

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

June 9, 2020

The following action is being taken following Governor Whitmer's recent Executive Orders regarding COVID-19.

The 6 PM OSHTEMO TOWNSHIP BOARD WORK SESSION IS CANCELLED

REGULAR MEETING

7:15 p.m.

(Refer www.oshtemo.org home page for Virtual Meeting Information, or page 3 of packet)

AGENDA

1. Call to Order
2. Public Comment on Non-Agenda Items
3. Update from Kalamazoo County
4. Consent Agenda
 - a. Approve Minutes – May 26, 2020 Meeting
 - b. Receipts & Disbursements Report
 - c. Month-end Financial Reconciliation Policy
 - d. Hardship Assistance Review Committee (HARC) Policy
 - e. DDA Stadium Non-motorized Budget Amendment
 - f. SoDA Budget Amendments
 - g. Public Works Budget Amendments
 - h. COVID19 Return to Work Plan
 - i. Invoice Cloud Program and Contract
5. Discussion on 2019 Annual Audit
6. Consideration of Resolution for Application to the Michigan Natural Resources Trust Fund (MNRTF) for an Acquisition Grant for Future Fruitbelt Trail
7. Consideration of Full Circle Communities, Inc (Pinehurst Townhomes) Tax Exemption
8. Consideration of June Pride Month in Oshtemo Township
9. Consideration of Lighting Contract Amendment
10. Other Township Business
11. Public Comment
12. Board Member Comments
13. 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 or staff member to respond at a later date. More complicated questions can be answered during Township business hours through web contact, phone calls, email (oshtemo@oshtemo.org), walk-in visits, or by appointment.

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. While comments that include questions are important, depending on the nature of the question, whether it can be answered without further research, and the relevance to the agenda item at hand, the questions may not be discussed during the Board deliberation which follows.

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, but it is not required.

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 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 does not follow these guidelines.

(adopted 5/9/2000)
(revised 5/14/2013)
(revised 1/8/2018)

Questions and concerns are welcome outside of public meetings during Township Office hours through phone calls, stopping in at the front desk, by email, and by appointment. The customer service counter is open from Monday-Thursday 8:00 am- 5:00 pm, and on Friday 8:00 am-1:00 pm. Additionally, questions and concerns are accepted at all hours through the website contact form found at www.oshtemo.org, email, postal service, and voicemail. Staff and elected official contact information is provided below. If you do not have a specific person to contact, please direct your inquiry to oshtemo@oshtemo.org and it will be directed to the appropriate person.

Oshtemo Township Board of Trustees		
<u>Supervisor</u>		
Libby Heiny-Cogswell	216-5220	libbyhc@oshtemo.org
<u>Clerk</u>		
Dusty Farmer	216-5224	dfarmer@oshtemo.org
<u>Treasurer</u>		
Grant Taylor	216-5221	gtaylor@oshtemo.org
<u>Trustees</u>		
Cheri L. Bell	372-2275	cbell@oshtemo.org
Deb Everett	375-4260	deverett@oshtemo.org
Zak Ford	271-5513	zford@oshtemo.org
Ken Hudok	548-7002	khudok@oshtemo.org

Township Department Information		
<u>Assessor:</u>		
Kristine Biddle	216-5225	assessor@oshtemo.org
<u>Fire Chief:</u>		
Mark Barnes	375-0487	mbarnes@oshtemo.org
<u>Ordinance Enf:</u>		
Rick Suwarsky	216-5227	rsuwarsky@oshtemo.org
<u>Parks Director:</u>		
Karen High	216-5233	khigh@oshtemo.org
Rental Info	216-5224	oshtemo@oshtemo.org
<u>Planning Director:</u>		
Iris Lubbert	216-5223	ilubbert@oshtemo.org
<u>Public Works:</u>		
Marc Elliott	216-5236	melliott@oshtemo.org

Zoom Instructions for Participants

Before a videoconference:

1. You will need a computer, tablet, or smartphone with a speaker or headphones. You will have the opportunity to check your audio immediately upon joining a meeting.
2. If you are going to make a public comment, please use a microphone or headphones with a microphone to cut down on feedback, if possible.
3. Details, phone numbers, and links to videoconference or conference call are provided below. The details include a link to “**Join via computer**” as well as phone numbers for a conference call option. It will also include the 11-digit Meeting ID.

To join the videoconference:

1. At the start time of the meeting, click on this link to [join via computer](#). You may be instructed to download the Zoom application.
2. You have an opportunity to test your audio at this point by clicking on “Test Computer Audio.” Once you are satisfied that your audio works, click on “Join audio by computer.”

You may also join a meeting without the link by going to [join.zoom.us](#) on any browser and entering this **Meeting ID: 845 9789 1048**

If you are having trouble hearing the meeting or do not have the ability to join using a computer, tablet or smartphone then you can join via conference call by following instructions below.

To join the conference by phone:

1. On your phone, dial the toll-free teleconferencing number: **1-929-205-6099**
2. When prompted using your touchtone (DTMF) keypad, enter the Meeting ID number: **845 9789 1048#**

Participant controls in the lower-left corner of the Zoom screen:



Using the icons at the bottom of the Zoom screen, you can (some features will be locked to participants during the meeting):

- Participants – opens a pop-out screen that includes a “Raise Hand” icon that you may use to raise a virtual hand. **This will be used to indicate that you want to make a public comment.**
- Chat – opens pop-up screen that allows participants to post comments during the meeting.

If you are attending the meeting by phone, to use the “Raise Hand” feature **press *9 on your touchtone keypad.**

Public comments will be handled by the “Raise Hand” method as instructed above within Participant Controls.

**OSHTEMO CHARTER TOWNSHIP
MONTHLY BANK RECONCILIATION POLICY**

June 9, 2020

General Purpose:

The purpose of this monthly bank reconciliation policy is to prevent fraud and to ensure that the Township's funds are handled with fiscal and fiduciary responsibility.

Summary Statement of Policy:

Timely bank account reconciliation is a key component of quality controls over cash. Reconciling the bank statement balance with the general ledger balance is necessary to ensure that all receipts and disbursements are recorded. It is also necessary to ensure that items are recorded and that the reconciled cash balance agrees with the general ledger cash balance. This policy applies to all bank accounts held by the Township.

Actual Policy as Written:

The Treasurer of the Township will develop and maintain written procedures for reconciling each bank account held by the Township. Each bank account will be reconciled on a monthly basis and within 30 days of the end of the month.

The reconciliations will be provided to the accounting firm approved by the Township. Reconciliation documents will be recorded and retained according to state law. Adjustments to the general ledger will be prepared by the accounting firm approved by the Township and approved by the Clerk. The adjustments will be recorded and the documents will be saved in the general ledger software.

Bank account reconciliations will be prepared by a reconciliation accountant and approved by the Associate Controller. Their signatures on the bank account reconciliation summary will confirm that current procedures were followed and that the reconciliation accurately presents the status of the account at the bank as well as on the general ledger.

At the beginning of each month the Treasurer will provide a summary of the fund balances to the Township Board and Department Heads as needed.

**OSHTEMO CHARTER TOWNSHIP
HARDSHIP ASSISTANCE REVIEW COMMITTEE (HARC) POLICY**

June 5, 2020

General Purpose:

The purpose of this Hardship Advisory Review Committee (HARC) policy is to define the parameters of the committee that will consider applications under the Oshtemo Charter Township Public Sanitary Sewer Hardship Assistance or Deferment Ordinance.

Policy:

The Township adopted the Oshtemo Charter Township Public Sanitary Sewer Hardship Assistance or Deferment Ordinance in 2020. The Ordinance establishes a Committee to review and make assistance and deferment recommendations to the Township Board. The HARC will be organized according to the following:

- Three (3) Year, staggered (rotating) terms
- Five (5) Members appointed by the Township Board
 - One or Two Board of Review Members
 - One or Two Residents at Large
 - Two Township Board Members (Supervisor and One Other)
- Three (3) Members Present Constitutes a Quorum
- One (1) Township Board Member must be present at HARC meetings
- Committee Members must complete Ordinance training on hardship evaluation, provided by the Township Attorney and Township Assessor in advance of the meeting(s) to review applications
- Committee Members will be compensated by their salary for full time Board members, by the normal per diem for part time Board members, and by the same compensation rate Board of Review members receive for at large residents

Private financial information provided by applicants is considered protected information. The information is confidential and will not be subject to disclosure under the Freedom of Information Act.

BUDGET AMENDMENT REQUEST

(Requesting funds for a line item in addition to the approved budget)

Date: 06/01/2020

Department Head Name: Lubbert

Fund Name:

		Amount	
Additional Funds Request for: (description and GL number)	<u>900-728-97500.NMSTDM</u>	<u>Stadium Non-Motorized Pathway Project</u>	<input type="text" value="\$ 60,000.00"/>
	_____	_____	<input type="text"/>
	_____	_____	<input type="text" value="\$ 60,000.00"/>
Funds requested from: (description and GL number)	<u>DDA Carryover</u>	<u>900-001-40100</u>	<input type="text" value="\$ 60,000.00"/>
	_____	_____	<input type="text"/>
	_____	_____	<input type="text"/>
	_____	_____	<input type="text"/>
	_____	_____	<input type="text" value="\$ 60,000.00"/>

Explanation of request:

2020 DDA budget does not include \$60,000 for engineering design in the CIP. The money is needed this year for the engineering and design work for the stadium Non-motorized pathway through the DDA area. The DDA goal is to have projects "shovel ready", ready for construction, should grant opportunities arise. Earliest construction for this project would be 2021. Depending on grants and DDA 2021 budget priorities, construction may be later.

Supervisor Review:
(pending or date reviewed)

Board Authorization:
(pending or date authorized)

Clear Form

BUDGET AMENDMENT REQUEST

(Requesting funds for a line item in addition to the approved budget)

Date: 06/03/2020

Department Head Name: Iris Lubbert

Fund Name: 247 SoDA

		Amount	
Additional Funds Request for:	<u>247-728-82500</u>	<u>Accounting and Audit Fees</u>	\$ 200.00
(description and GL number)			
			\$ 200.00
Funds requested from:	<u>247-001-40100</u>	<u>Carryover</u>	\$ 200.00
(description and GL number)			
			\$ 200.00

Explanation of request:

Carrying over \$200.00 from the SoDA's fund equity balance to the appropriate line item in their 2020 budget for expenses related to accounting and audit fees. The invoice from SiegfriedCrandallPC for 2020 services came in for \$500, \$200 more than originally budgeted for.

Supervisor Review:
 (pending or date reviewed)

Board Authorization:
 (pending or date authorized)

BUDGET AMENDMENT REQUEST

(Requesting changes in funds to the approved budget)

Date: 06/03/2020

Department Head Name: Iris Lubbert

Fund Name:

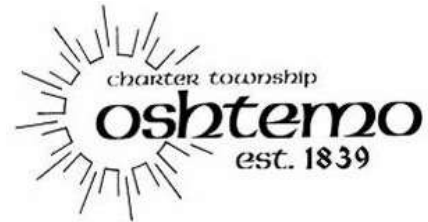
		Amount	
Funds requested from:	<u>247-728-975-00</u>	Capital Outlay-obligated projects	-\$ 30,000.00
(description and GL number)	_____	_____	<input type="text"/>
	_____	_____	<input type="text"/>
	_____		-\$ 30,000.00
Funds requested from:	<u>247-001-40300</u>	Revenue Property Tax Revenue	-\$ 30,000.00
(description and GL number)	_____	_____	<input type="text"/>
	_____	_____	<input type="text"/>
	_____	_____	<input type="text"/>
	_____		-\$ 30,000.00

Explanation of request:

The Treasurer identified that SoDA collects their TIF taxes AFTER the Corner at Drake Brownfield does. This was not known at the time of the 2020 budget development. Therefore the budget overestimated SoDA's revenue for 2020. To correct this issue SoDA's budgeted revenue needs to be adjusted downward. Because of less revenue SoDA will be unable to contribute the originally allocated \$60,000 to the Drake sidewalk project this year; but they will still be able to contribute \$30,000.

Supervisor Review:
(pending or date reviewed)

Board Authorization:
(pending or date authorized)



Memorandum

Date: May 12, 2020
To: Township Board
From: Marc Elliott, P.E., Director of Public Works
Subject: Budget Amendment Request, Recapture of 2019 unspent funds – Sewer Projects

OBJECTIVE

Consideration of a request to amend the budget for two approved sewer projects.

BACKGROUND

On November 12, 2013 the Oshtemo Board did adopt a resolution to enter into a SAW Grant Agreement with the Michigan Department of Environmental Quality and the Michigan Finance Authority to establish an asset management plan for the Township's public sewer infrastructure. The application with detailed work plan was submitted to the State on December 2nd, 2013. In the order applications were opened, the state did create a queue for the distribution of awards as state funding became available.

On September 8, 2017 Oshtemo was notified that SAW grant Number 1488-01 in the amount of \$634,365 was awarded to Oshtemo. A 10% local match is required for this work to establish a sanitary sewer asset management plan by December 2020. Since award, Oshtemo's engineer Prein&Newhof has completed a system-wide inspection and assessment of our public sewer assets, and completed a risk analysis of potential failure points. The Township's consultants are currently proceeding with the final stage, an analysis of long-term capital financing needs. This component is being done in close concert with the Township's consultants who evaluated and prepared the USDA loan repayment plan submittals.

As noted in the attached form, anticipated and budgeted 2019 expenses for this project were not spent in 2019. When the 2019 fiscal year ended, unspent monies were automatically returned to Carryover. A budget amendment should have been brought forward in early 2020 to recapture the unspent 2019 funds. A similar departmental oversight occurred for the Board's approve engineering design work for an 8th St sewer extension. (RCKC has delayed pavement reconstruction of the segment of 8th between W. Main and KL Avenue at the Township's request, pending a potential sewer project.) The overall planned project costs for both the SAW and 8th St project are unchanged.

INFORMATION PROVIDED

Budget Amendment Form for Fund 490 (Sewer)

BUDGET AMENDMENT REQUEST

(Requesting funds for a line item in addition to the approved budget)

Date: 06/03/2020

Department Head Name: M Elliott (Public Works)

Fund Name: 490 Sewer

		Amount	
Additional Funds Request for:	<u>490-000-82000.SAWENG</u>	<u>SAW Grant Engineering Fees</u>	<u>\$ 113,000.00</u>
(description and GL number)	<u>490-000-82000.SAWSRV</u>	<u>SAW Grant Clean/VAC Field Services</u>	<u>\$ 20,910.00</u>
	<u>490-000-82000.N8THSA</u>	<u>N 8th St Sanitary Sewer</u>	<u>\$ 45,600.00</u>
			<u>\$ 179,510.00</u>
Funds requested from:	<u>490-000-40100</u>	<u>Carryover</u>	<u>\$ 179,510.00</u>
(description and GL number)			
			<u>\$ 179,510.00</u>

Explanation of request:

For each of the three listed sewer projects, the above anticipated expenses were budgeted to be completed in 2019. When the 2019 fiscal year ended, the unspent monies automatically returned to Carryover. This budget amendment brings the unspent 2019 funds to 2020 and reattaches these planned expenditures to each respective (multiple-year) project. The overall planned project costs are unchanged. This amendment allows the year of approved expenditure to be moved forward into 2020. Also know that the Michigan EGLE grant is reimbursing 90% of the Township's SAW expenditures. No new money is requested.

Supervisor Review: Libby HC 6-4-2020

(pending or date reviewed)

Board Authorization:

(pending or date authorized)



Memorandum

Date: May 12, 2020
To: Township Board
From: Marc Elliott, P.E., Director of Public Works
Subject: Public Works Budget Amendment Request, Drake Road Non-Motorized

OBJECTIVE

Consideration of a request to amend the budget for construction of the Drake Road Non-Motorized Facility (Section 02, W. Main St. to Green Meadow Rd.)

BACKGROUND

The above described project is being partly funded through an MDOT grant of \$417,459 under the Transportation Alternatives Program (TAP). This project is further described as "Section 02" of a multi-part grant. MDOT will only provide such grant funds to an "Act 51" road agency. For Section 02, the Road Commission of Kalamazoo County has been contracted by Oshtemo to manage the project as an agent of the Township.

[Please know that late last year the City of Kalamazoo has agreed to receive and manage the TAP funds for "Section 01." In 2019, Section 01 was expanded and reconfigured to include the AMTRAK highspeed rail crossing at Drake Road, south of KL Avenue. This enabled the MDOT Safety Grant to proceed, which entails constructing a 10-foot wide asphalt path, extending between KL Ave. and Green Meadow Rd.]

After RCKC's contractor began his work in 2019 to build Section 02, it was discovered that CE had not yet moved their buried power cable out of the way the design path of the sidewalk. This ultimately led to a necessity to suspend the contractor's work and vacate the site. CE did not finish their work until 2020. The sidewalk contractor returned in early spring to finish his work, but was again obligated to suspend work due the first Shelter-in-Place (Covid-19) order.

In accordance with MDOT required standard contract documents, the sidewalk contractor is due additional compensation when actions of third-parties interfere with his inability complete the work. Example cost overruns include barricade rentals, temporary erosion control for the winter, and cost to remobilize. These costs have been documented throughout the project. The project is now substantially complete, that the anticipated costs for which RCKC will seek compensation from Oshtemo Township can be projected. [Oshtemo will be seeking claim from CE for these costs.]

INFORMATION PROVIDED

Budget Amendment Form for Fund 101 (General)

BUDGET AMENDMENT REQUEST

(Requesting funds for a line item in addition to the approved budget)

Date: 06/03/2020

Department Head Name: M Elliott (Public Works)

Fund Name: 101 General

		Amount	
Additional Funds Request for: (description and GL number)	<u>101-506-97600.NMDRTA</u>	<u>South Drake Phase 2 Transportation Alt.</u>	<u>\$ 165,000.00</u>
	<u>101-001-40300</u>	<u>Carryover</u>	<u>\$ 261,500.00</u>
			<u>\$ 426,500.00</u>
Funds requested from: (description and GL number)	<u>101-506-97600.NMDRSA</u>	<u>Non Motorized Drake Safety Grant</u>	<u>\$ 426,500.00</u>
			<u>\$ 426,500.00</u>

Explanation of request:

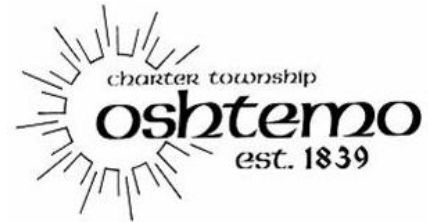
The Non-Motorized Drake Rd, TA grant project (NMDRTA) experienced a cost increase due principally to Consumer Energy's delay in relocating their utility. Per agreement, RCKC is the TA grant recipient and RCKC will shortly seek settlement with Oshtemo for these costs. Alternately, working with MDOT and others the Safety Grant Segment is able to proceed to construction with a limited scope which avoids the impasse of the Amtrak crossing. This scope change allows a budget reduction in the Green Meadow to KL Ave segment, sufficient to cover the additional funds for the northern segment, plus return of \$261,500 to General Fund Carryover. Importantly, Consumers Energy will be invoiced for approximately \$130,000 of this additional expense.

Supervisor Review: Libby HC 6-4-2020

(pending or date reviewed)

Board Authorization:

(pending or date authorized)



Memorandum

Date: 4th June 2020
From: Josh Owens, Assistant to the Supervisor
To: Oshtemo Township Board
Subject: Return to Work Plan

Objective:

Township Board consideration of the Oshtemo Township Return to Work Plan

Background:

Since March 16, the Township office has been closed to the public and a large majority of staff due to COVID-19. Now that the impacts of the virus are believed to be lessening, business and organizations are thinking about how best to reopen safely. The Township is planning to start to slowly bring staff back on a limited basis. In order to ensure that this is done as safely as possible the Township has created a Return to Work Plan.

On June 1, 2020, Governor Whitmer rescinded the statewide stay-at-home order. The removal of the stay-at-home order allows for business and organizations to open to the public, but certain requirements must be met before doing so. Those requirements are that every business must have a COVID-19 preparedness and response plan, follow State guidelines for social distancing, require that masks be worn whenever social distancing is not possible, select a COVID-19 workplace supervisor, continue to promote remote work whenever possible, and screen employee's health on a daily basis. The Oshtemo Township Return to Work Plan covers all of these requirements.

During the previous Township Board meeting, staff was asked to add language to the plan that will allow the office to remain open for extenuating circumstances if there is a confirmed case of COVID-19 inside the Township office. This language has been added and can be found at the top of page 11 in the plan. The Township Board also requested that staff add language to the plan that will allow for Administrative authority to make changes to the plan as needed, which has also been added throughout the document.

Currently, the Township is in-between Phase 1 and Phase 2. The June 1 lifting of the stay-at-home order came without warning and sooner than anticipated which led to the Township's timeline diverging from the State's timeline. The Township has implemented some aspects of

Phase 2 and will continue to slowly implement other elements throughout the month of June. Ideally, the Township would like to fully implement Phase 2 and slowly begin to implement Phase 3 at some point in July which currently aligns with the State's anticipated timeline for moving into their next phase as well.



COVID-19
Return to Work Plan

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Creating a Safe Work Environment

Oshtemo Township has always been dedicated to providing a safe environment for our staff and the public visiting our Township facilities. This past February, the Supervisor's Office began having discussions regarding the possibility of COVID-19 impacting West Michigan. From this, staff began researching what that would mean for our community and the day-to-day operations of the Township. Staff quickly developed Work From Home and public meetings strategies.

In mid-March, the COVID-19 crisis quickly escalated across the country and it became imperative that Oshtemo Township take immediate action to ensure the safety of its staff. On March 16, we closed the Township office and a majority of our facilities and sent staff home to continue work remotely. A week later, Governor Whitmer signed an Executive Order requiring all non-essential personnel to stay-at-home.

As of this writing, the Governor's stay-at-home order is still in effect, but we're also starting to see some light at the end of the tunnel. The mitigation strategies taken across the country appear to be working and the curve is flattening. Soon businesses will begin to open their doors again and people will start feeling safe to return to work. We greatly look forward to that day and when it comes, we want to be prepared so that we can continue to provide a safe environment for our staff and the public visiting our Township facilities. That is why we have created this Return to Work Plan for the Township, which will outline our approach to limiting exposure for both our employees and the visiting public.

I would like to say thank you to our frontline workers who have risked their health and safety while providing essential services to our community. To all Oshtemo employees, thank you for your flexibility and patience while we navigated these uncharted waters. I have truly been impressed by all of you and greatly appreciate all you have done and continue to do for our community.

Sincerely,

A handwritten signature in black ink, appearing to be "Allyson K.", written in a cursive style.

Township Supervisor

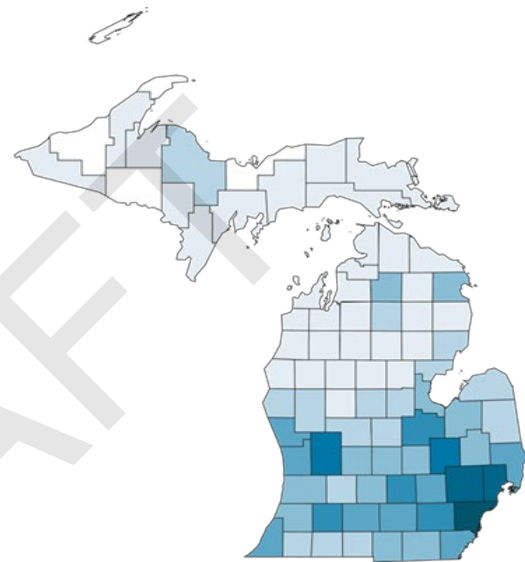
COVID-19 Background

Coronavirus disease 2019 (COVID-19) is an infectious disease caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). The disease was first identified in December 2019 in Wuhan, the capital of China's Hubei province, and has since spread globally, resulting in the ongoing 2019–20 coronavirus pandemic. The first confirmed case in the United States was on January 21, 2020 in Washington state. As of May 1, 2020, more than 3.27 million cases have been reported across 187 countries and territories, resulting in more than 233,000 deaths. More than 1.02 million people have recovered.

Common symptoms include fever, cough, fatigue, shortness of breath, and loss of smell. While the majority of cases result in mild symptoms, some progress to viral pneumonia, multi-organ failure, or cytokine storm. The time from exposure to onset of symptoms is typically around five days but may range from two to fourteen days.

The virus is primarily spread between people during close contact, often via small droplets produced by coughing, sneezing, or talking. The droplets usually fall to the ground or onto surfaces rather than remaining in the air over long distances. People may also become infected by touching a contaminated surface and then touching their face. On surfaces, the amount of virus declines over time until it is insufficient to remain infectious, but it may be detected for hours or days. It is most contagious during the first three days after the onset of symptoms, although spread may be possible before symptoms appear and in later stages of the disease.

Currently, there is no available vaccine or specific antiviral treatment for COVID-19.



May 14, 2020
Total Confirmed Cases **48,391**
Total COVID-19 Deaths **4,714**

Remote Working

All Oshtemo Township non-essential personnel began working remotely on March 16, 2020. This was made possible through the use of technology, like Microsoft



Teams and Remote Desktop Server (RDS). Through utilization of technology and quick adaption by staff, the Township was able to rapidly implement remote work measures throughout the organization. Since remote work began, the Township has seen great levels of productivity and communication among staff which indicates that working remotely is a viable option moving forward to help combat the spread of COVID-19.

With the success of remote working Oshtemo Township limited the number of workers present on premises to no more than is strictly necessary to perform critical functions of the Township. The following steps have been taken to promote remote working

- If applicable, non-essential personnel will work from home provided they have the ability to perform a majority of their work remotely.
- Employees whose work requires them to occasionally work from the Township Office will be allowed to do so with permission from their Department Head and Township Supervisor.
- Non-essential personnel requesting to work in the office must submit, in writing, the day(s) and hours they would like to be in the office, as well as a summary of the work that will be performed while in the office.
- Department Heads are responsible for establishing work tasks for department employees; Employees are responsible for communicating with their Department Head when they need additional assignments.

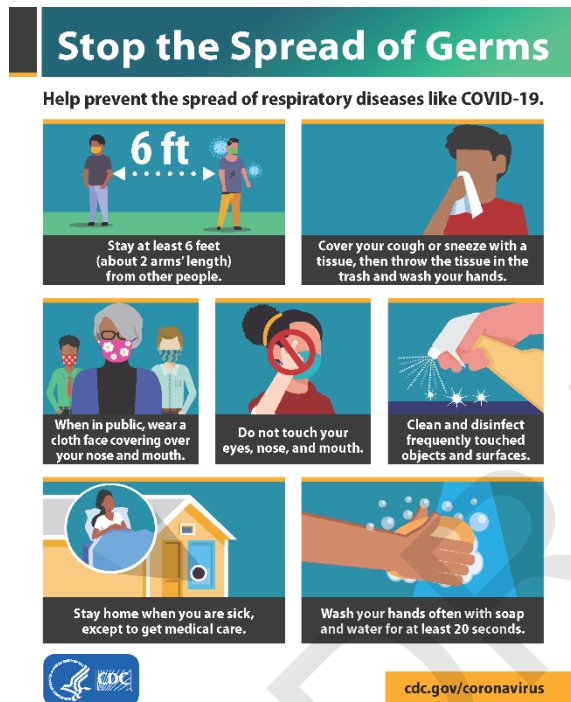
As the region begins to reopen the Township's critical functions will expand and staff will be needed back in the office. The timeline for this process is uncertain, but the order of return will likely follow a phased approach outlined in Appendix: A of this plan.

Remote working procedures may be amended by the Township Supervisor as needed.

Social Distancing Measures

Social distancing, also called “physical distancing,” means keeping space between yourself and other people outside of your home. To practice social distancing:

- Stay at least 6 feet (about 2 arms’ length) from other people
- Do not gather in groups
- Stay out of crowded places and avoid mass gatherings



In addition to everyday steps to prevent COVID-19, keeping 6 feet of space between people is one of the best tools to avoid being exposed to this virus and slowing its spread.

COVID-19 spreads mainly among people who are in close contact (within about 6 feet) for a prolonged period. Spread happens when an infected person coughs, sneezes, or talks, and droplets from their mouth or nose are launched into the air and land in the mouths or noses of people nearby. The droplets can also be inhaled into the lungs.

It may be possible that a person can get COVID-19 by touching a surface or object that has the virus on it and then touching their own mouth, nose, or eyes which is why Oshtemo Township has implemented strict cleaning measures for the duration of the crisis. However, this is not thought to be the main way the virus spreads. COVID-19 can live for hours or days on a surface, depending on factors such as sun light and humidity. Social distancing helps limit contact with infected people and contaminated surfaces.

In terms of social distancing, employees are advised to:

- Stand 6 feet apart whenever possible.
- Avoid in-person meetings when possible. Employees are encouraged to use

video conferencing (Microsoft Teams), telephone, or e-mail to conduct business as much as possible, even when participants are in the same facility.

- If an in-person meeting is unavoidable, the meeting time should be for a short duration of time, in a large meeting room where participants can sit at least 6 feet from each other.
- Avoid person-to-person contact such as shaking hands.
- Avoid unnecessary travel for Township work. Cancel or postpone any such travel, as well as nonessential meetings, gatherings, workshops and training sessions.
- Do not congregate in offices, kitchen, copier rooms or other areas where people socialize.
- Eat at your desk or away from others. Avoid eating in areas where other people are nearby.
- Avoid sharing equipment, phones, desks and offices with colleagues, whenever possible.
- Whenever appropriate, remote working arrangements should be made, on a scheduled or temporary basis, at the discretion of your Department Head and coordinated with Supervisor's Office.
- If you feel sick, do not come into work. Please message your Department Head to inform them that you are not feeling well. If you feel as if you can work and have the ability to work remotely, you may do so if authorized by your Department Head who will follow guidance provided by Human Resources.
- Staff is asked to take their temperature prior to coming into the office. If your temperature is at or above 100.4°, please do not come into the office.
- If you are experiencing COVID-19 symptoms, please inform Human Resources, when feasible.
- Staff will follow State of Michigan guidelines for when staff are required to wear mask in the office.
- Staff is asked to wear a mask when in common areas, such as the front office, copier room and kitchen, if 6 feet of separation is not feasible.
- Staff is asked to wear a mask whenever speaking directly with a member of the

public such as during open office hours and by appointment.

- Avoid touching your eyes, nose, or mouth with unwashed hands.
- If you do not have on your cloth face covering, remember to always cover your mouth and nose with a tissue when you cough or sneeze or use the inside of your elbow.
- Throw used tissues in the trash and immediately wash your hands with soap and water for at least 20 seconds. If soap and water are not readily available, clean your hands with a hand sanitizer that contains at least 60% alcohol.
- Whenever appropriate, staff may work flexible office hours, on a scheduled or temporary basis, with the permission of your Department Head and Supervisor's Office.
- Whenever possible, avoid entering the East side (fire side) of the building.

Additional Measures for Site Visits and Inspections

- For those employees required to travel by vehicle for business purposes, Oshtemo Township will allow only one employee per vehicle. Employees required to use a Township owned vehicle for business purposes must also follow the one person per vehicle guideline.
- When conducting a site visit, in addition to following the above social distancing guidelines, it is encouraged that staff confirm the number of people attending the site visit and will ask attendees to complete the Oshtemo Township Health Screening Questionnaire.
- Inspection of an OCCUPIED residential dwelling must be performed with caution and additional consideration must be taken to reduce the potential virus spread. Avoid entering OCCUPIED residential dwellings if possible. Life-safety related complaints must be inspected in-person. These inspections will require the use PPE (facemask, gloves, foot coverings). Whenever possible, have one of the facility's staff members follow the inspection so that they can immediately sanitize the dwelling after inspection.

In addition to the strict social distancing measures mentioned above, Oshtemo Township will require staff entering the Township Office to complete a Health Screening

Questionnaire. The questionnaire is only a couple of questions to check if any employee is feeling unwell that day. The questionnaire depends on employees conducting self-monitoring of their temperature prior to leaving for work and honest answers on possible symptoms they may have.

If an employee fails the screening process, they will be asked to leave the premises until allowed to return to work under the relevant public health orders, requirements are explained in detail in Appendix C.

Social Distancing measures may be amended by the Township Supervisor as needed.

DRAFT

COVID-19 Cleaning Procedures

In alignment with public health recommendations, Oshtemo Township is taking measures to prevent community spread of COVID-19, which includes undertaking enhanced cleaning and disinfection procedures. The following guidance is supported by Centers for Disease Control recommendations.

Everyone can play their part in reducing the spread of COVID-19 by practicing good workplace hygiene and the following procedures:

- Wash hands often with soap and warm water for at least 20 seconds.
- If soap and warm water are not readily available, use an alcohol-based hand sanitizer that contains at least 60% alcohol.
- If you do not have on your cloth face covering, remember to always cover your mouth and nose with a tissue when you cough or sneeze or use the inside of your elbow.
- Avoid touching your eyes, nose, or mouth with unwashed hands.
- Wipe down high-touch surfaces, such as keyboard, phone and desktop with disinfecting wipes.



Enhanced Cleaning for Prevention:

Increase the frequency of cleaning and disinfecting, focusing on high-touch surfaces, such as tables, doorknobs, light switches, countertops, handles, desks, phones, keyboards, toilets, faucets, keypads, sinks, etc. Increased frequency of cleaning and

disinfecting with attention to these areas helps remove bacteria and viruses, including the novel coronavirus.

Safety guidelines during cleaning and disinfection:

- Wear disposable gloves when cleaning and disinfecting. Gloves should be discarded after each use. Clean hands immediately after gloves are removed.
- Wear eye protection when there is a potential for splash or splatter to the face.
- Store chemicals in labeled, closed containers. Keep them in a secure area away from food. Store them in a manner that prevents tipping or spilling.
- Cleaning and disinfection of surfaces:
- Clean surfaces and objects that are visibly soiled first. If surfaces are dirty to sight or touch, they should be cleaned using a detergent or soap and water prior to disinfection.
- Clean and disinfect surfaces as soon as possible in areas where a person with respiratory symptoms (e.g., coughing, sneezing) was present.
- Use an [EPA-registered disinfectant](#) for use against the novel coronavirus. Refer to the list of products pre-approved for use against emerging enveloped viral pathogens, or the list of disinfectants for use against SARS- CoV-2.
- Follow the manufacturer's instructions for safe and effective use of all cleaning and disinfection products (e.g., dilution concentration, application method and contact time, required ventilation, and use of personal protective equipment). Review the [FDA COVID-19 chemical disinfectant safety information guide](#) to potential health hazards and the recommended protective measures for common active disinfectant agents.
- Consult manufacturer recommendations on cleaning products appropriate for electronics. If no guidance is available, consider the use of alcohol-based wipes or spray containing at least 70% alcohol. Use of alcohol-based products may reduce risk of damage to sensitive machine components. Whenever possible, consider

using wipeable covers for electronics. Dry surfaces thoroughly to avoid pooling of liquids.

- The following products are effective for disinfection of hard, non-porous surfaces:
 - A 10% diluted bleach solution, an alcohol solution with at least 70% alcohol, and/or an EPA-registered disinfectant for use against COVID- 19.
 - Prepare a 10% diluted bleach solution by doing the following:
 - Mix five tablespoons of bleach per gallon of water.
 - After application, allow 2 minutes of contact time before wiping, or allow to air dry (without wiping).
 - For soft (porous) surfaces such as carpeted floor, rugs, and drapes:
 - Remove visible contamination (if present) and clean with appropriate cleaners indicated for use on these surfaces.
 - After cleaning, launder items (as appropriate) in accordance with the manufacturer's instructions. If possible, launder items using the warmest appropriate water setting for the items and dry items completely.
 - If laundering is not possible, use an EPA-registered disinfectant for use against COVID-19. Refer to the list of products pre-approved for use against emerging enveloped viral pathogens, or the list of disinfectants for use against SARS-CoV-2.

Enhanced Cleaning After Notification of a Confirmed Case of COVID-19:

This protocol is for cleaning and disinfection of areas where a person with COVID-19 spent time in an Oshtemo Township facility. It is applied from 48 hours prior to the onset of symptoms until seven days have passed since the person was present in an Oshtemo township facility.

After notification of a person with confirmed COVID-19 who has been present at an Oshtemo Township facility, the following cleaning and disinfecting protocol will be followed:

If the individual with a confirmed COVID-19 case has worked in the Township office then the Township office will close for 72 hours to allow for proper cleaning, if applicable. (does not apply to Fire Stations). If the Township is unable to close the office due to extenuating circumstances then all office areas that are not needed to perform necessary Township tasks that support aforesaid circumstance at that time will be closed off for 72 hours. Buildings and/or specific rooms and areas where a COVID-19 positive person spent time will be assessed on a case-by-case basis.

Maintenance Department staff will do the following (as applicable):

- Communicate in writing the scope of cleaning to the facility.
- Identify areas that require restricted access during and immediately following enhanced cleaning.
- Communicate with impacted department(s).

When cleaning and disinfecting rooms with increased surface area due to a large number of desks, tables, and other furniture, and where a spray application of disinfectant is needed, Maintenance Department will notify staff in advance if spraying will occur during normal work hours. Advance notice allows the building occupants to be apprised of the schedule for disinfection of the space and any areas that may require restricted access during cleaning.

The cleaning crew will:

- Follow the Enhanced Cleaning for Prevention guidance outlined in this document.
- Open windows to the outside to increase air circulation, if possible.
- If possible, wait 24 hours after the ill person was present in a space prior to beginning cleaning and disinfection.
- Wear the required personal protective equipment (PPE) during cleaning and disinfecting:
 - Disposable gloves, gowns or a lab coat to protect contamination of clothing
 - Safety glasses/goggles when there is a potential for splashing/spraying the disinfectant.

Cleaning procedures may be amended by the Township Supervisor as needed.

Returning to the Office After Having Suspected or Confirmed COVID- 19 Cases

Suspected Cases

An employee will be considered to have a Suspected Case of COVID-19 if:

They are experiencing any of the following COVID-19 symptoms:

- Shortness of breath and/or
- New or Continuous cough

OR

They are experiencing at least two of the following symptoms:

- Fever
- Chills
- Repeated shaking with chills
- Muscle pain
- Headache
- Sore throat and/or
- New loss of taste or smell

They have been exposed to a COVID-19 positive person, meaning:

- An immediate family member has tested positive for or exhibited symptoms of COVID-19.
- In the last 14 days, the employee came in close contact with someone who has tested positive for COVID-19.

If an employee believes that they qualify as a Suspected Case (as described above), they must:

- Immediately notify their supervisor and/or Human Resources.
- Self-quarantine for 14 days.
- Seek immediate medical care or advice.

If an employee qualifies as a Suspected Case, then Oshtemo Township will:

- Notify Kalamazoo County Health Department to obtain guidance on next steps.

- Ensure that the employee’s work area and any areas that they may have entered are thoroughly cleaned.

Confirmed Case

An employee will be considered a Confirmed Case of COVID-19 if the employee has been performing in-person operations in the past 14 days and that person tested positive for COVID- 19.

If an employee believes that they qualify as a Confirmed Case (as described above), they must:

- Immediately notify supervisor and/or Human Resources staff of their diagnosis.
- Remain out of the workplace until they are cleared to return to work by a health care provider.

If an employee qualifies as a Confirmed Case, then Oshtemo Township will:

- Maintain confidentiality as required by the Americans with Disabilities Act (“ADA”) and the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”).
- Notify Kalamazoo County Health Department to obtain guidance on next steps.
- Ensure that the entire workplace, or affected parts thereof (depending on employee’s presence in the workplace), is thoroughly cleaned and disinfected following the cleaning guidelines provided in the plan.
- Communicate with employees about the presence of a confirmed case, the cleaning/disinfecting plans, and when the workplace will reopen.

Returning to Township Offices

Employees who test positive for COVID-19 or display one or more of the principal symptoms of COVID-19 (fever, continuous cough, or shortness of breath) will not be permitted to return to work until either:

1. Three (3) days have passed since their symptoms have resolved and 10 days have passed since their symptoms first appeared or until cleared for work by a health care provider; or
2. They receive a negative COVID-19 test.

Employees* who have been in “close contact” (being within approximately six feet for a prolonged period of time) with an individual who tests positive for COVID-19 or who displays one or more of the principal symptoms of COVID-19 will not be permitted to return to work until either:

1. 14 days have passed since the last close contact with the sick or symptomatic individual; or
2. The symptomatic individual receives a negative COVID-19 test.

*The “close contact” rule does not apply to Fire Department Frontline workers.

Returning to the office after recovering from COVID-19 may be amended by the Township Supervisor as needed.

Reporting Safety Issues

Oshtemo Township will follow all of the aforementioned guidelines in this plan. If an employee see any violation of these guidelines, please report that violation to the COVID-19 Workplace Supervisor and/or the Township Supervisor.

If the issue continues to persist and you fear for your safety in the workplace then you should file a complaint to Michigan Occupational Safety and Health Administration (MIOSHA) which can be done online at safetyhealthhazards.apps.lara.state.mi.us.

Phase 1 (Flattening)

Metric

- Governor implements “Flatting Phase” of MI Safe Start Plan for the Kalamazoo Region.

Phase 1 Township Reopening

- Paid on Call Firefighters back in the stations for regular shifts.
- Staff who can, continue to work from home.
- Disc golf course and tennis courts open.
- Township office will remain closed to the public.

Staff in the Office

- Clerk’s Office
- Treasurer's Office
- Fire Fighters
- Maintenance
- All other Essential Personnel

Phase 2 (Improving)

Metric

- Governor implements “Improving Phase” of MI Safe Start Plan for the Kalamazoo Region.

Phase 2 Township Reopening

- Staggered/flexible hours for staff in office.
- Staff encouraged to work from home, when possible
- Township office open on limited hours and appointment only.
- Dump days resume.
- Outdoor events allowed.
- Small indoor meetings allowed with less than 10 people.
- Bathrooms and pavilions open in Township parks
- Outdoor events under 100 people allowed.

Staff in the Office

- Clerk’s Office
- Treasurer's Office
- SMBA
- Fire Fighters
 - Admin limited
- Maintenance
- Legal (limited)
- Planning (limited)
- Public Works (limited)

Phase 3 (Containing)

Metric

- Governor implements “Containing Phase” of MI Safe Start Plan for the Kalamazoo Region.

Phase 3 Township Reopening

- Staggered/flexible hours for staff in office.
- Township office expand office hours, but still limited.
- Playgrounds open.
- Basketball courts open.
- Allow Community Center, Grange Hall, and Drake Farmstead rentals for small-medium sized gatherings.
- In person public meetings resume, but follow social distancing guidelines.
- Follow social distancing measures identified in the Township’s Return to Work Plan.

Staff in the Office

- Clerk’s Office
- Treasurer's Office
- Fire Fighters
 - Admin limited
- Maintenance
- Front Office (limited)
- Legal (limited)
- Assessing (limited)
- Parks (limited)
- Public Works (limited)
- Planning (limited)

Phase 4 (Post-Pandemic)

Metric

- Governor implements “Post-Pandemic Phase” of the Mi Safe Start plan and an effective vaccine or antiviral medication developed and readily available.

Phase 4 Reopening

- Normal business hours.
- Vulnerable staff back in the office.
- All business activities resume.
- Post-pandemic assessment.
- Social distancing measures relaxed.
- Large gatherings allowed.
- Staff party!

Staff in the Office

- All staff!

Tentative Phased Return to Work Action Steps

	Department	Action	Objective	In Office Times & Tasks	Hours in Office a Week
PHASE 1 (Flattening)	Supervisor's Office	Work Remotely	Supervisor and Assistant to the Supervisor will work remotely, but may enter the office if scheduled ahead of time.	Meetings and appointments only.	Less than 5 hours
			Human Resources staff will work remotely, but may enter the office if scheduled ahead of time.	Meetings and appointments only.	Less than 1 hour
	Clerk's Office	Limited Office Hours	Clerk's Office staff will be in the office on semi-regular basis.	Monday-Thursday 8am-2pm, and Friday 8am-1pm. Perform basic duties of the Clerk's Office.	25 hours
	Treasurer's Office	Limited Office Hours	Treasurer and Deputy Treasurer will be in the office on semi-regular basis.	Monday-Thursday 8am-2pm, and Friday 8am-1pm Process checks and perform basic duties of the Treasurer's Office	25 hours
	Fire Department	Mix: Work Remotely/In Office	Paid on Call station shifts will resume in stations.	Regular shift duties.	Full Time
			Fire Department Admin staff will work remotely.	Meetings and appointments only.	less than 5 hours
			24-hour Firefighters in station.	Regular shift duties.	Full Time
	SMBA	Limited Office Hours	SMBA Director will be in office or making site visits for the majority of the work day.	Regular shift duties.	Full Time
			SMBA staff will be in the office on a limited basis each week, otherwise will work remotely.	Mondays & Wednesday 2pm-5pm. Staff will be available for public drop offs and attend to regular office duties.	less than 8 hours
	Planning	Work Remotely	Planning Director and Zoning Administrator will work remotely, but may enter the office if scheduled ahead of time.	Flexible hours: Research that cannot be done out of office, pick up needed documents, printing/scanning, and site visit (pick up township car).	Less than 1 hour
			Administrative Assistant will primarily work remotely, but will also have scheduled in-office work hours every Friday and occasionally on Thursday's, as needed.	Flexible hours: GIS Mailings, addressing mail, preparing and distributing packets, scanning incoming mail, and payment intake.	6 hours
	Public Works	Work Remotely	Public Works employees will remotely, but may enter the office if scheduled ahead of time.	Flexible hours: FOIA Requests & Site plan reviews may require access to physical records, on going legal inquires & research, and occasional field needs for take-out of inspection truck and test equipment.	Less than 1 hour
	Assessing	Work Remotely	Assessor and Assistant Assessor will work remotely.	Assessing Department does not envision any need to enter the office during this phase.	0 hours
Legal	Work Remotely	Township Attorney will work in the office on a limited basis. All other work will be performed remotely.	Monday - Wednesday 3pm-5pm	6 hours	
		Legal staff will work in the office on a limited basis. All other work will be performed remotely.	Monday - Wednesday 3pm-5pm (Only one staff member per shift)	6 Hours	
Parks	Work Remotely	Parks Director will work remotely, but may enter the office if scheduled ahead of time	Flexible hours: Pick up documents and other material to help facilitate work from home. Will come in after hours.	Less than 1 hour	
Ordinance Enforcement	Work Remotely	Ordinance Enforcement Officer will work remotely and make site visits as needed.	Will only be in office to drop off or pick up items as needed. Will use Township truck for site visits, only when scheduled in advance.	Less than 1 hour	
Maintenance	Regular Office Hours	Maintenance staff will work in Township facilities throughout RTW Plan	Maintenance Director and full-time maintenance staff will occasionally be in the office throughout the day. Part-time maintenance staff will not enter Township office.	Less than 15 hours	

PHASE 2 (Improving)	Supervisor's Office	Work Remotely	Supervisor and Assistant to the Supervisor will work remotely, but may enter the office if scheduled ahead of time.	Meetings and appointments only.	Less than 5 hours
			Human Resources staff will work remotely, but may enter the office if scheduled ahead of time.	Meetings and appointments only.	Less than 1 hour
	Clerk's Office	Limited Office Hours	Clerk's Office staff will be in the office on semi-regular basis.	Monday-Thursday 8am-2pm, and Friday 8am-1pm. Perform basic duties of the Clerk's Office. Plus any additional time needed to complete required election work.	25+ hours
	Treasurer's Office	Limited Office Hours	Treasurer and Deputy Treasurer will be in the office on semi-regular basis.	Monday-Thursday 8am-2pm, and Friday 8am-1pm. Perform basic duties of the Clerk's Office.	25 hours
	Fire Department	Mix: Work Remotely/In Office	Deputy Chief will work in the office on a limited basis.	Tuesday & Thursday 7am -12pm. Operational supervision.	10+ hours
			Training Officer will work in the office on a limited basis.	Monday & Friday 8am - 12pm. Training development and Fire Academy instruction.	8+ hours
			Administrative Assistant will work in the office on a limited basis	Monday & Friday 8am - 12pm. Regular duties.	8 hours
			Fire Chief and Assistant Fire Chief will work remotely, but may enter office if scheduled ahead of time.	Meeting and appointments only. Assistant Chief will be in the field on occasion as part of Fire Marshal duties.	less than 5 hours
			No change to frontline firefighters.	No change from Phase 1.	Full Time
	SMBA	Regular Office Hours	SMBA staff will be in the office on a limited basis each week, otherwise will work remotely.	Regular shift duties. Monday through Thursday 8am-5pm and Friday 8am-1pm	Full Time
	Planning	Limited Office Hours	Planning Director and Zoning Administrator will work in the office on a limited basis.	Flexible hours: will schedule office hours a few times a week which will align with open office hours. Occasional public meetings.	10 hours
	Public Works	Work Remotely	Public Works Director will work remotely, but may enter the office if scheduled ahead of time.	Meetings and appointments only.	Less than 5 hours
		Limited Office Hours	Public Works Technical Specialist will work in office on a limited basis.	Monday - Friday 10am-1pm. Will be available while Township office is open to the public.	15+ hours
	Assessing	Limited Office Hours	Assessor and Assistant Assessor will work remotely, but be required to work in office based on need.	Flexible hours: Primarily will work remotely, but may be in the office as needed. All office visits will be prescheduled ahead of time.	Less than 5 hours
	Legal	Limited Office Hours	Township Attorney will work in the office on a limited basis. All other work will be performed remotely.	Monday - Thursday 2pm-5pm. Occasional public meetings.	Less than 12 hours
			Legal staff will work in the office on a limited basis. All other work will be performed remotely.	Monday - Wednesday 3pm-5pm (Only one staff member per shift)	6 hours
Parks	Work Remotely	Parks Director will work remotely, but may enter the office if scheduled ahead of time	Flexible hours: Pick up documents and other material to help facilitate work from home. Will come in after hours.	Less than 5 hours	
Ordinance Enforcement	Work Remotely	Ordinance Enforcement Officer will work remotely and make site visits as needed.	Flexible hours: Will only be in office to drop off or pick up items as needed. Will use Township truck for site visits, only when scheduled in advance.	Less than 5 hours	
Front Office	Regular Office Hours	Administrative Assistant will return to office full time	Monday-Thursday 8am-5pm. Friday 8am-1pm. (only when the office is open to the public)	36 hours	
Maintenance	Regular Office Hours	Maintenance staff will work in Township facilities throughout RTW Plan	Maintenance Director and full-time maintenance staff will occasionally be in the office throughout the day. Part-time maintenance staff will not enter Township office.	Less than 20 hours	

PHASE 3
(Containing)

Objectives and Tasks will be added during Phase 2

Coronavirus Disease (COVID-19) Workplace Health Screening



Employee Name: _____

Date: _____

IN THE PAST 24 HOURS, HAVE YOU EXPERIENCED:

Subjective fever (felt feverish):	<input type="checkbox"/> Yes	<input type="checkbox"/> No
New or worsening cough:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Shortness of breath:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Sore throat:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Diarrhea:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Temperature prior to entering Township Office:		

If you answer **“yes”** to any of the symptoms listed above, or your temperature is **100.4°F or higher**, please leave the Township office and inform your Department Head and/or Human Resources. Self-isolate at home and contact your primary care physician’s office for direction.

- You should isolate at home for a minimum of 7 days since symptoms first appear.
- You must also have 3 days without fevers and improvement in respiratory symptoms.

IN THE PAST 14 DAYS, HAVE YOU:

Had close contact with an individual diagnosed with COVID-19? Yes No

Traveled via airplane internationally or domestically? Yes No

If you answer **“yes”** to either of these questions, please do not go into work. Self-quarantine at home for 14 days.

Families First Coronavirus Response Act (FFCRA).

The Families First Coronavirus Response Act (FFCRA or Act) requires certain employers to provide their employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19.[1] The Department of Labor’s (Department) Wage and Hour Division (WHD) administers and enforces the new law’s paid leave requirements. These provisions will apply from the effective date through December 31, 2020.

According to the CDC, symptoms* may appear 2-14 days after exposure to the virus.

Major Symptoms
Cough
Shortness of breath or difficulty breathing

People with these symptoms* or combinations of symptoms may have COVID-19

People with at least two of these symptoms:
Fever
Chills
Repeated shaking with chills
Muscle pain
Headache
Sore throat
may also have COVID-19

Anyone experiencing the above symptoms will be considered a possible COVID-19 case

Guidelines To Claim Paid Leave Under FFCRA .

A. Staff working remotely who do not go to the Township Office (not Fire Department Front Line First Responders)
 Provide: 1) health care provider form stating fit for work or 2) COVID-19 test results to claim sick leave under the FFCRA.

B. Staff working remotely but who also come to the Township Office.
 Provide: 1) health care provider form stating fit for work or 2) COVID-19 test result to claim sick leave under the FFCRA.

C. Fire Department Front Line Staff
 Provide: 1) health care provider form stating fit for work or 2) COVID-19 test result to claim sick leave under the FFCRA.

NOTE : Full time staff are eligible for up to 80 hours FFCRA sick leave. Part time staff eligible for FTE equivalent FFCRA sick leave. Paid On Call FFCRA sick leave is pro-rated (average hours worked over prior 365 days).

GUIDELINES TO RETURN TO WORK

A. Staff working remotely who do not go to the Township Office (not Fire Department Front Line Staff)
 Return to work from home when able to do so.

B. Staff working remotely but also come to the Township Office
 Return to work from home when able to do so.
 Return to work at the Township Office after if three (3) days have passed since having symptoms and ten (10) days have passed since symptoms first appeared, provide a health care provider form stating fit for work or provide a negative COVID-19 test.

C. Fire Department Front Line Staff
 Return to work at the Township Office after if three (3) days have passed since having symptoms and ten (10) days have passed since symptoms first appeared, provide a health care provider form stating fit for work or provide a negative COVID-19 test.

We want everyone to stay well and COVID-19 free, however, this is an unpredictable disease and we have to be prepared for all possibilities!

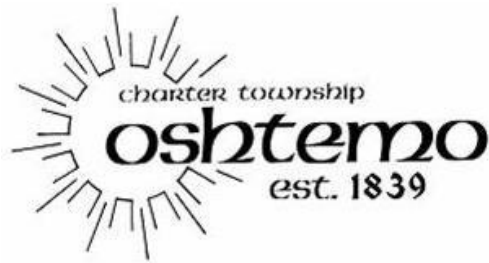
PREVENTION AND SAFETY GUIDELINES

Use the Township form each time you enter a Township facility. Form is available electronically here--

For entering any Township Building
 Take temperature at home before leaving for work. If above 100.4, do not come in to the office.

For using any Township vehicle
 Use sanitation spray. Leave on for 1 minute before starting and driving vehicle. Repeat spray at end of vehicle use.

Memorandum



Date: Wednesday, July 17, 2019

To: Oshtemo Township Board

From: Treasurers Office

Subject: Contracting with Invoice Cloud to Provide Online Payment Processing

Objective:

Township Board authorization to enter into contract with Invoice Cloud to increase options available to residents and businesses to make remote online payments, at a cost to the Township of \$75 monthly (\$900 annually).

Background:

Due to recent events with Covid-19 the Treasurer's Office investigated updating the payment processes at the Township. To ease the burden of providing traditional payment to the Township, the Treasurer's Office seeks to provide the ability for residents to pay bills online using additional options such as E-check or ACH.

Currently the Township provides residents the ability to pay bills online with a debit or credit card but at a rate of a 3% fee. This fee is hefty if paying a \$3,500 tax bill (\$105).

With the iCould new software platform (SaaS) residents will have the ability to create accounts to pay their bills automatically with a multitude of options and with minimal fees (refer contract cost table). They can also sign up for paperless billing where the Township will not need to mail a hard copy of their tax bill, providing additional savings. Residents will not need to come into the office to drop off a check in-person, which will help protect staff and residents during the pandemic. Residents can fill out an E-Check through the online system from the comfort of their home.

The \$75 monthly cost to the Township will be more than offset in less time spent manually processing checks.

This new platform will move Oshtemo Township from the archaic system in place and position the Township to be more in line with online services seen elsewhere, such as Consumers Power, Republic waste service, and the State of Michigan Licensing and Regulatory Affairs.

Information Provided:

Invoice Cloud Program with Cost Table and Contract Agreement

Fax (269) 375-7180
www.oshtemo.org



Innovating the Customer Experience

**Customer Engagement, Electronic Bill
Presentment & Electronic Bill Payment**

May 28, 2020

Pricing Valid for 60 Days

Oshtemo Charter Township, MI



David Batterman
Account Executive

p. 608-442-5056

dbatterman@paymentsevicenetwork.com
www.invoicecloud.com

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Introduction

Invoice Cloud is pleased to provide Oshtemo Charter Township, MI with a comprehensive proposal for SaaS customer engagement, electronic bill presentment and payment services. Invoice Cloud's value proposition covers a wide spectrum. We specialize in being able to take a payment for anything online, via a mobile phone, over the counter, over the phone (IVR) or through our self-service bill pay kiosk offering. Invoice Cloud's end user experience is state of the art, and the administrative tools for reporting and reconciliation available for your staff are second to none. Our integration experience with more than 90 unique software platforms and including **FMS Southern Software**. Invoice Cloud is uniquely well positioned to provide Oshtemo Charter Township, MI and its customers the payment and e-billing experience they desire.









When IC was created in 2009, the guiding philosophy of our founders was to create a true SaaS EBPP platform that would accelerate collections, improve security, reduce costs, and enhance the customer experience. Our goal was to provide the payment experience typically found in Fortune 100 companies such as American Express or AT&T, to local government and utility companies that do not have the resources necessary to build this type of platform themselves. Building a pure SaaS platform was paramount in the development of our company because our founders recognized that SaaS would allow IC to be a leader in the delivery of new technology and reduce the burden of maintenance and PCI compliance for our billers. Today, IC works with more than 1100 clients across all 50 states and in 2018, processed 46M transactions for \$9.2B.

Company Mission

"Provide the highest adopting integrated electronic payment solutions to forwarding thinking clients."

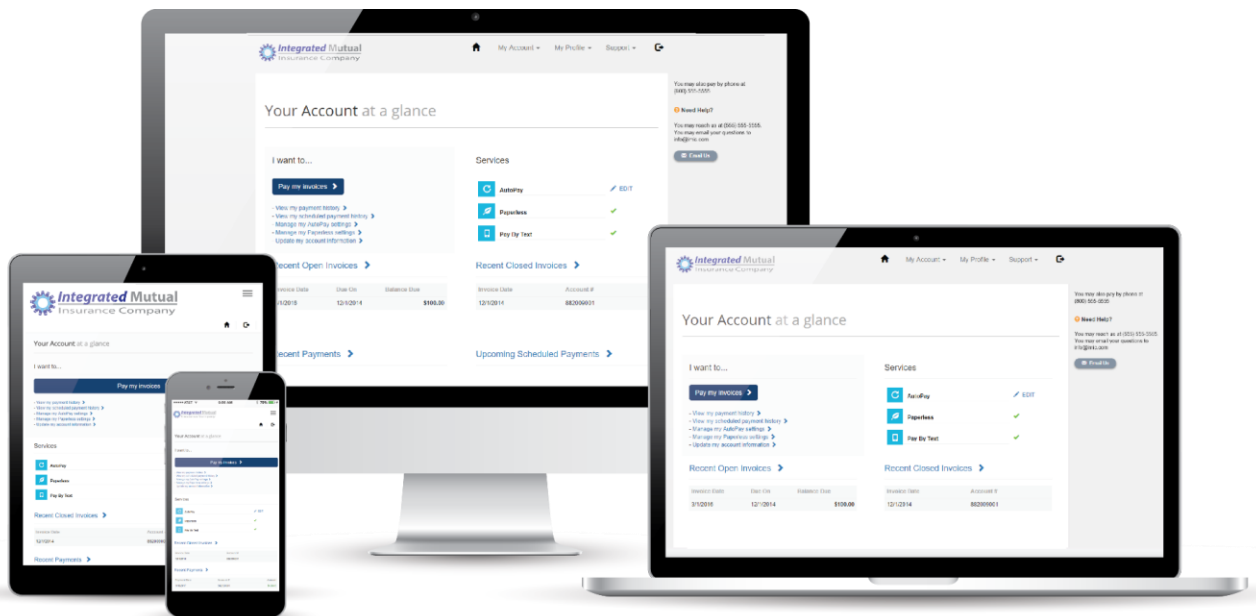
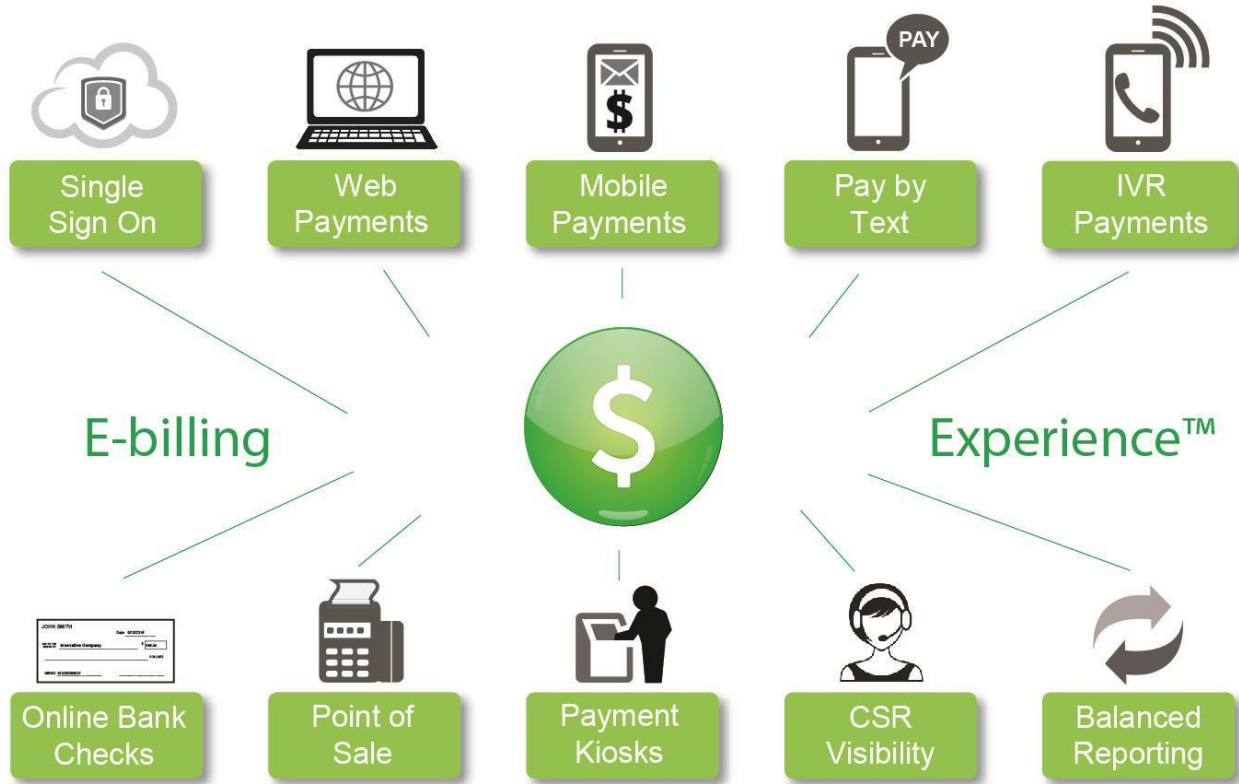
- Focus on utility, tax and municipal market
- TRUE Software-as-a-Service EBPP
- Inc. 500 Fastest Growing Private Companies of 2015 - #428
- Management with deep experience in:
 - Secure payment processing, gateways
 - Billing software and integrations to CIS systems
- Industry's highest adoption with IC clients achieving more than 50% electronic payment adoption through IC payment sources.

Oshtemo Charter Township, MI Goals & Objectives

Goals & Objectives	Invoice Cloud
<p>1. Future proof customer experience with a true Software-as-a-Service EBPP platform. Stay ahead of payment and engagement technology with a SaaS partner. Implement a modern customer engagement, e-billing and payment solution that will expand your payment options for Payers, significantly increasing the number of customers adopting paperless and electronic payments.</p>	
<p>2. Add the ability for customers to pay using eCheck side by side credit card choices. eChecks allow more payment choices and at a much lower processing cost.</p>	
<p>3. Improve customer communications by sending out automated, event-driven email and text reminders and notifications (all sent by Invoice Cloud on behalf of the Oshtemo Charter Township, MI).</p>	
<p>4. Provide CSR staff with detailed reporting on payments and email statistics – easily change/remove emails, block payments methods (cash only), track email notification bounce back and click-through status.</p>	
<p>5. Implement a paperless program that has proven to be the most effective in the U.S.—with many built in features that automatically encourages payers to enroll in paperless, without any effort needed by the utility. Maximizing ‘paperless’ enrollments will maximize print/mail cost savings for the Oshtemo Charter Township, MI.</p>	
<p>6. Reduce inbound phone calls for payment and website related assistance and complaints making CSRs more efficient and improving the CSR employee’s experience.</p>	
<p>7. Provide customers with an enhanced ‘One Time Payment’ (40% of people prefer this way to pay) that allows customer to still see 24 months of bill history without logging in, enroll in ‘paperless,’ sign up for text or e-mail reminders, and pay via Credit Card or ACH (this is a huge factor in increasing e-adoption).</p>	
<p>8. Engage with an EBPP partner that can grow with your Township – experienced integration experience with BS&A</p>	

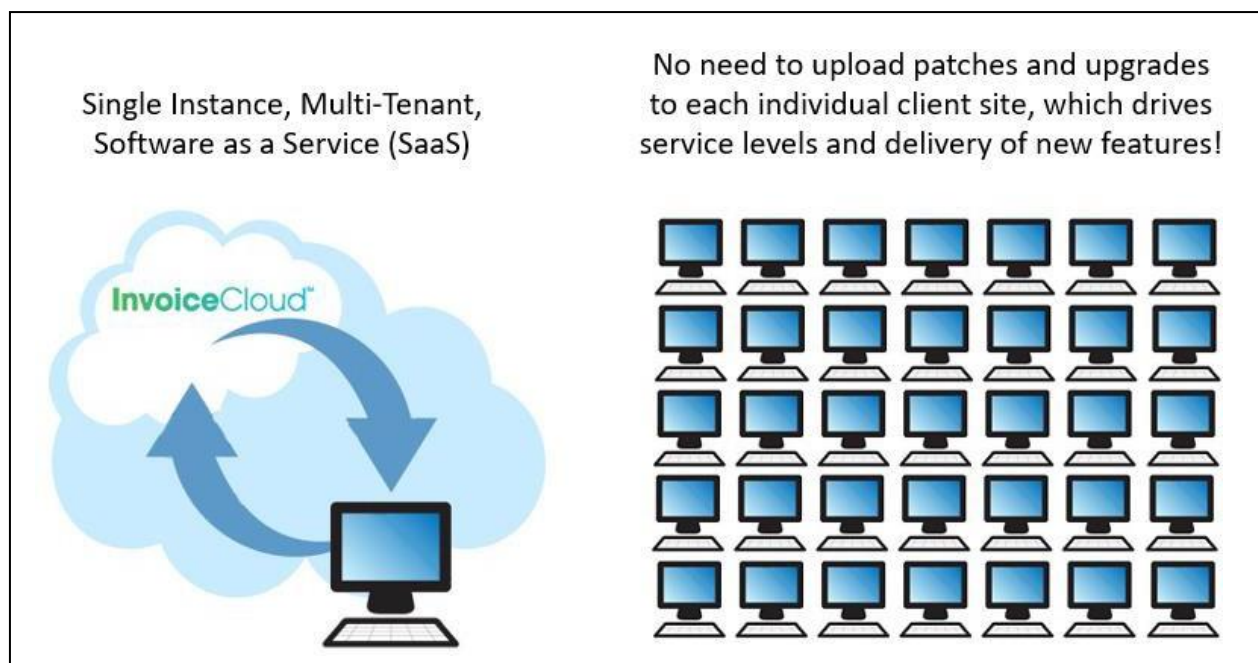
The Invoice Cloud Platform

IC achieves the highest e-adoption rates by providing extensive web and mobile payment options, catering to more payers' preferences. We recognize that everyone uses the internet and, more importantly, pays their bills differently. We continually develop new, omni channels methods to improve access to and use of bill payment.



Oshtemo Charter Township, MI and its customers would receive the following benefits from implementing Invoice Cloud:

- **Security** - Invoice Cloud provides a secure, private and Payment Card Industry (PCI) Level 1 Compliant solution that is certified by Trustwave's Trust Commerce Program. Level 1 PCI compliance is the highest in the industry. Invoice Cloud maintains full compliance with Cardholder Information Security Program (CISP) regulations and National Automated Clearinghouse Association (NACHA) rules and guidelines, as well as Personally Identifiable Information (PII). Data is secure during collection and transmission via TLS with 256 bit encryption or better. We are responsible for the security of all cardholder data in the IC system, relieving the District of all PCI requirements. IC uses two levels of encryption, called Double Encryption Methodology (DEM), even though only one is required by PCI. By using two separate encryption layers, in the unlikely event that a hacker ever stumbled over a valid data element, he/she would have to go through an entirely new process to find a second.
- **Software as a Service (SaaS) Architecture – Invoice Cloud is a TRUE SaaS provider** (single instance, multi-tenant), so we don't need to upload patches and upgrades to each individual client site. Other competitors host client software and make it available over the web but it is not true SaaS. Competitors who claim SaaS/Hosted are NOT single instance multi-tenanted platforms. Each of their implementations is a "snowflake" (stack) that needs individual patching and updating, which consumes engineering time and causes serious support challenges. When Invoice Cloud provides an enhancement to the system, everyone gets it automatically and can elect to use it or not. Consider the simplicity of supporting a single instance of software that is multi-tenanted versus the challenge of having to keep track of what version each client is on, and what that means, for hundreds of clients.



Customer Engagement, Electronic Bill Presentment & Payment

- **Extensive Customer Portal to view and/or pay bills:**
 - View *24 months of billing and payment history* (no registration required)
 - Store bank account and/or credit card information on the Invoice Cloud secure site for future payments, scheduled payments, or AutoPay
 - Sign up for AutoPay, schedule a single payment, or create their own ‘budget’ payment schedule with Flex Pay
 - Payers can view payment history online, even if their payments were made in cash at the window because we synchronize with your CIS. Improves 24/7 customer self-serve options.
- **Improve communications with payers by offering a comprehensive, automated e-mail communication platform:**
 - Invoice Cloud provides 27 e-mail templates branded as the Biller, each sent to their payers based on certain events. Here are a few examples:
 - 3 e-mail reminders per bill (crucial for driving e-adoption—online payments and paperless); once a payment is made once, payer will get an e-mail reminder next bill run even if not signed up for paperless.
 - Email and SMS Text Messaging Reminders available
 - **OneClickPay** – Registered users can go directly to their shopping cart from email reminders.
 - Payment confirmation receipt
 - AutoPay/Scheduled payment reminder
 - Credit Card expiration notification (if the credit card on file is expiring)
 - ACH Reject notification
- **Extensive Web and Mobile payment options—all self-serve between Invoice Cloud and your payers:** As of 2017, more than half of all internet users—51.12%—accessed the internet from mobile devices, which is why we designed our online payment portal to be mobile responsive.
 - *Accept payments in any manner - Web, Mobile, IVR, Pay by Text, Over the Counter, Kiosk - through a single source.*
 - ‘One Time Pay’—no registration required and Shopping Cart functionality allowing your customers to pay more than one invoice in a single transaction: *this is CRITICAL for driving online payment adoption*
 - **View invoice and real time balance from IC email notifications, no log in required**
 - Scheduled Payments – schedule a single payment for a **future** date
 - AutoPay – recurring monthly payments paid on a date determined by the Biller
 - Account Linking: pay multiple bills at once for multiple properties, plus manage all accounts through one registration
- **Mobile Responsive Site Design:**
 - Responsive design provides ‘app-like’ experience without requiring the download of an app.
 - **40% of Invoice Cloud’s payments are through mobile devices (smartphones and tablets)**

- **Pay by Text**
 - Allows registered Payers with a default payment method to pay with one reply via text! Pay by Text is Non-registered users can continue to the mobile responsive site for payment.
- **Remind Me – Calendar Payment and Reminder System**
 - Remind Me that allows one-time payers to set calendar events or SMS text reminders of a pending invoice and receive a link to their shopping cart to initiate a one-time payment.
 - Every Biller can customize the calendar event body.
- **Pay by Phone, IVR**
 - Our SaaS IVR is owned by Invoice Cloud and offers callers account balance lookups and real time payment posting to your CIS. We host our IVR in a PCI-compliant environment and actively maintain and support it 24/7/365. We can handle high volumes of calls during peak call periods.
 - Real time account balances and payments made by credit card or e-check. IC IVR includes the ability to send a payment receipt to emails on file, saved payment methods, and call transfer to your Call Center.
 - No implementation costs
 - English, Spanish and multiple languages available
 - Toll free or local phone number
 - Accepts full and partial payments, as well as overpayments
 - Custom greeting and limited custom prompts available, convenience fee disclosure if applicable
 - Works in tandem with IC Biller Portal Maintenance Windows
 - Works with touch tone prompts
- **Online Bank Direct™:**
 - IC offers our clients the ability to register and electronically receive customer payments directly through the customer’s online banking channels through Online Bank Direct™ (OBD). OBD eliminates paper checks issued by online banking sites; the Biller receives electronic deposits instead, saving its staff time and effort. Paid staff no longer need to manually compare citizen names and amounts to the bank issued checks and then enter them into the appropriate citizen file. They also do not need to deliver paper checks to the Biller’s preferred bank for processing and deposit.
- **Self-service Bill Payment Kiosks:**
 - Invoice Cloud has an integrated bill payment Kiosk solution that will accept cash, check, and debit/credit cards. Self-service kiosks reduce customer wait time in line with average payment times of 60 seconds or less. Kiosk leverages the existing integration with CIS including payment posting so no additional integration points are required to add the IC kiosk.
- **Cloud Store™:**
 - The IC Cloud Store platform allows our Billers to take payments online for non-invoiced or low volume payments, such as Utility Deposits, Permits and Licensing.
- **Cash Payments at Retail Locations**
 - Allow your payers to pay in cash at their local 7-11, Walgreens, CVS or Walmart. All done with a reusable barcode provided to the payer that the cashier scans with the rest of their shopping items.

Customer Notifications

With Invoice Cloud, Oshtemo Charter Township, MI receives not just a payment processing service, but a customer engagement platform. IC increases collection rates through our customer engagement and robust payment methods. **According to recent research, the most common reason people miss a payment due date? ... 'I forgot.'** When customers miss a payment, this results in higher expenditures by the Oshtemo Charter Township, MI, who must then expend follow-up through the collection process. That's why Invoice Cloud is more than a payment web site; we partner with our clients as a customer engagement platform.

Our three-email system combined with scheduled reminders is critical because every customer's budget varies; some pay immediately after receiving a bill, some pay later due to a paycheck, and some pay just before the bill is due. Meanwhile, the original single email notification that most of our competitors send is buried under weeks of other less important messages. When paired with our many ways to pay (e.g., online, through a text message, at CVS), Oshtemo Charter Township, MI customers know when to pay, wherever is most convenient for them.

There are 4 ways customers can elect to get reminders:

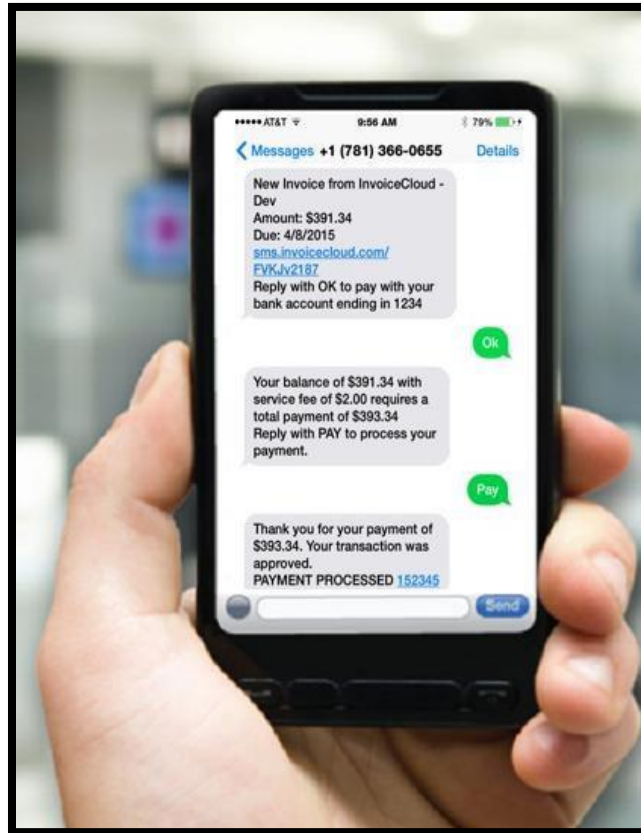
- 1) **Standard e-bill reminders** – 3 e-mails will be sent over the course of the payment cycle (2nd and 3rd only if they have not paid or scheduled the payment yet). Customer can enroll through all web based payment channels.

The collage displays various components of the Invoice Cloud customer engagement platform:

- Email Notifications:** Three overlapping screenshots of emails from Integrated Mutual Insurance Company. The emails include headers like "You have a new invoice from Integrated Mutual!" and "A new invoice is now available", along with recipient names such as "Dear Steven L. Smith, TRUSTE" and "Dear SMITH WOOD PRODUCTS TRU".
- Review Payment Interface:** A screenshot of the "Review your Information" page. It shows fields for "Your Credit Card" (Smith, Steven, VISA), "Billing Address" (124 Penn ST, WALPOLE, MA), and "Payment Options". A blue arrow points to the checkbox "Send me Pay by Text messages for future invoices".
- Payment Summary Table:** A table showing invoice details and totals.

Invoice #	Amount
WH20-0444 - View	\$5.00
SUBTOTAL	\$5.00
SERVICE FEE *	+ \$1.00
GRAND TOTAL	\$6.00
- Additional Interface Elements:** A "Process Payment \$6.00" button and a "Second Notice" section are also visible.

- 2) **Standard text reminders** – 3 text reminders will be sent over the course of the payment cycle (2nd and 3rd only if they have not paid or scheduled the payment yet). Customer can enroll through all web based payment channels
- Customer can access the mobile site through the next reminder or...
 - Pay by responding 'PAY' to the text reminder if remittance data has been stored.



3) **Calendar Reminder:** customer has the option to add a 'calendar reminder' for a future date of their choosing

Search Results

Please review your results below and select invoices to Pay. Click here if you would like to search again.
Need help selecting an Invoice?

Select	Bill #	Account #	Owner	Due Date	Bill Total	Balance Due	
<input type="checkbox"/>	566	WTR-566	BRIGHAM, JOHN C.	7/27/2017	\$1,547.71	\$1,547.71	View Invoice Related Invoices Remind Me
<input type="checkbox"/>	2873	WTR-2873	CAMPBELL JOHN	7/27/2017	\$55.92	\$55.92	View Invoice Related Invoices Remind Me
<input type="checkbox"/>	519	WTR-519	CANTLIN JOHN & PENZONE SAMANTHA	7/27/2017	\$73.75	\$73.75	
<input type="checkbox"/>	1553	WTR-1553	CLARK III JOHN	7/27/2017	\$124.92	\$124.92	
<input type="checkbox"/>	1539	WTR-1539	COTE JOHN	7/27/2017	\$130.22	\$130.22	

Showing 1 to 5 of 34 entries

[+ Add selected invoices to your cart](#) | [Register Selected Invoices](#)

- Apple Calendar
- Google
- Outlook
- Outlook.com
- Yahoo
- Text Reminder

Integrated Mutual - Pay my Bill - Appointment

File Appointment Insert Format Text Review Help Tell me what you want to do

Save & Delete Close Appointment Scheduling Assistant Skype Meeting Add Meeting Add Meeting Meeting Notes Invite Attendees Show As: Busy Reminder: 2 days Recurrence Time Zones Categorize Private High Importance Low Importance Tags

Subject: Integrated Mutual - Pay my Bill
Location: Web
Start time: Fri 3/30/2018 8:00 AM
End time: Fri 3/30/2018 9:00 AM

Your Insurance Premium is due on 03/30/2018. You may pay this invoice by clicking on the link below:

Account #: 999-88-7777
Invoice #: WH20-0444

www.invoicecloud.com/portalbeta2/pay-my-bill/ZjdjTUwMjAtN2MzMi00ZThiLWFIYTUyYmVkyZzhZmVknTRjfdBmODVkOWI3LTFFYmItNDQ1OC1iN2VmLTg2ZDU2ZGU5NTVkJnwo

4) **Scheduled a Text Reminder:** customer has the option to schedule a text message for a future time they choose.

Search Results

Please review your results below and select invoices to Pay. Click here if you would like to search again.
Need help selecting an Invoice?

Select	Bill #	Account #	Owner	Due Date	Bill Total	Balance Due	
<input type="checkbox"/>	566	WTR-566	BRIGHAM, JOHN C.	7/27/2017	\$1,547.71	\$1,547.71	View Invoice Related Invoices Remind Me
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<input type="checkbox"/>	519	WTR-519	CANTLIN JOHN & PENZONE SAMANTHA	7/27/2017	\$73.75	\$73.75	
<input type="checkbox"/>	1553	WTR-1553	CLARK III JOHN	7/27/2017	\$124.92	\$124.92	
<input type="checkbox"/>	1539	WTR-1539	COTE JOHN	7/27/2017	\$130.22	\$130.22	

Showing 1 to 5 of 34 entries

[+ Add selected invoices to your cart](#) | [Register Selected Invoices](#)

- Apple Calendar
- Google
- Outlook
- Outlook.com
- Yahoo
- Text Reminder**

[Return to previous page](#)

Send me a Text Reminder

Please select a date and time for when you would like us to send you a text message reminder for your selected invoice. Your reminder will contain information on how to pay your invoice.

Reminder Date *
03/30/2018

Reminder Time *
Please Select A Time Range
Please Select A Time Range
8am-12pm EST
12pm-5pm EST
5pm-10pm EST

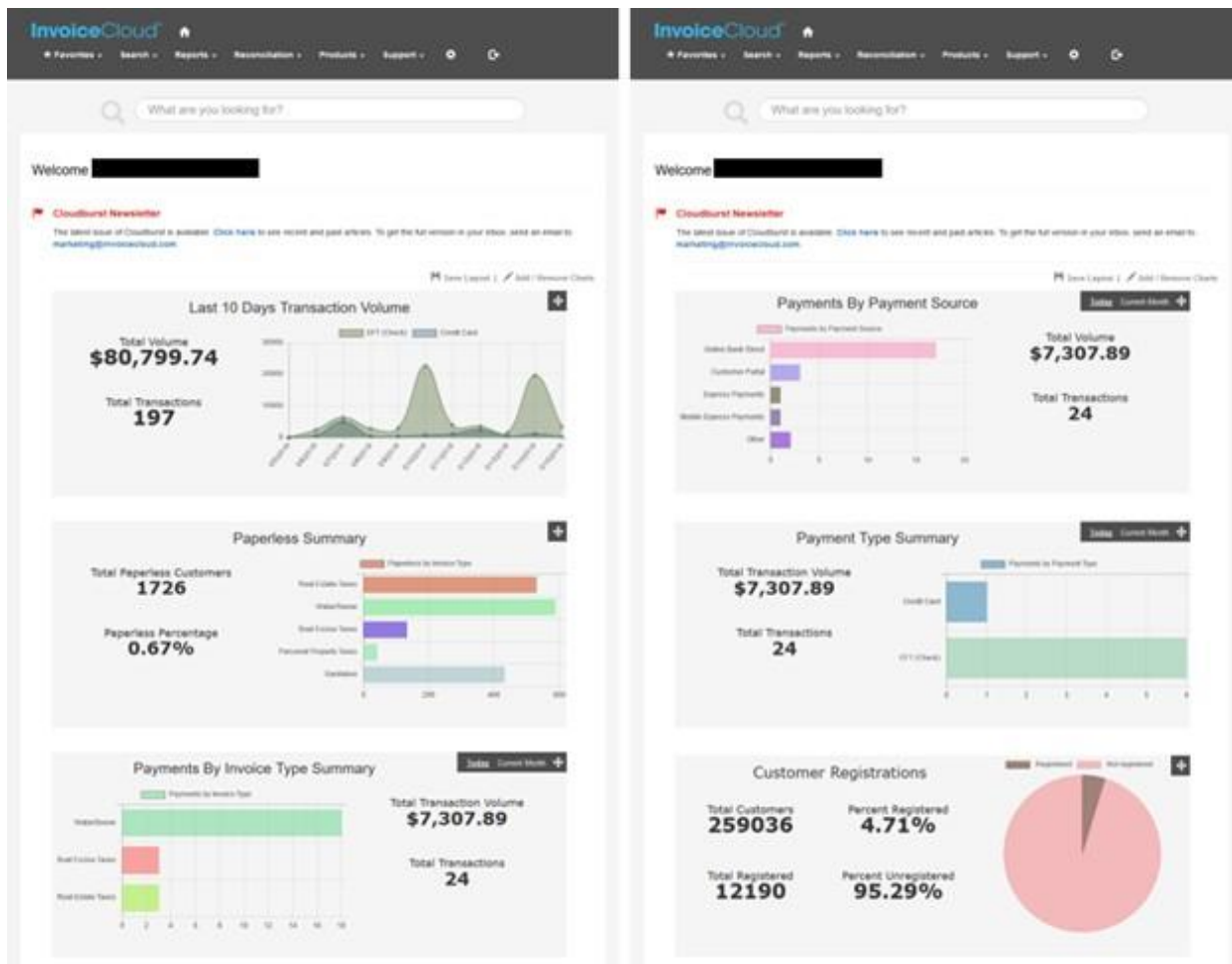
Phone Number *
xxx - xxx - xxxx

Standard data fees and text messaging rates may apply based on your plan with your mobile phone carrier.

[Remind Me!](#)

Billor Portal: Reporting, Reconciliation and CSR Tools

IC's Biller Portal offers extensive reporting tools for reconciliation and data mining, making life easier for Oshtemo Charter Township, MI. The first page of our Biller Portal provides Oshtemo Charter Township, MI an interactive dashboard, containing a variety of charts with metrics from all areas (e.g., payment volume, paperless, and registration). These charts include Last 10 Days Payment Summary, Payments by Payment Source Summary, Payments by Payment Type Summary, AutoPay Payments by Invoice type Summary, Payments by Invoice Type Summary, Paperless by Invoice Type Summary, Registered Customers Summary, and Active Customers Summary. Our reports present focused, salient content to our clients. Oshtemo Charter Township, MI can rearrange these charts to user preference at any time.

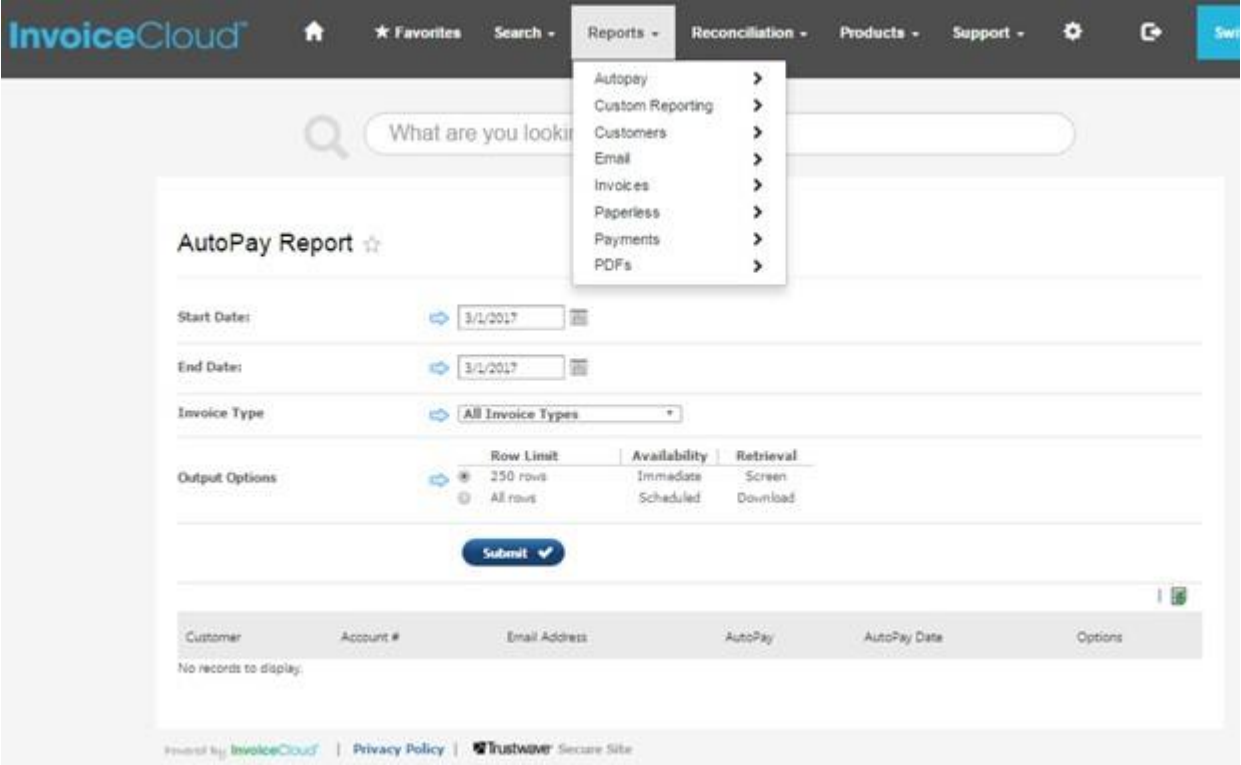


The Biller Portal is available 24/7/365 and is 100% self-service for the user. Based on permissions set by the Biller, admin users will have access to features such as:

- Blocking certain Customers from making ACH and/or Credit Card Payments.
- Updating an email address for a Customer.
- Entering a courtesy email address for a Customer or Landlord.
- Sending an invoice notification for a bill that a Customer says he/she didn't receive.
- Setting up AutoPay for a Customer at Customer's request.
- Setting up paperless billing for a Customer at Customer's request.

- Reviewing payment and/or email history.
- Updating phone number for a Customer at Customer’s request.
- Issuing a credit on an over payment.

Billers Portal offers many standard and ad hoc reports with date ranges and drill down options to view detail. All reports are available 24/7 through the Billers Portal. Most of the standard reports can be defined by date range, payment type or bill type criteria, in addition to criteria particular to the report (like name or email for the customer report) to produce targeted results. Our system uses open architecture and is Open Database Connectivity (ODBC) compliant to allow data extraction and facilitate reporting. All IC data can be drilled down and then exported to CSV.

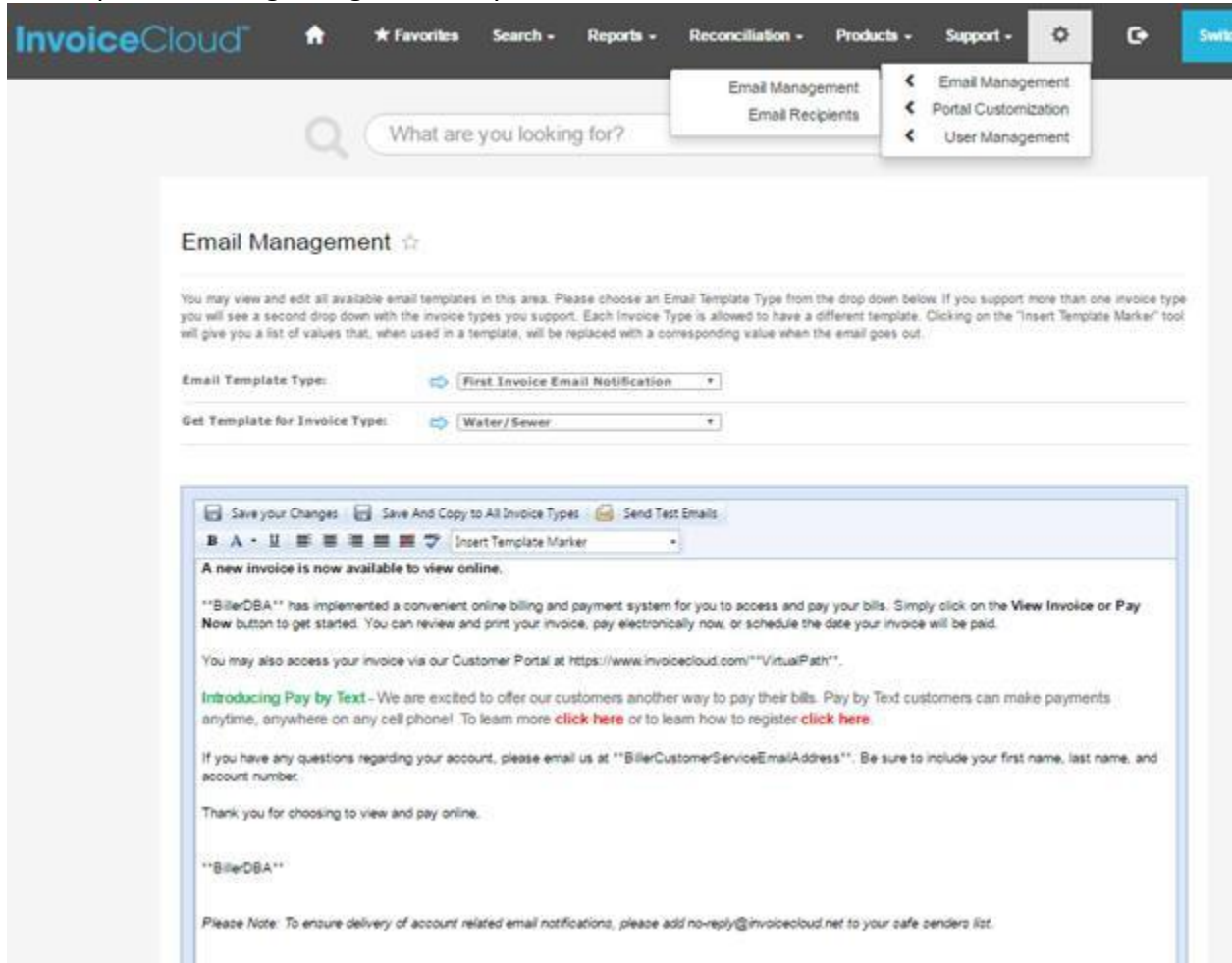


Oshtemo Charter Township, MI can change the images on its Customer Portal, emails, and invoices at any time, 100% self-service.

27 Email Templates. IC provides 27 email templates that fosters high self-service and customer communications, all triggered by events and customer activity. The service’s multiple email notification capability will allow Oshtemo Charter Township, MI to achieve unprecedented online payment and paperless adoption rates and provide the easiest to use, most comprehensive EBPP system on the market.

Email notifications are completely customizable using the Billers Portal’s built-in MS Word-style editor. All notifications are template driven so that Oshtemo Charter Township, MI can customize the messaging on the notification and use them, if desired, to alert customers to current or pending Biller events or due dates. In addition, templates are invoice based, so

Oshtemo Charter Township, MI can have different information in the email messaging on an Invoice by Invoice basis. We provide both Word and HTML views, the ability to insert variable fields, such as Invoice Due Date into the body of the email, embed images, URL's, and send test emails prior to saving changes in the system.



More Ways to Engage

Online Bank Direct™

Online Bank Direct eliminates paper checks issued by online banking sites. Village of Shorewood will be able to register through Invoice Cloud with online banking networks (Fiserv and MasterCard RPPS) to electronically deposit citizen payments.

Electronically depositing these payments will save biller staff time and effort. They will no longer need to manually compare citizen names and amounts to the bank issued checks and then enter them into the appropriate citizen file. The IC Online Bank Direct electronic payments (like lock box files) are matched (when possible) to the payer's account, processed and uploaded into the biller's CIS system. Invoice Cloud provides a unique exception handling process whereby, using AI Invoice Cloud will search through the District's invoices and present a short list of potential matches along with a Rating score. Once the CSR matches a payment correctly to an account, IC will remember the match and automatically process the next payment without a new exception flag.

Online Bank Direct - Pending Entries Search or Navigate

4 of 8 | Back | Forward | Mark For Return | Custom Search | No Invoice | Finalize My Selections | Exit Pending Payments

Guy Sicilia Date 10/4/2017

PAY TO THE ORDER OF Valley Water Systems \$ DOLLARS

MEMO 21327002

This Payment will be applied to the following selected invoice. If incorrect, please select the correct invoice.

- Customer Name: ➡ GUY THOMAS SICILIA JR
- Account #: ➡ 213270.02
- Invoice #: ➡ 3198753
- Invoice Amount: ➡ \$44.87
- Amount Due: ➡ \$44.87

Please select an Invoice you would like to apply this Payment to. If applicable, we have pre-selected the Invoice that we believe is a match with this Payment. If this is incorrect, please select the correct Invoice. You may also search for other Invoices by using click on Custom Search option in the toolbar.

Rating	Invoice #	Inv. Date	Account #	Customer	Inv. Amt.	Amt. Due	Options
<input checked="" type="checkbox"/> ■■■■■	3198753	9/25/2017	213270.02	GUY THOMAS SICILIA JR	\$44.87	\$44.87	
<input type="checkbox"/> ■■■■■	3200701	9/25/2017	000000236040	HIEP NGUYEN	\$45.74	\$45.74	
<input type="checkbox"/> ■■■■■	2638693	4/25/2016	314100.04	PAUL J. OSTIGUY	\$176.95	\$44.89	
<input type="checkbox"/> ■■■■■	3198339	9/25/2017	213340.01	GUY GAGNON	\$12.18	\$12.18	

Cloud Store™

Cloud Store allows Billers to accept payments for non-invoiced services such as Engineering Fees, Miscellaneous Accounts Receivable, Citations, Airport Fees, Permitting, Dog License, or Parks and Recreation. Cloud Store Billers will have access to detailed reporting functionality in our Biller Portal as well as Shopping Cart functionality through the One Time Payment channel.

The screenshot displays the Town of Dartmouth Cloud Store interface. At the top left is the Town of Dartmouth logo. Navigation links for 'Sign In' and 'Contact Us' are at the top right. A notification box asks 'Already have an account? Sign in above.' A 'Need Help?' section provides contact information: (508) 910-1806 and dpiva@town.dartmouth.ma.us, with an 'Email Us' button.

Pay or View Bills

Please select an item below to get started.

- Taxes (+)
- Utility (+)
- Harbormaster (+)
- Dartmouth Schools (+)
- Police (+)
- Board of Health (+)
- Municipal Lien Certificates (>)
- Sewer Release (>)

Animal Permit Renewal only

Please take the time to fill out ALL of the following fields. Any required fields are denoted with an asterisk (*). [Click for more information.](#)

Town of Dartmouth Resident Status * Owner	Name * Name
Address * Address	Mailing Address (if different) Mailing Address (if different)
State * State	Zip Code * Zip Code
Telephone Number * Telephone Number	Alternate Telephone Number Alternate Telephone Number
Property Owner Name * Property Owner Name	Email Address * Email Address
Property Owner Telephone Number * Property Owner Telephone Number	Payment Amount * 35

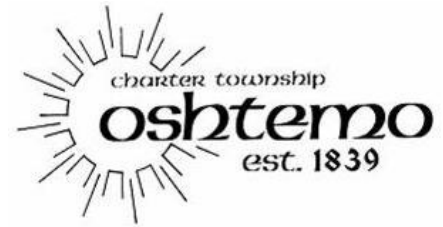
[Confirm Your Information >](#)

Pricing

Invoice Cloud Fee Schedule for Village of Shorewood, WI – Utility Payments Using Chase Paymentech as credit card processor	
Description	Fee
Integration, Deployment and Training	
Integration, deployment, and training <i>Note: Includes integration with BS&A</i>	No Charge
Account Access	
Monthly Access Fee for Branded Customer Portal and Biller Portal <i>Note: The monthly access fee covers all maintenance, support, upgrades and full access to the Invoice Cloud service for the Biller and its customers.</i>	For Summer and Winter Tax \$50.00
HelpDesk Support	
Access to IC HelpDesk and client services team and marketing support to help you achieve the industry’s highest payment and paperless adoption.	No Charge
Marketing Support	
Access to Invoice Cloud’s Marketing Team to achieve the industry’s highest payment and paperless adoption rates.	No Charge
Other	
Email Engine with 27 Templates, Pay by Text, Remind Me, OneClickPay, View and Pay Invoices with NO LOG IN required, and more.	No Additional Charges
Electronic Payment Fees – Paid by the Customer	
Credit/Debit Cards: VISA, MasterCard, Discover	2.75% \$1.95 minimum fee
E-Check	\$1.95
Auto Pay ACH	\$0.50
Other Merchant Services Fees	
Credit Card Chargeback Fee – i.e. if a card is stolen and the person that owns the card disputes the charge; rarely occurs	\$15.00
ACH Reject Fee – i.e. bounced check, usually the Biller has their own fee when there is an ACH Reject which would re-coup this cost	\$15.00
Online Bank Direct	
Turns paper checks, which are mailed to the Village from the customer’s bank, into an electronic file that gets uploaded to the Invoice Cloud Biller Portal.	\$0.25
OBD Monthly Access Fee	\$25.00 per month
Paperless	
Paperless Billing Fees – fee per paperless bill, per bill cycle – NOTE – PRINT AND MAILING A PAPER STATEMENT AVERAGES ABOUT \$1.00 PER STATEMENT. INVOICE CLOUD WILL ONLY CHARGE OUR FEE WHEN A CUSTOMER OPTS OUT OF PAPER STATEMENTS SAVING YOU AN AVERAGE OF \$0.60 EACH TIME.	\$0.40 per bill

Pricing Continued

Cloud Store	
Ability to accept credit/debit card and ACH payments for one-off items such as building permits and Misc. Payments.	\$100 per month - Waived Transaction Fees paid by the customer same as above
Credit Card Readers *OPTIONAL*	
Intended for point of sale processing. <i>The Invoice Cloud credit card readers are intended to work with the BS&A</i>	1 st card reader free \$30/month for each additional
IVR (Payments over the phone) - *OPTIONAL*	
IVR Tech integration provided at no charge; this fee is in addition to credit card fee (paid by customer) and ACH fee (paid by customer); IVR fee is paid by the payer.	\$0.95 / per transaction



Memorandum

Date: 5 June 2020
To: Township Board
From: Libby Heiny-Cogswell
Subject: 2019 Annual Audit

Objective

Township Board discussion about and vote to accept the 2019 annual audit.

Background

Seber Tans, PLC conducted the annual audit of Oshtemo Township finances and will present summary information to the Township Board Tuesday evening. Seber Tans will remain available for Board questions and requests for clarifications.

Information Provided

Draft Charter Township of Oshtemo Financial Statements
Draft Charter Township of Oshtemo Governance Letter
Draft Charter Township of Oshtemo Internal Control Letter

*Charter Township of Oshtemo
Kalamazoo County, Michigan*

FINANCIAL STATEMENTS

Year ended December 31, 2019

DRAFT

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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, 2019, 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 from 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, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 18 to the financial statements, the Township implemented GASB statement No. 84, *Fiduciary Activities*. As a result, a statement of fiduciary net position and a statement of changes in fiduciary net position have been presented. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and schedule of funding progress for the postemployment healthcare plan as noted on the table of contents 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 component unit fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The component unit 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 component unit fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Seber Tans, PLC
Kalamazoo, Michigan
June 9, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT

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, 2019. Please read it in conjunction with the Township's financial statements.

FINANCIAL HIGHLIGHTS

- The Township's total net position increased by \$2,160,043 (approximately 7 percent) as a result of this year's activities.
- Of the \$32,035,658 total net position reported, \$7,288,540 (23 percent) is available to be used to meet future operating and capital improvement needs, without constraints established by debt covenants, enabling legislation, or other legal requirements. (Please refer to the Township's CIP plan for the intended uses of unrestricted net position).
- The General Fund's unassigned fund balance at the end of the fiscal year was \$2,031,787, which represents 63 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 and statements for component units. 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 an 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 government-wide financial statements for 2019 and 2018 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, deferred outflows of resources, 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 deferred outflows of resources, 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 units* - The Township includes two other entities in its report - the Downtown Development Authority and the South Drake Road Corridor Improvement Authority. Although legally separate, these "component units" are important because the Township is financially accountable for both Authorities.

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 and activities are reported in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position. We exclude these activities from the Township's government-wide financial statements because the Township cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE TOWNSHIP AS A WHOLE

Net position

Total net position at the end of the fiscal year was \$32,035,658. Of this total, \$23,198,958 is invested in capital assets, \$1,538,679 is restricted for public safety, \$9,481 is restricted for public works and \$7,288,540 is unrestricted.

Condensed financial information
Net position

	<i>Governmental activities</i>	
	2019	2018
Current and other assets	\$ 15,213,943	\$ 13,907,952
Capital assets	23,198,958	22,062,585
Total assets	38,412,901	35,970,537
Deferred outflows of resources	1,893	31,118
Current and other liabilities	1,237,103	1,127,129
Deferred inflows of resources	5,142,033	4,998,911
Net position:		
Net investment in capital assets	23,198,958	22,062,585
Restricted	1,548,160	1,221,825
Unrestricted	7,288,540	6,591,205
Total net position	\$ 32,035,658	\$ 29,875,615

Changes in net position

The Township's total revenues were \$9,997,084. For 2019, charges for services were 59 percent of the Township's revenues, 20 percent comes from state grants, and 8 percent comes from property taxes.

The total cost of the Township's programs and services was \$7,837,041. Approximately 48 percent of the Township's costs are related to public safety activities, general government is 23 percent, and public works is 21 percent of expenses.

*Condensed financial information
Changes in net position*

	<i>Governmental activities</i>	
	<u>2019</u>	<u>2018</u>
Program revenues:		
Charges for services	\$ 5,934,908	\$ 4,695,270
Operating grants	268,075	267,238
Capital grants	724,273	429,252
General revenues:		
Property taxes	788,107	754,279
State grants	1,994,353	1,917,524
Franchise fees	180,663	170,631
Investment income	106,705	63,098
Gain on sale of asset	-	204,264
	<u>9,997,084</u>	<u>8,501,556</u>
Total revenues		
Expenses:		
General government	1,818,077	1,886,418
Public safety	3,760,361	3,443,809
Public works	1,664,997	1,560,553
Community and economic development	227,722	238,587
Culture and recreation	365,884	334,379
	<u>7,837,041</u>	<u>7,463,746</u>
Total expenses		
Changes in net position	<u>\$ 2,160,043</u>	<u>\$ 1,037,810</u>
Net position, end of year	<u>\$ 32,035,658</u>	<u>\$ 29,875,615</u>

Governmental activities

The net position increased \$2,160,043 for 2019 compared to a \$1,037,810 increase in the prior year. The increase can be attributed primarily to an increase in charges for services revenue of \$1,239,638 as assessment charges increased during the year.

The total cost of governmental activities this year was \$7,837,041. After subtracting the direct charges to those who directly benefited from the programs (\$5,934,908) and operating and capital grants (\$992,348), the "public benefit" portion covered by taxes, state revenue sharing, and other general revenues was \$909,785.

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 \$8,085,874, an increase of \$1,042,352 from last year.

The General Fund is the primary operating fund of the Township. Its fund balance decreased by \$121,223 during the year, as revenues of \$3,551,637 were lower than current expenditures of \$3,235,460 and transfers to other funds of \$437,400. The fund balance was \$3,953,756 at the end of the year.

The Fire Fund experienced an increase in fund balance of \$477,228 for 2019, as revenues of \$2,926,097 and insurance proceeds of \$20,418 were more than current expenditures of \$2,469,287 including \$238,643 in capital outlay. The ending fund balance was \$1,213,510.

The Police Fund experienced a \$318,042 increase in fund balance, which reflects police service expenditures of \$1,105,789 that were less than revenues of \$1,421,431 and a transfer of \$2,400 from the General Fund. The fund balance at the end of the year was \$596,292.

The General Sewer Fund experienced a \$760,236 increase in fund balance for 2019, as revenues of \$1,618,088 and a transfer from the General fund of \$250,000 were more than current year's expenditures of \$1,107,852. The fund balance at the end of the year was \$989,294.

The General Water Fund experienced a \$95,957 increase in fund balance for 2019, as revenues of \$302,079, were more than current year's expenditures of \$206,122. The fund balance at the end of the year was \$1,321,039.

General Fund budgetary highlights

The Township amended the General Fund revenues and expenditures budgets for anticipated decreases in revenues and decreases in expenditures. Total revenues were \$750,519 less than anticipated, primarily due to intergovernmental revenues that were lower than anticipated by \$869,030. Total expenditures were \$803,019 less than the amounts appropriated, primarily due to capital outlay costs that were \$630,266 less than projected due to projects not occurring in the current year that were planned. Net other financing sources were \$1,554,126 lower than anticipated as the Township did not issue debt in the current year.

These variances resulted in a negative budget variance of \$1,501,626, with a \$121,223 decrease in fund balance compared to a budget that anticipated an increase of \$1,380,403 in the current year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The Township's investment in capital assets as of December 31, 2019, was \$23,198,958 (net of accumulated depreciation). This investment includes buildings and improvements, equipment and vehicles, sewer, and water infrastructure. The \$1,136,373 increase in the Township's investment in capital assets for the current fiscal year includes \$2,126,589 in capital asset additions, less \$989,500 in depreciation expense and \$716 in disposals for the year.

Major capital asset additions during the current fiscal year include:

- \$879,921 for water and sewer infrastructure costs
- \$891,017 for a non-motorized path
- \$159,656 final payment made on a new fire truck
- \$123,348 for streetlight improvements

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 obligation consists of \$54,250 in accrued compensated absences.

More detailed information about the Township's long-term obligations is presented in Note 8 of the notes to the basic financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Township expects to be able to use current revenues to provide essential services that will allow current fund balances to be maintained. The Township plans to maintain all ongoing programs for 2020. The ongoing costs of providing essential services for the citizens of the Township will need to be closely monitored in order to maintain the financial condition and operational capabilities of the Township.

COVID-19 has created uncertainties that are likely to negatively impact our operations and financial condition. While it is difficult to estimate the financial impact of COVID-19, we expect certain revenues to decline. Because economic activity has weakened, state shared revenue and code inspection fees are expected to decrease, and interest revenue will be reduced due to lower interest rates.

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

DRAFT

STATEMENT OF NET POSITION

December 31, 2019

	<u>Primary government</u>	<u>Component units</u>	
	<u>Governmental activities</u>	<u>Downtown Development Authority</u>	<u>South Drake Road Corridor Improvement Authority</u>
ASSETS			
Current assets:			
Cash	\$ 7,120,750	\$ 881,789	\$ 71,287
Investments	3,502,767	-	-
Receivables, net	3,838,143	60,945	20,168
Total current assets	<u>14,461,660</u>	<u>942,734</u>	<u>91,455</u>
Noncurrent assets:			
Receivables, net	558,751	-	-
Net OPEB assets	193,532	-	-
Capital assets not being depreciated	1,147,317	-	-
Capital assets, net of accumulated depreciation	22,051,641	543,834	-
Total noncurrent assets	<u>23,951,241</u>	<u>543,834</u>	<u>-</u>
Total assets	<u>38,412,901</u>	<u>1,486,568</u>	<u>91,455</u>
DEFERRED OUTFLOWS OF RESOURCES			
OPEB	1,893	-	-
LIABILITIES			
Current liabilities:			
Payables	1,022,919	17,441	336
Unearned operating assessment revenues	159,934	-	-
Total current liabilities	1,182,853	17,441	336
Noncurrent liabilities - compensated absences	54,250	-	-
Total liabilities	<u>1,237,103</u>	<u>17,441</u>	<u>336</u>
DEFERRED INFLOWS OF RESOURCES			
Property tax revenues levied for the subsequent year	762,671	127,893	20,971
Special assessment levied for the subsequent year	4,379,362	-	-
Total deferred inflows of resources	<u>5,142,033</u>	<u>127,893</u>	<u>20,971</u>
NET POSITION			
Investment in capital assets	23,198,958	543,834	-
Restricted for public safety	1,538,679	-	-
Restricted for public works	9,481	-	-
Unrestricted	7,288,540	797,400	70,148
Total net position	<u>\$ 32,035,658</u>	<u>\$ 1,341,234</u>	<u>\$ 70,148</u>

See notes to financial statements

STATEMENT OF ACTIVITIES

Year ended December 31, 2019

Functions/Programs					<i>Net (expenses) revenues and changes in net position</i>		
	<i>Expenses</i>	<i>Program revenues</i>		<i>Governmental activities</i>	<i>Component units</i>		
		<i>Charges for services</i>	<i>Operating grants and contributions</i>		<i>Capital grants and contributions</i>	<i>Downtown Development Authority</i>	<i>South Drake Road Corridor Improvement Authority</i>
Governmental activities:							
General government	\$ 1,818,077	\$ 433,431	\$ -	\$ -	\$ (1,384,646)		
Public safety	3,760,361	4,333,362	-	-	573,001		
Public works	1,664,997	1,114,364	268,075	637,088	354,530		
Community and economic development	227,722	17,720	-	-	(210,002)		
Culture and recreation	365,884	36,031	-	87,185	(242,668)		
Total governmental activities	<u>7,837,041</u>	<u>5,934,908</u>	<u>268,075</u>	<u>724,273</u>	<u>(909,785)</u>		
Component units:							
Downtown Development Authority	\$ 23,984	\$ -	\$ -	\$ -	\$ (23,984)	\$ -	
South Drake Road Corridor Improvement Authority	62,258	-	-	-	-	(62,258)	
Total component units	<u>\$ 86,242</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (23,984)</u>	<u>\$ (62,258)</u>	
General revenues:							
Taxes				788,107	144,602	90,302	
State grants				1,994,353	-	-	
Franchise fees				180,663	-	-	
Investment income				106,705	14,515	1,032	
Total general revenues				<u>3,069,828</u>	<u>159,117</u>	<u>91,334</u>	
Changes in net position				2,160,043	135,133	29,076	
Net position - beginning				29,875,615	1,206,101	41,072	
Net position - ending				<u>\$ 32,035,658</u>	<u>\$ 1,341,234</u>	<u>\$ 70,148</u>	

See notes to financial statements

	<u>General</u>	<u>Fire</u>	<u>Police</u>	<u>General Sewer</u>	<u>General Water</u>	<u>Nonmajor funds</u>	<u>Total governmental funds</u>
ASSETS							
Cash	\$ 784,578	\$ 2,606,025	\$ 1,016,224	\$ 1,027,080	\$ 1,588,609	\$ 98,234	\$ 7,120,750
Investments	3,502,767	-	-	-	-	-	3,502,767
Receivables	846,270	1,779,008	966,173	564,666	142,862	97,915	4,396,894
Total assets	<u>\$ 5,133,615</u>	<u>\$ 4,385,033</u>	<u>\$ 1,982,397</u>	<u>\$ 1,591,746</u>	<u>\$ 1,731,471</u>	<u>\$ 196,149</u>	<u>\$ 15,020,411</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Payables	\$ 417,188	\$ 176,438	\$ 1,828	\$ 98,176	\$ 305,057	\$ 24,232	\$ 1,022,919
Unearned special assessment operating revenues	-	-	-	-	-	159,934	159,934
Total liabilities	417,188	176,438	1,828	98,176	305,057	184,166	1,182,853
Deferred inflows of resources:							
Property tax revenues levied for the subsequent year	762,671	-	-	-	-	-	762,671
Special assessment levied for the subsequent year	-	2,995,085	1,384,277	-	-	-	4,379,362
Unavailable special assessment revenues	-	-	-	504,276	105,375	-	609,651
Total deferred inflows of resources	762,671	2,995,085	1,384,277	504,276	105,375	-	5,751,684
Fund balances:							
Restricted for:							
Public safety	346,969	1,213,510	-	-	-	-	1,560,479
Public works	-	-	-	-	-	9,481	9,481
Assigned for:							
Public safety	-	-	596,292	-	-	-	596,292
Public works	-	-	-	989,294	1,321,039	-	2,310,333
Culture and recreation	-	-	-	-	-	2,502	2,502
Subsequent year expenditures	1,575,000	-	-	-	-	-	1,575,000
Unassigned	2,031,787	-	-	-	-	-	2,031,787
Total fund balances	3,953,756	1,213,510	596,292	989,294	1,321,039	11,983	8,085,874
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,133,615</u>	<u>\$ 4,385,033</u>	<u>\$ 1,982,397</u>	<u>\$ 1,591,746</u>	<u>\$ 1,731,471</u>	<u>\$ 196,149</u>	<u>\$ 15,020,411</u>
Reconciliation of the balance sheet to the statement of net position:							
Total fund balance - total governmental funds							\$ 8,085,874
Amounts reported for <i>governmental activities</i> in the statement of net position (page 11) are different because:							
Capital assets used in <i>governmental activities</i> are not financial resources and, therefore, are not reported in the funds.							
							23,198,958
Net OPEB assets							
							193,532
Deferred outflows of resources, related to the OPEB plan, relate to future years and are not reported in the funds.							
							1,893
Long-term liabilities that are not due and payable in the current period and, therefore, are not reported in the funds - compensated absences.							
							(54,250)
Special assessments receivable and unavailable grant revenue are not available to pay for the current period's expenditures and, therefore, are deferred in the funds.							
							609,651
Net position of <i>governmental activities</i>							<u>\$ 32,035,658</u>

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

Year ended December 31, 2019

	General	Fire	Police	General Sewer	General Water	Nonmajor fund	Total governmental funds
REVENUES							
Taxes	\$ 788,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 788,107
Licenses and permits	198,575	-	-	-	-	-	198,575
State grants	2,010,422	-	-	-	-	-	2,010,422
Intergovernmental	60,000	-	-	-	-	-	60,000
Charges for services	392,188	2,753	33,360	1,003,432	238,474	-	1,670,207
Fines and forfeitures	-	-	46,119	-	-	-	46,119
Interest and rentals	78,527	34,746	14,166	23,096	31,181	50,043	231,759
Other	23,818	2,888,598	1,327,786	591,560	32,424	180,981	5,045,167
Total revenues	<u>3,551,637</u>	<u>2,926,097</u>	<u>1,421,431</u>	<u>1,618,088</u>	<u>302,079</u>	<u>231,024</u>	<u>10,050,356</u>
EXPENDITURES							
Current:							
General government	1,751,554	-	-	-	-	-	1,751,554
Public safety	40,534	2,230,644	1,105,789	-	-	-	3,376,967
Public works	716,016	-	-	1,107,852	206,122	138,206	2,168,196
Community and economic development	227,422	-	-	-	-	-	227,422
Culture and recreation	-	-	-	-	-	169,394	169,394
Capital outlay	499,934	238,643	-	-	-	596,312	1,334,889
Total expenditures	<u>3,235,460</u>	<u>2,469,287</u>	<u>1,105,789</u>	<u>1,107,852</u>	<u>206,122</u>	<u>903,912</u>	<u>9,028,422</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>316,177</u>	<u>456,810</u>	<u>315,642</u>	<u>510,236</u>	<u>95,957</u>	<u>(672,888)</u>	<u>1,021,934</u>
OTHER FINANCING SOURCES (USES)							
Insurance recoveries	-	20,418	-	-	-	-	20,418
Transfers in	-	-	2,400	250,000	-	185,000	437,400
Transfers out	(437,400)	-	-	-	-	-	(437,400)
Net other financing sources (uses)	<u>(437,400)</u>	<u>20,418</u>	<u>2,400</u>	<u>250,000</u>	<u>-</u>	<u>185,000</u>	<u>20,418</u>
NET CHANGES IN FUND BALANCES	<u>(121,223)</u>	<u>477,228</u>	<u>318,042</u>	<u>760,236</u>	<u>95,957</u>	<u>(487,888)</u>	<u>1,042,352</u>
FUND BALANCES - BEGINNING	<u>4,074,979</u>	<u>736,282</u>	<u>278,250</u>	<u>229,058</u>	<u>1,225,082</u>	<u>499,871</u>	<u>7,043,522</u>
FUND BALANCES - ENDING	<u>\$ 3,953,756</u>	<u>\$ 1,213,510</u>	<u>\$ 596,292</u>	<u>\$ 989,294</u>	<u>\$ 1,321,039</u>	<u>\$ 11,983</u>	<u>\$ 8,085,874</u>

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

Year ended December 31, 2019

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) \$ 1,042,352

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

Capital assets:

Assets acquired	2,126,589
Provision for depreciation	(989,500)
Net book value of disposed assets	(716)

Long-term obligations:

Net change in liability for compensated absences	(14,650)
Net increase in OPEB assets	98,883

Changes in other assets/liabilities:

Net decrease in deferred inflows of resources	(73,690)
Net decrease in deferred outflows of resources	(29,225)

Change in net position of *governmental activities* \$ 2,160,043

DRAFT

STATEMENT OF FIDUCIARY NET POSITION - custodial funds

December 31, 2019

	<u>Retiree Medical Trust</u>	<u>Tax</u>	<u>Custodial</u>
ASSETS			
Cash	\$ -	\$ 7,369,187	\$ 212,940
Investments	<u>344,338</u>	<u>-</u>	<u>-</u>
Total assets	344,338	7,369,187	212,940
LIABILITIES			
Due to others	<u>-</u>	<u>7,369,187</u>	<u>212,940</u>
NET POSITION			
Held in trust for retirees' health benefits	<u>\$ 344,338</u>	<u>\$ -</u>	<u>\$ -</u>

DRAFT

STATEMENT OF CHANGES IN FIDUCIARY NET POSTION - custodial funds

December 31, 2019

	<i>Retiree Medical Trust</i>	<i>Tax</i>	<i>Custodial</i>
ADDITIONS			
Property taxes collected for other governments	\$ -	\$ 35,146,256	\$ 204,746
Collection of county fees	-	-	33,049
Collection of other deposits	-	-	812
Investment income	47,654	-	-
Total additions	47,654	35,146,256	238,607
DEDUCTIONS			
Property taxes distributed to other governments	-	35,146,256	146,341
Payment of county collections	-	-	25,318
Distributions of PILT	-	-	66,948
Total deductions	-	35,146,256	238,607
NET CHANGE IN FIDUCIARY NET POSITION	47,654	-	-
NET POSITION - BEGINNING	296,684	-	-
NET POSTION - ENDING	<u>\$ 344,338</u>	<u>\$ -</u>	<u>\$ -</u>

DRAFT

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:

As required by generally accepted accounting principles, these financial statements present the Township (the primary government, located in Kalamazoo County) and its component units described below, for which the Township is financially accountable. Active discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the primary government.

Discretely presented component units:

Downtown Development Authority - The Authority was established pursuant to Public Act 197 of 1975, as amended, to correct and prevent deterioration and promote economic growth within the downtown district.

South Drake Road Corridor Improvement Authority - The Authority was established pursuant to Public Act 280 of 2005, as amended, to correct and prevent deterioration and promote economic growth within the corridor business district.

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 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 revenues 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 General Sewer Fund accounts for financial resources used for sewer facilities capital improvements and maintenance. Revenues are primarily derived from connection fees and special assessments.

The General Water Fund accounts for financial resources used for water facilities capital improvements and maintenance. Revenues are primarily derived from connection fees and special assessments.

The Township reports the following nonmajor governmental funds:

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

The Street Lighting Fund accounts for financial resources used for street lighting and improvements. Revenues are primarily derived from assessments.

The Township also reports fiduciary funds, which account for assets held by the Township as an agent for individuals, private organizations, and other governments. The Township currently reports the following fiduciary fund types:

The Custodial Funds (tax and general custodial) account for the collection and disbursement of taxes and other monies due to other units of government and individuals. Custodial 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, liabilities, deferred inflows of resources, and 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.

Capital assets - Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., sewer and water systems and similar items), are reported in the government-wide financial statements. Capital assets are defined by the Township as assets with an initial, individual cost of greater than \$2,000 (\$10,000 for infrastructure assets) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value as of the date received. 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, due to performance of service.

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. Included in this category are property taxes and special assessments revenues. Property tax revenue and special assessment, which are 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 available (collected later than 60 days after the end of the Township's fiscal year) are deferred in the governmental funds and recognized as an inflow of resources in the period that the revenues become available,

Net position - Net position represents the difference between assets, and 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.

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

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

Net position flow assumption - Sometimes, the Township will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Township's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

Postemployment benefits other than pensions - For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Oshtemo Charter Township OPEB plan for Non-union employees and additions to/deductions from the plan fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund equity - In the fund financial statements, governmental funds report nonspendable fund balance 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.

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 2019 ad valorem tax was levied and collectible on December 1, 2019, 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. Accordingly, actual results could differ from those estimates.

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. At the end of the fiscal year there were no reportable budget variances.

NOTE 3 - CASH AND INVESTMENTS

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

	<u>Primary government</u>			
	<u>Governmental activities</u>	<u>Component units</u>	<u>Fiduciary activities</u>	<u>Totals</u>
Cash	\$ 7,120,750	\$ 953,076	\$ 7,582,127	\$ 15,655,953
Investments	<u>3,502,767</u>	<u>-</u>	<u>344,338</u>	<u>3,847,105</u>
	<u>\$ 10,623,517</u>	<u>\$ 953,076</u>	<u>\$ 7,926,465</u>	<u>\$ 19,503,058</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, 2019, \$16,220,559 of the Township’s bank balances of \$18,970,673 was exposed to custodial credit risk because it was uninsured and uncollateralized.

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 rated within the two highest rate classifications, which mature not more than 270 days after the date of purchase; c) repurchase agreements, collateralized by U.S. governmental securities; d) bankers' acceptances; e) mutual funds composed of otherwise legal investments; and f) investment pools organized under the local government investment pool act.

The Township’s investments consist of holdings in the Cooperative Liquid Assets Securities System - Michigan (CLASS). CLASS is a local government investment pool established under Michigan state statutes for participating Michigan municipalities. This pool, which is a nonrisk categorized qualifying investment, is carried at fair market value. The fair value of the Township’s position in the pool is the same as the value of its pool shares. The fund operates like a money market fund with each share valued at \$1, and is rated AAAM by Standard and Poor’s (credit risk); it is not subject to regulatory oversight; the pool issues a separate report, which is available at 15309 Meadowwood Drive, Grand Haven, Michigan, 49417. The balance at year end was \$3,502,767.

Fair value measurement - The Township categorizes its fair value measurements of investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The U.S. government agency securities were valued using observable fair values of similar assets (Level 2). The MBIA CLASS Fund was measured at net asset value (or its equivalent) as a practical expedient, and, accordingly, has not been classified in the fair value hierarchy.

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 investments, 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 Municipal Employees’ Retirement System of Michigan (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, 2019, consisted of the following:

<u>Investment type</u>	<u>Fair value</u>
MERS Total Market Portfolio	\$ 169,764
MERS Est Market Portfolio	<u>174,574</u>
	<u>\$ 344,338</u>

The Townships 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 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.

Fair value measurement - The Township categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Township has the following recurring fair value measurements as of December 31, 2019:

- Municipal Employees’ Retirement System of Michigan - RHFV, with a balance of \$344,338 at December 31, 2019, which is valued using observable fair values of similar assets (Level 2).

NOTE 4 - RECEIVABLES

Receivables as of December 31, 2019, for the Township’s individual major funds and nonmajor funds, in the aggregate, were as follows:

<u>Fund</u>	<u>Property taxes</u>	<u>Accounts</u>	<u>Special assessments</u>	<u>Inter-governmental</u>	<u>Totals</u>
<i>Primary government:</i>					
<i>Governmental:</i>					
General	\$ 457,891	\$ 41,585	\$ -	\$ 346,794	\$ 846,270
Fire	-	-	1,779,008	-	1,779,008
Police	-	-	966,173	-	966,173
General Sewer	-	-	541,866	22,800	564,666
General Water	-	-	116,940	25,922	142,862
Nonmajor	-	-	97,915	-	97,915
Total governmental	<u>\$ 457,891</u>	<u>\$ 41,585</u>	<u>\$ 3,501,902</u>	<u>\$ 395,516</u>	<u>\$ 4,396,894</u>
Noncurrent portion	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 558,751</u>	<u>\$ -</u>	<u>\$ 558,751</u>
<i>Component units:</i>					
Downtown Development Authority	\$ 60,945	\$ -	\$ -	\$ -	\$ 60,945
South Drake Road Corridor Improvement Authority	20,168	-	-	-	20,168
Total component units	<u>\$ 81,113</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,113</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 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, the 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, 2019, the Foundation held \$504,447 in this account.

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019, was as follows:

	<u>Beginning balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending balance</u>
Primary government:				
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 576,742	\$ -	\$ -	\$ 576,742
Construction in progress	<u>2,179,074</u>	<u>517,222</u>	<u>(2,125,721)</u>	<u>570,575</u>
Subtotal	<u>2,755,816</u>	<u>517,222</u>	<u>(2,125,721)</u>	<u>1,147,317</u>
Capital assets being depreciated:				
Buildings and improvements	9,114,434	-	(6,071)	9,108,363
Equipment	1,779,414	43,355	(237,927)	1,584,842
Vehicles	3,421,877	648,244	-	4,070,121
Infrastructure	<u>13,490,648</u>	<u>3,043,489</u>	<u>(3,661)</u>	<u>16,530,476</u>
Subtotal	<u>27,806,373</u>	<u>3,735,088</u>	<u>(247,659)</u>	<u>31,293,802</u>
Less accumulated depreciation for:				
Buildings and improvements	(3,245,196)	(139,361)	5,355	(3,379,202)
Equipment	(1,390,637)	(94,122)	237,927	(1,246,832)
Vehicles	(1,267,105)	(198,802)	-	(1,465,907)
Infrastructure	<u>(2,596,666)</u>	<u>(557,215)</u>	<u>3,661</u>	<u>(3,150,220)</u>
Subtotal	<u>(8,499,604)</u>	<u>(989,500)</u>	<u>246,943</u>	<u>(9,242,161)</u>
Total capital assets being depreciated, net	<u>19,306,769</u>	<u>2,745,588</u>	<u>(716)</u>	<u>22,051,641</u>
Governmental activities capital assets, net	<u>\$ 22,062,585</u>	<u>\$ 3,262,810</u>	<u>\$ (2,126,437)</u>	<u>\$ 23,198,958</u>
Component unit - DDA:				
Capital assets not being depreciated:				
Land	\$ 293,595	\$ -	\$ -	\$ 293,595
Construction in progress	<u>45,055</u>	<u>33,958</u>	<u>-</u>	<u>79,013</u>
Subtotal	<u>338,650</u>	<u>33,958</u>	<u>-</u>	<u>372,608</u>
Capital assets being depreciated:				
Buildings and improvements	101,967	91,351	-	193,318
Less accumulated depreciation for:				
Buildings and improvements	<u>(16,994)</u>	<u>(5,098)</u>	<u>-</u>	<u>(22,092)</u>
Total capital assets being depreciated, net	<u>84,973</u>	<u>86,253</u>	<u>-</u>	<u>171,226</u>
Component unit capital assets, net	<u>\$ 423,623</u>	<u>\$ 120,211</u>	<u>\$ -</u>	<u>\$ 543,834</u>

NOTE 6 - CAPITAL ASSETS (Continued)

Depreciation expense was charged to governmental activities functions, as follows:

General government	\$ 82,030
Public safety	332,137
Public works	414,934
Culture and recreation	<u>160,399</u>
Total	<u>\$ 989,500</u>

NOTE 7 - PAYABLES

Payables as of December 31, 2019, for the Township’s individual major funds and nonmajor funds, in the aggregate, were as follows:

<u>Fund</u>	<u>Accounts</u>	<u>Accrued liabilities</u>	<u>Deposits</u>	<u>Totals</u>
Primary government:				
Governmental:				
General	\$ 163,333	\$ 45,723	\$ 208,132	\$ 417,188
Fire	153,477	22,961	-	176,438
Police	1,553	275	-	1,828
General Sewer	97,725	451	-	98,176
General Water	305,000	57	-	305,057
Nonmajor	<u>23,673</u>	<u>559</u>	-	<u>24,232</u>
Total governmental	<u>\$ 744,761</u>	<u>\$ 70,026</u>	<u>\$ 208,132</u>	<u>\$ 1,022,919</u>
Component unit:				
Downtown Development Authority	<u>\$ 17,777</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,777</u>

NOTE 8 - LONG-TERM OBLIGATIONS

Long-term obligation activity (excluding postemployment benefits other than pensions) for the year ended December 31, 2019, was as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>
Primary government:				
Governmental activities:				
Compensated absences	<u>39,600</u>	<u>160,627</u>	<u>(145,977)</u>	<u>54,250</u>

NOTE 9 - PROPERTY TAXES

The 2018 taxable valuation of the Township approximated \$798,905,000, on which ad valorem taxes levied, consisted of 0.9703 mills for operating purposes, raising approximately \$781,000. This amount is recognized in the General Fund financial statements as property tax revenue.

The 2019 taxable valuation of the Township approximated \$865,514,000, on which ad valorem taxes levied, consisted of 0.9703 mills for operating purposes, raising approximately \$839,000. 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 and its employees contribute to the Township of Oshtemo Group Pension Plan, a defined contribution pension plan, which is administered by a third party administrator. The plan covers three classes of employees, as allowed under Internal Revenue Code Section 401(a). The first class of employees includes paid on-call firefighters, the second class of employees includes all full-time or part-time employees, and the third class of employees includes elected officials.

Benefit terms, including contribution requirements, for the Plan are established, and may be amended, by the Township Board. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Employees are eligible to participate as described above. The Township contributes 10% of covered payroll to the first class of qualifying employees. The Township contributes 4% of covered payroll to the second and third classes of qualifying employees. Employees are permitted to make contributions to the Plan, up to applicable Internal Revenue Code limits, and the Township also matches voluntary contributions made by officials, full-time employees, and permanent part-time employees, up to a limit of 4%. For the year ended December 31, 2019, the Township made the required and matching contribution of \$193,389 and eligible employees made contributions of \$71,068. At December 31, 2019, the Township reported no accrued liability as part of the contributions to the plan.

The Township's contributions for each paid on-call firefighter (and investment earnings allocated to the employee's account) are fully vested immediately, while contributions for participating full-time or part-time employees and officials are fully vested after two years of continuous service.

The Township is not a trustee of the defined contribution pension plan, nor is the Township responsible for investment management of the pension plan assets. Accordingly, plan assets, and changes therein, are not reported in these financial statements.

NOTE 11 - DEFINED BENEFIT POSTEMPLOYMENT HEALTHCARE PLAN

Plan description:

Oshtemo Charter Township OPEB Plan is a single employer plan established and administered by Oshtemo Charter Township and can be amended at its discretion.

Benefits provided:

Benefit eligibility - Participation limited to four current retirees

Benefit - Reimbursement of premiums for retiree and spouse, for the life of the retiree, up to an annual reimbursement cap, determined annually. \$4,500 for 2019 and 2018.

Retiree contributions - Balance of premium in excess of the employer contribution

NOTE 11 - DEFINED BENEFIT POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

Balance of premium in excess of the employer contribution:

As of December 31, 2019, Plan membership consisted of the following:

Inactive participants receiving benefits	3
Active participants	<u>-</u>
Total participants	<u><u>3</u></u>

Contributions:

The Oshtemo Charter Township OPEB Plan was established and is being funded under the authority of the Township. The plan's funding policy is that the employer will not make future contributions. Currently, benefit payments are made from general operating funds. There are no long-term contracts for contributions to the plan. The plan has no legally required reserves.

Actuarial Assumptions:

The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date. The following actuarial assumptions were used in the measurement:

Inflation	2.10%
Investment rate of return	6.83% (including inflation)
20-year Aa Municipal bond rate	3.26%
Mortality	2010 Public General Employees and Healthy Retirees, headcount weighted with MP-2019 improvement

The long-term expected rate of return on Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Plan's target asset allocation as of December 31, 2019, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Est Market Portfolio	50.00%	4.20%
Total Market Portfolio	50.00%	5.25%

The sum of each target allocation times its long-term expected real rate is 4.33%.

Together with 2.5% inflation, the long-term expected rate of return is 6.83%.

Discount rate:

The discount rate used to measure the total OPEB liability was 6.83%. The projection of cash flows used to determine the discount rate assumed that no further contributions will be made. Based on those assumptions, the retirement plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that benefit payments were not projected to be covered by the projected assets (the "depletion date"), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the Total OPEB Liability. The discount rate used for December 31, 2018, was 7.23%.

NOTE 11 - DEFINED BENEFIT POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

Changes in the net OPEB liability:

	<i>Increase (decrease)</i>		
	<i>Total OPEB liability</i>	<i>Plan fiduciary net position</i>	<i>Net OPEB liability (asset)</i>
	<i>(a)</i>	<i>(b)</i>	<i>(a) - (b)</i>
Balances at December 31, 2018	\$ 202,034	\$ 296,684	\$ (94,650)
Changes for the year:			
Interest	14,312	-	14,312
Experience (Gains)/Losses	(63,968)	-	(63,968)
Change in assumptions	6,589	-	6,589
Contributions - employer	-	8,160	(8,160)
Net investment income	-	48,236	(48,236)
Benefit payments			
Benefit payments; including refunds of Employee Contributions	(8,160)	(8,160)	-
Administrative expenses	-	(581)	581
Other changes	-	-	-
Net changes	(51,227)	47,655	(98,882)
Balances at December 31, 2019	\$ 150,807	\$ 344,339	\$ (193,532)
Plan fiduciary net position as a percentage of total OPEB liability			278%

Sensitivity of the net OPEB liability to changes in the discount rate:

The following schedule presents the net OPEB liability of the Township, calculated using the discount rates 1% higher and lower than the current rate:

	<u>1% decrease</u>	<u>Current rate</u>	<u>1% increase</u>
Net OPEB liability (asset)	\$ (182,800)	\$ (193,532)	\$ (203,044)

Sensitivity of the net OPEB liability to changes in the trend rate:

The following schedule presents the net OPEB liability of the Township, calculated using healthcare cost trend rates 1% higher and lower than the current rate:

	<u>1% decrease</u>	<u>Current rate</u>	<u>1% increase</u>
Net OPEB liability (asset)	\$ (203,288)	\$ (193,532)	\$ (182,711)

NOTE 11 - DEFINED BENEFIT POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

OPEB expense, deferred outflows of resources, and deferred inflows of resources related to OPEB Plan:

Components of Township’s OPEB Expense for the Fiscal Year Ending December 31, 2019

Below are the components of the Total OPEB Expense:

	<i>Fiscal Year</i> <i>Ending 12/31/2019</i>
Interest on Total OPEB Liability	\$ 14,312
Experience (Gains)/Losses	(63,968)
Change in assumptions	6,589
Projected earnings on OPEB plan investments	(21,429)
Investments earnings (gains)/losses	2,418
Administrative expenses	<u>581</u>
	<u>\$ (61,497)</u>

OPEB Plan Fiduciary Net Position:

The OPEB Plan Fiduciary Net Position as of December 31, 2019 is \$296,683.

Deferred Inflows and Outflows of Resources Related to OPEB Plan:

	<u><i>Deferred Outflows</i></u> <u><i>of Resources</i></u>	<u><i>Deferred Inflows</i></u> <u><i>of Resources</i></u>
Experience (gains)/losses	\$ -	\$ -
Change in assumptions	-	-
Investment earnings (gains)/losses	<u>1,893</u>	<u>-</u>
Total	<u>\$ 1,893</u>	<u>\$ -</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u><i>Year Ended</i></u> <u><i>December 31,</i></u>	<u><i>Amount</i></u> <u><i>Recognized</i></u>
2020	\$ 2,418
2021	2,418
2022	2,418
2023	(5,361)
2024	-
Thereafter	<u>-</u>
	<u>\$ 1,893</u>

Reconciliation of Net OPEB Liability (Asset):

	<u>Net OPEB Liability (Asset)</u>
Net OPEB Liability December 31, 2018	\$ (94,650)
Total OPEB expense	(61,497)
Contributions	(8,160)
Change in deferred outflows of Resources	(29,225)
Change in deferred inflows of Resources	<u>-</u>
Net OPEB Liability (Asset) December 31, 2019	<u>\$ (193,532)</u>

Net OPEB liability by participant status:

	<u>Total OPEB Liability</u>
Active participants	\$ -
Inactive participants receiving benefits	<u>150,807</u>
Total	<u>\$ 150,807</u>

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 MERS.

The Township contributed \$122,400 to the plan to fund the current year's contribution for employees in 2019. 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 BALANCES AND TRANSFERS

A summary of interfund transfers for the year ended December 31, 2019, is as follows:

<u>Fund</u>	<u>Transfers in</u>	<u>Fund</u>	<u>Transfers out</u>
Police	\$ 2,400	General	<u>\$ 437,400</u>
General Sewer	250,000		
Nonmajor	<u>185,000</u>		
Total	<u>\$ 437,400</u>		

The transfers to the Police fund represent operating transfers to cover costs associated with police protection. The transfers from the General fund to the nonmajor fund represents transfers to cover project costs and improvements.

NOTE 14 - JOINT VENTURE

The Township is a member of the Southwest Michigan Building Authority (the Authority), which is a joint venture of the Charter Townships of 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 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. Audited financial statements for the Authority are available at the Oshtemo Township Municipal Building.

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.

NOTE 16 - CONTINGENCIES

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.

The Township has indicated there is potential to continue expansion of water service to additional township residents due to the previously closed KL Landfill. The Landfill has been capped and per prior judgments, outside entities have been named to be responsible for any clean-up related to the Landfill. However, the Township could have continued expenses in the future to install water service to its residents that are not already connected to the Township water lines. As of the date of the audit, expansion discussions are ongoing and likely, but actual costs are not expected to significantly impact the Township.

NOTE 17 - PENDING ACCOUNTING PRONOUNCEMENT

In June 2019, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases*, effective for periods beginning after June 15, 2021. The objective of this Statement is to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use the underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The Township is currently evaluating the impact this standard will have on the financial statements when adopted during the fiscal year beginning January 1, 2022.

NOTE 18 - CHANGE IN ACCOUNTING PRINCIPLE

Effective January 1, 2019, the Township adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*. As a result, a statement of fiduciary net position and a statement of changes in fiduciary net position have been presented. The statement of fiduciary net position reports all assets, liabilities, and net position of fiduciary funds, as in the past. However, liabilities are now only recognized when an event occurs that compels the government to disburse fiduciary resources. The statement of changes in fiduciary net position reports the additions and deductions from fiduciary net position, which is a new requirement for custodial funds, which replace agency funds.

NOTE 19 - SUBSEQUENT EVENTS

As a result of COVID-19, which occurred subsequent to the end of the fiscal year, economic uncertainties have arisen which are likely to negatively impact the Township. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the financial impact on the Township. Therefore, the Township expects this matter to negatively impact its operations and financial condition. However, the related financial impact and duration cannot be reasonably estimated at this time.

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BUDGETARY COMPARISON SCHEDULE - General Fund

Year ended December 31, 2019

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<i>Variance with final budget positive (negative)</i>
REVENUES				
Taxes	\$ 815,500	\$ 811,035	\$ 788,107	\$ (22,928)
Licenses and permits	210,200	210,200	198,575	(11,625)
State grants	1,931,232	1,931,232	2,010,422	79,190
Intergovernmental	929,030	929,030	60,000	(869,030)
Charges for services	378,100	378,100	392,188	14,088
Interest and rentals	15,800	15,800	78,527	62,727
Other	26,760	26,759	23,818	(2,941)
Total revenues	<u>4,306,622</u>	<u>4,302,156</u>	<u>3,551,637</u>	<u>(750,519)</u>
EXPENDITURES				
General government:				
Legislative	30,240	30,240	24,415	5,825
Supervisor	149,135	157,535	167,971	(10,436)
Elections	3,800	18,800	2,368	16,432
Assessor	238,048	240,548	246,735	(6,187)
Clerk	129,595	130,995	130,818	177
Treasurer	114,551	115,551	114,410	1,141
Professional services	241,337	265,637	299,041	(33,404)
Cemetery, buildings, and grounds	100,700	100,700	78,731	21,969
General operations	653,292	751,712	687,065	64,647
Total general government	<u>1,660,698</u>	<u>1,811,718</u>	<u>1,751,554</u>	<u>60,164</u>
Public safety - inspections	<u>44,557</u>	<u>44,557</u>	<u>40,534</u>	<u>4,023</u>
Public works:				
Highways and streets	810,000	630,000	536,288	93,712
Other	68,102	111,502	111,206	296
Waste collection	64,000	64,000	68,522	(4,522)
Total public works	<u>942,102</u>	<u>805,502</u>	<u>716,016</u>	<u>89,486</u>
Community and economic development - planning and zoning	<u>228,302</u>	<u>246,502</u>	<u>227,422</u>	<u>19,080</u>

Charter Township of Oshtemo

BUDGETARY COMPARISON SCHEDULE - General Fund (Continued)

Year ended December 31, 2019

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<i>Variance with final budget positive (negative)</i>
EXPENDITURES (Continued)				
Capital outlay	\$ 2,819,890	\$ 1,130,200	\$ 499,934	\$ 630,266
Total expenditures	<u>5,695,549</u>	<u>4,038,479</u>	<u>3,235,460</u>	<u>803,019</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,388,927)</u>	<u>263,677</u>	<u>316,177</u>	<u>52,500</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from the issuance of debt	1,654,126	1,654,126	-	(1,654,126)
Operating transfers out:				
Police Fund	(2,400)	(2,400)	(2,400)	-
General Sewer Fund	(250,000)	(300,000)	(250,000)	50,000
Parks Fund	<u>(175,000)</u>	<u>(235,000)</u>	<u>(185,000)</u>	<u>50,000</u>
Total net other financing sources (uses)	<u>1,226,726</u>	<u>1,116,726</u>	<u>(437,400)</u>	<u>(1,554,126)</u>
NET CHANGES IN FUND BALANCES	<u>(162,201)</u>	<u>1,380,403</u>	<u>(121,223)</u>	<u>(1,501,626)</u>
FUND BALANCES - BEGINNING	<u>4,074,979</u>	<u>4,074,979</u>	<u>4,074,979</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 3,912,778</u>	<u>\$ 5,455,382</u>	<u>\$ 3,953,756</u>	<u>\$ (1,501,626)</u>

Charter Township of Oshtemo

BUDGETARY COMPARISON SCHEDULE - Fire Fund

Year ended December 31, 2019

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
REVENUES				
Charges for services	\$ -	\$ -	\$ 2,753	\$ 2,753
Interest	1,500	1,500	34,746	33,246
Other:				
Special assessments	2,939,616	2,934,516	2,883,147	(51,369)
Miscellaneous	125,000	125,000	5,451	(119,549)
Total revenues	<u>3,066,116</u>	<u>3,061,016</u>	<u>2,926,097</u>	<u>(134,919)</u>
EXPENDITURES				
Public safety	2,357,981	2,432,481	2,230,644	201,837
Capital outlay	483,947	483,947	238,643	245,304
Total expenditures	<u>2,841,928</u>	<u>2,916,428</u>	<u>2,469,287</u>	<u>447,141</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	224,188	144,588	456,810	312,222
OTHER FINANCING SOURCES				
Insurance recoveries	-	-	20,418	20,418
NET CHANGES IN FUND BALANCES	224,188	144,588	477,228	332,640
FUND BALANCES - BEGINNING	<u>736,282</u>	<u>736,282</u>	<u>736,282</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 960,470</u>	<u>\$ 880,870</u>	<u>\$ 1,213,510</u>	<u>\$ 332,640</u>

Charter Township of Oshtemo

BUDGETARY COMPARISON SCHEDULE - Police Fund

Year ended December 31, 2019

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
REVENUES				
Charges for services	\$ 21,500	\$ 21,500	\$ 33,360	\$ 11,860
Fines and forfeitures	49,040	49,040	46,119	(2,921)
Interest and rentals	1,500	1,500	14,166	12,666
Other - special assessments	1,342,380	1,337,180	1,327,786	(9,394)
Total revenues	<u>1,414,420</u>	<u>1,409,220</u>	<u>1,421,431</u>	<u>12,211</u>
EXPENDITURES				
Public safety:				
Police protection	1,157,094	1,157,094	1,061,582	95,512
Ordinance enforcement and parking violations	<u>47,857</u>	<u>47,857</u>	<u>44,207</u>	<u>3,650</u>
Total public safety	1,204,951	1,204,951	1,105,789	99,162
Capital outlay	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total expenditures	<u>1,207,451</u>	<u>1,207,451</u>	<u>1,105,789</u>	<u>101,662</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	206,969	201,769	315,642	113,873
OTHER FINANCING SOURCES				
Operating transfers in - General Fund	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	209,369	204,169	318,042	113,873
FUND BALANCES - BEGINNING	<u>278,250</u>	<u>278,250</u>	<u>278,250</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 487,619</u>	<u>\$ 482,419</u>	<u>\$ 596,292</u>	<u>\$ 113,873</u>

SCHEDULE OF CHANGES IN THE TOWNSHIP'S NET OPEB LIABILITY AND RELATED RATIOS

Year Ended December 31, 2019

	<u>2019</u>	<u>2018</u>
Total OPEB asset (liability):		
Interest	\$ 14,312	\$ 15,489
Difference between expected and actual experience	(63,968)	(6,724)
Changes in assumptions	6,589	(493)
Benefit payments, including refunds	<u>(8,160)</u>	<u>(12,198)</u>
Net change in total OPEB asset (liability)	(51,227)	(3,926)
Total OPEB asset (liability), beginning of year	<u>202,034</u>	<u>205,960</u>
Total OPEB asset (liability), end of year	<u>\$ 150,807</u>	<u>\$ 202,034</u>
Plan fiduciary net position:		
Contributions:		
Employer	\$ 8,160	\$ 12,198
Net investment income (loss)	48,236	(14,732)
Benefit payments, including refunds	(8,160)	(12,198)
Administrative expenses	<u>(581)</u>	<u>(760)</u>
Net change in plan fiduciary net position	47,655	(15,492)
Plan fiduciary net position, beginning of year	<u>296,684</u>	<u>312,176</u>
Plan fiduciary net position, end of year	<u>\$ 344,339</u>	<u>\$ 296,684</u>
Township's net OPEB liability (asset), end of year	<u>\$ (193,532)</u>	<u>\$ (94,650)</u>
Plan fiduciary net position as a percent of total OPEB liability	228.33%	146.85%
Covered payroll	\$ -	\$ -
Township's net OPEB liability as a percentage of covered payroll	NA	NA

Note: This schedule is being built prospectively after the implementation of GASB 75 in 2018. Ultimately, ten years of data will be presented.

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended December 31, 2019

Actuarially Recommended Contribution (ARC)	Fiscal Year Ending December 31,	
	<u>2020</u>	<u>2019</u>
Normal costs	\$ -	\$ -
Amortization of unfunded liability	(22,602)	(11,250)
Interest cost	<u>(1,544)</u>	<u>(813)</u>
Actuarial determined employer contribution	(24,146)	(12,063)
Employer contributions (benefit payment)	<u>TBD</u>	<u>(8,160)</u>
Contribution deficiency/(excess)	<u>TBD</u>	<u>\$ 3,903</u>
Covered payroll	\$ -	\$ -
Contribution as a percentage of covered payroll	NA	NA

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SUPPLEMENTARY INFORMATION

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COMBINING BALANCE SHEET - nonmajor governmental funds

December 31, 2019

	<u>Special Revenue</u>		
	<u>Parks</u>	<u>Street Lighting</u>	<u>Totals</u>
ASSETS			
Cash	\$ 16,437	\$ 81,797	\$ 98,234
Receivables	-	97,915	97,915
	<u>16,437</u>	<u>97,915</u>	<u>97,915</u>
Total assets	<u>\$ 16,437</u>	<u>\$ 179,712</u>	<u>\$ 196,149</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Payables	\$ 13,935	\$ 10,297	\$ 24,232
Deferred inflows of resources - unavailable special assessment revenue	-	159,934	159,934
	<u>13,935</u>	<u>159,934</u>	<u>173,869</u>
Fund balances:			
Restricted for public works	-	9,481	9,481
Assigned for recreation and culture	2,502	-	2,502
	<u>2,502</u>	<u>9,481</u>	<u>11,983</u>
Total fund balances	<u>2,502</u>	<u>9,481</u>	<u>11,983</u>
Total deferred inflows of resources and fund balances	<u>\$ 16,437</u>	<u>\$ 179,712</u>	<u>\$ 196,149</u>

Charter Township of Oshtemo

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

Year ended December 31, 2019

	<i>Special revenue</i>		
	<i>Parks</i>	<i>Street Lighting</i>	<i>Totals</i>
REVENUES			
Interest and rentals	\$ 49,605	\$ 438	\$ 50,043
Other	27,185	153,796	180,981
Total revenues	<u>76,790</u>	<u>154,234</u>	<u>231,024</u>
EXPENDITURES			
Current:			
Public works	-	138,206	138,206
Recreation and culture	169,394	-	169,394
Capital outlay	472,964	123,348	596,312
Total expenditures	<u>642,358</u>	<u>261,554</u>	<u>903,912</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(565,568)	(107,320)	(672,888)
OTHER FINANCING SOURCES			
Transfers in	185,000	-	185,000
NET CHANGES IN FUND BALANCES	(380,568)	(107,320)	(487,888)
FUND BALANCES - BEGINNING	<u>383,070</u>	<u>116,801</u>	<u>499,871</u>
FUND BALANCES - ENDING	<u>\$ 2,502</u>	<u>\$ 9,481</u>	<u>\$ 11,983</u>

BALANCE SHEET - component units

December 31, 2019

	<u>Downtown Development Authority</u>	<u>South Drake Road Corridor Improvement Authority</u>
ASSETS		
Cash	\$ 881,789	\$ 71,287
Receivables	<u>60,945</u>	<u>20,168</u>
Total assets	<u>\$ 942,734</u>	<u>\$ 91,455</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities - payables	\$ 17,441	\$ 336
Deferred inflows of resources - property tax revenues levied for the subsequent year	127,893	20,971
Fund balance - unassigned	<u>797,400</u>	<u>70,148</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 942,734</u>	<u>\$ 91,455</u>
Reconciliation of the balance sheet to the statement of net position:		
Total fund balances - component units	\$ 797,400	\$ 70,148
Amounts reported for the component units 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>543,834</u>	<u>-</u>
Net position of component units	<u>\$ 1,341,234</u>	<u>\$ 70,148</u>

Charter Township of Oshtemo

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCES - component units

Year ended December 31, 2019

	<u>Downtown Development Authority</u>	<u>South Drake Road Corridor Improvement Authority</u>
REVENUES		
Property taxes	\$ 144,602	\$ 90,302
Interest	<u>14,515</u>	<u>1,032</u>
Total revenues	<u>159,117</u>	<u>91,334</u>
EXPENDITURES		
Current - public works	18,886	2,258
Capital outlay	<u>125,309</u>	<u>60,000</u>
Total expenditures	<u>144,195</u>	<u>62,258</u>
NET CHANGES IN FUND BALANCES	14,922	29,076
FUND BALANCES - BEGINNING	<u>782,478</u>	<u>41,072</u>
FUND BALANCES - ENDING	<u>\$ 797,400</u>	<u>\$ 70,148</u>
Reconciliation of the statement of revenues, expenditures, and changes in fund balances to the statement of activities:		
Net changes in fund balances - <i>component units</i>	\$ 14,922	\$ 29,076
Amounts reported for the <i>component units</i> in the statement of activities (page 12) are different because:		
Capital assets:		
Asset acquisitions	125,309	
Depreciation provision	<u>(5,098)</u>	<u>-</u>
Changes in net position of <i>component units</i>	<u>\$ 135,133</u>	<u>\$ 29,076</u>

Charter Township of Oshtemo

BUDGETARY COMPARISON SCHEDULE - Downtown Development Authority - component unit

Year ended December 31, 2019

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
REVENUES				
Property taxes	\$ 146,000	\$ 146,000	\$ 144,602	\$ (1,398)
Interest	3,000	3,000	14,515	11,515
Total revenues	<u>149,000</u>	<u>149,000</u>	<u>159,117</u>	<u>10,117</u>
EXPENDITURES				
Public works	46,250	57,475	18,886	38,589
Capital outlay	560,000	560,000	125,309	434,691
Total expenditures	<u>606,250</u>	<u>617,475</u>	<u>144,195</u>	<u>473,280</u>
NET CHANGES IN FUND BALANCES	(457,250)	(468,475)	14,922	483,397
FUND BALANCES - BEGINNING	<u>782,478</u>	<u>782,478</u>	<u>782,478</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 325,228</u>	<u>\$ 314,003</u>	<u>\$ 797,400</u>	<u>\$ 483,397</u>

DRAFT

Charter Township of Oshtemo

BUDGETARY COMPARISON SCHEDULE - South Drake Road Corridor Improvement Authority - component unit

Year ended December 31, 2019

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
REVENUES				
Property taxes	\$ 32,500	\$ 62,500	\$ 90,302	\$ 27,802
Interest	-	-	1,032	1,032
Total revenues	<u>32,500</u>	<u>62,500</u>	<u>91,334</u>	<u>28,834</u>
EXPENDITURES				
Public works	7,800	9,721	2,258	7,463
Capital outlay	<u>30,000</u>	<u>60,000</u>	<u>60,000</u>	-
NET CHANGES IN FUND BALANCES	(5,300)	(7,221)	29,076	36,297
FUND BALANCES - BEGINNING	<u>41,072</u>	<u>41,072</u>	<u>41,072</u>	-
FUND BALANCES - ENDING	<u>\$ 35,772</u>	<u>\$ 33,851</u>	<u>\$ 70,148</u>	<u>\$ 36,297</u>

DRAFT

SEBER TANS, PLC

CONSULTANTS & CERTIFIED PUBLIC ACCOUNTANTS

June 9, 2020

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, 2019, and have issued our report thereon dated June 9, 2020. Professional standards require that we communicate to you with the following information related to our audit.

Significant Audit Matters

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. We noted one change in accounting policy:

As described in Note 18 to the financial statements, the Township changed accounting policies related to Fiduciary Activities by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 84, in 2019. The adoption of this principle had no effect on prior fund balances or net position.

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.

Management's estimate of net OPEB assets and deferred outflows of resources recorded on the government-wide financial statements is based on actuarial assumptions described in Note 11 to the financial statements. We evaluated the key factors and assumptions used to develop this estimate and believe it is reasonable in relation to the financial statements as a whole.

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. There were no adjustments noted during our audit.

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 9, 2020.

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.

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.

Township Board
The Charter Township of Oshtemo, Michigan
June 9, 2020

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

DRAFT

SEBER TANS, PLC

CONSULTANTS & CERTIFIED PUBLIC ACCOUNTANTS

June 9, 2020

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, 2019, 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

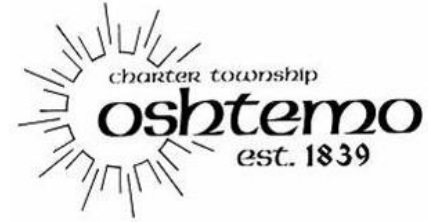
A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:

Bank Reconciliations – During our audit, we noted that certain bank reconciliations were not performed in a timely manner. Bank reconciliations are an important tool used to monitor activity and safeguard assets. Timely reconciliation ensures that the financial information reviewed and used by the Board and management for decision making is accurate and up to date. We recommend that bank reconciliations for each month be performed within the subsequent month.

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

Sincerely,

Seber Tans, PLC



Memorandum

Date: June 2, 2020
To: Township Board
From: Karen High, Parks Director
Subject: Application to the Michigan Natural Resources Trust Fund
for a grant to fund land acquisition for the future Fruitbelt Trail

OBJECTIVE

Board consideration of a resolution to authorize application to the Michigan Natural Resources Trust Fund (MNRTF) for a grant to fund land acquisition for the future Fruitbelt Trail and to match with donated funds from seller. No Township funds are required.

Background

Oshtemo Township seeks to acquire 35 acres of land for a future nonmotorized trail. The 150' wide property adjoins Flesher Field and extends to the Township's south border, a length of approximately two miles. Formerly a railroad corridor, it is now owned by Ameritech Michigan Co and is used for underground telecommunications.

A Real Property Market Study was completed by Genzink Appraisal Co. in 2019 to provide comparable vacant land sale data to help establish a purchase price for the property. Based on their findings, the estimated true cash value of the property is \$324,000. However, Ameritech has agreed to a sale price of \$40,000 with the condition that they retain an easement for their telecommunications line in perpetuity.

Grant funds from the MNRTF are being sought to fund the purchase. Total grant request is \$58,000. This includes the sale price of \$40,000 plus \$18,000 in incidental costs (appraisal fees, environmental assessment, closing fees, title insurance, transfer tax). The required 25% match (\$20,000) is provided by Ameritech's donation of a portion of the value of the land. Therefore, no Township funds are required. If the grant is awarded, Oshtemo could acquire the property no sooner than the summer of 2021. Per grant requirements, the land would be dedicated to outdoor public recreation in perpetuity.

Purchase of the property would allow for the future development of two miles of nonmotorized trail. Named after the Fruitbelt Railway Line that once ran from Kalamazoo to South Haven, the future trail is planned to continue southwest through Texas Township and northeast to 11th Street. It is a priority in the **GO! Green Oshtemo** plan for Parks & Recreation, Nonmotorized Transportation, and Conservation and was identified in the 2009-2013 and 2014-2018 parks master plans. Funding for construction of an 8-10' wide crushed stone trail will be sought from the MNRTF at a later date.

Acquisition of the property and eventual development of the Fruitbelt Trail will significantly expand recreation opportunities and access to nature at Flesher Field. It will provide a nonmotorized connection to the park for many residents and could eventually extend west through Texas Township to Mattawan. Adding walking and bicycling trails was identified as a priority in the Township's 2017 Citizen Engagement and Priority Survey.

Special Use approval is required to develop a nonmotorized trail in the RR Rural Residential zoning district. The Planning Commission held a well-attended public hearing on February 27, 2020 to consider this request. Though there was strong support for the project from residents and user groups, several residents with property adjacent to or near the property were strongly opposed. Also opposed are two property owners with land that is bisected by the Ameritech property. Their concerns relate to safety, security, the potential for vandalism, and conflicts with hunting and firearm use if a public trail is developed in the future. They also note that there are already problems with off-road vehicles and littering on the property.

After careful deliberation, the Planning Commission unanimously approved the request for a Special Use. They felt that the Township's maintenance plan for the property and the ability to prohibit off road vehicles would improve the situation for adjoining property owners. The Planning Commission attached the following conditions of approval:

1. Prior to installation of the trail, construction details and engineering documents will be required to be submitted for review and approval by Oshtemo Township's Civil Engineer and any other applicable regulatory entities.
2. Trail hours will be sunrise to 30 minutes after sunset.
3. If additional restrooms and/or parking are deemed necessary, a restroom and/or parking lot will be provided where the trail intersects with 6th Street. The installation of this parking lot or a trail head will be required to go through the Special Use review processes and a public hearing.
4. Stop signs will be installed along the trail both east and west of 6th Street.
5. Applicant to coordinate with property owners at 4310 S 7th Street (and others) regarding a landscaping buffer or a privacy fence to screen the existing residence from the trail.
6. A sign will be installed alerting potential trail users that there is no public access or parking at the end of 7th Street.
7. Access easements will be provided to properties that have land on both sides of the trail.
8. If gates are installed across the trail in the future, they will be accessible to the Fire Department.
9. When the trail is being designed an open house will be held with neighboring property owners.

Minutes of the Planning Commission hearing, including letters of support from Township residents, Texas Township, the Kalamazoo Bicycle Club, Disability Network, and a petition opposing the project can be found here: <https://oshtemo.org/wp-content/uploads/2020/03/Approved-02-27-20-PC-Minutes.pdf>

Planning Commission agenda packet with **GO! Green Oshtemo** excerpts, a concept plan and maintenance plan can be found here: <https://www.oshtemo.org/wp-content/uploads/2020/02/02-27-2020-PC-Packet.pdf>

CHARTER TOWNSHIP OF OSHTEMO
KALAMAZOO COUNTY, MICHIGAN

**Resolution Authorizing Submission of a Michigan Natural Resources
Trust Fund Application for Land Acquisition for Future Fruitbelt Trail
and to Match With Donated Funds**

June 9, 2020

WHEREAS, Oshtemo Charter Township supports the submission of an application titled, “Land Acquisition for Future Fruitbelt Trail” to the Michigan Natural Resources Trust Fund to acquire 35 acres of land for a future nonmotorized trail beginning at Flesher Field, 3664 South 9th Street, and extending approximately two miles to the Township’s south border, approximately 700’ east of 5th Street; and

WHEREAS, the proposed application is supported by the **GO! Green Oshtemo** Plan for Parks and Recreation, Nonmotorized Transportation, and Conservation, Oshtemo Township’s approved Five Year Parks and Recreation Master Plan for 2019-2023; and

WHEREAS, the Oshtemo Township Planning Commission approved a Special Use Permit to allow development of the Future Fruitbelt Trail on February 27, 2020; and

WHEREAS, Oshtemo Charter Township is seeking \$58,000 from Michigan Natural Resources Trust Fund and commits to providing 25% match for the project by the seller providing a donation of 25% (or more as needed) of the acquisition cost.

NOW, THEREFORE, IT IS HEREBY RESOLVED that Oshtemo Charter Township hereby authorizes submission of a Michigan Natural Resources Trust Fund application for \$58,000, and further resolves to make available its financial obligation amount of \$20,000 (25%) of a total \$78,000 project cost, through a donation by the seller.

A motion was made by _____, seconded by _____, to adopt the foregoing Resolution.

Upon a roll call vote, the following voted "Aye":

The following voted "Nay":

The following "Abstained":

The Supervisor declared that the Resolution has been _____.
(adopted/denied)

DUSTY FARMER, Clerk
Oshtemo Charter Township

CERTIFICATE

I hereby certify that the foregoing constitutes a true and complete copy of an Excerpt of the Minutes of a meeting of the Oshtemo Charter Township Board, held on June 9, 2020, at which meeting _____ members were present and voted upon the same as indicated in said Minutes; that said meeting was held in accordance with the Open Meetings Act of the State of Michigan.

DUSTY FARMER, Township Clerk

Memo



To: Oshtemo Charter Township Board

From: James W. Porter

CC: Libby Heiny-Cogswell

Date: June 5, 2020

Subject: Full Circle Communities Purchase and Refinancing of the Pinehurst Development through MSHDA

OBJECTIVE

To approve a resolution authorizing tax exemption of Full Circle Communities under Section X of the Township Ordinance so that Full Circle Communities can obtain MSHDA financing to purchase the Pinehurst Development.

BACKGROUND

Currently under the Township's Ordinance, only facilities serving low-income elderly persons can apply for a tax exemption. However, the Board will recall that in April it approved an amendment adding Section X to the Ordinance so that developments previously approved under the old ordinance for tax exemption, including those for low-income persons, could be approved for the purpose of rehabilitation, redevelopment, or transfer of those facilities. Therefore, Full Circle's purchase of Pinehurst would fall under the exemption provisions.

After reviewing the Township records, it is clear to Legal Counsel that Pinehurst applied for redevelopment prior to the Board's change in its Ordinance in 1996 and, therefore, was an approved development for low-income persons, not just low-income elderly persons. Because they previously qualified, Full Circle now qualifies for the exemption provisions in Section X.

It is also important to note that Full Circle is a nonprofit corporation, just as Pinehurst was a nonprofit corporation, so this will have no effect on the service fee revenues to the Township. They were and will continue to be totally exempt from any type of service fee. They will pay the PILOT, or the 4% of their base rents to the Township as any other tax-exempt property would.

INFORMATION PROVIDED

I have attached hereto a copy of the resolution if the Board chooses to approve the tax-exemption request for Full Circle Communities.

STATEMENT OF WHAT YOU ARE ASKING BOARD TO APPROVE

To approve the attached resolution granting tax-exempt status under Township Ordinance 344.

JWP/y
att



FULL CIRCLE
communities

June 2, 2020

Dusty Farmer, Clerk
Oshtemo Charter Township
7275 W. Main St
Kalamazoo MI 49009

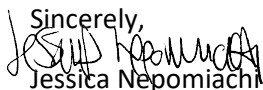
EMAIL: dfarmer@oshtemo.org

Dear Clerk Farmer,

Full Circle Communities, Inc. formally requests a resolution granting tax exemption pursuant to Oshtemo Charter Township's tax-exempt ordinance (Ordinance No. 344) for Pinehurst Townhomes located at 6740 Andover Dr., Kalamazoo, MI 49009. Full Circle Communities is in the process of applying for Low Income Housing Tax Credits and direct financing from the Michigan State Housing Development Authority (MSHDA) to acquire Pinehurst Townhomes. Please see enclosed documents requested as part of the resolution request, including:

1. Evidence that Full Circle Communities is a tax-exempt organization
2. Legal Description of the property

Please contact me at Jessica Nepomiachi, Project Manager at jnepomiachi@fccommunities.org or by phone at (847)-849-5309 with any questions or follow up requests.

Sincerely,

Jessica Nepomiachi

Project Manager
Full Circle Communities, Inc.

EXHIBIT A

Pinehurst, MSHDA No. 955

Legal Description

A parcel of land situated in the Southwest quarter of Section 26 and the Northwest quarter of Section 35, Town 2 South, Range 12 West, Oshtemo Township, Kalamazoo County, Michigan and described as:

Commencing at the Southwest corner of Section 26, Town 2 South, Range 12 West; thence North 00 degrees 21 minutes 54 seconds East 594.00 feet along the West line of the Southwest quarter of said Section to the North line of the South 36 rods of said Southwest quarter; thence South 89 degrees 58 minutes 58 seconds East, 787.34 feet along said North line parallel with the South line of said Southwest quarter to the place of beginning; thence continuing South 89 degrees 58 minutes 58 seconds East 589.82 feet along said North line parallel with said South line to a point South 89 degrees 58 minutes 58 seconds East 57.00 feet from the East line of the West half of said Southwest quarter; thence South 10 degrees 19 minutes 09 seconds East 747.03 feet to a point North 10 degrees 19 minutes 09 seconds West 350.00 feet from a point on the center line of Stadium Drive which is South 75 degrees 42 minutes 00 seconds West 1097.25 feet (measured at 1097.48 feet) from the intersection of said center line with the North and South quarter line of Section 35, Town 2 South, Range 12 West; thence South 74 degrees 56 minutes 23 seconds West 429.57 feet; thence South 03 degrees 12 minutes, 11 seconds East 350.00 feet to said center line at a point North 75 degrees 42 minutes 00 seconds East 1157.75 feet from the intersection of said center line with the West line of the Northwest quarter of said Section 35; thence South 75 degrees 42 minutes 00 seconds West 266.00 feet along said center line; thence North 03 degrees 12 minutes 11 seconds West 1263.87 feet to the place of beginning . The Southerly 50 feet being subject to highway easement for Stadium Drive.



1999-050907

Page: 5 of 5
11/11/1999 10:37A

TRANS

AGMT-Kalamazoo

FORM NFP 110.30 (rev. Dec. 2003)
ARTICLES OF AMENDMENT
General Not For Profit Corporation Act

Jesse White, Secretary of State
Department of Business Services
501 S. Second St., Rm. 350
Springfield, IL 62756
217-782-1832
www.cyberdriveillinois.com

FILED

JUL 17 2013

JESSE WHITE
SECRETARY OF STATE



CP0125731

PAID
JUL 17 2013
EXPEDITED
SECRETARY OF STATE

Remit payment in the form of a
check or money order payable
to Secretary of State.

File #

60882541

Filing Fee: \$25

Approved:

----- Submit in duplicate ----- Type or Print clearly in black ink ----- Do not write above this line -----

1. Corporate Name (See Note 1 on back.): Full Circle Communities Inc

2. Manner of Adoption of Amendment:

The following amendment to the Articles of Incorporation was adopted on July 11 2013 in the man-
ner indicated below (check one only):
Month, Day & Year

- By affirmative vote of a majority of the directors in office, at a meeting of the board of directors, in accordance with Section 110.15. (See Note 2 on back.)
- By written consent, signed by all the directors in office, in compliance with Sections 110.15 and 108.45. (See Note 3 on back.)
- By members at a meeting of members entitled to vote by the affirmative vote of the members having not less than the minimum number of votes necessary to adopt such amendment, as provided by this Act, the Articles of Incorporation or the bylaws, in accordance with Section 110.20. (See Note 4 on back.)
- By written consent signed by members entitled to vote having not less than the minimum number of votes necessary to adopt such amendment, as provided by this Act, the Articles of Incorporation, or the bylaws, in compliance with Sections 107.10 and 110.20. (See Note 5 on back.)

3. Text of Amendment:

(a.) When an amendment effects a name change, insert the new corporate name below. Use 3(b.) below for all other amendments. *Article 1: The Name of the Corporation is:

New Name

(b.) All amendments other than name change.

If the amendment affects the corporate purpose, the amended purpose is required to be set forth in its entirety. If there is not sufficient space to add the full text of the amendment, attach additional sheets of this size.

The Articles of Full Circle Communities, Inc., filed January 18, 2005 and amended May 20, 2005 and September 18, 2009, are hereby further amended as follows:

Article 4 is hereby deleted in its entirety and replaced with the following language: "The nonprofit corporation is organized under the Illinois General Not for Profit Corporation Act of 1986, as such may be amended or replaced (the "Act"), and it will be operated exclusively for charitable, benevolent and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986 (the "Code") (or the corresponding provision of any subsequent law), including specifically, without limitation, the fostering of low-income housing within the meaning of section 42(h)(5)(C) of the Code.

(47)

State of Illinois
Office of
The Secretary of State

Whereas,

ARTICLES OF INCORPORATION OF
FULL CIRCLE COMMUNITIES, INC.

INCORPORATED UNDER THE LAWS OF THE STATE OF ILLINOIS HAVE BEEN
FILED IN THE OFFICE OF THE SECRETARY OF STATE AS PROVIDED BY THE
GENERAL NOT FOR PROFIT CORPORATION ACT OF ILLINOIS, IN FORCE
JANUARY 1, A.D. 1987.

Now Therefore, I, Jesse White, Secretary of State of the State of Illinois, by virtue of the powers vested in me by law, do hereby issue this certificate and attach hereto a copy of the Application of the aforesaid corporation.

In Testimony Whereof, I hereto set my hand and cause to be affixed the Great Seal of the State of Illinois, at the City of Springfield, this 18TH day of JANUARY A.D. 2000 and of the Independence of the United States the two hundred and 24TH



Jesse White

Secretary of State

NFP-102.10
(Rev. Jan. 1999)

FILED

ARTICLES OF INCORPORATION

(Do Not Write in This Space)

http://www.sos.state.il.us
JAN 18 2000

JESSE WHITE
SECRETARY OF STATE

Payment must be made by certified check, cashier's check, Illinois attorney's check, Illinois C.P.A.'s check or money order, payable to "Secretary of State."

DO NOT SEND CASH!

Date 1-8-00

Filing Fee \$50

Approved BC

JAN 7 2000

TO: JESSE WHITE, Secretary of State

Pursuant to the provisions of "The General Not For Profit Corporation Act of 1986," the undersigned incorporator(s) hereby adopt the following Articles of Incorporation.

Article 1. The name of the corporation is: Full Circle Communities, Inc.

Article 2: The name and address of the initial registered agent and registered office are:

Registered Agent	Milton	Richard	Pinsky
	First Name	Middle Name	Last Name
Registered Office	770	Frontage Road, Suite 123	
	Number	Street	(Do not use P.O. Box)
	Northfield	IL 60093	Cook
	City	ZIP Code	County

Article 3: The first Board of Directors shall be _____ in number, their names and residential addresses being as follows: (Not less than three)

Director's Names	Number	Street	Address City	State
Hank Zuba	1300	W. Belmont Grove	Chicago	IL
Milton Pinsky	727		Glencoe	IL
Martin Pinsky	1525	Deerfield Place	Highland Park	IL
David Gottlieb	3724	Bernay Drive	Northbrook	IL
Lynn M. Cooper	2901	W. Logan Blvd	Chicago	IL
Kale Williams	5457	S. Hyde Park Blvd	Chicago	IL
Richard Mergener	4837	N. Kenmore	Chicago	IL

Article 4. The purposes for which the corporation is organized are:

See Attached

(60)

6088-254-1

118

Is this corporation a Condominium Association as established under the Condominium Property Act?
 Yes No (Check one)

Is this corporation a Cooperative Housing Corporation as defined in Section 216 of the Internal Revenue Code of 1954? Yes No (Check one)

Is this a Homeowner's Association which administers a common-interest community as defined in subsection (c) of Section 9-102 of the code of Civil Procedure? Yes No

Article 5. Other provisions (please use separate page):

Article 6.

NAMES & ADDRESSES OF INCORPORATORS

The undersigned incorporator(s) hereby declare(s), under penalties of perjury, that the statements made in the foregoing Articles of Incorporation are true.

Dated January 4, 2000 (Month & Day), (Year)

SIGNATURES AND NAMES

POST OFFICE ADDRESS

- 1. Signature Milton Pinsky Name (please print)
2. Signature Name (please print)
3. Signature Name (please print)
4. Signature Name (please print)
5. Signature Name (please print)

- 1. 770 Frontage Road, Suite 123 Street Northfield, IL 60093 City/Town State ZIP
2. Street City/Town State ZIP
3. Street City/Town State ZIP
4. Street City/Town State ZIP
5. Street City/Town State ZIP

(Signatures must be in BLACK INK on original document. Carbon copied, photocopied or rubber stamped signatures may only be used on the true copy.)

- If a corporation acts as incorporator, the name of the corporation and the state of incorporation shall be shown and the execution shall be by its President or Vice-President and verified by him, and attested by its Secretary or an Assistant Secretary.
• The registered agent cannot be the corporation itself.
• The registered agent may be an individual, resident in this State, or a domestic or foreign corporation, authorized to act as a registered agent.
• The registered office may be, but need not be, the same as its principal office.
• A corporation which is to function as a club, as defined in Section 1-3.24 of the "Liquor Control Act" of 1934, must insert in its purpose clause a statement that it will comply with the State and local laws and ordinances relating to alcoholic liquors.

FOR INSERTS - USE WHITE PAPER - SIZE 8 1/2 x 11

File No. FORM NFP-102.10 ARTICLES OF INCORPORATION under the GENERAL NOT FOR PROFIT CORPORATION ACT of

SECRETARY OF STATE DEPARTMENT OF BUSINESS SERVICES CORPORATION DIVISION SPRINGFIELD, ILLINOIS 62756 TELEPHONE (217) 782-8522 782-8523 (These Articles Must Be Executed and Filed in Duplicate)

Filing Fee \$50 C-157.11

**ATTACHMENT TO
ARTICLES OF INCORPORATION
OF
FULL CIRCLE COMMUNITIES, INC.**

Article 4. The purposes for which the corporation is organized are:

The nonprofit corporation is organized under the Illinois General Not for Profit Corporation Act of 1986, as such may be amended or replaced (the "Act"), and it will be operated, exclusively for charitable, benevolent and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986 (the "Code") (or the corresponding provision of any subsequent law).

Article 5. Other Provisions:

A. CORPORATE PROHIBITIONS

No part of the net earnings of the corporation will inure to the benefit of, or be distributable to, its members, trustees, officers, or other private persons, except that the corporation will be authorized and empowered to pay reasonable compensation for services rendered and to make payment and distributions in furtherance of the purposes of the corporation. No substantial part of the activities of the corporation will be the carrying on of propaganda or otherwise the attempting to influence legislation, and the corporation will not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office. Notwithstanding any other provision of these Articles of Incorporation, the corporation will not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any subsequent law), (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any subsequent law), or (c) by a corporation organized under the Act.

B. LIQUIDATING DISTRIBUTIONS

Upon the dissolution of the corporation, its assets that remain after the paying of, or the reserving for the payment of, all debts, obligations, liabilities, costs, and expenses of the corporation will be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any subsequent law) or will be distributed to the federal, a state, or a local government for a public purpose. Any assets that are not disposed of

pursuant to the preceding sentence will be disposed of by a court of competent jurisdiction for the county in which the principal office of the corporation is then located, exclusively for exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any subsequent law) or to organizations which are organized and operated exclusively for exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any subsequent law), as the court determines. Notwithstanding anything to the contract, such distributions shall also be compliance with the Act.

C. LIMITATION ON LIABILITY; INDEMNIFICATION

The personal liability of the members, directors and the officers of the corporation is eliminated to the fullest extent permitted by the Act (or the corresponding provisions of any subsequent law). The corporation will indemnify the members, directors and the officers of the corporation and pay their expenses in any civil or criminal action, suit or proceeding to the fullest extent permitted by Section 108.75 of the Act (or the corresponding provision of any subsequent law), and the directors and members shall take such action as may be necessary to have the corporation so indemnify its members, directors and officers.

D. MEMBERS

The corporation shall have one class of three members who shall elect directors and fill vacancies on the Board of Directors. The members shall have the right to cumulate their votes and to give one candidate a number of votes equal to his or her vote multiplied by the number of directors to be elected, or to distribute such votes on the same principle among as many candidates as he or she shall think fit. Any provision in the By-laws of the corporation specifying, (i) who the members are, (ii) how the members are elected, or (iii) qualifications for members or for the transfer of a membership interest may only be adopted or amended with the unanimous consent of the members. Any provision in the By-laws of the corporation limiting the methods the corporation, its officers and directors use to achieve its charitable purposes may only be adopted or amended with the unanimous consent of the members. Each member may transfer his or her membership interest (including a transfer designated in their will) provided that they receive no consideration of money, property, or value in respect to such transfer. In the event a member shall die without having transferred his or her membership interest (including a transfer designated in his or her will), the remaining members, by unanimous consent shall either elect a new member within one year or such membership position shall be abolished. The Articles of Incorporation

shall not be amended or modified without the affirmative vote of each member.

E. MAJORITY OF DIRECTORS INDEPENDENT

Notwithstanding anything to the contrary, no director who is non-Independent (as hereafter defined) may be elected unless after such election a majority of the directors on the Board of Directors are Independent directors. A director shall be deemed to be a "non-Independent" director if such director is either a member or an Affiliate (as hereinafter defined) or parent, grandparent, child, grandchild, spouse, sibling or first cousin of any member or of the spouse of any member. A person shall be an "Affiliate" of another person if either one is employed by the other or if either one has a substantial economic interest (as determined by a majority of the directors not party to such relationship) in a for-profit entity controlled by the other. An entity shall be deemed to be controlled by a member if it is controlled by the group including the members and the parents, grandparents, children, grandchildren, spouses or siblings of the members and their spouses. Any director that is not Non-Independent shall be deemed to be Independent.



To all to whom these Presents Shall Come, Greeting:

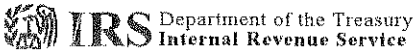
I, Jesse White, Secretary of State of the State of Illinois, do hereby certify that I am the keeper of the records of the Department of Business Services. I certify that

ATTACHED HERETO IS A TRUE AND CORRECT COPY, CONSISTING OF 6 PAGE(S), AS TAKEN FROM THE ORIGINAL ON FILE IN THIS OFFICE FOR FULL CIRCLE COMMUNITIES, INC..



In Testimony Whereof, I hereto set my hand and cause to be affixed the Great Seal of the State of Illinois, this 14TH day of MARCH A.D. 2018 .

Jesse White



P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248562363
Oct. 29, 2008 LTR 4168C E0
36-4382850 000000 00 000
00016204
BODC: TE

FULL CIRCLE COMMUNITIES INC
% DAVID GOTTLIEB
500 SKOKIE BLVD STE 600
NORTHBROOK IL 60062-2831507

Employer Identification Number: 36-4382850
Person to Contact: Ms. Merrill
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Oct. 20, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in NOVEMBER 2001, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUL 12 2005

FULL CIRCLE COMMUNITIES INC
500 SKOKIE BLVD STE 600
NORTHBROOK, IL 60062-0000

Employer Identification Number:
36-4382850

DLN:
17053099703085

Contact Person:
MICHAEL J HANSON ID# 31127

Contact Telephone Number:
(877) 829-5500

Public Charity Status:
509(a) (2)

Dear Applicant:

Our letter dated NOVEMBER 2001, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:30 a.m. - 5:30 p.m. Eastern time.

Please keep this letter in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **NOV 07 2001**

FULL CIRCLE COMMUNITIES INC
C/O CRAIG THOMAS
1825 EYE ST., NW
WASHINGTON, DC 20006

Employer Identification Number:
36-4382850
DLN:
17053268022011
Contact Person:
JOSEPH LAUX ID# 31077
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(2)
Advance Ruling Period Begins:
January 18, 2000
Advance Ruling Period Ends:
December 31, 2004
Addendum Applies:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)

FULL CIRCLE COMMUNITIES INC

a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period

FULL CIRCLE COMMUNITIES INC

that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Letter 1045 (DO/CG)

FULL CIRCLE COMMUNITIES INC

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Steven T. Miller".

Steven T. Miller
Director, Exempt Organizations

Enclosure(s):
Form 872-C

CHARTER TOWNSHIP OF OSHTEMO
KALAMAZOO COUNTY, MICHIGAN

Resolution Granting a Tax Exemption

Pursuant to Oshtemo Charter Township's

PILOT Ordinance, as Amended

WHEREAS, it is the purpose of this Resolution to certify that Part 270 of the General Ordinances of the Charter Township of Oshtemo, Ordinance No. 344, as amended, through April 23, 2020 (hereinafter the "Tax Exemption Ordinance") and the State Housing Development Authority Act of 1966, being Act No. 346 of the Public Acts of 1966, as amended, (hereinafter the "Act") specifically provide tax exemption to the purchasers who construct, or acquire and renovate housing for persons of low income pursuant to the Act and Ordinance; and

WHEREAS, Full Circle Communities, Inc. or any entity formed by Full Circle that receives or assumes a Mortgage Loan (hereinafter the "Purchaser"), has offered, subject to receipt of Mortgage Loans from the Michigan State Housing Development Authority (hereinafter the "Authority") or a Mortgage Loan insured by HUD, to acquire, rehabilitate, own and operate a housing development identified as Pinehurst Townhomes (hereinafter the "Development") on certain property in the Township of Oshtemo ("Township"), more specifically described as follows:

Surveyed Parcel being more particularly described as follows: A parcel of land situated in the Southwest quarter of Section 26 and the Northwest quarter of Section 35, Town 2 South, Range 12 West, Oshtemo Township, Kalamazoo County, Michigan and described as:

Commencing at the Southwest corner of Section 26, Town 2 South, Range 12 West; thence North 00 degrees 21 minutes 54 seconds East

594.00 feet along the West line of the Southwest quarter of said Section to the North line of the South 36 rods of said Southwest quarter; thence South 89 degrees 58 minutes 58 seconds East. 787.34 feet along said North line parallel with the South line of said Southwest quarter to the place of beginning; thence continuing South 89 degrees, 58 minutes 58 seconds East 589.82 feet along said North line parallel with said South line to a point South 89 degrees 58 minutes 58 seconds East 57.00 feet from the East line of the West half of said Southwest quarter: thence South 10 degrees 19 minutes 09 seconds East 747.03 feet to a point North 10 degrees 19 minutes 09 seconds West 350.00 feet from a point on the center line of Stadium Drive which is South 75 degrees 42 minutes 00 seconds West 1097.25 feet (measured at 1097.48 feet) from the intersection of said center line with the North and South quarter line of Section 35, Town 2 South, Range 12 West; thence South 74 degrees 56 minutes 23 seconds West 429.57 feet; thence South 03 degrees 12 minutes, 11 seconds East 350.00 feet to said center line at a point North 75 degrees 42 minutes 00 seconds East 1157.75 feet from the intersection of said center line with the West line of the Northwest quarter of said Section 35; thence South 75 degrees 42 minutes 00 seconds West 266.00 feet along said center line; thence North 03 degrees 12 minutes 11 seconds West 1263.87 feet to the place of beginning. The Southerly 50 feet being subject to highway easement for Stadium Drive.

to serve persons of low income, and the Purchaser has offered to pay the Township on account of the Development an annual service charge for public services in lieu of taxes (PILOT) in accordance with the provisions of the Tax Exemption Ordinance; and

WHEREASE, it has been determined that the Development is of the class of housing developments that are eligible for a tax exemption pursuant to the exception provisions in Section X of the Tax Exemption Ordinance.

NOW THEREFORE, IT IS HEREBY RESOLVED, that the Development, and the property upon which it shall be constructed, shall be exempt from all property taxes from and after acquisition by the Purchaser, and the Purchaser shall pay a service

charge in lieu of taxes pursuant to the Tax Exemption Ordinance, which charge shall be equal to four percent (4%) of annual shelter rents or contract rents (whichever is applicable) of the preceding calendar year exclusive of utility charges paid by the Development. The tax exempt status of the Development granted pursuant to the Act and the Tax Exemption Ordinance shall remain in effect and shall not be terminated until the happening of one or more of the following events: (i) payment of the Mortgage Loans in full; (ii) the termination of the Authority's interest in the Development or the real property associated therewith; (iii) the expiration of 50 years from and after the first year that the Purchaser avails itself of the tax exemption benefits provided for by the Tax Exemption Ordinance, or the expiration of a refinanced mortgage loan made by the Authority or the Farmers Home Administration or the Department of Housing and Urban Development to rehabilitate or refurbish the housing development for low income persons for which a tax exemption was previously approved by the Township under the Tax Exemption Ordinance; (iv) the discontinuation of utilization of the Development for low income persons; and

BE IT FURTHER RESOLVED, that the current tax exemption and payment in lieu of taxes for the Development shall continue while it continues to be owned by Full Circle Communities, Inc.; and

BE IT FURTHER RESOLVED, that the Emergency Services Agreement requirement of the Ordinance is waived so long as Development is owned and operated by Full Circle Communities, Inc., a tax-exempt organization any entity formed by Full Circle that receives or assumes a Mortgage Loan; and

BE IT FURTHER RESOLVED, that, notwithstanding the provisions of Section 15(a)(5) of the Act, a contract between the Township and the Purchaser with the Authority and/or HUD as third party beneficiary thereunder, to provide tax exemption and the payment of a service charge in lieu thereof, pursuant to the provisions of the Tax Exemption Ordinance and the Act, is effectuated by the adoption of this Resolution

A motion was made by _____, seconded by _____ to adopt the foregoing Resolution.

Upon a roll call vote, the following voted "Aye":

The following voted "Nay":

The following "Abstained":

The Supervisor declared that the Resolution has been adopted.

Dusty Farmer, Clerk
Oshtemo Charter Township

CERTIFICATE

I hereby certify that the foregoing constitutes a true and complete copy of an Excerpt of the Minutes of a meeting of the Oshtemo Charter Township Board, held on _____, at which meeting _____ members were present and voted upon the same as indicated in said Minutes; that said meeting was held in accordance with the Open Meetings Act of the State of Michigan.

Dusty Farmer, Township Clerk

CHARTER TOWNSHIP OF OSHTEMO
KALAMAZOO COUNTY, MICHIGAN

Resolution Proclaiming June, 2020 as
LGBTQ+ Pride Month

June 9, 2020

WHEREAS, the Charter Township of Oshtemo is a welcoming community, an exceptional place to live, work, play, learn, build a business, and raise a family; and

WHEREAS, Oshtemo Township recognizes the importance of equality and freedom; and

WHEREAS, our nation was founded on and is guided by a set of principles which include that every person has been created equal, has rights to their life, liberty and pursuit of happiness, and that each shall be accorded the full recognition and protection of the law; and

WHEREAS, Oshtemo Township's Lesbian, Gay, Bisexual, Transgender, and Queer (LGBTQ+) community are a vital part of all fields and professionals and contribute to making our community a stronger one; and

WHEREAS, Oshtemo Township is dedicated to fostering acceptance of all of its residents and preventing discrimination, harassment, and bullying based on sexual orientation, gender identity, and expression; and

WHEREAS, Oshtemo Township is strengthened by and thrives upon the rich diversity of ethnic, cultural, racial, gender, and sexual identities of its residents; all of which contribute to the vibrant nature of our Township; and

WHEREAS, it is imperative that young people in our community, regardless of sexual orientation, gender identity, and expression, feel valued, safe, empowered, and supported by their peers and community leaders.

NOW THEREFORE BE IT PROCLAIMED, that the Oshtemo Charter Township Board of Trustees, hereby proclaims and recognizes June 2020 as LGBTQ+ Pride Month in the Charter Township of Oshtemo and urges residents to recognize the contributions made by members of the LGBTQ+ community and to actively promote the principles of, equality, liberty, and justice.

A motion was made by _____, seconded by _____, to adopt the foregoing Resolution.

Upon a roll call vote, the following voted "Aye":

The following voted "Nay":

The following "Abstained":

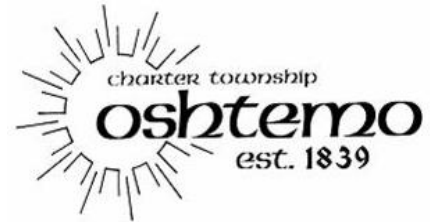
The Supervisor declared that the Resolution has been adopted.

Dusty Farmer, Clerk
Oshtemo Charter Township

CERTIFICATE

I hereby certify that the foregoing constitutes a true and complete copy of an Excerpt of the Minutes of a meeting of the Oshtemo Charter Township Board, held on June 9, 2020, at which meeting ____ members were present and voted upon the same as indicated in said Minutes; that said meeting was held in accordance with the Open Meetings Act of the State of Michigan.

Dusty Farmer, Township Clerk



Memorandum

Date: May 12, 2020
To: Township Board
From: Marc Elliott, P.E., Director of Public Works
Subject: Consumers Energy Contract Amendment (light removal)

OBJECTIVE

Consideration of a Resolution to Amend the contract with Consumers Energy (CE) for street lighting.

BACKGROUND

During design of a Stadium Dr Sidewalk (extending between Quail Run Dr and 11th St) a streetlight obstruction was found. Upon examination of the site and available records, it was conjectured the light pole had been installed mid-block, at 5532 Stadium to illuminate a hidden gravel drive. We also learned the parcel was being assembled with two adjoining parcels for commercial redevelopment. The developer's approved plan includes demolition of both the structure and its access drive. The owner has also granted Oshtemo a temporary grading easement that allows the Township to "fill" the embankment sufficiently to install a retaining wall required by the sidewalk project.

With removal of the hidden drive, it was determined that a mid-block streetlight was unnecessary. A work request for removal of the streetlight was submitted to CE. Since this is an expense related to the sidewalk construction, it is currently budgeted as a contingency cost for the sidewalk project.

In order to proceed with the requested streetlight removal, Consumers Energy has submitted a work order agreement and a **Standard Form Resolution** for the Board to amend the existing Consumers Energy Contract. Legal Consul has been asked to review and endorsed the enclosed documents in advance of the Board's consideration.

INFORMATION PROVIDED

Illustration of light pole to be removed.

(CE) Cost Estimate and Work Order 1051705561

(CE) Authorization for Change in Standard Lighting Contract (Company-Owned) Form 547 (Resolution)



A CMS Energy Company

CEM Support Center

Consumers Energy, CEM Support Center, Lansing Service Center, Rm. 122, 530 W. Willow St., P.O. Box 30162 Lansing, MI 48909-7662

March 16, 2020

NOTIFICATION #(s):

1051705561

OSHTEMO TOWNSHIP
7275 W MAIN ST
KALAMAZOO, MI 49009-8210

REFERENCE: 5532 STADIUM DR, KALAMAZOO

Dear Valued Customer,

Thank you for contacting Consumers Energy for your energy needs. Please note the Notification Number above and include it on any correspondence you send. Please note the Account Number, located above the Account Name on your invoice, when submitting payment.

The estimated cost for your energy request is as follows:

Non Refundable Electric Facilities:	\$	3,088.00
OH Electric Service Installation Fee:		
UG Electric Service Installation Fee:		
Excess Footage Charge:		
Winter Construction Costs:	\$	-
Additional Costs - See Invoice:		
Total Estimated Cost:	\$	3,088.00
Less Prepayment Received:	\$	-
Total Estimated Cost Due:	\$	3,088.00

Costs may also result from practical difficulties encountered during construction and additional payment may be required if:

- Work presently designed is done outside normal business hours.
- Change to the location of the service entrance.
- Changes to the design or route.
- Other construction delays.

If applicable, enclosed is an estimated invoice that is valid for 60 days from the date of this letter and is subject to change thereafter. This cost estimate includes only work required for Consumers Energy and does not reflect any work or costs that may be required by other parties, including other utilities. Once we receive your payment and any required easements, contracts, permits or inspections we can proceed with your request.

CONTACT OUR SECURE CREDIT/DEBIT CARD PAYMENT CENTER @ 1-866-329-9593 TO PAY "FEE FREE" WITH YOUR VISA OR MASTERCARD OR MAKE A PAYMENT ONLINE AT: www.consumersenergy.com AND CLICK "MAKE PAYMENT" TO USE THE GUEST PAY FEATURE.

Please review all attached materials carefully and direct inquiries for your request to:

NANCY E SHIRKEY at (844) 316-9537



A CMS Energy Company

CEM Support Center

Consumers Energy, Lansing Service Center, Rm. 122, 530 W. Willow St., P.O. Box 30162 Lansing, MI 48909-7662

PLEASE RETURN THE CHECKED DOCUMENTS BELOW TO CONSUMERS ENERGY IN THE ENVELOPE PROVIDED

TO EXPEDITE SERVICE, RETURN VIA EMAIL TO:
POBoxCEServiceRequest@cmsenergy.com

<input type="checkbox"/>	AGREEMENT FOR INSTALLATION (Please return all pages of contracts) (Form 93, Form 94 and Form 95 - 2 Page Document Each) (Form 861, Form 862 and Form 230 - 4 Page Document Each)
--------------------------	--

<input checked="" type="checkbox"/>	PAYMENT WITH INVOICE STUB (BOTTOM STUB IS REQUIRED FOR PROCESSING)
-------------------------------------	---

<input type="checkbox"/>	REQUEST FOR ELEVATED CUSTOMER DELIVERY PRESSURE
--------------------------	---

<input checked="" type="checkbox"/>	STANDARD LIGHTING CONTRACT (MUST BE CERTIFIED BY CLERK)
-------------------------------------	--

<input type="checkbox"/>	SIGNED CUSTOMER ATTACHMENT PROGRAM (CAP) CONTRACT (PLEASE ENSURE TO CHECK PAYMENT OPTION ON CONTRACT)
--------------------------	--

<input type="checkbox"/>	GO READY FORM (FORM 1250) TO EXPEDITE SERVICE, RETURN VIA EMAIL TO: POBoxCEServiceRequest@cmsenergy.com
--------------------------	--

<input type="checkbox"/>	SITE READY PHOTO(S) TO EXPEDITE SERVICE, RETURN VIA EMAIL TO: POBoxCEServiceRequest@cmsenergy.com
--------------------------	--

<input type="checkbox"/>	OTHER:
--------------------------	--------

NOTIFICATION REFERENCE NUMBERS

ELECTRIC SERVICE NOTIFICATION:	
GAS SERVICE NOTIFICATION:	
ELECTRIC OH DISTRIBUTION NOTIFICATION:	1051705561
ELECTRIC UG DISTRIBUTION NOTIFICATION:	
GAS MAIN NOTIFICATION:	
STREETLIGHT NOTIFICATION:	



**OSHTEMO TOWNSHIP
7275 W MAIN ST
KALAMAZOO MI 49009-8210**

Amount Due: \$3,088.00
Please pay by: March 30, 2020

Invoice Number	9317883006
PO Number	
PO Date	
Bill Date	03/16/20

Account: 3000 1710 0128

5532 STADIUM DR KALAMAZOO - ELECTRIC UTILITY RETIREMENT - NOTIFICATION NUMBER (s): - - -
1051705561 - - - -

NONENERGY INVOICE

DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
Electric Streetlights-Reimbursable streetlight retirement	1.0 EA	\$3,088.00	\$3,088.00
TOTAL DUE:			\$3,088.00

See Page 2 for Payment Options.
Consumers Energy is regulated by the Michigan Public Service Commission, Lansing, Michigan

INVOICE QUESTIONS - Contact: NANCY E SHIRKEY -(844) 316-9537 -

Fold, detach and mail this stub with your check made payable to Consumers Energy. Please write your account number on your check.



CONSUMERS ENERGY
CEM Support Ctr - Lansing RM 122
PO Box 30162
Lansing, MI 48909-7662

PREPAYMENT REQUEST

Account: 3000 1710 0128

Amount Due: \$3,088.00
Please pay by: March 30, 2020
Enclosed:

6 330027308769 000003088002 0000 2056 8 300017100128 H



**AUTHORIZATION FOR CHANGE IN
STANDARD LIGHTING CONTRACT
(COMPANY-OWNED) FORM 547**

Contract Number: 100000184687

Consumers Energy Company is authorized as of 3/4/2020, by the Township of OSHTEMO, to make changes, as listed below, in the lighting system(s) covered by the existing Standard Lighting Contract between the Company and the Township of OSHTEMO, dated 2/1/2013.

Lighting Type:

General Service Unmetered Lighting Rate GUL, Standard High Intensity Discharge

Notification Number(s):

1051705561

Construction Work Order Number(s):

Except for the changes in the lighting system(s) as herein authorized, all provisions of the aforesaid Standard Lighting Contract dated 2/1/2013 shall remain in full force and effect.

Township of OSHTEMO

By:

(Signature)

(Printed)

Its

(Title)

This Agreement may be executed and delivered in counterparts, including by a facsimile or an electronic transmission thereof, each of which shall be deemed an original. Any document generated by the parties with respect to this Agreement, including this Agreement, may be imaged and stored electronically and introduced as evidence in any proceeding as if original business records. Neither party will object to the admissibility of such images as evidence in any proceeding on account of having been stored electronically.

RESOLUTION

RESOLVED, that it is hereby deemed advisable to authorize Consumers Energy Company to make changes in the lighting service as provided in the Standard Lighting Contract between the Company and the Township of OSHTEMO, dated 2/1/2013, in accordance with the Authorization for Change in Standard Lighting Contract dated 3/4/2020,

heretofore submitted to and considered by this commission council board ;and

RESOLVED, further, that the _____ Clerk be and are authorized to execute such authorization for change on the behalf of the Township.

STATE OF MICHIGAN
COUNTY OF Kalamazoo

I, _____, Clerk of the Township of OSHTEMO, do hereby certify that the foregoing resolution was duly adopted by the commission council board of said municipality, at the meeting held on _____.

Dated:

Municipal Customer Type: Township

GENERAL SERVICE UNMETERED LIGHTING RATE GUL, STANDARD HIGH INTENSITY DISCHARGE

<i>Number of Luminaires</i>	<i>Nominal Watts</i>	<i>Luminaire Type</i>	<i>Fixture Type</i>	<i>Fixture Style</i>	<i>Install Remove</i>	<i>Location</i>
1	<u>150</u>	<u>HPS</u>	<u>Cobrahead</u>	<u>Non-Cutoff</u>	<u>Remove</u>	5532 STADIUM DR, KALAMAZOO

JOB PURPOSE STATEMENT:
 CUSTOMER REQUEST TO REMOVE
 STREELIGHT AND POLE

MISS DIG System, Inc.

1-800-482-7171

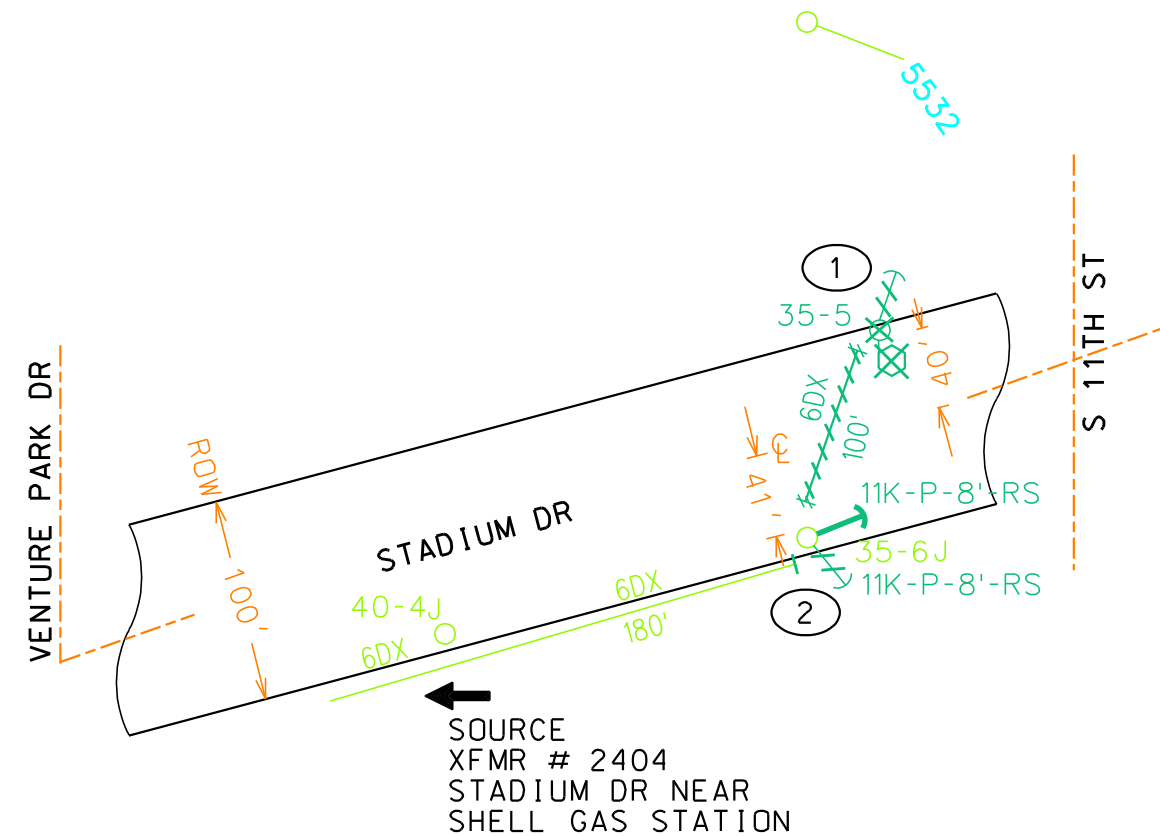


KALAMAZOO CO
 OSHTEMO TWP
 T52 R12 SEC.25

ORDER TYPE	MAT. TYPE	NOTIFICATION NUMBER	DESIGN NUMBER	ORDER NUMBER
ERET	OHL	1051705561	11128374	

CONSUMERS ENERGY CONTACTS

DEPARTMENT	NAME	NUMBER	ALTERNATE
DESIGNER	NGONG KOK	269-337-2467	
COORDINATOR	KRISTEN R GREENWOOD	844-316-9537	



①
 REMOVE
 35-5
 150W COBRA
 SEC 6DX DE
 DOWN GUY
 11K-P-8'-RS

NOTES
 CLOSE TO 5532 STADIUM DR
 DRIVEWAY

COMPLEXITY FACTOR
 WINTER CONDITIONS 25%
 CONGESTION 5%

②
 INSTALL
 SEC 6DX DE
 FIGURE 23-302-1 DET A
 11K-P-8'-RS
 FIGURE 22-405-1 DET A

REMOVE
 SEC 6DX (100')
 WR
 DOWN GUY
 11K-P-8'-RS
 COMPLEXITY FACTOR
 CONGESTION 5%
 WINTER CONDITIONS 25%
 UTILITES 15%

ORDER NUMBER

-CONSTRUCTION CERTIFICATION-

Work was constructed as Engineered or Changed as Indicated.
 All Salvageable Material Was Returned to Stores.

Signed _____ in Direct Charge of Work

Dates: Started _____ Completed _____

MISS DIG NUMBER: _____ DATE: _____

STAKED YES NO

TREES YES NO

TLM NUMBER # OF RODS OHMS

52122524

Consumers Energy
 A CMS Energy Company ELECTRIC

DESIGNED BY NKOK DATE 03/04/20

APPROVED BY DATE

SHEET 1 OF 1 SCALE NTS

5532 STADIUM DR ERET OHL

For: OSHTEMO TOWNSHIP
 5532 STADIUM DR

CM NO. 100005723386

ORDER TYPE	MAINTENANCE ACTIVITY TYPE	DESIGN NUMBER
ERET	OHL	11128374

SUBSTATION RIX ROAD	WD NO. 0938	ORDER TYPE	MAINTENANCE ACTIVITY TYPE	DESIGN NUMBER
CIRCUIT FAIRLANE	CKT NO. 01 LCP NO. 0798	ERET	OHL	11128374

CHARTER TOWNSHIP OF OSHTEMO
KALAMAZOO COUNTY, MICHIGAN

Resolution Supporting Black Lives Matter

June 9, 2020

WHEREAS, the Charter Township of Oshtemo must strive to be a welcoming community to all; and

WHEREAS, in acknowledgment of the historic and present oppression and persecution of Black, Indigenous, and People of Color across the country, we realize not all of our citizens may feel welcome, especially our Black citizens; and

WHEREAS, Oshtemo Township recognizes the importance of equity and justice; it also recognizes the longstanding institutionalized and systemic racism toward Black people which still exists in our society; and

WHEREAS, our nation must, to the fullest and truest extent possible, live up to the guiding principles of its founding that all people are created equal and every person has the right to life, liberty, and the pursuit of happiness, and that each person shall be accorded the full recognition and protection of the law; and

WHEREAS, Oshtemo Township's Black Community is a vital and invaluable part of our community; and

WHEREAS, Oshtemo Township is dedicated to fostering acceptance of all its residents and preventing racial discrimination, subjugation, harassment, or brutality at the

hands of others, including those charged with the protection of and service to our community; and

WHEREAS, it is imperative that people in our community, regardless of their race, feel valued, safe, empowered, and supported by their government, peers, and community leaders.

NOW THEREFORE BE IT PROCLAIMED, that the Oshtemo Charter Township Board of Trustees, hereby proclaims it stands in solidarity with Black Lives Matter and the Black Community, and all those protesting to ensure Black Lives Matter, and urges its residents to recognize the need to embrace our Black Community and to actively promote the principles of equality, liberty, and justice.

A motion was made by _____, seconded by _____, to adopt the foregoing Resolution.

Upon a roll call vote, the following voted "Aye":

The following voted "Nay":

The following "Abstained":

The Supervisor declared that the Resolution has been adopted.

Dusty Farmer, Clerk
Oshtemo Charter Township

CERTIFICATE

I hereby certify that the foregoing constitutes a true and complete copy of an Excerpt of the Minutes of a meeting of the Oshtemo Charter Township Board, held on June 9, 2020, at which meeting ____ members were present and voted upon the same as indicated in said Minutes; that said meeting was held in accordance with the Open Meetings Act of the State of Michigan.

Dusty Farmer, Township Clerk

BUDGET AMENDMENT REQUEST

(Requesting funds for a line item in addition to the approved budget)

Date: 06/08/2020

Department Head Name: Farmer

Fund Name:

		Amount	
Additional Funds Request for: (description and GL number)	<u>101-191-72800</u>	<u>Election Supplies</u>	<input type="text" value="\$ 1,500.00"/>
	<u>Postage</u>	<u>Postage</u>	<input type="text" value="\$ 7,500.00"/>
			<input type="text" value="\$ 9,000.00"/>
Funds requested from: (description and GL number)	<u>101-001-40100</u>	<u>Carryover</u>	<input type="text" value="\$ 9,000.00"/>
			<input type="text"/>
			<input type="text"/>
			<input type="text"/>
			<input type="text" value="\$ 9,000.00"/>

Explanation of request:

These dollars would be used to ensure the Township provides proper PPE to election inspectors, the purchase of stand up voting booths for difficult polling locations, and postage for voters to send their ballot back to the township.

Supervisor Review:

(pending or date reviewed)

Board Authorization:

(pending or date authorized)