

**OSHTEMO CHARTER TOWNSHIP BOARD
7275 West Main Street
Kalamazoo, MI 49009
269.375.4260**

June 23, 2015

**PUBLIC COMMENT SESSION
6:00 p.m.
AGENDA**

- A. Call to Order
- B. Public Comment
- C. Discussion with Independent Auditor Seber Tans, LLC about the 2014 Audit Report
- D. Review of Items from May 12th, 2015 Work Session: Fire Department Mutual Aid Information
- E. Other Business

**REGULAR MEETING
7:00 p.m.
AGENDA**

- 1. Call to Order
- 2. Pledge of Allegiance
- 3. Citizen Comments on Non-Agenda Items
- 4. Consent Agenda
 - a. Approve Minutes – June 9, 2015, Regular Meeting
 - b. Receipts & Disbursements Report
 - c. Update on Greenway Corridor Planning
 - d. Consideration of Township Boards & Committee Appointments
 - e. County Household Hazardous Waste 2015 Contract Amendment
- 5. Consideration of Rezoning Request from RR to R2 for Parcel Number 3905-36-130-094, 2.58 Acres Located Near Southwest Corner of Parkview Avenue and South 11th Street – Second Reading
- 6. Request to go into Closed Session to Discuss Contract Negotiation with the Sheriff's Department
- 7. Other Township Business
- 8. Board Member Comments
- 9. Adjournment

Policy for Public Comment
Township Board Regular Meetings, Planning Commission & ZBA Meetings

All public comment shall be received during one of the following portions of the Agenda of an open meeting:

a. Citizen Comment on Non-Agenda Items or Public Comment – while this is not intended to be a forum for dialogue and/or debate, if a citizen inquiry can be answered succinctly and briefly, it will be addressed or it may be delegated to the appropriate Township Official to respond at a later date.

b. After an agenda item is presented by staff and/or an applicant, public comment will be invited. At the close of public comment there will be board discussion prior to call for a motion.

Anyone wishing to make a comment will be asked to come to the podium to facilitate the audio/visual capabilities of the meeting room. Speakers will be invited to provide their name; it is not required unless the speaker wishes to have their comment recorded in the minutes.

All public comment offered during public hearings shall be directed, and relevant, to the item of business on which the public hearing is being conducted. Comment during the Public Comment or Citizen Comment on Non-Agenda Items may be directed to any issue.

All public comment shall be limited to four (4) minutes in duration unless special permission has been granted in advance by the Supervisor or Chairperson of the meeting.

Public comment shall not be repetitive, slanderous, abusive, threatening, boisterous, or contrary to the orderly conduct of business. The Supervisor or Chairperson of the meeting shall terminate any public comment which is in contravention of any of the principles and procedures set forth herein.

(adopted 5/9/2000)
(revised 5/14/2013)

Policy for Public Comment
6:00 p.m. “Public Comment”/Portion of Township Board Meetings

At the commencement of the meeting, the Supervisor shall poll the members of the public who are present to determine how many persons wish to make comments. The Supervisor shall allocate maximum comment time among persons so identified based upon the total number of persons indicating their wish to make public comments, but no longer than ten (10) minutes per person. Special permission to extend the maximum comment time may be granted in advance by the Supervisor based upon the topic of discussion.

While this is not intended to be a forum for dialogue and/or debate, if a citizen inquiry can be answered succinctly and briefly, it will be addressed or it may be delegated to the appropriate Township Official to respond at a later date.

Anyone wishing to make a comment will be asked to come to the podium to facilitate the audio/visual capabilities of the meeting room. Speakers will be invited to provide their name; it is not required unless the speaker wishes to have their comment recorded in the minutes.

Public comment shall not be repetitive, slanderous, abusive, threatening, boisterous, or contrary to the orderly conduct of business. The Supervisor shall terminate any public comment which is in contravention of any of the principles and procedures set forth herein.

(adopted 2/27/2001)
(revised 5/14/2013)

SEBER TANS, PLC

CONSULTANTS & CERTIFIED PUBLIC ACCOUNTANTS

June 16, 2015

To the Township Board
Charter Township of Oshtemo, Michigan

In planning and performing our audit of the financial statements of the Charter Township of Oshtemo (the Township), as of and for the year ended December 31, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the Township's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion 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 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

However, during our audit, we became aware of the following matter, which we believe represent opportunities for strengthening internal controls and operating efficiency:

Segregation of Duties

The Township Treasurer has the following incompatible duties with regards to tax receipts: 1) receives property tax receipts under single control, 2) posts property tax receipts to the subsidiary ledger and general ledger, and 3) is an authorized check signer.

Inadequate segregation of duties may allow for errors or fraud to occur and not be detected. The Township has instituted mitigating controls but is still limited to achieving adequate segregation of duties because of statutory duty requirements and the number of Township personnel. Mitigating controls include: an active Township Board and the predictable nature of tax receipts and their reconciliation to the tax levy.

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

Sincerely,

Seber Tans, PLC

Seber Tans, PLC

SEBER TANS, PLC

CONSULTANTS & CERTIFIED PUBLIC ACCOUNTANTS

June 16, 2015

To the Township Board
Charter Township of Oshtemo, Michigan

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Charter Township of Oshtemo (the Township) for the year ended December 31, 2014, and have issued our report thereon dated June 16, 2015. Professional standards require that we communicate to you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated October 22, 2014, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters.

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. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2014. We noted no transactions entered into 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 estimate affecting the Township's financial statements was:

Management's estimate of depreciation is based on the economic useful lives of capital and infrastructure assets. We evaluated the key factors and assumptions used to develop this estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Township Board
The Charter Township of Oshtemo, Michigan
June 16, 2015

The disclosures in the financial statements 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, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the 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 auditors' 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 June 16, 2015.

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 auditors' 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.

Township Board
The Charter Township of Oshtemo, Michigan
June 16, 2015

Other Matters

We applied certain limited procedures to the management discussion and analysis and budget 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 supplementary information, as noted in the table of contents, 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 use of the Township Board 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,

Seber Tans, PLC

Seber Tans, PLC

*Charter Township of Oshtemo
Kalamazoo County, Michigan*

FINANCIAL STATEMENTS

Year ended December 31, 2014

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SEBER TANS, PLC

CONSULTANTS & CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Members of the Township Board
Charter Township of Oshtemo, Kalamazoo County, Michigan

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Charter Township of Oshtemo (the Township) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Township, as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5 through 10 and 32 through 37 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Seber Tans, PLC

Seber Tans, PLC
Kalamazoo, Michigan
June 16, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Charter Township of Oshtemo's (the Township) financial performance provides a narrative overview of the Township's financial activities for the fiscal year ended December 31, 2014. Please read it in conjunction with the Township's financial statements.

FINANCIAL HIGHLIGHTS

- The Township's total net position increased by \$1,763,154 (7 percent) as a result of this year's activities.
- Of the \$26,051,164 total net position reported, \$7,059,696 (27 percent) is unrestricted.
- The General Fund's unassigned fund balance at the end of the fiscal year was \$2,857,914, which represents 125 percent of the actual total General Fund expenditures for the current fiscal year.

Overview of the financial statements

The Township's annual report is comprised of four parts: management's discussion and analysis, the basic financial statements, required supplementary information, and an optional section that presents combining statements for nonmajor governmental funds. The basic financial statements include two kinds of statements that present different views of the Township:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Township's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Township government, reporting the Township's operations in more detail than the government-wide financial statements.
 - Governmental funds statements explain how general government services, like public safety and public works, were financed in the short-term, as well as what remains for future spending.
 - Fiduciary funds statements provide information about the financial relationships in which the Township acts solely as a trustee or agent for the benefit of others to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The financial statements are followed by sections of required supplementary information and other supplementary information that further explain and support the information in the financial statements.

A comparative analysis of the basic financial statements for 2014 and 2013 is also presented.

Government-wide financial statements

The government-wide financial statements report information about the Township as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the Township's assets, and liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid.

The two government-wide statements report the Township's net position and how it has changed. Net position (the difference between the Township's assets, and liabilities and deferred inflows of resources) is one way to measure the Township's financial health, or position.

- Over time, increases or decreases in the Township's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Township, you need to consider additional nonfinancial factors, such as changes in the Township's property tax base and the condition of the Township's capital assets.

The government-wide financial statements are divided into two categories:

- *Governmental activities* - Most of the Township's basic services are included here, such as police, fire, and general government activities. Property taxes, assessments, and state grants finance most of these activities.
- *Component unit* - The Township includes one other entity in its report - the Downtown Development Authority. Although legally separate, this "component unit" is important because the Township is financially accountable for the Authority.

Fund financial statements

The fund financial statements provide more detailed information about the Township's most significant funds - not the Township as a whole. Funds are accounting devices that the Township uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by state law.
- The Township Board establishes other funds to control and manage money for particular purposes or to show that it is properly using certain other revenues.

The Township has two types of funds:

- *Governmental funds.* Most of the Township's basic services are included in its governmental funds, which focus on (1) how cash, and other financial assets that can be readily converted to cash, flows in and out, and (2) the balances left at year end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Township's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information that explains the relationship between them.
- *Fiduciary funds.* These funds are used to account for the collection and disbursement of resources, primarily taxes, for the benefit of parties outside the Township. The Township is responsible for ensuring that the assets reported in the fiduciary funds are used for their intended purposes. The Township's fiduciary balances are reported in a separate Statement of Fiduciary Assets and Liabilities. We exclude these activities from the Township's government-wide financial statements because the Township cannot use these assets to finance its operations.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

FINANCIAL ANALYSIS OF THE TOWNSHIP AS A WHOLE

Net position

Total net position at the end of the fiscal year was \$26,051,164. Of this total, \$16,635,869 is invested in capital assets, \$2,355,599 is restricted for public safety, and \$7,059,696 is unrestricted.

*Condensed financial information
Net position*

	<i>Governmental activities</i>	
	<u>2014</u>	<u>2013</u>
Current and other assets	\$ 13,155,035	\$ 12,841,867
Capital assets	<u>16,670,869</u>	<u>15,532,369</u>
Total assets	<u>29,825,904</u>	<u>28,374,236</u>
Current and other liabilities	567,155	2,956,619
Long-term debt	<u>70,150</u>	<u>96,650</u>
Total liabilities	<u>637,305</u>	<u>3,053,269</u>
Deferred inflows of resources	<u>3,137,435</u>	<u>1,032,957</u>
Net position:		
Net investment in capital assets	16,635,869	15,462,369
Restricted	2,355,599	2,294,716
Unrestricted	<u>7,059,696</u>	<u>6,530,925</u>
Total net position	<u>\$ 26,051,164</u>	<u>\$ 24,288,010</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Changes in net position

The Township's total revenues were \$6,817,078. For 2014, charges for services were 57 percent of the Township's revenues, 25 percent comes from state grants, and 10 percent comes from property taxes.

The total cost of the Township's programs and services was \$5,053,924. Approximately 52 percent of the Township's costs are related to public safety activities, general government is 29 percent, and public works is 11 percent of expenses.

*Condensed financial information
Changes in net position*

	<i>Governmental activities</i>	
	<u>2014</u>	<u>2013</u>
Program revenues:		
Charges for services	\$ 3,874,930	\$ 2,970,650
Operating grants	13,203	13,711
Capital grants	287,138	56,031
General revenues:		
Property taxes	684,160	680,225
State grants	1,687,056	1,613,541
Franchise fees	247,864	200,859
Investment income	22,727	26,461
	<u>6,817,078</u>	<u>5,561,478</u>
Expenses:		
General government	1,452,876	1,401,161
Public safety	2,645,569	2,404,243
Public works	563,436	481,017
Community and economic development	220,644	211,783
Culture and recreation	171,399	148,027
	<u>5,053,924</u>	<u>4,646,231</u>
Changes in net position	<u>\$ 1,763,154</u>	<u>\$ 915,247</u>
Net position, end of year	<u>\$ 26,051,164</u>	<u>\$ 24,288,010</u>

Governmental activities

The \$1,763,154 increase in net position for 2014 is almost double the \$915,247 increase in the prior year. The increase can be attributed to an increase in charges for services, primarily related to an increase in police assessments of approximately \$611,000 and an increase of capital and state grants during the current fiscal year.

The total cost of governmental activities this year was \$5,053,924. After subtracting the direct charges to those who directly benefited from the programs (\$3,874,930) and operating and capital grants (\$300,341), the "public benefit" portion covered by taxes, state revenue sharing, and other general revenues was \$878,653.

FINANCIAL ANALYSIS OF THE TOWNSHIP'S FUNDS

Governmental funds

As of the end of the current year, the Township's governmental funds reported combined ending fund balances of \$9,303,315, an increase of \$650,353 from last year.

The General Fund is the primary operating fund of the Township. Its fund balance increased by \$211,565 during the year, as revenues of \$2,925,553 exceeded current expenditures of \$2,289,307 and transfers to other funds of \$424,681. The fund balance was \$4,965,237 at the end of the year.

The Fire Fund experienced an increase in fund balance of \$65,161 for 2014, as revenues of \$1,705,163 and a transfer from the General Fund of \$6,000 exceeded current expenditures of \$1,646,002. The ending fund balance was \$1,818,719.

The Police Fund experienced a \$366,745 increase in fund balance, which reflects police service expenditures of \$997,154 that were less than combined revenues of \$1,285,605 and a transfer of \$78,294 from the General Fund. The fund balance at the end of the year was \$630,402.

The Parks Fund experienced a \$265,049 decrease in fund balance for 2014, as revenues of \$291,529 and a transfer from the General Fund of \$337,535, were not sufficient to cover current year's expenditures of \$894,113. The fund balance at the end of the year was \$1,550.

General Fund budgetary highlights

The Township amended the General Fund revenues and expenditures budgets for anticipated increases in both revenues and expenditures. Total revenues were \$92,987 greater than anticipated, primarily due to unanticipated license and permit revenues that exceeded the budget by nearly \$85,000. Total expenditures were \$805,792 less than the amounts appropriated, primarily due to general government costs that were \$223,311 less than projected and capital outlay costs that were \$543,533 less than expected due to projects not occurring in the current year that were planned. Transfers to other funds were \$42,000 higher than budgeted.

These variances resulted in a positive budget variance of \$856,779, with a \$211,565 increase in fund balance compared to a budget that anticipated a \$645,214 decrease in fund balance.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The Township's investment in capital assets as of December 31, 2014, was \$16,670,869 (net of accumulated depreciation). This investment includes buildings and improvements, equipment and vehicles, and sewer, water, and road infrastructure. The \$1,138,500 increase in the Township's investment in capital assets for the current fiscal year includes \$1,806,469 in capital asset additions, less \$667,969 in depreciation for the year.

Major capital asset additions during the current fiscal year include:

- \$657,578 for park improvements
- \$441,252 for roads, drains, and water and sewer infrastructure costs
- \$261,672 for a non-motorized path
- \$192,309 for fire equipment
- \$148,126 for land purchases
- \$75,110 for playground equipment
- \$30,422 for a new tractor

More detailed information about the Township's capital assets is presented in Note 6 of the notes to the basic financial statements.

Debt

The Township's long-term obligations, totaling \$70,150, include a \$35,000 balance remaining on a three-year land contract for a park land acquisition and \$35,150 in accrued compensated absences.

More detailed information about the Township's noncurrent liabilities is presented in Note 8 of the notes to the basic financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Property tax appeals and resultant reductions have continued over the past few years and are likely to be ongoing. No significant changes are planned in the types of services to be provided or in related levels of expenditures for continuing operations during the upcoming year.

CONTACTING THE TOWNSHIP'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the Township's finances 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:

Libby Heiny-Cogswell, Supervisor
Charter Township of Oshtemo
7275 West Main Street
Oshtemo, MI 49009

Phone: (269) 375-4260

BASIC FINANCIAL STATEMENTS

Charter Township of Oshtemo
STATEMENT OF NET POSITION
December 31, 2014

	<u>Primary government</u>	<u>Component unit</u>
	<u>Governmental activities</u>	<u>Downtown Development Authority</u>
ASSETS		
Current assets:		
Cash	\$ 9,345,544	\$ 567,940
Investments	1,070,083	-
Beneficial interest of assets held at foundation	22,958	-
Receivables, net	<u>2,530,228</u>	<u>40,699</u>
Total current assets	<u>12,968,813</u>	<u>608,639</u>
Noncurrent assets:		
Receivables, net	186,222	-
Capital assets not being depreciated	576,742	293,595
Capital assets, net of accumulated depreciation	<u>16,094,127</u>	<u>-</u>
Total noncurrent assets	<u>16,857,091</u>	<u>293,595</u>
Total assets	<u>29,825,904</u>	<u>902,234</u>
LIABILITIES		
Current liabilities:		
Payables	364,750	100
Long-term debt	35,000	-
Unearned operating assessment revenues	<u>202,405</u>	<u>-</u>
Total current liabilities	602,155	100
Noncurrent liabilities:		
Long-term obligations	<u>35,150</u>	<u>-</u>
Total liabilities	<u>637,305</u>	<u>100</u>
DEFERRED INFLOWS OF RESOURCES		
Property tax revenues levied for the subsequent year	703,893	53,099
Special assessment levied for the subsequent year	<u>2,433,542</u>	<u>-</u>
Total deferred inflows of resources	<u>3,137,435</u>	<u>53,099</u>
NET POSITION		
Net investment in capital assets	16,635,869	293,595
Restricted for public safety	2,355,599	-
Unrestricted	<u>7,059,696</u>	<u>555,440</u>
Total net position	<u>\$ 26,051,164</u>	<u>\$ 849,035</u>

See notes to financial statements

Charter Township of Oshtemo
STATEMENT OF ACTIVITIES
Year ended December 31, 2014

Functions/Programs	Program revenues				Net (expenses) revenues and changes in net position	
	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Governmental activities	Component unit
						Downtown Development Authority
Governmental activities:						
General government	\$ 1,452,876	\$ 74,064	\$ -	\$ -	\$ (1,378,812)	
Public safety	2,645,569	2,985,628	-	-	340,059	
Public works	563,436	743,667	13,203	19,503	212,937	
Community and economic development	220,644	53,188	-	-	(167,456)	
Culture and recreation	171,399	18,383	-	267,635	114,619	
Total governmental activities	<u>5,053,924</u>	<u>3,874,930</u>	<u>13,203</u>	<u>287,138</u>	<u>(878,653)</u>	
Component unit:						
Downtown Development Authority	<u>\$ 16,522</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ (16,522)</u>
General revenues:						
Taxes					684,160	112,784
State grants					1,687,056	-
Franchise fees					247,864	-
Investment income					22,727	1,078
Total general revenues					<u>2,641,807</u>	<u>113,862</u>
Changes in net position					1,763,154	97,340
Net position - beginning					24,288,010	751,695
Net position - ending					<u>\$ 26,051,164</u>	<u>\$ 849,035</u>

See notes to financial statements

Charter Township of Oshtemo

BALANCE SHEET - governmental funds

December 31, 2014

	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>Parks</u>	<u>Nonmajor funds</u>	<u>Total governmental funds</u>
ASSETS						
Cash	\$ 3,961,586	\$ 2,643,277	\$ 826,667	\$ 67,294	\$ 1,846,720	\$ 9,345,544
Investments	1,070,083	-	-	-	-	1,070,083
Beneficial interest of assets held at foundation	-	-	-	22,958	-	22,958
Receivables	<u>1,068,743</u>	<u>950,882</u>	<u>506,373</u>	<u>-</u>	<u>190,452</u>	<u>2,716,450</u>
Total assets	<u>\$ 6,100,412</u>	<u>\$ 3,594,159</u>	<u>\$ 1,333,040</u>	<u>\$ 90,252</u>	<u>\$ 2,037,172</u>	<u>\$ 13,155,035</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Payables	\$ 228,877	\$ 43,565	\$ 971	\$ 88,702	\$ 2,635	\$ 364,750
Unearned operating special assessment revenues	<u>202,405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>202,405</u>
Total liabilities	<u>431,282</u>	<u>43,565</u>	<u>971</u>	<u>88,702</u>	<u>2,635</u>	<u>567,155</u>
Deferred inflows of resources:						
Property tax revenues levied for the subsequent year	703,893	-	-	-	-	703,893
Special assessment levied for the subsequent year	-	1,731,875	701,667	-	-	2,433,542
Unavailable special assessment revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,130</u>	<u>147,130</u>
Total deferred inflows of resources	<u>703,893</u>	<u>1,731,875</u>	<u>701,667</u>	<u>-</u>	<u>147,130</u>	<u>3,284,565</u>
Fund balances:						
Nonspendable for long-term advance	57,793	-	-	-	-	57,793
Restricted for public safety	542,530	1,818,719	-	-	-	2,361,249
Assigned for public safety	-	-	630,402	-	-	630,402
Assigned for public works	-	-	-	-	1,887,407	1,887,407
Assigned for culture and recreation	-	-	-	1,550	-	1,550
Assigned for subsequent year expenditures	1,507,000	-	-	-	-	1,507,000
Unassigned	<u>2,857,914</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,857,914</u>
Total fund balances	<u>4,965,237</u>	<u>1,818,719</u>	<u>630,402</u>	<u>1,550</u>	<u>1,887,407</u>	<u>9,303,315</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,100,412</u>	<u>\$ 3,594,159</u>	<u>\$ 1,333,040</u>	<u>\$ 90,252</u>	<u>\$ 2,037,172</u>	<u>\$ 13,155,035</u>

Reconciliation of the balance sheet to the statement of net position:

Total fund balance - total governmental funds \$ 9,303,315

Amounts reported for *governmental activities* in the statement of net position (page 11) are different because:

Capital assets used in *governmental activities* are not financial resources and, therefore, are not reported in the funds. 16,670,869

Long-term liabilities that are not due and payable in the current period and, therefore, are not reported in the funds:

- Compensated absences (35,150)
- Contract payable (35,000)

Special assessments receivable are not available to pay for the current period's expenditures and, therefore, are deferred in the funds. 147,130

Net position of *governmental activities* \$ 26,051,164

See notes to financial statements

Charter Township of Oshtemo

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - governmental funds

Year ended December 31, 2014

	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>Parks</u>	<u>Nonmajor funds</u>	<u>Total governmental funds</u>
REVENUES						
Taxes	\$ 708,801	\$ -	\$ -	\$ -	\$ -	\$ 708,801
Licenses and permits	301,200	-	-	-	-	301,200
State grants	1,719,762	-	-	253,275	-	1,973,037
Charges for services	42,097	22,661	18,144	-	581,905	664,807
Fines and forfeitures	-	-	73,932	-	-	73,932
Interest and rentals	9,402	3,875	1,265	23,894	13,395	51,831
Other	144,291	1,678,627	1,192,264	14,360	38,109	3,067,651
Total revenues	<u>2,925,553</u>	<u>1,705,163</u>	<u>1,285,605</u>	<u>291,529</u>	<u>633,409</u>	<u>6,841,259</u>
EXPENDITURES						
General government	1,278,520	-	-	-	-	1,278,520
Public safety	4,219	1,346,545	970,736	-	-	2,321,500
Public works	376,377	-	-	-	364,330	740,707
Community and economic development	219,744	-	-	-	-	219,744
Culture and recreation	-	-	-	106,702	-	106,702
Capital outlay	410,447	299,457	26,418	752,411	-	1,488,733
Debt service	-	-	-	35,000	-	35,000
Total expenditures	<u>2,289,307</u>	<u>1,646,002</u>	<u>997,154</u>	<u>894,113</u>	<u>364,330</u>	<u>6,190,906</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>636,246</u>	<u>59,161</u>	<u>288,451</u>	<u>(602,584)</u>	<u>269,079</u>	<u>650,353</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	6,000	78,294	337,535	2,852	424,681
Transfers out	(424,681)	-	-	-	-	(424,681)
Net other financing sources (uses)	<u>(424,681)</u>	<u>6,000</u>	<u>78,294</u>	<u>337,535</u>	<u>2,852</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	211,565	65,161	366,745	(265,049)	271,931	650,353
FUND BALANCES - BEGINNING	<u>4,753,672</u>	<u>1,753,558</u>	<u>263,657</u>	<u>266,599</u>	<u>1,615,476</u>	<u>8,652,962</u>
FUND BALANCES - ENDING	<u>\$4,965,237</u>	<u>\$1,818,719</u>	<u>\$ 630,402</u>	<u>\$ 1,550</u>	<u>\$ 1,887,407</u>	<u>\$ 9,303,315</u>

See notes to financial statements

Charter Township of Oshtemo

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - governmental funds (Continued)

Year ended December 31, 2014

Reconciliation of the statement of revenues, expenditures and changes in fund balances to the statement of activities:

Net change in fund balance - total governmental funds (page 14) \$ 650,353

Amounts reported for *governmental activities* in the statement of activities (page 12) are different because:

Capital assets:

Assets acquired	1,806,469
Provision for depreciation	(667,969)

Long-term obligations:

Loan payment	35,000
Net change in liability for compensated absences	(8,500)

Changes in other assets/liabilities:

Net decrease in OPEB assets	(28,018)
Net decrease in deferred revenue	(24,181)
	<u> </u>

Change in net position of *governmental activities* \$ 1,763,154

Charter Township of Oshtemo

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

December 31, 2014

	<i>Retiree Medical Trust</i>	<i>Agency</i>
ASSETS		
Cash	\$ -	\$ 496,522
Investments	<u>251,912</u>	<u>-</u>
Total assets	<u>\$ 251,912</u>	<u>\$ 496,522</u>
LIABILITIES		
Due to others	<u>\$ 100,675</u>	<u>\$ 496,522</u>
NET POSITION		
Held in trust for retirees' health benefits	<u>\$ 151,237</u>	

See notes to financial statements

Charter Township of Oshtemo

STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

December 31, 2014

	<i>Retiree Medical Trust</i>
ADDITIONS	
Investment return	\$ 13,547
DEDUCTIONS	
Benefits paid	<u>82,584</u>
NET DECREASE	(69,037)
NET POSITION	
Beginning	<u>220,274</u>
Ending	<u>\$ 151,237</u>

See notes to financial statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Charter Township of Oshtemo, Michigan (the Township), conform to accounting principles generally accepted in the United States of America (hereinafter referred to as generally accepted accounting principles) as applicable to governmental units. The following is a summary of the more significant accounting policies.

Reporting entity:

In accordance with generally accepted accounting principles and Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity*, these financial statements present the Township (the primary government) and the component unit described below, located in Kalamazoo County. The criteria established by the GASB for determining the reporting entity includes oversight responsibility, fiscal dependency and existence of a financial benefit or burden, and whether the financial statements would be misleading if data were not included.

Discretely presented component unit - Downtown Development Authority

The component unit's governing body is appointed by the Township Board. Separate financial statements for the component unit have not been issued, as management believes that these financial statements, including disclosures, contain complete information so as to constitute a fair presentation of the component unit.

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 Township. The effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. 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 fiduciary funds, even though the latter are excluded from government-wide financial statements. Major individual governmental 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 fiduciary trust funds financial statements. 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 revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds 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 if they are collected within the current period, or soon enough thereafter, to pay liabilities of the current period. For this purpose, the Township generally considers revenues to be available if they are expected to be collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement focus, basis of accounting, and financial statement presentation (continued):

State grants, licenses and permits, 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. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current 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 Township, except those required to be accounted for in another fund. Revenues are primarily derived from property taxes and state shared revenue.

The Fire Fund accounts for financial resources used for fire protection. Revenues are primarily derived from special assessments.

The Police Fund accounts for financial resources used for police protection. Revenues are primarily derived from special assessments.

The Parks Fund accounts for financial resources used for recreational park facilities improvements and maintenance. Revenues are primarily derived from donations and grants.

Additionally, the Township reports the following fiduciary fund types:

The Agency Fund accounts for the collection and disbursement of taxes and other monies due to other units of government and individuals. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The Retiree Medical Trust Fund accounts for assets held to provide medical benefits to eligible retiree participants and their dependents.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Assets, liabilities, deferred inflows of resources, and net position or equity:

Bank deposits - 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. Pooled interest income is proportionately allocated to all funds.

Investments - Investments are reported at fair value.

Receivables - In general, outstanding balances between funds are reported as "due to/from other funds." No allowance for uncollectible accounts has been recorded, as the Township considers all receivables to be fully collectible.

Prepaid items - Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, liabilities, deferred inflows of resources, and net position or equity (continued):

Capital assets - Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets, other than infrastructure, are defined by the Township as assets with an initial, individual cost of greater than \$2,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Governments can elect to account for infrastructure assets either retroactively to June 15, 1980, or prospectively. The Township has elected to account for infrastructure assets prospectively, beginning January 1, 2004.

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

Land improvements	15 - 30 years
Buildings and improvements	15 - 60 years
Equipment	3 - 7 years
Infrastructure	10 - 50 years

Unearned revenue - Unearned revenue represents resources related to operating assessments which have not yet been earned.

Deferred inflows of resources - The statement of net position and the governmental funds balance sheet include a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position that applies to a future period. The related revenues will not be recognized until a future event occurs. The Township has two items that are included in this category: property taxes and special assessments revenues. Property tax revenue, which is levied to finance the following period's budget, is deferred and recognized as an inflow of resources in the period that it was intended to finance. Special assessment revenues, which are not recognized until available (collected not later than 60 days after the end of the Township's fiscal year) are deferred and recognized as an inflow of resources in the period that the revenues become available.

Net position - Net position represents the difference between assets, less liabilities and deferred inflows of resources. The Township reports three categories of net position, as follows: (1) *Net investment in capital assets* consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets; (2) *Restricted net position* is considered restricted if its use is constrained to a particular purpose. Restrictions are imposed by external organizations, such as federal or state laws or buyers of the Township's debt. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets; (3) *Unrestricted net position* consists of all other net position that does not meet the definition of the above components and is available for general use by the Township.

Fund equity - In the fund financial statements, governmental funds report nonspendable fund balances for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws and regulations of other governments. The Township Board retains the authority to assign fund balances. Unassigned fund balances are the residual classification for the General Fund. When the Township incurs an expenditure for purposes for which various fund balance classifications can be used, it is the Township's policy to use the restricted fund balance first, followed by assigned fund balance, and, finally, unassigned fund balance.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Assets, liabilities, deferred inflows of resources, and net position or equity (continued):

Property tax revenue recognition - Property taxes are levied each December 1 (lien date) on the taxable valuation of property as of the preceding December 31. Property taxes are considered delinquent on March 1 of the following year, at which time interest and penalties are assessed. Although the Township's 2013 ad valorem tax is levied and collectible on December 1, 2013, it is the Township's policy to recognize revenue from that tax levy in the current year, when the proceeds are budgeted and made available for the financing of operations.

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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary information - Annual budgets are adopted on a basis consistent with generally accepted accounting principles for general and special revenue funds. The budget document presents information by fund, function, and department. The legal level of budgetary control adopted by the governing body is the function level. All annual appropriations lapse at the end of the fiscal year.

Excess of expenditures over appropriations - The following schedule sets forth the budget variances:

<u>Fund</u>	<u>Function</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance</u>
General	Other financing uses - transfer to Parks Fund	\$ 295,535	\$ 337,535	\$ 42,000

NOTE 3 - CASH AND INVESTMENTS

Cash and investments, as presented in the accompanying financial statements, consisted of the following:

	<u>Primary government: Governmental activities</u>	<u>Component unit</u>	<u>Fiduciary activities</u>	<u>Totals</u>
Cash	\$ 9,345,544	\$ 567,940	\$ 496,522	\$ 10,410,006
Investments	<u>1,070,083</u>	<u>-</u>	<u>251,912</u>	<u>1,321,995</u>
	<u>\$ 10,415,627</u>	<u>\$ 567,940</u>	<u>\$ 748,434</u>	<u>\$ 11,732,001</u>

Deposits - Michigan Compiled Laws, Section 129.91 (Public Act 20 of 1943, as amended) and the Township's investment policy authorize the Township to make deposits in the accounts of federally-insured banks, credit unions, and savings and loan associations that have an office in Michigan. The Township's deposits are in accordance with statutory authority.

Custodial credit risk is the risk that, in the event of the failure of a financial institution, the Township will not be able to recover its deposits. The Township's investment policy does not specifically address custodial credit risk for deposits. At December 31, 2014, \$11,969,578 of the Township's bank balances of \$15,469,578 was exposed to custodial credit risk because it was uninsured and uncollateralized.

NOTE 3 - CASH AND INVESTMENTS (Continued)

Investments, primary government and component unit - State statutes and the Township's investment policy authorize the Township to invest in a) obligations of the U.S. Treasury, agencies, and instrumentalities; b) commercial paper, with three (3) highest rate classifications by at least two (2) rating services, maturing not later than 270 days; c) repurchase agreements, collateralized by U.S. governmental securities; d) bankers' acceptances; e) mutual funds composed of otherwise legal investments; and f) qualified investment pools. At December 31, 2014, investments consisted solely of Cooperative Liquid Assets Securities System - Michigan (CLASS), a local investment pool established under Michigan state statutes for participating Michigan municipalities. This pool is not subject to regulatory oversight and is not registered with the SEC. The fair value of the City's position in the pool is the same as the value of its pool shares. The pool is rated AAAM by Standard and Poor's, and, the pool issues a separate report, which is available at 15309 Meadowwood Drive, Grand Haven, Michigan, 49417.

The Township's investments are subject to several types of risk, which are discussed below:

Custodial credit risk. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, the Township will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. State statutes and the Township's investment policy do not contain requirements that would limit the exposure to custodial credit risk for investments. At year end, the investment securities were uninsured and unregistered and held by the two separate broker-dealers (counterparty) that purchased the securities for the Township.

Credit risk. Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This risk is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in mutual funds and qualified investment pools are not considered to have credit risk.

Concentration of credit risk. Concentration of credit risk is the risk of loss attributable to the magnitude of the Township's investment in a single holding. The Township's investment policy places no limitations on the amount that can be invested in any one issuer.

Interest rate risk. Interest rate risk is the risk that the value of an investment will decrease as a result of an increase in market interest rates. Generally, longer investment maturities generate more sensitivity to changes in an investment's fair value due to changes in market interest rates. The Township's investment policy has no specific limitations with respect to maturities of investments.

Investments, retiree health plan - The investments of the Township's other postemployment benefit (OPEB) trust fund are maintained separately from the Township's pooled cash and investment, and, are subject to separate investment policies and State statutes. Accordingly, the required disclosures for the OPEB trust fund investments are presented separately.

NOTE 3 - CASH AND INVESTMENTS (Continued)

The Michigan Public Employees Retirement Systems' Investment Act, Public Act 314 of 1965, as amended, authorizes the other postemployment benefit trust to invest in stocks, governmental and corporate securities, mortgages, real estate, and various other investment instruments, subject to certain limitation. The Township Board has the responsibility and authority to oversee the investment portfolio. The Township has contracted the Michigan Municipal Employees' Retirement System (MERS) to assist in managing the OPEB trust fund's assets. The investments are held by MERS, within its Retiree Health Funding Vehicle (RHFV), an employer savings trust that allows employers to advance fund their retiree healthcare liability. As a governmental plan, MERS is exempted by state and federal law from registration with the SEC. The funds held consist of portfolios of assets, in separate accounts, in a collective trust. Specific fund holdings at December 31, 2014 consisted of the following:

MERS Total Market Portfolio	\$	126,514
MERS Est Market Portfolio		<u>125,398</u>
	\$	<u>251,912</u>

Custodial credit risk. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, the Township will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. State statutes and the Township's OPEB investment policy require that investment securities be held in trust by a third-party institution, in the name of the benefit trust. The RHFV fund holdings are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical form.

Credit risk. Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This risk is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in mutual funds and qualified investment pools, including those within the RHFV, are not considered to have credit risk.

Concentration of credit risk. Concentration of credit risk is the risk of loss attributable to the magnitude of the Township's investment in a single holding. The Township's OPEB investment policy places no limitations on the amount that can be invested in any one issuer.

Interest rate risk. Interest rate risk is the risk that the value of an investment will decrease as a result of an increase in market interest rates. Generally, longer investment maturities generate more sensitivity to changes in an investment's fair value due to changes in market interest rates. The Township's OPEB investment policy has no specific limitations with respect to maturities of investments. The RHFV holdings have no maturities.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 4 - RECEIVABLES

Receivables as of December 31, 2014, for the Township’s individual major funds and nonmajor funds, in the aggregate, were as follows:

<i>Fund</i>	<i>Property taxes</i>	<i>Accounts</i>	<i>Special assessments</i>	<i>Inter-governmental</i>	<i>Totals</i>
<i>Primary government:</i>					
<i>Governmental:</i>					
General	\$ 500,191	\$ 167,646	\$ 36,038	\$ 364,868	\$ 1,068,743
Fire	-	-	950,882	-	950,882
Police	-	-	506,373	-	506,373
Nonmajor funds	-	-	163,416	27,036	190,452
Total governmental funds	<u>\$ 500,191</u>	<u>\$ 167,646</u>	<u>\$ 1,656,709</u>	<u>\$ 391,904</u>	<u>\$ 2,716,450</u>
Noncurrent portion	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128,429</u>	<u>\$ 57,793</u>	<u>\$ 186,222</u>
<i>Component unit:</i>					
Downtown Development Authority	<u>\$ -</u>	<u>\$ 40,699</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,699</u>

All receivables are considered fully collectible.

NOTE 5 - BENEFICIAL INTEREST IN ASSETS HELD BY FOUNDATION

The amount shown as beneficial interest in assets held by foundation represents monies placed with the Kalamazoo Community Foundation (the Foundation) by the Township, specifying itself as the beneficiary. The Foundation maintains conditional variance power and legal ownership of such funds and, as such, continues to report the funds as assets of the Foundation, with a corresponding liability, agency endowment fund. The Township reports this asset at the present value of future payments expected to be received.

The Foundation also holds monies, placed by donors for the benefit of the Township’s parks and recreation activities, to generate investment return that, based on the Foundation’s spending guidelines, can be made available to the Township. Such monies are not considered assets of the Township. At December 31, 2014, the Foundation held \$259,857 in this account.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014, was as follows:

	<u>Beginning balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending balance</u>
Governmental activities:				
Capital assets not being depreciated -				
land	\$ 428,616	\$ 148,126	\$ -	\$ 576,742
Capital assets being depreciated:				
Buildings and improvements	6,796,663	75,110	-	6,871,773
Equipment	1,387,197	222,731	(144,553)	1,465,375
Vehicles	2,708,955	-	-	2,708,955
Infrastructure	9,479,017	1,360,502	-	10,839,519
Subtotal	<u>20,371,832</u>	<u>1,658,343</u>	<u>(144,553)</u>	<u>21,885,622</u>
Less accumulated depreciation for:				
Buildings and improvements	(2,112,517)	(187,941)	-	(2,300,458)
Equipment	(961,794)	(95,984)	144,553	(913,225)
Vehicles	(948,561)	(134,669)	-	(1,083,230)
Infrastructure	(1,245,207)	(249,375)	-	(1,494,582)
Subtotal	<u>(5,268,079)</u>	<u>(667,969)</u>	<u>144,553</u>	<u>(5,791,495)</u>
Total capital assets being depreciated, net	<u>15,103,753</u>	<u>990,374</u>	<u>-</u>	<u>16,094,127</u>
Governmental activities capital assets, net	<u>\$ 15,532,369</u>	<u>\$ 1,138,500</u>	<u>\$ -</u>	<u>\$ 16,670,869</u>

Depreciation expense was charged to governmental activities functions as follows:

General government	\$ 114,319
Public safety	253,687
Public works	247,747
Culture and recreation	<u>52,216</u>
 Total	 <u>\$ 667,969</u>

	<u>Beginning balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending balance</u>
Component unit - DDA:				
Capital assets not being depreciated -				
land	\$ -	\$ 293,595	\$ -	\$ 293,595

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 7 - PAYABLES

Payables as of December 31, 2014, for the Township's individual major funds and nonmajor funds, in the aggregate, were as follows:

<i>Fund</i>	<i>Accounts</i>	<i>Accrued liabilities</i>	<i>Deposits</i>	<i>Totals</i>
Primary government:				
Governmental:				
General	\$ 98,339	\$ 32,789	\$ 97,749	\$ 228,877
Fire	19,961	23,604	-	43,565
Police	100	871	-	971
Parks	88,576	126	-	88,702
Other governmental funds	<u>2,635</u>	<u>-</u>	<u>-</u>	<u>2,635</u>
Total governmental funds	<u>\$ 209,611</u>	<u>\$ 57,390</u>	<u>\$ 97,749</u>	<u>\$ 364,750</u>

NOTE 8 - LONG-TERM OBLIGATIONS

Long-term obligation activity (excluding postemployment benefits other than pensions) for the year ended December 31, 2014, was as follows:

	<i>Beginning balance</i>	<i>Additions</i>	<i>Reductions</i>	<i>Ending balance</i>	<i>Amounts due within one year</i>
Governmental activities:					
Compensated absences	\$ 26,650	\$ 95,160	\$ (86,660)	\$ 35,150	\$ -
Land contract payable	<u>70,000</u>	<u>-</u>	<u>(35,000)</u>	<u>35,000</u>	<u>35,000</u>
Total long-term obligations	<u>\$ 96,650</u>	<u>\$ 95,160</u>	<u>\$ (121,660)</u>	<u>\$ 70,150</u>	<u>\$ 35,000</u>

The 2012 land contract is payable in three annual payments of \$35,000, at zero interest; final payment is due June 2015.

NOTE 9 - PROPERTY TAXES

The 2013 taxable valuation of the Township approximated \$713,769,000, on which ad valorem taxes levied consisted of 0.9765 mills for operating purposes, raising approximately \$697,000. This amount is recognized in the General Fund financial statements as property tax revenue.

The 2014 taxable valuation of the Township approximated \$719,781,000, on which ad valorem taxes levied consisted of 0.9765 mills for operating purposes, raising approximately \$703,000. This amount is recognized in the General Fund financial statements as deferred inflows, based upon the period for which the proceeds are budgeted and will be made available for the financing of operations.

NOTE 10 - DEFINED CONTRIBUTION AND MONEY PURCHASE PLAN

The Township maintains a non-contributory defined contribution plan (Township of Oshtemo Group Pension Plan) through which it provides pension benefits to its employees. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Eligible employees may begin participating on the date the plan started, or on the first day of the month coincident with, or immediately following, their date of employment, if later. The plan covers all full-time employees and paid on call firefighters. The plan is administered by an insurance company.

The Township contributed 4% of the annual compensation for elected officials and eligible full-time employees. The Township also matches voluntary contributions made by officials, full-time employees, and permanent part-time employees, up to a limit of 4%. All of the Township's contributions for participating full-time employees and officials (and interest allocated to the participants' accounts) are fully vested after two years of continuous service. The Township's contributions for, and interest forfeited by, employees who leave employment before vesting are used to reduce the Township's current period contribution requirement. Township contributions for paid on-call firefighters were 10%. The Township's contributions for firefighters vest immediately. The Township made required and matching contributions in the amount of \$125,787 for 2014. The Township is not a trustee of the plan, nor is the Township responsible for investment management of plan assets.

NOTE 11 - DEFINED BENEFIT POSTEMPLOYMENT HEALTHCARE PLAN

Plan description:

The Township administers a single-employer defined benefit healthcare plan, which only covers retired members. The plan provides lifetime healthcare insurance for eligible retirees and their spouses for the life of the retiree. Plan expenses consist of reimbursement of individual policy premiums. Five individuals are eligible for post-employment health benefits under the current plan. The retiree health plan does not issue a publicly available financial report.

Funding policy:

The Township has the authority to establish the funding policy and to amend the obligations of both the Township and members.

For the year ended December 31, 2014, the Township contributed \$82,584 to the plan; no retiree contributions to fund future benefits were required.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 11 - DEFINED BENEFIT POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

Annual OPEB cost and net OPEB obligation:

Through December 31, 2014, the Township's annual other postemployment benefit (OPEB) cost (expense) was calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, was projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following schedule shows the components of the Township's annual OPEB cost for the year ended December 31, 2014, the amount actually contributed to the plan, and changes in the Township's net OPEB obligation to the plan:

Annual required contribution (ARC)	\$ -
Interest on net OPEB obligation	7,691
ARC adjustment	<u>102,911</u>
Net OPEB cost (benefit)	110,602
Contributions made	<u>(82,584)</u>
Change in net OPEB obligation	28,018
Net OPEB obligation (asset) - beginning of year	<u>(28,018)</u>
Net OPEB obligation (asset) - end of year	<u>\$ -</u>

The annual required contribution adjustment reflects the elimination of normal costs related to ongoing employment, unfunded actuarial liabilities, and projected future cost increases, as a result of the provisions of the Township's 2014 health insurance plan ordinance.

The Township's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2012 through 2014 were as follows:

<u>Period</u>	<u>Annual OPEB cost</u>	<u>Percentage of annual OPEB cost contributed</u>	<u>Net OPEB obligation (asset)</u>
2012	\$ 4,616	2671.2%	\$ -
2013	7,375	279.9%	(28,018)
2014	110,602	74.7%	-

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 11 - DEFINED BENEFIT POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

Funded status and funding progress:

The funded status of the plan for the most recent actuarial valuation date is as follows:

<i>Valuation date, December 31,</i>	<i>Actuarial accrued liability (AAL) (a)</i>	<i>Market value of assets (b)</i>	<i>Unfunded AAL (UAAL) (a-b)</i>	<i>Funded ratio (b/a)</i>
2014	\$ 151,237	\$ 151,237	\$ -	100%

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision, as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities, consistent with the long-term perspective of the calculations.

Actuarial methods and assumptions:

The following simplifying assumptions were made:

Marital status - Marital status of members at the calculation date was assumed to continue throughout retirement.

Mortality - Life expectancies were based on mortality tables from the Social Security Administration 2007 Period Actuarial Life Table.

Healthcare cost trend rate – The cost of benefits has been set at a maximum dollar amount of \$3,300 annually, per participant.

In the December 31, 2014, actuarial valuation, the GASB No. 45 alternative actuarial cost method was used. The actuarial assumptions included a 4.0% investment rate of return (net of administrative expenses), which is the expected long-term investment returns on plan assets calculated based on the funded level of the plan at the valuation date.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 12 - DEFINED CONTRIBUTION POSTEMPLOYMENT HEALTHCARE SAVINGS PLAN

The Township established a non-contributory defined contribution plan (Retiree Health Care Defined Contribution Plan) in 2013 through which it provides retiree health insurance benefits to its employees. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Eligible current employees began participating on the date the plan started and were given credit for each year employed by the Township since 2000 (up to 12 years), the date retiree healthcare benefits were initially provided by the Township. The plan covers all full-time employees. The plan is administered by Municipal Employees' Retirement System of Michigan (MERS).

The Township contributed \$45,000 to the plan to fund the current year's contribution for employees in 2014. All of the Township's contributions for participating full-time employees and officials (and interest allocated to the participants' accounts) are fully vested immediately.

NOTE 13 - INTERFUND TRANSFERS

A summary of interfund transfers for the year ended December 31, 2014, is as follows:

<u>Fund</u>	<u>Transfers in</u>	<u>Fund</u>	<u>Transfers out</u>
Police	\$ 78,294	General	<u>\$ 424,681</u>
Fire	6,000		
General Sewer	2,852		
Parks	<u>337,535</u>		
Total	<u>\$ 424,681</u>		

The transfers to the Police, Parks, Fire, and General Sewer funds represent operating transfers to cover costs associated with police and fire protection, parks acquisitions and improvements, and sewer improvements in those funds.

NOTE 14 - JOINT VENTURE

The Township is a member of the Kalamazoo Area Building Authority (the Authority), which is a joint venture of the Charter Townships of Comstock, Kalamazoo, Oshtemo, and Cooper. The administrative board of the Authority consists of members appointed by each participating unit and a member at-large. The Authority was established to administer and enforce the Michigan State Construction Code within its constituent municipalities. The Township of Oshtemo advanced \$68,000 (non-interest bearing) as its proportionate share of the Authority's initial startup costs. As of the year ended December 31, 2014, \$57,793 of the advance is due to the Township from the Authority, subject to the Authority's cash requirements. The Authority also owed the Township \$14,865 at year end for the reimbursement of professional fees. Complete audited financial statements for the Authority can be obtained by contacting the Authority at P.O. Box 292, Oshtemo, MI 49077.

The Township does not expect to receive residual equity from the joint venture. The Township is unaware of any indication that the joint venture is accumulating significant financial resources or is experiencing fiscal stress that may cause an additional financial benefit or burden on the Township in the near future.

NOTE 15 - RISK MANAGEMENT

The Township is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation). The risks of loss arising from general liability, property and casualty, and workers' compensation are managed through purchased commercial insurance. Settled claims relating to commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The Township has been named in various litigation and claims during the year. Management and the Township's legal advisors do not believe that any known circumstances or ongoing claims will result in significant financial losses for the Township.

NOTE 16 - RECLASSIFICATION OF FUND EQUITIES

In 2014, the Township discontinued the Building Inspections Fund as the result of the establishment of the Kalamazoo Area Building Authority, a joint venture entered into in the previous fiscal year. The reclassification of the assets of the Building Inspections Fund to the General Fund, as of January 1, 2014, resulted in a \$547,608 increase to opening fund balance of the General Fund. The funds remained restricted for public safety; there was no effect on opening net position.

NOTE 17 - PENDING ACCOUNTING PRONOUNCEMENT

In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions*, effective for periods beginning after June 15, 2014. This Statement generally carries forward the requirements of Statement No. 27 for employer accounting and financial reporting for defined contribution plans. In this Statement, the definition of defined contribution pensions, as well as the accounting requirements for such pensions, includes provisions to accommodate circumstances in which the timing of payments into individual accounts does not coincide with the period of employee service to which defined contributions pertain (as when a nonvested employee accumulates credits for which the employer delays payment into the employee's account until vesting provisions have been satisfied). This Statement also establishes requirements to address accounting for forfeitures. The Statement also enhances accountability and transparency through revised note disclosures. The Township is currently evaluating the impact this standard will have on the financial statements when adopted during the fiscal year beginning January 1, 2015.

NOTE 18 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 16, 2015 the date on which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

Charter Township of Oshtemo

BUDGETARY COMPARISON SCHEDULE - General Fund

Year ended December 31, 2014

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
REVENUES				
Taxes	\$ 713,401	\$ 711,401	\$ 708,801	\$ (2,600)
Licenses and permits	188,600	216,400	301,200	84,800
State grants	1,731,442	1,731,442	1,719,762	(11,680)
Charges for services	14,970	14,970	42,097	27,127
Interest and rentals	6,000	6,000	9,402	3,402
Other	153,353	153,353	144,291	(9,062)
Total revenues	<u>2,807,766</u>	<u>2,833,566</u>	<u>2,925,553</u>	<u>91,987</u>
EXPENDITURES				
General government:				
Legislative	30,672	30,672	27,505	3,167
Supervisor	140,568	140,568	109,638	30,930
Elections	33,999	37,269	37,163	106
Assessor	204,975	207,975	180,055	27,920
Clerk	121,499	127,499	126,036	1,463
Treasurer	96,897	96,897	86,491	10,406
Professional services	229,395	251,695	246,185	5,510
Cemetery, buildings, and grounds	81,400	81,400	66,653	14,747
General operations	515,906	527,856	398,794	129,062
Total general government	<u>1,455,311</u>	<u>1,501,831</u>	<u>1,278,520</u>	<u>223,311</u>
Public safety - inspections	<u>21,000</u>	<u>21,000</u>	<u>4,219</u>	<u>16,781</u>
Public works:				
Highways and streets	200,000	200,000	194,889	5,111
Street lights	138,353	138,353	128,954	9,399
Waste collection	35,000	53,000	52,534	466
Total public works	<u>373,353</u>	<u>391,353</u>	<u>376,377</u>	<u>14,976</u>
Community and economic development - planning and zoning	<u>199,135</u>	<u>226,935</u>	<u>219,744</u>	<u>7,191</u>

Charter Township of Oshtemo

BUDGETARY COMPARISON SCHEDULE - General Fund (Continued)

Year ended December 31, 2014

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
EXPENDITURES (Continued)				
Capital outlay	\$ 887,782	\$ 953,980	\$ 410,447	\$ 543,533
Total expenditures	<u>2,936,581</u>	<u>3,095,099</u>	<u>2,289,307</u>	<u>805,792</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(128,815)</u>	<u>(261,533)</u>	<u>636,246</u>	<u>897,779</u>
OTHER FINANCING USES				
Operating transfers out:				
Police Fund	(38,294)	(78,294)	(78,294)	-
Fire Fund	(6,000)	(6,000)	(6,000)	-
General Sewer Fund	-	(2,852)	(2,852)	-
Parks Fund	<u>(73,473)</u>	<u>(295,535)</u>	<u>(337,535)</u>	<u>(42,000)</u>
Total other financing uses	<u>(117,767)</u>	<u>(382,681)</u>	<u>(424,681)</u>	<u>(42,000)</u>
NET CHANGES IN FUND BALANCES	(246,582)	(644,214)	211,565	855,779
FUND BALANCES - BEGINNING	<u>4,753,672</u>	<u>4,753,672</u>	<u>4,753,672</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 4,507,090</u>	<u>\$ 4,109,458</u>	<u>\$ 4,965,237</u>	<u>\$ 855,779</u>

Charter Township of Oshtemo

BUDGETARY COMPARISON SCHEDULE - Fire Fund

Year ended December 31, 2014

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
REVENUES				
Charges for services	\$ -	\$ 5,840	\$ 22,661	\$ 16,821
Interest	2,700	2,700	3,875	1,175
Other:				
Special assessments	1,677,841	1,674,906	1,657,944	(16,962)
Miscellaneous	-	17,610	20,683	3,073
Total revenues	<u>1,680,541</u>	<u>1,701,056</u>	<u>1,705,163</u>	<u>4,107</u>
EXPENDITURES				
Public safety	1,376,059	1,403,759	1,346,545	57,214
Capital outlay	225,482	368,988	299,457	69,531
Total expenditures	<u>1,601,541</u>	<u>1,772,747</u>	<u>1,646,002</u>	<u>126,745</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	79,000	(71,691)	59,161	130,852
OTHER FINANCING SOURCES				
Operating transfers in - General Fund	6,000	6,000	6,000	-
NET CHANGES IN FUND BALANCES				
	85,000	(65,691)	65,161	130,852
FUND BALANCES - BEGINNING				
	<u>1,753,558</u>	<u>1,753,558</u>	<u>1,753,558</u>	<u>-</u>
FUND BALANCES - ENDING				
	<u>\$ 1,838,558</u>	<u>\$ 1,687,867</u>	<u>\$ 1,818,719</u>	<u>\$ 130,852</u>

Charter Township of Oshtemo

BUDGETARY COMPARISON SCHEDULE - Police Fund

Year ended December 31, 2014

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
REVENUES				
Charges for services	\$ 14,000	\$ 14,000	\$ 18,144	\$ 4,144
Fines and forfeitures	50,500	61,550	73,932	12,382
Interest and rentals	555	555	1,265	710
Other - special assessments	<u>1,215,558</u>	<u>1,216,058</u>	<u>1,192,264</u>	<u>(23,794)</u>
Total revenues	<u>1,280,613</u>	<u>1,292,163</u>	<u>1,285,605</u>	<u>(6,558)</u>
EXPENDITURES				
Public safety:				
Administration	16,445	16,945	9,060	7,885
Police protection	1,201,413	1,201,413	839,441	361,972
Ordinance enforcement and parking violations	<u>101,049</u>	<u>112,099</u>	<u>122,235</u>	<u>(10,136)</u>
Total public safety	<u>1,318,907</u>	<u>1,330,457</u>	<u>970,736</u>	<u>359,721</u>
Capital outlay	<u>-</u>	<u>40,000</u>	<u>26,418</u>	<u>13,582</u>
Total expenditures	<u>1,318,907</u>	<u>1,370,457</u>	<u>997,154</u>	<u>373,303</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(38,294)	(78,294)	288,451	366,745
OTHER FINANCING SOURCES				
Operating transfers in - General Fund	<u>38,294</u>	<u>78,294</u>	<u>78,294</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	-	-	366,745	366,745
FUND BALANCES - BEGINNING	<u>263,657</u>	<u>263,657</u>	<u>263,657</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 263,657</u>	<u>\$ 263,657</u>	<u>\$ 630,402</u>	<u>\$ 366,745</u>

Charter Township of Oshtemo

BUDGETARY COMPARISON SCHEDULE - Parks Fund

Year ended December 31, 2014

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
REVENUES				
State grants	\$ 300,000	\$ 600,000	\$ 253,275	\$ (346,725)
Interest and rentals	16,600	16,600	23,894	7,294
Other - donations	8,790	12,815	14,360	1,545
Total revenues	<u>325,390</u>	<u>629,415</u>	<u>291,529</u>	<u>(337,886)</u>
EXPENDITURES				
Culture and recreation	140,273	140,273	106,702	33,571
Capital outlay	494,202	1,050,289	752,411	297,878
Debt service	35,000	35,000	35,000	-
Total expenditures	<u>669,475</u>	<u>1,225,562</u>	<u>894,113</u>	<u>331,449</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	(344,085)	(596,147)	(602,584)	(6,437)
OTHER FINANCING SOURCES				
Operating transfer in - General Fund	73,473	295,535	337,535	42,000
NET CHANGES IN FUND BALANCES	(270,612)	(300,612)	(265,049)	35,563
FUND BALANCES - BEGINNING	<u>266,599</u>	<u>266,599</u>	<u>266,599</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ (4,013)</u>	<u>\$ (34,013)</u>	<u>\$ 1,550</u>	<u>\$ 35,563</u>

Charter Township of Oshtemo

**SCHEDULE OF FUNDING PROGRESS FOR THE POSTEMPLOYMENT
HEALTHCARE PLAN**

Year ended December 31, 2014

<i>Valuation date, December 31,</i>	<i>Actuarial accrued liability (AAL) (a)</i>	<i>Market value of assets (b)</i>	<i>Unfunded AAL (UAAL) (a-b)</i>	<i>Funded ratio (b/a)</i>	<i>Covered payroll (c)</i>	<i>UAAL as a percentage of covered payroll ((a-b)/c)</i>
2009	\$ 2,299,050	\$ 164,678	\$ 2,134,372	7%	\$ 1,114,757	191%
2010	991,003	252,116	738,887	25%	1,152,923	64%
2012	203,900	203,669	231	100%	N/A	N/A
2013	192,256	220,274	(28,018)	115%	N/A	N/A
2014	151,237	151,237	-	100%	N/A	N/A

Notes to schedule:

The actuarial liability for 2010 includes adjustments to reflect the coordination of plan benefits with Medicare supplement insurance and an increase in certain retiree contributions.

The actuarial liability for 2013 includes adjustments to reflect changes in the plan to exclude current employees and the limitation of retiree benefits to a defined amount.

SUPPLEMENTARY INFORMATION

Charter Township of Oshtemo

COMBINING BALANCE SHEET - nonmajor governmental funds

December 31, 2014

	<u>General Sewer</u>	<u>General Water</u>	<u>Totals</u>
ASSETS			
Cash	\$ 924,743	\$ 921,977	\$ 1,846,720
Receivables	<u>118,802</u>	<u>71,650</u>	<u>190,452</u>
Total assets	<u>\$ 1,043,545</u>	<u>\$ 993,627</u>	<u>\$ 2,037,172</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,535	\$ 100	\$ 2,635
Deferred inflows of resources:			
Unavailable special assessment revenues	87,796	59,334	147,130
Fund balances:			
Assigned for public works	<u>953,214</u>	<u>934,193</u>	<u>1,887,407</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,043,545</u>	<u>\$ 993,627</u>	<u>\$ 2,037,172</u>

Charter Township of Oshtemo

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - nonmajor governmental funds**

Year ended December 31, 2014

	<u>General Sewer</u>	<u>General Water</u>	<u>Totals</u>
REVENUES			
Charges for services	\$ 226,729	\$ 355,176	\$ 581,905
Interest and rentals	6,845	6,550	13,395
Other	13,852	24,257	38,109
	<u>247,426</u>	<u>385,983</u>	<u>633,409</u>
Total revenues	247,426	385,983	633,409
EXPENDITURES			
Public works	<u>81,617</u>	<u>282,713</u>	<u>364,330</u>
EXCESS OF REVENUES OVER EXPENDITURES	165,809	103,270	269,079
OTHER FINANCING SOURCES			
Operating transfers in - General Fund	<u>2,852</u>	<u>-</u>	<u>2,852</u>
NET CHANGES IN FUND BALANCES	168,661	103,270	271,931
FUND BALANCES - BEGINNING	<u>784,553</u>	<u>830,923</u>	<u>1,615,476</u>
FUND BALANCES - ENDING	<u>\$ 953,214</u>	<u>\$ 934,193</u>	<u>\$ 1,887,407</u>

Charter Township of Oshtemo

BALANCE SHEET - component unit

December 31, 2014

	<i>Downtown Development Authority</i>
ASSETS	
Cash	\$ 567,940
Receivables	<u>40,699</u>
Total assets	<u><u>\$ 608,639</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	
Liabilities:	
Payables	\$ 100
Deferred inflows of resources:	
Property tax revenues levied for the subsequent year	53,099
Fund balance - unassigned	<u>555,440</u>
Total liabilities, deferred inflows of resources, and fund balance	<u><u>\$ 608,639</u></u>
Reconciliation of the balance sheet to the statement of net position:	
Total fund balance - <i>component unit</i>	\$ 555,440
Amounts reported for the <i>component unit</i> in the statement of net position (page 11) are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	<u>293,595</u>
Net position of the <i>component unit</i>	<u><u>\$ 849,035</u></u>

Charter Township of Oshtemo

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND

BALANCE - component unit

Year ended December 31, 2014

	<i>Downtown Development Authority</i>
REVENUES	
Property taxes	\$ 112,784
Interest	<u>1,078</u>
Total revenues	113,862
EXPENDITURES	
Public works	56,232
Capital outlay	<u>253,885</u>
Total expenditures	<u>310,117</u>
NET CHANGE IN FUND BALANCE	(196,255)
FUND BALANCE - BEGINNING	<u>751,695</u>
FUND BALANCE - ENDING	<u><u>\$ 555,440</u></u>
Reconciliation of the statement of revenues, expenditures, and changes in fund balances to the statement of activities:	
Net change in fund balance - <i>component unit</i>	\$ (196,255)
Amounts reported for the <i>component unit</i> in the statement of activities (page 12) are different because:	
Capital asset - acquisitions	<u>293,595</u>
Change in net position of <i>component unit</i>	<u><u>\$ 97,340</u></u>

Charter Township of Oshtemo

BUDGETARY COMPARISON SCHEDULE - Downtown Development Authority - component unit

Year ended December 31, 2014

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
REVENUES				
Property taxes	\$ 87,457	\$ 87,457	\$ 112,784	\$ 25,327
Interest	400	400	1,078	678
Total revenues	<u>87,857</u>	<u>87,857</u>	<u>113,862</u>	<u>26,005</u>
EXPENDITURES				
Public works	114,000	114,000	56,232	57,768
Capital outlay	60,000	310,000	253,885	56,115
Total expenditures	<u>174,000</u>	<u>424,000</u>	<u>310,117</u>	<u>113,883</u>
NET CHANGES IN FUND BALANCES	(86,143)	(336,143)	(196,255)	139,888
FUND BALANCES - BEGINNING	<u>751,695</u>	<u>751,695</u>	<u>751,695</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 665,552</u>	<u>\$ 415,552</u>	<u>\$ 555,440</u>	<u>\$ 139,888</u>



Memorandum

Date: 7 April 2015
To: Township Board
From: Township Offices
Subject: "Oshtemo Fire Department Operations & Programs – 2014 Year in Review"

Objective

Annual discussion with Fire Department on activities from the prior year, in this case, from the year 2014.

Background

Please bring the above titled hard copy report. The report is available in your Township mailbox. It will also be available online at the Fire Department page:

<http://www.oshtemo.org/fire-department/>

Please note the report contains typically reported data from 2014, as well as descriptions of a number of Oshtemo Fire Department programs. The program descriptions are intended to educate and familiarize the Board and the public with the organization.

Oshtemo Aid Given/Received 2014

Automatic Aid / Mutual Aid Given											
	Alamo	Comstock	Cooper	KDPS	KTFD	Mattawan	Portage	Texas	VBEMS	Totals	
Automatic Aid Given	2	0	0	15	13	0	4	10	0	44	
Mutual Aid Given	6	1	0	17	12	1	12	9	1	59	
Other Aid Given	2	0	0	2	0	1	1	0	0	6	
Total Aid Given	10	1	0	34	25	2	17	19	1	109	
Automatic Aid / Mutual Aid Received											
	Alamo	Comstock	Cooper	KDPS	KTFD	Mattawan	Portage	Texas	VBEMS	Totals	
Automatic Aid Received	4	0	0	1	19	3	0	11	0	38	
Mutual Aid Received	3	0	1	1	11	0	0	7	0	23	
Total Aid Received	7	0	1	2	30	3	0	18	0	61	
Total Aid Given/Received	17	1	1	36	55	5	17	37	1	170	
Differential Received:Given	-3	-1	1	-32	5	1	-17	-1	-1	-48	

4, b

RECEIPTS & DISBURSEMENTS

**** GENERAL, FIRE, SEWER & WATER FUNDS ****

RECEIPTS 06/03/2015 thru 06/12/2015

Accessory Bldg Review/Alexander	100.00
Accessory Bldg Review/Lampart	100.00
Land Division App/Hiestand	100.00
Admin Site Plan/Overland	250.00
Admin Site Plan/SMJ	250.00
Site Plan/Progressive Alternatives	500.00
Planning Escrow/Progressive Alternatives	1,000.00
Sign Permits	50.00
Copies	22.27
Ordinance/Parking Violations	9,685.63
Sidewalk Permits/Inspections	50.00
Rent Deposits	925.00
Grange Rental	85.00
OCC Rental	75.00
Park Pavilion Rental	270.00
Grave Sales	150.00
Grave Openings	1,885.00
Foundations	216.00
Metal Bin Credit	100.80
Refund/Clark Hill	8,041.00
KABA/Start Up Reimbursement	4,338.00
Water Receipts	2,525.00

Total 30,718.70

DISBURSEMENTS

6/10/2015	Payroll/Office/FF	58,074.67
6/12/2015	Payables	200,140.62

Total 258,215.29

User: DeannaJ
 DB: Oshtemo
 EXP CHECK RUN DATES 06/12/2015 - 06/12/2015
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID

BANK CODE: GEN
 Post Date Invoice
 CK Run Date PO
 Disc. Date Disc. %
 Due Date
 Bank Hold
 Sep CK
 1099
 Invoice Description
 Gross Amount
 Discount
 Net Amount

aflac
 90045416
 Vendor name
 Address
 City/State/zip
 Aflac
 Attn: Remittance Processing Service
 1932 Wynnton Rd
 Columbus GA, 31999-0797
 06/09/2015 451429 GEN extra insurance
 06/12/2015 N
 / / 0.0000 N
 06/12/2015 N
 1,281.30

GL NUMBER
 101-000-26700
 206-000-26700
 DESCRIPTION
 AFLAC Insurance
 AFLAC Insurance
 AMOUNT
 373.54
 907.76
 1,281.30

VENDOR TOTAL: 1,281.30

MISC
 90045466
 Paid
 Alaina Simpson
 5009 Green Meadow Rd
 Kalamazoo MI, 49009
 06/09/2015 05312015 GEN rental deposit refund
 06/12/2015 N
 / / 0.0000 Y
 06/12/2015 N
 250.00

GL NUMBER
 101-000-24800
 DESCRIPTION
 Rent Deposits
 AMOUNT
 250.00

VENDOR TOTAL: 250.00

MISC
 90045457
 Paid
 Amy Pruitt
 2906 Bramble Drive
 Kalamazoo MI, 49009
 06/09/2015 06062015 GEN rental deposit refund
 06/12/2015 N
 / / 0.0000 Y
 06/12/2015 N
 250.00

GL NUMBER
 101-000-24800
 DESCRIPTION
 Rent Deposits
 AMOUNT
 250.00

VENDOR TOTAL: 250.00

User: DeannaJ
DB: Oshtemo

EXP CHECK RUN DATES 06/12/2015 - 06/12/2015
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		

apexcont	Apex Contractors, Inc.	06/11/2015	#4	GEN	FLESHER FIELD CONSTRUCTION PHASE 2	13,050.00
90045494	4101 27th Street	06/12/2015	000006791	N		0.00
	Dorr MI, 49323-0010	/ /	0.0000	N		0.00
		06/12/2015		N		13,050.00

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
107-756-98200.FF2013	FLESHER FIELD CONSTRUCTION - PHASE 2	13,050.00	13,050.00

VENDOR TOTAL: 13,050.00

belle	Belle Tire	06/09/2015	26199626	GEN	504 OIL CHANGE	62.00
90045418	3000 Enterprise	06/12/2015	000007311	N		0.00
	Allen Park MI, 48101	/ /	0.0000	N		0.00
		06/12/2015		N		62.00

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
206-340-86700	504 OIL CHANGE	62.00	62.00

belle	Belle Tire	06/09/2015	26206209	GEN	502 OIL CHANGE	89.00
90045417	3000 Enterprise	06/12/2015	000007314	N		0.00
	Allen Park MI, 48101	/ /	0.0000	N		0.00
		06/12/2015		N		89.00

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
206-340-86700	502 OIL CHANGE	89.00	89.00

VENDOR TOTAL: 151.00

bwd	Best Way Disposal	06/09/2015	054461/022802	GEN	porta Johns, dumpdays 4/25&5/9	5,891.27
90045419	2314 Miller Rd	06/12/2015		N		0.00
	Kalamazoo MI, 49001	/ /	0.0000	N		0.00
		06/12/2015		N		5,891.27

GL NUMBER	DESCRIPTION	AMOUNT
107-756-93100	Maintenance Services	90.00
101-249-95900	Trash Collection	5,801.27

5,891.27

VENDOR TOTAL: 5,891.27

User: DeannaJ
 DB: Oshtemo
 EXP CHECK RUN DATES 06/12/2015 - 06/12/2015
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID

Vendor Code Vendor name Address City/State/zip
 Ref #
 Post Date Invoice Bank Invoice Description Gross Amount
 CK Run Date PO Hold Sep CK Discount
 Disc. Date Disc. % Due Date 1099 Net Amount

harvey
 90045439
 Bob Harvey
 7070 North 6th Street
 Kalamazoo MI, 49009
 06/09/2015 05302015 GEN dump day worker 5/30/2015 70.00
 06/12/2015 0.0000 N
 / / N
 06/12/2015 70.00
 Paid

GL NUMBER 101-249-95900
 DESCRIPTION Trash Collection
 AMOUNT 70.00
 VENDOR TOTAL: 70.00

MISC
 90045420
 Bonnie Callen
 7540 W. N Ave
 Kalamazoo MI, 49009
 06/09/2015 06072015 GEN rental deposit refund 250.00
 06/12/2015 0.0000 Y
 / / N
 06/12/2015 250.00
 Paid

GL NUMBER 101-000-24800
 DESCRIPTION Rent Deposits
 AMOUNT 250.00
 VENDOR TOTAL: 250.00

harrell
 90045438
 Cathy Harrell
 23040 38th Ave
 Mattewan MI, 49071
 06/09/2015 05272015 GEN reimburse spouse health ins premium 1,823.82
 06/12/2015 0.0000 N
 / / N
 06/12/2015 1,823.82
 Paid

GL NUMBER 101-234-71600
 DESCRIPTION Health & Life Insurance
 AMOUNT 1,823.82
 VENDOR TOTAL: 1,823.82

Clean
 90045471
 Clean Earth
 5189 King Highway
 Kalamazoo MI, 49048
 06/10/2015 2-13211 GEN EMERGENCY SANITARY SEWER REPAIR AT 2970 2,158.98
 06/12/2015 000007326 N
 / / N
 06/12/2015 0.0000 N
 06/12/2015 2,158.98
 Paid

GL NUMBER 490-000-95800
 DESCRIPTION VACTOR EXCAVATE & REPAIR BROKEN 8" SANI
 AMOUNT 2,158.98
 AMT RELIEVED 2,158.98

VENDOR TOTAL: 2,158.98

User: DeannaJ EXP CHECK RUN DATES 06/12/2015 - 06/12/2015
 DB: Oshtemo BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID

Vendor Code Vendor name Post Date Invoice Bank Invoice Description Gross Amount
 Ref # Address CK Run Date PO Hold Discount
 City/State/Zip Disc. Date Disc. % Sep CK Net Amount
 Due Date

ce-e Consumers Energy 06/09/2015 06122015 GEN electric and gas 2,962.83
 90045425 Payment Center 06/12/2015 N
 PO Box 740309 / / 0.0000 N 0.00
 Cincinnati OH, 45271-0309 06/12/2015 N 2,962.83
 Paid

GL NUMBER DESCRIPTION AMOUNT
 101-218-92100 Electric - meter #165 - twp office 2,783.82
 107-756-92100 elec - meter #326 - Grange 134.25
 206-340-92100 Electric 44.76
 2,962.83
 Vendor TOTAL: 2,962.83

ce-sl Consumers Energy 06/09/2015 06122015 GEN street lights 9,895.16
 90045424 Payment Center 06/12/2015 N
 PO Box 740309 / / 0.0000 N 0.00
 Cincinnati OH, 45274-0309 06/12/2015 N 9,895.16
 Paid

GL NUMBER DESCRIPTION AMOUNT
 101-506-92600 Street Lighting 9,895.16
 Vendor TOTAL: 9,895.16

conlife Consumers Life Insurance Company 06/09/2015 016562709-2 GEN life / add 284.31
 90045423 PO Box 951914 06/12/2015 N
 Cleveland OH, 44193 / / 0.0000 N 0.00
 06/12/2015 N 284.31
 Paid

GL NUMBER DESCRIPTION AMOUNT
 101-234-71600 Health & Life Insurance 175.50
 206-336-71600 Health & Life Insurance 108.81
 284.31
 Vendor TOTAL: 284.31

INVOICE APPROVAL BY INVOICE REPORT FOR OSHTEMO TOWNSHIP

EXP CHECK RUN DATES 06/12/2015 - 06/12/2015
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
	City/State/zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		

CTS	CTS Telecom Inc.	06/09/2015	10004700	GEN	telephone	705.32
90045421	13800 E Michigan	06/12/2015		N		0.00
	Galesburg MI, 49053	/ /	0.0000	N		705.32
		06/12/2015		N		

GL NUMBER
101-249-85300
206-340-85300

DESCRIPTION
Telephone
Telephone

AMOUNT
470.08
235.24
705.32

VENDOR TOTAL: 705.32

Vendor Code Vendor name Post Date Invoice Bank Invoice Description Gross Amount
 Ref # Address CK Run Date PO Hold Discount
 City/State/Zip Disc. Date Disc. % Sep CK Net Amount

evp 90045426 Emergency Vehicle Products 06/09/2015 8305 GEN 521 FRONT BRAKES 1,489.01
 2975 Interstate Pkwy 06/12/2015 000007308 N N 0.00
 Kalamazoo MI, 49048-9600 / / N N 1,489.01
 Paid

GL NUMBER 206-340-86700 DESCRIPTION 521 FRONT BRAKES AMOUNT 1,489.01 AMT RELIEVED 1,489.01

evp 90045433 Emergency Vehicle Products 06/09/2015 8310 GEN 2015 572 INSERVICE. SERVICE ODER # 5000 9,636.49
 2975 Interstate Pkwy 06/12/2015 000007313 N N 0.00
 Kalamazoo MI, 49048-9600 / / N N 9,636.49
 Paid

GL NUMBER 211-344-97600 DESCRIPTION LABOR AMOUNT 3,800.00 AMT RELIEVED 3,800.00
 211-344-97600 M4 LED LIGHTHEAD 1,332.80 1,332.80
 211-344-97600 1" VALVES AND FITTINGS 75.00 75.00
 211-344-97600 RADIO ANTENNA KIT 47.25 47.25
 211-344-97600 CODE 3 SIREN SPEAKER CHROME 375.00 375.00
 211-344-97600 INDICATOR AUTO CHARGE 118.96 118.96
 211-344-97600 EJECT KUSSMAUL SUPER 283.33 283.33
 211-344-97600 MEGA FUSE 17.38 17.38
 211-344-97600 MEGA FUSE HOLDER 32.22 32.22
 211-344-97600 HOSE ASSY 209.18 209.18
 211-344-97600 MISC WIRE CONNECTORS 350.00 350.00
 211-344-97600 WINCH TIE DOWN 20.00 20.00
 211-344-97600 FOOT STEP 146.00 146.00
 211-344-97600 MISC - FABRICATION 2,829.37 2,829.37
 9,636.49

evp 90045431 Emergency Vehicle Products 06/09/2015 8315 GEN REPLACEMENT OF 521 TRANSMISSION COOLER 474.84
 2975 Interstate Pkwy 06/12/2015 000007316 N N 0.00
 Kalamazoo MI, 49048-9600 / / N N 474.84
 Paid

GL NUMBER 206-340-86700 DESCRIPTION 513 TRANSMISSION COOLER LINES AMOUNT 474.84 AMT RELIEVED 474.84

evp 90045430 Emergency Vehicle Products 06/09/2015 8332 GEN 541 ANNUAL PUMP TEST 350.00
 2975 Interstate Pkwy 06/12/2015 000007320 N N 0.00
 Kalamazoo MI, 49048-9600 / / N N 0.00

Vendor Code Vendor name Address City/State/zip
 Ref # Post Date Invoice PO Hold Invoice Description Gross Amount
 Disc. Date Disc. % Sep CK Net Amount
 Due Date 1099

Bank CODE: GEN
 06/12/2015 N 350.00

GL NUMBER 206-340-86700 DESCRIPTION 541 ANNUAL PUMP TEST AMOUNT 350.00 AMT RELIEVED 350.00

evp 90045432 Emergency Vehicle Products 06/09/2015 8333 GEN 532 ANNUAL PUMP TEST 350.00
 2975 Interstate Pkwy 06/12/2015 000007321 N 0.00
 Kalamazoo MI, 49048-9600 / / N 0.00
 06/12/2015 0.0000 N 350.00
 Paid

GL NUMBER 206-340-86700 DESCRIPTION 532 ANNUAL PUMP TEST AMOUNT 350.00 AMT RELIEVED 350.00

evp 90045427 Emergency Vehicle Products 06/09/2015 8334 GEN 521 ANNUAL PUMP TEST 350.00
 2975 Interstate Pkwy 06/12/2015 000007317 N 350.00
 Kalamazoo MI, 49048-9600 / / N 0.00
 06/12/2015 0.0000 N 350.00
 Paid

GL NUMBER 206-340-86700 DESCRIPTION 521 ANNUAL PUMP TEST AMOUNT 350.00 AMT RELIEVED 350.00

evp 90045429 Emergency Vehicle Products 06/09/2015 8335 GEN 513 ANNUAL PUMP TEST 350.00
 2975 Interstate Pkwy 06/12/2015 000007319 N 350.00
 Kalamazoo MI, 49048-9600 / / N 0.00
 06/12/2015 0.0000 N 350.00
 Paid

GL NUMBER 206-340-86700 DESCRIPTION 513 ANNUAL PUMP TEST AMOUNT 350.00 AMT RELIEVED 350.00

evp 90045428 Emergency Vehicle Products 06/09/2015 8336 GEN 511 ANNUAL PUMP TEST 350.00
 2975 Interstate Pkwy 06/12/2015 000007318 N 350.00
 Kalamazoo MI, 49048-9600 / / N 0.00
 06/12/2015 0.0000 N 350.00
 Paid

GL NUMBER 206-340-86700 DESCRIPTION 511 ANNUAL PUMP TEST AMOUNT 350.00 AMT RELIEVED 350.00

VENDOR TOTAL: 13,350.34

User: DeannaJ
 DB: Oshtemo
 EXP CHECK RUN DATES 06/12/2015 - 06/12/2015
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID

Vendor Code Ref # Vendor name Address City/State/Zip
 Post Date Invoice Bank Invoice Description Gross Amount
 CK Run Date PO Hold
 Disc. Date Disc. % Sep CK
 Due Date 1099
 Net Amount

eps 90045434 Engineered Protections Systems, Inc 06/09/2015 a689282 GEN alarm - twp 174.21
 750 Front NW 06/12/2015 N
 Suite 200
 Grand Rapids MI, 49504-4400 / / 0.0000 N N 0.00
 06/12/2015 174.21

Paid
 GL NUMBER 101-218-93100 DESCRIPTION Maintenance Services AMOUNT 174.21
 VENDOR TOTAL: 174.21

genzink 90045473 Genzink Appraisal Company 06/10/2015 3216-14 GEN APPRAISAL WORK RE GESMUNDO TAX CASE 14- 2,847.40
 1009 44TH STREET, SW 06/12/2015 000007347 N 2,847.40
 SUITE 107
 WYOMING MI, 49509-4480 / / 0.0000 N N 0.00
 06/12/2015 2,847.40

Paid
 GL NUMBER 101-249-96300 DESCRIPTION APPRAISAL WORK RE 12 GESMUNDO PARCELS AMOUNT 2,847.40
 VENDOR TOTAL: 2,847.40

genzink 90045472 Genzink Appraisal Company 06/10/2015 3217-14 GEN APPRAISAL WORK - GESMUNDO TAX CASE #14- 2,315.00
 1009 44TH STREET, SW 06/12/2015 000007346 N 2,315.00
 SUITE 107
 WYOMING MI, 49509-4480 / / 0.0000 N N 0.00
 06/12/2015 2,315.00

Paid
 GL NUMBER 101-249-96300 DESCRIPTION APPRAISAL WORK-GESMUNDO TAX CASE W 6 PCS AMOUNT 2,315.00
 VENDOR TOTAL: 2,315.00

hts 90045474 Handley's Tree Service 06/10/2015 13581 GEN STORM DAMAGE HILL CEMETERY 675.00
 PO Box 298 06/12/2015 000007344 N 675.00
 Oshtemo MI, 49077 / / 0.0000 N N 0.00
 06/12/2015 675.00

Paid
 GL NUMBER 101-218-93100 DESCRIPTION REMOVE TREE HILL CEMETERY AMOUNT 675.00
 VENDOR TOTAL: 675.00

User: DeannaJ
 DB: Oshtemo
 EXP CHECK RUN DATES 06/12/2015 - 06/12/2015
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID

BANK CODE: GEN
 Vendor Code Vendor name Post Date Invoice Bank Invoice Description Gross Amount
 Ref # Address CK Run Date PO Hold Hold
 City/State/Zip Disc. Date Disc. % Sep CK Sep CK Discount
 Due Date 1099 Net Amount

hassel	Hasselbring Clark	06/09/2015	21260	GEN	twp copier - maint & copies	1,773.34
90045440	5858 S Aurelius	06/12/2015	0.0000	N		0.00
	Lansing MI, 48911	/ /		N		1,773.34
06/12/2015				N		

GL NUMBER 101-249-93300
 DESCRIPTION Equipment Maintenance
 AMOUNT 1,773.34
 VENDOR TOTAL: 1,773.34

MISC	Hershal Hale	06/09/2015	06072015	GEN	rental deposit refund	250.00
90045437	3091 Chestnut Hills	06/12/2015		N		
	Apt 204	/ /		Y		0.00
	Kalamazoo MI, 49009	06/12/2015	0.0000	N		250.00

GL NUMBER 101-000-24800
 DESCRIPTION Rent Deposits
 AMOUNT 250.00
 VENDOR TOTAL: 250.00

Iron	Iron Mountain	06/10/2015	11V3275	GEN	STORAGE FEE FOR JUNE, 2015	161.37
90045475	PO Box 27128	06/12/2015	000007350	N		0.00
	New York NY, 10087-7128	/ /	0.0000	N		161.37
06/12/2015				N		

GL NUMBER 101-250-95500
 DESCRIPTION STORAGE FEE FOR JUNE, 2015
 AMOUNT 161.37
 AMT RELIEVED 161.37
 VENDOR TOTAL: 161.37

User: DeannaJ EXP CHECK RUN DATES 06/12/2015 - 06/12/2015
 DB: Oshtemo BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID

BANK CODE: GEN
 Vendor Code Vendor name Post Date Invoice Bank Invoice Description Gross Amount
 Ref # Address CK Run Date PO Hold Discount
 City/State/Zip Disc. Date Disc. % Sep CK Net Amount
 Due Date 1099

Kcityt-w Kalamazoo City Treasurer 06/09/2015 06122015 GEN water 339.34
 90045441 415 E Stockbridge 06/12/2015 0.0000 N N 0.00
 Kalamazoo MI, 49001 / / N N 339.34
 06/12/2015

GL NUMBER DESCRIPTION AMOUNT
 101-218-92000 Water - twp 86.61
 107-756-92000 Water - parks 90.02
 206-340-92000 Water 126.69
 107-756-98100 Capital Outlay/Drake House 36.02
 339.34

VENDOR TOTAL: 339.34

Kcd Kalamazoo Conservation District 06/09/2015 05282015 GEN COUNTY PLAT BOOK 30.00
 90045442 5950 Portage Road 06/12/2015 000007322 N N 30.00
 Suite B / / N N 0.00
 Portage MI, 49002 06/12/2015 0.0000 N N 30.00

VENDOR TOTAL: 30.00

GL NUMBER DESCRIPTION AMOUNT AMT RELIEVED
 101-249-72800 COUNTY PLAT BOOK 30.00 30.00

Kcba Kalamazoo County Bar Association 06/09/2015 06122015 GEN 2015-2016 ANNUAL MEMBERSHIP DUES 110.00
 90045443 137 N Park Street 06/12/2015 000007312 N N 110.00
 Suite 104 / / N N 0.00
 Kalamazoo MI, 49007 06/12/2015 0.0000 N N 110.00

VENDOR TOTAL: 110.00

GL NUMBER DESCRIPTION AMOUNT AMT RELIEVED
 101-250-95800 2015-2016 ANNUAL MEMBERSHIP DUES 110.00 110.00

User: DeannaJ
 DB: Oshtemo
 EXP CHECK RUN DATES 06/12/2015 - 06/12/2015
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID

Vendor Code Ref # Vendor name Address City/State/zip
 Vendor name Address City/State/zip
 Post Date CK Run Date Disc. Date Due Date
 Invoice PO Disc. %
 BANK CODE: GEN
 Bank Hold Sep CK 1099
 Invoice Description
 Gross Amount
 Discount
 Net Amount

Kct	90045445	Kalamazoo County Treasurer 201 West Kalamazoo Ave Kalamazoo MI, 49007	06/09/2015 06/12/2015 / 06/12/2015	04092015 000007324 / 0.0000	GEN N N N	SKY KING MTT APPEAL	218.36 0.00 218.36
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GL NUMBER	101-249-96100	DESCRIPTION	AMOUNT	AMT RELIEVED
	101-249-96100	TWSP 2014 TAXES	53.10	53.10
	206-340-96100	FIRE 2014 TAXES	108.75	108.75
	211-344-96100	FIRE EQUIPMENT 2014 TAXES	27.19	27.19
	101-506-92600	POLICE 2014 TAXES	27.18	27.18
	101-249-96100	ADM FEE 2014 TAXES	2.14	2.14
			<u>218.36</u>	

kct	90045476	Kalamazoo County Treasurer 201 West Kalamazoo Ave Kalamazoo MI, 49007	06/10/2015 06/12/2015 / 06/12/2015	alexander ack 000007345 / 0.0000	GEN N Y N	RECORD 2-PP ALEXANDER ACKNOWLEDGMENT OF	17.00 0.00 0.00 17.00
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GL NUMBER	101-805-82600	DESCRIPTION	AMOUNT	AMT RELIEVED
	101-805-82600	RECORD 2-PP ALEXANDER ACKNOWL OF ZON RES	17.00	17.00

VENDOR TOTAL: 235.36

kct-p	90045444	Kalamazoo County Treasurer 201 West Kalamazoo Kalamazoo MI, 49007	06/09/2015 06/12/2015 / 06/12/2015	police 0.0000 / 0.0000	GEN N N N	police contract	70,637.75 0.00 70,637.75
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GL NUMBER	207-310-80200	DESCRIPTION	AMOUNT
	207-310-80200	Protection Contract - KC	70,637.75

VENDOR TOTAL: 70,637.75

Vendor Code Ref # Vendor name Address City/State/zip
 Kalamazoo Oil Company
 2601 N. Burdick Street
 Kalamazoo MI, 49007-1874

Bank CODE: GEN
 Post Date Invoice PO Bank Invoice Description Gross Amount
 CK Run Date Disc. % Hold Sep CK Discount
 Due Date Disc. % 1099 Net Amount

GL NUMBER 206-340-86800
 DESCRIPTION Fuel
 AMOUNT 2,709.53

ko 90045448
 Kalamazoo Oil Company
 2601 N. Burdick Street
 Kalamazoo MI, 49007-1874
 06/09/2015 05312015 GEN fuel for twp vehicles 426.61
 06/12/2015 0.0000 N 0.00
 06/12/2015 0.0000 N 426.61

GL NUMBER 206-340-86800
 DESCRIPTION Fuel
 AMOUNT 75.84
 101-249-86800 Fuel, Oil & Grease 86.32
 107-756-86800 Fuel, Oil & Grease 216.34
 101-218-86800 Fuel, Oil & Grease 48.11
 426.61

VENDOR TOTAL: 3,136.14

MISC 90045435
 Karen Finch
 1320 N. 3rd Street
 Kalamazoo MI, 49009
 06/09/2015 06072015 GEN rental deposit refund 175.00
 06/12/2015 0.0000 N 0.00
 06/12/2015 0.0000 N 175.00

GL NUMBER 101-000-24800
 DESCRIPTION Rent Deposits
 AMOUNT 175.00

VENDOR TOTAL: 175.00

Vendor Code Vendor name
 Ref # Address
 City/State/Zip

lmm Lake Michigan Mailers
 90045450 PO Box 19157
 Kalamazoo MI, 49019-9157

GL NUMBER DESCRIPTION AMOUNT
 101-249-73000 Postage 1,365.00
 101-209-73000 Postage - assessing 635.00
 2,000.00

VENDOR TOTAL: 2,000.00

landuse LandUse USA, LLC
 90045451 6971 Westgate Drive
 Lainsburg MI, 48848

GL NUMBER DESCRIPTION AMOUNT
 107-756-80800 DRAKE FARMSTEAD MASTER PLAN MARKET STUDY 8,000.00

VENDOR TOTAL: 8,000.00

Lowes Lowe's Home Center
 90045452 PO Box 530954
 Atlanta GA, 30353-0954

GL NUMBER DESCRIPTION AMOUNT AMT RELIEVED
 107-756-75700 LOPPER 26.58
 107-756-75700 GRABBERS 34.16
 60.74

VENDOR TOTAL: 60.74

INVOICE APPROVAL BY INVOICE REPORT FOR OSHTEMO TOWNSHIP

EXP CHECK RUN DATES 06/12/2015 - 06/12/2015
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		

germay	Marc Germay	06/09/2015	06122015	GEN	record meetings	150.00
90045436	1369 Concord Place Drive	06/12/2015		N		

	Apt ID	/	/	N		0.00
	Kalamazoo MI, 49009-1651	06/12/2015	0.0000	Y		150.00

GL NUMBER 101-249-80800
DESCRIPTION Contracted Services
AMOUNT 150.00
VENDOR TOTAL: 150.00

coash	Martha Coash	06/09/2015	06122015	GEN	minute transcriptionist	525.00
90045422	25800 Wise Road	06/12/2015		N		0.00
	Gobles MI, 49055	/	/	N		525.00

GL NUMBER 101-805-70200
DESCRIPTION Salary
AMOUNT 525.00
VENDOR TOTAL: 525.00

menards	Menards	06/09/2015	88872	GEN	TOOL BAG, GARDEN HOSE, BAR AND CHAIN OI	45.90
90045453	6800 West Main Street	06/12/2015	000007315	N		0.00
	Kalamazoo MI, 49009	/	/	N		45.90

		06/12/2015	0.0000	N		0.00
		/	/	N		45.90

GL NUMBER 206-340-75700
DESCRIPTION TOOL BAG
AMOUNT 19.97
AMT RELIEVED 19.97

GL NUMBER 206-340-72800
DESCRIPTION BAR AND CHAIN OIL
AMOUNT 15.94
AMT RELIEVED 15.94

GL NUMBER 206-340-76600
DESCRIPTION SHORT GARDEN HOSE FOR 572
AMOUNT 9.99
AMT RELIEVED 9.99

VENDOR TOTAL: 45.90

User: DeannaJ
 DB: Oshremo
 EXP CHECK RUN DATES 06/12/2015 - 06/12/2015
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID

Vendor Code Vendor name Address City/State/Zip
 Ref # Post Date Invoice PO Bank Hold Invoice Description Gross Amount
 Disc Run Date CK Run Date PO Hold Sep CK Disc. % Disc. % Net Amount
 Due Date

mer Michigan Election Resources 06/09/2015 34201 GEN GEN IMPRINT AV ENVELOPES/MAY ELECTION 338.82
 90045454 1616 Construction Drive 06/12/2015 000007306 N N
 / / 0.0000 N N 0.00
 Kalamazoo MI, 49048 06/12/2015 N N 338.82
 Paid

GL NUMBER DESCRIPTION AMOUNT AMT RELIEVED
 101-191-72800 IMPRINT CHARGE/AV ENVELOPES/MAY ELECTION 338.82 338.82
 VENDOR TOTAL: 338.82

kg Miive Media Group 06/09/2015 05312015 GEN GEN legal notices 1,859.62
 90045446 Dept 77571 06/12/2015 PO Box 77000
 Detroit MI, 48277-0571 / / 0.0000 N N 0.00
 06/12/2015 N N 1,859.62
 Paid

GL NUMBER DESCRIPTION AMOUNT
 101-249-90300 Legal Notices 803.36
 101-805-90300 Legal Notices 1,056.26
 1,859.62
 VENDOR TOTAL: 1,859.62

modern Modernistic 06/09/2015 1583 GEN GEN CARPET REPAIR 129.95
 90045455 821 Wakefield 06/12/2015 000007252 N N
 PO Box 318 / / 0.0000 N N 0.00
 Plainwell MI, 49080 06/12/2015 N N 129.95
 Paid

GL NUMBER DESCRIPTION AMOUNT AMT RELIEVED
 101-218-93100 CARPETTING REPAIRS 129.95 129.95
 VENDOR TOTAL: 129.95

Vendor Code Vendor name
 Ref # Address
 City/State/Zip

MISC M011: Kornak
 90045449 3491 W. Wembley Lane
 Kalamazoo MI, 49009

GI NUMBER 101-000-24800 DESCRIPTION Rent Deposits

GI NUMBER	DESCRIPTION	Post Date	Invoice	Bank	Invoice Description	Gross Amount
90045456	National Hose Testing Specialties	06/09/2015	44474	GEN	rental deposit refund	175.00
	1572 SE Howe St	06/12/2015	000007307	N		0.00
	PO Box 1024	/ /		Y		0.00
	Dallas OR, 97338	06/12/2015	0.0000	N		175.00
Paid						
VENDOR TOTAL:						175.00

GI NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
206-340-93300	ANNUAL LADDER TESTING FOR 2015	1,176.00	1,176.00
VENDOR TOTAL:			1,176.00

Vendor Code Vendor name Post Date Invoice Bank Invoice Description Gross Amount
 Ref # Address CK Run Date PO Hold Discount
 City/State/zip Disc. Date Disc. % Sep CK Net Amount
 BANK CODE: GEN

90045493 Prein & Newhof 06/11/2015 30280 GEN SUPPLEMENTAL SURVEY FOR N 10TH ST NON M
 3355 Evergreen Drive NE 06/12/2015 000007357 N 11,300.00
 Grand Rapids MI, 49525 / / 0.0000 N 0.00
 06/12/2015 N 11,300.00

GL NUMBER DESCRIPTION AMOUNT AMT RELIEVED
 101-249-97600.NM10TH PROFESSIONAL SERVICES - SURVEY 11,300.00 11,300.00

PAID
 P&N Prein & Newhof 06/10/2015 various GEN engineering fees 3,040.60
 90045477 3355 Evergreen Drive NE 06/12/2015 0.0000 N 0.00
 Grand Rapids MI, 49525 / / N 3,040.60
 06/12/2015 N

GL NUMBER DESCRIPTION AMOUNT
 101-209-82000 Engineering Fees 773.25
 101-249-82000 Engineering Fees 210.00
 101-805-82000 Engineering Fees 1,376.55
 490-000-82000 Engineering Fees 680.80
 3,040.60

VENDOR TOTAL: 14,340.60

RI Stafford Excavating 06/09/2015 1709 GEN grave opening / closing 1,850.00
 PO Box 754 06/12/2015 N 0.00
 Richland MI, 49083 / / N 0.00
 06/12/2015 Y 1,850.00

GL NUMBER DESCRIPTION AMOUNT
 101-218-80800 Contracted Grave Openings 1,850.00

VENDOR TOTAL: 1,850.00

User: DeannaJ
DB: Oshtemo

INVOICE APPROVAL BY INVOICE REPORT FOR OSHTEMO TOWNSHIP

EXP CHECK RUN DATES 06/12/2015 - 06/12/2015
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		

ridge	Ridge Napa Auto Parts	06/10/2015	243647	GEN	TRUCK CLEANER, TRUCK FLUIDS, TRUCK PART	187.55
90045478	1655 South Drake St	06/12/2015	000007336	N		0.00
	Kalamazoo MI, 49006	/ /	0.0000	N		187.55
		06/12/2015		N		

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
206-340-72800	ARMOR ALL INTERIOR AND TIRE CLEANER	22.88	22.88
206-340-86700	LIGHT BULBS, AIR FILTER, AUTO FLUIDS	164.67	164.67
		187.55	187.55

VENDOR TOTAL: 187.55

User: DeannaJ
 DB: Oshtemo
 EXP CHECK RUN DATES 06/12/2015 - 06/12/2015
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID

Vendor Code Vendor name Address City/State/Zip
 Ref # Post Date Invoice PO Hold Invoice Description Gross Amount
 Disc. Date Disc. % Sep CK Net Amount
 Due Date 1099

ROE-COM ROE-COMM, INC 06/11/2015 339579 GEN MOBILE RADIO INSTALL 218.25
 90045495 1400 Ramona Ave 06/12/2015 000007359 N N 0.00
 Portage MI, 49002 / / N N 0.00
 06/12/2015 0.0000 N N 218.25
 Paid

GL NUMBER DESCRIPTION AMOUNT AMT RELIEVED
 206-340-85100 INSTALL MOBILE RADIO IN EVERETT POV 218.25 218.25

ROE-COM ROE-COMM, INC 06/10/2015 340077 GEN PROGRAM STATION ALERT SYSTEM 165.00
 90045479 1400 Ramona Ave 06/12/2015 000007338 N N 0.00
 Portage MI, 49002 / / N N 0.00
 06/12/2015 0.0000 N N 165.00
 Paid

GL NUMBER DESCRIPTION AMOUNT AMT RELIEVED
 206-340-85100 LABOR 165.00 165.00

ROE-COM ROE-COMM, INC 06/10/2015 340082 GEN NEW VEHICLE RADIO INSTALL 925.00
 90045480 1400 Ramona Ave 06/12/2015 000007329 N N 0.00
 Portage MI, 49002 / / N N 0.00
 06/12/2015 0.0000 N N 925.00
 Paid

GL NUMBER DESCRIPTION AMOUNT AMT RELIEVED
 206-340-85100 MOTOROLA XPRS550 MOBILE VHF RADIO 750.00 750.00
 206-340-85100 REMOTE MOUNT ADAPTOR 110.00 110.00
 206-340-85100 REMOTE MOUNT CABLE 65.00 65.00
 925.00

ROE-COM ROE-COMM, INC 06/10/2015 340087 GEN NEW VEHICLE RADIO INSTALL 350.00
 90045481 1400 Ramona Ave 06/12/2015 000007328 N N 0.00
 Portage MI, 49002 / / N N 0.00
 06/12/2015 0.0000 N N 350.00
 Paid

GL NUMBER DESCRIPTION AMOUNT AMT RELIEVED
 206-340-85100 REMOTE MOUNT ADAPTOR KIT 220.00 220.00
 206-340-85100 REMOTE MOUNT CABLE 130.00 130.00
 350.00

ROE-COM ROE-COMM, INC 06/10/2015 340111 GEN FIRE PAGER PROGRAMMING 116.80
 90045482 1400 Ramona Ave 06/12/2015 000007330 N N

User: DeannaJ
DB: Oshtemo

EXP CHECK RUN DATES 06/12/2015 - 06/12/2015
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID

Vendor Code	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
Ref #	Address	CK Run Date	PO	Hold		Discount
	City/State/Zip	Disc. Date	Disc. %	Sep CK		Net Amount
		Due Date		1099		

Portage MI, 49002	/ /	06/12/2015	0.0000	N		0.00
				N		116.80

GL NUMBER 206-340-85100
DESCRIPTION RADIO SUPPORT CENTER ASSISTANCE
AMOUNT 116.80
AMT RELIEVED 116.80

VENDOR TOTAL: 1,775.05

S&T 90045458	S & T Lawn Service 3393 South 6th Street Kalamazoo MI, 49009	06/09/2015	11906	GEN	DDA LAWN MAINT/OCC	411.50
		06/12/2015	000007228	N		0.00
		/ /	0.0000	N		0.00
		06/12/2015		N		411.50

GL NUMBER 900-728-93300
DESCRIPTION BLANKET PO/DDA LAWN MAINT/OCC
AMOUNT 411.50
AMT RELIEVED 411.50

VENDOR TOTAL: 411.50

Vendor Code Vendor name
 Ref # Address
 City/State/Zip
 Post Date Invoice
 CK Run Date PO
 Disc. Date Disc. %
 Due Date
 BANK CODE: GEN
 Bank Invoice
 Hold Description
 Sep CK
 Gross Amount
 Discount
 Net Amount

secant 90045460 Secant Technologies 06/09/2015 05312015 GEN computer support 2,024.38
 6395 Technology Ave 06/12/2015 N 0.0000 0.00
 Kalamazoo MI, 49009 / / N N 2,024.38
 Paid 06/12/2015

GL NUMBER 206-340-80900 DESCRIPTION Computer Operations AMOUNT 1,112.19
 101-201-80500 Computer Support 912.19
 2,024.38

secant 90045462 Secant Technologies 06/09/2015 150122 GEN FIRE HOUSE #2 PHONE DROPS AND CABI 772.14
 6395 Technology Ave 06/12/2015 N 000007049 0.00
 Kalamazoo MI, 49009 / / N N 0.00
 Paid 06/12/2015 06/12/2015 0.0000 772.14

GL NUMBER 206-340-96300 DESCRIPTION MATERIAL AND LABOR AMOUNT 120.00
 206-340-96300 MATERIAL FOR WALL CABINET 652.14
 772.14

secant 90045463 Secant Technologies 06/09/2015 150123 GEN FIRE HOUSE #2 PHONE DROPS 1,255.55
 6395 Technology Ave 06/12/2015 N 000007048 0.00
 Kalamazoo MI, 49009 / / N N 0.00
 Paid 06/12/2015 06/12/2015 0.0000 1,255.55

GL NUMBER 206-340-96300 DESCRIPTION FIRE HOUSE #2 PHONE DROPS AMOUNT 1,255.55
 secant 90045461 Secant Technologies 06/09/2015 60801 GEN BALANCE OF PROJECT LABOR (PHONES) 1,288.80
 6395 Technology Ave 06/12/2015 N 000007323 0.00
 Kalamazoo MI, 49009 / / N N 0.00
 Paid 06/12/2015 06/12/2015 0.0000 1,288.80

GL NUMBER 101-249-97700 DESCRIPTION BALANCE OF PROJECT LABOR AMOUNT 644.40
 211-344-98000 BALANCE OF PROJECT LABOR 644.40
 1,288.80

AMT RELIEVED 644.00
 AMT RELIEVED 644.00
 1,288.80

Vendor Code Vendor name
 Ref # Address
 City/State/Zip

Post Date Invoice
 CK Run Date PO
 Disc. Date Disc. %
 Due Date

BANK CODE: GEN
 Bank Invoice Description
 Hold
 Sep CK
 1099

Gross Amount
 Discount
 Net Amount

sc	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
90045465	Siegfried Crandall 246 E Kilgore Rd Kalamazoo MI, 49002-5599	06/09/2015	86177	GEN	computer support	3,524.42
		06/12/2015		N		0.00
		/	0.0000	N		3,524.42
		06/12/2015		N		
VENDOR TOTAL:						5,340.87

GL NUMBER	DESCRIPTION	AMOUNT
101-201-80500	Computer Support	1,273.88
101-249-85300	Telephone	1,125.27
206-340-85300	Telephone	1,125.27
Paid		3,524.42

sc	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
90045464	Siegfried Crandall 246 E Kilgore Rd Kalamazoo MI, 49002-5599	06/09/2015	86257	GEN	acct support	2,000.00
		06/12/2015		N		0.00
		/	0.0000	N		2,000.00
		06/12/2015		N		
VENDOR TOTAL:						2,000.00

GL NUMBER	DESCRIPTION	AMOUNT
101-223-82500	Accounting & Audit Fees	1,350.00
490-000-80800	Audit Fees	50.00
206-336-82500	Accounting & Audit Fees	300.00
491-000-80800	Audit Fees	50.00
107-756-82500	Accounting & Audit Fees	50.00
207-310-82500	Accounting & Audit Fees	50.00
249-371-82500	Accounting & Audit Fees	50.00
211-344-82500	Accounting & Audit Fees	50.00
900-728-82500	Accounting & Audit Fees	50.00
Paid		2,000.00

SW	Vendor name	Post Date	Invoice	Bank	Invoice Description	Gross Amount
90045484	Signwriter 633 W Michigan Ave Kalamazoo MI, 49007-3715	06/10/2015	34728	GEN	NEW 572 VEHICLE LETTERING	345.00
		06/12/2015		N		0.00
		/	0.0000	N		345.00
		06/12/2015		N		
VENDOR TOTAL:						5,524.42

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
211-344-97600	NEW 572 VEHICLE LETTERING	345.00	345.00

Vendor Code Vendor name Post Date Invoice Bank Invoice Description Gross Amount
 Ref # Address CK Run Date PO Hold Disc. % Net Amount
 City/State/Zip Disc. Date Disc. % Sep CK
 Due Date 1099

VENDOR TOTAL: 345.00

som	90045485	State of Michigan Michigan Department of Treasury PO Box 30471 Lansing MI, 48909	06/10/2015	copper beach 23	GEN	2 MOTIONS COPPER BEECH 23 TAX CASE - MT	100.00	0.00	100.00
			06/12/2015	0.0000	N			0.00	100.00
			/ /		Y				
			06/12/2015		N				

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-249-96100	FIL FEES FOR 2 MOTIONS COPPER BEECH 23	100.00	100.00

som	90045486	State of Michigan Michigan Department of Treasury PO Box 30471 Lansing MI, 48909	06/10/2015	copper beach 27	GEN	FILING FEES FOR 2 MOTIONS COPPER BEECH	100.00	0.00	100.00
			06/12/2015	0.0000	N			0.00	100.00
			/ /		Y				
			06/12/2015		N				

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
101-249-96100	FILING FEE FOR 2 MOTIONS COPPER BEECH 27	100.00	100.00

som	90045487	State of Michigan Michigan Department of Treasury PO Box 30471 Lansing MI, 48909	06/10/2015	rem57, 58, 59, 62	GEN	SCANNING OF HISTORICAL CONSTRUCTION PLA	5,696.78	0.00	5,696.78
			06/12/2015	0.0000	N			0.00	5,696.78
			/ /		Y				
			06/12/2015		N				

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
249-371-97600	SCANNING OF HISTORIC CONSTRUCTION PLANS	5,696.78	5,696.78

VENDOR TOTAL: 5,896.78

slp	90045488	Steensma Lawn & Power 7561 Stadium Drive Kalamazoo MI, 49009	06/10/2015	262114	GEN	VENT SAW REPLACEMENT SPRING	18.71	0.00	18.71
			06/12/2015	0.0000	N			0.00	18.71
			/ /		N				
			06/12/2015		N				

GL NUMBER	DESCRIPTION	AMOUNT	AMT RELIEVED
206-340-93300	VENT SAW REPLACEMENT SPRING	18.71	18.71

VENDOR TOTAL: 18.71

Vendor Code Vendor name
 Ref # Address
 City/State/Zip

SWT SWT
 90045483 PO Box 87
 Comstock MI, 49041-0087

GL NUMBER DESCRIPTION AMOUNT AMT RELIEVED
 491-000-96600 1366 BUNKER HILL DR (INV 2858) 2,380.26 2,380.26
 491-000-96600 3365 IRONGATE (INV 2865) 2,308.06 2,308.06
 491-000-96600 2729 OLDREW CIRCLE (INV 2866) 2,326.11 2,326.11
 491-000-96600 5140 W MICHIGAN AVE (INV 2867) 2,344.16 2,344.16
 491-000-96600 2270 N 9TH ST (INV 2880) 1,984.41 1,984.41

VENDOR TOTAL: 11,343.00

SPirt The Spirit Shoppe
 90045467 4510 Kl Avenue
 Kalamazoo MI, 06/09/2015 11570
 06/12/2015 000007181
 / / 0.0000
 06/12/2015 0.0000

GL NUMBER DESCRIPTION AMOUNT AMT RELIEVED
 206-336-72500 SCREENS 24.00 24.00
 206-336-72500 ART WORK 45.00 45.00
 69.00

VENDOR TOTAL: 69.00

thomson Thomson West
 90045489 P.O. Box 6292
 Carol Stream IL, 60197-6292
 06/10/2015 831931161
 06/12/2015 000007351
 / / 0.0000
 06/12/2015 0.0000

GL NUMBER DESCRIPTION AMOUNT AMT RELIEVED
 101-250-95500 ON LINE LIBRARY RESEARCH MAY 2015 665.18 665.18

VENDOR TOTAL: 665.18

Vendor Code Vendor name
 Ref # Address
 City/State/Zip

Post Date Invoice Bank Invoice Description Gross Amount
 CK Run Date PO Hold Sep CK Discount
 Disc. Date Disc. % 1099 Net Amount
 Due Date

Bank CODE: GEN
 06/10/2015 254402 GEN NETWORK/FLEET MONTHLY SERVICE FEE - JUNE
 06/12/2015 000007341 N 119.65
 / / N 0.00
 06/12/2015 N 119.65

GL NUMBER DESCRIPTION AMOUNT AMT RELIEVED
 206-340-85300 JUNE SERVICE FEE 113.70 113.70
 206-340-85300 NAVIGATION FEE 5.95 5.95
 119.65
 VENDOR TOTAL: 119.65

Viridis Viridis Design Group 06/09/2015 1437-4 GEN BLANKET PO 2,400.00
 90045468 313 N. Burdick Street 06/12/2015 000006460 N 2,400.00
 Kalamazoo MI, 49009 / / N 0.00
 06/12/2015 N 2,400.00

GL NUMBER DESCRIPTION AMOUNT AMT RELIEVED
 101-249-97600.NM10TH NON MOTORIZED DESIGN SERVICE/N 10TH ST 1,200.00 1,200.00
 101-249-97600.NMKLAV NON MOTORIZED DESIGN SERVICE/KL AVENUE 1,200.00 1,200.00
 2,400.00
 VENDOR TOTAL: 2,400.00

Vendor Code Vendor name Post Date Invoice Bank Invoice Description Gross Amount
 Ref # Address CR Run Date PO Hold Sep CK Discount
 City/State/Zip Disc. Date Disc. % 1099 Net Amount

ZOP	DESCRIPTION	DATE	AMOUNT	RELIEVED	GEN	OFFICE SUPPLIES	AMT RELIEVED
90045469	Zemlick Office Products	06/09/2015	0117808-001	GEN	OFFICE SUPPLIES	32.26	32.26
	3773 Sky King Blvd	06/12/2015	000007302	N		0.00	0.00
	Kalamazoo MI, 49009	/ /	0.0000	N		32.26	32.26
		06/12/2015		N			

ZOP	DESCRIPTION	DATE	AMOUNT	RELIEVED	GEN	OFFICE SUPPLIES	AMT RELIEVED
90045470	Zemlick Office Products	06/09/2015	0117922-001	GEN	DVD'S	32.26	32.26
	3773 Sky King Blvd	06/12/2015	000007303	N		0.00	0.00
	Kalamazoo MI, 49009	/ /	0.0000	N		38.99	38.99
		06/12/2015		N			

ZOP	DESCRIPTION	DATE	AMOUNT	RELIEVED	GEN	OFFICE SUPPLIES	AMT RELIEVED
90045491	Zemlick Office Products	06/10/2015	0118018-001	GEN	OFFICE SUPPLIES	54.74	54.74
	3773 Sky King Blvd	06/12/2015	000007327	N		0.00	0.00
	Kalamazoo MI, 49009	/ /	0.0000	N		54.74	54.74
		06/12/2015		N			

ZOP	DESCRIPTION	DATE	AMOUNT	RELIEVED	GEN	OFFICE SUPPLIES	AMT RELIEVED
90045492	Zemlick Office Products	06/11/2015	0118306-001	GEN	OFFICE SUPPLIES	32.05	32.05
	3773 Sky King Blvd	06/12/2015	000007358	N		0.00	0.00
	Kalamazoo MI, 49009	/ /	0.0000	N		32.05	32.05
		06/12/2015		N			

GL NUMBER 206-340-72800
 DESCRIPTION ASST LTR SZ FOLDERS
 AMOUNT 21.11
 AMT RELIEVED 21.11

Vendor Code Vendor name
 Ref # Address
 City/State/Zip

101-249-72800 USB CABLES

Post Date	Invoice	Bank	Invoice Description	Gross Amount
CK Run Date	PO	Hold		Discount
Disc. Date	Disc. %	Sep CK		Net Amount
Due Date		1099		

BANK CODE: GEN

10.94	10.94	
32.05		
VENDOR TOTAL:		158.04
TOTAL - ALL VENDORS:		200,140.62

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Memorandum

Date: June 19, 2015
To: Township Board
From: Karen High, Parks Director
Subject: Update on Greenway Corridor Planning

OBJECTIVE

Board update on a professional services contract with O'Boyle, Cowell, Blalock & Associates (OCBA) in collaboration with the Southwest Michigan Land Conservancy (SWMLC) to undertake greenway corridor planning efforts. Because this item was approved in the 2015 budget, no Board action is required.

INFORMATION

Several key goals and objectives in Oshtemo Township's Five Year Parks and Recreation Master Plan call for the identification and development of greenway corridors that could be used for non-motorized trails. Corridors that connect parks, neighborhoods, schools and major areas of activity are identified as a high priority. Ecosystem corridors that protect natural areas such as groundwater recharge areas, scenic viewsheds, and wildlife corridors are also identified.

In order to begin working toward these goals and objectives, the Township has entered into a professional services contract with OCBA and SWMLC to identify potential greenway corridors. A key component of this effort includes a Township-wide evaluation of natural features and open spaces using geographic information systems (GIS) data assessment and fieldwork. A preliminary diagram of potential corridors will be identified, and a report will be provided that details the process of evaluating greenway opportunities and recommends ways to move forward. The Parks Committee and Township staff will work with the consultant team to provide feedback throughout the planning process.

This project was approved in the 2015 budget. Per the Purchasing Policy, a report to the Board is required but no Board action is required. Please feel free to contact me if you have any questions or suggestions.

*Bold Font Indicates Proposed Appointment. Others are Continuing

TITLE	# Mtgs	Members	Dates	Term/End Date
Board & Committee Appointments		Libby Heiny-Cogswell Nancy Culp Deb Everett	As needed	
Buildings and Grounds	12	Libby Heiny-Cogswell Nancy Culp Rick Everett (Staff) Carl Benson (Resident)	3rd Tuesday @ 8:00 a.m.	
Capital Improvement (CIC)	4	Zak Ford Nancy Culp Libby Heiny-Cogswell Dave Bushouse (Resident) Tim Mallett (Resident) Cathy Harrell (Staff) Marc Elliott (Staff)	Quarterly, Jan, Apr, July, Oct 3rd Tues. @ 1pm	11.20.2016
Central County Transit Authority (CCTA)		Deb Everett	TBD	
"Listening Post" (Co-Hosts COG & Chamber of Commerce)		Dusty Farmer (Primary) Nancy Culp (Alternate) (Alternate other board members)	Monthly 4th Friday, 8am - 9am	n/a
Council of Governments (COG)		Libby Heiny-Cogswell (Primary) Deb Everett (Alternate)	Quarterly	n/a
Kalamazoo Brownfield Authority		Greg Milliken (Staff Attendee)	4th Thursday of each Month @ 4:00pm	NA
Kalamazoo County Transit Authority	12	Deb Everett, Primary Nancy Culp (Alternate)	2nd & 4th Monday, 5:30 p.m.	
HR (Human Resources)	12	Libby Heiny-Cogswell Dusty Farmer Nancy Culp Jennie Miller (Staff Representative) Jim Porter (Attorney) Mark Barnes (Staff) Nate Strong (HR Specialist)	Monthly 1st Tuesday @ 3:30 p.m.	
Metro Transit (City)/ Local Advisory Committee (LAC)		Deb Everett, Primary Dusty Farmer , Alternate	3rd Wed, bi-monthly, 2:30 pm Jan, Mar, May, Ju, Se, Nov	

*Bold Font Indicates Proposed Appointment. Others are Continuing

TITLE	# Mtgs	Members	Dates	Term/End Date
Parks	12	Deb Everett Libby Heiny-Cogswell Cheri Bell (Resident) Roger Taylor (Resident) Karen High (Staff)	3rd Thursday @ 7:30 a.m.	
Police		Libby Heiny-Cogswell Deb Everett Mark Barnes (Police Contract Coordinator) Jack Shepperly (Resident) Jim Sterenberg (Resident) Malcolm Blair (Resident) Dave Bushouse (Resident) Jim Taylor (Resident) Scott Ernstes (Specialist) Keith Bearup (Resident) Jim Porter (Staff Attorney)	Monthly as needed	
Safety		Nate Strong (Staff) Cathy Harrell (Staff) Linda Ignasiak (Staff) Mark Barnes (Staff)	As needed	
Wellhead Protection Team		Marc Elliott	Quarterly (approximately)	

TITLE	# / Mths.	Members	Dates	Term/End Date
Board of Review	TBD	Marvin Block	March,	12.31.2016
Two Year Term, Even Years		Fred Gould	July &	12.31.2016
		Kim Bourner	December	12.31.2016
		Neil Sikora (Alternate)		12.31.2016
		Kitty Gelling (Alternate)		12.31.2016
		Libby Heiny-Cogswell		
		Cathy Harrell (Staff)		
Corridor Improvement Authority (SoDA)		Deb Jung, Resident (Engineer)		12.31.2015
5 to 9 members		Jackie Kimble (Resident)		12.31.2015
Majority with ownership or bus int		Joe Gesmundo, AVB (Developer)		12.31.2016
At least 1 resident (w/in 1/2 mile)		Dale Shugars (County Rep)		12.31.2016
Four year term staggered terms		Corey Ashley, Grp. Mktg. Cvc., (Business Rep)		12.31.2017
		Kelly Bringman, Nottingham Apts. (Mgr)		12.31.2017
		Dennis Patzer, At Large (School Admin)		12.31.2018
		Theresa Spurr, (Spurr Dental)		12.31.2018
		Libby Heiny-Cogswell (TB Liason)		
		Greg Milliken (Staff)		
DDA	6	Jack Siegel	3rd Thurs, every other	12.31.2017
Four Year Terms		Bruce Betzler	month, starting Jan	12.31.2017
		Grant Taylor	@ noon	12.31.2017
		Terry Schley		12.31.2016
		Glenn Steeg		12.31.2016
		Chip Everett		12.31.2016
		Maria Dacoba		12.31.2015
		Fred Gould		12.31.2015
		Rich McDonald		12.31.2015
		Jay Brown		12.31.2018
		Mike Lutke		12.31.2018
		Stephen Dallas		12.31.2018
		Libby Heiny-Cogswell		
		Greg Milliken (Staff)		

TITLE	# / Migs.	Members	Dates	Term/End Date
Friends of the Parks Two Year Term	6	Pam Jackson	2nd Wednesday of	12.31.2016 1st Term
		Deb Everett (TB Liason)	Jan, Mar, May, Ju, Se, Nov	12.31.2016 1st Term
		Carol Ladd	@ 4:30 pm	12.31.2016 2nd Term
		Dennis Patzer		12.31.2016 1st Term
		Wes Freeland		12.31.2015 1st Term
		Libby Heiny-Cogswell (TB Liason)		12.31.2016 1st Term
Joint Boards Meetings	3	Courtney Holsworth		12.31.2016 1st Term
		Karen High (Staff, as needed)		12.31.2015 1st Term
		Township Board	3rd Tuesday, 6 pm	
		Planning Commission	Feb, May, Sept	
		Zoning Board of Appeals		
		DDA		
KABA (Kalamazoo Area Building Authority)	24	Friends of the Parks		
		Greg Milliken (Staff)		
		Deb Everett (Twp Brd Liason)		
		Libby Heiny-Cogswell(Board Alternate)		
		Libby Heiny-Cogswell (Primary)	4th Wed @ 9am (or as scheduled)	
		Deb Everett (Alternate)		
KATS Technical (Kalamazoo Area Transportation Study)	12	Greg Milliken, (Staff)	2nd Thursday @ 9:00 a.m.	
		Marc Elliott, (Staff)		
Kalamazoo Regional Water & Wastewater Commission	10	Libby Heiny-Cogswell, Regional Chair		
		Nancy Culp, Alternate		
		Jim Porter (Staff)		
Planning Commission Three Year Term	24	Pam Jackson	2nd & 4th Thursday@7pm	12.31.2016 1st term
		Millard Loy	(typically)	12.31.2016 2nd term
		Mary Smith		12.31.2017 1st term
		Wiley Boulding, Sr.		12.31.2017 2nd term
		Terry Schley		12.31.2015 1st term
		Fred Antosz		12.31.2015 1st term
		Dusty Farmer (TB Liason)		
		Greg Milliken (Staff)		
		Jim Porter (Staff Attorney)		

TITLE	# / Mtgs.	Members	Dates	Term/End Date
Public Media Network	12	Grant Taylor Nancy Carr (Alternate) Dave Bushouse (Oshtemo Citizen Representative)	4th Thursday @ 4:30 p.m.	
Township Board Four Year Terms	22	Libby Heiny-Cogswell, chair Deb Everett Nancy Culp Zak Ford Dusty Farmer Nancy Carr Grant Taylor Jim Porter (Attorney)	ALL MONTHS: 2nd Tues.-5pm (work session) and 7pm (regular mtg) ODD NUMBERED MONTHS: 4th Tues.-6pm (public comment) session and 7pm regular mtg) (and any special meetings)	11.20.2016 11.20.2016 11.20.2016 11.20.2016 11.20.2016 11.20.2016 11.20.2016
Zoning Board of Appeals Three Year Terms	24	Cheri Bell Jim Sterenberg Mike Smith Millard Loy (PC Liason) Neil Sikora (Alternate) Bob Anderson (Alternate) Nancy Culp (TB Liason) Greg Milliken (Staff) Jim Porter (Attorney)	2nd & 4th Tues @ 3 pm As needed	12.31.2016 2nd term 12.31.2016 1st term 12.31.2015 2nd term 12.31.2015 NA 12.31.2015 2nd term 12.31.2015 1st term
911 Consolidation Advisory Board		Mark Barnes Chip Everett	Policy Committee Technical Committee (Alternate)	

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Memorandum

Date: 12 June 2015
To: Township Board
From: Libby Heiny-Cogswell
Subject: 2015 Household Hazardous Waste Contract Amendment

Objective

The request to the Board is to grant authorization to the Supervisor to enter into a contract amendment for the County 2015 Household Hazardous Waste collection program.

Background

On behalf of Oshtemo residents, the Township contracts with Kalamazoo County to support the County household hazardous waste collection program. Due to increased utilization of the service and increased expenses, the contract cost to the Township for Oshtemo resident participation is increasing.

Please review the information which follows as you consider the authorization.

Libby Heiny-Cogswell

Subject: FW: HHW Update-Saturday Collections to start in May
Attachments: OpCosts4-1-15.pdf

From: Jennifer L. Kosak [mailto:jlkosa@kalcounty.com]
Sent: Wednesday, April 08, 2015 2:35 PM
Subject: HHW Update-Saturday Collections to start in May

As you may be aware, the Kalamazoo County Board of Commissioners (BOC) voted to increase participation fees on March 17. On April 7 the BOC voted to use those fees to increase HHW staff hours.

With this increased staff support we will be open on the 2nd Saturday of the month with the exception of August and September. In the past, HHW has always been closed the 2nd Saturday of August and September due to conflicts with fairground events.

This year we will have six Saturday collections: May 9, June 13, July 11, October 10, November 14 and December 12. The hours will be 8am-12pm. In 2016, 10 Saturdays will be scheduled and will include the above months plus January, February, March and April.

Please start advertising on your websites and in your communities after April 13 so we can get by the 2nd Saturday in April without too much confusion. I will be sending electronic advertisements out soon that could be used in newsletters and on websites.

Attached is the new fee structure indicating the increase in operation costs for April 1 to December 31, 2015. New contracts will be emailed to you upon request to Courtney Davis (cldavi@kalcounty.com) otherwise the contracts will be mailed. After the contract is signed and the copies are returned to Courtney and approved by the BOC, you will receive an invoice for the amount in the "Variance" column.

Invoices for the 1st quarter disposal fees will be sent out in the next couple of weeks. The 1st quarter had great participation despite the cold weather.

Thank you,

Jennifer Kosak, REHS
Facility Manager
Kalamazoo County
Household Hazardous Waste Center
269-383-8741
www.kalcounty.com/hhw

HHW 2015 OPERATING COST CALCULATIONS FOR PARTICIPATING MUNICIPALITIES

PROPOSAL: To increase staffing resources to accommodate TEN annual Saturday collections and maintain electronics waste collections and disposal. Kalamazoo County and in county participating municipalities to fund additional net costs 50/50.

Contracted Participating Municipality	2013 Participant Volume	Municipality Participating Income @ \$6.50/household	Municipality Participating Income @ \$7.75/household	Variance
Alamo Township	147	955	1,139	184
Augusta Village	8	52	62	10
Brady Township	125	812	969	157
Charleston Township	56	364	434	70
Climax Township	35	227	271	44
Climax Village	15	97	116	19
Comstock Township	697	4,530	5,402	872
Cooper Township	444	2,886	3,441	555
City of Kalamazoo	2117	13,759	16,407	2,648
Kalamazoo Township	768	4,991	5,952	961
Oshtemo Township	671	4,361	5,200	839
City of Parchment	93	604	721	117
Pavillion Township	220	1,430	1,705	275
City of Portage	1724	11,205	13,361	2,156
Prairie Ronde Township	62	403	481	78
Richland Township	421	2,736	3,263	527
Richland Village	41	266	318	52
Ross Township	250	1,625	1,938	313
Schoolcraft Township	163	1,059	1,263	204
Schoolcraft Village	31	201	240	39
Texas Township	661	4,296	5,123	827
Vicksburg Village	1	6	8	2
Wakeshma Township	24	156	186	30
SUB-TOTAL (IN COUNTY)	8,774	\$ 57,021	\$ 68,000	\$ 10,979
Almena Township	70	2,433	2,625	193
Antwerp Township	106	3,684	3,975	292
Berrien County	17	591	638	47
Calhoun County	72	2,502	2,700	198
Paw Paw Township	36	1,251	1,350	99
Businesses	212	7,367	7,950	583
SUB-TOTAL (OUT COUNTY)	513	17,827	19,238	1,411
TOTAL	9,287	\$ 74,848	\$ 87,238	\$ 12,390

CY 2015 BUDGET	Current 2015 Budget	PROPOSED Increase	Adjusted 2015 Budget
Salaries	\$ 173,800	\$ 18,000	\$ 191,800
Fringe Benefits	57,600	7,300	64,900
Total Personnel Costs	231,400	25,300	256,700
Municipality Related Disposal Costs	86,000	-	86,000
Remaining Operating Costs	48,600	-	48,600
Total Operational Costs	134,600	-	134,600
Total Direct Expenses	366,000	25,300	391,300
Central Service Costs	59,024	-	59,024
Gross Expenses	425,024	25,300	450,324
Less: Municipality Related Disposal Costs	(86,000)	-	(86,000)
Less: Earned Program Income	(15,900)	-	(15,900)
Less: Out-of-County Participating Income	(17,827)	(1,411)	(19,238)
NET EXPENSES	\$ 305,297	\$ 23,889	\$ 329,186
2013 In-County Participant Volume	8,774	8,774	8,774
Per Participant Cost	\$ 34.75	\$ 2.75	\$ 37.50
In County Participating Municipality Rate	\$ 6.50	\$ 1.25	\$ 7.75
In County % Share of Net Expenses	18.7%		20.7%

Libby Heiny-Cogswell

Subject: FW: HHW Program - 2015 Contract Amendments
Attachments: Oshtemo Township - HHW Amendment .pdf

From: Courtney L. Davis [mailto:cldavi@kalcounty.com]
Sent: Thursday, April 09, 2015 11:54 AM
To: Libby Heiny-Cogswell
Subject: HHW Program - 2015 Contract Amendments

Dear HHW Program Participant –

Attached you will find the contract amendment for your municipalities continued participation in the Kalamazoo County Household Hazardous Waste (HHW) program. The contract amendment is between your township/municipality and Kalamazoo County Health & Community Services Department/Household Hazardous Waste for 2015 HHW services and accounts for the increased participants fees that will support HHW Program operations on the 2nd Saturday of months specified in the amendment.

Please review the attached document, **complete section C, item 1** with your municipalities maximum funding designation (on p.2) & section C, item 1b at your municipalities discretion. Return three (3) signed originals attention to me at the address listed below. If you have any contract questions or would prefer the amendment be mailed to you please feel free to contact me directly.

If you have any program questions please contact Jennifer Kosak, HHW Facility Manager at (269) 383-8741.

Remit three (3) signed original amendments to:

KCHCS
Administrative Coordinator
3299 Gull Road
PO Box 42
Nazareth, MI 49074-0042

Sincerely,
Courtney

Courtney L. Davis
Administrative Coordinator

 **Health & Community Services**

(269) 373-5197

cldavi@kalcounty.com

**AMENDMENT #1
TO THE AGREEMENT BETWEEN
THE COUNTY OF KALAMAZOO
AND
Oshtemo Township
7275 W. Main Street
Kalamazoo, MI 49009**

The County of Kalamazoo and Oshtemo Township having previously entered into an AGREEMENT dated January 20, 2015, for the purpose of providing household hazardous waste disposal services; said AGREEMENT being for the period January 1, 2015 through December 31, 2015; do now hereby approve and agree to amend the existing AGREEMENT as follows:

a) **Section A. 2, A. 3, A.4, and A. 8 COUNTY RESPONSIBILITIES are repealed and replaced with the following:**

2. Operate the Household Hazardous Waste (HHW) Center at 1301 Lamont Avenue, Kalamazoo, MI 49048 on the Kalamazoo County Fairgrounds. The HHW Center will be open for business two to three days per week, approximately fifty (50) weeks per year including one (1) Saturday per month in May, June, July, October, November, December. Based on past experience and participation rates, collection hours may be reduced during the winter and/or increased during the spring, summer and fall. This is subject to change depending on inclement weather.

3. Provide staffing for the HHW Center. Staffing includes but is not limited to regular County HHW employees and may also include contractor personnel to cover collections.

4. Accept the following materials at the HHW Center during collections (list may be modified by the County at any time):

- | | |
|---------------------------|-------------------------|
| Oil Based Paints | Garden & Lawn Chemicals |
| Solvents | Pesticides |
| Household Cleaners | Paint Thinners |
| Acids/Bases | |
| Aerosols | |
| Reactives | |
| Automotive Chemicals | |
| Electronics | |
| Antifreeze | |
| Car Batteries | |
| Gasoline | |
| Used Motor Oil | |
| Ammunition/Explosives | |
| Fluorescent Light bulbs | |
| Mercury Containing Device | |

8. Provide advertisements once per month to promote proper disposal of household hazardous waste. Additional advertisement by the MUNICIPALITY must have the approval of the County as to content. Further, both funding and arranging for additional advertisement will be the responsibility of the MUNICIPALITY.

b) Section B. MUNICIPALITY RESPONSIBILITIES is repealed and replaced with the following:

The Municipality agrees to reimburse the County for additional labor costs associated with utilizing contractor personnel as additional staff for collections.

c) Section C.1. & C.3. FINANCIAL REQUIREMENTS is repealed and replaced with the following:

1. Under the terms of this Agreement, the MUNICIPALITY will provide funding to a maximum amount of \$ _____ to the County for services at the HHW Center. This funding will be allocated to support the HHW Center in the following manner:
 - a. **\$ 5,200.00** of the total amount above to support general operating costs of the HHW Center. This amount equates to a per household participation rate from *January 1, 2015 – March 31, 2015* of \$6.50 (18.7% of operational costs) applied to 2013 household participation volume; and from *April 1, 2015 – December 31, 2015* of \$7.75 (21.1% of operational costs) applied to 2013 household participation volume.
 - b. \$ _____ of the total amount will be reserved for service fees and actual disposal costs of items directly from MUNICIPALITY Buildings and Offices which will be accepted by appointment only.
 - c. The remainder of the maximum amount as designated by the MUNICIPALITY in section C.1. minus the amounts in C.1.a. and C.1.b. will be used for disposal costs associated with the disposal of household hazardous wastes from the MUNICIPALITY's citizens.
3. Costs charged to the MUNICIPALITY for utilization of the household hazardous waste collection services will be based upon the number of household equivalents from the MUNICIPALITY and disposal costs during the billing period. The County will submit a quarterly invoice and will indicate charges, if any, for use of the HHW Center by the MUNICIPALITY per SECTION C.1.b. & C.1.c. The MUNICIPALITY shall pay the invoice amount to the County within thirty (30) days of the invoice date.

The individual or officer signing this AMENDMENT certifies by his/her signature that he/she is authorized to sign this AMENDMENT on behalf of the responsible governing

board, official or agency. All other terms of the previously approved AGREEMENT remain unchanged and are reincorporated herein as if fully set forth in this AMENDMENT.

FOR THE CONTRACTEE

Printed or Typed Name Title

Signature Date

FOR THE COUNTY OF KALAMAZOO

John P. Taylor, Chairperson Date

Timothy A. Snow Date
County Clerk/Register

June 17, 2015



Mtg Date: June 23, 2015

To: Township Board

From: Gregory Milliken, AICP

Applicant: Ken and Joni Sluys

Owner: Ken and Joni Sluys

Property: 3444 South 11th Street (PIN# 3905-36-10-094)

Zoning: RR Rural Residential District

Request: Rezoning to R2 Residence District, Second Reading

Section(s): Section 20.000 – RR Rural Residential
Section 22.000 – R2 Residence District

OVERVIEW

The applicant owns a 2.58 acre parcel on the west side of South 11th Street just south of Parkview Avenue. Approximately two of the acres are zoned RR Rural Residential and approximately half an acre at the northern end of the property is zoned R4 Residence District. (The applicant also owns the property to the north at the corner of 11th and Parkview that houses a day care center and is in the R4 district.) The applicant wishes to rezone the RR portion of the parcel to the R2 Residence District. The parcel has 500 feet of frontage on 11th Street.

The Planning Commission held a public hearing on this request at their May 28th meeting. It was unanimously recommended for approval. It was presented to the Township Board for first reading on June 9th and approved 6-1. There have been no changes, and is presented for second reading and action at the June 23rd meeting.

SUBJECT PROPERTY

The property is currently vacant, though it has been farmed in previous years. The property to the south and west is a 125 acre farm field zoned RR Rural Residential. Property to the east, across 11th Street, is Oshtemo Township’s Genesee Prairie Cemetery and is zoned RR Rural Residential. Property to the north fronts on Parkview Avenue and houses the Looking Glass Child Care. The applicants own the child care center, which is in the R4 zone. The child care center building was formerly a Masonic Temple. Though much of the area around the subject site is zoned RR, north of Parkview Avenue there is a mix of R2, R3 and R4 zoning districts.

ZONING ORDINANCE

When comparing the purposes of the RR and R2 districts, there are differences presented in the intent of each district. The RR district is the dominant zoning district in the western portion of the Township. The R2 district is the dominant zoning district for most of the residential neighborhoods existing in the central and eastern portions of the Township.

The RR district has a minimum lot size of 1.5 acres and a minimum frontage of 200 feet. Therefore, under current zoning, the parcel could not be divided. The R2 district also has a minimum requirement of 200 feet of frontage and has a minimum area of 50,000 square feet (1.15 acres). The smaller area requirement would allow the parcel to be divided in the R2 district.

Many of the uses permitted in the RR and R2 districts are similar with minor differences between the two. The most significant difference between the two in terms of use is that the R2 allows duplexes and the RR does not. This is particularly significant as the applicant has indicated that building a duplex is the reason they desire the rezoning.

As has been stated before, regardless of proposals presented by an applicant with a rezoning application, a rezoning must be reviewed based on all of the potential uses that could be developed in that district and not just the proposal presented. That being said, considering that the two biggest differences between the RR and R2 districts are the ability to divide the property and the ability to build a duplex, it is reasonable to assume that motivates the request.

MASTER PLAN

Attached you will find relevant pages from the Master Plan that refer to this particular portion of the Township. In the Future Land Use Plan, this parcel is located in the Genesee Prairie Sub-Area. The Sub-Area Plan designates this area as "Conservation Residential". This designation was crafted in response to the large parcels of prime agricultural land in this area and a vision of conservation style residential development that could occur in concert with continued, small scale agricultural uses.

The land uses intended include a mix of agriculture, open space, rural residential, and low density residential neighborhoods. Reestablishing prairie, preserving open space, and providing interconnecting local streets are important features of the Conservation Residential designation. Clustered development on a portion of a site with the remainder set aside as permanent open space is also important in this designation.

The sub area plan and land use designation was crafted primarily with the larger parcels in mind. The sub area plan does not indicate what zoning districts correspond with the designations.

CONSIDERATIONS

The request before you is for rezoning of the subject property from RR to R2. Principal differences between the districts include the ability to divide the property and the ability to develop a duplex on the subject property.

One of the key elements to consider is whether rezoning of the subject property to the R2 district would be consistent with the vision of the future land use designation, particularly considering the size of the property and limited opportunities for development. There are also limited opportunities for conservation.

Draft minutes from the public hearing are attached. The Planning Commission recommended approval. This is presented to the Township Board for second reading and action.

OSHTEMO CHARTER TOWNSHIP ORDINANCE NO. ____

Adopted: _____, 2015

Effective: _____, 2015

OSHTEMO CHARTER TOWNSHIP ORDINANCE

An Ordinance to amend the Oshtemo Charter Township Zoning Ordinance, by the rezoning of a portion of property in Land Section 36 from the "RR" Rural Residence District, zoning classification to "R-2" Residence District zoning classification. The Ordinance repeals all Ordinances or parts of Ordinances in conflict.

THE CHARTER TOWNSHIP OF OSHTEMO
KALAMAZOO COUNTY, MICHIGAN
ORDAINS:

SECTION I. AMENDMENT OF LAND SECTION 36. The Oshtemo Charter Township Zoning Ordinance is hereby amended to rezone approximately 500 feet by 225 feet of vacant land in Land Section 36 located at 5527 Parkview Avenue, being Parcel No. 3905-36-130-004 from "RR" Rural Residence District zoning classification to "R-2" Residence District zoning classification.

SECTION II. EFFECTIVE DATE AND REPEAL. All Ordinances or parts of Ordinances inconsistent with this amendment are hereby repealed. This Ordinance shall take effect in accordance with state law.

DEBORAH L. EVERETT, Clerk
OSHTEMO CHARTER TOWNSHIP