

**MAPLE GROVE TOWNSHIP
BARRY COUNTY, MICHIGAN**

**REPORT OF AUDIT
AS OF
MARCH 31, 2014**

**FOOTE AND LLOYD
CERTIFIED PUBLIC ACCOUNTANTS
BATTLE CREEK, MICHIGAN**

**MAPLE GROVE TOWNSHIP
BARRY COUNTY, MICHIGAN**

OFFICIARY

Rodney Crothers	Supervisor
Ginger Cole	Treasurer
Susan Butler	Clerk
James Heyboer	Trustee
Doug Westendorp	Trustee

Population 1,593 (2010)

March 31, 2014

MAPLE GROVE TOWNSHIP

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CERTIFIED PUBLIC ACCOUNTANTS

MICHIGAN ASSOCIATION OF
CERTIFIED PUBLIC ACCOUNTANTS

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**CERTIFIED SPECIALIST
IN ESTATE PLANNING

INDEPENDENT AUDITOR'S REPORT

To the Township Board
Maple Grove Township, State of Michigan

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Maple Grove Township, State of Michigan, as of and for the year ended March 31, 2014, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and including those prescribed by the State Treasurer. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Maple Grove Township, State of Michigan, as of March 31, 2014, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 5 and 19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Financial Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Maple Grove Township, State of Michigan's basic financial statements. The Supplementary Financial Information section is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Supplementary Financial Information section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Foote and Lloyd

CERTIFIED PUBLIC ACCOUNTANTS

Battle Creek, Michigan
May 12, 2015

**MAPLE GROVE TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS**

This section of Maple Grove Township's annual financial report presents our discussion and analysis of the Township's financial performance during the fiscal year that ended on March 31, 2014.

Using this Annual Report

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

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. This report also contains required and other supplemental information in addition to the basic financial statements.

The Township as a Whole

In a condensed format, the table below shows net assets as of fiscal year-end:

	Governmental Activities	
	3/31/2014	3/31/2012 (3/31/13 was not audited)
Current Assets	436,606	376,092
Noncurrent Assets	12,269	13,644
Total Assets	448,875	389,736
Other Liabilities	-	-
Total Liabilities	-	-
Net Assets		
Invested in Capital Assets - Net of Debt	12,269	13,644
Non-Spendable	13,091	15,109
Restricted	302,188	274,534
Unassigned/Unrestricted	121,327	86,449
Total Net Assets	448,875	389,736

The following table shows the changes of the net assets:

	Governmental Activities	
	3/31/2014	3/31/2012 (3/31/13 was not audited)
Program Revenues		
Charges for Services	4,816	8,022
General Revenues		
Property Taxes	150,359	143,121
State-Shared Revenues	112,470	97,354
Unrestricted Investment Earnings	908	700
Miscellaneous	10,917	10,822
Transfers	-	-
Total Revenues	279,470	260,019
Program Expenses		
General Government	99,063	106,895
Public Safety	81,854	29,912
Public Works	37,749	33,856
Health and Welfare	-	-
Total Expenses	218,666	170,663
Change in Net Assets	60,804	89,356

Financial Highlights

Maple Grove Township's financial position in the fiscal year 2013-2014 remained much the same as in the previous year. There was no substantial change of the tax base with no growth nor any new tax abatements granted. The ambulance service now has its own millage which has allowed the General Fund to appropriate more money toward the improvement and upkeep of the roads which is one of our largest line item expenditures. The Ambulance millage, along with the Fire & Ambulance millage and the Road millage all passed easily in the August Primary election which allows us to believe that these extra services are appreciated.

The restricted Fund in the township is the Wilcox Cemetery Perpetual Care Fund.

Our budget was amended by minor amounts in March with no services impacted. No long term debt has been acquired. A new ambulance was purchased by the joint entities with our share being 40%, and we were able to prepay and receive a larger discount.

State Revenue Sharing remains consistent and no salary increases have been given.

The reappraisal of tax roll properties has been completed with satisfaction. The entire township has been re-assessed and complies with the new regulations.

Budgetary Highlights

The Township is required to adopt an operating budget prior to the start of the fiscal year. Assumptions need to be made because certain information is not available, such as state aid, property taxes, and some of the expenses. As the information becomes available, the Township updates the budget during the year.

The original revenue budget was revised this year. Actual revenues were more than the final budget adopted.

The Township's final budget projected a favorable budget balance of \$34,191; however, the actual was a favorable balance of \$61,492. This difference was due to increases in several revenues and decreases in several expenditures.

**MAPLE GROVE TOWNSHIP
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and Cash Equivalents	392,347	-	392,347
Receivables (Net)	44,259	-	44,259
Prepaid Expenses	-	-	-
Capital Assets-Net	<u>12,269</u>	<u>-</u>	<u>12,269</u>
Total Assets	448,875	-	448,875
Liabilities			
Accounts Payable	-	-	-
Due to Other Governmental Units	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	-	-	-
Net Assets			
Invested in Capital Assets			-
Net of Related Debt	12,269	-	12,269
Nonspendable for			
Perpetual Care	13,091	-	13,091
Restricted	302,188	-	302,188
Unassigned/Unrestricted	<u>121,327</u>	<u>-</u>	<u>121,327</u>
Total Net Assets	<u><u>448,875</u></u>	<u><u>-</u></u>	<u><u>448,875</u></u>

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

**MAPLE GROVE TOWNSHIP
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
Primary Government							
General Government	99,063	4,816	-	-	(94,247)	-	(94,247)
Public Safety	81,854	-	-	-	(81,854)	-	(81,854)
Public Works	37,749	-	-	-	(37,749)	-	(37,749)
Health and Welfare	-	-	-	-	-	-	-
Total Governmental Activities	218,666	4,816	-	-	(213,850)	-	(213,850)
Business Type-Activities							
None	-	-	-	-	-	-	-
Total Primary Government	<u>218,666</u>	<u>4,816</u>	<u>-</u>	<u>-</u>	(213,850)	-	(213,850)
General Revenues							
Property Taxes					150,359	-	150,359
State-Shared Revenues					112,470	-	112,470
Unrestricted Investment Earnings					908	-	908
Miscellaneous					10,917	-	10,917
Transfers					-	-	-
Total General Revenues--Special Items and Transfers					<u>274,654</u>	-	<u>274,654</u>
Change in Net Assets					60,804	-	60,804
Net Assets - Beginning					<u>388,071</u>	-	<u>388,071</u>
Net Assets - Ending					<u>448,875</u>	-	<u>448,875</u>

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

**MAPLE GROVE TOWNSHIP
GOVERNMENTAL FUND BALANCE SHEET
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

	<u>General Fund</u>	<u>Fire & Ambulance Fund</u>	<u>Cemetery Fund</u>	<u>Road Voted Fund</u>	<u>Total Governmental Funds</u>
Assets					
Cash and Cash Equivalents	89,443	211,240	23,840	67,824	392,347
Receivables - Net	<u>31,884</u>	<u>7,667</u>	<u>-</u>	<u>4,708</u>	<u>44,259</u>
Total Assets	121,327	218,907	23,840	72,532	436,606
Liabilities					
Accounts Payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	-	-	-	-	-
Fund Balances					
Nonspendable -					
Perpetual Care	-	-	13,091	-	13,091
Restricted	-	218,907	10,749	72,532	302,188
Unassigned/Unrestricted	<u>121,327</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>121,327</u>
Total Fund Balances	<u>121,327</u>	<u>218,907</u>	<u>23,840</u>	<u>72,532</u>	436,606

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.	<u>12,269</u>
Net Assets of Governmental Activities	<u>448,875</u>

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

**MAPLE GROVE TOWNSHIP
GOVERNMENTAL FUND STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED MARCH 31, 2014**

	General Fund	Fire & Ambulance Voted Fund	Cemetery Fund	Roads Voted Fund	Total Governmental Funds
Revenues					
Taxes and Administration Fees	55,515	47,422	-	47,422	150,359
State-Shared Revenues	112,470	-	-	-	112,470
Charges for Services	2,347	-	2,469	-	4,816
Rentals	1,865	-	-	-	1,865
Interest	40	58	798	12	908
Other Revenue	<u>8,502</u>	<u>-</u>	<u>550</u>	<u>-</u>	<u>9,052</u>
Total Revenues	180,739	47,480	3,817	47,434	279,470
Expenditures					
Current					
General Government	87,457	-	10,918	-	98,375
Public Safety	-	81,854	-	-	81,854
Public Works	-	-	-	37,749	37,749
Health and Welfare	-	-	-	-	-
Total Expenditures	<u>87,457</u>	<u>81,854</u>	<u>10,918</u>	<u>37,749</u>	<u>217,978</u>
Excess of Revenues Over (Under) Expenditures Other Financing Sources (Uses)					
	93,282	(34,374)	(7,101)	9,685	61,492
Transfers In	-	30,000	11,000	30,000	71,000
Transfers (Out)	<u>(71,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(71,000)</u>
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses*					
	22,282	(4,374)	3,899	39,685	61,492
Fund Balance - Beginning of Year	<u>99,045</u>	<u>223,281</u>	<u>19,941</u>	<u>32,847</u>	<u>375,114</u>
Fund Balance - End of Year	<u>121,327</u>	<u>218,907</u>	<u>23,840</u>	<u>72,532</u>	436,606

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.

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Change in Net Assets of Governmental Activities

60,804

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

**MAPLE GROVE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the local Governmental Unit conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the Local Governmental Unit:

A. Reporting Entity

Maple Grove Township was organized in 1845 and covers an area of 36 square miles. The Township operates under an elected board of five members which includes three elected officers and provides services to its more than 1,500 residents in many areas including fire and ambulance protection and road maintenance. The accompanying financial statements have been prepared in accordance with criteria established by the Governmental Accounting Standards Board for determining the various governmental organizations to be included in the reporting entity. These criteria include significant operations and financial relationships that determine which of the governmental organizations are part of the Township's reporting entity, and which organizations are legally separate, component units of the Township. Based on the application of the criteria, the Township does not contain any 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 changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely to a significant extent on fees and charges for support

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. The government has no business-type activities.

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 is the fiduciary fund financial statement. 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.

**MAPLE GROVE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

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

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, claims and judgments are recorded only when payment is due.

The Township property tax is levied on each July 1st on the taxable valuation of property (as defined by State statutes) located in the Township as of the preceding December 31st.

Although the Township ad valorem tax is levied and collectible on July 1, it is the Township's policy to recognize revenue from the current tax levy in the subsequent year OR the current year when the proceeds of this levy are budgeted and made "available" for the financing of operations. "Available" means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period (60 days).

The 2013 taxable valuation of the Township totaled \$43,362,702, on which ad valorem taxes levied consisted of .8912 mills for the Township operating purposes, 1.0 mills for fire services, 1.0 mills for road maintenance, and 1.0 mills for EMS. These amounts are recognized in the respective financial statements as taxes receivable-current or as tax revenue.

All other revenue items are considered to be available only when cash is received by the government.

The government reports the following major governmental funds:

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

There are also three Special Revenue Funds named Fire and Ambulance Voted which primarily collects and distributes tax revenues for the fire and ambulance activities, Roads Voted which primarily collects and distributes tax revenues for road maintenance activities and Wilcox Cemetery Fund which primarily collects fees for services and distributes them to pay for those services.

D. Assets, Liabilities, and Net Assets or Equity

Bank Deposits and Investments – Cash and cash equivalents are considered to consist of cash on hand, demand deposits, and short-term investments with a maturity of three months or less, when 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." Any residual balances outstanding between the governmental activities and any business-type activities are reported in the government-wide financial statements as "internal balances."

**MAPLE GROVE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

All trade and property tax receivables are shown as net of allowance for uncollectible amounts. Properties are assessed as of December 31. Summer school taxes are levied July 1 and payable by September 15. All other property taxes are levied December 1 and payable by February 14. Taxes are considered delinquent on March 1st of the following year, at which time penalties and interest are assessed and they are added to the county tax rolls.

Inventories and Prepaid Items – Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than 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. There are no inventories or prepaid items.

Capital Assets – Capital assets, which include land, buildings, equipment, 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 government as assets with an initial individual cost of more than \$1,500 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 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, no interest expense was capitalized as part of the cost of assets under construction.

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

Buildings	20 to 40 years
Building Improvements	15 to 30 years
Office Furniture	5 to 15 years
Computer Equipment	3 to 7 years
Other Equipment	5 to 15 years

Fund Equity - In March 2009, the Governmental Accounting Standards Board (GASB) approved Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (Statement). Certain of the significant changes in the Statement require the following:

Fund balances for each of the Township’s governmental funds (General Fund and special revenue funds) will be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable fund balance – amounts that cannot be spent because they are either not in a spendable form (such as inventories and prepaid amounts) or are legally or contractually required to be maintained intact.

Restricted fund balance – amounts that can be spent only for specific purposes because of constraints imposed by external providers (such as grantors, bondholders, and higher levels of government), or imposed by constitutional provisions or enabling legislation.

**MAPLE GROVE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Committed fund balance – amounts that can be spent only for specific purposes determined by a formal action of the Township's Board.

Assigned fund balance – amounts the Township intends to use for specific purposes that do not meet the criteria to be classified as restricted or committed. This intent can be expressed by the Township's Board or through the Board delegating this responsibility to the officers.

Unassigned fund balance – amounts that are available for any purpose; these amounts can be reported only in the Township's General Fund.

The Township would typically use Restricted Fund balances first, followed by Committed resources, and the Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles 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 reporting period. Actual amounts could differ from those estimates.

NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The differences between the government-wide and fund financial statements are reconciled as shown at the bottom of the fund financial statements.

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information – Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America and state law for the general and special revenue funds. All annual appropriations lapse at fiscal year end.

The budget document presents information by function. The legal level of budgetary control adopted by the governing body (i.e., the level at which expenditures may not legally exceed appropriation) is the function level. State law required the Township to have its budget in place by March 1. Expenditures in excess of amounts budgeted is a violation of Michigan Law. State law permits the Township to amend its budget during the year.

**MAPLE GROVE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

NOTE 4 - 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 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 Local Governmental Unit Board has designated two banks for the deposit of Local Unit funds. The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investment in bonds and securities of the United States government and bank accounts and CDs, but not the remainder of State statutory authority as listed above.

The Local Governmental Unit's deposits and investment policy are in accordance with statutory authority.

At year-end, the Local Unit'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 Primary Government</u>
Cash and Cash				
Equivalents	89,443	-	-	89,443
Investments - Non Spendable	15,741	-	-	15,741
Restricted Assets	<u>287,163</u>	<u>-</u>	<u>-</u>	<u>287,163</u>
 Total	 <u><u>392,347</u></u>	 <u>-</u>	 <u>-</u>	 <u><u>392,347</u></u>

The breakdown between deposits and investments is as follows:

	<u>Primary Government</u>
Bank Deposits (checking and savings accounts, certificates of deposit)	376,606
Investments in Securities, Mutual Funds and Similar Vehicles	15,741
Petty Cash and Cash on Hand	<u>-</u>
Total	<u><u>392,347</u></u>

The bank balance of the primary government's deposits is \$395,609, of which \$395,609 is covered by federal depository insurance and \$0 is collateralized.

**MAPLE GROVE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

NOTE 4 - DEPOSITS AND INVESTMENTS, Continued

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Local Government Unit or its agent in the government's name;
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name; and
3. Uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the Local Governmental Unit's name.

All investments are in category one.

NOTE 5 – RECEIVABLES

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

	<u>General Fund</u>	<u>Fire & Ambulance Voted Fund</u>	<u>Roads Voted Fund</u>	<u>Non-Major and Other Funds</u>	<u>Total</u>
Taxes & State Shared Revenues	<u>31,884</u>	<u>7,667</u>	<u>4,708</u>	<u>-</u>	<u>44,259</u>
Gross Receivables					
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Receivables	<u>31,884</u>	<u>7,667</u>	<u>4,708</u>	<u>-</u>	<u>44,259</u>

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:

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent Property Taxes	<u>-</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>

**MAPLE GROVE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

NOTE 6 - CAPITAL ASSETS

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	7,800	-	-	7,800
Construction in Progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	7,800	-	-	7,800
Capital Assets Being Depreciated				
Buildings	27,500	-	-	27,500
Improvements Other Than Buildings	-	-	-	-
Machinery and Equipment	9,180	-	-	9,180
Infrastructure	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	36,680	-	-	36,680
Less: Accumulated Depreciation for				
Buildings	22,343	688	-	23,031
Improvements Other Than Buildings	-	-	-	-
Machinery and Equipment	9,180	-	-	9,180
Infrastructure	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>31,523</u>	<u>688</u>	<u>-</u>	<u>32,211</u>
Net Capital Assets Being Depreciated	<u>5,157</u>	<u>688</u>	<u>-</u>	<u>4,469</u>
Governmental Activities Capital Total				
Capital Assets – Net of Depreciation	<u>12,957</u>	<u>(688)</u>	<u>-</u>	<u>12,269</u>

Depreciation expense was charged to programs of the primary government as follows:

Governmental Activities	
Unallocated	<u>688</u>
Total Governmental Activities	<u>688</u>

**MAPLE GROVE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

NOTE 7 - RISK MANAGEMENT

The Township's insurance for Workers' Compensation, General Liability and Property Loss and Fleet insurance is carried by an insurance company. The Township is not self-insured other than for minimal deductibles. No known material claims are outstanding. Insurance coverage is substantially the same as in previous years.

NOTE 8 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS

The Township has a defined contribution pension plan for the elected officials. Contributions for the past three years are:

3/31/2012	6,948
3/31/2013	6,948
3/31/2014	7,748

A defined contribution pension plan provides pension benefits in return for services rendered, provides an individual account for each participant and specifies how contributions to the individual's account are to be determined instead of specifying the amounts of benefits the individual is to receive. Under a defined contribution pension plan, the benefits a participant will receive depend solely on the amount contributed to the participant's account and the returns earned on investments of those contributions.

The plan held no securities of the Township or other related parties during the year or as of the close of the fiscal year.

NOTE 9 – CONSTRUCTION PERMIT FEES

The Township did not charge inspection fees. The inspections were made by another entity. None of the inspection fees were retained by the Township as they were paid to the inspector. Therefore, there is no fund balance for such activities.

**MAPLE GROVE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

NOTE 10 - BUDGET

The reconciliation of the budget information to GAAP financial statements is as follows:

	<u>Budget</u>		<u>Government-Wide Statement of Activities</u>
Amounts Available	654,584		
Minus: Beginning of Year Fund Balance	(375,114)		
	279,470	Revenues	279,470
Expenses	217,978		
Plus: Depreciation	688		
Minus: Equipment Purchases	-		
	218,666	Expenses	218,666

NOTE 11 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through May 12, 2015, the date the financial statements were available to be issued.

Required Supplementary Information

**MAPLE GROVE TOWNSHIP
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND AND ALL MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED MARCH 31, 2014**

	Original Budget	Amended Budget	Actual	Variance with Amended Budget Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Beginning of Year Fund Balance	375,114	375,114	375,114	-
Resources (Inflows)				
Property Taxes	147,972	148,000	150,359	2,359
State-Shared Revenues	100,000	100,000	112,470	12,470
Interest	99	99	908	809
Rentals	2,200	2,200	1,865	(335)
Charges for Services & Sales	8,100	8,100	4,816	(3,284)
Other	<u>-</u>	<u>-</u>	<u>9,052</u>	<u>9,052</u>
Amounts Available for Appropriation	633,485	633,513	654,584	21,071
Charges to Appropriations (Outflows)				
General Government				
Township Board	12,740	12,740	15,051	(2,311)
Board of Review	1,440	1,440	1,500	(60)
Supervisor	9,400	9,400	9,400	-
Treasurer	12,000	12,000	12,000	-
Assessing	20,200	20,200	8,930	11,270
Clerk	12,500	12,500	12,500	-
Elections	2,500	2,500	-	2,500
Cemetery	20,200	20,200	13,818	6,382
Buildings and Grounds	4,600	4,600	3,786	814
Other	17,100	17,100	19,362	(2,262)
Public Safety				
Fire	77,900	78,000	81,854	(3,854)
Health and Welfare				
Ambulance	-	-	-	-
Public Works				
Street Maintenance	31,500	31,500	37,749	(6,249)
Recreation and Culture				
Library	<u>2,000</u>	<u>2,028</u>	<u>2,028</u>	<u>-</u>
Total Charges to Appropriations	<u>224,080</u>	<u>224,208</u>	<u>217,978</u>	<u>6,230</u>
Budgetary Fund Balance - End of Year	<u>409,405</u>	<u>409,305</u>	<u>436,606</u>	<u>27,301</u>

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

Supplementary Information

**MAPLE GROVE TOWNSHIP
SCHEDULE OF ASSETS, LIABILITIES & FUND BALANCE
GENERAL FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

ASSETS

Cash	89,443	
Delinquent Taxes Receivable	-	
State of Michigan	31,884	
Tax Fund	<u>-</u>	
 TOTAL ASSETS		 <u>121,327</u>

LIABILITIES AND FUND BALANCE

Accounts Payable	-	
Fund Balance - Unassigned/Unrestricted	<u>121,327</u>	
 TOTAL LIABILITIES AND FUND BALANCE		 <u>121,327</u>

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

**MAPLE GROVE TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES &
CHANGES IN FUND BALANCE - BUDGET & ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
2013 Tax Roll	49,000	44,288	(4,712)
Administration Fee	11,000	11,227	227
State Collection Fee	2,500	2,347	(153)
State - Shared Revenue	100,000	112,470	12,470
Interest	45	40	(5)
Rent	2,200	1,865	(335)
Other	<u>-</u>	<u>8,502</u>	<u>8,502</u>
Total Revenues	164,745	180,739	15,994
EXPENDITURES			
General Government			
Township Board	12,740	15,051	(2,311)
Supervisor	9,400	9,400	-
Assessor	20,200	8,930	11,270
Elections	2,500	-	2,500
Clerk	12,500	12,500	-
Board of Review	1,440	1,500	(60)
Treasurer	12,000	12,000	-
Township Hall	4,600	3,786	814
Union Cemetery	5,000	2,900	2,100
Cultural			
Library Board	2,028	2,028	-
Other Activities	<u>17,100</u>	<u>19,362</u>	<u>(2,262)</u>
Total Expenditures	<u>99,508</u>	<u>87,457</u>	<u>12,051</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	65,237	93,282	28,045
OTHER FINANCING SOURCES (USES)			
Transfers to Other Funds			
Cemetery Fund	(11,000)	(11,000)	-
Fire & Ambulance Voted Fund	(30,000)	(30,000)	-
Roads Voted Fund	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	(71,000)	(71,000)	-

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

MAPLE GROVE TOWNSHIP
SCHEDULE OF REVENUES,
EXPENDITURES & CHANGES IN
FUND BALANCE - BUDGET & ACTUAL
- GENERAL FUND

3/31/2014

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	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES AND OTHER SOURCES (USES) OVER (UNDER) EXPENDITURES AND OTHER USES	(5,763)	22,282	28,045
FUND BALANCE - Beginning of Year	<u>99,045</u>	<u>99,045</u>	<u>-</u>
FUND BALANCE - End of Year	93,282	121,327	28,045

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

**MAPLE GROVE TOWNSHIP
COMBINING SCHEDULE OF ASSETS, LIABILITIES & FUND BALANCES
ALL SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

	Fire and Ambulance Voted Fund	Wilcox Cemetery Fund	Roads Voted Fund	Totals (Memo Only)
<u>ASSETS</u>				
Cash & Investments	211,240	23,840	67,824	302,904
Delinquent Taxes Receivable	<u>7,667</u>	<u>-</u>	<u>4,708</u>	<u>12,375</u>
 TOTAL ASSETS	 218,907	 23,840	 72,532	 315,279
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities				
None	-	-	-	-
Fund Balances				
Nonspendable - Perpetual Care	-	13,091	-	13,091
Restricted	<u>218,907</u>	<u>10,749</u>	<u>72,532</u>	<u>302,188</u>
 TOTAL LIABILITIES AND FUND BALANCES	 218,907	 23,840	 72,532	 315,279

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

**MAPLE GROVE TOWNSHIP
COMBINING SCHEDULE OF REVENUES, EXPENDITURES &
CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

	Fire and Ambulance Voted Fund	Wilcox Cemetery Fund	Roads Voted Fund	Totals (Memo Only)
REVENUES				
2013 Tax Roll	47,422	-	47,422	94,844
Interest	58	798	12	868
Charges for Services & Sales	-	2,469	-	2,469
Other Revenue	-	<u>550</u>	-	<u>550</u>
Total Revenues	<u>47,480</u>	<u>3,817</u>	<u>47,434</u>	<u>98,731</u>
EXPENDITURES				
Purchased Services	28,000	10,918	37,749	76,667
Capital Acquisitions - Fire	7,129	-	-	7,129
Capital Acquisitions - Ambulance	<u>46,725</u>	<u>-</u>	<u>-</u>	<u>46,725</u>
Total Expenditures	<u>81,854</u>	<u>10,918</u>	<u>37,749</u>	<u>130,521</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(34,374)	(7,101)	9,685	(31,790)
OTHER FINANCING SOURCES				
Transfers From General Fund	<u>30,000</u>	<u>11,000</u>	<u>30,000</u>	<u>71,000</u>
EXCESS OF REVENUE & OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	(4,374)	3,899	39,685	39,210
FUND BALANCE - Beginning of Year	<u>223,281</u>	<u>19,941</u>	<u>32,847</u>	<u>276,069</u>
FUND BALANCE - End of Year	<u>218,907</u>	<u>23,840</u>	<u>72,532</u>	<u>315,279</u>

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

**MAPLE GROVE TOWNSHIP
SCHEDULE OF ASSETS, LIABILITIES & FUND BALANCE
FIRE & AMBULANCE VOTED FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

ASSETS

Cash	211,240	
Delinquent Taxes Receivable	<u>7,667</u>	
		<u>218,907</u>
TOTAL ASSETS		

LIABILITIES AND FUND BALANCE

Liabilities		
None	-	
Fund Balance - Restricted	<u>218,907</u>	
TOTAL LIABILITIES AND FUND BALANCE		<u>218,907</u>

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

**MAPLE GROVE TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES &
CHANGES IN FUND BALANCE - BUDGET & ACTUAL
FIRE & AMBULANCE VOTED FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
2013 Tax Roll	44,000	47,422	3,422
Interest	30	58	28
Sale of Equipment	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	44,030	47,480	3,450
EXPENDITURES			
Operating Appropriation	28,000	28,000	-
New Equipment Appropriation - Fire	-	7,129	(7,129)
New Equipment Appropriation - Ambulance	<u>50,000</u>	<u>46,725</u>	<u>3,275</u>
Total Expenditures	<u>78,000</u>	<u>81,854</u>	<u>(3,854)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(33,970)	(34,374)	(404)
OTHER FINANCING SOURCES (USES)			
Transfers from General Fund	<u>30,000</u>	<u>30,000</u>	<u>-</u>
EXCESS OF REVENUES & OTHER SOURCES (USES) OVER (UNDER) EXPENDITURES & OTHER USES	(3,970)	(4,374)	(404)
FUND BALANCE - Beginning of Year	<u>223,281</u>	<u>223,281</u>	<u>-</u>
FUND BALANCE - End of Year	<u>219,311</u>	<u>218,907</u>	<u>(404)</u>

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

**MAPLE GROVE TOWNSHIP
SCHEDULE OF ASSETS, LIABILITIES & FUND BALANCE
WILCOX CEMETERY FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

ASSETS

Cash	8,099	
Investments	<u>15,741</u>	
TOTAL ASSETS		<u><u>23,840</u></u>

LIABILITIES AND FUND BALANCE

Liabilities		
None	-	
Fund Balance		
Nonspendable - Perpetual Care	13,091	
Restricted	<u>10,749</u>	
TOTAL LIABILITIES AND FUND BALANCE		<u><u>23,840</u></u>

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

**MAPLE GROVE TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES &
CHANGES IN FUND BALANCE - BUDGET & ACTUAL
WILCOX CEMETERY FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest	4	798	794
Burial Fees & Sale of Lots	5,600	2,469	(3,131)
Other Revenue - Incl Mkt Value Adjust	<u>-</u>	<u>550</u>	<u>550</u>
Total Revenues	5,604	3,817	(1,787)
EXPENDITURES			
Cemetery Care	<u>15,200</u>	<u>10,918</u>	<u>4,282</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			
	(9,596)	(7,101)	2,495
OTHER FINANCING SOURCES (USES)			
Transfers From General Fund	<u>11,000</u>	<u>11,000</u>	<u>-</u>
EXCESS OF REVENUES & OTHER SOURCES (USES) OVER (UNDER) EXPENDITURES & OTHER USES			
	1,404	3,899	2,495
FUND BALANCE - Beginning of Year			
	<u>19,941</u>	<u>19,941</u>	<u>-</u>
FUND BALANCE - End of Year			
	<u><u>21,345</u></u>	<u><u>23,840</u></u>	<u><u>2,495</u></u>

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

**MAPLE GROVE TOWNSHIP
SCHEDULE OF ASSETS, LIABILITIES & FUND BALANCE
ROADS VOTED FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

ASSETS

Cash	67,824	
Delinquent Taxes Receivable	<u>4,708</u>	
		<u><u>72,532</u></u>
TOTAL ASSETS		

LIABILITIES AND FUND BALANCE

Liabilities		
None	-	
Fund Balance - Restricted	<u>72,532</u>	
TOTAL LIABILITIES AND FUND BALANCE		<u><u>72,532</u></u>

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

**MAPLE GROVE TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES &
CHANGES IN FUND BALANCE - BUDGET & ACTUAL
ROADS VOTED FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
2013 Tax Roll	44,000	47,422	3,422
Interest	<u>20</u>	<u>12</u>	<u>(8)</u>
Total Revenues	44,020	47,434	3,414
EXPENDITURES			
Road Improvements & Maintenance	25,000	25,000	-
Dust Control	<u>6,500</u>	<u>12,749</u>	<u>(6,249)</u>
Total Expenditures	<u>31,500</u>	<u>37,749</u>	<u>(6,249)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	12,520	9,685	(2,835)
OTHER FINANCING SOURCES (USES)			
Transfers From General Fund	<u>30,000</u>	<u>30,000</u>	-
EXCESS OF REVENUES & OTHER SOURCES (USES) OVER (UNDER) EXPENDITURES & OTHER USES	42,520	39,685	(2,835)
FUND BALANCE - Beginning of Year	<u>32,847</u>	<u>32,847</u>	-
FUND BALANCE - End of Year	<u><u>75,367</u></u>	<u><u>72,532</u></u>	<u><u>(2,835)</u></u>

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

**MAPLE GROVE TOWNSHIP
 SCHEDULE OF CHANGES IN ASSETS & LIABILITIES
 TRUST & AGENCY FUND
 FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

	Balance 4-1-13	Additions	Deductions	Balance 3-31-14
<u>ASSETS</u>				
Cash	12	1,152,440	1,152,448	4
<u>LIABILITIES</u>				
Due to General Fund	12	1,152,440	1,152,448	4

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

**MAPLE GROVE TOWNSHIP
2013 TAX ROLL RECONCILIATION
FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

	Tax Roll	Collections	Delinquent
County Operating, Drain & SET	611,256	574,950	36,306
Intermediate School Districts - Barry	10,672	9,764	908
- Eaton	145,122	135,590	9,532
- Calhoun	2,947	2,947	-
School Districts - Maple Valley	203,733	184,635	19,098
- Hastings	36,213	33,496	2,717
- Bellevue	4,267	4,267	-
Putnam District Library	21,682	20,339	1,343
Maple Grove Township - Operating	27,418	24,445	2,973
- Administration Fees	11,227	11,227	-
- Fire & Ambulance Voted	43,365	40,680	2,685
- EMS Voted	43,365	40,680	2,685
- Roads Voted	<u>43,365</u>	<u>40,680</u>	<u>2,685</u>
Total Taxes	1,204,632	1,123,700	80,932
Refunds		7,445	
Administration Fees		11,227	
Summer Collection Fee		2,347	
Other		<u>7,586</u>	
Total Collections		<u><u>1,152,305</u></u>	
Remitted To:			
Refunds		7,445	
Barry County & SET		581,405	
Maple Valley Schools		184,634	
Hastings Schools		33,496	
Bellevue Schools		4,267	
Barry ISD		9,764	
Calhoun ISD		2,947	
Eaton ISD		136,052	
Maple Grove Township		171,956	
Putnam District Library		<u>20,339</u>	
Total Remittances		<u><u>1,152,305</u></u>	

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

**MAPLE GROVE TOWNSHIP
 DETAILED SUMMARY OF EXPENDITURES & TRANSFERS
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED MARCH 31, 2014**

	Budget	Actual	Variance
Township Board			
Trustees' Salaries	3,840	3,840	
Insurance & Bonds	3,500	3,482	
Postage	1,250	1,055	
MTA Dues	900	880	
Office & Printing	500	560	
Accounting	500	500	
Advertising	250	252	
Meetings & Other	<u>2,000</u>	<u>4,482</u>	-
Total	12,740	15,051	(2,311)
Supervisor			
Salary	9,160	9,160	
Mileage & Phone	<u>240</u>	<u>240</u>	-
Total	9,400	9,400	-
Assessor			
Wages	2,200	2,225	
Other	500	-	
Reappraisal	<u>17,500</u>	<u>6,705</u>	
Total	20,200	8,930	11,270
Elections			
Wages	2,000	-	
Other	<u>500</u>	<u>-</u>	-
Total	2,500	-	2,500
Clerk			
Salary	12,260	12,260	
Mileage & Phone	240	240	
Miscellaneous	<u>-</u>	<u>-</u>	-
Total	12,500	12,500	-
Board of Review			
	1,440	1,500	(60)
Treasurer			
Salary	11,760	11,760	
Mileage & Phone	<u>240</u>	<u>240</u>	-
Total	12,000	12,000	-

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

**MAPLE GROVE TOWNSHIP
 DETAILED SCHEDULE OF EXPENDITURES
 & TRANSFERS - GENERAL FUND
 FISCAL YEAR ENDED MARCH 31, 2014
 Page 2**

Township Hall			
Telephone	700	678	
Fuel & Utilities	3,900	3,003	
Township Improvement	-	105	
Miscellaneous	-	-	-
Total	<u>4,600</u>	<u>3,786</u>	814
Union Cemetery	5,000	2,900	2,100
Library Board	2,028	2,028	-
Other Activities			
Retirement	7,500	7,748	
Insurance	800	741	
Payroll Taxes	3,200	3,216	
Recycling	5,000	5,000	
Drains	<u>600</u>	<u>2,657</u>	-
Total	17,100	19,362	(2,262)
Transfers			
Cemetery Fund	11,000	11,000	
Fire & Ambulance Voted Fund	30,000	30,000	
Roads Voted Fund	<u>30,000</u>	<u>30,000</u>	-
Total	71,000	71,000	-
TOTAL EXPENDITURES & TRANSFERS	<u>170,508</u>	<u>158,457</u>	<u>12,051</u>

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

Foote and Lloyd

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MEMBERS:

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MICHIGAN ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS

*FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

**CERTIFIED SPECIALIST
IN ESTATE PLANNING

To the Board and Elected Officers of the Board of Maple Grove Township

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Maple Grove Township as of and for the year ended March 31, 2014, in accordance with auditing standards generally accepted in the United States of America, and those prescribed by the State Treasurer, we considered Maple Grove Township's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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

The books are kept on the cash basis. Entries for year-end receivables, payables, depreciation and other accrual entries are made as proposed by the auditors.

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

Foote and Lloyd

CERTIFIED PUBLIC ACCOUNTANTS

Battle Creek, Michigan

November 19, 2014