

**CHARTER TOWNSHIP OF SUPERIOR BOARD
SPECIAL MEETING
APRIL 18, 2022
ADOPTED MINUTES
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1. CALL TO ORDER

The special meeting of the Charter Township of Superior Board was called to order by the Supervisor Ken Schwartz at 6:02 p.m. on April 18, 2022, at the Superior Township Hall, 3040 North Prospect, Superior Township, Michigan.

2. ROLL CALL

The members present were Supervisor Ken Schwartz, Clerk Lynette Findley, Trustee Lisa Lewis, Trustee Bernice Lindke, and Trustee Rhonda McGill.

Absent: Treasurer Brenda McKinney and Trustee Nancy Caviston

3. NEW BUSINESS

a. TO REVIEW TIMING OF FINANCIAL STATEMENTS

- Trustee Lindke explained her background in accounting and finances and why she looks so closely at the Township's financials. She wants to see full financial statements.
- Nancy Mason stated the quarterly financials are not complete because the revenues may be off and may not be accurate for the end of 2021.
- Trustee McGill asked if there is ability to run off the reports.
- Trustee Lindke recommends providing the Board with a report of all the expenses. She suggested providing only the major funds expense report.
- Trustee McGill stated not knowing what the budget consist of makes it hard to approve different proposals that come to the Board.
- Nancy Mason asked what the Board would want for each meeting. Each fund has its own bank account.
- Trustee McGill asked if the auditor could help create a report that Nancy is able to provide to the Board.
- Trustee Lindke stated many Townships do monthly expense reports. She doesn't want to see every minuet expense but the overall expenditure reports. She would like to see expense reports for the major funds.
- Nancy Mason explained the different funds inside of the general fund.
- Trustee McGill explained on page 216-217 of the *Michigan Townships Association Authorities & Responsibilities of Michigan Townships*, the financial reporting to the Board.
- Nancy Mason explained the balance sheet for March 2022 is off balance because the audit is not official closed for 2021. She is waiting on the auditors. During the May Board of Trustees meeting, the auditors usually present the audit for the previous year.

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- Trustee McGill expressed her concerns on not seeing the reports and budget throughout the year. She also mentioned the Clark Road Pump Station being overbudget and not knowing any details as to why it is overbudget.
- Supervisor Schwartz stated payment plans come through EGLE and OHM Advisors fly specks the claims.
- Trustee Lindke stated when things are overbudget then the budget needs to be amended before paying the overbudgeted bills.
- Trustee McGill would like to be aware of what is going on with the budget, expenditures, and fund balances.
- Clerk Findley stated the Board needs to look at job descriptions pertaining to Keith Lockie, Township Controller. She mentioned the Township is putting too much responsibility on Nancy Mason and that Keith Lockie should be present at this meeting.
- Trustee McGill asked if Keith is full-time or part-time.
- Clerk Findley stated he is budgeted for part-time but does not work the entire time for his part-time position. He records the hours he works.
- Trustee Lindke stated the balance sheets state that they are prepared by Keith Lockie but are physically prepared by Nancy Mason.
- Trustee McGill stated job descriptions are very important.
- Trustee Lindke asked about the Personnel Manual contract and Nancy did not have the contract.
- Supervisor Schwartz stated there was a retainer for the law firm who completed the work for the personnel manual.
- Clerk Findley expressed the Board needs to stay on subject of the reports.
- Trustee McGill asked if it needs to be revisited to have an assistant who has the skill sets that Nancy needs assistance with.
- Clerk Findley stated if \$50,000.00 was budgeted for Keith Lockie then we need someone who is working the right number of hours to get the job done.
- Trustee Lewis asked if Clerk Findley is asking for the accountability of Keith Lockie's position. Clerk Findley explained that is what she is asking for.
- Supervisor Schwartz stated Nancy's position always had an assistant.
- Trustee McGill asked if a retired person needs to be controlling the financials of the Township. She stated Keith Lockie is not working to fulfill the hours which is budgeted for.
- Trustee Lindke asked if he did work the full twenty hours then he could take some of the tasks off Nancy. She asked if Utilities had a full-time Controller in the past.
- Supervisor Schwartz informed the Board that Keith Lockie does the full accounting for the Utility Department.
- Nancy Mason stated she does all BS&A, and Keith Lockie only does QuickBooks for Utilities. Nancy consults with Keith Lockie on his opinion on an infrequent basis.

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- Trustee Lindke suggests hiring the auditors to assist with the accounting. She asked how much Keith Lockie and Nancy Mason make an hour. Trustee Lindke stated she has an issue with the equity of pay between Keith and Nancy.
- Supervisor Schwartz stated the financial statutory duties are supposed to be under the Clerk.
- Clerk Findley stated we can move all that around.
- Trustee McGill stated the Clerk is responsible for check report, balance sheet by fund, and detailed financial report. She said a discussion needs to be done around how to get the Controller's responsibilities done so it is not Nancy Mason's responsibility for the \$39/hour she makes unless we compensate her.
- Supervisor Schwartz stated what Keith Lockie does is consistent with both the Clerk's statutory responsibilities and Supervisor's statutory responsibilities.
- Clerk Findley stated she likes Keith and does not personalize anything as it relates to her job. She commented the auditors are at the Township and the Controller of the Township is not even there.
- Trustee McGill stated he should have been here two days ago, and this is the second time he has missed being present for important Township meetings.
- Clerk Findley stated she has issues with the whole thing, and Nancy Mason has way too much on her plate.
- Trustee Lindke stated the financials are so important when hiring more staff or salary increases.
- Clerk Findley stated she will get back to the Board on who everyone will be reporting.
- Trustee Lindke stated she does not need the reports in paper.
- Nancy Mason stated the summaries would not show the individual line items.
- Supervisor Schwartz suggested Clerk Findley and Nancy Mason work together to get something that will satisfy the request from Trustee Lindke and Trustee McGill.
- Trustee Lindke asked if in the May meeting if a proposal would be presented on what will be provided to the Board each month regarding expenditures and financials.
- Clerk Findley stated she has an election and might not get to it by the May Board meeting.
- Trustee McGill stated if this gets taken care of soon that will be fine.
- Supervisor Schwartz explained the revenue is not the same every month. He also explained the Township financials have been taken care of well.
- Trustee McGill explained she does not think anything is wrong but wants to take into consideration her fiduciary duties of being a Trustee and knowing what the Township's financials look like.

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4. ADJOURMENT

It was moved by Trustee Lewis, supported by Clerk Findley, that the meeting be adjourned. The motion carried and the meeting adjourned at 6:46 p.m.

Respectfully submitted,

Lynette Findley, Clerk

Kenneth Schwartz, Supervisor