



# Park Township Board Meeting

September 8, 2011

6:30 pm

## AGENDA

1. Call to order
2. Invocation
3. Pledge of Allegiance
4. Approval of Agenda (Additions to or Deletions from Agenda)
5. Approval of Consent Agenda
  - a. Approval of Minutes August 11, 2011
  - b. Financial Report
  - c. Building/Zoning Administrator's Report
  - d. Payment of Bills
6. Fire Department Report
7. Public Comment (2 minutes per person, please)
8. Special Presentations: **Mary Fales, MACC Watershed Coordinator**
9. Staff and Committee Reports
  - a. **Audit**
  - b. **SEMCO Franchise**
  - c. **Approval of L-4029**
  - d. **Medical Marijuana Moratorium continuation**
10. Supervisor/Board Appointments
  - a. **Planning Commission – Dennis Eade**
11. Public Comment (4 minutes per person, please)
12. Manager's Report
13. Board Committee/Agency Reports
14. Adjourn

This is a meeting of the Park Township Board of Trustees for the purpose of conducting the Township's business and is not intended to be a public community meeting. There is a time for public participation and comment during the meeting. Meeting Minutes are available at the Park Township Hall, 52 152<sup>nd</sup> Street, Holland, MI 49424 or at the Township web site at [www.parktownship.org](http://www.parktownship.org).

PARK TOWNSHIP  
REGULAR BOARD MEETING  
August 11, 2011

ART 1. CALL TO ORDER  
Supervisor George Jacob called to order the regular meeting of the Park Township Board held on August 11, 2011 at 6:30 p.m. at the Park Township Office.

Present were Supervisor George Jacob, Clerk Skip Keeter, Treasurer Jan Steggerda, Trustees Bob Ellis, Jerry Hunsburger and Mile Toscano, Attorney Ron Boltje, and Manager Jerry Felix.

Absent: Trustee Doug Dreyer

ART 2. INVOCATION

ART 3. PLEDGE OF ALLEGIANCE

ART 4. APPROVAL OF AGENDA (Additions to or Deletions from Agenda)

**MOTION MADE; MOTION SUPPORTED; MOTION CARRIED:** A motion was made by Keeter and supported by Ellis to approve the agenda. (6-0)

ART 5. APPROVAL OF CONSENT AGENDA

- a) Approval of minutes July 14, 2011
- b) Financial Report
- c) Building / Zoning Administrator's Report
- d) Payment of Bills

**MOTION MADE; MOTION SUPPORTED; MOTION CARRIED:** A motion was made by Ellis and supported by Keeter to approve the consent agenda. (6-0)

ART 6. FIRE DEPARTMENT REPORT

Felix reported on the status of the Fire Department.

ART 7. PUBLIC COMMENT PERIOD (2 MINUTES PER PERSON)

Jacob opened the public comment period.

4 people spoke at the public comment period.

Jacob closed the public comment period.

ART 8. SPECIAL PRESENTATIONS: Mitchell Rhein, Lake Macatawa Clean Water Initiative

Rhein informed the board of his research and presented his brochure.

ART 9. STAFF AND COMMITTEE REPORTS

- a) Street Lighting: Special Assessment District  
Felix introduced a report on this item.

**MOTION MADE; MOTION SUPPORTED; MOTION CARRIED:** A motion

was made by Ellis and supported by Hunsburger to approve the street lighting dual tiered system per the manager's recommendation. (6-0)

Boltje stated he and Attorney Dan Martin are in agreement that a township wide assessment is legal and does not need to go before the voters.

Paul Geerlings –Ottawa County Drain Commissioner-arrived to discuss the Park West Drain.

ART 10. SUPERVISOR/BOARD APPOINTMENTS

The Supervisor explained his recommendations for appointment to the board.

**MOTION MADE; MOTION SUPPORTED; MOTION CARRIED:** A motion was made by Keeter and supported by Ellis to appoint John Barwis to the Zoning Board of Appeals to fill the unexpired term of Lu Reyes set to expire on May 31, 2012, Sally Pollock as an alternate member of the Zoning Board of Appeals with a term set to expire on May 31, 2014, Greg Maybury to the Holland Hospital Board set to expire in April 2014, Susan VanAllsburg to the Herrick Public Library Board with a term set to expire June 1, 2015, Mike Soukup to the Holland Area Pool Authority with a term set to expire May 1, 2015, James Stroop and Richard Meckley to the Park Township Construction Board of Appeals. (6-0)

The board commented on John Horsting, a candidate for the Construction Board of Appeals, not being a resident of Park Township.

The board agreed to remove Horsting. The Supervisor will find a resident of the township to fill the vacancy. A notice should appear in the newsletter.

ART 11. PUBLIC COMMENT

Jacob opened the public comment period.

2 people spoke at the public comment period.

Air Affair will be August 20, 2011 at the Park Township Airport.

Jacob closed the public comment period.

ART 12. MANAGER REPORT

The manger updated the board on the happenings in the Manager's Office.

**MOTION MADE; MOTION SUPPORTED; MOTION CARRIED:** A motion was made by Hunsburger and supported by Ellis to authorize the manager to extend the contract for approximately \$30,000 to Tulip City Paving for additional bike path repaving along butternut. (6-0)

ART 13. BOARD COMMITTEE/AGENCY REPORTS

The board discussed the issues facing the Township.

ART 14. ADJOURN

**MOTION MADE; MOTION SUPPORTED; MOTION CARRIED:** A motion was made by Hunsburger and supported by Keeter to adjourn at 8:39 pm (6-0).

August 11, 2011

DRAFT

## Building and Zoning Department

### Monthly Permit Report

PerDateIssued Range from 08/01/2011 to 08/31/2011

Category	Value	Permit Fees	Number of Permits
Accessory Building	15,950	184.00	3
Deck	11,500	88.00	1
Demolition	0	40.00	1
Double Wide Mobile Home	6,000	64.00	1
Electrical	0	2,025.00	28
Fence	11,880	208.00	4
Fireplace	0	270.00	3
Mechanical	0	1,480.00	26
Plumbing	0	900.00	9
Res, Alteration	321,879	2,4168.00	28
Res, New Home	1,275,000	4,105.00	2
Single Wide Mobile Home	3,000	97.00	2
<b><i>Monthly Totals</i></b>	<b><i>\$1,645,209</i></b>	<b><i>\$11,877</i></b>	<b><i>108</i></b>
<b><i>Year to Date Totals</i></b>	<b><i>\$10,089,238</i></b>	<b><i>\$82,722</i></b>	<b><i>788</i></b>
<b><i>Last Year to Date Totals</i></b>	<b><i>\$14,876,350</i></b>	<b><i>\$123,697</i></b>	<b><i>1390</i></b>

POST DATES 08/01/2011 - 09/01/2011  
 JOURNALIZED  
 BOTH OPEN AND PAID

A/P AS OF MARCH 31 2011 (#11)

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 General Fund					
Dept 000					
101-000-403.000	Current Taxes-Allocated	Ottawa County Treasurer	TAX AMOUNT DUE	3,281.53	68679
101-000-407.000	Trailer Taxes	Ottawa County Treasurer	JULY 2011 TAXES	790.00	68629
101-000-671.000	Miscellaneous Income	PARK TOWNSHIP WATER	ENTERED INTO WRONG ACCT	1,360.00	68680
Total For Dept 000				5,431.53	
Dept 101 Township Board Of Trustees					
101-101-727.000	Board Supplies	EASYPERMIT POSTAGE	POSTAGE FOR VARIOUS DEPARTMENTS	10.81	68671
101-101-727.000	Board Supplies	Ben's Rubber Stamps	NAME PLATES FOR BOARD ROOM	8.50	
101-101-727.000	Board Supplies	The Printery	BOOKLET ENVELOPES/CLEAN WATER MAILING	50.00	
101-101-900.000	Printing & Pub	HOLLAND LITHO PRINTING SEF	LAKE MAC PLEDGE BROCHURE	1,036.83	68659
101-101-900.000	Printing & Pub	West Michigan Media	JULY BILLINGS	396.43	68666
Total For Dept 101 Township Board Of Trustees				1,502.57	
Dept 172 Manager					
101-172-717.000	MGR. FRNG BEN - HOSPITALIZATION	PRIORITY HEALTH	HEALTH INSURANCE FOR SEPT.	1,201.05	68681
101-172-720.000	MGR. FRNG BEN - OTHER EMPLOYEE B	Flex Administrators	JULY ADMINISTRATION	4.50	68672
101-172-720.000	MGR. FRNG BEN - OTHER EMPLOYEE B	VISION SERVICE PLAN	VISION INSURANCE	10.29	68684
Total For Dept 172 Manager				1,215.84	
Dept 215 Clerk					
101-215-717.000	CLERK FRNG BEN-HSPT INS	PRIORITY HEALTH	HEALTH INSURANCE FOR SEPT.	1,501.32	68681
101-215-720.000	CLERK FRNG BEN - OTHER EMPLOYEE	Flex Administrators	JULY ADMINISTRATION	4.50	68672
101-215-720.000	CLERK FRNG BEN - OTHER EMPLOYEE	VISION SERVICE PLAN	VISION INSURANCE	18.46	68684
101-215-728.000	CLERK POSTAGE	EASYPERMIT POSTAGE	POSTAGE FOR VARIOUS DEPARTMENTS	31.00	68671
101-215-956.000	Meetings/seminars	LEWIS BENDER	CONSOLIDATING LOCAL GVT SVCS-8/18	175.00	68616
Total For Dept 215 Clerk				1,730.28	
Dept 228 Information Technology					
101-228-803.000	IT PURCHASED SERVICES	BS&A Software	ASSESSING SYSTEM SUPPORT	1,735.00	68584
101-228-803.000	IT PURCHASED SERVICES	BS&A Software	PAYROLL SYSTEM SUPPORT	1,260.00	68584
101-228-803.000	IT PURCHASED SERVICES	BS&A Software	CASH RECEIPTING	860.00	68584
101-228-803.000	IT PURCHASED SERVICES	BS&A Software	TAX SYSTEM	1,460.00	68584
101-228-803.000	IT PURCHASED SERVICES	BS&A Software	GENERAL LEDGER/BUDGETING SERVICE/SUPPOF	1,020.00	68584
101-228-803.000	IT PURCHASED SERVICES	BS&A Software	UTILITY BILLING SERVICE/SUPPORT	1,310.00	68584
101-228-803.000	IT PURCHASED SERVICES	Worksighted	CRITERION SUPPORT	1,128.00	68655
101-228-803.000	IT PURCHASED SERVICES	Worksighted	LIVE BACKUP	554.00	68655
101-228-803.000	IT PURCHASED SERVICES	BS&A Software	AP SYSTEM SERVICE/SUPPORT	860.00	68584
Total For Dept 228 Information Technology				10,187.00	
Dept 253 Treasurer					
101-253-717.000	TREAS. FRNG BEN - HOSPITALIZATIO	PRIORITY HEALTH	HEALTH INSURANCE FOR SEPT.	1,201.05	68681
101-253-720.000	TREAS. FRNG BEN - OTHER EMPLOYEE	Flex Administrators	JULY ADMINISTRATION	4.50	68672
101-253-720.000	TREAS. FRNG BEN - OTHER EMPLOYEE	VISION SERVICE PLAN	VISION INSURANCE	6.74	68684
101-253-728.000	Postage	EASYPERMIT POSTAGE	POSTAGE FOR VARIOUS DEPARTMENTS	3.96	68671
101-253-956.000	Meetings/seminars	MMTA	REGISTRATION FOR JAN STEGGERDA PARK TWE	295.00	68661
Total For Dept 253 Treasurer				1,511.25	
Dept 257 Assessor					
101-257-717.000	ASSESSOR FRNG BEN - HOSPITALIZAT	PRIORITY HEALTH	HEALTH INSURANCE FOR SEPT.	3,002.64	68681
101-257-720.000	ASSESSOR FRNG BEN - OTHER EMPLOY	Flex Administrators	JULY ADMINISTRATION	9.00	68672

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 General Fund					
Dept 257 Assessor					
101-257-720.000	ASSESSOR FRNG BEN - OTHER EMPLOY	VISION SERVICE PLAN	VISION INSURANCE	36.92	68684
101-257-727.000	Assessor Supplies	AT&T	OFFICE FAX/SECURITY	16.94	68668
101-257-728.000	Postage	EASYPERMIT POSTAGE	POSTAGE FOR VARIOUS DEPARTMENTS	100.32	68671
101-257-728.000	Postage	Al Nykamp	478 MI @ .555, CLASSES/HOTEL, POSTAGE	6.83	
101-257-750.000	Dues & Subscriptions	W MI Lakeshore MLS	COMP HOLLAND	100.00	68650
101-257-860.000	Assessor - Mileage	Al Nykamp	478 MI @ .555, CLASSES/HOTEL, POSTAGE	265.29	
101-257-956.000	Meetings/seminars	Al Nykamp	478 MI @ .555, CLASSES/HOTEL, POSTAGE	713.08	
Total For Dept 257 Assessor				4,251.02	
Dept 262 Elections					
101-262-728.000	Postage	EASYPERMIT POSTAGE	POSTAGE FOR VARIOUS DEPARTMENTS	16.94	68671
101-262-801.000	Professional Fees	DANIEL DYKENS	COMMUNITY GARDEN/ELECTIONS	40.00	68590
101-262-801.000	Professional Fees	DANIEL DYKENS	STICKERS ON MASTER CARDS 10.5 HOURS	97.50	68590
101-262-801.000	Professional Fees	DANIEL DYKENS	ELECTIONS/COMMUNITY GARDEN	90.00	
Total For Dept 262 Elections				244.44	
Dept 264 Twp Property					
101-264-717.000	TWP PROP. FRNG BEN - HOSPITALIZA	PRIORITY HEALTH	HEALTH INSURANCE FOR SEPT.	1,332.99	68681
101-264-720.000	TWP PROP. FRNG BEN - OTHER EMPLO	Flex Administrators	JULY ADMINISTRATION	5.25	68672
101-264-720.000	TWP PROP. FRNG BEN - OTHER EMPLO	VISION SERVICE PLAN	VISION INSURANCE	14.91	68684
101-264-727.000	Supplies	Grainger	PROPERTY SUPPLIES	8.86	68600
101-264-727.000	Supplies	Grainger	CLEANER/DEGREASER	16.92	68600
101-264-727.000	Supplies	FASTANEL COMPANY	GLOVES/BAGS	154.53	68565
101-264-727.000	Supplies	Auto - Wares Group of Com	OIL DRI/INCL STATEMENT CREDIT \$7.99	2.30	68578
101-264-727.000	Supplies	Westenbroek Mower, Inc.	STIHL HEDGE TRIMMER	299.95	
101-264-729.000	Gas & Oil-Vehicles	Brenner Oil Company	232 GALLONS/UNLEADED	802.20	68583
101-264-729.000	Gas & Oil-Vehicles	Auto - Wares Group of Com	OIL FILTER	1.99	68578
101-264-850.000	TWP Prop - Telephone	AT&T	TOT TIME/MAINTENANCE PHONE	154.87	68668
101-264-860.000	Mileage	Eric Davis	59.5 MILES @ \$.55 MIANTENANCE/FUEL	33.02	68597
101-264-920.000	Light & Power	Consumers Energy	73 S 160TH AVE.	19.90	68670
101-264-920.000	Light & Power	Consumers Energy	1468 OBR	172.45	68670
101-264-922.000	Heat	Semco Energy	1466 OBR	5.33	68639
101-264-922.000	Heat	Semco Energy	11 S 160TH AVE.	14.25	68639
101-264-930.000	Repairs & Maint	BAZEN ELECTRIC	MAINT. BLDG-INSTALL ENERGY SVG LGT RETF	10,770.00	68581
101-264-930.000	Repairs & Maint	EDING TRACTOR SALES	SERVICE ON BLUBOTA ZO326	75.00	68594
101-264-930.000	Repairs & Maint	Van Wieren Hardware	VARIOUS SUPPLIES	236.76	68649
101-264-930.000	Repairs & Maint	J & J AUTOMOTIVE REPAIR, I	REPLACE LEFT REAR SHACKLE BRACKET/BUSHI	192.42	68567
101-264-930.000	Repairs & Maint	SAWYER	AIR COMPRESSOR REPAIRS	175.28	68570
101-264-971.000	Equipment	Westenbroek Mower, Inc.	PRUNING SAW/CHAIN & BAR/CHAIN	1,209.90	68654
101-264-971.000	Equipment	Westenbroek Mower, Inc.	2 FS70RCE TRIMMER W/AUTOCUT HEAD	463.92	
Total For Dept 264 Twp Property				16,163.00	
Dept 265 Twp Office					
101-265-717.000	TWP OFF. FRNG BEN - HOSPITALIZAT	PRIORITY HEALTH	HEALTH INSURANCE FOR SEPT.	2,702.37	68681
101-265-720.000	TWP OFF. FRNG BEN - OTHER EMPLOY	Flex Administrators	JULY ADMINISTRATION	9.00	68672
101-265-720.000	TWP OFF. FRNG BEN - OTHER EMPLOY	VISION SERVICE PLAN	VISION INSURANCE	28.75	68684
101-265-727.000	Office Supplies	Mc Bee Systems Inc.	200 DEPOSIT SLIP TICKET BOOKS	49.76	68623
101-265-727.000	TWP OFF- SUPPLIES	Xtra Perks	BREAK ROOM SUPPLIES	212.00	68656
101-265-727.000	Office Supplies	Fris Office Outfitters	VARIOUS OFFICE SUPPLIES	153.16	68598
101-265-727.000	Office Supplies	The Printery	BOOKLET ENVELOPES/CLEAN WATER MAILING	145.00	

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Fund 101 General Fund					
Dept 265 Twp Office					
101-265-727.000	TWP OFF- SUPPLIES	Xtra Perks	BREAK ROOM SUPPLIES	174.00	
101-265-728.000	POSTAGE-TAX	EASYPERMIT POSTAGE	POSTAGE FOR VARIOUS DEPARTMENTS	686.79	68671
101-265-750.000	Twp Off- Dues & Subscriptions	STATE OF MICHIGAN	PARK TOWNSHIP MIDEAL MEMBERSHIP	230.00	68640
101-265-801.000	Professional Fees	MITCHELL RHEIN	STREEL LIGHT ASSMT, FACEBOOK UPDATES	500.00	68626
101-265-850.000	TWP Off- Telephone	The Iserv Company	OFFICE PHONE/INTERNET	352.45	68646
101-265-850.000	TWP Off- Telephone	AT&T	OFFICE FAX/SECURITY	107.77	68668
101-265-900.000	Printing & Pub	Michigan Office Solutions	OVERAGE COPY CHARGES	34.28	68678
101-265-920.000	Light & Power	Board of Public Works	52 152ND AVE.	755.38	68582
101-265-920.000	Light & Power	Board of Public Works	52-152ND AVE	795.20	
101-265-921.000	Office Water & Sewer	Park Township	52-152ND SPRINKLING	456.90	68630
101-265-921.000	Office Water & Sewer	Park Township	52 152ND AVE.	39.75	68630
101-265-922.000	Heat	Semco Energy	52 152ND AVE.	18.37	68639
101-265-930.000	Repairs & Maint	BAZEN ELECTRIC	TWP HALL-INSTALL ENERGY SAVING LTG RETF	12,294.00	68580
101-265-930.000	TWP OFF- REPAIRS & MAINTENANCE	Apparelmaster	52 152ND AVE.	28.90	68577
101-265-930.000	TWP OFF- REPAIRS & MAINTENANCE	Apparelmaster	52-152ND AVE.	30.70	
101-265-930.000	TWP Off- Repairs & Maintenance	EBC Security & Electric	QUARTERLY MONITORING	75.00	
101-265-930.000	Repairs & Maint	ESSENBURG PLUMBING INC.	REPAIR URNALS	323.21	
101-265-930.000	Repairs & Maint	West Ottawa Sprinkling	SERVICE ON TWP WIDE RAIN SENSORS	325.58	
101-265-972.000	Building Improvements	JOHNSON'S ROOFING LLC	REMAINDER OF ROOFING OF TWP HALL	15,637.50	68607
		Total For Dept 265 Twp Office		36,165.82	
Dept 266 Attorney/ Counsel					
101-266-801.000	Legal - Profess Services	Scholten and Fant	MEETINGS AND PROFESSIONAL SERVICES	18,961.00	
		Total For Dept 266 Attorney/ Counsel		18,961.00	
Dept 276 Cemetery					
101-276-727.000	Supplies	Holland Supply Co, Inc.	HEMMED SPEARHEAD FLAGS-MARKERS	191.56	
101-276-920.000	Light & Power	Consumers Energy	3332 N 168TH AVE	20.03	68657
101-276-920.000	Light & Power	Consumers Energy	2197 W. LAKEWOOD BLVD.	92.97	68657
101-276-930.000	Repairs & Maint	JOHN HOEKSEMA, INC	COTTER PIN	1.40	68606
101-276-930.000	Repairs & Maint	Reed's Tire Service	TUBE FOR MOWER/INSTALL	17.50	68635
101-276-973.000	Land Improvements	West Ottawa Sprinkling	EXPANDED IRRIGATION SYSTEM	975.00	
		Total For Dept 276 Cemetery		1,298.46	
Dept 336 Fire Department					
101-336-702.000	Fire Dept - Salaries	MARY GAMBY	CLEANING STN #1 3 HRS / STN #2 10 HRS	182.00	68622
101-336-704.000	Fire Dept - Dispatching	CHARTER COMMUNICATIONS	12 S 160TH AVE.	194.97	68669
101-336-704.000	Fire Dept - Dispatching	VERIZON WIRELESS	PHONES FOR FD STAFF	178.64	68683
101-336-704.000	Fire Dept - Dispatching	AT&T	FD #1	70.70	68668
101-336-704.000	Fire Dept - Communications	Mainstay Data Services LLC	INSTALL WIRELESS G ACCESS POINT	287.50	
101-336-705.000	Fire Training	TOM SCHOLTEN	APPARATUS HYDRAULICS & PUMPING OPERATIC	150.00	
101-336-727.000	Fire Dept - Supplies	SAMM SALES & MARKETING OF	BARRICADE TAPE FOR FD	14.35	68637
101-336-727.000	Fire Supplies	City of Holland	6 JUGS OF NIRAK	498.00	68563
101-336-727.000	Fire Supplies	Lake Welding Supply Co.	OXYGEN	15.50	68614
101-336-727.000	Fire Supplies	Fris Office Outfitters	VARIOUS OFFICE SUPPLIES	8.00	68598
101-336-727.000	Fire Supplies	Lake Welding Supply Co.	OXYGEN	15.50	
101-336-727.000	Fire Supplies	Menards - Holland	BOARD UP KITS AND TARPS STA #1 & #2	199.68	
101-336-728.000	Postage	EASYPERMIT POSTAGE	POSTAGE FOR VARIOUS DEPARTMENTS	3.80	68671
101-336-750.000	Dues & Subscriptions	Ottawa County Fire Chiefs	2011-12 FIRE CHIEF ANNUAL DUES	150.00	
101-336-920.000	Light & Power	Board of Public Works	644 S. 160TH AVE-FIRE STATION	335.10	68582

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 General Fund					
Dept 336 Fire Department					
101-336-920.000	Light & Power	Consumers Energy	12 S 160TH AVE.	649.29	68670
101-336-920.000	Light & Power	Board of Public Works	644 160TH AVE.	383.76	
101-336-921.000	Fire Water & Sewer	Board of Public Works	644 S 160TH AVE	52.94	68582
101-336-921.000	Fire Water & Sewer	Board of Public Works	644 S. 160TH -FIRE PREVENTION	11.63	68582
101-336-921.000	Fire Water & Sewer	Board of Public Works	644 S. 160TH AVE-FIRE STATION	66.94	68582
101-336-921.000	Fire Water & Sewer	Park Township	12 S 160TH AVE.	69.90	68630
101-336-921.000	Fire Water & Sewer	Park Township	FIRE STATION/SOCCER SPRINKLING	388.50	68630
101-336-921.000	Fire Water & Sewer	Board of Public Works	644 160TH AVE.	63.40	
101-336-921.000	Fire Water & Sewer	Board of Public Works	644 160TH AVE	11.63	
101-336-921.000	Fire Water & Sewer	Board of Public Works	644 160TH AVE	55.36	
101-336-922.000	Heat	Semco Energy	12 S 160TH AVE.	22.15	68639
101-336-930.000	Repairs & Maint	Lemon Fresh Cleaners	3 TURNOUT GEAR AND PANTS/TIE/SHIRTS/POI	47.77	68615
101-336-930.000	Fire D - Repair & Maintenance	Precision Fire Repair, LLC	PUMP TEST 1562	175.00	68632
101-336-930.000	Fire D - Repair & Maintenance	Precision Fire Repair, LLC	PUMP TEST 1523	175.00	68632
101-336-930.000	Fire D - Repair & Maintenance	Precision Fire Repair, LLC	PUMP TEST 1524	175.00	68632
101-336-930.000	Fire D - Repair & Maintenance	Precision Fire Repair, LLC	PUMP TEST 1521	175.00	68632
101-336-930.000	Repairs & Maint	West Michigan Uniform	BATH TOWELS	24.00	68652
101-336-930.000	Fire D - Repair & Maintenance	MIDSTATE SECURITY	REPAIR CONNECTIONS ON MOTION FD#1	138.00	68625
101-336-930.000	Repairs & Maint	TRACTOR AIR, LLC	A/C REPAIR/ADDED UV DYE	200.00	68648
101-336-930.000	Fire D - Repair & Maintenance	Heartbeat LLC	ADULT/CHILD DEFIBRILLATION PADS	282.00	68602
101-336-930.000	Repairs & Maint	Tele-Rad Inc.	SERVICES TO FD	131.91	68645
101-336-930.000	Fire D - Repair & Maintenance	Top Cut Lawn Care Services	LAWN MAINTENANCE FOR JULY FD #2	185.50	68647
101-336-930.000	Fire D - Repair & Maintenance	Mainstay Data Services LLC	COMPUTER SERVICES FOR FD	195.00	68675
101-336-930.000	Repairs & Maint	Menards - Holland	MULIT-SURFACE PUSH BROOM	7.99	68677
101-336-930.000	Repairs & Maint	Mast Heating & Cooling	REPLACED BLOWER MOTOR	317.52	68676
101-336-930.000	Fire D - Repair & Maintenance	Batteries Plus - 387	10V NICD	30.99	
101-336-930.000	Repairs & Maint	VAN DEN BERGE PEST CONTROL	FD BUG EXTERMINATOR	150.00	
101-336-930.000	Repairs & Maint	West Michigan Uniform	BATH TOWELS	18.00	
101-336-930.000	Repairs & Maint	West Michigan Uniform	BATH TOWELS	12.00	
101-336-930.000	Repairs & Maint	West Michigan Uniform	BATH TOWELS	12.00	
101-336-930.000	Repairs & Maint	West Ottawa Sprinkling	SERVICE ON TWP WIDE RAIN SENSORS	10.00	
101-336-930.000	Repairs & Maint	West Ottawa Sprinkling	PT FD	87.62	
101-336-940.000	Fire Hydrant Rental	Board of Public Works	HYDRANT RENTAL	1,440.75	68582
101-336-940.000	Fire Hydrant Rental	Board of Public Works	HYDRANT RENTAL	1,440.75	
101-336-961.000	Fire Medical	Holland Medi Center	SCREEN FOR REDDER/VERSPoor	456.82	
101-336-971.000	Equipment	Quality Door Co, Inc.	GARAGE DOORS AND OPENERS-INSURANCE	5,550.00	68634
Total For Dept 336 Fire Department				15,517.86	
Dept 371 Building Inspection Department					
101-371-717.000	BLDG. FRNG BEN - HOSPITALIZATION	PRIORITY HEALTH	HEALTH INSURANCE FOR SEPT.	1,296.59	68681
101-371-720.000	BLDG. FRNG BEN - OTHER EMPLOYEE	Flex Administrators	JULY ADMINISTRATION	6.75	68672
101-371-720.000	BLDG. FRNG BEN - OTHER EMPLOYEE	VISION SERVICE PLAN	VISION INSURANCE	15.97	68684
101-371-727.000	Supplies	AT&T	OFFICE FAX/SECURITY	16.94	68668
101-371-728.000	BUILDING POSTAGE	EASYPERMIT POSTAGE	POSTAGE FOR VARIOUS DEPARTMENTS	27.76	68671
101-371-801.002	PROFESSIONAL SERVICES-PLUMBING I	West MI Plumbing Inspectio	16 INSPECTION@ \$40	640.00	68651
101-371-801.003	Electrical Inspector - Salary	ELECTRICAL INSPECTION SER	25 INSP@ \$40	1,000.00	68595
101-371-801.004	Professional Services-Mechanical	West Shore Inspections	30 INSP @ \$40/JULY	1,200.00	68653
101-371-860.000	Mileage	Eric Davis	288 MILES@ \$159.84	159.84	68597
101-371-900.000	Printing & Pub	Engineering Supply & Imagi	78 DIGITAL BOND/2 LARGE FORMAT BINDERS	59.00	68596

POST DATES 08/01/2011 - 09/01/2011  
 JOURNALIZED  
 BOTH OPEN AND PAID

A/P AS OF MARCH 31 2011 (#11)

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 General Fund					
Dept 371 Building Inspection Department					
Total For Dept 371 Building Inspection Department				4,422.85	
Dept 445 Drains - Public Benefit					
101-445-920.000	Light & Power	Board of Public Works	1331 EDGEWOOD	58.30	68582
101-445-920.000	Light & Power	Board of Public Works	1331 EDGEWOOD	61.31	
Total For Dept 445 Drains - Public Benefit				119.61	
Dept 448 Street Lighting					
101-448-920.000	Streets Light & Power	Board of Public Works	STREET LIGHTS	2,897.50	68582
101-448-920.000	Streets Light & Power	Board of Public Works	SILVER RIDGE	23.76	68582
101-448-920.000	Streets Light & Power	Consumers Energy	STREET LIGHTS	9,227.30	68589
101-448-920.000	Streets Light & Power	Consumers Energy	STREET LIGHTS	227.35	68589
101-448-920.000	Streets Light & Power	Board of Public Works	STREET LIGHTS	9.60	
101-448-920.000	Streets Light & Power	Board of Public Works	STREET LIGHTS	2,987.50	
101-448-920.000	Streets Light & Power	Board of Public Works	SILVER RIDGE	23.76	
Total For Dept 448 Street Lighting				15,396.77	
Dept 722 Zoning					
101-722-727.000	Zoning Supplies	Ben's Rubber Stamps	NAME PLATES FOR BOARD ROOM	25.50	
101-722-728.000	Postage	EASYPERMIT POSTAGE	POSTAGE FOR VARIOUS DEPARTMENTS	27.13	68671
101-722-801.000	PLG/ZBA - Professional Serv's	AEB COMMUNITY PLANNING SEF	SERVICES FOR JUNE	2,190.20	68571
101-722-801.000	PLG/ZBA - Professional Serv's	LSL PLANNING, INC.	COMPREHENSIVE PLAN	677.98	68618
101-722-860.000	PLG/ZBA - Mileage	ED DEVRIES	359 MI @ \$.555	199.25	68593
101-722-860.000	PLG/ZBA - Mileage	ED DEVRIES	APRIL/MAY MILEAGE 65 MI @ \$.51	33.15	68593
101-722-860.000	PLG/ZBA - Mileage	ED DEVRIES	65 MI @ \$.51 MAY	33.15	68593
101-722-900.000	Printing & Pub	West Michigan Media	JULY BILLINGS	122.20	68666
Total For Dept 722 Zoning				3,308.56	
Dept 748 Community Services					
101-748-803.000	Comm Prom - Purchased Services	MacMedia	TWP BOARD MEETING 7/14/11	553.00	68619
101-748-803.000	Comm Prom - Purchased Services	ARROWASTE	CLEAN UP DAYS 8/20/11	4,661.14	
101-748-803.000	Comm Prom - Purchased Services	MacMedia	BOARD MEETING 8/11/11	333.00	
Total For Dept 748 Community Services				5,547.14	
Dept 852 Retiree Expenses					
101-852-717.000	Frng Ben - Hospitalization Ins	PRIORITY HEALTH	HEALTH INS. FOR B.VISSER	54.60	68682
101-852-717.000	Frng Ben - Hospitalization Ins	PRIORITY HEALTH	HEALTH INS FOR S. VISSER	54.60	68682
101-852-717.000	Frng Ben - Hospitalization Ins	PRIORITY HEALTH	HEALTH INS. FOR V. MYRICK	54.60	68682
101-852-720.000	FRNG BEN - OTHER EMPLOYEE BENS-R	VISION SERVICE PLAN	VISION INSURANCE	30.51	68684
Total For Dept 852 Retiree Expenses				194.31	
Total For Fund 101 General Fund				143,169.31	
Fund 207 Police Fund					
Dept 301 Police/sheriff					
207-301-802.000	Police Protection	OTTAWA COUNTY TREASURER	2011 TEAM FOR 1/11-6/11	1,221.73	68628
207-301-802.000	Police Protection	OTTAWA COUNTY TREASURER	EXP FOR JULY 2011	9,804.54	68628
207-301-802.000	Police Protection	OTTAWA COUNTY TREASURER	EXPENDITURES FOR JULY 2011	50,240.85	68628
207-301-802.000	Police Protection	OTTAWA COUNTY TREASURER	EXPENDITURES FOR JULY 2011	3,438.26	68628
207-301-802.000	Police Protection	West Ottawa Public School	CROSSING GUARD LKWD,WZOO & WDSDE	12,617.38	68667
207-301-802.000	Police Protection	OTTAWA COUNTY TREASURER	JULY EXPENDITURES	1,125.71	

POST DATES 08/01/2011 - 09/01/2011  
 JOURNALIZED  
 BOTH OPEN AND PAID

A/P AS OF MARCH 31 2011 (#11)

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 207 Police Fund					
Dept 301 Police/sheriff					
Total For Dept 301 Police/sheriff				78,448.47	
Total For Fund 207 Police Fund				78,448.47	
Fund 208 Park/recreation Fund					
Dept 000					
208-000-607.000	Recreation Fees	AMANDA BAUER	CX CAMP 911	10.00	68575
208-000-607.000	Recreation Fees	ANN SHARKEY	CX CAMP 911	10.00	68576
208-000-607.000	Recreation Fees	CARRIE DRUMMER	CX CAMP 911	10.00	68586
208-000-607.000	Recreation Fees	DAVID ROBARGE	CX CAMP 911	10.00	68591
208-000-607.000	Recreation Fees	GEORGI LEWIS	CX CAMP 911 X 2	20.00	68599
208-000-607.000	Recreation Fees	JOSEPH ISYK	CX CAMP 911	10.00	68608
208-000-607.000	Recreation Fees	JUPY HONEYCUTT	GRANT CX SOCCER	27.00	68610
208-000-607.000	Recreation Fees	LISA BROWN	CX CAMP 911	10.00	68617
208-000-607.000	Recreation Fees	RHONDA KUYERS	DROPPED SOCCER-JACKSON	27.00	68636
208-000-607.000	Recreation Fees	SARAH SCHALLHORN	YOUTH BEACH VOLLEYBVALL REFUND	100.00	68638
208-000-607.000	Recreation Fees	TAMMY DAVIDSON	CX CAMP 911	10.00	68643
208-000-608.000	Tot Time Enrollments	MARISSA GUNNETT	ACTIVITY FEE \$35 AND TUITION \$25	60.00	68621
208-000-608.000	Tot Time Enrollments	PATRICIA WILLIAMS	DEPOSIT REFUND	60.00	68631
208-000-667.000	Building Rentals	JAIME RODRIGUEZ	REIMBURSE SECURITY DEPOSIT FOR 6/28/201	100.00	68605
208-000-667.000	Building Rentals	NEIGHBORS PLUS	REFUND SECURITY DEPOSIT	100.00	68663
208-000-667.000	Building Rentals	HERMELINDA GARZA	COMMUNITY BLDG SECURITY DEPOSIT 8/18/11	100.00	68673
Total For Dept 000				664.00	
Dept 663 Child Care - Tot Time					
208-663-850.000	Telephone	AT&T	TOT TIME/MAINTENANCE PHONE	86.69	68668
Total For Dept 663 Child Care - Tot Time				86.69	
Dept 751 Recreation Department					
208-751-702.000	REC - SALARIES	LACEY GEERLINGS	CAMP 3 (6X\$30)	180.00	68613
208-751-706.000	Rec Program	Champion Gymnastics	SESSION 2	310.50	68587
208-751-717.000	REC. FRNG BEN - HOSPITALIZATION	PRIORITY HEALTH	HEALTH INSURANCE FOR SEPT.	1,201.05	68681
208-751-720.000	REC. FRNG BEN - OTHER EMPLOYEE B	Flex Administrators	JULY ADMINISTRATION	4.50	68672
208-751-720.000	REC. FRNG BEN - OTHER EMPLOYEE B	VISION SERVICE PLAN	VISION INSURANCE	10.29	68684
208-751-727.000	Supplies	Graphix Signs/Embroidery	SIGNS FOR RESTROOMS-FMRS MKT	25.00	68601
208-751-727.000	Supplies	Van Wieren Hardware	VARIOUS SUPPLIES	35.52	68649
208-751-728.000	Postage	EASYPERMIT POSTAGE	POSTAGE FOR VARIOUS DEPARTMENTS	3.96	68671
208-751-730.000	Program Materials	Superior Sport Store	2 CASES OF TENNIS BALLS	144.00	68642
208-751-730.000	Program Materials	Chromatic Graphics	SOFTBALL TEE-KELLY GREEN	8.00	68588
208-751-730.000	Program Materials	JULIE RIORDAN	GIFT CERTIFICATES TO SOCCER VOLS	30.00	68609
208-751-730.000	Program Materials	MICHIGAN CUSTOM SIGNS, INC	ROLL SIGN PRINT	95.90	68624
208-751-730.000	Program Materials	West Michigan Uniform	504901, 505271, 104521- FMRS MARKET	823.46	68652
208-751-730.000	Program Materials	Barb Burmeister	MILEAGE/OTHER EXPENSES	276.50	68579
208-751-730.000	Program Materials	Sue Hill	SUPPLIES FOR ART CLASSES	194.77	68641
208-751-730.000	Program Materials	Signs By Tomorrow	COROPLAST-SOCCER FIELD LAYOUT	80.34	
208-751-803.000	Purchased Services	MIKE CLARK	WINDSTROM PARK 8/4/11	600.00	68569
208-751-803.000	Purchased Services	KERKSTRA PORTABLE RESTROOM	RESTROOM FOR FMRS MARKET	89.00	68612
208-751-803.000	PURCHASED SERVICES	DANIEL DYKENS	COMMUNITY GARDEN/ELECTIONS	55.00	68590
208-751-803.000	Purchased Services	OTTAWA COUNTY FAIR ASSOCIATION	PREMIUM BOOK ADVERTISING-CONCERT/MARKE	200.00	68627
208-751-803.000	Purchased Services	Taylor Rental	STAGE FOR CONCERT IN THE PARK	154.00	68644

POST DATES 08/01/2011 - 09/01/2011  
 JOURNALIZED  
 BOTH OPEN AND PAID

A/P AS OF MARCH 31 2011 (#11)

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 208 Park/recreation Fund					
Dept 751 Recreation Department					
208-751-803.000	Purchased Services	CARPE DIEM	SESSION 2	400.00	68585
208-751-803.000	Purchased Services	KATHY HOWARD	YOGA FLOW JULY-AUG	315.00	68611
208-751-803.000	RECREATION - PURCHASED SERVICES	MANDY RUHL	SUMMER PILATES 48 CLASSES	326.40	68620
208-751-803.000	Purchased Services	ALEX RADKE	REC-FARMER'S MARKET	310.00	68573
208-751-803.000	Purchased Services	Barb Burmeister	MILEAGE/OTHER EXPENSES	200.00	68579
208-751-803.000	PURCHASED SERVICES	DANIEL DYKENS	STICKERS ON MASTER CARDS 10.5 HOURS	7.50	68590
208-751-803.000	Purchased Services	MVP SPORTS CLUB	QUICK START (SESS 4-9)/CARDIO TENNIS	2,162.70	68662
208-751-803.000	Purchased Services	RICK HERRELL	FORMERLY HIP 8/18/2011	300.00	68664
208-751-803.000	Purchased Services	Taylor Rental	SUMMER SOUNDS STAGE FOR 8/5/11	194.00	68665
208-751-803.000	PURCHASED SERVICES	DANIEL DYKENS	ELECTIONS/COMMUNITY GARDEN	40.00	
208-751-803.000	Purchased Services	KERKSTRA PORTABLE RESTROOM	1286 OBR	89.00	
208-751-850.000	REC COM - TELEPHONE	Barb Burmeister	MILEAGE/OTHER EXPENSES	600.00	68579
208-751-860.000	Mileage	ALEX RADKE	305 MI @ \$.555	169.28	68572
208-751-900.000	Printing & Pub	Allegra Print/Imaging	B. BURMEISTER CARDS	165.53	68574
208-751-900.000	Printing & Pub	OTTAWA COUNTY FAIR ASSOCIATION	PREMIUM BOOK ADVERTISING-CONCERT/MARKET	200.00	68627
208-751-900.000	Printing & Pub	West Michigan Media	JULY BILLINGS	630.00	68666
208-751-900.000	Printing & Pub	Michigan Office Solutions	OVERAGE COPY CHARGES	34.28	68678
208-751-971.000	Equipment	DeLeeuw Lumber Company	COMMUNITY GARDEN PERGOLA	257.71	68564
Total For Dept 751 Recreation Department				10,923.19	
Dept 756 Parks Department					
208-756-717.000	PARKS FRNG BEN - HOSPITALIZATION	PRIORITY HEALTH	HEALTH INSURANCE FOR SEPT.	1,332.99	68681
208-756-720.000	PARKS FRNG BEN - OTHER EMPLOYEE	Flex Administrators	JULY ADMINISTRATION	5.25	68672
208-756-720.000	PARKS FRNG BEN - OTHER EMPLOYEE	VISION SERVICE PLAN	VISION INSURANCE	14.91	68684
208-756-727.000	Park Supplies	JOHN HOEKSEMA, INC	3 HIGH Z TRACK BLADES	64.50	68606
208-756-727.000	Park Supplies	FASTENAL COMPANY	VINYL GLOVES	25.43	
208-756-727.000	Park Supplies	FASTENAL COMPANY	VINYL GLOVES/BAGS	197.24	
208-756-728.000	Postage	EASYPERMIT POSTAGE	POSTAGE FOR VARIOUS DEPARTMENTS	5.92	68671
208-756-729.000	Gas & Oil-Vehicles	Eric Davis	59.5 MILES @ \$.55 MIANTENANCE/FUEL	98.50	68597
208-756-729.000	PARKS - GAS & OIL-VEHICLES	Brenner Oil Company	GAS FOR VEHICLES	278.70	68583
208-756-729.000	Gas & Oil-Vehicles	PERFORMANCE PLUS QUICK LUBE	2008 GMC SIERRA	41.18	
208-756-801.000	Professional Fees	DON DYKSTRA	JULY HOURS	230.00	68592
208-756-801.000	PARKS - PROFESSIONAL SERV	KERKSTRA PORTABLE RESTROOM	DOG PARK	89.00	68612
208-756-801.000	PARKS - PROFESSIONAL SERV	KERKSTRA PORTABLE RESTROOM	RANSOM & VIRGINIA PARKS	178.00	68612
208-756-801.000	PARKS - PROFESSIONAL SERV	KERKSTRA PORTABLE RESTROOM	WOHSN/TENNIS CLUB	64.00	68612
208-756-920.000	Parks Light & Power	Board of Public Works	1286 OBR	9.60	68582
208-756-920.000	Parks Light & Power	Board of Public Works	1286 OBR	134.78	68582
208-756-920.000	Parks Light & Power	Board of Public Works	1284 OBR	81.29	68582
208-756-920.000	Parks Light & Power	Board of Public Works	1282 OTTAWA BEACH RD	11.59	68582
208-756-920.000	Parks Light & Power	Board of Public Works	1286 OBR	28.80	68582
208-756-920.000	Parks Light & Power	Consumers Energy	14595 JAMES ST.	133.36	68589
208-756-920.000	Parks Light & Power	Consumers Energy	1774 PERRY ST.	157.57	68589
208-756-920.000	Parks Light & Power	Consumers Energy	16576 RANSOM ST.	38.44	68657
208-756-920.000	Parks Light & Power	Consumers Energy	1774 PERRY ST.	34.97	68657
208-756-920.000	Parks Light & Power	Consumers Energy	14595 JAMES ST	45.50	68670
208-756-920.000	Parks Light & Power	Consumers Energy	1700 PERRY	80.70	68670
208-756-920.000	Parks Light & Power	Consumers Energy	669 HARRINGTON	283.52	68670
208-756-920.000	Parks Light & Power	Board of Public Works	1284 OBR	119.56	
208-756-920.000	Parks Light & Power	Board of Public Works	1286 OBR	106.76	

POST DATES 08/01/2011 - 09/01/2011  
 JOURNALIZED  
 BOTH OPEN AND PAID

A/P AS OF MARCH 31 2011 (#11)

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 208 Park/recreation Fund					
Dept 756 Parks Department					
208-756-920.000	Parks Light & Power	Board of Public Works	1286 OBR	28.80	
208-756-920.000	Parks Light & Power	Board of Public Works	1282 OBR	11.59	
208-756-921.000	Parks Water & Sewer	Board of Public Works	669 HARRINGTON	322.39	68582
208-756-921.000	Parks Water & Sewer	Park Township	KEPPLE FOREST	205.35	68630
208-756-921.000	Parks Water & Sewer	Park Township	1700 PERRY	30.75	68630
208-756-921.000	Parks Water & Sewer	Park Township	WINSTROM PARK-SPRINKLING	516.60	68630
208-756-921.000	Parks Water & Sewer	Park Township	1286 OBR/COMMUNITY CENTER	230.55	68630
208-756-921.000	Parks Water & Sewer	Park Township	1464 OBR-FIRE STATION	31.80	68630
208-756-921.000	Parks Water & Sewer	Park Township	1464 OBR	28.95	68630
208-756-921.000	Parks Water & Sewer	Holland Charter Township	JAMES ST.	235.32	68658
208-756-921.000	Parks Water & Sewer	Board of Public Works	669 HARRINGTON	196.55	
208-756-922.000	Parks Heat	Semco Energy	1286 OBR COMMUNITY CENTER	19.51	68639
208-756-922.000	Parks Heat	Semco Energy	669 HARRINGTON	36.50	68639
208-756-930.000	Parks Fund - Repair & Maint	Apparelmaster	1464 OBR	12.50	68577
208-756-930.000	Parks Fund - Repair & Maint	Apparelmaster	1286 OBR	45.10	68577
208-756-930.000	Parks Repairs & Maint	Holland Lock & Safe	CHANGE LOCKSET	192.98	68603
208-756-930.000	Parks Repairs & Maint	J.T.'s Tree Service Inc.	GRINS STUMP BY DOG PARK	350.00	68604
208-756-930.000	Parks Repairs & Maint	Apparelmaster	1464 OBR	12.50	
208-756-930.000	Parks Fund - Repair & Maint	Apparelmaster	1286 OBR	45.10	
208-756-930.000	Parks Repairs & Maint	STO-COTE PRODUCTS INC.	LILFT GATE DELIVERY CHARGE	70.00	
208-756-930.000	Parks Repairs & Maint	STO-COTE PRODUCTS INC.	ICE RINK	1,669.66	
208-756-930.000	Parks Repairs & Maint	West Ottawa Sprinkling	SERVICE ON TWP WIDE RAIN SENSORS	140.00	
208-756-971.000	Equipment	GOPHER	PLAYGROUND EQUIPMENT	17.42	68566
Total For Dept 756 Parks Department				8,341.98	
Total For Fund 208 Park/recreation Fund				20,015.86	
Fund 211 Bike Path Fund					
Dept 755 Bike Path					
211-755-717.000	BIKE PATH FRNG BEN - HOSPITALIZA	PRIORITY HEALTH	HEALTH INSURANCE FOR SEPT.	1,332.98	68681
211-755-720.000	BIKE PATH FRNG BEN - OTHER EMPLO	Flex Administrators	JULY ADMINISTRATION	5.25	68672
211-755-720.000	BIKE PATH FRNG BEN - OTHER EMPLO	VISION SERVICE PLAN	VISION INSURANCE	14.90	68684
211-755-727.000	Bike Path Supplies	Reed's Tire Service	TIRES FOR BIKE PATH TRACTOR	90.00	68635
211-755-727.000	Bike Path Supplies	Grainger	MEASURING WHEEL	109.26	
211-755-727.000	Bike Path Supplies	Holland P.T.	PARTS FOR BIKE PATH TRACTOR	77.94	
211-755-728.000	Postage	EASYPERMIT POSTAGE	POSTAGE FOR VARIOUS DEPARTMENTS	54.40	68671
211-755-801.000	Professional Fees	Prein & Newhof	PATHWAY REPAIRS	3,720.42	
211-755-801.000	Professional Fees	Prein & Newhof	SIDEWALK ADMINISTRATION	629.15	68633
211-755-801.000	Professional Fees	J.T.'s Tree Service Inc.	S. SHORE DR. BIKE PATH TREE	1,000.00	68568
211-755-801.000	Professional Fees	J.T.'s Tree Service Inc.	BEECH TREE ON BKIE PATH LAKESHORE DR.	650.00	68568
211-755-930.000	Repairs & Maint	Reed's Tire Service	NEW TUBE/INSTALL	22.50	68635
211-755-930.000	Repairs & Maint	MCMILLAN CONCRETE & SNOW I	REPLACE LAKEWOOD BLVD. SIDEWALK	480.00	68660
211-755-930.000	Repairs & Maint	Pittman Asphalt Maintenar	PATCH ON NEW HOLLAND BIKE PATH	950.00	
Total For Dept 755 Bike Path				9,136.80	
Total For Fund 211 Bike Path Fund				9,136.80	
Fund 351 Sewer Debt					
Dept 000					
351-000-955.000	Miscellaneous	Park Township	PD WTR/SWR ASSMTS TOGETHER	500.00	1705

POST DATES 08/01/2011 - 09/01/2011  
 JOURNALIZED  
 BOTH OPEN AND PAID

A/P AS OF MARCH 31 2011 (#11)

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 351 Sewer Debt					
Dept 000					
351-000-990.000	Adm. Fees	Park Township	ADM FEES FOR 1ST QTR 2011-2012	10,500.00	1704
		Total For Dept 000		11,000.00	
		Total For Fund 351 Sewer Debt		11,000.00	
Fund 591 Water Fund					
Dept 000					
591-000-029.000	Water	DUSCKETT, DONNA M.	UB refund for account: 54352617-02	0.00	6120
591-000-688.000	Water	PRESCOTT, PAUL	UB refund for account: 55219415-01	36.26	6119
591-000-688.000	Water	DUSCKETT, DONNA M.	UB refund for account: 54352617-02	16.42	6120
591-000-688.000	Water	WARREN, RUSSELL	UB refund for account: 55275083-00	17.97	6132
591-000-728.000	Postage	EASYPERMIT POSTAGE	P/O 8000-9090-0568-2328	883.22	6134
591-000-731.000	Agent Fees	OTTAWA COUNTY PUBLIC UTIL	WATER USE FOR JUNE 2011	187.50	6125
591-000-804.000	Water & Sew - Eng Fees	Prein & Newhof	2090479 SITE PLAN REV - BENJAMIN'S HOPE	125.00	6118
591-000-804.000	Water & Sew - Eng Fees	Prein & Newhof	2100074 WTR SUPPLY SYS ADM.	770.31	6118
591-000-900.000	Printing & Pub	Printing Systems Inc	UTILITY BILLS	333.45	6126
591-000-920.000	Light & Power	Consumers Energy	5890	30.46	6133
591-000-920.000	Light & Power	Consumers Energy	1000 2933 0790	113.26	6133
591-000-920.000	Light & Power	Consumers Energy	1061	74.31	6133
591-000-920.000	Light & Power	Consumers Energy	1000 2933 1327	90.32	6133
591-000-920.000	Light & Power	Consumers Energy	1000 2933 1632	16.20	6133
591-000-922.000	Heat	Semco Energy	0213090.501	14.25	6128
591-000-922.000	Heat	Semco Energy	0213089.501	14.30	6128
591-000-958.000	Overpayment	Holland Charter Township	PD SWR BILL WITH WTR BILL	51.11	6129
591-000-958.000	Overpayment	Park Township	PD TAXES W/ASSMT	1,477.39	6130
591-000-963.000	Water Service	AT&T	616 R03-3109 109 4	671.87	6122
591-000-963.000	Water Service	Holland Charter Township	NEW WTR SERV HOOKUP	8.29	6124
591-000-963.000	Water Service	JON KNOLL	DOWNGRADE REFUND FROM 1" TO 5/8" METER	95.00	6127
591-000-963.000	Water Service	Board of Public Works	23726 - LESS CREDIT ON 23750	492.00	6131
591-000-963.000	Water Service	Tulip City Asphalt Paving	1963 32ND ST BIKEPATH REPAIR DUE TO WF	375.00	6135
591-000-963.001	Water Use	Board of Public Works	WATER USAGE FOR QTR ENDING 6-30-11	31,083.98	6117
591-000-963.001	Water Use	OTTAWA COUNTY PUBLIC UTIL	WATER USE FOR JUNE 2011	82,603.14	6125
591-000-990.000	Adm. Fees	Park Township	ADM FEES FOR 1ST QTR 2011-2012	17,750.00	6121
		Total For Dept 000		137,331.01	
		Total For Fund 591 Water Fund		137,331.01	
Fund 703 Tax Collection Fund					
Dept 000					
703-000-688.000	Tax Account - Over Payments	Larson Family Trust	Robert overpd 2011 Stax 09-251-007	6.00	7423
703-000-688.000	Tax Account - Over Payments	Marx Elizabeth A Trust	overpd 2011 s taxes 16-150-019	210.83	7431
703-000-688.000	Tax Account - Over Payments	Groot Candice B Rev Trust	overpd 11 stax 16-150-015	86.35	7432
703-000-760.000	Ta - Ottawa Area Interm	OTTAWA AREA INTERMEDIATE	TAXES COLLECTED 7-16-7-31-11	139,783.54	7427
703-000-760.000	Ta - Ottawa Area Interm	OTTAWA AREA INTERMEDIATE	TAXES COLLECTED 8-1-8-15-11	386,644.31	7435
703-000-761.000	Ta - County	OTTAWA COUNTY TREASURER	TAXES COLLECTED 7-16-7-31-11	91,107.49	7428
703-000-761.000	Ta - County	OTTAWA COUNTY TREASURER	2011 TAXES COLLECTED 8-1-8-15-11	252,005.60	7436
703-000-762.000	Ta - S.e.t.	OTTAWA COUNTY TREASURER	TAXES COLLECTED 7-16-7-31-11	151,846.31	7428
703-000-762.000	Ta - S.e.t.	OTTAWA COUNTY TREASURER	2011 TAXES COLLECTED 8-1-8-15-11	420,009.98	7436
703-000-763.000	Ta - West Ottawa Schools	West Ottawa Public School	TAXES COLLECTED 7-16-7-31-11	302,713.68	7430
703-000-763.000	Ta - West Ottawa Schools	West Ottawa Public School	TAXES COLLECTED 8-1-8-15-11	666,434.81	7440

POST DATES 08/01/2011 - 09/01/2011  
 JOURNALIZED  
 BOTH OPEN AND PAID

A/P AS OF MARCH 31 2011 (#11)

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 703 Tax Collection Fund					
Dept 000					
703-000-764.000	Ta - Holland Pool Authority	HOLLAND COMMUNITY AQUATIC	TAXES COLLECTED 7-16-7-31-11	2,281.89	7425
703-000-764.000	Ta - Holland Pool Authority	HOLLAND COMMUNITY AQUATIC	TAXES COLLECTED 8-1-8-15-11	6,213.19	7433
703-000-765.000	Ta - Holland Public Schools	HOLLAND PUBLIC SCHOOLS	TAXES COLLECTED 7-16-7-31-11	32,224.26	7426
703-000-765.000	Ta - Holland Public Schools	HOLLAND PUBLIC SCHOOLS	TAXES COLLECTED 8-1-8-15-11	67,689.71	7434
703-000-773.000	Special Assmts	PARK TOWNSHIP WATER	SP ON TAXES COLLECTED 7-16-7-31-11	2,993.14	7429
703-000-773.000	Special Assmts	PARK DRAIN ASSMTS	SP ON TAXES COLLECTED 8-1-8-15-11	360.00	7437
703-000-773.000	Special Assmts	PARK TOWNSHIP SEWER	SP ON TAXES COLLECTED 8-1-8-15-11	5,226.10	7438
703-000-773.000	Special Assmts	PARK TOWNSHIP WATER	SP ON TAXES COLLECTED 8-1-8-15-11	3,633.14	7439
703-000-773.000	Special Assmts	PARK DRAIN ASSMTS	SP ASSMTS ON TAXES 8-1-8-15-11	360.00	7441
703-000-999.001	Int Paid To Gf	Park Township	INT TO GEN FUND	143.15	7424
Total For Dept 000				2,531,973.48	
Total For Fund 703 Tax Collection Fund				2,531,973.48	
Fund Totals:					
Fund 101 General Fund				143,169.31	
Fund 207 Police Fund				78,448.47	
Fund 208 Park/recreation				20,015.86	
Fund 211 Bike Path Fund				9,136.80	
Fund 351 Sewer Debt				11,000.00	
Fund 591 Water Fund				137,331.01	
Fund 703 Tax Collection				2,531,973.48	
Total For All Funds:				2,931,074.93	

## PARK TOWNSHIP FIRE DEPARTMENT

Activity Report for August 2011

DATE	STATION	REPORT #	INCIDENT TYPE	LOCATION	CAUSE	\$ LOSS FROM FIRE
1 8/1/11	1	38	Lines Arching/Sparki	683 Park Avenue	Nothing Found	\$ -
1 8/3/11	2	87	Water Rescue	2215 OBR-Holland State Park	Canceled Enroute-Subjects Out of the Water	\$ -
1 8/3/11	1	39	Water Rescue	2215 OBR-Holland State Park	Canceled Enroute-Subjects Out of the Water	\$ -
1 8/4/11	2	88	Boat Fire	1862 OBR-Yacht Basin-Off "C" Dock	No Fire - Small Fuel Leak	\$ -
1 8/5/11	2	89	Water Rescue	2737 N. Lakeshore Drive	Canceled Enroute-Jet Skier, Medical Issue	\$ -
1 8/5/11	2	90	Gas Leak	895 OBR-Beechwood Church	Lawn Mower Hit the Gas Meter	\$ -
1 8/6/11	2	91	Medical	3386 Starboard Drive	Medical	\$ -
1 8/6/11	1	40	Medical	2430 Interlake Walk	Medical	\$ -
1 8/9/11	1	41	Assist to Graafschap	6638 138th-Felt Mansion	Assist on Water Rescue with 1531 & 1523 (Air)	\$ -
1 8/9/11	2	92	Fire Alarm	16610 Riley Street	Canceled Enroute	\$ -
1 8/10/11	1	42	Medical	1907 W. 32nd Street	Medical	\$ -
1 8/11/11	1	43	Medical	1907 W. 32nd Street	Medical	\$ -
1 8/11/11	2	93	Fire Alarm	1856 Blue Isle Court	Canceled Enroute	\$ -
1 8/13/11	1	44	Medical	677 Saunders Avenue	Medical	\$ -
1 8/13/11	1	45	Fire Alarm	743 Lakeside Road	Lightning Strike Near Residence	\$ -
1 8/13/11	2	94	Fire Alarm	1594 Waukazoo Drive	Canceled Enroute	\$ -
1 8/13/11	2	95	Residential Fire	720 Old Town Road	House Struck by Lightning	\$ 50,000
1 8/13/11	1	46	Assist to Station #2	720 Old Town Road	Residential Fire Assist-Apparatus and Manpower	\$ -
1 8/13/11	2	96	Fire Alarm	2591 N. Division Avenue	False Alarm-Possibly Set Off by Storm	\$ -
1 8/13/11	2	97	Water Rescue	2215 OBR-Holland State Park	Overtured Sailboats in Water	\$ -
1 8/13/11	1	47	Water Rescue	2215 OBR-Holland State Park	Overtured Sailboats in Water	\$ -
1 8/14/11	2	98	Residential Fire	1137 Ambertrace	Dumpster on Fire, Not Attached to a Building	\$ 500
1 8/14/11	2	99	Medical	230 Foxdown Road	Canceled Enroute	\$ -
1 8/16/11	2	100	CO Alarm	3871 Hyder Court	Elevated Levels of 66ppm; possibly dryer	\$ -
1 8/17/11	2	101	Residential Fire	376 Silverridge Drive	Under Investigation	\$ 250,000
1 8/17/11	1	48	Assist to Station #2	376 Silverridge Drive	Assist at Residential Fire W/ Trucks And Personnel	\$ -
1 8/19/11	2	102	Fire Alarm	1953 Forest Drive	Nothing Found	\$ -
1 8/19/11	2	103	Unknown Accident	14578 Riley Street	Canceled Enroute-Holland Township On Scene	\$ -
1 8/21/11	2	104	Water Rescue	2215 OBR-Holland State Park	Man Fell Off North Pier into Water	\$ -
1 8/21/11	1	49	Water Rescue	2215 OBR-Holland State Park	Man Fell Off North Pier into Water	\$ -
1 8/23/11	2	105	Smoke Investigation	960 Meadow Ridge Drive	Tree Branch Fell on Decorative Driveway Lamp	\$ -
1 8/24/11	2	106	Service Call	2215 OBR-Holland State Park	Search for Lost 7 Y/O Male	\$ -
1 8/25/11	2	107	Fire Alarm	2359 Black Lake Walk	False Alarm	\$ -
1 8/25/11	2	108	Fire Alarm	3765 N. 168th Avenue-Lakeshore El.	False Alarm - Set Off By Cleaning Crews	\$ -
1 8/25/11	2	109	Unknown Accident	N. 168th Avenue & Riley Street	Multi-Vehicle Crash and Spill Cleanup	\$ -
1 8/26/11	1	50	Medical	656 Whitman Avenue	Medical	\$ -
1 8/28/11	1	51	Fire Alarm	1899 South Shore Drive	Burned Food	\$ -
1 8/30/11	2	110	Residential Fire	3611-264 Butternut Drive	Furnace Motor Seized Up	\$ -
1 8/31/11	2	111	Service Call	N. 160th Avenue	Assist Police	\$ -
				39 Calls for August	Total Dollar Loss from Fire	\$ 300,500

Date: September 8, 2011

To: Park Township Board

RE: Agenda Item 8: Special Presentation by Mary Fales, Watershed Coordinator for  
MACC

This month we have invited Mary Fales to bring you up to date regarding the latest and greatest on the MACC efforts in the Lake Macatawa Watershed. MACC recently was the recipient of a large grant that will greatly assist the efforts at cleaning up the water flowing past us out to Lake Michigan.

Manager's Recommendation: Welcome Mary and ask any questions as a result of her presentation.

Date: September 8, 2011

To: Park Township Board

RE: Agenda Item 9.a: 2010-2011 Audit Report

Our auditors, Kiekover, Scholma and Shumaker, have completed the audit and will deliver the results at our meeting. We hope to have Emil Sabolish and Joe Kuipers at our session to discuss the highlights of the audit and to answer any questions you may have.

Attached are copies of the audit and the management letter that accompanies it. We have hard copies of both should you want one.

Manager's Recommendation: Receive the audit report for FY 2010-2011.



## **Kiekover, Scholma & Shumaker, PC**

*Certified Public Accountants and Consultants*

Joseph Kuiper  
David Nienhuis  
Emil Sabolish, Jr.  
Kenneth Scholma  
Timothy Stob

August 25, 2011

Township Board  
Park Township, Michigan

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Park Township as of and for the year ended March 31, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered Park 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 Responsibilities***

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 significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

### ***Definitions Related to Internal Control Deficiencies***

A control deficiency 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 a 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.

A significant deficiency is a deficiency, or 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.

### ***Identified Deficiencies in Internal Control***

**We believe the following deficiencies constitute material weaknesses.**

- 1. Preparation of Financial Statements in Accordance with Generally Accepted Accounting Principles (GAAP)** - As is the case with many smaller and medium-sized governmental units, the Township relies on its independent external auditors to assist in the preparation of the annual financial statements and related footnote disclosures. While the Township generally understands all the information included in the annual financial statements, the Township's ability to prepare financial statements in accordance with generally accepted accounting principles (GAAP) is based, in part, on its reliance on its external auditors, who by definition cannot be considered a part of the Township's internal controls. As a result the Township lacks internal controls over the preparation of annual financial statements in accordance with GAAP. We recommend no changes to this situation at this time as the Township has determined it is more cost effective to continue to outsource this task to its external auditors than to incur the time and expense of obtaining the necessary training and expertise required for the Township to perform this task internally.
- 2. Fixed Asset Accounting** - The Township lacks controls and procedures to identify property and equipment acquired during the year that is subject to capitalization in accordance with the Township's fixed asset capitalization policy. This is true for both general fixed asset acquisitions and acquisitions in the water fund. It is necessary for the auditor to propose adjustments to properly reflect this activity.

**3. Auditor Adjustments** - During the course of the 2010-11 audit several adjustments were proposed by the auditor to properly record amounts. This indicates that the Township lacks the controls or capability to properly record amounts and adjust year end balances in accordance with generally accepted accounting principles applicable to governmental units. Auditor adjustments in amounts material to the financial statements were proposed to correctly record the following:

- Accounts payable
- Water bills receivable and revenue
- Special assessments receivable and revenue
- State shared revenues receivable and revenue
- Ottawa County revolving tax fund payment receivable
- Prepaid insurances
- Deferred revenues for recreation fees
- Certain transfers from/to funds and inter-fund loan activity
- Miscellaneous receivables
- Depreciation expense

In addition the Township relies on the auditor to make all adjustments necessary to convert the governmental funds to the full-accrual basis of accounting for presentation in the government-wide financial statements.

**4. Prior Comments** - In our letter to the Board dated February 5, 2010 (which is incorporated herein by reference) we identified weaknesses in the Township's internal controls. While the Township has taken steps to address certain of these issues, the matters discussed in the letter under items 3 - Investments, 4 - Special Assessments, 5 - Utility Billings/Receivables, and 6 - Tax Disbursements continue to exist within the Township.

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

*Kiekover, Scholma & Shumaker, PC*



## Kiekover, Scholma & Shumaker, PC

Certified Public Accountants and Consultants

Joseph Kuiper  
David Nienhuis  
Emil Sabolish, Jr.  
Kenneth Scholma  
Timothy Stob

August 25, 2011

Township Board  
Park Township, Michigan

We have audited the financial statements of governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Park Township for the year ended March 31, 2011. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 23, 2011. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Park Township are described in Note 1 to the financial statements. The township changed accounting policies related to the classification of governmental funds fund balances as required by Governmental Accounting Standards (GASB Statement) No. 54 in 2010-11. No additional new accounting policies were adopted and, other than noted above, the application of existing policies was not changed during fiscal year 2010-11. We noted no transactions entered into by the Township during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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 financial statements was:

Management's estimate of depreciation expense is based on the length of time it is believed that depreciable capital assets will provide economic benefit to the Township.

The Net OPEB Obligation is based on assumptions regarding employees' length of service, retirement dates, marital status, discount rates, and future medical costs as listed in the actuarial valuation report for the Park Township Retiree Health Benefits Plan.

We evaluated the key factors and assumptions used to develop the above estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

#### *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 trivial, and communicate them to the appropriate level of management. There were no uncorrected misstatements of the financial statements. In addition, the following material misstatements detected as a result of audit procedures were corrected by management: adjustments to accounts payable, water bills

receivables and revenue, special assessments receivables and revenue, state shared revenues receivable, revolving tax fund receivables, deferred revenues for recreation fees, certain transfers from/to other funds and inter-fund loan activity, miscellaneous receivables, and depreciation expense.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's 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 August 25, 2011.

*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 auditor's 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.

This information is intended solely for the use of the Township Board and management of Park Township and is not intended to be and should not be used by anyone other than these specified parties.

*Kickover, Scholma & Shumaker, PC*

**PARK TOWNSHIP**  
**OTTAWA COUNTY, MICHIGAN**  
**ANNUAL FINANCIAL REPORT**  
**YEAR ENDED MARCH 31, 2011**

**KIEKOVER, SCHOLMA & SHUMAKER, PC**  
**Certified Public Accountants**  
**Zeeland, Michigan**

**Park Township, Michigan**  
**ANNUAL FINANCIAL REPORT**  
**Year Ended March 31, 2011**

TABLE OF CONTENTS

	Page
<b>Independent Auditor's Report</b> .....	I
<b>Management's Discussion and Analysis</b> .....	II
<b>Basic Financial Statements</b>	
Government-wide Financial Statements	
Statement of Net Assets .....	1
Statement of Activities .....	2
Governmental Funds Financial Statements	
Balance Sheet .....	3
Statement of Revenue, Expenditures and Changes in Fund Balances .....	4
Reconciliation of the Statement of Revenue, Expenditures and Changes In Fund Balances of Governmental Funds to the Statement of Activities .....	5
Proprietary Funds Financial Statements	
Statement of Net Assets .....	6
Statement of Revenue, Expenses and Changes in Net Assets .....	7
Statement of Cash Flows .....	8
Fiduciary Funds Financial Statements	
Statement of Fiduciary Net Assets .....	9
Notes to Financial Statements .....	10

**Park Township, Michigan  
ANNUAL FINANCIAL REPORT  
Year Ended March 31, 2011**

TABLE OF CONTENTS - Concluded

	Page
<b>Required Supplementary Information</b>	
Budgetary Comparison Schedule – General Fund.....	22
Budgetary Comparison Schedule – Police Fund .....	24
Budgetary Comparison Schedule – Park/Recreation Fund.....	25
Budgetary Comparison Schedule – Bike Path Fund.....	26
Schedule of Funding Progress – Retiree Health Benefits Plan.....	27



**Kiekover, Scholma & Shumaker, PC**

*Certified Public Accountants and Consultants*

Joseph Kuiper  
David Nienhuis  
Emil Sabolish, Jr.  
Kenneth Scholma  
Timothy Stob

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**INDEPENDENT AUDITOR'S REPORT**

August 25, 2011

Township Board  
Park Township, Michigan

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Park Township, Michigan, as of and for the year ended March 31, 2011, which collectively comprise the township's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Park Township, Michigan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Park Township, Michigan, as of March 31, 2011 and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information and schedule of funding progress on pages II through VIII and 22 through 27, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

*Kiekover, Scholma & Shumaker, PC*

## Management's Discussion and Analysis

As management of Park Township, Michigan, we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended March 31, 2011. We encourage readers to consider the information presented here in conjunction with the Township's financial statements that follow this section.

### Financial Highlights

- The assets of Park Township exceeded its liabilities at the close of the most recent fiscal year by \$25,427,735 (*net assets*). Of this amount, \$5,815,960 (*unrestricted net assets*) may be used to meet the Township's ongoing obligations to citizens and creditors.
- The Township's total net assets increased by \$297,005. Net investment in capital assets increased by \$27,637, while restricted net assets decreased by \$29,910, and unrestricted net assets increased by \$299,278.
- As of the close of the current fiscal year, the Township's governmental funds reported combined ending fund balances of \$8,949,813, an increase of \$166,384 in comparison with the prior year. Approximately 49% of this total amount, \$4,408,471 is *available for spending* at the Township's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$4,408,471 or 176.0% of total general fund expenditures.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Township's basic financial statements. The Township's basic financial statements are comprised of three components (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the Township's finances, in a manner similar to a private-sector business.

*The statement of net assets* presents information on all of the Township's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Park Township is improving or deteriorating.

*The statement of activities* presents information showing how the Township's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and accrued interest payable).

Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Township include general government, public safety, public works, community and economic development, and recreation and culture. The business-type activities of the Township include water supply operations.

The government-wide financial statements can be found on pages 1-2 of this report.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Township can be divided into three categories, governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Following the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances, reconciliations are provided to facilitate this comparison between *governmental funds* and *governmental activities*.

The Township maintains six (6) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General, Police, Park/Recreation, Bike Path, Sewer Distribution, and Township Improvement Funds. Each of these funds is considered to be a major fund.

The Township adopts an annual appropriated budget for its General, Police, Park/Recreation and Bike Path Funds. Budgetary comparison statements have been provided herein to demonstrate compliance with those budgets.

The basic governmental fund financial statements can be found on pages 3-5 of this report.

**Proprietary funds.** The Township maintains one type of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Township uses enterprise funds to account for its water supply operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the Water Fund, which is considered to be a major fund of the Township.

The basic proprietary fund financial statements can be found on pages 6-8 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Township's own programs. The accounting used for fiduciary funds is much like that used for the proprietary funds. The Township accounts for one type of fiduciary funds – agency funds.

One agency fund is maintained to account for tax collections and payments.

The basic fiduciary fund financial statements can be found on page 9 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 10-21 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* presenting budgetary comparison schedules for the Township's General Fund and major special revenue funds (Police Fund, Park/Recreation Fund and Bike Path Fund) and information concerning Park Township's progress in funding its obligation to provide other post employment benefits to its employees. Required supplementary information can be found on pages 22-27 of this report.

## Government-wide Financial Analysis

**Net Assets** - As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Park Township, assets exceeded liabilities by \$25,427,735 at the close of the most recent fiscal year.

The largest portion of the Township's net assets (61.4%) reflects its investment in capital assets (e.g., land, buildings, vehicles, equipment and infrastructure); less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Township's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Township's net assets (15.8%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$5,815,960) may be used to meet the Township's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Township is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

The following table shows, in a condensed format, the net assets of Park Township as of March 31, 2011 and 2010.

### Park Township's Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Current and other assets	\$ 9,417,628	\$ 9,389,767	\$ 676,997	\$ 561,342	\$ 10,094,625	\$ 9,951,109
Capital assets	9,937,406	9,741,196	5,662,660	5,831,233	15,600,066	15,572,429
Total assets	19,355,034	19,130,963	6,339,657	6,392,575	25,694,691	25,523,538
Long-term debt outstanding	62,098	39,396	-	-	62,098	39,396
Other liabilities	121,606	256,849	83,252	96,563	204,858	353,412
Total liabilities	183,704	296,245	83,252	96,563	266,956	392,808
Net assets:						
Invested in capital assets, net of related debt	9,937,406	9,741,196	5,662,660	5,831,233	15,600,066	15,572,429
Restricted	4,011,709	4,041,619	-	-	4,011,709	4,041,619
Unrestricted	5,222,215	5,051,903	593,745	464,779	5,815,960	5,516,682
	<u>\$ 19,171,330</u>	<u>\$ 18,834,718</u>	<u>\$ 6,256,405</u>	<u>\$ 6,296,012</u>	<u>\$ 25,427,735</u>	<u>\$ 25,130,730</u>

**Change in Net Assets** – Park Township’s net assets increased by \$297,005 during the current fiscal year. This increase is caused by a \$336,612 increase in net assets of governmental activities and a \$39,607 decrease in net assets of business-type activities.

**Park Township's Changes in Net Assets**

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
<b>Program revenues</b>						
Charges for services	\$ 432,522	\$ 341,344	\$ 1,159,686	\$ 972,318	\$ 1,592,208	\$ 1,313,662
Operating grants and contributions	-	-	-	-	-	-
Capital grants and contributions	195,454	67,479	50,140	117,500	245,594	184,979
<b>General revenues</b>						
Property taxes	2,254,074	2,560,677	-	-	2,254,074	2,560,677
State shared revenues	1,186,034	1,111,936	-	-	1,186,034	1,111,936
Interest	82,317	120,001	10,363	12,393	92,680	132,394
Other	74,494	18,039	-	-	74,494	18,039
<b>Total revenues</b>	<u>4,224,895</u>	<u>4,219,476</u>	<u>1,220,189</u>	<u>1,102,211</u>	<u>5,445,084</u>	<u>5,321,687</u>
<b>Program expenses</b>						
General government	1,171,111	1,142,777	-	-	1,171,111	1,142,777
Public safety	1,276,249	1,261,359	-	-	1,276,249	1,261,359
Public works	568,333	943,131	-	-	568,333	943,131
Community and economic development	268,131	255,418	-	-	268,131	255,418
Recreation and culture	604,459	505,787	-	-	604,459	505,787
Water supply	-	-	1,259,796	1,252,762	1,259,796	1,252,762
<b>Total expenses</b>	<u>3,888,283</u>	<u>4,108,472</u>	<u>1,259,796</u>	<u>1,252,762</u>	<u>5,148,079</u>	<u>5,361,234</u>
<b>Change before transfers</b>	336,612	111,004	(39,607)	(150,551)	297,005	(39,547)
<b>Transfers in (out)</b>	-	51,000	-	(51,000)	-	-
<b>Change in Net Assets</b>	<u>\$ 336,612</u>	<u>\$ 162,004</u>	<u>\$ (39,607)</u>	<u>\$ (201,551)</u>	<u>\$ 297,005</u>	<u>\$ (39,547)</u>

**Governmental activities.** Governmental activities increased the Township’s net assets by \$336,612, accounting for 113.3% of the total growth in the net assets of the Township. Total revenues increased by \$5,419 compared to the prior year, mostly due to increases in charges for services, capital grants and state shared revenues offset by decreases in property taxes and interest earnings. Total expenses decreased by \$220,189 compared to the prior year, mostly due to a decrease in costs for Public Works (drains and bike paths).

**Business-type activities.** Business-type activities decreased Park Township’s net assets by \$39,607 (-13.3%). Operating revenues increased by \$187,368 due mostly to an increase in water sales. Operating expenses increased by \$7,034 from the prior year.

## Financial Analysis of the Government's Funds

As noted earlier, the Township uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

*Governmental funds.* The focus of the Township's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Township's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Township's governmental funds reported combined ending fund balances of \$8,949,813, an increase of \$166,384 from the prior year. Approximately 49% of this fund balance amount (\$4,408,471) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. A portion of fund balance is *restricted* to indicate that it is constrained for the specific purposes of police services (\$966,686), parks/recreation (\$195,996), bike paths (\$1,628,817), and sewers (\$917,428). Additionally, a portion of fund balance has been assigned to be used for township improvements (\$812,872).

Summary results for the Township's six major governmental funds for the year ended March 31, 2011 are as follows:

	General Fund	Police Fund	Park/ Recreation Fund	Bike Path Fund	Sewer Distribution Fund	Township Improvement Fund	Total Governmental Funds
Total revenues	\$ 2,521,805	\$ 622,061	\$ 585,443	\$ 385,399	\$ 90,398	\$ 5,927	\$ 4,211,033
Total expenditures	(2,505,251)	(573,685)	(834,637)	(119,409)	(11,667)	-	(4,044,649)
Transfers in	242,300	-	-	-	-	-	242,300
Transfers out	-	(11,000)	(78,800)	(30,500)	(51,000)	(71,000)	(242,300)
Net change in fund balance	<u>\$ 258,854</u>	<u>\$ 37,376</u>	<u>\$ (327,994)</u>	<u>\$ 235,490</u>	<u>\$ 27,731</u>	<u>\$ (65,073)</u>	<u>\$ 166,384</u>
Fund balance 3-31-11							
Nonspendable	\$ 15,930	\$ -	\$ 2,595	\$ 1,018	\$ -	\$ -	\$ 19,543
Restricted	-	966,686	195,996	1,628,817	917,428	-	3,708,927
Assigned	-	-	-	-	-	812,872	812,872
Unassigned	<u>4,408,471</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,408,471</u>
	<u>\$ 4,424,401</u>	<u>\$ 966,686</u>	<u>\$ 198,591</u>	<u>\$ 1,629,835</u>	<u>\$ 917,428</u>	<u>\$ 812,872</u>	<u>\$ 8,949,813</u>
Fund balance as a % of expenditures and transfers out	<u>176.6%</u>	<u>165.3%</u>	<u>21.7%</u>	<u>1,087.25%</u>	<u>1464.0%</u>	<u>1144.9%</u>	

The General Fund is the chief operating fund of the Township. At the end of the current fiscal year the fund balance of the General Fund was \$4,424,401 of which \$4,408,471 is unassigned and \$15,930 is non-spendable. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance (\$4,408,471) represents 176.0% of total General Fund expenditures (\$2,505,251).

The Police Fund has a restricted fund balance of \$966,686, an increase of \$37,376 during the year. Total revenues increased by \$1,703 or 0.3% compared to the prior year. Police Fund expenditures increased by \$27,866 or 5.1% compared to the prior year.

The Park/Recreation Fund has a total fund balance of \$198,591 (\$2,595 non-spendable and \$195,996 restricted), a decrease of \$327,994 during the year. Total revenues decreased by \$13,614 or 2.3% compared to the prior year. Park/Recreation Fund expenditures increased by \$311,861 or 59.7% compared to the prior year.

The Bike Path Fund has a total fund balance of \$1,629,835 (\$1,018 non-spendable and \$1,628,817 restricted), an increase of \$235,490 during the year. Total revenues decreased by \$117,429 or 23.3% compared to the prior year. Bike Path Fund expenditures decreased by \$177,729 or 59.8% compared to the prior year.

The Sewer Distribution Fund has a restricted fund balance of \$917,428, an increase of \$27,731 during the year. Total revenues decreased by \$16,919 or 15.83% compared to the prior year. Sewer Distribution Fund expenditures increased by \$5,628 or 93.2% compared to the prior year.

The Township Improvement Fund has an assigned fund balance of \$812,872, a decrease of \$65,073 during the year. Total revenues decreased by \$4,406 or 42.6% compared to the prior year. Township Improvement Fund expenditures increased by \$148 or 100.0% compared to the prior year.

**Proprietary funds.** The Township's proprietary funds provide the same type of information found in the government-wide financial statements (business-type activities), but in more detail. The Township's proprietary funds are comprised of the Water Fund.

Unrestricted net assets of the Water Fund were \$593,745 at March 31, 2011. Operating revenues for the Water Fund increased in fiscal year 2010-11 by \$187,368 from \$972,318 to \$1,159,686. Operating expenses, including depreciation, increased in fiscal year 2010-11 by \$7,034 from \$1,252,762 to \$1,259,796.

### **General Fund Budgetary Highlights**

Over the course of the year, the Township Board amended the budget to take into account events during the year resulting in an overall increase in budgeted expenditures of \$126,863. Township operational departments stayed below budget overall, resulting in total expenditures \$93,912 below the final budget.

### **Capital Assets and Debt Administration**

**Capital assets.** The Township's investment in capital assets for its governmental and business-type activities as of March 31, 2011, amounted to \$15,600,066 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, park facilities, the water system, and streets, sidewalks and bike paths. The total increase in the Township's investment in capital assets for the current fiscal year was \$196,210 (2.0%) for governmental activities. The Township's investment in capital assets for the current fiscal year decreased by \$168,573 (2.9%) for business-type activities.

Major capital asset events during the current fiscal year included the following:

- \$177,896 expended for fire department safety gear
- \$104,687 expended for road resurfacing
- \$437,319 expended for park property
- \$88,453 expended for water main expansion

Additional information on the Township's capital assets can be found in note 3C on pages 17-18 of this report.

**Park Township's Capital Assets**  
(net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Land	\$ 2,666,873	\$ 2,229,554	\$ -	\$ -	\$ 2,666,873	\$ 2,229,554
Construction in progress	-	-	-	-	-	-
Buildings	1,923,017	1,989,508	-	-	1,923,017	1,989,508
Improvements other than bulidings	1,405,382	1,577,194	-	-	1,405,382	1,577,194
Machinery and equipment	1,433,905	1,380,480	-	-	1,433,905	1,380,480
Infrastructure	2,508,229	2,564,460	-	-	2,508,229	2,564,460
Water system	-	-	5,662,660	5,831,233	5,662,660	5,831,233
<b>Total</b>	<b>\$ 9,937,406</b>	<b>\$ 9,741,196</b>	<b>\$ 5,662,660</b>	<b>\$ 5,831,233</b>	<b>\$ 15,600,066</b>	<b>\$ 15,572,429</b>

**Long-term debt.** At the end of the current fiscal year, the Township had no long-term debt obligations.

**Economic Factors and Next Year's Budgets and Rates**

The State of Michigan's economy continues to dominate the financial picture for most townships including Park Township. Revenue sharing, declining taxable values, and an uncertain economy will provide significant uncertainty in projecting revenues.

The Township's budget for 2011-12 calls for no change in the overall property tax rate for Township services. Because of declines in the taxable value of property in the Township, property tax revenues for 2011-12 are anticipated to be slightly less than 2010-11. The budget also reflects anticipated decreases in state shared revenues, licenses and permit fees, and interest earnings offset by an increase in street light assessments.

Overall, the Township has adopted a General Fund budget that calls for a slight decrease in total revenues and a slight increase in total expenditures as compared to 2010-11 actual amounts.

**Requests for Information**

This financial report is designed 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.

# Basic Financial Statements

**Park Township, Michigan**  
**STATEMENT OF NET ASSETS**  
**March 31, 2011**

	Governmental Activities	Business Type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$ 8,723,630	\$ 307,359	\$ 9,030,989
Receivables:			
Accounts	10,116	160,221	170,337
Interest	18,974	-	18,974
Special assessments	300,502	207,747	508,249
Due from other governments	344,863	1,670	346,533
Prepaid items	19,543	-	19,543
Capital assets not being depreciated	2,666,873	-	2,666,873
Capital assets (net of accumulated depreciation)	7,270,533	5,662,660	12,933,193
<b>Total Assets</b>	<b>19,355,034</b>	<b>6,339,657</b>	<b>25,694,691</b>
<b>LIABILITIES</b>			
Accounts payable	38,518	83,252	121,770
Compensated absences payable	66,192	-	66,192
Deferred revenue	16,896	-	16,896
Noncurrent liabilities:			
Net other post employment benefit obligation	62,098	-	62,098
<b>Total Liabilities</b>	<b>183,704</b>	<b>83,252</b>	<b>266,956</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	9,937,406	5,662,660	15,600,066
Restricted for:			
Police services	966,686	-	966,686
Parks/recreation	198,591	-	198,591
Bike paths	1,629,835	-	1,629,835
Sewers	1,216,597	-	1,216,597
Unrestricted	5,222,215	593,745	5,815,960
<b>Total Net Assets</b>	<b>\$ 19,171,330</b>	<b>\$ 6,256,405</b>	<b>\$ 25,427,735</b>

**Park Township, Michigan**  
**STATEMENT OF ACTIVITIES**  
**Year Ended March 31, 2011**

	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Assets		Total
			Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	
<b>Function/Programs:</b>							
<b>Primary Government:</b>							
<b>Governmental Activities:</b>							
General government	\$ 1,171,111	\$ 70,451	\$ -	\$ 126,702	\$ (973,958)	\$ -	\$ (973,958)
Public safety	1,276,249	215,724	-	-	(1,060,525)	-	(1,060,525)
Public works	568,333	-	-	68,752	(499,581)	-	(499,581)
Community and economic development	268,131	10,819	-	-	(257,312)	-	(257,312)
Recreation and culture	604,459	135,528	-	-	(468,931)	-	(468,931)
<b>Total Governmental Activities</b>	<b>3,888,283</b>	<b>432,522</b>	<b>-</b>	<b>195,454</b>	<b>(3,260,307)</b>	<b>-</b>	<b>(3,260,307)</b>
<b>Business-type Activities:</b>							
Water	1,259,796	1,159,686	-	50,140	-	(49,970)	(49,970)
<b>Total Primary Government</b>	<b>\$ 5,148,079</b>	<b>\$ 1,592,208</b>	<b>\$ -</b>	<b>\$ 245,594</b>	<b>(3,260,307)</b>	<b>(49,970)</b>	<b>(3,310,277)</b>
<b>General revenues:</b>							
Property taxes					2,254,074	-	2,254,074
State shared revenues					1,186,034	-	1,186,034
Interest					82,317	10,363	92,680
Other					74,494	-	74,494
<b>Transfers</b>					-	-	-
<b>Total General Revenues and Transfers</b>					<b>3,596,919</b>	<b>10,363</b>	<b>3,607,282</b>
<b>Change in Net Assets</b>					<b>336,612</b>	<b>(39,607)</b>	<b>297,005</b>
<b>Net Assets - Beginning</b>					<b>18,834,718</b>	<b>6,296,012</b>	<b>25,130,730</b>
<b>Net Assets - Ending</b>					<b>\$ 19,171,330</b>	<b>\$ 6,256,405</b>	<b>\$ 25,427,735</b>

See Notes to Financial Statements

**Park Township, Michigan  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
March 31, 2011**

	Special Revenue Funds				Capital Project Funds		Total Governmental Funds
	General Fund	Police Fund	Park/ Recreation Fund	Bike Path Fund	Sewer Distribution Fund	Township Improvement Fund	
<b>ASSETS</b>							
Cash and investments	\$ 4,196,775	\$ 977,653	\$ 202,492	\$ 1,620,380	\$ 916,947	\$ 809,383	\$ 8,723,630
Receivables:							
Accounts	9,181	935	-	-	-	-	10,116
Interest	15,094	218	-	117	56	3,489	18,974
Special assessments	1,333	-	-	-	299,169	-	300,502
Due from other governments	199,883	13,936	10,400	8,320	425	-	232,964
Prepaid items	15,930	-	2,595	1,018	-	-	19,543
<b>Total Assets</b>	<u>\$ 4,438,196</u>	<u>\$ 992,742</u>	<u>\$ 215,487</u>	<u>\$ 1,629,835</u>	<u>\$ 1,216,597</u>	<u>\$ 812,872</u>	<u>\$ 9,305,729</u>
<b>LIABILITIES</b>							
Accounts payable	\$ 12,462	\$ 26,056	\$ -	\$ -	\$ -	\$ -	\$ 38,518
Deferred revenue	1,333	-	16,896	-	299,169	-	317,398
<b>Total Liabilities</b>	<u>13,795</u>	<u>26,056</u>	<u>16,896</u>	<u>-</u>	<u>299,169</u>	<u>-</u>	<u>355,916</u>
<b>FUND BALANCES</b>							
Nonspendable:							
Prepaid items	15,930	-	2,595	1,018	-	-	19,543
Restricted for:							
Police services	-	966,686	-	-	-	-	966,686
Parks/recreation	-	-	195,996	-	-	-	195,996
Bike paths	-	-	-	1,628,817	-	-	1,628,817
Sewers	-	-	-	-	917,428	-	917,428
Assigned	-	-	-	-	-	812,872	812,872
Unassigned	4,408,471	-	-	-	-	-	4,408,471
<b>Total Fund Balances</b>	<u>4,424,401</u>	<u>966,686</u>	<u>198,591</u>	<u>1,629,835</u>	<u>917,428</u>	<u>812,872</u>	<u>8,949,813</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 4,438,196</u>	<u>\$ 992,742</u>	<u>\$ 215,487</u>	<u>\$ 1,629,835</u>	<u>\$ 1,216,597</u>	<u>\$ 812,872</u>	

**Amount reported for governmental activities in the statement of net assets are different because:**

Capital assets used in governmental activities are not financial resources and are not reported in the funds	9,937,406
State shared revenues (sales taxes) collected and held by the State at year end are not considered available to pay for current year expenditures	111,899
Special assessments receivable are expected to be collected over several years and are not available to pay for current year expenditures	300,502
Compensated absences are included as a liability in governmental activities	(66,192)
Net other post employment benefit obligations are included as a liability in governmental activities	(62,098)

**Net Assets of Governmental Activities**

\$ 19,171,330

**Park Township, Michigan**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**Year Ended March 31, 2011**

	Special Revenue Funds				Capital Project Funds		Total Governmental Funds
	General Fund	Police Fund	Park/ Recreation Fund	Bike Path Fund	Sewer Distribution Fund	Township Improvement Fund	
<b>Revenues:</b>							
Taxes	\$ 847,795	\$ 600,168	\$ 447,788	\$ 358,323	\$ -	\$ -	\$ 2,254,074
Licenses and permits	234,440	-	-	-	-	-	234,440
Federal grants	126,702	-	-	-	-	-	126,702
State shared revenues	1,154,963	-	-	14,362	-	-	1,169,325
Charges for services	49,847	-	135,528	-	-	-	185,375
Fines and forfeitures	-	12,707	-	-	-	-	12,707
Interest	32,181	9,186	2,127	12,714	20,182	5,927	82,317
Special assessments	1,883	-	-	-	69,716	-	71,599
Other	73,994	-	-	-	500	-	74,494
<b>Total Revenues</b>	<u>2,521,805</u>	<u>622,061</u>	<u>585,443</u>	<u>385,399</u>	<u>90,398</u>	<u>5,927</u>	<u>4,211,033</u>
<b>Expenditures:</b>							
Current:							
General government	1,073,267	-	-	-	-	-	1,073,267
Public safety	735,942	573,685	-	-	-	-	1,309,627
Public works	366,495	-	-	119,409	11,667	-	497,571
Community and economic development	265,294	-	-	-	-	-	265,294
Recreation and culture	-	-	834,637	-	-	-	834,637
Insurance, bonds, and fringes	64,253	-	-	-	-	-	64,253
<b>Total Expenditures</b>	<u>2,505,251</u>	<u>573,685</u>	<u>834,637</u>	<u>119,409</u>	<u>11,667</u>	<u>-</u>	<u>4,044,649</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>16,554</u>	<u>48,376</u>	<u>(249,194)</u>	<u>265,990</u>	<u>78,731</u>	<u>5,927</u>	<u>166,384</u>
<b>Other Financing Sources (Uses):</b>							
Transfers in	242,300	-	-	-	-	-	242,300
Transfers out	-	(11,000)	(78,800)	(30,500)	(51,000)	(71,000)	(242,300)
<b>Total Other Financing Sources (Uses)</b>	<u>242,300</u>	<u>(11,000)</u>	<u>(78,800)</u>	<u>(30,500)</u>	<u>(51,000)</u>	<u>(71,000)</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	258,854	37,376	(327,994)	235,490	27,731	(65,073)	166,384
<b>Fund Balances - April 1</b>	<u>4,165,547</u>	<u>929,310</u>	<u>526,585</u>	<u>1,394,345</u>	<u>889,697</u>	<u>877,945</u>	<u>8,783,429</u>
<b>Fund Balances - March 31</b>	<u>\$ 4,424,401</u>	<u>\$ 966,686</u>	<u>\$ 198,591</u>	<u>\$ 1,629,835</u>	<u>\$ 917,428</u>	<u>\$ 812,872</u>	<u>\$ 8,949,813</u>

**Park Township, Michigan**  
**RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**Year Ended March 31, 2011**

<b>Net change in fund balances-Total Governmental Funds</b>	<b>\$ 166,384</b>
 <b>Amounts reported for the governmental activities in the statement of activities are different because:</b>	
Governmental funds report capital outlays as expenditures; in the statement of activities these costs are allocated over their estimated useful lives as depreciation:	
Current year capital outlays capitalized - general capital assets	719,902
Current year depreciation expense on capitalized assets	(523,692)
 Timing of revenue recognition differs in the statement of activities versus the funds financial statements for certain revenues that do not provide current financial resources	
State shared revenues	16,709
Special assessment revenues	(2,847)
Change in compensated absences is recorded when earned in the statement of activities	(17,142)
Increase in net post employment benefit obligation	<u>(22,702)</u>
 <b>Change in net assets of governmental activities</b>	 <b><u>\$ 336,612</u></b>

**Park Township, Michigan**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**March 31, 2011**

	Enterprise
	Water Fund
<b>ASSETS</b>	
<b>Current Assets:</b>	
Cash	\$ 307,359
Accounts receivable	160,221
Special assessments receivable	207,747
Due from other governments	1,670
<b>Total Current Assets</b>	676,997
Capital assets (net of accumulated depreciation)	5,662,660
<b>Total Assets</b>	6,339,657
 <b>LIABILITIES</b>	
<b>Current Liabilities:</b>	
Accounts payable	83,252
<b>Total Liabilities</b>	83,252
 <b>NET ASSETS</b>	
Invested in capital assets, net of related debt	5,662,660
Unrestricted	593,745
<b>Total Net Assets</b>	\$ 6,256,405

**Park Township, Michigan**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS**  
**PROPRIETARY FUNDS**  
**Year Ended March 31, 2011**

	Enterprise
	Water Fund
<b>Operating Revenues:</b>	
Water billings	1,100,655
Water connection charges	50,941
Miscellaneous	8,090
<b>Total Operating Revenues</b>	<b>1,159,686</b>
<b>Operating Expenses:</b>	
Purchase of water	668,739
Utilities	4,589
Water connections, repairs and maintenance	66,700
Operating fees	202,627
Supplies	3,013
Professional services	25,584
Depreciation	257,026
Miscellaneous	31,518
<b>Total Operating Expenses</b>	<b>1,259,796</b>
<b>Operating Income (Loss)</b>	<b>(100,110)</b>
<b>Nonoperating Revenues</b>	
Interest income	10,363
<b>Income Before Contributions and Transfers</b>	<b>(89,747)</b>
Capital contributions	50,140
Transfers in	71,000
Transfers out	(71,000)
<b>Change in Net Assets</b>	<b>(39,607)</b>
<b>Net Assets - April 1</b>	<b>6,296,012</b>
<b>Net Assets - March 31</b>	<b>\$ 6,256,405</b>

**Park Township, Michigan**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND**  
**Year Ended March 31, 2011**

	Enterprise
	Water Fund
<b>Cash Flows From Operating Activities:</b>	
Receipts from customers	\$ 1,155,063
Payments to suppliers	<u>(1,016,081)</u>
<b>Net Cash Provided By Operating Activities</b>	<u>138,982</u>
 <b>Cash Flows From Noncapital Financing Activities</b>	
Transfers from other funds	71,000
Transfers to other funds	<u>(71,000)</u>
<b>Net Cash Flows from Noncapital Financing Activities</b>	<u>-</u>
 <b>Cash Flows From Capital &amp; Related Financing Activities</b>	
Capital contributions	87,827
Acquisition of capital assets	<u>(88,453)</u>
<b>Net Cash Provided (Used) By         Capital and Related Financing Activities</b>	<u>(626)</u>
 <b>Cash Flows From Investing Activities:</b>	
Interest received on investments	<u>10,363</u>
 <b>Net Increase in Cash and Investments</b>	148,719
 <b>Cash - April 1</b>	<u>158,640</u>
 <b>Cash - March 31</b>	<u>\$ 307,359</u>
 <b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:</b>	
Operating income (loss)	\$ (100,110)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	257,026
<b>Change in assets and liabilities:</b>	
Receivables	(4,623)
Accounts payable	<u>(13,311)</u>
<b>Net Cash Provided (Used) By Operating Activities</b>	<u>\$ 138,982</u>

**Park Township, Michigan**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY AGENCY FUND**  
**March 31, 2011**

	<u>Tax Collection Fund</u>
<b>ASSETS</b>	
Cash and investments	<u>\$ 8,859</u>
<b>LIABILITIES</b>	
Due to others	<u>\$ 8,859</u>

**Park Township, Michigan**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended March 31, 2011**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of Park 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 Park Township:

**A. Reporting Entity**

Park Township is governed by an elected seven-member board of trustees. The accompanying financial statements present the township and its component units, entities for which the township is considered to be financially accountable. Although blended component units are legal separate entities, in substance, they are part of the township's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government (see discussion below for description).

**Blended Component Unit.** The township has no blended component units.

**Discretely Presented Component Unit.** The township has no discretely presented component units.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the township. 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 township is reported separately from certain legally separate component units for which the primary government is financially accountable. (The township has no such component units.)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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 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 revenue.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise 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 proprietary fund and fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenue is 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 as soon as it is both measurable and available. Revenue is 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 township considers revenues to be available if they are 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.

Those revenues susceptible to accrual are property taxes, state shared revenues, licenses, interest revenue, and charges for services. Other revenue is recorded when received.

The township reports the following major governmental funds:

*General Fund* - 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.

*Police Fund* - The Police Fund accounts for the resources of special taxes levied and other revenues restricted for the provision of police protection services.

*Park/Recreation Fund* - The Park/Recreation Fund accounts for resources of special tax levies and other revenues restricted for the provision of park and recreation services.

*Bike Path Fund* - The Bike Path Fund accounts for resources of special tax levies and other revenues restricted for the maintenance and construction of the township's bike path system.

*Sewer Distribution Fund* - The Sewer Distribution Fund accounts for financial resources to be used for the acquisition or construction of major sewer capital facilities which are not financed by the proprietary fund.

*Township Improvements Fund* - The Township Improvements Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities which are not financed by the proprietary fund.

The township reports the following major proprietary funds:

*Water Fund* - This fund is used to account for the operation and maintenance of the water distribution system.

Additionally, the government reports the following fund types:

**Fiduciary Funds (Not included in government-wide statements)**

*Agency Funds* - Agency Funds account for assets held by the township in a purely custodial capacity. Agency funds are custodial in nature (i.e., assets equal liabilities) and do not involve the measurement of results of operations. The township maintains one agency fund to account for tax collections and related payments.

Private-sector standards of accounting issued prior to December 1, 1989, are generally followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with the standards of the Governmental Accounting Standards Board. The township has elected not to follow private-sector standards issued after November 30, 1989 for its business-type activities.

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

Amounts reported as program revenue 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 revenue rather than as program revenue. Likewise, general revenue includes all taxes.

Proprietary funds distinguish operating revenue and expenses from non-operating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of our proprietary funds relate to charges to customers for sales and services. The water fund also recognize the portion of connection fees intended to recover current costs (e.g., labor and materials to hook up new customers) as operating revenue. The portion intended to recover the cost of the infrastructure is recognized as non-operating revenue. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenue and expenses.

When fund balance resources are available for a specific purpose in more than one classification, it is the township's policy to use the most restrictive first in the following order: restricted, committed, assigned, and unassigned as they are needed.

## D. Assets, Liabilities, and Net Assets or Equity

### 1. *Bank Deposits and Investments.*

The township maintains separate cash accounts for certain of its various funds as well as maintaining a pooled cash account to facilitate the management of cash.

For purposes of the statement of cash flows, cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired are considered to be cash equivalents.

Investments are recorded at fair value.

### 2. *Receivables and Payables.*

In general, outstanding balances between funds are reported as “due to/from other funds.” Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as “advances to/from other funds.” Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances.”

All trade and property tax receivables are shown net of an allowance for uncollectible amounts.

### 3. *Inventories and Prepaid Items.*

Inventories, if material, are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures generally when purchased. 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.

### 4. *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 or business-type activities column in the government-wide financial statements. Capital assets are defined by the township as assets with an initial individual cost of more than \$5,000 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.

Interest incurred during the construction of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. During the current year \$0 of interest expense was capitalized as part of the cost of assets under construction.

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

<u>Assets</u>	<u>Years</u>
Buildings and improvements	15-50
Land improvements	15-30
Machinery and equipment	7-10
Office furniture and equipment	7-10
Vehicles	5-25
Roads, bike paths and sidewalks	15-25
Water and sewer systems	50-75

### 5. *Compensated Absences.*

It is the township’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. It is the township’s policy to pay 50% of accumulated sick pay to employees upon termination. The liability for vacation pay and 50% of sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only for employee terminations at year-end.

## 6. *Long-Term Obligations.*

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are reported as debt service expenditures.

## 7. *Fund Equity*

In governmental fund financial statements, fund balances are classified as follows:

- Nonspendable – amounts that are not in spendable form (such as prepaids and inventory) or are required to be maintained intact.
- Restricted – amounts constrained to specific purposes by their providers (such as creditors, grantors, contributors, or laws and regulations) or imposed by law through constitutional provisions or enabling legislation.
- Committed – amounts constrained to specific purposes determined by formal action by Township Board ordinance or resolution, and that remains binding unless removed in the same manner.
- Assigned – amounts, neither restricted nor committed, a government intends to use for a specific purpose; intent can be expressed by the Township Board or a body or official to which the Township Board has delegated the authority to assign amounts for specific purposes.
- Unassigned – amounts that are available for any purpose; positive amounts are reported only in the general fund.

## **E. Property Taxes**

Property taxes are levied on each December 1 (lien date and due date) on the taxable valuation of property as of the preceding December 31. Real and personal property taxes are collected without additional charge through February 14<sup>th</sup>. The township continues to collect taxes until March 1, at which time the delinquent real property taxes are returned to the county for collection. Taxes returned to the county treasurer are subject to penalty and interest. The county's policy has been to pay the township for all delinquent real property taxes returned. The township continues to collect delinquent personal property taxes.

The township's 2010 ad valorem tax is levied and collectible on December 1, 2010, and is recognized as revenue in the year ended March 31, 2011, when the proceeds of this levy are budgeted and made available for the financing of operations.

The 2010 taxable valuation of the township totaled \$894,486,999, on which ad valorem taxes levied consisted of .9439 mills for operating purposes, .6700 mills for police services, .5000 mills for parks and recreation, and .4000 mills for bike paths. This resulted in \$844,264 for operating purposes, \$599,267 for police services, \$447,224 for parks and recreation, and \$357,775 for bike paths. These amounts are recognized in the respective General Fund, Police Fund, Park/Recreation Fund, and Bike Path Fund as tax revenue.

## **F. 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 revenues and expenses during the period. Actual results could differ from those estimates.

## NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds.

Before March 31, the proposed budget is presented to the Township Board for review. The Board holds public hearings and a final budget must be prepared and adopted no later than March 31. Appropriated budgets are amended from time to time throughout the year by supplementary resolutions approved by the Board of Trustees. Unexpended appropriations lapse at year end; encumbrances are not included as expenditures. Amount encumbered for purchase orders, contracts, etc. are not tracked during the year. Budget appropriations are considered spent once the goods are delivered or the services rendered.

The appropriated budget is prepared by fund, function, and activity. The legal level of control adopted by the governing body is the activity level. Expenditures at this level in excess of amounts budgeted are a violation of Michigan law.

Excess of Expenditures Over Appropriations in Budgeted Funds – During the year, the township incurred expenditures in certain budgeted funds which were in excess of the amounts appropriated as follows:

Budget Items:	Budget Appropriation	Actual Expenditure
General Fund		
General Government		
Assessor	\$ 208,780	\$ 212,592
Clerk	112,311	113,914
Board of review	3,250	3,503
Township property	68,661	71,267
Public Works		
Street lighting	142,000	147,351
Community and Economic Development		
Community services	123,300	125,758
Insurance, bonds, fringes		
Miscellaneous	500	4,102
Park/Recreation Fund		
Recreation and Culture		
Child care	21,760	23,924
Bike Path Fund		
Public Works		
Bike paths	113,047	119,409

**B. State Construction Code Act**

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. Beginning January 1, 2000, the law requires that collection of these fees be used only for construction code costs, including an allocation of estimated overhead costs.

The township accounts for the activity of its building inspection department within its general fund. Following is a summary of the cumulative deficit and activity for the year ended March 31, 2011:

Surplus (deficit) - April 1, 2010		\$ (567,595)
Charges for services	\$ 213,835	
Building inspection expenditures	<u>(140,214)</u>	<u>73,621</u>
Surplus (deficit) - March 31, 2011		<u>\$ (493,974)</u>

**NOTE 3. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

*Michigan Compiled Laws, Section 129.91*, authorizes the township to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations which have an office in Michigan. The local unit is allowed to invest in 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 obligations; repurchase agreements; bankers’ acceptance of United States banks; commercial paper rated 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 as investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan.

The governing body has designated several banks for the deposit of township funds. The investment policy adopted by the township in accordance with Public Act 196 of 1997 has authorized investment in all of the State statutory authority as listed above.

The township’s deposits and 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:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash and investments	<u>\$ 8,723,630</u>	<u>\$ 307,359</u>	<u>\$ 8,859</u>	<u>\$ 9,039,848</u>

The breakdown between deposits and investments is as follows:

Bank deposits (checking, savings accounts and certificates of deposits)	\$ 9,039,848
Investments in securities, mutual funds and similar vehicles	<u>-</u>
Total	<u>\$ 9,039,848</u>

## Deposits

*Custodial Credit Risk - Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the township's deposits may not be returned. At year end the bank balance of the township's deposits was \$9,238,407 of which \$1,950,000 was covered by federal depository insurance and \$7,288,407 was exposed to custodial credit risk because it was uninsured and uncollateralized. The township believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all bank deposits. As a result, the township evaluates each financial institution with which it deposits township funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

## Investments

*Interest rate risk.* Except as limited by state law as listed in the above list of authorized investments the township does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Credit risk.* The township has no investment policy that limits its investment choices beyond those required by state law.

*Custodial Credit Risk-Investments.* For an investment, custodial credit risk is the risk that, in the event of failure of the counterparty, the township will not be able to recover the value of its investments or collateral securities that are in the possession of the outside party. The township has not adopted a policy for investment custodial credit risk.

*Concentration of Credit Risk.* State law does not limit and the township has not adopted a formal policy on the amount the township may invest in any one issuer.

## B. Receivables

Receivables as of year-end for the township's individual major funds, and non-major funds and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Police	Park/ Recreation	Bike Path	Sewer Distribution	Township Improvement	Water	Total
Receivables:								
Accounts	\$ 9,181	\$ 935	\$ -	\$ -	\$ -	\$ -	\$ 160,221	\$ 170,337
Interest	15,094	218	-	117	56	3,489	-	18,974
Special assessments	1,333	-	-	-	299,169	-	207,747	508,249
Intergovernmental	199,883	13,936	10,400	8,320	425	-	1,670	234,634
Gross receivables	225,491	15,089	10,400	8,437	299,650	3,489	369,638	932,194
Allowance for uncollectibles	-	-	-	-	-	-	-	-
Net Total Receivables	\$ 225,491	\$ 15,089	\$ 10,400	\$ 8,437	\$ 299,650	\$ 3,489	\$ 369,638	\$ 932,194

Governmental funds report deferred revenue in connection with receivables for revenue that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received but not yet earned. At the end of the current fiscal year, the various components of deferred revenue are as follows:

	Unavailable	Unearned
Special assessments	\$ 300,502	\$ -
Recreation fees	-	16,896
Total	\$ 300,502	\$ 16,896

### C. Capital Assets

Capital asset activity of the primary government for the current year was as follows:

<b>Governmental Activities</b>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Capital Assets Not Being Depreciated</b>				
Land	\$ 2,229,554	\$ 437,319	\$ -	\$ 2,666,873
Construction in Progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>2,229,554</u>	<u>437,319</u>	<u>-</u>	<u>2,666,873</u>
<b>Capital Assets Being Depreciated</b>				
Buildings	2,752,325	-	-	2,752,325
Improvements other than buildings	3,259,990	-	-	3,259,990
Machinery and equipment	2,400,960	177,896	-	2,578,856
Infrastructure	<u>3,222,433</u>	<u>104,687</u>	<u>-</u>	<u>3,327,120</u>
Subtotal	<u>11,635,708</u>	<u>282,583</u>	<u>-</u>	<u>11,918,291</u>
<b>Less Accumulated Depreciation for</b>				
Buildings	(762,817)	(66,491)	-	(829,308)
Improvements other than buildings	(1,682,796)	(171,812)	-	(1,854,608)
Machinery and equipment	(1,020,480)	(124,471)	-	(1,144,951)
Infrastructure	<u>(657,973)</u>	<u>(160,918)</u>	<u>-</u>	<u>(818,891)</u>
Subtotal	<u>(4,124,066)</u>	<u>(523,692)</u>	<u>-</u>	<u>(4,647,758)</u>
Net Capital Assets Being Depreciated	<u>7,511,642</u>	<u>(241,109)</u>	<u>-</u>	<u>7,270,533</u>
<b>Governmental Activities Total</b>				
Capital Assets-Net of Depreciation	<u>\$ 9,741,196</u>	<u>\$ 196,210</u>	<u>\$ -</u>	<u>\$ 9,937,406</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 32,716
Public safety	119,479
Public works	175,234
Recreation and culture	<u>196,263</u>
	<u>\$ 523,692</u>

<b>Business-Type Activities</b>	Beginning			Ending
	Balance	Increases	Decreases	Balance
Capital Assets Being Depreciated				
Water system	10,236,808	88,453	-	10,325,261
Less accumulated depreciation	<u>(4,405,575)</u>	<u>(257,026)</u>	<u>-</u>	<u>(4,662,601)</u>
Business-Type Activities Total				
Capital Assets-Net of Depreciation	<u>\$ 5,831,233</u>	<u>\$ (168,573)</u>	<u>\$ -</u>	<u>\$ 5,662,660</u>

Depreciation expense was charged to business-type activities as follows:

Water \$ 255,026

*Construction Commitments*-The township had no significant construction commitments as of March 31, 2011.

#### D. Interfund Receivables, Payables and Transfers

At March 31, 2011, there were no interfund balances. Interfund transfers reported in the funds statements were as follows:

	Police Fund	Park/ Recreation Fund	Bike Path Fund	Sewer Distribution Fund	Township Improvement Fund	Water Fund	Total
Transfers In							
General Fund	\$ 11,000 (1)	55,700 (1)	\$ 30,500 (1)	\$ 51,000 (1)	-	\$ 71,000 (1)	\$ 219,200
General Fund	-	23,100 (2)	-	-	-	-	23,100
Water Fund	-	-	-	-	71,000 (3)	-	71,000
	<u>\$ 11,000</u>	<u>\$ 78,800</u>	<u>\$ 30,500</u>	<u>\$ 51,000</u>	<u>\$ 71,000</u>	<u>\$ 71,000</u>	<u>\$ 313,300</u>

The following describes the nature of the significant transfers:

- (1) Transfer to General Fund for administrative charges to other funds
- (2) Transfer to General Fund for Community services support
- (3) Transfer from Township Improvement Fund to Water Fund to repay prior advances

#### NOTE 4. OTHER INFORMATION

##### A. Risk Management

The township is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries (workers' compensation), as well as medical benefits provided to employees. The township has purchased commercial insurance to cover all risks of losses. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

## **B. Pension Plan**

The township sponsors a defined contribution pension plan established by the township to provide benefits at retirement to eligible employees of the township meeting age and length of service requirements. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The township is required to contribute 13.4% of covered compensation. Contributions to the plan by the township were \$88,422 for the year ended March 31, 2011. Plan provisions and contribution requirements are established and may be amended by the Township Board.

## **C. Deferred Compensation Plan**

The township offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The assets of the plan were held in trust as described in IRC Section 457(g) for the exclusive benefit of the participants and their beneficiaries. The custodian thereof holds the custodial account for the beneficiaries of this Section 457 plan, and the assets may not be diverted for any other use. The Administrators are the agents of the employer for the purpose of providing direction to the custodian of the custodial accounts from time to time for the investment of the funds held in the account, transfer of the assets to or from the account and all other matters. In accordance with the provisions of GASB Statement 32, plan balances and activities are not reflected in the township's financial statements.

## **D. Other Post-Employment Benefits**

### ***a. Plan Description***

The township administers a single-employer defined benefit healthcare plan (Retiree Health Benefits Plan). The plan provides healthcare insurance premiums for certain eligible retirees and their spouses. Benefits are provided to all full-time elected or non-elected employees who have reached age 65 and have worked at least 10 years for the township upon their retirement from the township (this was changed in June 2010 from age 62 and 10 years of service or a combined age and years of service totaling 80 and a minimum age of 55 upon retirement). The plan was established by the township and can be amended at its discretion. The Retiree Health Benefits Plan does not issue a publicly available financial report and although a legal trust has been established there have been no contributions to the trust.

### ***b. Funding Policy***

The township has the authority to establish and amend the obligations of the township and plan members to contribute to the plan. Actively employed plan members have no obligation to contribute to the plan. The township has no obligation to make contributions in advance of when insurance premiums are due for payment (financed on a pay-as-you-go basis). For the year ended March 31, 2011 the township contributed \$4,464 to the plan for current premiums (which is net of \$780 reimbursed to the township by retirees).

### ***c. Annual OPEB Cost and Net OPEB Obligation***

The township's annual other post employment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding, that if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed fifteen years. The first actuarial report of the Retiree Health Benefits Plan was performed effective April 1, 2009 with the requirements of GASB Statement No. 45 being implemented prospectively.

The following table shows the component of the township's annual OPEB cost for the year ended March 31, 2011, the amount actually contributed to the plan, and the changes in the township's net OPEB obligation:

Annual required contribution	\$ 29,176
Interest on net OPEB obligation	1,576
Adjustment to annual required contribution	<u>(3,586)</u>
Annual OPEB cost (expense)	27,166
Contributions made	<u>(4,464)</u>
Increase in net OPEB obligation	22,702
Net OPEB obligation - beginning of year	<u>39,396</u>
Net OPEB obligation - end of year	<u><u>\$ 62,098</u></u>

The township's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ended March 31, 2010 and 2011, which are the first two years of OPEB obligation determination, were as follows:

Fiscal Year Ended	Annual OPEB Cost	Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
3/31/2010	\$ 62,948	\$ 23,552	37%	\$ 39,396
3/31/2011	27,166	4,464	16%	62,098

**d. Funded Status and Funding Progress**

As of March 31, 2011, the most recent actuarial valuation date, the plan was completely unfunded because of the township's financing on a pay-as-you-go basis. The actuarial accrued liability for benefits was \$163,644, the actuarial value of plan assets was \$0, resulting in an unfunded actuarial liability (UAAL) of \$163,644. The covered payroll (annual payroll of the active employees covered by the plan) was \$1,052,125, and the ratio of UAAL to covered payroll was 15.6%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual review as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actual accrued liabilities for benefits.

**e. Actuarial Methods and Assumptions**

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

The annual required contribution was determined as part of an actuarial valuation as of March 31, 2011. In the actuarial valuation, the projected unit credit actuarial cost method, level dollar, closed amortization method, and an amortization period of 14 years were utilized. The actuarial assumptions included a 0% return on plan assets as the plan is not funded, a discount rate of 4% and 8% inflation graded to 3% in 2014.

## **E. Commitments**

Ottawa County has issued general obligation bonds to provide for the acquisition, construction and financing of improvements to the Wyoming Water Supply System and the City of Holland Waste Water Treatment Plant. Each participating municipality has entered into contracts with Ottawa County pledging its full faith and credit for its respective share of the bond obligation.

At March 31, 2011, the portion of these Ottawa County bonds outstanding for which the township has pledged its full faith and credit amounted to approximately \$3,150,000.

Required  
Supplementary Information

**Park Township, Michigan**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**Year Ended March 31, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 989,400	\$ 989,400	\$ 847,795	\$ (141,605)
Licenses and permits	108,200	108,200	234,440	126,240
Federal grants	-	-	126,702	126,702
State shared revenues	995,000	995,000	1,154,963	159,963
Charges for services	52,500	52,500	49,847	(2,653)
Interest	70,400	70,400	32,181	(38,219)
Special assessments	-	-	1,883	1,883
Other	14,500	14,500	73,994	59,494
<b>Total Revenues</b>	<u>2,230,000</u>	<u>2,230,000</u>	<u>2,521,805</u>	<u>291,805</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Township board	8,400	10,610	10,112	498
Supervisor	13,654	13,615	13,424	191
Manager	111,291	115,238	115,123	115
Audit	14,500	15,200	13,132	2,068
Elections	64,600	57,400	55,925	1,475
Assessor	206,191	208,780	212,592	(3,812)
Attorney	110,000	85,000	77,231	7,769
Clerk	117,813	112,311	113,914	(1,603)
Information technology	49,500	56,450	35,024	21,426
Board of review	2,300	3,250	3,503	(253)
Treasurer	100,592	98,898	90,892	8,006
Township office	215,896	232,376	225,956	6,420
Township property	74,006	68,661	71,267	(2,606)
Cemetery	33,350	37,100	35,172	1,928
<b>Total General Government</b>	<u>1,122,093</u>	<u>1,114,889</u>	<u>1,073,267</u>	<u>41,622</u>
<b>Public Safety:</b>				
Fire protection	475,197	630,307	595,728	34,579
Inspections	137,329	142,199	140,214	1,985
<b>Total Public Safety</b>	<u>612,526</u>	<u>772,506</u>	<u>735,942</u>	<u>36,564</u>
<b>Public Works:</b>				
Drains	65,600	118,800	111,655	7,145
Highways, streets, and bridges	150,000	110,000	105,386	4,614
Engineering	15,000	3,500	2,103	1,397
Street lighting	127,500	142,000	147,351	(5,351)
<b>Total Public Works</b>	<u>358,100</u>	<u>374,300</u>	<u>366,495</u>	<u>7,805</u>

**Park Township, Michigan**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISION SCHEDULE - GENERAL FUND**  
**Year Ended March 31, 2011**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Community and Economic Development:</b>				
Community services	115,000	123,300	125,758	(2,458)
Planning and zoning	<u>156,875</u>	<u>142,594</u>	<u>139,536</u>	<u>3,058</u>
<b>Total Community and Economic Development</b>	<u>271,875</u>	<u>265,894</u>	<u>265,294</u>	<u>600</u>
<b>Insurance, bonds &amp; fringes:</b>				
Insurances	56,000	56,000	48,598	7,402
Retiree costs/Fringe benefits	18,751	15,074	11,553	3,521
Miscellaneous	<u>32,955</u>	<u>500</u>	<u>4,102</u>	<u>(3,602)</u>
<b>Total Insurance, Bonds, and Fringes</b>	<u>107,706</u>	<u>71,574</u>	<u>64,253</u>	<u>7,321</u>
<b>Total Expenditures</b>	<u>2,472,300</u>	<u>2,599,163</u>	<u>2,505,251</u>	<u>93,912</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(242,300)	(369,163)	16,554	385,717
<b>Other Financing Sources (Uses):</b>				
Transfers in	<u>242,300</u>	<u>242,300</u>	<u>242,300</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	-	(126,863)	258,854	385,717
<b>Fund Balances - April 1</b>	<u>4,165,547</u>	<u>4,165,547</u>	<u>4,165,547</u>	<u>-</u>
<b>Fund Balances - March 31</b>	<u>\$ 4,165,547</u>	<u>\$ 4,038,684</u>	<u>\$ 4,424,401</u>	<u>\$ 385,717</u>

**Park Township, Michigan**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - POLICE FUND**  
**Year Ended March 31, 2011**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Taxes	\$ 600,000	\$ 600,000	\$ 600,168	\$ 168
Fines and forfeitures	10,000	10,000	12,707	2,707
Interest	-	-	9,186	9,186
<b>Total Revenues</b>	<u>610,000</u>	<u>610,000</u>	<u>622,061</u>	<u>12,061</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public safety:</b>				
Police services	<u>599,000</u>	<u>595,000</u>	<u>573,685</u>	<u>21,315</u>
<b>Excess Of Revenues Over (Under) Expenditures</b>	11,000	15,000	48,376	33,376
<b>Other Financing Sources (Uses):</b>				
Transfers out	<u>(11,000)</u>	<u>(11,000)</u>	<u>(11,000)</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	-	4,000	37,376	33,376
<b>Fund Balances - April 1</b>	<u>929,310</u>	<u>929,310</u>	<u>929,310</u>	<u>-</u>
<b>Fund Balances - March 31</b>	<u>\$ 929,310</u>	<u>\$ 933,310</u>	<u>\$ 966,686</u>	<u>\$ 33,376</u>

**Park Township, Michigan**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - PARK/RECREATION FUND**  
**Year Ended March 31, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 439,000	\$ 439,000	\$ 447,788	\$ 8,788
Charges for services	123,250	123,250	135,528	12,278
Interest	-	-	2,127	2,127
<b>Total Revenues</b>	<u>562,250</u>	<u>562,250</u>	<u>585,443</u>	<u>23,193</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Recreation and Culture:</b>				
Child care	23,300	21,760	23,924	(2,164)
Recreation department	121,138	152,663	159,146	(6,483)
Parks department	167,678	646,419	643,517	2,902
Miscellaneous	171,334	17,500	8,050	9,450
<b>Total Expenditures</b>	<u>483,450</u>	<u>838,342</u>	<u>834,637</u>	<u>3,705</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	78,800	(276,092)	(249,194)	26,898
<b>Other Financing Sources (Uses):</b>				
Transfers out	(78,800)	(78,800)	(78,800)	-
<b>Net Change in Fund Balances</b>	-	(354,892)	(327,994)	26,898
<b>Fund Balances - April 1</b>	<u>526,585</u>	<u>526,585</u>	<u>526,585</u>	<u>-</u>
<b>Fund Balances - March 31</b>	<u>\$ 526,585</u>	<u>\$ 171,693</u>	<u>\$ 198,591</u>	<u>\$ 26,898</u>

**Park Township, Michigan**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - BIKE PATH FUND**  
**Year Ended March 31, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 475,000	\$ 475,000	\$ 358,323	\$ (116,677)
State shared revenues	15,000	15,000	14,362	(638)
Interest	-	-	12,714	12,714
<b>Total Revenues</b>	<u>490,000</u>	<u>490,000</u>	<u>385,399</u>	<u>(104,601)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Works:</b>				
Bike paths	<u>459,500</u>	<u>113,047</u>	<u>119,409</u>	<u>(6,362)</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	30,500	376,953	265,990	(110,963)
<b>Other Financing Sources (Uses):</b>				
Transfers out	<u>(30,500)</u>	<u>(30,500)</u>	<u>(30,500)</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	-	346,453	235,490	(110,963)
<b>Fund Balances - April 1</b>	<u>1,394,345</u>	<u>1,394,345</u>	<u>1,394,345</u>	<u>-</u>
<b>Fund Balances - March 31</b>	<u>\$ 1,394,345</u>	<u>\$ 1,740,798</u>	<u>\$ 1,629,835</u>	<u>\$ (110,963)</u>

**Park Township, Michigan**  
**REQUIRED SUPPLEMENTARY INFORMATION**

**Retiree Health Benefits Plan**  
**Schedule of Funding Progress**

Fiscal Year Ending	Actuarial Valuation Date	Actuarial Value of Assets ( a )	Actuarial Accrued Liability (AAL) ( b )	Unfunded AAL (UAAL) ( b-a )	Funded Ratio ( a/b )	Covered Payroll ( c )	UAAL as a Percentage of Covered Payroll [ ( b-a )/c ]
3-31-10	3-31-10	\$ -	\$ 362,073	\$ 362,073	0.0%	\$ 992,019	36.5%
3-31-11	3-31-11	-	163,644	163,644	0.0%	1,052,125	15.6%

Date: September 8, 2011

To: Park Township Board

RE: Agenda Item 9.b SEMCO Franchise Renewal

We have received communication from SEMCO, our local natural gas supplier, that their 30 year franchise agreement with us will expire on October 1 of this year. Although regulated by the Michigan Public Service Commission, they require a franchise agreement in order to operate within the township. (Our code of ordinances includes this franchise under the name of Michigan Power Company Gas Franchise, the successor of which is SEMCO.) The existing agreement was approved back in 1981 and is now expiring after the 30 year term.

Our legal counsel has been in discussions with SEMCO in preparing a new agreement for your consideration, a copy of which is attached. As of this agenda preparation, we have not yet received confirmation of SEMCO's concurrence with the new agreement. If received yet this week or early next week, we will forward a copy to you for your review and consideration. If we do not receive any response prior to the Board meeting, we will simply remove this item from the agenda and consider it next month. Should that happen, even with the October 1 expiration date, no changes or interruptions of service will occur. SEMCO will continue to operate under the terms of the existing agreement until a new one is approved.

If we receive the materials on time, Attorney Martin will be able to provide details of any changes and answer any questions you may have.

Manager's Recommendation: To approve a new franchise agreement with SEMCO (if available).

Date: September 8, 2011

To: Park Township Board

RE: Agenda Item 9.c: Approval of the 2012 Millage Rates (Form L-4029)

Each year at this time we are required to provide the county a listing of our millage rates that we intend to levy for the coming year. Attached for your review are our proposed millage rates on Form L-4029.

All of these rates are similar to the prior year. Our current budget is based upon these millage rates and we recommend approval.

Manager's Recommendation: To approve the millage rates for the coming year, as listed on the attached Form L-4029.

**2011 Tax Rate Request (This form must be completed and submitted on or before September 30, 2011)**

**MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS**

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

**Carefully read the instructions on page 2.**

County(ies) Where the Local Government Unit Levies Taxes	2011 Taxable Value of ALL Properties in the Unit as of 5-23-11
Local Government Unit Requesting Millage Levy	For LOCAL School Districts: 2011 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

**This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2011 tax roll.**

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2010 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2011 Current Year "Headlee" Millage Reduction Fraction	(7) 2011 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized

Prepared by	Telephone Number	Title of Preparer	Date
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**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

**Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2011 for instructions on completing this section.**

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input type="checkbox"/> Secretary			
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input type="checkbox"/> President			

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

\*\* **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

# Instructions For Completing Form 614 (L-4029) 2011 Tax Rate Request, Millage Request Report To County Board Of Commissioners

These instructions are provided under MCL Sections 211.24e (truth in taxation), 211.34 (truth in county equalization and truth in assessing), 211.34d (Headlee), and 211.36 and 211.37 (apportionment).

**Column 1: Source.** Enter the source of each millage. For example, allocated millage, separate millage limitations voted, charter, approved extra-voted millage, public act number, etc. Do not include taxes levied on the Industrial Facilities Tax Roll.

**Column 2: Purpose of millage.** Examples are: operating, debt service, special assessments, school enhancement millage, sinking fund millage, etc. A local school district must separately list operating millages by whether they are levied against ALL PROPERTIES in the school district or against the NON-HOME group of properties. (See State Tax Commission Bulletin No. 3 of 2011 for more explanation.) A local school district may use the following abbreviations when completing Column 2: "Operating ALL" and "Operating NON-HOME". "Operating ALL" is short for "Operating millage to be levied on ALL PROPERTIES in the local school district" such as Supplemental (Hold Harmless) Millages and Building and Site Sinking Fund Millages. "Operating NON-HOME" is short for "Operating millage to be levied on ALL PROPERTIES EXCLUDING PRINCIPAL RESIDENCE, QUALIFIED AGRICULTURAL, QUALIFIED FOREST AND INDUSTRIAL PERSONAL PROPERTIES in the local school district" such as the 18 mills in a district which does not levy a Supplemental (Hold Harmless) Millage.

**Column 3: Date of Election.** Enter the month and year of the election for each millage authorized by direct voter approval.

**Column 4: Millage Authorized.** List the allocated rate, charter aggregate rate, extra-voted authorized before 1979, each separate rate authorized by voters after 1978, debt service rate, etc. (This rate is the rate before any reductions.)

**Column 5: 2010 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback.** Starting with taxes levied in 1994, the "Headlee" rollback permanently reduces the maximum rate or rates authorized by law or charter. The **2010** permanently reduced rate can be found in column 7 of the **2010** Form L-4029. For operating millage approved by the voters after April 30, 2010, enter the millage approved by the voters. For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

**Column 6: Current Year Millage Reduction Fraction.** List the millage reduction fraction certified by the county treasurer for the current year as calculated on Form 2166 (L-4034), *2011 Millage Reduction Fraction Calculations Worksheet*. The millage reduction fraction shall be rounded to four (4) decimal places. The current year millage reduction fraction shall not exceed 1.0000 for 2011 and future years.

This prevents any increase or "roll up" of millage rates. Use 1.0000 for new millage approved by the voters after April 30, 2011. For debt service or special assessments not subject to a millage reduction fraction, enter 1.0000.

**Column 7: 2011 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback.** The number in column 7 is found by multiplying column 5 by column 6 on this 2011 Form L-4029. This rate must be rounded DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

**Column 8: Section 211.34 Millage Rollback Fraction (Truth in Assessing or Truth in Equalization).** List the millage rollback fraction for 2011 for each millage which is an operating rate. Round this millage rollback fraction to 4 decimal places. Use 1.0000 for school districts, for special assessments and for bonded debt retirement levies. For counties, villages and authorities, enter the Truth in Equalization Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON CEV FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. Use 1.0000 for an authority located in more than one county. For further information, see State Tax Commission Bulletin No. 3 of 2011. For townships and cities, enter the Truth in Assessing Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON ASSESSED VALUE FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. The Section 211.34 Millage Rollback Fraction shall not exceed 1.0000.

**Column 9: Maximum Allowable Millage Levy.** Multiply column 7 (2011 Millage Rate Permanently Reduced by MCL 211.34d) by column 8 (Section 211.34 millage rollback fraction). Round the rate DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter millage from Column 4.

**Column 10/Column 11: Millage Requested to be Levied.** Enter the tax rate approved by the unit of local government provided that the rate does not exceed the maximum allowable millage levy (column 9). A millage rate that exceeds the base tax rate (Truth in Taxation) cannot be requested unless the requirements of MCL 211.24e have been met. For further information, see State Tax Commission Bulletin No. 3 of 2011. A LOCAL School District which levies a Supplemental (Hold Harmless) Millage shall not levy a Supplemental Millage in excess of that allowed by MCL 380.1211(3). Please see the memo to assessors dated October 26, 2004 regarding the change in the collection date of certain county taxes.

**Column 12: Expiration Date of Millage.** Enter the month and year on which the millage will expire.

Date: July 14, 2011 September 8, 2011

To: Park Township Board

RE: Agenda Item 9.d: Medical Marijuana Moratorium Extension

This item has been before you several times over the course of the past year or so. Last March you approved a moratorium on the establishment of caregiver locations within the Township while the issue was considered by the Planning Commission.

This issue continues to be reviewed by the Planning Commission with no conclusion or recommendation at this time. There have also been several other issues that contribute to this request for an extension to the moratorium, most notably a recent Michigan Court of Appeals decision that effectively eliminates the operation of dispensaries. The legislature has several other bills pending action that would further regulate medical marijuana and the federal government has continued to maintain that marijuana possession and its use is illegal.

With these recent activities and the continued confusion and ambiguity in the interpretations and enforcement actions available, we recommend the extension for at least another six months. We continue to monitor the state and federal actions/decisions and also communicate with our neighbors on this issue.

Manager's Recommendation: To extend the moratorium for six additional months, until March 30, 2012..

Date: September 8, 2011

To: Park Township Board

RE: Agenda Item 10 a: Appointment

For the past several meetings we have included a list of appointments to various boards, commissions and committees. This month is no exception. In response to our request for a Planning Commission representative to the ZBA, Dennis Eade has stepped up and indicated his willingness to serve in that capacity. His appointment to the ZBA will be for one year but subject to reappointment to coincide with his PC term which expires on May 31, 2014.

For information only, for next month we also have a nominee for the Construction Board of Appeals. We have a person willing to serve but we were unable to obtain background information on time for this agenda.

Manager's Recommendation: Appoint Dennis Eade as the PC rep to the ZBA for a one year term (actually expiring officially on May 31, 2012).