

Milton Township

1829



Milton Township
Board of Trustee
Board Packet
August 16th, 2016
1 of 2



Milton Township

32097 Bertrand St., Niles, MI 49120 Phone (269)684-7262 Fax (269)684-1742
Email: milton@miltontwp.org Website: www.miltontwp.org

Agenda for Milton Township Regular Board Meeting Milton Township Hall – 32097 Bertrand St., Niles, MI Tuesday, August 16th, 2016 7:00 P.M.

Call to Order/Pledge of Allegiance:

Community Reports:

1. Planning Commission Ex Officio Member
2. Other committee chairs
3. Visiting officials.

Anyone Wishing to Speak to the Board: (3 min/person)

Board Member Comments:

Approval of Agenda:

Approval of Previous Minutes:

Business (w/attendees):

1. FY2016 Audit

Old Business:

1. Rental Updates
2. Law Enforcement Pilot Update
3. Noise Ordinance
4. Burn Ordinance

New Business:

1. Plumbing and Mechanical Inspector
2. Zoning Ordinance
3. Network Equipment
4. Petty Cash for Administrative Assistant
5. Credit Card Policy
6. Competitive Bidding Policy
7. Wages and Benefits
8. Microsoft Subscriptions

Financial Report:

1. Review of Township Budget
2. Financial Reports
3. Approval of Checks

Adjournment:



Milton Township

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Email: milton@miltontwp.org Website: www.miltontwp.org

Unofficial Minutes for Milton Township Board of Trustees Regular Board Meeting Milton Township Hall - 32097 Bertrand St., Niles, MI Tuesday July 19, 2016 7:00 P.M.

The meeting was called to order at 7:00pm and the pledge was recited.

Present: Supervisor Robert Benjamin, Clerk Steve Sante, Treasurer Susan Flowers, Trustee Eric Renken and Trustee Kelly Sweeney

Community Reports: None

Planning Commission Ex Officio Member: Sweeney reports the new zoning ordinance is complete and the CCPC will have a hearing on it on July 27, 2016 at 4:00pm.

Other Committee Chairs

Election Commission: Sante reports that all preparations are complete for the August 2nd election.

Board of Review: Benjamin reports the work of the July Board of Review has not been completed. A second meeting will be held on July 21, 2016 at 6:00pm.

SMCAS: Renken reports a special meeting was held. A dealer brought new trucks for the board to see, as some of the older equipment has been having lots of maintenance issues.

Richard Behnke, whom is running for Cass County Sheriff, provided information on his qualifications for the position.

Anyone wishing to speak from to the board: Keith Singleton questioned the board on the noise ordinance. He wanted to know if it was going to be completed anytime soon.

Board Member Comments: Benjamin indicated he would be unavailable from July 28th through August 4th.

Approval of Agenda

Benjamin suggested that agenda items #3 be moved to #2. The board agreed

Approval of Previous Minutes

Motion: Sweeney made a motion to approve the June 21, 2016 minutes as presented.

Second: Renken

Discussion: None

Motion carried unanimously

Motion: Sweeney made a motion to approve the June 23, 2016 (SAD 2016-1) minutes as presented.
Second: Renken
Discussion: None
Motion carried unanimously

Motion: Sweeney made a motion to approve the June 23, 2016 (SAD 2016-2) minutes as presented.
Second: Flowers
Discussion: None
Motion carried unanimously

Motion: Sweeney made a motion to approve the July 7, 2016 minutes as presented.
Second: Flower
Discussion: Benjamin explained the need for the special meeting.
Motion carried unanimously

Business (W/Attendees)

The Drug Enforcement Team provided a presentation on its work in the county. They encouraged the voters of the county to support the millage renewal that is on the August ballot.

Old Business

Fire Services

Benjamin explained that there is no update on the Edwardsburg fire contract.

Rental Updates

Flowers reported that there are two reservations for use of the Great Hall. She went on to say that the new chair racks are now in place.

Sante indicated that the lights in the great hall and the air-conditioning in the administrative side of the building are now on the generator.

Law Enforcement Pilot Update: Behnke indicated that the pilot program was schedule to occur the previous weekend. However, due to events in Berrien County it could not be carried out. He went on to say that he anticipated it would occur during the upcoming weekend.

New Business

PC Appointments

Motion: Benjamin made a motion to appoint Paul Romanetz to the planning commission with the term expiring 6/30/2019.

Second: Sweeney

Discussion: None

Roll Call: Flowers Y, Renken Y, Sante Y, Sweeney Y, Benjamin Y

Motion: Benjamin made a motion to appoint Ken Filipek to the planning commission with the term expiring 6/30/2018.

Second: Sweeney

Discussion: The appointment would fill Kara Boyles term.

Roll Call: Flowers Y, Renken Y, Sante Y, Sweeney Y, Benjamin Y

Updated Rental Agreement

A lengthy discussion occurred on the revised rental agreement, but no action was taken.

Burn Ordinance

Tabled

Upcoming Zoning Ordinance Update

Updated previously provided by the ex officio member.

Review of Township Budget

Motion: Benjamin made a motion for budget resolution 2016-21R to be as follows:

SAD notices	+\$4,055.57
New Siren Construction	+\$2,975.00
BOR wages	+220.00
General Funds	-\$7,250.57

Second: Sweeney

Discussion:

Roll Call: Flowers Y, Renken Y, Sante Y, Sweeney Y, Benjamin Y

Financial Report

Flowers indicated the township funds total \$612,997.29.

Motion: Benjamin made a motion authorizing the Treasurer to close the fire fund.

Second: Renken

Discussion: None

All Voted Yes

Approval of Checks

Motion: Sante made a motion to approve checks as written.

Second: Flowers

Discussion: None

Roll Call: Flowers Y, Renken Y, Sante Y, Sweeney Y, Benjamin Y

Adjournment

Motion: Benjamin made a motion to adjourn

Second: Renken

Discussion: Benjamin suggested the board vote no on the motion as there is unfinished business.

Motion Failed

Benjamin asked if it was acceptable to put Township Building insurance on the agenda. The Board agreed.

Motion: Sante made a motion to approve the insurance policy as follows:

Michigan Township Participating Plan Package	\$9,858.00
Add Casualty Limited Terrorism Coverage	\$32.00
Add Property Limited Terrorism Coverage	\$57.00

Second: Renken

Discussion: None

Roll Call: Flowers Y, Renken Y, Sante Y, Sweeney Y, Benjamin Y

Adjournment:

Motion: Benjamin made a motion to adjourn at 9:02pm

Second: Renken

Discussion: None

All Voted Yes

UNOFFICIAL

**Milton Township
1829**



CASS COUNTY, MICHIGAN

FINANCIAL REPORT

March 31, 2016

MILTON TOWNSHIP
Township Board Members
March 31, 2016

TOWNSHIP BOARD

Robert Benjamin

Supervisor

Steve Sante

Clerk

Susan Flowers

Treasurer

Eric Renken

Trustee

Kelly Sweeney

Trustee

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INDEPENDENT AUDITOR'S REPORT

To the Township Board
Milton Township, Michigan

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Milton Township, Michigan, as of and for the year ended March 31, 2016, 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.

Auditor's 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 entity'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 entity'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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Milton Township, Michigan, as of March 31, 2016, 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.

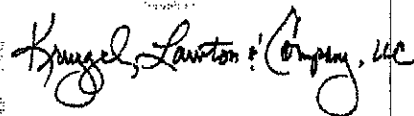
INDEPENDENT AUDITOR'S REPORT, CONCLUDED

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-7 and 26-27 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.

Respectfully submitted,



Certified Public Accountants

St. Joseph, Michigan
August 16, 2016

Our discussion and analysis of Milton Township's financial performance provides an overview of the Township's financial activities for the fiscal year ended March 31, 2016.

Using this Annual Report

This report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Township as a whole and present a longer-term view of the Township's finances. Fund financial statements tell how these services were financed in the short-term, as well as what remains for future spending. Fund financial statements also report the Township's operations in more detail than the government-wide financial statements.

Overview of the Financial Statements

This report consists of three parts—management's discussion and analysis (this section), the basic financial statements and required supplementary information. 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 statements.
 - The governmental funds statements tell how general government services like public safety were financed in the short term as well as what remains for future spending.
 - Fiduciary fund statements provide information about the financial relationships, in which the Township acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The remainder of the overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Government-Wide Statements

The government-wide 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 government'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 as they are incurred, regardless of when cash is received or paid.

Government-wide Statements, Concluded

The two government-wide statements report the Township's net position and how it has changed. Net position is the difference between the Township's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, which 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 non-financial factors such as changes in the Township's property tax base and condition of the Township's infrastructure.

The government-wide financial statements of the Township are presented as follows:

- Governmental activities – The Township's basic services are presented here, such as general government, public safety, public works, and recreation and culture.

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 and by bond covenants.
- The Township Board establishes other funds to control and manage money for a particular purpose (i.e. public safety monies) or to show that it is properly using certain taxes and grants (i.e. debt service monies).

The Township has the following two types of funds:

- *Governmental Funds*—Most of the Township's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statement provides a detailed short-term view that helps you 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 at the bottom of the governmental funds statements that explain the relationship (or differences) between them.
- *Fiduciary Fund*—The Township is the trustee, or fiduciary, for its property tax collections. The Township is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the Township's fiduciary activities are reported in a separate statement of 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

The Township's net position increased from \$1,224,958 to \$1,285,202 or \$60,244 for the year ended March 31, 2016. This is an improvement when compared with the previous year when the net position decreased \$3,397. Our analysis focuses on the net position and changes in net position of the Township's governmental activities.

	Governmental Activities		Variance
	2016	2015	
Current Assets	\$ 728,522	\$ 679,874	\$ 48,648
Net Capital Assets	1,942,260	2,018,121	(75,861)
Total Assets	\$ 2,670,782	\$ 2,697,995	\$ (27,213)
Current Liabilities	\$ 93,035	\$ 89,587	\$ 3,448
Long-term Liabilities	1,292,545	1,383,450	(90,905)
Total Liabilities	\$ 1,385,580	\$ 1,473,037	\$ (87,457)
Net Position			
Net Investment in Capital Assets	\$ 559,969	\$ 547,361	\$ 12,608
Restricted	31,327	31,801	(474)
Unrestricted	693,906	645,796	48,110
Total Net Position	\$ 1,285,202	\$ 1,224,958	\$ 60,244

The net position of the Township's governmental activities increased by \$60,244. There was an increase of \$12,608 (net of related debt) in the net investment in capital assets. This was the net effect of the capital assets of \$2,213,300 less the accumulated depreciation of the Township's capital assets of \$271,040 and the related debt of \$1,382,291. The unrestricted net position increased in the amount of \$48,110 primarily due to decrease spending on the new Township building and furniture incurred last year. Some of these expenses were offset by increased revenue as the taxable value of the Township increased from \$144,078,329 to \$xxx,xxx,xxx. The Township also collects the administration fee allowed by the statute with the collection of the taxes that provided additional revenue of \$43,925. Finally, the decrease in the restricted net position in the amount of \$474 is a result of the timing of the Fire Fund's expenditures which were covered by the General Fund and owed back to the General Fund.

Financial Analysis of the Township as a Whole, Concluded

The following table shows the change in net position for the years ended March 31, 2016 and 2015.

	Governmental Activities		Variance
	2016	2015	
Program Revenues			
Charges for Services	\$ 46,699	\$ 73,174	\$ (26,475)
Operating Grants and Contributions	500	5,867	(5,367)
General Revenues			
Property Taxes	349,156	298,182	50,974
State-Shared Revenues	291,720	298,903	(7,183)
Franchise Fees	31,990	23,071	8,919
Unrestricted Investment Earnings	1,139	1,205	(66)
Rents	3,311	1,601	1,710
Other	7,602	6,091	1,511
Total Revenue	\$ 732,117	\$ 708,094	\$ 24,023
Program Expenses			
General Government	\$ 273,734	\$ 358,733	\$ (84,999)
Public Safety	193,242	183,377	9,865
Public Works	73,881	35,489	38,392
Health and Welfare	24,420	24,360	60
Community and Economic Development	31,321	21,976	9,345
Recreation and Culture	540	540	-
Interest on Long-Term Obligations	40,988	59,801	(18,813)
Other	33,747	27,755	5,992
Total Expenses	\$ 671,873	\$ 712,031	\$ (40,158)
Change in Net Position	\$ 60,244	\$ (3,937)	\$ 64,181

The Township Funds

As the Township completed the year, its governmental funds (as presented in the balance sheet on page 10) reported a fund balance of \$693,906 which is more than last years' \$677,597. The primary reasons for the governmental funds' increase mirror the governmental activities analysis highlighted in the prior paragraph. The Township's major funds included the General and Fire Funds.

The General Fund pays for most of the Township's governmental services. The most significant are for general government and public works activities. These services are supported by the operating millage and State-Shared revenues. The Fire Fund performs public safety and is supported by an extra voted millage.

General Fund Budgetary Highlight

Over the course of the year, the Township Board amended the budget to take into account events during the year. The most significant changes occurring on the revenue and expenditure side were to recognize the installment purchase proceeds and prepare for the construction of the new Township hall.

Capital Asset and Debt Administration**Capital Assets**

As of March 31, 2015, the Township had \$1,942,260 invested in a broad range of capital assets, including land, buildings, and equipment. This amount represents a net decrease (including additions and deductions) of \$75,861.

	2016	2015
Capital Assets Not Being Depreciated		
Land and Improvements	\$ 25,000	\$ 25,000
Construction in Progress	-	-
Subtotal	\$ 25,000	\$ 25,000
Capital Assets Being Depreciated		
Buildings and Improvements	\$ 2,002,746	\$ 2,002,746
Furniture	74,922	74,922
Equipment	29,808	29,808
Infrastructure - Roads	80,824	80,824
Subtotal	\$ 2,188,300	\$ 2,188,300
Total Capital Assets	2,213,300	2,213,300
Total Accumulated Depreciation	\$ (271,040)	\$ (195,179)
Total Net Capital Assets	<u>\$ 1,942,260</u>	<u>\$ 2,018,121</u>

There were no capital asset additions within the Township's capitalization policy.

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

Economic Factors and Next Year's Budget

The Township's budget for 2016/2017 will decrease since the construction of the new Township hall is now completed.

Contacting the Township's Financial Management

This financial report is intended to provide our citizens, taxpayers, customers and investors with a general overview of the Township's finances and to show accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the Township Clerk's Office at 32097 Bertrand Street, Niles, Michigan 49120.

GOVERNMENT-WIDE STATEMENT OF NET POSITION
March 31, 2016

	Governmental Activities
Assets	
Current Assets	
Bank Deposits and Investments	\$ 664,462
Receivables:	
Delinquent Taxes Receivable	10,147
Delinquent Special Assessments Receivable	2,278
Due From State	44,897
Due From Other Governmental Units	2,434
Due From Fiduciary Fund	4,304
Total Current Assets	<u>\$ 728,522</u>
Noncurrent Assets	
Capital Assets - Non-depreciating	\$ 25,000
Capital Assets - Depreciating	1,917,260
Total Noncurrent Assets	<u>\$ 1,942,260</u>
Total Assets	<u>\$ 2,670,782</u>
Liabilities	
Current Liabilities	
Accrued Liabilities	\$ 3,204
Unearned Revenue	85
Installment Purchase Payable - Due Within One Year	89,746
Total Current Liabilities	<u>\$ 93,035</u>
Long-Term Liabilities	
Installment Purchase Payable - Due in More Than One Year	1,292,545
Total Liabilities	<u>\$ 1,385,580</u>
Net Position	
Net Investment in Capital Assets	\$ 559,969
Restricted for	
Fire Fund	31,327
Unrestricted	693,906
Total Net Position	<u>\$ 1,285,202</u>

The accompanying notes are an integral part of these statements

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Year Ended March 31, 2016

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental Activities				
General Government	\$ 273,734	\$ -	\$ -	\$ (273,734)
Public Safety	193,242	40,647	-	(152,595)
Public Works	73,881	-	500	(73,381)
Health and Welfare	24,420	-	-	(24,420)
Community and Economic Development	31,321	6,052	-	(25,269)
Recreation and Culture	540	-	-	(540)
Other	33,747	-	-	(33,747)
Interest on Long-Term Obligations	40,988	-	-	(40,988)
Total Governmental Activities	\$ 671,873	\$ 46,699	\$ 500	\$ (624,674)

General Revenues

Taxes:

Property Taxes

\$ 349,156

State-Shared Revenues

291,720

Franchise Fees

31,990

Unrestricted Investment Earnings

1,139

Rents

3,311

Other

7,602

Total General Revenues**\$ 684,918**

Change in Net Position

\$ 60,244

Net Position-Beginning

1,224,958

Net Position-Ending

\$ 1,285,202

The accompanying notes are an integral part of these statements

**GOVERNMENTAL FUNDS BALANCE SHEET AND RECONCILIATION
OF GOVERNMENTAL FUNDS BALANCE SHEET TO
GOVERNMENT-WIDE STATEMENT OF NET POSITION
March 31, 2016**

	General Fund	Fire	Non-Major Ambulance Fund	Total Governmental Funds
Assets				
Current Assets:				
Bank Deposits and Investments	\$ 633,135	\$ 31,327	\$ -	\$ 664,462
Receivables:				
Delinquent Taxes Receivable	10,147	-	-	10,147
Delinquent Special Assessments Receivable	-	-	2,278	2,278
Due from State	44,897	-	-	44,897
Due from Other Governmental Units	2,434	-	-	2,434
Due from Fiduciary Fund	4,304	-	-	4,304
Total Assets	\$ 694,917	\$ 31,327	\$ 2,278	\$ 728,522
Liabilities and Fund Balance				
Current Liabilities				
Accrued Liabilities	\$ 1,926	\$ -	\$ 2,278	\$ 3,204
Unearned Revenue	85	-	-	85
Total Liabilities	\$ 1,011	\$ -	\$ 2,278	\$ 3,289
Fund Balance				
Restricted				
Fire Fund	\$ -	\$ 31,327	\$ -	\$ 31,327
Unassigned	693,906	-	-	693,906
Total Fund Balance	\$ 693,906	\$ 31,327	\$ -	\$ 725,233
Total Liabilities and Fund Balance	\$ 694,917	\$ 31,327	\$ 2,278	\$ 728,522
Total Fund Balances - Total Government Funds				\$ 725,233
Reconciliation of Governmental Funds Balance Sheet to Government-Wide Statement of Net Position				
Amounts reported for governmental activities in the Statement of Net Position are different because:				
Capital assets used in governmental activities are not financial resources and are not reported in the funds				1,942,260
Long-term liabilities are not due and payable in the current period and are not reported in the funds.				(1,382,291)
Net Position of Governmental Activities				\$ 1,285,202

The accompanying notes are an integral part of these statements.

**GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Year Ended March 31, 2016**

	General Fund	Fire Fund	Non-Major Ambulance Fund	Total
Revenues				
Taxes and Penalties	\$ 169,626	\$ 155,110	\$ 24,420	\$ 349,156
Licenses and Permits	72,637	-	-	72,637
State Grants	292,220	-	-	292,220
Charges for Services	6,052	-	-	6,052
Interest and Rentals	4,450	-	-	4,450
Other	7,602	-	-	7,602
Total Revenues	<u>\$ 552,587</u>	<u>\$ 155,110</u>	<u>\$ 24,420</u>	<u>\$ 732,117</u>
Expenditures				
Current:				
General Government	\$ 216,174	\$ -	\$ -	\$ 216,174
Public Safety	35,522	155,584	-	191,106
Public Works	57,716	-	-	57,716
Health and Welfare	-	-	24,420	24,420
Community and Economic Development	31,321	-	-	31,321
Recreation and Culture	540	-	-	540
Other	33,747	-	-	33,747
Capital Outlay	-	-	-	-
Debt Retirement				
Principal on Long-Term Debt	88,469	-	-	88,469
Interest on Long-Term Debt	40,988	-	-	40,988
Total Expenditures	<u>\$ 504,477</u>	<u>\$ 155,584</u>	<u>\$ 24,420</u>	<u>\$ 684,481</u>
Net Change in Fund Balance	\$ 48,110	\$ (474)	\$ -	\$ 47,636
Fund Balance- Beginning of Year	645,796	31,801	-	677,597
Fund Balance - End of Year	<u>\$ 693,906</u>	<u>\$ 31,327</u>	<u>\$ -</u>	<u>\$ 725,233</u>

The accompanying notes are an integral part of these statements

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended March 31, 2016**

Net Change in Fund Balances - Total Governmental Funds \$ 47,636

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures in the Statement of Activities; these costs of capital assets are allocated over their estimated useful lives as depreciation.

Capital Outlay

Depreciation Expense

(75,861)

(75,861)

Installment purchase payments use current financial resources in the governmental funds and decrease long-term liabilities in the Statement of Net Position:

88,469

Change in Net Position of Governmental Activities

\$ 60,244

The accompanying notes are an integral part of these statements

STATEMENT OF NET POSITION
FIDUCIARY FUND
MARCH 31, 2016

	Agency Fund
Assets	
Cash	\$ 75,080
Due from the County	-
Total Assets	<u>\$ 75,080</u>
Liabilities	
Undistributed Deposits	\$ 70,776
Due to General Fund	4,304
Total Liabilities	<u>\$ 75,080</u>

The accompanying notes are an integral part of these statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Milton Township (the "Township") conform to accounting principles generally accepted in the United States of America ("GAAP") as applicable to governmental units. The following is a summary of the significant accounting policies used by the Township.

A. Reporting Entity

The Township is located in Cass County and provides services to its residents in many areas including fire protection, community enrichment and development, and human services. The Township is a general law Township governed by a five-member board elected by the citizens of the Township. The Township Board consists of the supervisor, clerk, treasurer and two trustees.

In accordance with generally accepted accounting principles and Governmental Standards Board (GASB) Statement No. 61, "The Financial Reporting Entity," these financial statements present the Township. The criteria established by GASB for determining the reporting entity includes oversight responsibility, fiscal dependency, and whether the financial statements would be misleading if data were not included. There are no other units that should be included in the financial statements.

The following entities are not included in the Township's financial statements, but do represent an ongoing financial interest or responsibility:

Jointly Governed Organization

The Township is a member of the Edwardsburg Joint Fire Board, along with Ontwa and Jefferson Townships. Each Township appoints two members and one at-large appointment who have full responsibility for management and operation of the Edwardsburg Joint Fire Department and approval of the annual budget. During fiscal year 2016, the Township paid \$71,144 to the Fire Board for fire protection services. A separate audit is conducted on the Edwardsburg Joint Fire Board which may be obtained from the Village of Edwardsburg offices or the Fire Board at 26771 US Highway 12, P.O. Box 181, Edwardsburg, Michigan 49112.

B. 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 the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain component units for which the primary government is financially accountable.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**B. Government-Wide and Fund Financial Statements, Concluded**

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

Separate financial statements are provided for the governmental funds and the fiduciary fund and the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. 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 fund 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 revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized when it is both measurable and available. Revenues are considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if it is 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.

Revenues are recognized in the accounting period in which they become susceptible to accrual—that is, when they become both measurable and available to finance expenditures of the fiscal period. Property taxes, intergovernmental revenue, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation, Continued

When both restricted and unrestricted resources are available for use, it is the Township's policy to use restricted resources first, then unrestricted resources as they are needed.

The Township reports the following major governmental funds:

The **General Fund** is the Township's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Fire Fund** accounts for the funds set aside for the operations and purchases of the fire station.

The Township reports the following non-major fund:

The **Ambulance Fund** accounts for funds used to support operating costs of the ambulance services.

The Township reports the following fiduciary funds:

The **Agency Fund** accounts for assets held on behalf of outside parties, including other governments.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided; 2) operating grants and contribution; 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.

Property Taxes - The Township's property taxes attach as an enforceable lien on December 1st, on the taxable valuation of property (as defined by State statutes) located in the Township and payable on February 15th of the succeeding year. The Township's 2015 ad valorem tax is levied and collectible on December 1st, 2015 and it is recognized as revenue in the current year when the proceeds of this levy are budgeted and made "available" for the financing of operations. "Available" means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period (60 days).

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Bank Deposits and Investments—Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value and consist of only certificates of deposit greater than 90 days.

Receivables and Payables—all trade and property tax receivables are shown as net of allowance for uncollectible amounts. Property taxes are levied on each December 1st on the taxable valuation of property as of the preceding December 31st. Taxes are considered delinquent on March 1st of the following year, at which time penalties and interest are assessed.

Capital Assets—Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items) are reported in the applicable governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$1,500 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 estimated fair market value at the date of donation. The Township has chosen not to retroactively report any other infrastructure assets and will only report any additions prospectively in accordance with GASB Statement No. 34.

Interest incurred during the construction of capital assets is included as part of the capitalized value of the assets constructed. During the current year, there were no assets under construction and no interest expense to capitalize.

Property, plant, and equipment are depreciated using the straight-line method over the following useful lives:

Buildings	20 to 40 years
Vehicles	3 to 10 years
Equipment	3 to 10 years
Infrastructure	5 Years

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

Compensated Absences (Vacation and Sick Leave)—The Township does not compensate employees for any absences (i.e., there are no vacation days or sick days). As a result, there is no liability with regards to vacation or sick days.

Long-Term Obligations—in the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities.

Deferred Inflows of Resources—In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of sources (revenue) until that time. The governmental funds report unavailable revenues, which arise only under a modified accrual basis of accounting, for long-term receivables. These amounts are deferred and recognized as an inflow of resources in the period that amounts become available.

Estimates—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions that affect the reporting of certain assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues and expenditures. Actual results may differ from estimated amounts.

Fund Equity—GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, enhanced the usefulness of fund balance information by providing clearer fund balance classifications that comprise of a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Under this standard the fund balance classifications are non spendable, restricted, committed, assigned, and unassigned.

The following are definitions for the five fund balance classifications:

Non spendable fund balance - includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. As of March 31, 2016, none of the Township's fund balance was classified as non-spendable.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONCLUDED

Restricted fund balance - includes amounts that can be spent only for specific purposes stipulated by what the external resource provides (for example grant providers, constitutionally, or through enabling legislation). Effectively, restrictions may be changed or lifted only with the consent of resource providers. As of March 31, 2016, \$31,327 of the Township's fund balance has been restricted in the Fire Fund.

Committed fund balance- includes amounts that can be used only for specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed constraint originally. As of March 31, 2016, none of the Township's fund balance was classified as committed.

Assigned fund balance - includes amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. As of March 31, 2016, none of the Township's fund balance has been classified as assigned.

Unassigned fund balance - is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds that has not been restricted, committed, or assigned to specific purposes within the General Fund. As of March 31, 2016, \$693,906 was classified as unassigned.

As the Township has not established a policy for its use of unrestricted fund balance amounts, it considers that committed amounts would be reduced first, followed by assigned amounts, then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

As the Township has not established a policy for its use of unrestricted fund balance amounts, it considers that committed amounts would be reduced first, followed by assigned amounts, then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**Budgets and Budgetary Accounting**

Budgets are adopted by the Township Board for the General Fund after a public hearing is held. The budget basis of accounting does not differ significantly from the modified accrual basis used to reflect actual revenues and expenditures for these funds; however, the prepared budget was not in accordance with the Uniform Chart of Accounts. The budget at the line item level and control is exercised at the line item level.

NOTE 2.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONCLUDED

The budget document presents information by function. The legal level of budgetary control adopted by the governing board (i.e., the level at which expenditures that may not legally exceed appropriations) is the function level. State law requires the Township to have its budget in place by April 1st. Expenditures in excess of the amounts budgeted is violation of P.A. 621 of 1978, Section 18(1) as amended. State law permits Township to amend its budgets during the year. There was one amendment to the General Fund budget during the year.

Excess of Expenditures Over Appropriations in Major Budgeted Funds – Public Act 621 of 1978 Section 18, as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated. The approved budget of the Township was adopted at the function level. During the year ended March 31, 2016, the Township incurred expenditures in which were in excess of the amount appropriated as follows:

Fund	Budget	Actual	Excess Expenditures
No current year items.	\$ -	\$ -	\$ -

Funds sufficient to provide for the excess expenditures were made available from available fund balance and had no impact on the financial results of the Township.

NOTE 3.

BANK DEPOSITS AND INVESTMENTS

Michigan Compiled Laws (MCL), Section 129.91, authorizes the Township to deposit and invest in the accounts of Federally insured banks, credit unions, and savings and loan associations; bonds, securities and other direct obligations of the United States, or any agency or instrumentality of the United States; United States government or Federal agency obligation repurchase agreements; bankers' acceptance of United States banks; commercial paper rated by two standard rating agencies within the two highest classifications, which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan. Financial institutions eligible for deposit of public funds must maintain an office in Michigan.

The Township Board has designated three banks and one credit union for the deposit of Township funds. The investment policy adopted by the Board in accordance with Public Act 20 of 1943, as amended, has authorized investment policy are in accordance with statutory authority.

At year end, the Township's deposits and investments were reported in the basic financial statements in the following categories:

NOTE 3. BANK DEPOSITS AND INVESTMENTS, CONCLUDED

	Governmental Activities	Fiduciary Fund	Total
Bank Deposits and Investments	\$ 664,462	\$ 75,080	\$ 739,542
Total	\$ 664,462	\$ 75,080	\$ 739,542

The breakdown between deposits and investments are as follows:

	Governmental Activities
Bank Deposits (Checking, Savings Accounts and Certificates of Deposit)	\$ 664,112
Petty Cash and Cash on Hand	350
Total	\$ 664,462

Non-negotiable certificates of deposit that are placed by the depositors directly with financial institutions and that are subject to a penalty if redeemed before maturity are treated as bank deposits. Because nonnegotiable certificates of deposit are deposits, no interest rate risk or credit risk disclosures are required, which are limited to investments.

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Township's deposits may not be recovered. Michigan law does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits. However, the asset diversification requirements included in the Township's investment policy would limit, to some extent, exposure to custodial credit risk for deposits. The bank balance of the Township's deposits is \$66,462, all of which is covered by Federal depository insurance and by the NCUA.

NOTE 4. PROPERTY TAXES/SPECIAL ASSESSMENTS**Property Taxes**

The Township's property tax is levied on each December 1 on the taxable valuation of property located in the Township as of the preceding December 31. It is the Township's policy to recognize revenues in the current year when the proceeds are budgeted and made available for the financing of Township operations. Payment from the county for the 2014 delinquent taxes, which it purchased subsequent to March 31, is recorded as delinquent taxes receivable in the General and Fire Funds.

NOTE 4. PROPERTY TAXES/SPECIAL ASSESSMENTS, CONCLUDED

The 2014 taxable value of the Township amounted to \$xxx,xxx,xxx, on which ad valorem taxes of .7989 mills and .9990 mills were levied for Township operating purposes and fire protection, respectively. The 2015 levy raised \$169,626 and \$155,110 for Township operating and fire protection and is recorded as revenue on Township records in the General Fund and Fire Fund for the fiscal year ended March 31, 2016.

Special Assessments

The Township has created a special assessment district of all real property in the Township to provide ambulance services. The Township assesses \$20 per parcel for the service. The 2014 assessments raised \$24,420 for ambulance services and are recorded as revenue on Township records in the Ambulance Fund for the fiscal year ended March 31, 2016.

Taxes Receivable – Delinquent

Delinquent taxes receivables in the General Fund and Fire Fund of \$10,147 and \$0, respectively, consists of uncollected real property taxes levied December 1, 2015, which have not been collected at March 31, 2016.

Special Assessments Receivable – Delinquent

Special assessments receivable in the Ambulance Fund of \$2,278 consists of uncollected special assessments levied December 1, 2015, which have not been collected at March 31, 2016.

NOTE 5. CONSTRUCTION CODE COSTS

The Township oversees building construction, in accordance with the State's Construction Code Act, including inspection of building construction and renovation to ensure compliance with the building codes. The Township charges fees for these services. The law requires that collection of these fees be used only for construction code costs, including an allocation of estimated overhead costs. A summary of the current year activity and the cumulative surplus or shortfall generated since January 1, 2000 is as follows:

Surplus at Beginning of the year	\$ -
Current year permit revenue	40,647
Related expenses:	
Direct costs	\$ (35,522)
Indirect costs	(5,125)
Current year income	-
Cumulative surplus at the beginning of year	\$ -

NOTE 6. CAPITAL ASSETS

Capital asset activity of the Township's governmental activities was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 25,000	\$ -	\$ -	\$ 25,000
Construction in process	-	-	-	-
Subtotal	\$ 25,000	\$ -	\$ -	\$ 25,000
Capital Assets Being Depreciated				
Building and Building Improvements	\$ 2,002,746	\$ -	\$ -	\$ 2,002,746
Furniture	74,922	-	-	74,922
Equipment	29,808	-	-	29,808
Infrastructure - Roads	80,824	-	-	80,824
Subtotal	\$ 2,188,300	\$ -	\$ -	\$ 2,188,300
Less Accumulated Depreciation				
Building and Building Improvements	\$ (100,086)	\$ (50,068)	\$ -	\$ (150,154)
Furniture	(7,492)	(7,492)	-	(14,984)
Equipment	(14,858)	(2,136)	-	(16,994)
Infrastructure - Roads	(72,743)	(16,165)	-	(88,908)
Subtotal	\$ (195,179)	\$ (75,861)	\$ -	\$ (271,040)
Net capital assets being depreciated	\$ 1,993,121	\$ (75,861)	\$ -	\$ 1,917,260
Governmental Activities Capital Total				
Capital Assets - Net of Depreciation	\$ 2,018,121	\$ (75,861)	\$ -	\$ 1,942,260

Depreciation expense was charged the following functions in the statement of activities:

Governmental Activities	
General Government	\$ 57,560
Public Safety	2,136
Public Works	16,165
	<u>\$ 75,861</u>

NOTE 7. LONG-TERM DEBT

The individual long-term debt of the Township and the changes therein, may be summarized as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities					
Installment Purchase Agreement of \$1,555,700 payable in annual installments of amounts between \$128,344 and \$144,741 at an interest rate of 2.79%.	\$ 1,470,760	\$ -	\$ (88,469)	\$ 1,382,291	\$ 89,746
Total Governmental Activities	\$ 1,470,760	\$ -	\$ (88,469)	\$ 1,382,291	\$ 89,746

The annual requirements to pay the principal and interest on the Township's long-term debt obligations outstanding as March 31, 2015, are as follows:

Installment Purchase Agreement

Date of Issue: October 10, 2013

Amount: \$1,555,700

Purpose: Township Hall

Annual Interest Rate	Date of Maturity	Maturity March 1	Interest Payments	Total Annual Requirements
2.79%	2017	\$ 89,746	\$ 38,598	\$ 128,344
	2018	92,250	36,094	128,344
	2019	94,823	33,521	128,344
	2020	97,469	30,875	128,344
	2021	100,189	28,155	128,344
	2022-2026	544,465	97,255	641,720
	2027-2029	363,349	20,524	383,873
		<u>\$ 1,382,291</u>	<u>\$ 285,022</u>	<u>\$ 1,667,313</u>

NOTE 8. DEFINED CONTRIBUTION PENSION PLAN

The Township provides an employee retirement plan for all its elected officials and other Township employees through a defined contribution pension plan. In a defined contribution pension plan, benefits depend solely on amounts contributed to the plan plus investment earning. The Township is required to contribute 6.2 percent of participant's compensation, with the employee making a mandatory after-tax matching contribution of an additional 6.2 percent. In addition to the mandatory contributions, employees may make additional voluntary after-tax contributions ranging from one (1) to ten (10) percent of the participant's compensation. Plan provisions and contribution requirements are established and may be amended by the Township Board.

Contributions actually made by plan members and the Township amounted to \$18,488 during fiscal year ended March 31, 2015.

NOTE 9. UNEARNED REVENUE

The Township entered into a 99-year lease with the Cass County Road Commission (the Commission) for \$ 1 each year. The Commission utilized Township property to build a garage for road machinery and equipment. The full amount was received by the Township and will be deferred until earned. The total rental income for March 31, 2016 was \$1. The amount of unearned revenue remaining is \$86.

NOTE 10. RISK MANAGEMENT

The Township is exposed to various risks of loss relating to property loss, torts, and errors and omissions, employee injuries (workers' compensation). The Township participates in the Michigan Townships' Participating Plan for the following policies: general liability, property, vehicle and fire. The Township has insurance with the Accident Fund Company for workman's compensation claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three years.

The Michigan Township's Participating Plan operates as an insurance pool for local units of government in Michigan. The Plan purchases commercial insurance on behalf of its members at a lower cost than would be available on an individual basis.

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED March 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes and Penalties	\$ 154,837	\$ 154,837	\$ 169,626	\$ 14,789
Licenses and Permits	48,000	58,520	72,637	14,117
State Grants	307,242	307,242	292,220	(15,022)
Charges for Services	2,520	2,520	6,052	3,532
Interest and Rents	10,400	10,400	4,450	(5,950)
Other Revenue	7,250	6,950	7,602	652
Total Revenues	<u>\$ 530,249</u>	<u>\$ 540,469</u>	<u>\$ 552,587</u>	<u>\$ 12,118</u>
Expenditures				
General Government	\$ 247,132	\$ 240,607	\$ 216,174	\$ 24,433
Public Safety	25,700	39,605	35,522	4,083
Public Works	49,540	58,408	57,716	692
Community and Economic Development	30,622	36,882	31,321	5,561
Recreation and Culture	1,060	1,040	540	500
Other	30,352	35,806	33,747	2,059
Capital Outlay	-	-	-	-
Debt Retirement				
Principal on Long-Term Debt	87,356	88,469	88,469	-
Interest on Long-Term Debt	40,988	40,988	40,988	-
Total Expenditures	<u>\$ 512,750</u>	<u>\$ 541,805</u>	<u>\$ 504,477</u>	<u>\$ 37,328</u>
Net Change in Fund Balance	\$ 17,499	\$ (1,336)	\$ 48,110	\$ 49,446
Fund Balance- Beginning of Year	645,796	645,796	645,796	-
Fund Balance - End of Year	<u>\$ 663,295</u>	<u>\$ 644,460</u>	<u>\$ 693,906</u>	<u>\$ 49,446</u>

BUDGETARY COMPARISON SCHEDULE
FIRE FUND
FOR THE YEAR ENDED March 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 130,025	\$ 155,110	\$ 155,110	\$ -
Total Revenues	<u>130,025</u>	<u>155,110</u>	<u>155,110</u>	<u>-</u>
Expenditures				
Public Safety	130,025	160,943	155,584	5,359
Total Expenditures	<u>130,025</u>	<u>160,943</u>	<u>155,584</u>	<u>5,359</u>
Excess of Revenues Over (Under) Expenditures		(5,833)	(474)	5,359
Fund Balance- Beginning of Year	31,801	31,801	31,801	-
Fund Balance - End of Year	<u>\$ 31,801</u>	<u>\$ 25,968</u>	<u>\$ 31,327</u>	<u>\$ 5,359</u>

John L. Dobberteen

400 S. Monroe · Sturgis, MI 49091
C (269) 625 – 7648

Employment

9/2007 to present

Dobberteen Inspections Inc.

Plumbing, Mechanical Inspector/Plan Reviewer

Locally contracted plumbing & mechanical inspector/plan reviewer for various units of government in Southwest Michigan. Inspecting all manor of Plumbing and Mechanical related projects, both commercial and residential.

State of Michigan.

Plumbing Inspector

11/2002 to 8/2007

Inspecting all plumbing applications in 5 lowers counties of the State of Michigan.

Dobberteen Plumbing Inc.

Owner/Master Plumber

2/1991 to 11/2002

Licensed master plumber. Own and operate plumbing and heating business, duties included sales, oversight of employees, installation of plumbing and HVAC systems in residential and light commercial applications.

Mayer Tool and Engineering, Inc.

Tool and Die Maker

5/ 1984 to 2/ 1991

Public Service

St. Joseph County Commissioner, District #5

Represent the citizens of Sturgis and Fawn River Twp on the county board of commissioners. Duties include setting county policies, setting and oversight of county budget, serving on various boards and committees such as Building and Grounds Committee overseeing various building projects, District Health Board. Homeland Security, Chairman St Joseph County Board of Commissioners, seven terms.
Past Chairman Tri-County Health Department.
Past Chairman St. Joseph County Community Mental Health Board.
United States Selective Service Board Member.
St. Joseph County Economic Development, Board of Directors
Past member Board of trustees, Sturgis Hospital.

Mayor - City of Sturgis

Chief executive officer for the City of Sturgis. Oversaw all functions of the Sturgis City Commission.

Vice Mayor - City of Sturgis

Performed duties of the Mayor in his absence.
Rental housing ordinance. Spearheaded the current rental-housing ordinance in Sturgis to

address rental properties within neighborhoods that did not meet community standards.
Formed a citizen awareness committee that informed and educated the public against a well
financed and organized group of landlords. The result was an overwhelming voter turnout and
support to improve housing conditions.
Building committees for Sturgis Library, Sturgis police/fire building, city hall and Sturgis water
tower, Doyle Community Center.

Sturgis City Commissioner - Precinct 2

Represented citizens on the Sturgis City Commission.

Education

Ashford University. Clinton Iowa 52732 BA in Public Administration
Environmental & Medical Gas Inspection certification.

Glen Oaks Community College, Centreville, Michigan, 49032. Tool & Die Apprenticeship

Glen Oaks Community College, Centreville, Michigan, 49032. Business Courses



Milton Township

32097 Bertrand St., Niles, MI 49120 Phone (269)684-7262 Fax (269)684-1742
Email: milton@miltontwp.org Website: www.miltontwp.org

MILTON TOWNSHIP OF CASS COUNTY, MICHIGAN

August 17th, 2016 – March 31st, 2017

CONTRACT AGREEMENT FOR PLUMBING/MECHANICAL INSPECTIONS

This agreement is between MILTON TOWNSHIP and JOHN DOBBERTEEN, a State of Michigan certified plumbing and mechanical inspector, for services related to and for the inspection of all construction of plumbing and mechanical installations in MILTON TOWNSHIP. The term of this agreement is for fiscal year 2017.

Pay schedule for inspection shall be 80% of collected plumbing and mechanical permit fees. A detailed billing only with copies of permits shall be provided by the inspector by the 5th of each month. The inspector shall be paid during the same month at the township board's regular board meeting. The inspector agrees to complete all necessary inspections for permits issued and to send final/or work completed reports to the township on a timely basis.

The inspector shall be available to the public for issuing of permits at a location and time most appropriate for delivery of the required permit and inspection services. While there is not a requirement to hold regular business hours, the inspector is expected to meet with residents, builders, elected officials, and others as part of his inspection duties as requested within a reasonable time. The township will make available meeting space for the inspector to meet with residents, builders, and elected officials. The inspector is requested to attend semi-yearly the MILTON TOWNSHIP's inspector's meeting as coordinated by the township supervisor.

The inspector and the TOWNSHIP agree that JOHN DOBBERTEEN is a private contractor and may hire administration staff and other licensed inspectors under his employment to assist with his inspection duties in MILTON TOWNSHIP. The inspector will carry necessary insurance to hold harmless MILTON TOWNSHIP for liable and injuries being the fault of the inspector, his associates, and/or his employees. MILTON TOWNSHIP will not provide workers compensation for the inspector, his associates, or his employees.

This contract shall renew on a yearly basis on April 1st and be concurrent with MILTON TOWNSHIP's fiscal year (April through March). MILTON TOWNSHIP and the inspector have the right to amend, change, or revise as needed any of the above within 30 days of contract renewal or upon mutual agreement throughout the year.

MILTON TOWNSHIP Supervisor:

Robert W. Benjamin

Date

MILTON TOWNSHIP Clerk:

Steve Sante

Date

Plumbing/Mechanical Inspector

John Dobberteen

Date