anderson ordered that the Defendant Janice Brinkley perform all of the functions of the Office of Township Clerk of the Charter Township of Royal Oak including all discretionary as well as non-discretionary functions, obligations and duties. It also permitted the Plaintiff Township's Complaint for Mandamus, Declaratory and Injunctive relief previously filed by Plaintiff to continue.

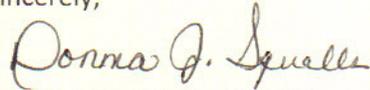
Having adopted an Order compelling the Clerk to perform both discretionary and nondiscretionary functions and, by so doing allow, the plaintiff Township to bring all such disputes before the Court on an ongoing basis for relief, the Court then lifted the Temporary Restraining Order dated September 18, 2013. The TRO is therefore terminated.

The Report's concerns over the TRO and MCL 41.65 which requires the Township Clerk to prepare and maintain journals and ledgers and other statutes such as MCL 42.9, is moot as the Clerk was never removed from office and the TRO is now dissolved. Mandamus is the appropriate mechanism to provide for relief in situations of this nature. We see no conflict between what the law requires the Township Clerk to do and the lawsuit or the October 2, 2013, decision of the Court.

While there is still room for improvement in our policies and procedures, I believe that the CTRO will benefit greatly as a condition of the State's oversight and that we will be financially stable in the very near future without any financial assistance from the State.

Should you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Donna J. Squalls". The signature is written in black ink and is positioned above the printed name.

Donna J. Squalls, Supervisor

Cc: State Representative Ellen Cogen Lipton – 27th House District
Senator Vincent Gregory – 14th Senate District