ASHLAND TOWNSHIP

NEWAYGO COUNTY, MICHIGAN

AUDIT REPORT

MARCH 31, 2005

Michigan Deptartment of Treasury
496 (2-04)

Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended.

Local Government Type	Local Government Name	County
☐ City ☑ Township ☐ Village ☐ Other	Ashland Township	Newaygo

Audit Date	Opinion Date	Date Accountant Report Submitted to State:
3/31/05	5/20/05	7/11/05

We have audited the financial statements of this local unit of government and rendered an opinion on financial statements prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the *Uniform Reporting Format for Financial Statements for Counties and Local Units of Government in Michigan* by the Michigan Department of Treasury.

We affirm that:

1. We have complied with the *Bulletin for the Audits of Local Units of Government in Michigan* as revised.
2. We are certified public accountants registered to practice in Michigan.

We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations

You must check the applicable box for each item below.

☐ Yes ☑ No 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements.

☐ Yes ☑ No 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1980).

☐ Yes ☑ No 3. There are instances of non-compliance with the Uniform Accounting and Budgeting Act (P.A. 2 of 1968, as amended).

☐ Yes ☑ No 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, or an order issued under the Emergency Municipal Loan Act.

☐ Yes ☑ No 5. The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 20 of 1943, as amended [MCL 129.91], or P.A. 55 of 1982, as amended [MCL 38.1132]).

☐ Yes ☑ No 6. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit.

☐ Yes ☑ No 7. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earned pension benefits (normal costs) in the current year. If the plan is more than 100% funded and the overfunding credits are more than the normal cost requirement, no contributions are due (paid during the year).

☐ Yes ☑ No 8. The local unit uses credit cards and has not adopted an applicable policy as required by P.A. 266 of 1995 (MCL 129.241).

☐ Yes ☑ No 9. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95).

We have enclosed the following:	Enclosed	To Be Forwarded	Not Required
The letter of comments and recommendations.	✓		
Reports on individual federal financial assistance programs (program audits).			✓
Single Audit Reports (ASLGU).			✓

Certified Public Accountant (Firm Name)			
Terry Kirkpatrick, CPA, P.C.			
Street Address	City	State	ZIP
211 MAPLE STREET	BIG RAPIDS	MI	49307
Accountant Signature		Date	
Terry D Kirkpatrick, CPA		7-11-05	

CONTENTS

	Page Number
Independent Auditor's Report	1
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Assets	2
Statement of Activities	3
Governmental Fund Financial Statements	
Balance Sheet	4
Statement of Revenues, Expenditures and Changes in Fund Balance	5
Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities	6
Fiduciary Fund	
Statement of Net Assets	7
Notes to Financial Statements	8-11
Required Supplemental Information	
Budgetary Comparison Schedule – General Fund	12
Budgetary Comparison Schedule – Road Fund	13
Other Supplemental Information	
Combining Balance Sheet – Non-Major Governmental Funds	14
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Non-Major Governmental Funds	15

****

TERRY KIRKPATRICK, CPA, P.C.
CERTIFIED PUBLIC ACCOUNTANT

211 MAPLE STREET
P O BOX 817
BIG RAPIDS, MICHIGAN 49307-0817
(231) 796-3332
FAX (231) 796-5554

Independent Auditor's Report

To the Township Board
Ashland Township, Newaygo County

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ashland Township, Newaygo County, Michigan, as of and for the year ended March 31, 2005, which collectively comprise Ashland Township's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of Ashland Township, Newaygo County, Michigan. 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 opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Ashland Township, Newaygo County, Michigan, as of March 31, 2005, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Ashland Township has implemented a new financial reporting model, as required by provisions of GASB Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis- for State and Local Governments*, as of March 31, 2005. However, management has elected not to present the Management's Discussion and Analysis portion of the financial statements.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Ashland Township, Newaygo County, Michigan basic financial statements. The combining and individual non-major fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Terry Kirkpatrick, CPA, P.C.

Big Rapids, Michigan
May 20, 2005

BASIC FINANCIAL STATEMENTS

Ashland Township – Newaygo County, Michigan

Government Wide Statement of Net Assets
March 31, 2005

		Governmental Activities
ASSETS		
Cash and Cash Equivalents	$	370,685
Tax Receivable		34,010
Capital Assets (Net)		165,071
Total assets	$	569,766
LIABILITIES		
Accounts Payable	$	8,454
NET ASSETS		
Invested in capital assets, net of related debt		165,071
Unrestricted		396,241
Total net assets		561,312
Total liabilities and net assets	$	569,766

The "Notes to Financial Statements" are an integral part of these statements.

Ashland Township – Newaygo County, Michigan

Government Wide Statement of Activities
For the Year Ended March 31, 2005

	Expenses	Program Revenues Charges for Services	Program Revenues Operating Grants	Governmental Acitivites Net (Expense) Revenue and Changes in Net Assets
PRIMARY GOVERNMENT				
General Government	$ 137,822	$ 10,801	$ 0	$ (127,021)
Public Safety	108,979	54,792	0	(54,187)
Public Works	177,190	162,242	0	(14,948)
Cultural and Recreation	9,146	11,976	0	2,830
Other Functions	7,459	0	0	(7,459)
Depreciation (unallocated)	9,968	0	0	(9,968)
			0	
Total primary government	$ 450,564	$ 239,811	$ 0	$ (210,753)

General Revenues	
Tax	71,988
State Grants	195,509
Interest Earnings	1,895
Other Revenue	9,959
Total general revenues	279,351
Change in Net Assets	68,598
Net assets - Beginning of year	694,434
Special Assessments Refunded	(201,720)
Net assets - End of year	$ 561,312

The "Notes to Financial Statements" are an integral part of these statements.

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Ashland Township – Newaygo County, Michigan
Governmental Fund Balance Sheet
March 31, 2005

	General Fund	Road Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 226,425	$ 128,796	$ 15,464	$ 370,685
Taxes Receivable	9,720	17,557	6,733	34,010
Total assets	$ 236,145	$ 146,353	$ 22,197	$ 404,695
LIABILITES AND FUND EQUITY				
Accounts Payable	$ 2,526	$ 0	$ 5,929	$ 8,455
Fund Balance - Unreserved and Undesignated	233,619	146,353	16,268	396,240
Total liabilities and fund equity	$ 236,145	$ 146,353	$ 22,197	$ 404,695

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	
Total Governmental Fund Balances	$ 396,241
Amounts 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.	
Agency funds are not shown in these statements, which accounts for interfund receivable not being shown	
Cost of capital assets, net of depreciation	165,071
Net assets of governmental activities	$ 561,312

The "Notes to Financial Statements" are an integral part of these statements.

Ashland Township – Newaygo County, Michigan

Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended March 31, 2005

	General Fund	Road Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 71,988	$ 162,242	$ 54,792	$ 289,022
State Grants	195,509	0	0	195,509
Charges for Services	10,801	0	0	10,801
Interest and Rents	881	276	738	1,895
Other Revenue	6,504	3,455	11,976	21,935
Total revenues	285,683	165,973	67,506	519,162
EXPENDITURES				
General Government	141,795	0	0	141,795
Public Safety	54,187	0	54,792	108,979
Public Works	3,894	173,296	0	177,190
Cultural and Recreation	0	0	9,146	9,146
Other Functions	7,459	0	0	7,459
Total expenditures	207,335	173,296	63,938	444,569
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	78,348	(7,323)	3,568	74,593
Fund Balance - April 1, 2004	155,271	153,676	214,421	523,368
Special assessments Refunded	0	0	(201,720)	(201,720)
Fund Balance - March 31, 2005	$ 233,619	$ 146,353	$ 16,269	$ 396,241

The "Notes to Financial Statements" are an integral part of these statements.

Ashland Township – Newaygo County, Michigan

Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities

For the Year Ended March 31, 2005

Net Change in Fund Balances - Total Government Funds	$	74,593
Amounts reported for governmental activities in the statement of activities are different because: Governmental funds report capital outlays as expenditures; in the statement of activities, these costs are allocated over their estimated useful lives as depreciation. This is capital outlay for the year.		3,973
Depreciation expense		(9,968)
Change in Net Assets of Governmental Activities	$	68,598

The "Notes to Financial Statements" are an integrated part of these statements.

Ashland Township – Newaygo County, Michigan

Fiduciary Fund
Statement of Net Assets
March 31, 2005

	Agency Fund Type Property Tax Collection Fund
ASSETS	
Cash and Cash Equivalents	$ 1,096
LIABILITIES	
Due to General Fund	$ 1,096

The "Notes to Financial Statements" are an integrated part of these statements.

NOTES TO FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Ashland Township conform to accounting policies 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 Ashland Township:

Reporting Entity

The Township is governed by an elected, five-member, Board. The accompanying financial statements present the government and its component units: entities for which the government is considered to be financially accountable. Based on the application of the criteria, the Township does not contain any component units.

Government – Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund 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.

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 revenue includes: (1a) 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 and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

District-Wide Statements - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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.

Fund Based Statements - 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 government 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 are recorded only when payment is due.

Property taxes – Ashland Township's property tax is levied on each December 1st on the taxable valuation of property located within Ashland Township as of the preceding December 31st.

Although the Ashland Township 2004 ad valorem tax is levied and collectible on December 1, 2004, it is Ashland Township's policy to recognize revenue from the current tax levy in the current year when the proceeds of this levy are budgeted and made "available" for the financing of operations.

The 2004 taxable valuation of Ashland Township totaled approximately $55,540,000, on which ad valorem taxes levied consisted of .9010 mills for the Township operating purposes and an additional .9868 mills for roads. These amounts are recognized in the respective General and Special Revenue Fund financial statements as Due from Newaygo County and/or as a tax revenue.

The Township reports the following major governmental funds:

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

The Road Fund is used to record property tax and interest for expenditures for roads.

Additionally, the Township reports the following fund types:

The Township reports a Fiduciary Fund (Agency Fund). This fund accounts for taxes and special assessments collected by the Township as an agent for other taxing units. Fiduciary Fund net assets and results of operations are not included in the government-wide financial statements. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The Township reports three non-major special revenue funds for a fire fund, algae control fund and a dredging fund. The special assessments collected for the dredging fund were all refunded to the respective property owners in the amount of $ 201,720. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

Assets, Liabilities and Net Assets or Equity

Deposits and Investments – Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value.

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".

All trade and property tax receivables are shown as net of allowance for uncollectible amounts. Property taxes are levied on each December 1st and are considered delinquent on March 1st of the following year, at which time interest and penalties are assessed.

Capital Assets – Capital assets, which include property, plant and equipment assets are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than $500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of the donation.

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

Building	40 years
Building Improvements	15 to 30 years
Equipment	5 to 10 years
Computer Equipment	3 to 7 years

Fund Equity – In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

NOTE B – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information – Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental units. All annual appropriations lapse at fiscal year end.

The budget document presents information by fund, function, activity and line items. The legal level of budgetary control adopted by the governing body is the activity level. State law requires the Township have its budget in place by April 1st. Expenditures in excess of amounts budgeted is a violation of Michigan Law. State law permits a township to amend its budgets during the year.

NOTE C – DEPOSITS AND INVESTMENTS

Michigan Compiled Laws, Section 129.91, authorizes the local governmental unit 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 Township 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 Township has designated two banks for the deposit of Township Funds. The investment policy adopted by the Township Board in accordance with Public Act 196 of 1997 has authorized investment in bank accounts and certificates of deposit, but not the remainder of 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:

	Governmental Activities
Cash and cash equivalents	$ 370,685

The bank balance of the primary government's deposits is $685,763, of which $115,464 is covered by federal depository insurance.

NOTE D – RECEIVABLES

Receivables as of year-end for the government's individual major and non-major funds are as follows:

	General	Road	Non-Major	Total
Taxes receivable	$ 9,720	$ 17,557	$ 6,733	$ 34,010

NOTE E – CAPITAL ASSETS

Capital asset activity of the governmental activities for the current year was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated				
Buildings	$ 203,903	$ 0	$ 0	$ 203,903
Equipment	55,484	3,973	0	59,457
Less: accumulated depreciation for Capital assets	(88,321)	(9,968)	0	(98,289)
Net capital assets	$ 171,066	$ (5,995)	$ 0	$ 165,071

Depreciation expense was not charged to activities as the Township considers its assets to impact multiple activities and allocation is not practical.

NOTE G – RISK MANAGEMENT

The Township is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries (workers' compensation). The Township has purchased workers' compensation insurance for such claims. Settled claims relating to the workers' compensation insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

REQUIRED SUPPLEMENTAL INFORMATION

Ashland Township – Newaygo County, Michigan

Budgetary Comparison Schedule
General Fund
For the Year Ended March 31, 2005

	Original Budget	Amended Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
BEGINNING OF YEAR FUND BALANCE	$ 155,271	$ 155,271	$ 155,271	$ 0
Resources (inflows)				
Property Tax	69,000	69,000	71,988	2,988
State Grants	200,000	200,000	195,509	(4,491)
Charges for Services	7,650	7,650	10,801	3,151
Interest and Rents	700	700	881	181
Other Revenue	12,500	12,500	6,504	(5,996)
Amounts Available for Appropriation	445,121	445,121	440,954	(4,167)
Charges to Appropriations (outflows)				
General Government				
Township board	76,900	76,900	33,904	42,996
Supervisor	17,100	17,100	16,794	306
Elections	6,000	6,000	5,236	764
Assessor	19,000	19,000	17,010	1,990
Clerk	19,300	19,300	18,922	378
Board of review	1,350	1,350	712	638
Treasurer	25,300	25,300	23,923	1,377
Townhall	11,000	11,000	7,154	3,846
Cemetery	32,500	32,500	18,140	14,360
Public Safety				
Fire protection	17,400	17,400	11,815	5,585
Police protection	33,000	33,000	30,988	2,012
Planning and zoning	15,550	15,550	11,384	4,166
Public Works				
Highways, streets & bridges	152,492	152,492	0	152,492
Sanitation	4,000	4,000	1,752	2,248
Drains- Public Benefit	0	0	2,142	(2,142)
Other Functions				
Social security/ medicare tax	9,000	9,000	7,459	1,541
Total Charges to Appropriations	439,892	439,892	207,335	232,557
Budgetary Fund Balance - June 30, 2005	$ 5,229	$ 5,229	$ 233,619	$ 228,390

Ashland Township – Newaygo County, Michigan

Budgetary Comparison Schedule
Road Fund
For the Year Ended March 31, 2005

	Original Budget	Amended Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
BEGINNING OF YEAR FUND BALANCE	$ 153,676	$ 153,676	$ 153,676	$ 0
Resources (inflows)				
Property Tax	164,000	164,000	162,242	(1,758)
Interest and Rents	0	0	276	276
Other Revenue	0	0	3,455	3,455
Transfer from Other Funds	152,492	152,492	0	(152,492)
Amounts Available for Appropriation	470,168	470,168	319,649	(150,519)
Charges to Appropriations (outflows)				
Public Works				
Highways and Streets	470,168	470,168	173,296	296,872
BUDGETARY FUND BALANCE - March 31, 2005	$ 0	$ 0	$ 146,353	$ 146,353

OTHER SUPPLEMENTAL INFORMATION

Ashland Township – Newaygo County, Michigan

Combining Balance Sheet
Non-Major Governmental Funds
March 31, 2005

	Fire Fund	Fire Equipment Fund	Algae Fund	Dredging Fund	Totals
ASSETS					
Cash and Cash Equivalents	$ 0	$ 0	$ 15,464	$ 0	$ 15,464
Taxes Receivable	3,004	2,925	804	0	6,733
Total assets	$ 3,004	$ 2,925	$ 16,268	$ 0	$ 22,197
LIABILITIES AND FUND EQUITY					
Due to Fire District	$ 3,004	$ 2,925	$ 0	$ 0	$ 5,929
Fund Balance	0	0	16,268	0	16,268
Total liabilities and fund equity	$ 3,004	$ 2,925	$ 16,268	$ 0	$ 22,197

Ashland Township – Newaygo County, Michigan

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Non-Major Governmental Funds
For the Year Ended March 31, 2005

	Fire Fund	Fire Equipment Fund	Algae Fund	Dredging Fund	Totals
REVENUES					
Current Property Tax	$ 27,763	$ 27,029	$ 0	$ 0	$ 54,792
Interest and Rents	0	0	109	629	738
Special Assessments	0	0	11,976	0	11,976
Total revenues	27,763	27,029	12,085	629	67,506
EXPENDITURES					
Current					
Public safety	27,763	27,029	0	0	54,792
Recreation and cultural	0	0	7,325	1,821	9,146
Total expenditures	27,763	27,029	7,325	1,821	63,938
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	0	0	4,760	(1,192)	3,568
FUND BALANCE - April 1, 2004	0	0	11,509	202,912	214,421
Special assessments refunded	0	0	0	(201,720)	(201,720)
FUND BALANCE - March 31, 2005	$ 0	$ 0	$ 16,269	$ 0	$ 16,269

TERRY KIRKPATRICK, CPA, P.C.
CERTIFIED PUBLIC ACCOUNTANT

211 MAPLE STREET
P O BOX 817
BIG RAPIDS, MICHIGAN 49307-0817
(231) 796-3332
FAX (231) 796-5554

May 20, 2005

Members of the Ashland Township Board
Ashland Township
Newaygo County, MI

We recently completed our audit of the basic financial statements of Ashland Township for the year ended March 31, 2005. During our audit, we had an opportunity to test internal controls and to observe the accounting and financial procedures and many of the general management practices of the Ashland Township. Based upon these tests and observations, there are several matters that we specifically want to call to your attention.

CLERK RECORDS IN VERY GOOD ORDER

The Township Clerk's financial records appeared to be maintained very well. Keep up the good work.

OTHER MATTERS

We have enjoyed working with your staff. Their competence and assistance were instrumental in our timely completion of the audit.

We have sent two copies of the audit report, the auditing procedures report, and this letter to the Michigan Department of Treasury, Local Audit Division.

If you have any questions regarding this letter or the audit, please do not hesitate to contact us.

Terry Kirkpatrick, CPA, P.C.