BURR OAK TOWNSHIP

FINANCIAL STATEMENT

MARCH 31, 2008

Michigan Department of Treasury
496 (Rev 06/08)

Auditing Procedures Report

Instructions and MuniCodes | *=Required Fields | Reset Form

Issued under Public Act 2 of 1968, as amended. (V1.07)

Unit Name* Burr Oak Township	County* St. Joseph	Type* Township	MuniCode* 75
Opinion Date-Use Calendar* Sept. 29, 2008	Audit Submitted-Use Calendar* Oct. 15, 2008	Fiscal Year End Month* March	Fiscal Year* 2008

If a local unit of government (authorities & commissions included) is operating within the boundaries of the audited entity and is NOT included in this or any other audit report, nor do they obtain a stand-alone audit, enclose the name(s), address(es), and a description(s) of the authority and/or commission.

Place a check next to each "Yes" or non-applicable question below. Questions left unmarked should be those you wish to answer "No."

- ☑ ? 1. Are all required component units/funds/agencies of the local unit included in the financial statements and/or disclosed in the reporting entity notes to the financial statements?
- ☑ ? 2. Does the local unit have a positive fund balance in all of its unreserved fund balances/unrestricted net assets?
- ☑ ? 3. Were the local unit's actual expenditures within the amounts authorized in the budget?
- ☑ ? 4. Is this unit in compliance with the Uniform Chart of Accounts issued by the Department of Treasury?
- ☑ ? 5. Did the local unit adopt a budget for all required funds?
- ☑ ? 6. Was a public hearing on the budget held in accordance with State statute?
- ☑ ? 7. Is the local unit in compliance with the Revised Municipal Finance Act, an order issued under the Emergency Municipal Loan Act, and other guidance as issued by the Local Audit and Finance Division?
- ☑ ? 8. Has the local unit distributed tax revenues that were collected for another taxing unit timely as required by the general property tax act?
- ☑ ? 9. Do all deposits/investments comply with statutory requirements including the adoption of an investment policy?
- ☑ 10. Is the local unit free of illegal or unauthorized expenditures that came to your attention as defined in the Bulletin for Audits of Local Units of Government in Michigan, as revised (see Appendix H of Bulletin)?
- ☑ ? 11. Is the unit free of any indications of fraud or illegal acts that came to your attention during the course of audit that have not been previously communicated to the Local Audit and Finance Division? (If there is such activity, please submit a separate report under separate cover.)
- ☑ ? 12. Is the local unit free of repeated reported deficiencies from previous years?
- ☑ ? 13. Is the audit opinion unqualified? 14. If not, what type of opinion is it? NA
- ☐ 15. Has the local unit complied with GASB 34 and other generally accepted accounting principles (GAAP)?
- ☑ ? 16. Has the board or council approved all disbursements prior to payment as required by charter or statute?
- ☑ ? 17. To your knowledge, were the bank reconciliations that were reviewed performed timely?
- ☐ ? 18. Are there reported deficiencies? ☐ 19. If so, was it attached to the audit report?

General Fund Revenue: ?	270399	General Fund Balance: ?	263114
General Fund Expenditure: ?	209769	Governmental Activities Long-Term Debt (see instructions): ?	
Major Fund Deficit Amount:	$ 0.00		

We affirm that we are certified public accountants (CPA) licensed to practice in Michigan. We further affirm the above responses have been disclosed in the financial statements, including the notes, or in the Management Letter (reported deviations).

CPA (First Name)* David	Last Name* Locey	Ten Digit License Number* 1101027773		
CPA Street Address* 67036 N. M-66	City* Sturgis	State* MI	Zip Code* 49091	Telephone*
CPA Firm Name* David F. Locey, CPA	Unit's Street Address*	Unit's City*	Unit's Zip*	

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INDEPENDENT AUDITOR'S REPORT

To the Township Board
Burr Oak Township
Burr Oak, 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 Burr Oak Township, St. Joseph County, Michigan, as of and for the year ended March 31, 2008, which collectively comprise the Township's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Burr Oak Township, St. Joseph County, 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.

As discussed in the notes to the financial statements, management has not recorded certain general infrastructure assets in governmental activities and, accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that those general infrastructure assets be capitalized and depreciated, which would increase the assets, net assets, and expenses of the governmental activities. The amount by which this departure would affect the assets, net assets, and expenses of the governmental activities is not reasonably determinable.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the governmental activities of Burr Oak Township, St. Joseph County, Michigan, as of March 31, 2008, or the changes in financial position thereof for the year then ended.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund, and the aggregate remaining fund information of Burr Oak Township, St. Joseph County, Michigan, as of March 31, 2008, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

David F. Locey, CPA, PC
Sturgis, Michigan
September 29, 2008

Burr Oak Township
Combined Balance Sheet
All Fund Types
March 31, 2008

	Governmental Fund Types		Fiduciary Fund Types
	General	Special Revenue	Trust and Agency
ASSETS			
Cash	$246,517	$187,977	$3
Due From State of Michigan	31,361	0	0
Due From General Fund	0	0	0
Due From Trust & Agency	3	0	0
Property Tax Receivable	5,952	0	0
Property and Equipment at Cost	0	0	0
Total Assets	$283,833	$187,977	$3
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	$18,312	$1,505	$0
Due - Federal/State Taxes	2,407	854	0
Due To General Fund	0	0	3
Due To Trust and Agency	0	0	0
Total Liabilities	20,719	2,359	3
Fund Equity			
Unreserved-Undesignated	263,114	185,619	0
Investment in General Fixed Assets	0	0	0
Total Fund Equity	263,114	185,619	0
Total Liabilities and Fund Equity	$283,833	$187,977	$3

The notes to the Financial Statements are an integral part of this statement.

Account Groups	Total (Memorandum Only)
General Fixed Assets	Reporting Entity
$0	$434,498
0	31,361
0	0
0	3
0	5,952
599,211	599,211
$599,211	$1,071,025
$0	$19,816
0	3,262
0	3
0	0
0	23,081
0	448,732
599,211	599,211
599,211	1,047,943
$599,211	$1,071,025

Burr Oak Township
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended March 31, 2008

	Governmental Fund Types		Total (Memorandum Only)
	General	Special Revenue	Reporting Entity
Revenues			
Taxes	$54,349	$0	$54,349
Licenses and Permits	435	0	435
State Aid	132,862	2,165	135,027
Charges for Service	13,075	0	13,075
Interest	9,889	7,756	17,645
Other Revenue	9,789	31,292	41,081
Total Revenues	220,399	41,213	261,612
Expenditures			
Legislative-Township Board	32,127	0	32,127
General Government	109,111	0	109,111
Public Safety	28,197	0	28,197
Public Works	40,334	30,797	71,131
Total Expenditures	209,769	30,797	240,566
Excess of Revenues Over (Under) Expenditures	10,630	10,416	21,046
Other Financing Sources (Uses)			
Operating Transfers In	0	2,500	2,500
Operating Transfers (Out)	(2,500)	0	(2,500)
Total Other Financing Sources (Uses)	(2,500)	2,500	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	8,130	12,916	21,046
Fund Balance - April 1, 2007	254,984	172,702	427,686
Fund Balance - March 31, 2008	$263,114	$185,619	$448,732

The notes to the Financial Statements are an integral part of this statement.

SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Burr Oak Township is located in St. Joseph County and provides services in many areas including public safety, highways and streets, and general administrative services. The Township is governed by a five-member board elected by the citizens of Burr Oak Township. The board consists of the supervisor, clerk, treasurer, and two trustees who reside in the community.

Reporting Entity

In accordance with generally accepted accounting principles and Governmental Accounting Standards Board (GASB) Statement No. 14 " The Financial Reporting Entity", these financial statements present the Township (the primary government) and its component units (none). The criteria established by the GASB for determining the reporting entity includes oversight responsibility, fiscal dependency, and whether the financial statements would be misleading, if data were not included.

Joint Venture

The Township is a member of the Burr Oak Fire Department: a joint venture of the Village of Burr Oak and the Township of Burr Oak was formed to provide fire protection within the participating municipalities. Costs of operations and capital expenditures are supported by contributions from the participating municipalities that take into account their respective population and number of fire calls. The Burr Oak Fire Department is managed by a board which consists of members from each participating municipality. The board adopts the department's budget and controls its financing.

Summary financial information of Burr Oak Fire Department is not available.

Information on the complete financial statements for the Burr Oak Fire Department can be obtained from the Burr Oak Fire Department, 208 Front Street, Burr Oak, Michigan.

BASIS OF PRESENTATION

Fund Accounting

The accounts of the Township are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONT'D)

GOVERNMENTAL FUNDS TYPES

General Fund – This fund is the general operating fund of the Township. It is used to account for all financial resources except those required to be accounted for in another fund. Revenues are derived primarily from State Revenue Sharing distributions.

Special Revenue Funds – These funds are used to account for specific revenue (other than expendable trusts or major capital projects) derived from State and Federal grants, General Fund appropriations, and charges for services which are to be expended for specific purposes as dictated by legal, regulatory, or administrative requirements.

FIDUCIARY FUNDS

Trust and Agency Funds – These are used for the assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or results of operations.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

GOVERNMENTAL FUNDS

All governmental funds utilize the modified accrual basis of accounting which provides that revenues be recorded when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are recorded when the related liability is incurred.

FIDUCIARY FUNDS

The fiduciary funds are maintained on a cash basis which is consistent with the accounting measurement objectives of the funds. Reporting these funds on a cash basis does not have an effect materially different from reporting them on the accrual or modified accrual basis as required by generally accepted accounting principles.

SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONT'D)

FUND EQUITY

The unreserved fund balance for governmental funds represents the amount available for budgeting future operations.

REVENUE RECOGNITION

The Township's 2007 ad valorem tax is levied and collectible on December 1, 2007, based on the assessments made the previous December 31. It is the Township's policy to recognize revenues from the current tax levy in the current year when the proceeds of this levy are budgeted and made available for financing of the Township's operations. Property taxes are recognized when levied since the County purchases the delinquent taxes each year.

TOTAL COLUMN ON COMBINED STATEMENTS –OVERVIEW

The total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation because interfund elimination's have not been made in the aggregation of this data.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONT'D)

CASH AND CASH EQUIVALENTS

Deposits

The Township's policies regarding deposits of cash are discussed below. The table presented below is designed to disclose the level of custody credit risk assumed by the Township based upon how its deposits were insured or secured with collateral at March 31, 2008. The categories of credit risk are defined as follows:

Category 1-Insured by FDIC or collateralized with securities held by the Township or its agent in its name

Category 2-Uninsured but collateralized with securities held by the pledging financial institution's trust department or agent in the Township's name

Category 3-Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Township's name; or collateralized with no written or approved collateral Agreement

Type of Deposits	**Total Bank** Balance	**Custody** 1	**Credit Risk** 2	**Category** 3
Demand deposits	$434,362	$322,298	$ 0	$112,064
Total Deposits	$434,362	$322,298	$ 0	$112,064

COMPENSATED ABSENCE

None.

POST EMPLOYMENT BENEFITS

The Township adopted a Section 457 Retirement Plan on 10/15/91.

Eligibility: An employee or independent contractor of the Township, who earns more than $100 per calendar year.

Employee/Contractor contribution: An employee/contractor may enter into the program by agreeing to contribute from 4.03% of their compensation to 25% of their compensation (the maximum shall be reduced by any contribution made by the Township). The employee's contribution shall be effective, the first of the month, following such election. The election may be changed, on the first of any month, by filing the appropriate form with the Township Clerk, prior to the month the effects shall take place.

Township Contributions: The Township will contribute for each employee that is not covered by the Township's 218 (Social Security) Agreement, 3.75% of pay. The effect of the employee's and Township's contribution is to satisfy the required 7 ½% of total compensation retirement contribution necessary to meet the Social Security OAS & D substitute requirements. Employees who are covered by Social Security will not receive any Township contributions.

Vesting: All monies contributed by the employer/contractor and Township contributions will be 100% vested at all times.

Funding: All employee and Township contributions (except deminimus amounts) shall be paid into a variable annuity contract issued by Northwestern Mutual Life Insurance Company. Payments shall be made quarterly providing a minimum of $25 deposit (employee and Township combined).

Payment Commencement Date: The employee may have the annuity contract begin benefit payments upon the later of the following:

1. separation of employment (or contractual agreement) with the Township
2. retirement (no later than age 70)
3. death
4. unforeseen financial emergency

POST EMPLOYMENT BENEFITS (CONT'D)

Methods of Payment: The employee or beneficiary may elect any of the following distribution payments:

1. equal payments for life
2. equal payments for a specified period of time (5 years, 10 years, etc.)
3. equal payments over the employee's life and the life of a spouse or contingent annuitant.
4. lump-sum (if monies are withdrawn before eight years or not on account of the death of the employee/contractor a reducing surrender charges will be made)

Limitations and Regulations: Notwithstanding anything contained herein to the contrary, the Plan shall be subject to the limitations, regulations, and provisions of Internal Revenue Code Section 457.

RISK MANAGEMENT

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

GENERAL FIXED ASSETS ACCOUNT GROUP

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in general fixed assets account group, rather than in governmental funds. Assets are stated at cost or market value at the date of original acquisition. No depreciation is recorded for these general fixed assets. Infrastructure assets, including roads, bridges, sanitary sewers, drains, curbs, and gutters are not capitalized. The Township has not maintained a record of its general fixed assets.

GASB 34 REPORTING FINANCIAL

The Township has elected not to convert to GASB 34 format, therefore assets owned by the Township such as building and equipment are not stated at current values as of 03/31/2008, also no current charge is being recorded for current year depreciation. Accordingly, the Management Discussion Analysis Letter, Statement of Net Assets, and Statement of Activities are not included per GASB 34 format.

Burr Oak Township
Statement of Revenues and Other Sources - General Fund
For the Year Ended March 31, 2008

Revenues	
Property Taxes	
Current Property Taxes	$48,482
Delinquent Property Taxes	5,868
Total Property Taxes	54,349
Licenses and Permits	
Zoning Permits	435
Total Licenses and Permits	435
State Aid	132,862
Total State Aid	132,862
Charge for Services	
Cemetery Lots/Vault Foundation	13,075
Total Charge for Services	13,075
Interest	9,889
Total Interest	9,889
Other Revenue	
Dog License	46
Miscellaneous - Other Revenue	9,743
Total Other Revenue	9,789
Total Revenue	220,399
Other Financing Sources	
Operating Transfers In	0
Total Other Financing Sources	0
Total Revenue and Other Sources	$220,399

The notes to the Financial Statements are an integral part of this statement.

Burr Oak Township
Statement of Expenditures - General Fund
For the Year Ended March 31, 2008

Legislative	
Township Board	$32,127
Total Legislative	32,127
General Government	
Supervisor	8,190
Elections	532
Assessor	17,084
Township Hall	3,464
Clerk	10,800
Board of Review	0
Treasurer	13,558
Cemetery	35,764
Trustees	2,185
Library	17,535
Total General Government	109,111
Public Safety	
Fire Protection	21,732
Ambulance	6,465
Planning Commission-Board of Appeals	0
Total Public Safety	28,197
Public Works	
Road Construction	40,334
Total Public Works	40,334
Total Expenditures	209,769
Other Financing Uses	
Operating Transfer Out	(2,500)
Total Other Financing Uses	(2,500)
Total Expenditures and Other Uses	$212,269

The notes to the Financial Statements are an integral part of this statement.

Burr Oak Township
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended March 31, 2008

	GENERAL FUND		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	$49,000	$54,349	$5,349
Licenses and Permits	300	481	181
State Aid	130,000	132,862	2,862
Charges for Service	9,000	8,280	(720)
Interest	2,000	9,889	7,889
Other Revenue	5,700	14,538	8,838
Total Revenues	196,000	220,399	24,399
Expenditures			
Legislative-Township Board	55,000	32,127	22,873
General Government	96,900	109,111	(12,211)
Public Safety	31,500	28,197	3,303
Public Works	40,100	40,334	(234)
Total Expenditures	223,500	209,769	13,731
Excess of Revenues Over (Under) Expenditures	(27,500)	10,630	(38,130)
Other Financing Sources (Uses)			
Operating Transfers In	0	0	0
Operating Transfers (Out)	(2,500)	(2,500)	0
Total Other Financing Sources (Uses)	(2,500)	(2,500)	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(30,000)	8,130	(38,130)
Fund Balance - April 1, 2007	254,984	254,984	0
Fund Balance - March 31, 2008	$224,984	$263,114	($38,130)

The notes to the Financial Statements are an integral part of this statement.

Burr Oak Township
Combining Balance Sheet - Special Revenue Funds
March 31, 2008

	Library Fund	Building Fund	Fire Fund	Total
ASSETS				
Cash and Interest Bearing Deposits	$74,031	$111,052	$2,894	$187,977
Total Assets	$74,031	$111,052	$2,894	$187,977
LIABILITIES AND FUND EQUITY				
Accrued Taxes	$854	$0	$0	$854
Accounts Payable	1,505	0	0	1,505
Fund Equity	71,672	111,052	2,894	185,619
Total Liabilities and Fund Equity	$74,031	$111,052	$2,894	$187,977

The notes to the Financial Statements are an integral part of this statement.

Burr Oak Township
Statement of Revenues, Expenditures and Changes in Fund Balance
All Special Revenue Funds
For the Year Ended March 31, 2008

	Library Fund	Building Fund	Fire Fund	Total
Revenues				
Interest	$2,816	$4,769	$171	$7,756
State Aids	2,165	0	0	2,165
Other Revenue	31,292	0	0	31,292
Total Revenue	36,273	4,769	171	41,213
Expenditures				
Public Works	30,797	0	0	30,797
Total Expenditures	30,797	0	0	30,797
Excess of Revenues Over (Under) Expenditures	5,477	4,769	171	10,416
Other Financing Sources (Uses)				
Transfers In - General Fund	0	0	2,500	2,500
Transfers (Out) - General Fund	0	0	0	0
Total Other Financing Sources (Uses)	0	0	2,500	2,500
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	5,477	4,769	2,671	12,916
Fund Balance - April 1, 2007	66,196	106,283	224	172,702
Fund Balance - March 31, 2008	$71,672	$111,052	$2,894	$185,619

The notes to the Financial Statements are an integral part of this statement.

Burr Oak Township
Combining Balance Sheet - Trust and Agency Funds
March 31, 2008

	AGENCY FUNDS		
	Trust and Agency	Tax Collection	Total
ASSETS			
Cash and Interest-Bearing Deposits	$3	$0	$3
Due From General Fund	0	0	0
Total Assets	$3	$0	$3
LIABILITIES AND FUND EQUITY			
Due - General Fund	$3	$0	$3
Due - Federal & State Government	0	0	0
Total Liabilities	3	0	3
Fund Equity	0	0	0
Total Fund Equity	0	0	0
Total Liabilities and Fund Equity	$3	$0	$3

The notes to the Financial Statements are an integral part of this statement.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Burr Oak Township Board
Burr Oak, 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 Burr Oak Township, St. Joseph County, Michigan, as of and for the year ended March 31, 2008, which collectively comprise the Burr Oak Township, St. Joseph County, Michigan's basic financial statements and have issued our report thereon dated September 29, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial auditing contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Burr Oak Township, St. Joseph County, Michigan's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Burr Oak Township, St. Joseph County, Michigan's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, Township Board, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

DAVID F. LOCEY, C.P.A., P.C.

David F. Locey

Sturgis, Michigan
September 29, 2008