

**DELHI CHARTER TOWNSHIP
COMMITTEE OF THE WHOLE MEETING HELD ON OCTOBER 19, 2010**

The members of the Delhi Charter Township Committee of the Whole met on Tuesday, October 19, 2010, in the Multipurpose Room at the Community Services Center, 2074 Aurelius Road, Holt, MI. Supervisor Goodrich called the meeting to order at 7:00 p.m.

Members Present: Supervisor Stuart Goodrich, Clerk Evan Hope, Trustees Derek Bajema, John Hayhoe, Jerry Ketchum, Roy Sweet

Member Absent: Treasurer Harry Ammon

Others Present: John Elsinga, Township Manager
Lt. Mike DeBruin, Delhi Division, Ingham County Sheriff's Office
Marian Frane, Director of Accounting
Mark Jenks, Director of Parks & Recreation
Sandra Diorka, Director of Public Services
Rick Royston, Fire Chief
Wendy Thielen, Assistant Township Manager of Human Resources
Tricia Vander Ploeg, Administrative Assistant/Deputy Supervisor
Amy Finch, Assistant Township Clerk/Deputy Clerk

SUBJECT TO APPROVAL

BUSINESS

PRESENTATION BY TRI-COUNTY OFFICE ON AGING

Jim Allen, Tri-County Office on Aging Nutrition Director, reported on the Meals-on-Wheels program in the Township.

INGHAM COUNTY SHERIFF'S OFFICE/DELHI DIVISION-SEPTEMBER ACTIVITY REPORT

Lt. Mike DeBruin, Ingham County Sheriff's Office/Delhi Division, reported on the highlights of the Ingham County Sheriff's Office/Delhi Division September 2010 Activity Report (ATTACHMENT I).

FIRE DEPARTMENT – SEPTEMBER ACTIVITY REPORT

Pat Brown, Assistant Chief-EMS/Fire Marshall, reported on the highlights of the Fire Department September 2010 Activity Report (ATTACHMENT II).

COMMUNITY DEVELOPMENT DEPARTMENT – SEPTEMBER ACTIVITY REPORT

The Board reviewed the Community Development Department September 2010 Activity Report (ATTACHMENT III).

ADJOURNMENT

Meeting adjourned at 7:30 p.m.

**DELHI CHARTER TOWNSHIP
COMMITTEE OF THE WHOLE MEETING HELD ON OCTOBER 19, 2010**

Date: _____

Evan Hope, Township Clerk

Date: _____

Stuart Goodrich, Supervisor

/af

SUBJECT TO APPROVAL

COUNTY of INGHAM
State of Michigan
SHERIFF'S OFFICE



Gene L. Wriggelsworth
Sheriff

Allan C. Spyke
Undersheriff

630 North Cedar Street
Mason, MI 48854
(517) 676-2431
FAX (517) 676-8299

Greg S. Harless
Chief Deputy

Sam Davis
Major

Joel Maatman
Major

TO: Delhi Township Board of Trustees
FROM: Lt. Michael J. DeBruin
DATE: October 14, 2010
RE: September 2010 Monthly Report

HIGHLIGHTED CASES & INCIDENTS:

- 09-01-10 Dep. J. Kuch investigated a Larceny From a Building and Illegal Use of a Financial Transaction Device which occurred in the 4100 block of Bonapart. The victim's granddaughter stole cash and a debit card from the victim. Dep. Kuch obtained a full confession from the granddaughter and charges are being sought.
- 09-04-10 Dep. Khan responded to a Domestic Assault which occurred in the 2400 block of Gilbert. The victim, who resides with the suspect, was assaulted by the suspect by being struck in the face and chest. The suspect also grabbed the victim's hair and pulled on her arm. The suspect was arrested and lodged on a charge of Domestic Assault.
- 09-04-10 Dep. McElmurray stopped a vehicle for running a stop sign near Willoughby & Delhi Commerce. The investigation revealed the driver to be operating on a suspended driver's license. The driver was arrested and lodged on a charge of Driving While License Suspended 2nd.
- 09-06-10 Dep. Khan responded to a residence in the 2500 block of Grovenburg on a Check Welfare complaint. Dispatch had received a call from a hysterical female at the residence. The female hung up on the dispatcher when the female was advised that officers were on their way. The officers made contact with the female who was highly intoxicated. The female began screaming profanities at the deputies and then attempted to strike and kick the deputies. The female was arrested and lodged on a charge of Disorderly Conduct.

- 09-08-10 Dep. Khan responded to the Quality Dairy, located at 2233 Cedar, on a complaint of intoxicated subjects attempting to purchase alcohol. Upon arrival, officers found one subject standing in the roadway. The subject was identified as one of the intoxicated subjects that had been in the store. The subject had in his possession stolen milk and had been yelling at store employees after he was refused the purchase of alcoholic beverages. The subject was arrested and lodged on charges of Retail Fraud 3rd and Disorderly Conduct.
- 09-09-10 Dep. Richards investigated a Home Invasion which occurred in the 2400 block of Aurelius. Suspect(s) entered the residence by smashing out a basement window. Taken was a digital camera. The scene was processed for evidence and the area canvassed. This case is under investigation.
- 09-09-10 Dep. Lo investigated a Home Invasion which occurred in the 1400 block of Onondaga. Suspect(s) entered the victim's garage and stole hand tools, a cordless drill, a car stereo and 2 ignition keys to his motorcycles. A description of the suspects has been obtained. The scene was processed for evidence and the area canvassed. This case is under investigation.
- 09-09-10 Dep. McElmurray stopped a vehicle at Aurelius & Decamp for a moving violation. Investigation revealed that the driver was intoxicated. The driver was arrested and lodged on a charge of Operating While Intoxicated 2nd.
- 09-12-10 Dep. Shattuck stopped a vehicle for weaving on the roadway near Willoughby & Pine Tree. The investigation revealed the driver to be intoxicated. The driver was arrested and lodged on a charge of Operating While Intoxicated 1st.
- 09-13-10 Dep. Bennehoff investigated a Larceny From Auto which occurred in the 5600 block of Ambler. The victim's vehicle was parked on the street in front of his residence. Sometime during the night the vehicle was entered and the victim's wallet containing cash and credit cards were stolen. The victim only wanted a report taken and no follow-up conducted. This case is closed due to lack of investigative leads.
- 09-14-10 Sgt. Patrick investigated a Breaking & Entering of a Motor Vehicle at 2045 Cedar. The victim drove to our station and came in to report someone had broken into the camper of his pickup truck and was currently locked in the camper. Sgt. Patrick and Dep. Delaney went to the parking lot to investigate. They discovered that the subject locked in the camper was the wife of the victim. Investigation revealed the couple was separating and having a dispute over property when the wife entered the camper and the husband locked her in. The wife also alleged that her husband scratched her. This report was forwarded to the Prosecutor's officer for their review.
- 09-17-10 Dep. Bennehoff responded to the Horizon Elementary school located at 5776 Holt on a complaint of a special needs child that ran into the woods behind the school. The school was surrounded by school employees and police. Teachers were checking the

woods behind the school. A K-9 officer from East Lansing Police was responding to perform a track. Just as the K-9 officer arrived at the school, the father of the child located the child walking on Grovenburg Rd. The child was ok.

- 09-18-10 Sgt. Patrick investigated a Larceny of food which occurred at Sammy's located at 1957 Cedar. A male subject came into the restaurant and ordered some food for carry out. After the food was brought to the subject he ran out of the restaurant without paying for it. The employee that brought the food ran after the subject and observed him get into a light passenger vehicle driven by an elderly woman and speed off. The subject was identified by his description as well as license plate information obtained by the employee. The subject was later arrested by Lansing Police Department on an unrelated charge. The subject was interviewed and gave a full confession. A warrant was obtained for Defrauding An Innkeeper and the subject was arraigned on the charge.
- 09-20-10 Dep. Bennehoff responded to the Kroger parking lot, located at 2495 Cedar, on a complaint of an 8 month old child left unattended in a vehicle. Upon arrival, Dep. Bennehoff located the parents. Both admitted to leaving the child in the vehicle. Charges of Child Neglect are being sought in this case.
- 09-21-10 Dep. Shattuck responded to a Larceny From Auto in progress in the 2200 block of Moorwood. Upon arrival, officers set up a perimeter and called in a K-9 unit to assist. As the K-9 officer was on his way to a start point he located a subject, matching the description of the suspect, walking on Holt Rd. near Onondaga. As he approached the subject, the subject ran. The subject was located by officers a short distance from where he ran from the K-9 officer. All property was recovered. The suspect was arrested and lodged on charges of Larceny From Auto.
- 09-22-10 Dep. Lo conducted a traffic stop on a vehicle stolen out of the city of Lansing. The stop was at Aurelius and Norwood. The driver was arrested and lodged on a charge of Possession of a Stolen Motor Vehicle and one of the passengers was arrested on a Parole Violator/Absconder warrant.
- 09-24-10 Dep. Lo attempted to stop a vehicle for an equipment violation at Cedar & Fay. The vehicle did not stop and a pursuit ensued. The vehicle came to a stop at Wemple & Krental and the 2 subjects in the vehicle fled on foot. Michigan State University K-9 assisted and the driver was located. The vehicle turned out to be stolen out of the city of Southfield. The driver was lodged at the Ingham County Youth Home on a charge of Possession of a Stolen Motor Vehicle.
- 09-29-10 Dep. J. Kuch investigated a Counterfeit Money complaint which occurred at the McDonalds located at 2775 Eaton Rapids Rd. During the early morning hours a counterfeit \$20 bill was passed. Through security video a suspect was identified. This case is under investigation.

09-29-10 Dep. Delaney investigated a Prescription Fraud complaint that occurred at the Rite-Aid located at 2263 Cedar. A pharmacist noticed that 2 prescriptions for Vicodin appeared to be incorrect regarding the dosage timetable. Dep. Delaney identified the suspect and was able to obtain a full confession. Charges of Prescription Fraud are being sought.

STATISTICS:

During the month of September, Deputies responded to 472 calls for service (written/blotter complaints). They made 86 arrests of which 72 were self initiated. Deputies issued 259 citations. Deputies conducted 250 business/property checks, 43 liquor inspections and spent 130 hours in Community Policing. Deputies participated in 155 hours of training.

Calls for Service

	2008	2009	2010
September	549	619	472
Year to Date	5270	5204	4778

Total Arrests

	2008	2009	2010
September	92	138	86
Year to Date	819	1167	938

**Total Self
Initiated Arrests**

	2008	2009	2010
September	72	106	72
Year to Date	597	954	786

Citations Issued

	2008	2009	2010
September	182	193	259
Year to Date	1902	1800	1817

**COUNTY of INGHAM
State of Michigan
SHERIFF'S OFFICE**



**Gene L. Wriggelsworth
Sheriff**

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Undersheriff**

**630 North Cedar Street
Mason, Mi 48854
(517) 676-2431
FAX (517) 676-8299**

**Greg S. Harless
Chief Deputy**

**Sam Davis
Major**

**Joel Maatman
Major**

TO: Lieutenant DeBruin / Sergeant Patrick

FROM: Deputy Annie Harrison #5371

DATE: October 12, 2010

RE: September Monthly

MONTHLY STATISTICS

Community Policing Hours:	24.1
Complaints Taken:	12
School Contacts:	7
Neighborhood watch meetings/contact:	6
Community Policing meetings/contact:	8
Email & Facebook Alerts:	4

COMMUNITY POLICING HIGHLIGHTS

September marks the beginning of the school year for Holt Public Schools. I began visiting the students and administrators this month. It is one of my goals to reduce future crime by increasing the partnership between schools and police in efforts to identify and assist at-risk youth.

I spoke to the 4th grade safety patrol students at Elliott Elementary. I discussed their responsibilities and how they can help to keep the students safe before and after school.

I attended the Schoolcraft Neighborhood Watch Meeting and block party. I discussed property crime prevention, suspicious activity, ID Theft, registered bicycles and answered citizen questions. The block party is an annual potluck event for this established community.

I established contact with the management at Whispering Pines Apartments. We discussed calls of service to the property and problem-solved issues.

I attended the first neighborhood Watch Meeting for the Cole Street Subdivision. I discussed property crime prevention, suspicious activity, how to report crime and answered citizen questions. The meeting had a high turn-out and many citizens brought concerns of their own to discuss amongst the neighbors.

I organized police coverage for the annual Holt High School Homecoming Parade. Due to fewer deputies this year, I again utilized the volunteer Motor Unit in order to provide the same service to our community. The Motor Unit did an excellent job controlling rush hour traffic so the parade could safely be enjoyed by all.

The facebook page and email group continues to gain support. I released information on National Preparedness Month.

OTHER HIGHLIGHTS

I attended the annual “Michigan Response to Hate” conference at the Ramada Inn Lansing. This informative event is hosted by the Michigan Alliance Against Hate Crimes. I learned how to recognize White Supremacist symbols, tattoos, activity and how to conduct a proper, detailed Law Enforcement investigation and response to Hate Crimes.

I attended “Powerpoint Intermediate” training at the Hilliard Building. This training will assist me in preparation and presentation at my many community policing speaking engagements.

I attended Active Violence Incident Training. This training was hosted by the Sheriff’s Office and located at the former Holt Public Schools administration building. This excellent training prepares law enforcement to respond to an active violence incident, such as a school or workplace shooting.

I conducted 6 forensic interviews of children who were victim, witness or suspects in crimes.

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State of Michigan
SHERIFF'S OFFICE



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Greg S. Harless
Chief Deputy

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Major

Joel Maatman
Major

TO: Sgt. Patrick
FROM: Dep. Brad Delaney
DATE: October 8, 2010
RE: September Business Officer Monthly Report

Felony Arrests: 2
Misdemeanor Arrests: 3
Total Complaints: 19
Traffic Stops: 16
Citations: 2
Property / Business Checks: 53
Liquor Inspections: 1
School Contacts: 2
Community Policing Hours: 16.6

Community Policing Highlights:

I spent a few hours at a local daycare facility speaking with the children about stranger safety. The children were much more interested in the lights and siren on the patrol car.

Other Highlights:

I investigated a prescription fraud at CVS pharmacy. This type of crime has been increasing substantially in the last few years. The suspect was identified and he confessed to obtaining a prescription illegally. Charges have been requested from the prosecutor's office.

I responded to Holt Central High School for a disruptive student. The student refused several warnings to leave the building prior to my arrival by the principal and several more from me when I arrived. The student was arrested and taken to the Ingham County Jail for disorderly conduct.

I was dispatched to a drugs complaint. The anonymous caller stated the suspect had marijuana growing in his backyard. Upon arrival I could see two marijuana plants in the backyard. I contacted Tri-County Metro Narcotics Squad. They arrived on scene and a search warrant was obtained for the house and property. All together 14 plants were located in various stages of growth. One of these plants was over 14 feet tall. According to Tri-County Metro Narcotics the plants have an approximate street value of over \$40,000.

Respectfully submitted,

Dep. Brad Delaney

Delhi Township Fire Department Monthly Report

September, 2010

Total Calls

	<i>Delhi</i>	<i>Alaiedon</i>	<i>Total</i>
EMS / Medical	136	-	136
Fire / Rescue	31	6	37
Total	167	6	173

Total calls in 2010 to date: 1,696

Total calls for 2009: 2,182

	<u>Given</u>	<u>Received</u>
Mutual Aid this Month:	12	2

Training: 556 Man Hours

Inspections: 13

Miscellaneous Activities:

- Received new/refurbished ambulance on 9/28/2010 – should be in-service by end of month
- All fire prevention week activities completed. Station Open House on 10/6/2010 a success
- Currently working on putting together the 2011 Training Calendar – change in format from previous years
- Annual Automobile Extrication Training session completed

2009	AMBULANCE				FIRE			
	AMOUNT BILLED	PAYMENTS RECEIVED	SENT TO COLLECTIONS	RECD FROM COLLECTIONS	AMOUNT BILLED	PAYMENTS RECEIVED	SENT TO COLLECTIONS	RECD FROM COLLECTIONS
JANUARY	\$87,192.00	\$49,773.88			\$1,747.74	\$1,952.87		
FEBRUARY	\$91,210.00	\$51,437.95				\$682.38		
MARCH	\$78,300.00	\$57,757.76			\$4,605.90	\$3,408.68		
APRIL	\$79,220.00	\$54,220.29			\$1,539.95	\$163.58		
MAY	\$85,500.00	\$44,014.52			\$1,384.19	\$353.88		
JUNE	\$79,310.00	\$48,572.99			\$1,264.74	\$1,057.13		
JULY	\$70,400.00	\$51,534.90	\$39,487.45		\$2,034.50	\$1,025.99	\$2,862.06	
AUGUST	\$77,505.00	\$38,937.23	\$37,919.51			\$440.00	\$2,453.21	
SEPTEMBER	\$76,550.00	\$39,196.55		\$231.14	\$1,056.04	\$410.37		
OCTOBER	\$91,835.00	\$36,399.18	\$13,153.06	\$38.14	\$2,404.02	\$233.35	\$214.69	\$6.50
NOVEMBER	\$71,910.00	\$38,210.87		\$322.37	\$1,154.84	\$233.49		\$616.95
DECEMBER	\$81,390.00	\$51,121.18	\$7,019.88	\$543.21		\$767.09	\$691.09	\$38.00
TOTAL	\$970,322.00	\$561,177.30	\$97,579.90	\$1,134.86	\$17,191.92	\$10,728.81	\$6,221.05	\$661.45

2010	AMBULANCE				FIRE			
	AMOUNT BILLED	PAYMENTS RECEIVED	SENT TO COLLECTIONS	RECD FROM COLLECTIONS	AMOUNT BILLED	PAYMENTS RECEIVED	SENT TO COLLECTIONS	RECD FROM COLLECTIONS
JANUARY	\$88,190.00	\$27,819.86		\$666.75	\$437.39	\$1,354.89		\$142.88
FEBRUARY	\$78,690.00	\$42,969.34		\$790.00		\$214.69		\$141.08
MARCH	\$86,660.00	\$59,738.85	\$6,498.79	\$664.47	\$3,166.03	\$1,127.54	\$858.24	\$170.94
APRIL	\$87,040.00	\$36,452.66		\$511.89	\$175.95	\$978.86		\$224.98
MAY	\$97,665.00	\$50,954.18		\$734.80	\$290.04	\$499.84		
JUNE	\$87,290.00	\$53,174.70		\$540.88	\$1,053.98	\$692.14		\$24.23
JULY	\$74,780.00	\$53,398.31	\$17,811.56	\$882.57	\$2,128.50	\$687.33	\$700.49	\$207.65
AUGUST	\$102,400.00	\$53,602.92	\$30,437.98	\$546.75	\$764.34	\$719.51	\$536.62	
SEPTEMBER	\$74,015.00	\$40,113.47		\$245.88	\$824.79	\$457.88		
OCTOBER								
NOVEMBER								
DECEMBER								
TOTAL	\$776,730.00	\$418,224.29	\$54,748.33	\$5,583.99	\$8,841.02	\$6,732.68	\$2,095.35	\$911.76

DELHI CHARTER TOWNSHIP
Department of Community Development
September 2010 Activity Report

New Permits:

<u>Category</u>	<u>DDA Area Permits</u>	<u>Total Permits</u>	<u>Total Inspections</u>
Building	11	38	156
Electrical	7	18	46
Mechanical	6	24	81
Plumbing	7	16	32
Fire Inspections	N/A	N/A	8
Totals	31	96	323

Soil Erosion Permits & APA Projects:

<u>Category</u>	<u>DDA Area Permits</u>	<u>Total Permits/New Projects</u>	<u>Total Inspections</u>
Soil Erosion	0	4	69
Soil Erosion Waivers	0	0	1
APA Projects	0	0	14
Totals	0	4	84

New Code Enforcement Cases:

<u>Category</u>	<u>DDA Area Cases</u>	<u>Total Cases</u>
Building Maintenance	0	4
Fence Violation	0	0
Junk & Debris	1	6
Junk Vehicles	8	14
Miscellaneous	3	5
Noxious Weeds	12	16
Sidewalk Snow	0	0
Sign	4	6
Site Plan	0	0
Yard Parking	0	1
Improper Zoning Use	2	5
Totals	30	57
Total # of Inspections	111	

Rental Program Information:

Number of New Registered Rental Properties	1
Number of Rental Re-inspections	8
Number of Rental Investigations	2
Number of Rental Cycle Inspections	3

Civil Infraction/Abatement Information:

Abatement/Clean-ups	22
<i>Abatement/Clean-up Fees Issued (Year to date)</i>	\$15,875.31
Civil Infractions Issued	5
<i>Civil Infraction Fines Issued (Year to date)</i>	\$4,975.00

10/01/2010

DELHI CHARTER TOWNSHIP
Building Permit Details

Page: 1
 Printed: 10/01/10

of

DDA? Permits

Permit No.	Property Address	Permit Applicant	Work Description	Estimated Cost	Permit Fee	DDA?	Permits
COMMERCIAL MISCELLANEOUS							
PB10-384	2287 PINE TREE ROAD	DELHI CHARTER TOWNSHIP	REPAIR/REPLACE FOUR SUPPORT POSTS FOR THE LIONS PAVILLION IN VALHALLA PARK.	\$0	\$0.00		
PB10-396	5100 WILLOUGHBY	BUCK, CARL A	TEAR OFF AND RE-ROOF	\$25,000	\$150.00		
				\$25,000	\$150.00		2
DECK							
PB10-372	5622 BITTERN DRIVE	DERGENGOSKI CONSTRUCTION C	12 X 14 DECK	\$1,512	\$50.00		
				\$1,512	\$50.00		1
DEMOLITION							
PB10-361	2400 CEDAR STREET	VALENTINE EXCAVATING LLC	DEMOLISH BUILDING AND REMOVE CONCRETE BACKFILL WITH SAND AND COMPACT.	\$0	\$50.00	Y	
				\$0	\$50.00		1
FENCE							
PB10-379	2099 COOLRIDGE	DNW PROPERTY INVESTMENTS	INSTALLING 5' FENCE IN REAR YARD	\$0	\$50.00	Y	
PB10-385	5035 HADDON HALL	MILLER, MARIANNE K	INSTALLING 4' PICKET FENCE IN REAR YARD	\$0	\$50.00		
PB10-395	2200 DEPOT STREET	HANKS, STEVEN W TRUST	INSTALLING 6' PRIVACY FENCE	\$0	\$50.00	Y	
PB10-392	1931 PHILLIPS	SVARC, JODY & BRYAN	INSTALLING 4' CHAIN LINK FENCE	\$0	\$50.00		
				\$0	\$200.00		4
RESIDENTIAL ADDITION							
PB10-391	1832 HAMILTON STREET	KINGDOM HOMES INC	200 SQUARE FOOT ADDITION	\$18,800	\$114.00		
PB10-390	4168 WATSON AVENUE	BRUCE, DAVID S.	CONSTRUCTING SUN ROOM	\$31,108	\$192.00	Y	

10/01/2010

DELHI CHARTER TOWNSHIP
Building Permit Details

Page: 2
Printed: 10/01/10

of

DDA? Permits

Permit No.	Property Address	Permit Applicant	Work Description	Estimated Cost	Permit Fee	DDA?	Permits
PB10-402	3980 HEARTHSIDE	WILBRINK & SONS CONSTRUCTIO	REMOVE EXISTING SIDEWALK AND INSTALL NEW FOUNDATION, SIDEWALK AND PERGOLA.	\$30,000	\$180.00		
				\$79,908	\$486.00		3

RESIDENTIAL ALTERATION

PB10-386	2560 LIMERICK	ESLER, CHRISTINE	BASEMENT FINISH	\$14,000	\$84.00	Y	
PB10-389	4957 DEER RUN LANE	GRANITE CONSTRUCTION	KITCHEN REMODEL AND UPSTAIRS BATHROOM REMODEL	\$21,000	\$126.00		
PB10-399	2509 SELMA STREET	HOLT BUILDERS LLC	NEW EGRESS WINDOWS	\$12,850	\$78.00	Y	
				\$47,850	\$288.00		3

RESIDENTIAL DWELLING/GARAGE

PB10-376	1837 NIGHTINGALE	ALLEN EDWIN HOMES	CONSTRUCTING SINGLE FAMILY HOME	\$143,196	\$864.00		
PB10-375	1821 NIGHTINGALE	ALLEN EDWIN HOMES	CONSTRUCTING SINGLE FAMILY HOME	\$134,061	\$810.00		
PB10-373	1803 MERGANSER	ALLEN EDWIN HOMES	CONSTRUCTING SINGLE FAMILY HOME	\$217,088	\$1,308.00		
				\$494,345	\$2,982.00		3

RESIDENTIAL MISCELLANEOUS

PB10-371	1612 TUSCANY LANE	STREAMLINE ENTERPRISES INC	TEAR OFF AND RE-ROOF	\$8,000	\$50.00		
PB10-374	1906 HAMILTON STREET	DOUBLE D CONSTRUCTION	TEAR OFF AND RE-ROOF	\$8,000	\$50.00		
PB10-378	4280 BOND AVENUE	ROBIADEK CONSTRUCTION	TEAR OFF AND RE-ROOF	\$8,000	\$50.00	Y	
PB10-380	1325 ONONDAGA ROAD	BRUNETTE EXTERIORS INC	TEAR OFF AND RE-ROOF	\$8,000	\$50.00		
PB10-377	2682 SANIBEL HOLLOW	GRAY, DENNIS	TEAR OFF AND RE-ROOF	\$8,000	\$100.00		

10/01/2010

**DELHI CHARTER TOWNSHIP
Building Permit Details**

of

Permits

Permit No.	Property Address	Permit Applicant	Work Description	Estimated Cost	Permit Fee	DDA?	# of Permits
PB10-382	2279 ROLLING RIDGE	COREY CUSTOM BUILDER INC	TEAR OFF AND RE-ROOF	\$8,000	\$50.00		
PB10-381	3640 LAUREATE DRIVE	NORTHERN HOME IMPROVEMEN	TEAR OFF AND RE-ROOF	\$8,000	\$50.00		
PB10-388	1840 JEANNE STREET	ODD FELLOWS CONTRACTING IN	TEAR OFF AND RE-ROOF	\$8,000	\$50.00		
PB10-387	2134 AUBURN AVENUE	SHIREY, KEITH E SR & CINDY JO	TEAR OFF AND RE-ROOF	\$8,000	\$50.00		
PB10-398	4635 MILES DRIVE	ALL-WEATHER MAINTENANCE, I	TEAR OFF AND RE-ROOF	\$8,000	\$50.00		
PB10-397	2282 ROLLING RIDGE	G W HOMES	TEAR OFF AND RE-ROOF	\$8,000	\$50.00		
PB10-394	5011 RUNNYMEDE	REGIONAL ROOFING SERVICES IN	TEAR OFF AND RE-ROOF	\$8,000	\$50.00		
PB10-393	3641 BAYOU PLACE	SALAZAR, MITCHELL ALAN	TEAR OFF AND RE-ROOF	\$8,000	\$50.00		
PB10-400	4419 TUSCANY LANE	HANSON'S WINDOW AND CONST	TEAR OFF AND RE-ROOF	\$8,000	\$50.00		
PB10-405	2706 VALDEZ DRIVE	ALL-WEATHER MAINTENANCE, I	TEAR OFF AND RE-ROOF	\$8,000	\$50.00		
PB10-404	2176 DEPOT STREET	HANSON'S WINDOW AND CONST	TEAR OFF AND RE-ROOF	\$8,000	\$50.00	Y	
PB10-403	3580 ORCHID LANE	PALMER CONSTRUCTION SERVIC	TEAR OFF AND RE-ROOF	\$8,000	\$50.00		
				\$136,000	\$900.00		17

RESIDENTIAL STORAGE/GARAGE

PB10-383	2917 COLLEGE ROAD	MONSON, DOUGLAS H	CONSTRUCTING GARDEN SHED	\$9,216	\$60.00		
				\$9,216	\$60.00		1

SIGN

10/01/2010

DELHI CHARTER TOWNSHIP
Building Permit Details

Permit No.	Property Address	Permit Applicant	Work Description	Estimated Cost	Permit Fee	DDA?	Permits
PS10-009	2200 DEPOT STREET	HANKS, STEVEN W TRUST	INSTALLING 32 SQ FT WALL SIGN AND 32 SQ FT GROUND SIGN	\$0	\$114.00	Y	
PS10-010	4055 ENGLISH OAK	DART CONTAINER CORP	INSTALLING 52 SQUARE FOOT GROUND MOUNTED SIGN	\$0	\$102.00	Y	
PS10-011	2040 AURELIUS ROAD SUITE	BURKETT SIGNS	INSTALLING A 32 SQUARE FOOT WALL SIGN	\$0	\$82.00	Y	
				\$0	\$298.00		3

Totals:	\$793,831	\$5,464.00	38
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PerDateIssued Range from 09/01/2010 to 09/30/2010
 And PerPermitType = Preman Home on Lot
 Or PerPermitType = POOL
 Or PerPermitType = SIGN
 Or PerPermitType = DEMOLITION
 Or PerPermitType = BUILDING

SUMMARY OF CONSTRUCTION VALUES

Year	2004		2005		2006		2007		2008		2009	
Type	Total Permits	Total Value	Total Permits	Total Value	Total Permits	Total Value	Total Permits	Total Value	Total Permits	Total Value	Total Permits	Total Value
Commercial Addition, Alteration & Commercial Misc	36	\$ 2,780,266.00	21	\$ 2,834,122.00	32	\$ 1,895,384.00	49	\$ 9,353,080.00	30	\$ 2,830,791.00	29	\$ 1,215,220.00
Commercial New Structures	12	\$ 6,193,397.00	4	\$ 599,072.00	6	\$ 5,665,672.00	6	\$ 2,230,506.00	1	\$ 875,903.00	5	\$ 4,360,107.00
Deck, Fence, Pool, Residential Misc, Residential Storage/Garage, Demolition, Sign, Sign Business, Sign Grand Openings	243	\$ 744,334.33	260	\$ 1,221,543.00	249	\$ 681,722.00	255	\$ 834,376.00	165	\$ 1,118,676.00	487	\$ 3,105,297.00
Pre-Manufactured Home, Residential Condo w/Garage, Residential Dwelling, Residential Dwelling/Garage	280	\$ 29,204,352.00	214	\$ 33,037,054.00	122	\$ 20,311,984.00	58	\$ 8,856,775.00	27	\$ 5,189,435.00	22	\$ 3,861,101.00
Residential Addition, Residential Alteration	96	\$ 1,127,953.00	70	\$ 1,274,922.00	70	\$ 1,510,922.00	47	\$ 972,435.00	51	\$ 1,013,207.00	43	\$ 1,085,548.00
Residential Multiple Family	2	\$ 123,540.00	9	\$ 8,556,012.00	3	\$ 2,738,265.00	6	\$ 7,621,380.00	0	\$ -	0	\$ -

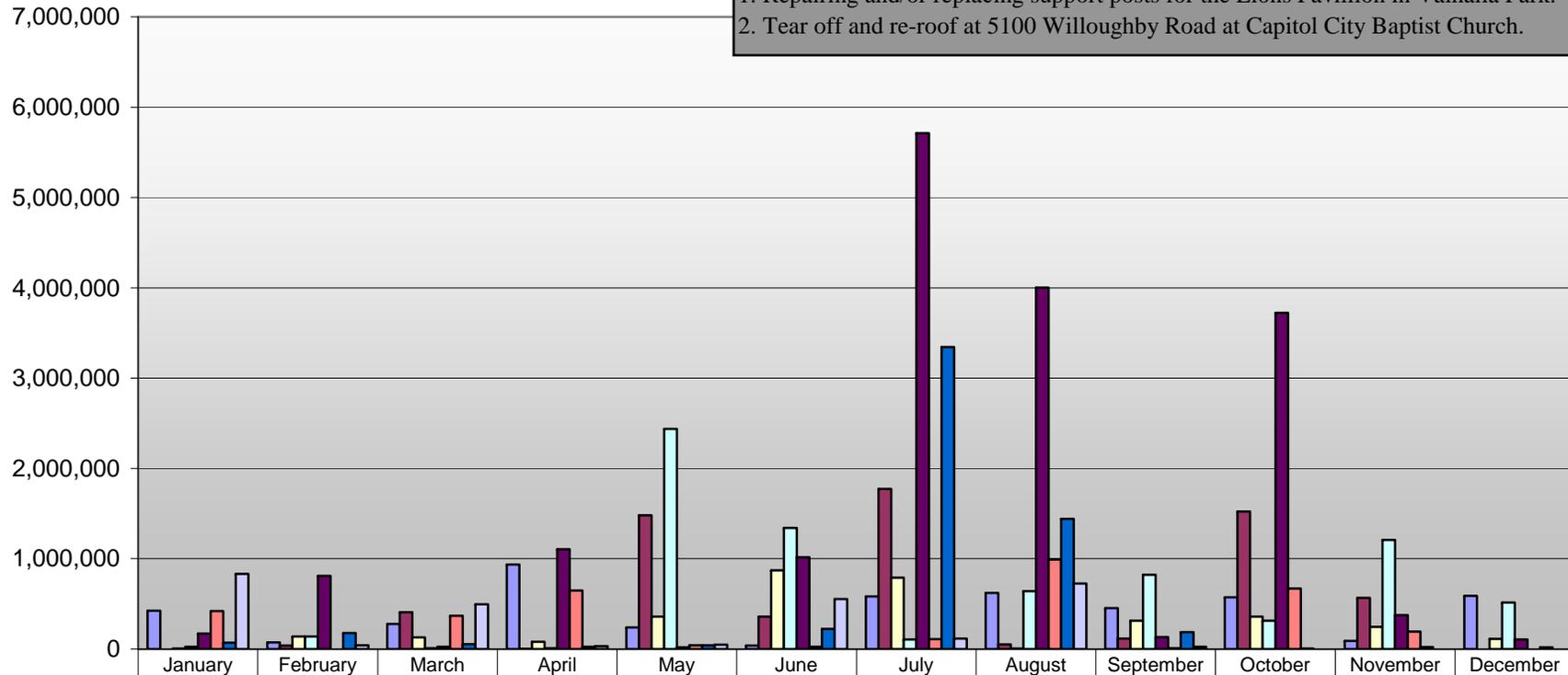
2010 Year to date Construction Values:

Commercial / Industrial:	\$ 2,878,142.00
Residential:	\$ 7,310,434.00
Total Single Family Homes:	25

Commercial/Industrial Building Permits

September 2010 Activity Includes:

1. Repairing and/or replacing support posts for the Lions Pavillion in Valhalla Park.
2. Tear off and re-roof at 5100 Willoughby Road at Capitol City Baptist Church.

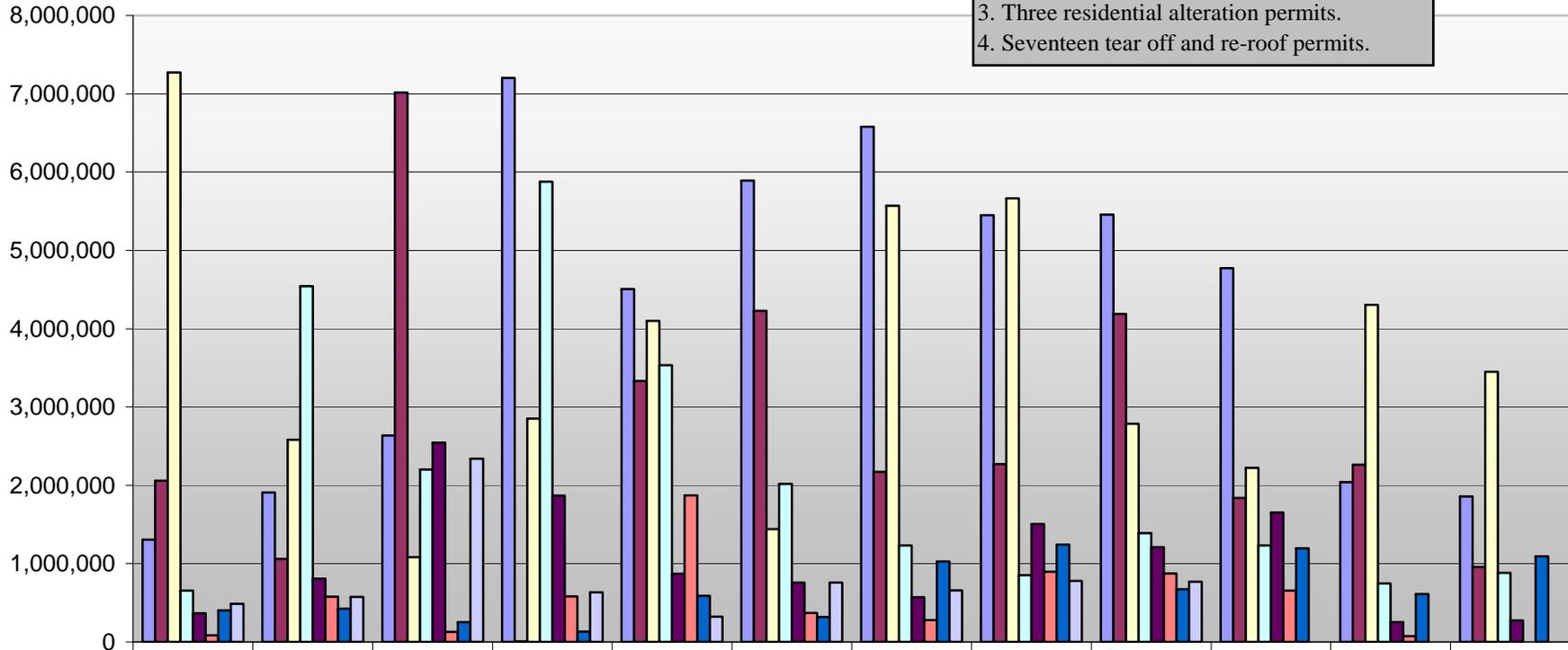


	January	February	March	April	May	June	July	August	September	October	November	December
2003	425,040	72,962	279,550	935,214	240,500	40,350	584,439	621,851	454,370	574,016	89,400	590,100
2004	0	40,000	409,002	4,000	1,480,444	359,950	1,773,063	52,425	115,160	1,522,191	566,020	1,000
2005	7,760	140,049	129,496	81,459	358,820	871,298	791,555	8,000	312,938	358,465	247,127	114,525
2006	27,000	138,900	9,000	9,540	2,438,077	1,341,443	106,100	641,986	821,772	313,363	1,209,475	513,940
2007	172,221	808,786	25,206	1,105,534	20,293	1,016,148	5,714,648	4,000,820	134,031	3,722,518	376,371	108,000
2008	421,042	0	370,000	647,000	41,000	25,000	110,000	990,923	9,500	670,442	195,000	0
2009	72,000	178,233	54,600	25,000	41,440	222,525	3,343,047	1,443,417	187,500	8,000	22,000	19,005
2010	834,198	40,992	496,441	32,997	50,000	553,319	117,975	727,220	25,000			

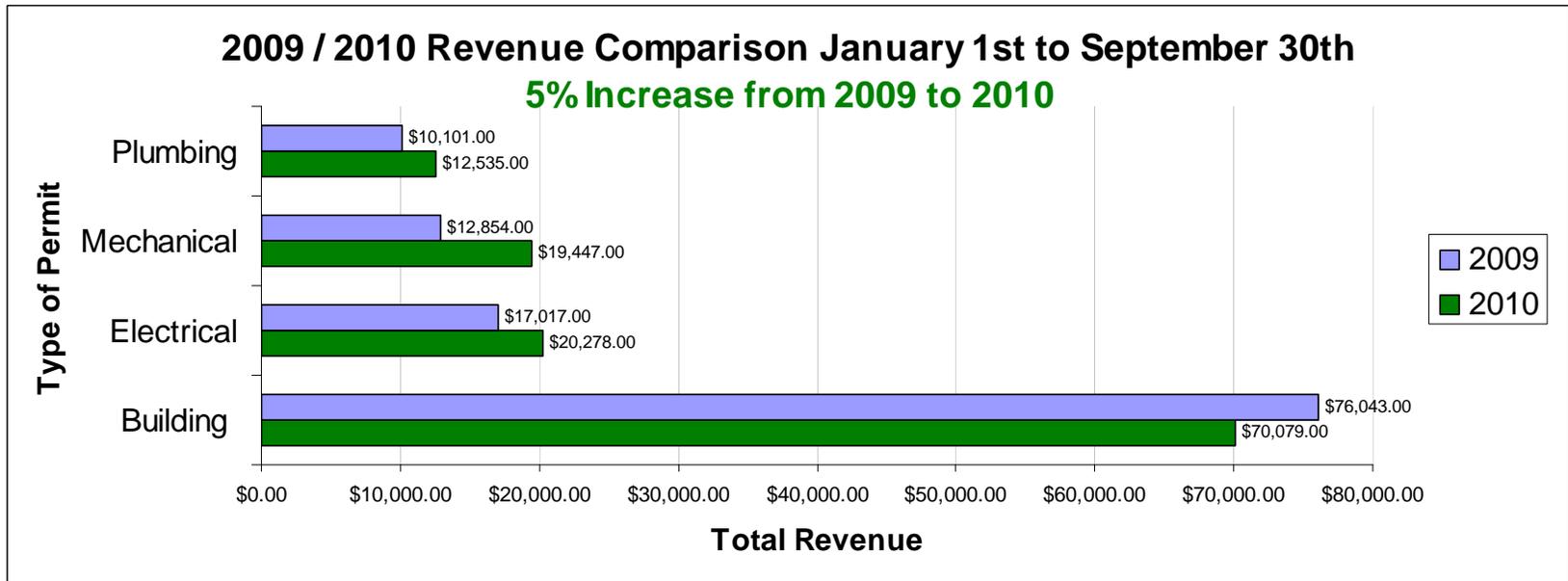
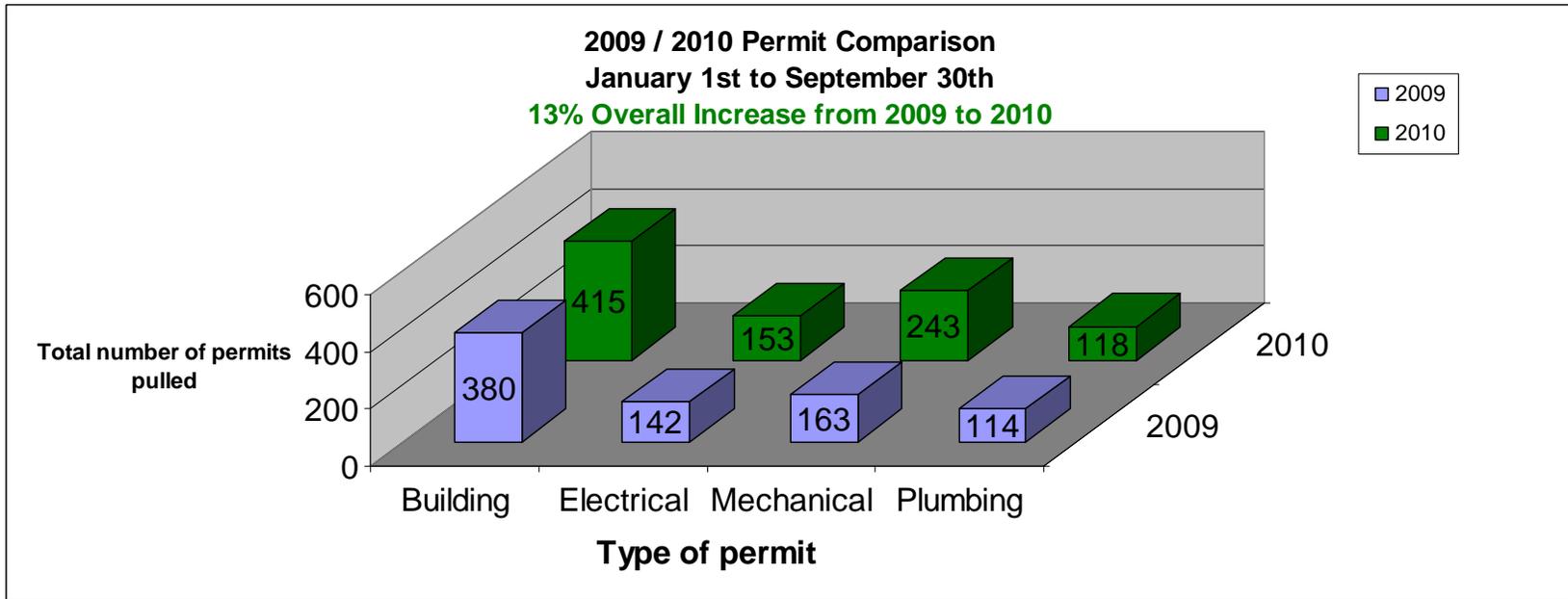
Residential Building Permits

September 2010 Activity Includes:

1. Three new residential dwelling permits.
2. Three residential addition permit.
3. Three residential alteration permits.
4. Seventeen tear off and re-roof permits.



	January	February	March	April	May	June	July	August	September	October	November	December
2003	1,303,222	1,907,265	2,634,726	7,202,298	4,506,568	5,890,225	6,577,503	5,449,464	5,455,775	4,772,708	2,040,811	1,856,139
2004	2,057,874	1,061,075	7,018,665	2,409	3,332,125	4,230,009	2,171,175	2,269,297	4,189,316	1,838,373	2,261,219	958,547
2005	7,272,620	2,580,999	1,080,570	2,848,833	4,100,194	1,438,787	5,569,135	5,666,330	2,785,505	2,223,344	4,305,671	3,448,286
2006	653,107	4,544,462	2,200,224	5,876,530	3,533,055	2,016,011	1,231,992	852,573	1,387,170	1,230,662	745,550	881,456
2007	366,901	807,589	2,542,647	1,865,777	870,683	755,569	571,666	1,504,157	1,209,407	1,651,929	251,475	274,952
2008	84,176	576,220	127,628	579,796	1,872,379	368,071	279,260	896,898	873,804	652,707	73,000	0
2009	401,319	425,655	252,651	130,696	589,254	319,608	1,028,683	1,240,799	674,200	1,194,808	611,112	1,094,312
2010	484,464	571,973	2,339,559	633,374	323,160	755,450	656,705	777,918	768,831			



**DELHI CHARTER TOWNSHIP
MINUTES OF REGULAR MEETING HELD ON OCTOBER 19, 2010**

The Delhi Charter Township Board of Trustees met in a regular meeting on Tuesday, October 19, 2010 in the Multipurpose Room at the Community Services Center, 2074 Aurelius Road, Holt, Michigan. Supervisor Goodrich called the meeting to order at 7:35 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL

Members Present: Supervisor Stuart Goodrich, Clerk Evan Hope, Trustees Derek Bajema, John Hayhoe, Jerry Ketchum, Roy Sweet

Member(s) Absent: Treasurer Harry Ammon

Others Present: John Elsinga, Township Manager
Marian Frane, Director of Accounting
Mark Jenks, Director of Parks & Recreation
Sandra Diorka, Director of Public Services
Wendy Thielen, Assistant Township Manager of Human Resources
Tricia Vander Ploeg, Administrative Assistant/Deputy Supervisor
Amy Finch, Assistant Township Clerk/Deputy Clerk

COMMENTS FROM THE PUBLIC – Steve Dougan, Ingham County Commissioner for the 14th District; Vince Dragonetti, 15th District Ingham County Commissioner candidate and Jeff Oesterle, 67th District Representative for the State Legislature candidate introduced themselves to the Board.

CONSENT AGENDA

- A. Approval of Minutes – Committee Meeting of October 5, 2010
- B. Approval of Minutes – Regular Meeting of October 5, 2010
- C. Approval of Claims – October 5, 2010 (ATTACHMENT I)
- D. Approval of Payroll – October 14, 2010 (ATTACHMENT II)
- E. 2011 Township Board Meeting Dates (ATTACHMENT III)
- F. 2011 Township Holiday Schedule (ATTACHMENT IV)
- G. Amendment No. 1 to Resolution No. 2010-015 – Annual Determination of Streetlight Special Assessments – Lansing Board of Water and Light (ATTACHMENT V)
- H. Amendment No. 1 to Resolution No. 2010-016 - Annual Determination of Streetlight Special Assessments – Consumers Energy (ATTACHMENT VI)

KETCHUM MOVED TO APPROVE THE CONSENT AGENDA AS PRESENTED.

SUBJECT TO APPROVAL

**DELHI CHARTER TOWNSHIP
MINUTES OF REGULAR MEETING HELD ON OCTOBER 19, 2010**

A Roll Call Vote was recorded as follows:

Ayes: Ketchum, Sweet, Bajema, Goodrich, Hayhoe, Hope

Absent: Ammon

MOTION CARRIED

NEW BUSINESS

PROPOSAL FOR ACTUARIAL VALUATION OF THE DELHI CHARTER TOWNSHIP RETIREE HEALTH CARE PLAN

The Board reviewed a memorandum dated October 13, 2010 from Twp. Mgr. Elsinga (ATTACHMENT VII).

SWEET MOVED TO APPROVE THE PROPOSAL FROM GABRIEL ROEDER SMITH & COMPANY FOR AN ACTUARIAL VALUATION OF RETIREE HEALTH CARE BENEFITS FOR DELHI CHARTER TOWNSHIP IN THE AMOUNT OF \$11,600.

A Roll Call Vote was recorded as follows:

Ayes: Sweet, Bajema, Goodrich, Hayhoe, Hope, Ketchum

Absent: Ammon

MOTION CARRIED

AUDIT PROPOSAL FOR 2010-2014

The Board reviewed a memorandum dated October 14, 2010 from Twp. Mgr. Elsinga (ATTACHMENT VIII).

BAJEMA MOVED TO APPROVE THE PROPOSAL FROM PLANTE & MORAN TO PROVIDE AUDITING SERVICES TO DELHI CHARTER TOWNSHIP FOR THE FISCAL YEARS 2010 THROUGH 2014 AT A COST OF \$123,350.

Concern was raised regarding the cost and additional hours needed by Plante & Moran to perform the audit. Discussion was held in regards to the continued use of Rehmann Robson as not advisable due to the checks and balances of using the same firm for more than five consecutive years. Supervisor Goodrich stated that he would be willing to spend an additional \$20,000 for the Maner Costerisan contract; however, with the current economic times as they are, he would not be in favor of spending an additional \$50,000 to contract with Plante & Moran.

Trustee Sweet stated that he has taken into consideration the comments of the Director of Accounting, Clerk and Treasurer as they work closely with the auditors which puts the Township's current auditing firm, Rehmann Robson, as his last choice. Trustee Sweet further stated that it is difficult for him to look at three proposals and choose the highest of the three.

Trustee Ketchum stated that he agrees with the comments made by Supervisor Goodrich and Trustee Sweet.

Marian Frane, Director of Accounting, stated that she is cost conscious; however, in this case she believes that the additional hours represent more work on Plante & Moran's part to ensure that the Township is more effective and efficient in making sure that procedures are in place to

SUBJECT TO APPROVAL

**DELHI CHARTER TOWNSHIP
MINUTES OF REGULAR MEETING HELD ON OCTOBER 19, 2010**

prevent fraud or embezzlement. Ms. Frane further stated that Plante & Moran has offered to submit an amended one year proposal to the Township. If after the end of the first year, the Township is not satisfied with the firm, they would not be obligated to the additional four years.

Trustee Bajema stated that he was echoing what Ms. Frane and Treasurer Ammon (at the October 5, 2010 Committee of the Whole meeting) conveyed. Trustee Bajema further stated that if the Board members feel that the Township should not be using the same auditing firm for more than five years, the difference between the two remaining firms is \$30,000 divided over five years is only \$6,000 per year. Trustee Bajema stated that he would be interested in seeing how Plante & Moran, after the completion of their five-year financial forecast of the Township, would suggest improvements to the Township.

(This item will be continued immediately following the 8:00 p.m. Public Hearing.)

PUBLIC HEARING – 8:00 P.M.

FY 2011 BUDGETS – GENERAL FUND AND SPECIAL REVENUE & DEBT SERVICE FUNDS

HOPE MOVED TO OPEN THE PUBLIC HEARING ON THE FY 2011 BUDGETS.

A Voice Poll was recorded as follows: All Ayes

Absent: Ammon

MOTION CARRIED

Marian Frane, Director of Accounting, gave an overview of the General Fund and Special Revenue & Debt Service Funds.

Doug Benson, 691 N. College Road and Daryl Chymyck, 3590 Orchid Lane, presented various questions to the Board regarding the Township budget.

Motion to Close Public Hearing – 8:44 p.m.

HOPE MOVED TO CLOSE THE PUBLIC HEARING.

A Voice Poll was recorded as follows: All Ayes

Absent: Ammon

MOTION CARRIED

AUDIT PROPOSAL FOR 2010-2014 cont'd

Discussion was held regarding the amended one year proposal from Plante & Moran. Ms. Frane stated that the firm has offered to lower their fees for the first year by 20% and evaluate the proposal after that. It was stated that if the Plante & Moran proposal is amended to one year, the other firms should be given the opportunity to submit a one year plan as well. It was stated that time would not permit this as the firms need to start scheduling out their audits.

Twp. Mgr. Elsinga stated that all three proposals reflect the hours that will be invested and the total cost over a five year period.

SUBJECT TO APPROVAL

**DELHI CHARTER TOWNSHIP
MINUTES OF REGULAR MEETING HELD ON OCTOBER 19, 2010**

A Roll Call Vote on the motion was recorded as follows:

Ayes: Bajema

Nays: Goodrich, Hayhoe, Hope, Ketchum, Sweet

Absent: Ammon

MOTION FAILED

**SWEET MOVED TO APPROVE THE PROPOSAL FROM MANER COSTERISAN TO
PROVIDE AUDITING SERVICES TO DELHI CHARTER TOWNSHIP FOR THE FISCAL
YEARS 2010 THROUGH 2014 AT A COST OF \$93,000.**

A Roll Call Vote on the motion was recorded as follows:

Ayes: Goodrich, Hayhoe, Hope, Ketchum, Sweet

Nays: Bajema

Absent: Ammon

MOTION CARRIED

REPORTS

SUPERVISOR

Supervisor Goodrich stated that he will be attending a meeting on October 20, 2010 to participate in a program that is being put on by the Michigan Townships Association. The meeting will be conducted by an outside firm in regards to community activity and how Townships figure into this. Work will be done by Elliott Smith along with Bill Fuller in hopes of putting together a documentary as to how Townships can survive in the area.

Supervisor Goodrich reminded the Board that a Board of Trustees meeting was not scheduled for November 3, 2010 due to the November 2, 2010 General Election.

TRUSTEES

TRUSTEE BAJEMA

Trustee Bajema expressed his appreciation in the interest of the residents that attended this evening's public hearing. Trustee Bajema further stated that the Township could better inform the residents of public hearings. Supervisor Goodrich stated that the Public Hearing was posted according to statute and that Township could always improve notification to the public. Clerk Hope stated that the Public Notice was listed on the Township website and with the updated web software that will be obtained next year, the Township can improve on notifying the public.

LIMITED PUBLIC COMMENTS – None

ADJOURNMENT

Meeting adjourned at 9:03 p.m.

SUBJECT TO APPROVAL

**DELHI CHARTER TOWNSHIP
MINUTES OF REGULAR MEETING HELD ON OCTOBER 19, 2010**

Date: _____

Evan Hope, Township Clerk

Date: _____

Stuart Goodrich, Supervisor

/af

SUBJECT TO APPROVAL

ACCOUNTS PAYABLE APPROVAL

October 5, 2010

I. Certification of Authorized Signatures: The attached Check Register and Invoice Distribution Report encompass checks dated October 5, 2010, numbered 77943 thru 78033 & ACH 1257 thru 1273 . Every invoice has a payment authorizing signature(s).

Dated: October 5, 2010

Lora Behnke, Accounting Clerk

II. Certification of Fund Totals:

The attached Invoice Distribution Report and Check Register for checks dated October 5, 2010 show payments made from the following funds:

General Fund	\$ 232,337.79
Fire Equip. & Apparatus Fund	24,572.89
Downtown Development Fund	47,950.09
Trust & Agency Fund	8,746.30
Sewer Fund	<u>117,094.81</u>
 Grand Total	 <u>\$ 430,701.88</u>

Includes the following to be reimbursed from separate bank accounts:

Employee Flexible Spending Acct \$ 30.00

Dated: October 5, 2010

Marian Frane, Director of Accounting

III. Approval for Distribution:I have reviewed the above checks and invoices and all of them should be distributed. All invoices over \$10,000.00 have been approved by general policy or previous motions of the board. (ACI Finance, Inc. \$27,800.00 For SRF Finance, User Charge, Development Fees, 8/17/10, Alert Emergency Equipment \$17,328.07 For Bunker Gear 6/01/10, Irish Construction \$21358.00 For Digester Project, 10/02/07, Thrun Law \$24,540.00 For SS Bond Preparation Lift Station D, 8/17/10)

Dated: October 5, 2010

John B. Elsinga, Township Manager

Evan Hope, Township Clerk

Harry R. Ammon, Treasurer

IV. Board Audit and Approval: At a regular meeting of the Township Board held on October 19, 2010 a motion was made by _____ and passed by _____ yes votes and _____ no votes (_____ absent) that the list of claims dated October 5, 2010, was reviewed, audited and approved.

Evan Hope, Township Clerk

INVOICE GL DISTRIBUTION REPORT FOR DELHI CHARTER TOWNSHIP
 EXP CHECK RUN DATES 10/05/2010 - 10/05/2010

Vendor	Invoice Description	Amount
Fund 101 GENERAL FUND		
Dept 000.00		
MATS	FALL CONFERENCE/GOODRICH	60.00
RESERVE ACCOUNT	POSTAGE FOR POSTAGE METER	10,000.00
INGHAM COUNTY TREASURER	2010 FORECLOSURE CHARGEBACKS	423.16
ROBERT N. SHEAP	REFUND BOARD OF APPEAL FEE	150.00
INGHAM HEALTH PLAN	REFUND (2010A-0451 TIMOTHY DAVIES)	135.73
	Total For Dept 000.00	10,768.89
Dept 101.00 LEGISLATIVE		
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	11.40
VERIZON WIRELESS	AUGUST CELLULAR PHONES	1.31
MATS	FALL CONFERENCE/GOODRICH	225.00
	Total For Dept 101.00 LEGISLATIVE	237.71
Dept 171.00 MANAGER		
DELTA DENTAL PLAN OF	DENTAL INSURANCE OCTOBER	293.42
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	99.19
VERIZON WIRELESS	AUGUST CELLULAR PHONES	51.07
ADP SCREENING & SELECTION	BACKGROUND CHECKS	25.25
DELHI TOWNSHIP TREASURER	PARKING/THIELEN	8.00
WENDY L THIELEN	MILEAGE 9/14-17/10 - THIELEN	198.31
	Total For Dept 171.00 MANAGER	675.24
Dept 191.00 ACCOUNTING		
DELTA DENTAL PLAN OF	DENTAL INSURANCE OCTOBER	266.16
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	51.87
MARIAN FRANE	9/19-22/10 MILEAGE-FRANE	75.50
DELHI TOWNSHIP TREASURER	LUNCHEON/FRANE	12.00
	Total For Dept 191.00 ACCOUNTING	405.53
Dept 215.00 CLERK		
DELTA DENTAL PLAN OF	DENTAL INSURANCE OCTOBER	256.02
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	68.24
VERIZON WIRELESS	AUGUST CELLULAR PHONES	51.07
	Total For Dept 215.00 CLERK	375.33
Dept 228.00 INFORMATION TECHNOLOGY		
DELTA DENTAL PLAN OF	DENTAL INSURANCE OCTOBER	80.17
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	30.94

CDW GOVERNMENT, INC.	ADOBE ACROBAT PRO 9 FOR GAIL	251.50
SAM'S CLUB DIRECT	INK CARTRIDGE	67.84
MICROTECH SERVICES, INC.	OCTOBER DSL SERVICE	120.00
VERIZON WIRELESS	AUGUST CELLULAR PHONES	51.07
MICROTECH SERVICES, INC.	HARDWARE MAINTENANCE	2,202.00
APPLICATION SPECIALIST	ANTI SPAM 10/10-11/10/10	240.00
MICROTECH SERVICES, INC.	COMPUTER SOFTWARE MAINTENANCE	2,202.00
Total For Dept 228.00 INFORMATION TECHNOLOGY		5,245.52

Dept 253.00 TREASURERS		
DELTA DENTAL PLAN OF	DENTAL INSURANCE OCTOBER	346.33
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	74.17
VERIZON WIRELESS	AUGUST CELLULAR PHONES	6.97
DELHI TOWNSHIP TREASURER	TAX DAY PIZZA/TREASURER	28.50
INGHAM COUNTY TREASURER	2010 FORECLOSURE CHARGEBACKS	1,096.40
Total For Dept 253.00 TREASURERS		1,552.37

Dept 257.00 ASSESSING		
DELTA DENTAL PLAN OF	DENTAL INSURANCE OCTOBER	213.25
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	69.16
HAFELI STARAN HALLAHAN	LEGAL FEES AUGUST	75.48
NICOLE WILSON	MILEAGE 8/28-9/3/10 - WILSON	93.00
FRANKIE D'S AUTO & TRUCK	BELT/TENSIONER/#67	184.00
DELHI TOWNSHIP TREASURER	PARKING/WILSON	3.00
DELHI TOWNSHIP TREASURER	LUNCHEON/MUNSON	12.00
DELHI TOWNSHIP TREASURER	LUNCHEON/WILSON	15.00
DELHI TOWNSHIP TREASURER	LUNCHEON/WILSON	15.00
MICHIGAN ASSESSORS ASSN	MAA MEMBERSHIP/MUNSON	75.00
Total For Dept 257.00 ASSESSING		754.89

Dept 262.00 ELECTIONS		
DELHI TOWNSHIP TREASURER	LUGGAGE TAGS FOR EPB LAPTOPS	26.67
DELHI TOWNSHIP TREASURER	LUGGAGE TAGS FOR EPB CASES	6.67
Total For Dept 262.00 ELECTIONS		33.34

Dept 265.00 BUILDING & GROUNDS		
DELTA DENTAL PLAN OF	DENTAL INSURANCE OCTOBER	110.38
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	24.93
MAID BRIGADE OF LANSING	CLEANING SERVICES/CSC	975.00
TDS METROCOM	SEPTEMBER LOCAL SERVICE	1,235.45
VERIZON WIRELESS	AUGUST CELLULAR PHONES	12.90
DELHI TOWNSHIP TREASURER	SEWER 2074 AURELIUS	912.70
CONSUMERS ENERGY	ELECTRIC-2074 AURELIUS	6,616.99
CONSUMERS ENERGY	GAS-2074 AURELIUS	426.46
USA BLUE BOOK	20 FOOT NO/NC FLOAT SWITCH CONTROL	117.38
USA BLUE BOOK	SHIPPING	12.82
Total For Dept 265.00 BUILDING & GROUNDS		10,445.01

Dept 276.00 CEMETERY		
DELTA DENTAL PLAN OF	DENTAL INSURANCE OCTOBER	99.34
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	22.43
PURE GREEN LAWN & TREE	DEEP ROOT/SPRING, FALL	188.00
VERIZON WIRELESS	POWERS CELL PHONE ALLOCATION	12.90
CONSUMERS ENERGY	ELECTRIC-4149 WILLOUGHBY	38.00
	Total For Dept 276.00 CEMETERY	360.67
Dept 301.00 POLICE		
INGHAM COUNTY TREASURER	SEPTEMBER POLICE CONTRACT	180,258.17
	Total For Dept 301.00 POLICE	180,258.17
Dept 336.00 FIRE DEPARTMENT		
DELTA DENTAL PLAN OF	DENTAL INSURANCE OCTOBER	1,370.41
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	255.12
DELHI TOWNSHIP TREASURER	CELL PHONE CHARGER & CASE	31.80
TDS METROCOM	SEPTEMBER LOCAL SERVICE	58.11
VERIZON WIRELESS	AUGUST CELLULAR PHONES	21.30
VERIZON WIRELESS	AUGUST CELLULAR PHONES	324.95
DELHI TOWNSHIP TREASURER	SEWER 6139 BISHOP	32.50
CONSUMERS ENERGY	ELECTRIC-6139 BISHOP	57.67
CONSUMERS ENERGY	GAS-6139 BISHOP	38.69
ACE HARDWARE	CREDIT	(0.49)
ADP SCREENING & SELECTION	BACKGROUND CHECKS	73.77
DELHI TOWNSHIP TREASURER	9/9/10 MILEAGE FOR ROWLAND	29.00
DELHI TOWNSHIP TREASURER	LUNCH/ROYSTON	14.85
DELHI TOWNSHIP TREASURER	REFRESHMENTS	32.86
DELHI TOWNSHIP TREASURER	AWESOME SPRAY CLEANER	10.60
MERIDIAN TOWNSHIP FIRE	MA HELP	375.00
	Total For Dept 336.00 FIRE DEPARTMENT	2,726.14
Dept 446.00 INFRASTRUCTURE		
BOARD OF WATER & LIGHT	STREETLIGHTS	6,447.68
	Total For Dept 446.00 INFRASTRUCTURE	6,447.68
Dept 721.00 PLANNING/COMMUNITY DEVELOPMENT		
DELTA DENTAL PLAN OF	DENTAL INSURANCE OCTOBER	692.66
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	141.07
ASSOCIATED GOVERNMENT	8/16-9/16/10 AGS PAYROLL	1,427.00
WOLVERINE ENGINEERS	DEERFIELD ESTATES REPLATTING	275.00
TDS METROCOM	SEPTEMBER LOCAL SERVICE	96.08
VERIZON WIRELESS	AUGUST CELLULAR PHONES	29.26
VERIZON WIRELESS	AUGUST CELLULAR PHONES	254.91
TRACY L. C. MILLER	9/15-17/10 MILEAGE/MILLER	180.00
GANNETT MICHIGAN NEWS	SEPTEMBER PUBLISHING	188.66
OCE NORTH AMERICA DOC	COPIER METER CHARGE	18.04
SCHAFFER'S INC.	TRASH REMOVAL 3950 KELLER	109.30
SCHAFFER'S INC.	TRASH REMOVAL 2170 WASHINGTON	90.79
SCHAFFER'S INC.	SECURE DOOR 2511 GLEN COVE	34.50
TRACY L. C. MILLER	MEAL/MILLER	5.46
MACEO	10/12/10 CONFERENCE/LARNER	20.00
MAHO	10/22/10 SEMINAR/LARNER	40.00
	Total For Dept 721.00 PLANNING/COMMUNITY DEVELOPMENT	3,602.73

Dept 752.00 ADMINISTRATION		
DELTA DENTAL PLAN OF	DENTAL INSURANCE OCTOBER	85.54
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	48.68
TDS METROCOM	SEPTEMBER LOCAL SERVICE	150.91
VERIZON WIRELESS	AUGUST CELLULAR PHONES	10.81
VERIZON WIRELESS	AUGUST CELLULAR PHONES	94.43
NRPA MEMBERSHIP	MEMBERSHIP/JENKS	145.00
NRPA MEMBERSHIP	MEMBERSHIP/TILMA	145.00
	Total For Dept 752.00 ADMINISTRATION	680.37

Dept 771.00 PARKS		
DELTA DENTAL PLAN OF	DENTAL INSURANCE OCTOBER	133.08
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	20.02
ACE HARDWARE	1 GAL BAR & CHAIN OIL	9.99
ACE HARDWARE	TAGS	1.59
ACE HARDWARE	3 GAL RV ANTI-FREEZE	8.97
ACE HARDWARE	4 SPRAY PAINT	17.16
ACE HARDWARE	1 WHITE STRIPING PAINT	7.49
ACE HARDWARE	2 9V BATTERIES	15.98
ACE HARDWARE	AAA BATTERIES	4.49
SAM'S CLUB DIRECT	TRASH LINERS/GOJO/SHOP TOWELS/	170.61
SAFETY SERVICES, INC	LEATHER PALM WORK GLOVES/DPS/	36.00
DK SECURITY	SECURITY	1,578.35
AMERICAN RENTAL	PORTABLE TOILETS	140.00
AMERICAN RENTAL	PORTABLE TOILETS	350.00
SAFETY SYSTEMS, INC	SERVICE CALL BAD MOTION DETECTOR/	187.00
SAFETY SYSTEMS, INC	SERVICE CALL BAD READER/SEN CENT	224.00
STATE OF MICHIGAN	WATER TESTING/VALHALLA	241.00
BOARD OF WATER & LIGHT	WATER 2108 CEDAR	171.65
DELHI TOWNSHIP TREASURER	SEWER 1750 MAPLE	33.25
DELHI TOWNSHIP TREASURER	SEWER 2108 CEDAR	13.00
DELHI TOWNSHIP TREASURER	SEWER 2287 PINE TREE	52.75
DELHI TOWNSHIP TREASURER	SEWER 4030 KELLER	174.25
CONSUMERS ENERGY	ELECTRIC 2074 AURELIUS #PARK	1,302.89
CONSUMERS ENERGY	ELECTRIC 2108 CEDAR	977.26
CONSUMERS ENERGY	ELECTRIC 2287 PINE TREE 3200	114.96
CONSUMERS ENERGY	ELECTRIC 1750 MAPLE	48.38
CONSUMERS ENERGY	ELECTRIC 2177 WEST BLVD	19.66
CONSUMERS ENERGY	ELECTRIC 2287 PINE TREE 2939	161.20
CONSUMERS ENERGY	GAS 2287 PINE TREE 2939	19.85
CONSUMERS ENERGY	GAS 2108 CEDAR	27.22
COLLEEN COOPER	41 MUMS	174.25
BRADY LAWN EQUIPMENT	SENSOR	126.84
BRADY LAWN EQUIPMENT	NUTS/SPACERS/BOLTS	31.76
CARQUEST THE PARTS PLACE	1 PEAK ANTIFREEZE	8.09
SPARTAN DISTRIBUTORS	2 TIRES & TUBES & FREIGHT	62.65
	Total For Dept 771.00 PARKS	6,665.64

Dept 774.00 RECREATION		
DELTA DENTAL PLAN OF	DENTAL INSURANCE OCTOBER	80.17
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	23.21
D & M SILKSCREENING	67 T-SHIRTS	412.00
D & M SILKSCREENING	10 SOFTBALL FALL CHAMPION T-SHIRTS	60.00
VERIZON WIRELESS	AUGUST CELLULAR PHONES	31.51
Total For Dept 774.00 RECREATION		606.89

Dept 850.00 OTHER FUNCTIONS		
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	32.40
SECAP FINANCE	FOLDING MACHINE LEASE	189.00
DELHI TOWNSHIP TREASURER	BAGELS	14.27
STAMP-RITE INC	2 SIGN DECALS & LABOR TO INSTALL	260.00
Total For Dept 850.00 OTHER FUNCTIONS		495.67

Total For Fund 101 GENERAL FUND	232,337.79
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Fund 211 FIRE EQUIP. & APPARATUS FUND

Dept 339.00 EQUIPMENT & APPARATUS

BARYAMES CLEANERS	UNIFORM CLEANING	171.40
MATTHEW STERLING	WORK BOOTS/STERLING	70.00
ALERT EMERGENCY EQUIP	10 SETS OF BUNKER GEAR - GRANT	17,328.07
BOUND TREE MEDICAL, LLC	MEDICAL SUPPLIES	621.76
LIFEGAS LLC	OXYGEN	128.13
MOORE MEDICAL, LLC	MEDICAL SUPPLIES	496.74
NIGHTINGALE-ALAN MEDICAL	IO NEEDLES & FREIGHT	998.57
ERT SYSTEMS, LLC	MAINTENANCE AGREEMENT 10/1/10-9/30	750.00
INTERNATIONAL ASSOCIATION	1 YR MEMBERSHIP/BROWN	75.00
COMMUNICATIONS SERVICES	RADIO REPAIR	103.00
CARQUEST THE PARTS PLACE	MOTOR OIL & SILICONE SPRAY	19.60
WEST SHORE FIRE INC	(6) AA BATTERIES	9.00
ROGER'S CLINE TIRE	4 TIRES/2 UPPER & LOWER BALL JOINTS	1,659.59
CITY OF EAST LANSING	METRO COLLABORATIVE TRAINING	560.03
DELHI TOWNSHIP TREASURER	CPR CARDS	16.50
DELHI TOWNSHIP TREASURER	BREAKFAST/BROWN	6.00
DELHI TOWNSHIP TREASURER	CPR CARDS	34.50
BRETT JUSTICE	PARAMEDIC LICENSE RENEWAL/JUSTICE	25.00
DELTA ELECTRICAL	INSTALL ELETRIC SERVICE	1,500.00
Total For Dept 339.00 EQUIPMENT & APPARATUS		24,572.89

Total For Fund 211 FIRE EQUIP. & APPARATUS FUND	24,572.89
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Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY

Dept 728.00 DDA ADMINISTRATION

DELTA DENTAL PLAN OF	DENTAL INSURANCE OCTOBER	80.17
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	39.13
TDS METROCOM	SEPTEMBER LOCAL SERVICE	191.91
VERIZON WIRELESS	AUGUST CELLULAR PHONES	20.81
PURE GREEN LAWN & TREE	FERTILIZE TREES & GROUNDS @ VARIOUS	25.00
PURE GREEN LAWN & TREE	FERTILIZE TREES & GROUNDS @ VARIOUS	128.00
ALASTAIR MC FADYEN	HOTEL & MILEAGE 9/15-17/10-MC FADYEN	415.44
Total For Dept 728.00 DDA ADMINISTRATION		900.46

Dept 729.00 DDA MARKETING & PROMOTION

CHARLES GRINNELL	42 HOURS @ \$22/GRINNELL	924.00
ACE HARDWARE	(4) FLUR BULBS/FARMERS MARKET	27.96
BLOHM CREATIVE PARTNERS	AUGUST FARMERS MARKET BILLBOARD	922.50
BLOHM CREATIVE PARTNERS	AUGUST WEB MAINTENANCE & HOSTING	35.00
Total For Dept 729.00 DDA MARKETING & PROMOTION		1,909.46

Dept 731.00 DDA INFRASTRUCTURE PROJECTS

PURE GREEN LAWN & TREE	FERTILIZER TREATMENT/DEPOT ST	45.00
PURE GREEN LAWN & TREE	GROUND FERT EARLY SPRING	25.00
PURE GREEN LAWN & TREE	GROUND FERT EARLY SPRING	44.00
PURE GREEN LAWN & TREE	DEEP ROOT/SPRING, FALL	25.00
PURE GREEN LAWN & TREE	DEEP ROOT/SPRING, FALL	40.00
PURE GREEN LAWN & TREE	TREE ROOT FEEDING/DEPOT ST	60.00
PURE GREEN LAWN & TREE	DEEP ROOT/SPRING, FALL	40.00
PURE GREEN LAWN & TREE	DEEP ROOT/SPRING, FALL	40.00
PURE GREEN LAWN & TREE	DEEP ROOT/SPRING, FALL	47.00
PURE GREEN LAWN & TREE	DEEP ROOT/SPRING/FALL	78.00
PURE GREEN LAWN & TREE	GROUND FERT EARLY SPRING	35.00
C2AE	DEPOT/DELHI NE-ICDC UPDATES	1,233.00
C2AE	DEPOT/DELHI NE-ICDC UPDATES	627.42
Total For Dept 731.00 DDA INFRASTRUCTURE PROJECTS		2,339.42

Dept 850.00 OTHER FUNCTIONS

DELTA DENTAL PLAN OF	DENTAL INSURANCE OCTOBER	139.82
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	31.57
MAID BRIGADE OF LANSING	CLEANING SERVICES/SHERIFF	480.00
VERIZON WIRELESS	POWERS CELL PHONE ALLOCATION	12.91
CONSUMERS ENERGY	ELECTRIC-2116 CEDAR	333.01
CONSUMERS ENERGY	ELECTRIC-2150 CEDAR	198.21
CONSUMERS ENERGY	ELECTRIC-2228 AURELIUS	148.90
CONSUMERS ENERGY	ELECTRIC-2004 AURELIUS	100.07
CONSUMERS ENERGY	ELECTRIC-2045 CEDAR #A	812.96
CONSUMERS ENERGY	ELECTRIC-2045 CEDAR #B	94.51
CONSUMERS ENERGY	ELECTRIC-3970 HOLT	126.62
CONSUMERS ENERGY	ELECTRIC-4115 HOLT	242.85
CONSUMERS ENERGY	GAS-2150 CEDAR	31.32
Total For Dept 850.00 OTHER FUNCTIONS		2,752.75

Dept 903.00 CAPITAL OUTLAY-DDA		
SOIL & MATERIALS ENGINEERS	DEMOLITION COMPLIANCE 6 BUILDINGS	1,050.00
	Total For Dept 903.00 CAPITAL OUTLAY-DDA	1,050.00

Dept 905.00 DEBT SERVICE		
THRUN LAW FIRM, P.C.	2010 BOND PREPARATION & PROCEDURE	16,570.00
ACI FINANCE, INC	2010 BOND ADVISOR FEE	14,870.00
IMAGEMASTER, INC.	2010 BOND OFFICIAL STMT PRINTING	1,650.00
STANDARD AND POOR'S	RATING SERVICES	5,400.00
STATE OF MICHIGAN	BOND FILING FEES	508.00
	Total For Dept 905.00 DEBT SERVICE	38,998.00

Total For Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY	47,950.09
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Fund 590 SEWAGE DISPOSAL SYSTEM

Dept 000.00		
BAILEY, NANA	REFUND SEWER 4401 KEELSON DR	13.54
GRIFFIN, JAMES D ESTATE	REFUND SEWER 2587 LIMERICK CIR	33.30
KOSLOSKI, BRIAN	REFUND SEWER 4605 DONCASTER HOLT	33.25
PARSLEY, MICHAEL	REF SEWER 4855 SUGARBUSH HOLT MI	40.50
REMAX RIVERWOOD	REF SEWER 2570 RENFREW WAY	39.65
ROUSE, JUSTIN	REF SEWER 1423 MOOSE DR	28.35
SHAFER, KATIE	SEWER REFUND 2530 KATE HOLT MI	10.21
SIERRA HOMES OF MICHIGAN	REF SEW 1133 CRANBROOK LN	7.20
BAILEY, NANA	REFUND SEWER 4401 KEELSON DR	0.00
SHAFER, KATIE	SEWER REFUND 2530 KATE HOLT MI	0.00
SIERRA HOMES OF MICHIGAN	REF SEW 1133 CRANBROOK LN	0.00
SIERRA HOMES OF MICHIGAN	REF SEW 1133 CRANBROOK LN	0.00
	Total For Dept 000.00	206.00

Dept 548.00 ADMINISTRATION & OVERHEAD

HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	20.25
HOLT POSTMASTER	OCTOBER SEWER BILLS POSTAGE	2,450.00
	Total For Dept 548.00 ADMINISTRATION & OVERHEAD	2,470.25

Dept 558.00 DEPT OF PUBLIC SERVICE

DELTA DENTAL PLAN OF	DENTAL INSURANCE OCTOBER	1,490.14
HARTFORD LIFE INSURANCE	LIFE INSURANCE OCTOBER	336.51
BARYAMES CLEANERS	UNIFORM DRY CLEANING	52.20
MODEL COVERALL SERVICE	STAFF UNIFORMS	87.48
MODEL COVERALL SERVICE	STAFF UNIFORMS	68.45
MODEL COVERALL SERVICE	STAFF UNIFORMS	87.48
MODEL COVERALL SERVICE	STAFF UNIFORMS	68.45
SAM'S CLUB DIRECT	UPS BACKUP	144.88
SAM'S CLUB DIRECT	UPS BACKUP	144.88
LOWE'S CREDIT SERVICES	5-TIER SHELVES	153.96
SAM'S CLUB DIRECT	CANOPY	198.98
FISHER SCIENTIFIC	POTW ANNUAL LAB SUPPLY ORDER	180.12
FISHER SCIENTIFIC	BUFFER PH 4.00	72.12
FISHER SCIENTIFIC	BOD BOTTLE INSERTS	298.44
KEMIRA WATER SOLUTIONS	FERRIC CHLORIDE	4,985.08
ARGUS-HAZCO	MULTI PRO GAS MONITOR	762.00
ARGUS-HAZCO	DUST FILTER FOR SAMPLE PUMP	12.00

ARGUS-HAZCO	HYDROPONIC FILTER, SAMPLE PUMP	12.00
ARGUS-HAZCO	FREIGHT	21.58
ARGUS-HAZCO	2 CALIBRATION GAS	500.00
ARGUS-HAZCO	SHIPPING	35.43
SAFETY SERVICES, INC	LEATHER PALM WORK GLOVES/DPS/PARK	864.00
C2AE	FLOW MONITORING SERVICES	93.17
UNITED PARCEL SERVICE	SHIPPING CHARGES	81.06
UNITED PARCEL SERVICE	SHIPPING	6.33
GRANGER III & ASSOCIATES	GREASE HAUL	102.42
TDS METROCOM	SEPTEMBER LOCAL SERVICE	445.97
VERIZON WIRELESS	AUGUST CELLULAR PHONES	39.70
VERIZON WIRELESS	AUGUST CELLULAR PHONES	276.14
DELHI TOWNSHIP TREASURER	SEWER 1490 AURELIUS	18.95
CONSUMERS ENERGY	ELECTRIC-1494 AURELIUS	108.63
CONSUMERS ENERGY	ELECTRIC-5999 HOLT	36.28
CONSUMERS ENERGY	ELECTRIC-6055 MC CUE	120.72
CONSUMERS ENERGY	ELECTRIC 5961 MC CUE #4	27.33
CONSUMERS ENERGY	ELECTRIC-1390 WAVERLY	154.30
CONSUMERS ENERGY	ELECTRIC-1490 AURELIUS	1,673.58
CONSUMERS ENERGY	ELECTRIC-4280 DELL	422.42
CONSUMERS ENERGY	ELECTRIC-2358 EIFERT	329.08
CONSUMERS ENERGY	ELECTRIC-2870 PINE TREE	420.18
CONSUMERS ENERGY	ELECTRIC-3505 HOLT	103.86
CONSUMERS ENERGY	ELECTRIC-4828 HOLT	57.49
CONSUMERS ENERGY	ELECTRIC-5961 MC CUE #2509	16,005.25
CONSUMERS ENERGY	ELECTRIC-1988 WAVERLY	396.01
CONSUMERS ENERGY	ELECTRIC-4000 N MICHIGAN#B	159.65
CONSUMERS ENERGY	GAS-5961 MC CUE #2	24.75
CONSUMERS ENERGY	GAS-5961 MC CUE #3	11.65
CONSUMERS ENERGY	GAS-5961 MC CUE #2319	166.01
CONSUMERS ENERGY	GAS-3505 HOLT	15.75
CONSUMERS ENERGY	GAS-2481 DELHI COMM	11.65
CONSUMERS ENERGY	GAS-4280 DELL	19.02
CONSUMERS ENERGY	GAS-1490 AURELIUS	11.65
CONSUMERS ENERGY	GAS-1492 AURELIUS	56.72
CONSUMERS ENERGY	GAS-1492 AURELIUIS #A	12.47
CONSUMERS ENERGY	GAS-1988 WAVERLY	23.79
BRADY LAWN EQUIPMENT	BOLT/WHEEL/NUT/GREASE CUP/4 KEYS	54.60
ACE HARDWARE	PAINT BRUSHES/TRAY/PAINT/TRASH BAGS	66.25
ACE HARDWARE	(5) WASP SPRAY	29.95
CARQUEST THE PARTS PLACE	8 OIL FILTERS/6 BRAKE CLEANER/	193.76
CARQUEST THE PARTS PLACE	CREDIT	(27.36)
JAMES S LENON	(2) SHEEP	200.00
PURE GREEN LAWN & TREE	FERTILIZE TREES & LAWNS@MAINT/POTW	89.00
SAM'S CLUB DIRECT	DISH SOAP	6.98
SAM'S CLUB DIRECT	(4) DEHUMIDIFIERS/LIFT STATIONS	599.52
ACE HARDWARE	TRASH BAGS	44.97

ACE HARDWARE	2 KEYS/UNIT 4	3.38
ACE HARDWARE	4 FUSES	13.08
CARQUEST THE PARTS PLACE	12) 30HD OIL/12) 10W30 OIL	58.32
EDWARDS INDUSTRIAL SALE	6 DRIVE BELTS-INFLUENT SCREW PUMPS	113.30
MORBARK, INC.	MORBARK MODEL 13 CHIPPER BLADE	535.50
MORBARK, INC.	SHIPPING	18.40
TASMANIAN TIRE CO.	CREDIT	(4.00)
TASMANIAN TIRE CO.	(2) FRONT TIRES/955 JOHN DEERE	173.00
FLIER'S QUALITY WATER SYS	844 MIXED BED DI TANKS	232.00
FLIER'S QUALITY WATER SYST	DI PRE-FILTER	6.81
MAID BRIGADE OF LANSING	CLEANING SERVICES/POTW	260.00
MAID BRIGADE OF LANSING	CLEANING SERVICES/MAINTENANCE	260.00
PURE GREEN LAWN & TREE	DEEP ROOT FEED/MAINTENANCE	128.00
PURE GREEN LAWN & TREE	DEEP ROOT FEED/POTW	240.00
ALTA EQUIPMENT COMPANY	STARTER /RING GEAR/FREIGHT	1,644.85
H & H WELDING & REPAIR LLC	REPAIR POLY TANK	65.00
FRANKIE D'S AUTO & TRUCK	REINSTALL BOLTS ON SHIFT COLLAR/#2	70.00
INTERSTATE BATTERIES OF	(2) BATTERIES - UNIT 24	177.90
INTERSTATE BATTERIES OF	CREDIT	(20.00)
WINGFOOT COMMERCIAL TIRE	FOUR (4) TIRES/CHEVY SILVERADO TRUCK #:	582.94
C2AE	DEPOT/DELHI NE-ICDC UPDATES	1,232.99
C2AE	DEPOT/DELHI NE-ICDC UPDATES	627.42
DELHI TOWNSHIP TREASURER	FOOD LICENSE FEE	8.00
SAM'S CLUB DIRECT	CANOPY/DISH SOAP/CANDY	27.84
Total For Dept 558.00 DEPT OF PUBLIC SERVICE		39,720.56

Dept 578.01 CAPITAL IMPR-TREATMENT PLANT

THRUN LAW FIRM, P.C.	SS BONDS-LIFT STA. D PROJECT	24,540.00
ACI FINANCE, INC	SRF FINANCE/USER CHARGE DEVELOP	27,800.00
STATE OF MICHIGAN	BOND FILING FEES	1,000.00
IRISH CONSTRUCTION COMP	DIGESTER PROJECT PAYMENT 26	21,358.00
Total For Dept 578.01 CAPITAL IMPR-TREATMENT PLANT		74,698.00

Total For Fund 590 SEWAGE DISPOSAL SYSTEM 117,094.81

Fund 701 TRUST & AGENCY FUND

Dept 000.00

IRISH CONSTRUCTION COMP	INTEREST ON RETAINAGE	4,880.96
INGHAM COUNTY TREASURER	AUGUST TRAILER PARK FEES	1,748.00
AFLAC	AFLAC DISABILITY	583.40
AFLAC	AFLAC LIFE INSUR	7.38
AFLAC	AFLAC ACCIDENT INDEMNITY	465.54
AFLAC	AFLAC SICKNESS INDEMNITY	218.30
AFLAC	AFLAC CANCER INDEMNITY	333.72
AFLAC	FLEXIBLE SPENDING	30.00
GIVE A KID A COAT	EMPLOYEE CONTRIBUTIONS	229.00
GARY WAKLEY	REFUND CASH BOND PINNACLE EXT	250.00
Total For Dept 000.00		8,746.30

Total For Fund 701 TRUST & AGENCY FUND 8,746.30

Total For All Funds: 430,701.88

**DELHI CHARTER TOWNSHIP
FUND TRANSFERS AND PAYROLL APPROVAL
For Payroll Dated October 14, 2010**

I. Certification of Preparation and Distribution

The attached check and payroll registers encompass check numbers: 101715 through 101751 & direct deposits numbers: DD10314 through DD10393. The payroll was prepared in accordance with established payroll rates and procedures.

Lora Behnke, Accounting Clerk

The Treasurer's and Clerk's signatures were affixed to the payroll checks using the check signing machine.

Joyce Goulet, Accounts Payable Coordinator

The attached Check and Payroll Registers were reviewed. The payroll checks were distributed in accordance with established procedures.

Dated: October 14, 2010

Marian Frane, CPA, Director of Accounting

II. Payroll Report

The October 14, 2010 payroll encompasses the following funds and expenditures:

	Gross Payroll	Payroll Deductions	Net Pay
General Fund	\$112,444.15	\$32,410.61	\$80,033.54
DDA	7,567.05	3,011.93	\$4,555.12
Sewer Fund/Receiving	34,578.75	9,802.92	\$24,775.83
Total Payroll	\$154,589.95	\$45,225.46	\$109,364.49
	Township FICA	Township Pension Plan & H.S.A	Total Deductions & TWP Liabilities
General Fund	\$8,222.98	\$31,397.84	\$72,031.43
DDA	491.72	1,348.97	4,852.62
Sewer Fund/Receiving	2,521.56	12,089.09	24,413.57
Total Payroll	\$11,236.26	\$44,835.90	\$101,297.62

Marian Frane, CPA, Director of Accounting

III. FUND TRANSFERS

Transfers covering the foregoing payroll were made on October 14, 2010 and identified as follows:

10/14 Net Pay Disbursement in Common Savings (\$109,364.49)

Harry R. Ammon, Treasurer

IV. Board Audit and Approval:

At a regular meeting of the Township Board held on October 19, 2010, a motion was made by _____ and passed by _____ yes votes and _____ no votes(_____ absent) that the payroll dated October 14, 2010 was reviewed, audited, and approved.

Attachment to Payroll Register

cc: Ammon(1)Vander Ploeg(1)

Evan Hope, Clerk



**DELHI CHARTER TOWNSHIP
MEMORANDUM**

FROM: Evan Hope, Township Clerk

TO: John Elsinga, Township Manager
Delhi Township Board of Trustees

DATE: October 13, 2010

RE: **Proposed Schedule of 2011 Township Board Meetings**

Enclosed for your review is a proposed schedule of the 2011 Township Board of Trustees meetings. Meetings follow the traditional schedule of the 1st and 3rd Tuesdays of each month, with a few exceptions as noted.

In the past, we have scheduled only one meeting in the month of January and February due to various conference schedules. No meeting is scheduled following the Independence Day or Labor Day holidays in July and September.

If the Township Board concurs, I offer the following motion:

RECOMMENDED MOTION:

**TO APPROVE THE YEAR 2011 SCHEDULE OF DELHI CHARTER TOWNSHIP
BOARD OF TRUSTEES MEETING DATES.**

DELHI CHARTER TOWNSHIP
Community Services Center, 2074 Aurelius Road
Holt, MI 48842-6320
(517) 694-2135

NOTICE IS HEREBY GIVEN that the Township Board of said Township at a regular meeting held on Tuesday, October 19, 2010 adopted the Year 2011 schedule of meetings of the Township Board. The regular meetings are scheduled for the first and third Tuesday of the month, unless otherwise noted, at 7:30 p.m. in the Multipurpose Room at the Community Services Center located at 2074 Aurelius Road, Holt, MI 48842 unless otherwise noted.

YEAR 2011 DELHI CHARTER TOWNSHIP BOARD - REGULAR MEETING DATES

January 18	July 19
February 15	August 2
March 1	August 16
March 15	September 13 (Dept Head Budget Presentation to Brd. 8 a.m.-4 p.m.)
April 5	September 20
April 19	October 4
May 3	October 18
May 17	November 1
June 1 (Dept. Head Goals, Objectives & 2012 CIP- Wed. 8:00 a.m.-6:00 p.m.)	November 15
June 7	December 6
June 14 (Board Goals & Objectives 6 p.m.-9 p.m.)	December 20
June 21	

TOWNSHIP BOARD COMMITTEE OF THE WHOLE MEETINGS

Committee of the Whole meetings are held prior to the scheduled regular Board of Trustee meetings at 6:30 p.m., in the Multipurpose Room of the Community Services Center located at 2074 Aurelius Road, Holt, MI 48842 unless otherwise noted.

This notice is posted in compliance with PA 267 of 1976 as amended (Open Meetings Act), MCLA 41.72a (2) (3) and the Americans with Disabilities Act (ADA). In the event of a special meeting, rescheduled meeting, or cancellation of a regularly scheduled meeting, a notice of the same will be posted at the Community Services Center at least 18 hours prior to the time of the meeting or cancellation of the regular meeting. Delhi Charter Township will provide reasonable auxiliary aids and services, such as interpreters for the hearing impaired and audio tapes of printed materials being considered at the meeting for the visually impaired, for individuals with disabilities at the meeting upon two (2) working days notice to the Township. Individuals with disabilities requiring aids or services should contact Delhi Charter Township in writing or by calling the Township Clerk's Office at (517) 694-2135.

EVAN HOPE, TOWNSHIP CLERK

DELHI CHARTER TOWNSHIP

M E M O R A N D U M

TO: Delhi Township Board Members
FROM: John B. Elsinga, Township Manager
DATE: October 13, 2010
RE: 2011 Holiday Schedule

Attached is a proposed holiday schedule for Delhi Township for the year 2011. Delhi Township observes twelve (12) holidays per year as a paid holiday for full-time employees, in which all Township offices are closed to the public. These holidays are:

- | | |
|---------------------------------|-----------------------------------|
| 1. New Year's Day | 7. Labor Day |
| 2. Martin Luther King Jr.'s Day | 8. Veterans' Day |
| 3. President's Day | 9. Thanksgiving Day |
| 4. Good Friday | 10. Friday after Thanksgiving Day |
| 5. Memorial Day | 11. Christmas Eve Day |
| 6. Independence Day | 12. Christmas Day |

If the Board concurs with the proposed schedule, I offer the following motion:

RECOMMENDED MOTION:

To adopt the 2011 Holiday Schedule for Delhi Charter Township.

Delhi Charter Township

2011 HOLIDAY SCHEDULE

New Year's Day	Friday, December 31, 2010
Martin Luther King Jr.'s Day	Monday, January 17, 2011
President's Day	Monday, February 21, 2011
Good Friday	Friday, April 22, 2011
Memorial Day	Monday, May 30, 2011
Independence Day	Monday, July 4, 2011
Labor Day	Monday, September 5, 2011
Veterans' Day	Friday, November 11, 2011
Thanksgiving	Thursday & Friday, November 24 and 25, 2011
Christmas	Friday & Monday, December 23 and 26, 2011

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: October 14, 2010

RE: Amendment No. 1 to Resolution No. 2010-015 – Annual Determination of Streetlight Special Assessments – Lansing Board of Water and Light

Enclosed for your review and approval is Amendment No. 1 to Resolution No. 2010-015 which would amend the annual determination for two streetlight assessment districts to reflect recent rate increases.

At the October 5, 2010 Board meeting, the Board adopted Resolution No. 2010-015 which adjusted several streetlight districts due to a rate increase imposed by the Lansing Board of Water and Light. It has since been discovered that a rounding factor in the Excel software program used to calculate the per benefit rate of each district resulted in a few errors in two of the districts. Therefore, we need to amend Resolution No. 2010-015 to correct the rounding error in districts 77 and 82 per Exhibit 1.

Recommended Motion:

To adopt Amendment No. 1 to Resolution No. 2010-015 which amends the Streetlight Special Assessment District/Roll for districts SL077 and SL082, per Exhibit 1, to reflect rate increases imposed by the Lansing Board of Water and Light.



MEMORANDUM

TO: John B. Elsinga, Township Manager

FROM: Tracy L.C. Miller, Director of Community Development

DATE: Thursday, October 14, 2010

RE: Streetlight District Amendments – Clerical Error
Amendment #1 of Township Board Resolutions 2010-015 & 2010-016

Attached please find several revised spreadsheets for streetlight assessment rolls. After the Board's action to adjust the rates charged to these roles at the last meeting (Oct. 5th) it was discovered that in some cases the rounding factor applied on the individual spreadsheets by the Excel (spreadsheet) software was resulting in small errors. These errors have been corrected on the affected rolls, but the Township Board will need to amend the original resolutions to do so. I've attached two resolutions that will amend Township Board Resolutions 2010-015 and 2010-016. Please forward this information, along with your concurrence, to the Township Board for their consideration and action at the upcoming Oct. 19th meeting. Of course, if you have any questions, or require additional information please do not hesitate to ask. Thank you.

DELHI CHARTER TOWNSHIP

AMENDMENT NO. 1 TO RESOLUTION 2010-015

A RESOLUTION REGARDING ANNUAL DETERMINATION OF STREETLIGHT ASSESSMENTS – LANSING BOARD OF WATER & LIGHT

At a Regular Meeting of the Township Board of Trustees, of the Charter Township of Delhi, Ingham County, Michigan, held at the Community Services Center, 2074 Aurelius Road, Holt, Michigan, on Tuesday, the 19th day of October, 2010, at 7:30 o'clock, p.m.

PRESENT:

ABSENT:

The following Resolution was offered by _____.

WHEREAS, Resolution 2010-015 was approved at the regular meeting of the Township Board of Trustees on the 5th day of October, 2010; and

WHEREAS, a clerical error was identified within the rolls for Streetlight District SL077 and SL082; and

WHEREAS, the rolls for these two districts are included herein as Exhibit 1.

NOW THEREFORE BE IT RESOLVED THAT:

1. The rolls included in this Resolution as Exhibit 1 will replace those for the same districts that were included in Exhibit A of Resolution 2010-015.
2. All other provisions of Resolution 2010-015 shall apply.

AYES:

NAYS:

ABSENT:

The forgoing Resolution declared adopted on the date written above.

Evan Hope, Delhi Township Clerk

STATE OF MICHIGAN)

SS)

COUNTY OF INGHAM)

I, the undersigned, the duly qualified Clerk of the Charter Township of Delhi, Ingham County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of the proceedings taken by the Township Board at a regular meeting held on the 19th day of October, 2010.

IN WITNESS WHEREOF, I have affixed my official signature this ____ day of October, 2010.

Evan Hope, Delhi Township Clerk

Delhi Charter Township Special Assessment Roll - SL077

Pine Tree Road (north of I-96) Streetlight Special Assessment

Property # <u>33-25-05-</u>	Front <u>Footage</u>	Assessment <u>Per Foot</u>	2010 et al <u>Roll</u>
01-100-007	198.97	1.06623	\$212.15
01-100-011	209.99	1.06623	\$223.90
01-100-014	160	1.06623	\$170.60
01-100-015	160	1.06623	\$170.60
01-100-016	160	1.06623	\$170.60
01-100-017	160	1.06623	\$170.60
01-100-018	160	1.06623	\$170.60
01-100-019	160	1.06623	\$170.60
01-100-020	160.01	1.06623	\$170.61
01-100-021	272	1.06623	\$290.01
01-100-023	83.44	1.06623	\$88.97
01-100-024	345.46	1.06623	\$368.34
01-300-027	60	1.06623	\$63.97
01-300-028	246.38	1.06623	\$262.70
01-300-033	550	1.06623	\$586.43
01-300-034	150	1.06623	\$159.93
01-301-001	74.7	1.06623	\$79.65
01-301-002	74.7	1.06623	\$79.65
01-301-003	74.7	1.06623	\$79.65
01-301-004	74.7	1.06623	\$79.65
01-301-005	74.7	1.06623	\$79.65
01-301-006	74.7	1.06623	\$79.65
01-301-007	74.7	1.06623	\$79.65
01-301-008	74.7	1.06623	\$79.65
02-200-003	109	1.06623	\$116.22
02-200-004	118	1.06623	\$125.82
02-200-005	100	1.06623	\$106.62
02-200-033	477.24	1.06623	\$508.85
02-200-041	322	1.06623	\$343.33
02-200-043	391.74	1.06623	\$417.68
02-200-044	391	1.06623	\$416.90
02-200-050	260.48	1.06623	\$277.73
02-400-002	165	1.06623	\$175.93
02-400-008	359.7	1.06623	\$383.52
02-401-002	185	1.06623	\$197.25
02-401-003	200.39	1.06623	\$213.66
02-401-008	318.07	1.06623	\$339.14
02-406-001	321.11	1.06623	\$342.38
	7552.58	Total Roll	\$8,052.84

\$277.68 per light per year times 29 lights equals
 \$8,052.72 divided by 7,552.58 LF equals (per LF)
 \$1.06623 times 7,552.58 LF equals

\$8,052.72
\$1.06623
\$8,052.84

Evan Hope, Township Clerk

Date

Delhi Charter Township Special Assessment Roll SL082

Oakwood Executive Park Expansion Streetlight Assessment

Parcel Number	Lot Number	Benefits	2010 et al Roll
<u>33-25-05-02-</u>			
400-008	MB	7	\$3,369.02
400-007	MB	2	\$962.58
401-003	3	1	\$481.29
401-004	4	1	\$481.29
401-005	5	1	\$481.29
401-007	6 + MB	1	\$481.29
401-008	1 + MB	1	\$481.29
402-003	9	1	\$481.29
402-004	10	1	\$481.29
402-008	7,8,11, 12 + MB	4	\$1,925.16
403-004	14 + 15	2	\$962.58
403-005	13 + MB	1	\$481.29
404-001	16	1	\$481.29
405-001	27	1	\$481.29
405-002	28	1	\$481.29
405-003	29	1	\$481.29
	Total Roll	27	\$12,994.82

\$254.80 per light per year times 51 lights equals	\$12,994.80
\$12,994.80 divided by 27 benefits equals	\$481.29
\$481.29 times # of benefits equals	\$12,994.82

Evan Hope, Clerk

Date

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: October 14, 2010

RE: Amendment No. 1 to Resolution No. 2010-016 – Annual Determination of Streetlight Special Assessments – Consumers Energy

Enclosed for your review and approval is Amendment No. 1 to Resolution No. 2010-016 which would amend the annual determination for several streetlight assessment districts to reflect recent rate increases.

At the October 5, 2010 Board meeting, the Board adopted Resolution No. 2010-016 which adjusted streetlight districts due to a rate increase imposed by Consumers Energy. It has since been discovered that a rounding factor in the Excel software program used to calculate the per benefit rate of each district resulted in a few errors in some of the districts. Therefore, we need to amend Resolution No. 2010-015 to correct the rounding error in these districts per Exhibit 1.

Recommended Motion:

To adopt Amendment No. 1 to Resolution No. 2010-016 which amends the Streetlight Special Assessment District/Roll, per Exhibit 1, to reflect rate increases imposed by Consumers Energy.



MEMORANDUM

TO: John B. Elsinga, Township Manager

FROM: Tracy L.C. Miller, Director of Community Development

DATE: Thursday, October 14, 2010

RE: Streetlight District Amendments – Clerical Error
Amendment #1 of Township Board Resolutions 2010-015 & 2010-016

Attached please find several revised spreadsheets for streetlight assessment rolls. After the Board's action to adjust the rates charged to these roles at the last meeting (Oct. 5th) it was discovered that in some cases the rounding factor applied on the individual spreadsheets by the Excel (spreadsheet) software was resulting in small errors. These errors have been corrected on the affected rolls, but the Township Board will need to amend the original resolutions to do so. I've attached two resolutions that will amend Township Board Resolutions 2010-015 and 2010-016. Please forward this information, along with your concurrence, to the Township Board for their consideration and action at the upcoming Oct. 19th meeting. Of course, if you have any questions, or require additional information please do not hesitate to ask. Thank you.

DELHI CHARTER TOWNSHIP

AMENDMENT NO. 1 TO RESOLUTION 2010-016

A RESOLUTION REGARDING ANNUAL DETERMINATION OF STREETLIGHT ASSESSMENTS – CONSUMERS ENERGY

At a Regular Meeting of the Township Board of Trustees, of the Charter Township of Delhi, Ingham County, Michigan, held at the Community Services Center, 2074 Aurelius Road, Holt, Michigan, on Tuesday, the 19th day of October, 2010, at 7:30 o'clock, p.m.

PRESENT:

ABSENT:

The following Resolution was offered by _____.

WHEREAS, Resolution 2010-016 was approved at the regular meeting of the Township Board of Trustees on the 5th day of October, 2010; and

WHEREAS, a clerical error was identified within the rolls for various Streetlight Districts; and

WHEREAS, the rolls for the affected Streetlight Districts are included herein as Exhibit 1.

NOW THEREFORE BE IT RESOLVED THAT:

1. The rolls included in this Resolution as Exhibit 1 will replace those for the same districts that were included in Exhibit A of Resolution 2010-016.
2. All other provisions of Resolution 2010-016 shall apply.

AYES:

NAYS:

ABSENT:

The forgoing Resolution declared adopted on the date written above.

Evan Hope, Delhi Township Clerk

STATE OF MICHIGAN)
SS)

COUNTY OF INGHAM)

I, the undersigned, the duly qualified Clerk of the Charter Township of Delhi, Ingham County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of the proceedings taken by the Township Board at a regular meeting held on the 19th day of October, 2010.

IN WITNESS WHEREOF, I have affixed my official signature this ____ day of October, 2010.

Evan Hope, Delhi Township Clerk

Delhi Charter Township Special Assessment Roll - SL003

Sycamore Shores & River Pointe Streetlight Assessment

<u>Parcel Number</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>2011 et al</u> <u>Roll</u>
Sycamore Shores			
<u>33-25-05-12-</u>			
152-001	1	1	\$43.41
152-002	2	1	\$43.41
152-003	3	1	\$43.41
152-004	4	1	\$43.41
152-005	5	1	\$43.41
152-006	6	1	\$43.41
152-007	7	1	\$43.41
152-008	8	1	\$43.41
152-009	9	1	\$43.41
152-010	10	1	\$43.41
152-011	11	1	\$43.41
152-012	12	1	\$43.41
152-013	13	1	\$43.41
152-014	14	1	\$43.41
152-015	15	1	\$43.41
153-001	16	1	\$43.41
153-002	17	1	\$43.41
153-003	18	1	\$43.41
			\$0.00
River Pointe			
			\$0.00
<u>33-25-05-12-</u>			
177-001	1	1	\$43.41
177-002	2	1	\$43.41
178-001	3	1	\$43.41
178-002	4	1	\$43.41
178-003	5	1	\$43.41
178-004	6	1	\$43.41
178-005	7	1	\$43.41
178-006	8	1	\$43.41
178-007	9	1	\$43.41
178-008	10	1	\$43.41
178-009	11	1	\$43.41
178-010	12	1	\$43.41
178-011	13	1	\$43.41
178-012	14	1	\$43.41
178-013	15	1	\$43.41
178-014	16	1	\$43.41
178-015	17	1	\$43.41
178-016	18	1	\$43.41
178-017	19	1	\$43.41
178-018	20	1	\$43.41
178-019	21	1	\$43.41
178-020	22	1	\$43.41

Sycamore Shores & River Pointe Streetlight Assessment

<u>Parcel Number</u>	<u>Lot Number</u>	<u>Benefits</u>	2011 et al <u>Roll</u>
178-021	23	1	\$43.41
178-022	24	1	\$43.41
178-023	25	1	\$43.41
179-001	26	1	\$43.41
179-002	65	1	\$43.41
179-003	66	1	\$43.41
179-004	67	1	\$43.41
179-005	68	1	\$43.41
179-006	69	1	\$43.41
179-007	70	1	\$43.41
179-008	71	1	\$43.41
179-009	72	1	\$43.41
179-010	73	1	\$43.41
179-011	75	1	\$43.41
180-001	27	1	\$43.41
180-002	28	1	\$43.41
180-003	40	1	\$43.41
180-004	41	1	\$43.41
180-005	57	1	\$43.41
180-006	56	1	\$43.41
180-007	55	1	\$43.41
180-008	54	1	\$43.41
180-009	53	1	\$43.41
180-010	52	1	\$43.41
180-011	51	1	\$43.41
180-012	58	1	\$43.41
180-013	59	1	\$43.41
180-014	60	1	\$43.41
180-015	61	1	\$43.41
180-016	62	1	\$43.41
180-017	63	1	\$43.41
180-018	64	1	\$43.41
181-001	29	1	\$43.41
181-005	33	1	\$43.41
181-006	34	1	\$43.41
181-007	35	1	\$43.41
181-008	36	1	\$43.41
181-013	45	1	\$43.41
181-014	46	1	\$43.41
181-015	47	1	\$43.41
181-016	48	1	\$43.41
181-017	49	1	\$43.41
181-018	50	1	\$43.41
181-019	32 & 1/2 31	1.5	\$65.12
181-020	30 & 1/2 31	1.5	\$65.12
181-021	37 & 38	2	\$86.82
181-022	39	1	\$43.41

Sycamore Shores & River Pointe Streetlight Assessment

<u>Parcel Number</u>	<u>Lot Number</u>	<u>Benefits</u>	2011 et al <u>Roll</u>
181-023	44	1	\$43.41
182-002	43	1	\$43.41
182-004	79	1	\$43.41
182-005	78	1	\$43.41
182-006	77	1	\$43.41
182-007	76	1	\$43.41
182-008	42	1	\$43.41
182-009	80	1	\$43.41
	Total Roll	97	\$4,210.78

\$150.36 per light per year times 28 lights equals	\$4,210.08
\$4,210.08 divided by 97 benefits equals	\$43.41
\$43.41 benefit cost times 97 benefits equals	\$4,210.78

Evan Hope, Clerk

Date

Delhi Charter Township Special Assessment Roll - SL012

Holloway Drive Streetlight Assessment

<u>Parcel Number</u>	<u>Owner</u>	<u>Front Footage</u>	<u>2011 et al</u> <u>Roll</u>
100-019	DDA	774.60	\$789.73
100-020	DTP	767.76	\$782.76
200-009	RSDC	3486.40	\$3,554.51
200-010	Tailor Steel	2335.80	\$2,381.43
200-012	Frisch Prop	367.01	\$374.18
200-013	Integrity Inter	233.01	\$237.56
200-015	BSM Prop	570.67	\$581.82
200-016	Delhi Crossing	2058.41	\$2,098.62
400-003	MI BAC Apprent	609.05	\$620.95
400-004	Delhi Crossing	448.13	\$456.88
	Total Roll	11650.84	\$11,878.44

\$150.36 per light per year times 79 lights equals	\$11,878.44
\$11,878.44 divided by 11,650.84 LF equals	\$1.01954
\$1.01954 LF cost times 11,650.84 LF equals	\$11,878.44

Evan Hope, Clerk

Date

Delhi Charter Township Special Assessment Roll - SL016

Cedar Heights Streetlight Assessment

Parcel Number			2011 et al
<u>33-25-05-</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>Roll</u>
11-351-012	13 & Pt 12	1.5	\$22.91
11-351-014	24	1	\$15.27
11-351-018	21	1	\$15.27
11-351-019	20	1	\$15.27
11-351-020	19	1	\$15.27
11-351-021	18	1	\$15.27
11-351-022	17	1	\$15.27
11-351-023	16	1	\$15.27
11-351-024	15	1	\$15.27
11-351-025	14	1	\$15.27
11-351-026	26	1	\$15.27
11-351-027	25	1	\$15.27
11-351-028	22 & 23	2	\$30.54
11-352-001	1 & 2	2	\$30.54
11-352-005	9	1	\$15.27
11-352-007	26	1	\$15.27
11-352-008	25	1	\$15.27
11-352-009	24	1	\$15.27
11-352-010	23	1	\$15.27
11-352-011	22	1	\$15.27
11-352-012	21	1	\$15.27
11-352-014	18	1	\$15.27
11-352-015	17	1	\$15.27
11-352-016	16	1	\$15.27
11-352-017	14 & 15	2	\$30.54
11-352-018	10	1	\$15.27
11-352-019	11, 12, 13	3	\$45.81
11-352-020	3 & Pt 4	1.5	\$22.91
11-352-021	Pt 4 & 5	1.5	\$22.91
11-352-022	6 & Pt 7	1.5	\$22.91
11-352-023	Pt 7 & 8	1.5	\$22.91
11-352-024	19	1	\$15.27
11-352-025	20	1	\$15.27
11-353-001	1	1	\$15.27
11-353-002	2	1	\$15.27
11-353-003	3 & 4	2	\$30.54
11-353-004	5	1	\$15.27
11-353-005	6	1	\$15.27
11-353-006	7	1	\$15.27
11-353-007	8	1	\$15.27

Cedar Heights Streetlight Assessment

Parcel Number	Lot Number	Benefits	2011 et al Roll
<u>33-25-05-</u> 11-353-008	9	1	\$15.27
11-353-009	10	1	\$15.27
11-353-013	15	1	\$15.27
11-353-016	11	1	\$15.27
11-353-017	12, 13, 14	3	\$45.81
11-354-004	1, 2, 3	3	\$45.81
11-354-008	9	1	\$15.27
11-354-012	6 & 7	2	\$30.54
11-354-013	8	1	\$15.27
11-354-014	4 & 5	2	\$30.54
11-355-001	1	1	\$15.27
11-355-012	12	1	\$15.27
11-355-013	24	1	\$15.27
11-355-014	23	1	\$15.27
11-355-023	13 & 14	2	\$30.54
11-356-001	1	1	\$15.27
11-356-002	2	1	\$15.27
11-356-003	23	1	\$15.27
11-356-004	24	1	\$15.27
11-356-013	11 & 12	2	\$30.54
11-356-014	22	1	\$15.27
11-356-015	21	1	\$15.27
11-356-016	20	1	\$15.27
11-356-017	19	1	\$15.27
11-356-018	18	1	\$15.27
11-356-019	16 & 17	2	\$30.54
11-356-020	15	1	\$15.27
11-356-021	13 & 14	2	\$30.54
11-357-001	1	1	\$15.27
11-357-002	2	1	\$15.27
11-357-003	23 & 24	2	\$30.54
11-357-004	3	1	\$15.27
11-357-005	4	1	\$15.27
11-357-006	5	1	\$15.27
11-357-007	6	1	\$15.27
11-357-008	7	1	\$15.27
11-357-009	8	1	\$15.27
11-357-010	9 & 10	2	\$30.54
11-357-012	20 & Pt 19	1.5	\$22.91
11-357-013	18 & Pt 19	1.5	\$22.91
11-357-014	17	1	\$15.27
11-357-015	16	1	\$15.27

Cedar Heights Streetlight Assessment

Parcel Number	Lot Number	Benefits	2011 et al Roll
<u>33-25-05-</u> 11-357-016	15	1	\$15.27
11-357-017	11	1	\$15.27
11-357-018	12	1	\$15.27
11-357-019	13	1	\$15.27
11-357-020	14	1	\$15.27
11-357-021	21	1	\$15.27
11-357-022	22	1	\$15.27
11-358-001	1	1	\$15.27
11-358-002	2	1	\$15.27
11-358-003	23	1	\$15.27
11-358-004	24	1	\$15.27
11-358-005	3	1	\$15.27
11-358-007	6	1	\$15.27
11-358-008	7	1	\$15.27
11-358-009	8	1	\$15.27
11-358-010	9	1	\$15.27
11-358-011	10	1	\$15.27
11-358-012	11	1	\$15.27
11-358-013	12	1	\$15.27
11-358-014	22	1	\$15.27
11-358-015	21	1	\$15.27
11-358-016	20	1	\$15.27
11-358-017	Pt 19	0.5	\$7.64
11-358-018	Pt 19	0.5	\$7.64
11-358-019	18	1	\$15.27
11-358-022	13, 14, 15, 16	4	\$61.08
11-358-023	4	1	\$15.27
11-358-024	5	1	\$15.27
11-358-025	17	1	\$15.27
11-359-001	1 & 2	2	\$30.54
11-359-004	3	1	\$15.27
11-359-005	4	1	\$15.27
11-359-006	5	1	\$15.27
11-359-007	6	1	\$15.27
11-359-008	7	1	\$15.27
11-359-009	8	1	\$15.27
11-359-010	9	1	\$15.27
11-359-023	10, 11, 12	3	\$45.81
11-359-024	13 & 14	2	\$30.54
11-359-025	23 & Pt 22 & Pt 21	2	\$30.54
11-359-026	24 & Pt 22 & Pt 21	2	\$30.54
14-101-001	Parcel	2	\$30.54

Cedar Heights Streetlight Assessment

Parcel Number			2011 et al
<u>33-25-05-</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>Roll</u>
14-101-002	Parcel	1	\$15.27
14-101-003	Parcel	1	\$15.27
14-101-004	Parcel	1	\$15.27
14-101-005	Parcel	1	\$15.27
14-101-011	Parcel	1	\$15.27
14-101-020	Parcel	1	\$15.27
14-101-021	Parcel	1	\$15.27
14-101-022	Parcel	3	\$45.81
14-101-023	Parcel	1	\$15.27
14-101-024	Parcel	1	\$15.27
14-102-001	Unit 1	0.5	\$7.64
14-102-002	Unit 2	0.5	\$7.64
	Total Roll	167.5	\$2,557.78

\$150.36 per light per year times 17 lights equals	\$2,556.12
\$2,556.12 divided by 167.5 benefits equals	\$15.27
\$15.27 benefit cost times 167.5 benefits equals	\$2,557.78

Delhi Charter Township Special Assessment Roll - SL020

Norwood, Jackson's, N. Park Subdivisions; Eagle Crest Apts, Keller Rd

Parcel Number	Lot Number	Benefits	2011 et al Roll
<u>33-25-05-14-</u>			
<u>Norwood</u>			
151-008	Parcel on Norwood	1.5	\$38.99
151-009	22 & Pt 21	1.5	\$38.99
151-010	Pt 20 & Pt 21	1.5	\$38.99
151-011	Pt 19 & Pt 20	1	\$25.99
151-012	18 & Pt 19	1	\$25.99
151-013	17	1	\$25.99
151-014	16	1	\$25.99
151-015	Parcel end of Norwood	2	\$51.98
152-004	Pt 23 & Pt 24	1	\$25.99
152-005	Pt 23 & Pt 24	1	\$25.99
152-006	25 & 26	2	\$51.98
152-007	27 & Pt 28	1	\$25.99
152-008	Pt 28 & Pt 29	1	\$25.99
152-009	Pt 29	2	\$51.98
152-020	Parcel on Keller	2	\$51.98
153-001	Pt 14 & 15	1.5	\$38.99
153-002	13 & Pt 14	1.5	\$38.99
153-003	12	1	\$25.99
153-004	11	1	\$25.99
153-005	10	1	\$25.99
153-006	Pt 8 & 9	1	\$25.99
153-007	Pt 7 & Pt 8	1	\$25.99
153-008	Pt 6 & Pt 7	1	\$25.99
153-009	Pt 5 & Pt 6	1	\$25.99
153-010	4 & Pt 5	1.5	\$38.99
153-011	Outlot A	1	\$25.99
154-004	1, 2 & 3	3	\$77.97
<u>Keller Road</u>			\$0.00
154-006	Parcel on Keller	1	\$25.99
154-007	Parcel on Keller	1.5	\$38.99
176-001	Parcel on Keller	2.5	\$64.98
176-005	Parcel on Keller	2	\$51.98
176-006	Parcel on Keller	1	\$25.99
176-007	Parcel on Keller	1	\$25.99
176-008	Parcel on Keller	3	\$77.97
176-009	Parcel on Keller	2	\$51.98
176-016	Parcel on Keller	3	\$77.97
<u>North Park</u>			\$0.00
177-008	9	1	\$25.99
177-009	10	1	\$25.99
178-010	8 & 7	2	\$51.98
179-007	20	1.5	\$38.99
179-010	16	1	\$25.99
179-011	15	1	\$25.99

Norwood, Jackson's, N. Park Subdivisions; Eagle Crest Apts, Keller Rd

Parcel Number	Lot Number	Benefits	2011 et al Roll
<u>33-25-05-14-</u>			
179-012	14	1	\$25.99
179-013	13	1	\$25.99
179-014	12	1	\$25.99
179-015	11	1	\$25.99
179-016	17,18 & 19	2	\$51.98
180-001	5 & 6	2	\$51.98
180-002	4	1	\$25.99
180-003	3	1	\$25.99
180-004	2	1	\$25.99
180-005	1	1	\$25.99
<u>Keller Road</u>			\$0.00
180-006	Parcel on Keller	1	\$25.99
180-007	Parcel on Keller	1	\$25.99
302-002	Parcel on Keller	1	\$25.99
302-018	Parcel on Keller	1.5	\$38.99
302-019	Parcel on Keller	1	\$25.99
302-020	Parcel on Keller	1	\$25.99
<u>Jackson's</u>			\$0.00
302-021	8	1	\$25.99
302-022	7	1	\$25.99
302-023	6	1	\$25.99
302-024	5	1	\$25.99
302-025	9	1	\$25.99
302-026	11	1	\$25.99
302-027	13	1	\$25.99
302-028	15	1	\$25.99
302-029	17	1	\$25.99
302-030	19	1	\$25.99
302-031	21	1	\$25.99
302-032	23 & Pt 25	1.5	\$38.99
<u>Jackson's</u>			\$0.00
302-033	Pt 25 & Pt 27	1	\$25.99
302-034	Pt 27 & Pt 29	1.5	\$38.99
302-035	Parcel on Keller @ Cedar	1	\$25.99
303-001	4	1	\$25.99
303-002	3	1	\$25.99
303-003	2	1	\$25.99
303-004	1	1	\$25.99
303-009	10	1	\$25.99
303-010	12	1	\$25.99
303-011	14	1	\$25.99
303-012	16	1	\$25.99
303-013	18	1	\$25.99
303-014	20	1	\$25.99
303-015	22	1	\$25.99
303-016	24 & 26	2	\$51.98
303-070	28	1	\$25.99

Norwood, Jackson's, N. Park Subdivisions; Eagle Crest Apts, Keller Rd

<u>Parcel Number</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>2011 et al Roll</u>
33-25-05-14- 303-071	30 & 31	2	\$51.98
	Total Roll	111	\$2,884.95

\$206.04 per light per year times 14 lights equals	\$2,884.56
\$2,884.56 divided by 111 benefits equals	\$25.99
\$25.99 benefit cost times 111 benefits equals	\$2,884.95

Evan Hope, Clerk

Date

Delhi Charter Township Special Assessment Roll - SL021

Meadow Lawn Streetlight Assessment

<u>Parcel Number</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>2011 et al</u> <u>Roll</u>
33-25-05-14-303-005	114	1	\$19.29
303-006	113	1	\$19.29
303-007	112	1	\$19.29
303-008	111	1	\$19.29
303-031	110	1	\$19.29
303-032	109	1	\$19.29
303-033	108	1	\$19.29
303-034	107	1	\$19.29
303-035	106 & Pt 105	1.5	\$28.94
303-036	104 & Pt 105	1.5	\$28.94
303-040	99 & Pt Outlot	1.5	\$28.94
303-041	98 & Pt Outlot	1.5	\$28.94
303-045	94	1	\$19.29
303-046	93	1	\$19.29
303-052	87 & Pt 132	1	\$19.29
303-062	Pt 89 & Pt 90	1.5	\$28.94
303-063	88 & Pt 89	1	\$19.29
303-066	103, 102, 101, & 100	4	\$77.16
303-067	97	1	\$19.29
303-068	96 & 95	2	\$38.58
303-069	Pt 90, 91, & 92	2	\$38.58
326-001	Pt 62	1	\$19.29
326-002	61 & Pt 62	1	\$19.29
326-003	60	1	\$19.29
326-004	59 & 58	2	\$38.58
326-005	57	1	\$19.29
326-006	56	1	\$19.29
326-009	63	1	\$19.29
326-010	64	1	\$19.29
326-011	65 & 66	2	\$38.58
326-012	67	1	\$19.29
326-013	68	1	\$19.29
326-014	69	1	\$19.29
326-015	70	1	\$19.29
326-016	71 & Pt 72	1.5	\$28.94
326-017	73 & Pt 72	1.5	\$28.94
326-019	53	1	\$19.29
326-020	52	1	\$19.29
326-021	51	1	\$19.29
326-022	50 & Pt 49	1	\$19.29

Meadow Lawn Streetlight Assessment

Parcel Number	Lot Number	Benefits	2011 et al Roll
33-25-05-14- 326-023	Pt 49	1	\$19.29
326-024	48	1	\$19.29
326-025	47	1	\$19.29
326-026	46	1	\$19.29
326-027	45 & 44	2	\$38.58
326-030	43, 42, Outlot & 41	4	\$77.16
326-031	54 & 55	2	\$38.58
326-032	74 & Pt Outlot	1.5	\$28.94
327-002	76	1	\$19.29
327-003	77	1	\$19.29
327-004	78	1	\$19.29
327-005	79	1	\$19.29
327-006	80 & Pt 81	1.5	\$28.94
327-007	Pt 81 & 82	1.5	\$28.94
327-008	83	1	\$19.29
327-009	84	1	\$19.29
327-010	85 & 86	2	\$38.58
327-016	40 & Pt 39	1.5	\$28.94
327-017	Pt 39, 38 & Pt 37	1.5	\$28.94
327-018	Pt 37 & Pt 36	1.5	\$28.94
327-019	Pt 36 & Pt 35	1	\$19.29
327-020	Pt 35, 34, & 33	2.5	\$48.23
327-021	32, 31, & 30	3	\$57.87
327-031	75 & Pt Outlot	1.5	\$28.94
328-001	5 & Pt 4	1.5	\$28.94
328-002	3 & Pt 4	1.5	\$28.94
328-003	1 & 2	2	\$38.58
328-007	6 & 7	2	\$38.58
328-008	8	1	\$19.29
328-009	9	1	\$19.29
328-010	10	1	\$19.29
328-011	11	1	\$19.29
328-012	12	1	\$19.29
328-013	13	1	\$19.29
328-014	14	1	\$19.29
328-015	15	1	\$19.29
328-016	16 & 17	2	\$38.58
328-017	Outlot & 18	2	\$38.58
328-018	19 & Pt 20	1.5	\$28.94
328-019	21 & Pt 20	1.5	\$28.94
328-020	22	1	\$19.29
328-021	23	1	\$19.29

Meadow Lawn Streetlight Assessment

Parcel Number			2011 et al
<u>33-25-05-14-</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>Roll</u>
328-022	24 & Pt 25	1.5	\$28.94
328-023	Pt 25, 26, & Pt 27	1.5	\$28.94
328-024	Pt 27 & Pt 28	1.5	\$28.94
328-025	Pt 28 & 29	1.5	\$28.94
	Total Roll	117.5	\$2,266.69

\$206.04 per light per year times 11 lights equals	\$2,266.44
\$2,266.44 divided by 117.5 benefits equals	\$19.29
\$19.29 benefit cost times 117.5 benefits equals	\$2,266.69

Evan Hope, Clerk

Date

DELHI CHARTER TOWNSHIP SPECIAL ASSESSMENT - SL027

Holbrook Hills Streetlight Assessment Roll

<u>Lot/Unit #</u>	<u>Property #</u> 33-25-05-23	<u>Benefits</u>	2011 et al <u>Roll</u>
1	403-001	1	\$34.70
2	403-002	1	\$34.70
3	403-003	1	\$34.70
4	403-004	1	\$34.70
5	403-005	1	\$34.70
6	403-006	1	\$34.70
7	403-007	1	\$34.70
8	403-008	1	\$34.70
9	403-009	1	\$34.70
10	404-001	1	\$34.70
11	404-002	1	\$34.70
12	404-003	1	\$34.70
13	404-004	1	\$34.70
14	404-005	1	\$34.70
15	404-006	1	\$34.70
16	404-007	1	\$34.70
17	404-008	1	\$34.70
18	404-009	1	\$34.70
19	404-010	1	\$34.70
20	404-011	1	\$34.70
21	404-012	1	\$34.70
22	404-013	1	\$34.70
23	404-014	1	\$34.70
24	404-015	1	\$34.70
25	404-016	1	\$34.70
26	404-017	1	\$34.70
27	404-018	1	\$34.70
28	404-019	1	\$34.70
29	405-001	1	\$34.70
30	405-002	1	\$34.70
31	405-003	1	\$34.70
32	405-004	1	\$34.70
33	405-005	1	\$34.70
34	405-006	1	\$34.70
35	405-007	1	\$34.70
36	405-008	1	\$34.70
37	405-009	1	\$34.70
38	406-001	1	\$34.70
39	406-002	1	\$34.70
40	406-003	1	\$34.70
41	406-004	1	\$34.70
42	406-005	1	\$34.70
43	406-006	1	\$34.70
44	406-007	1	\$34.70
45	406-008	1	\$34.70

Holbrook Hills Streetlight Assessment Roll

<u>Lot/Unit #</u>	<u>Property #</u> 33-25-05-23	<u>Benefits</u>	<u>2011 et al</u> <u>Roll</u>
46	406-009	1	\$34.70
47	406-010	1	\$34.70
48	406-011	1	\$34.70
49	406-012	1	\$34.70
50	451-001	1	\$34.70
51	452-001	1	\$34.70
52	452-002	1	\$34.70
53	452-003	1	\$34.70
54	452-004	1	\$34.70
55	452-005	1	\$34.70
56	452-006	1	\$34.70
57	452-007	1	\$34.70
58	452-008	1	\$34.70
59	452-009	1	\$34.70
60	452-010	1	\$34.70
61	452-011	1	\$34.70
62	452-012	1	\$34.70
63	452-013	1	\$34.70
64	452-014	1	\$34.70
65	452-015	1	\$34.70
66	453-001	1	\$34.70
67	453-002	1	\$34.70
68	453-003	1	\$34.70
69	453-004	1	\$34.70
70	453-005	1	\$34.70
71	453-006	1	\$34.70
72	453-007	1	\$34.70
73	453-008	1	\$34.70
74	453-009	1	\$34.70
75	453-010	1	\$34.70
76	453-011	1	\$34.70
77	453-012	1	\$34.70
78	453-013	1	\$34.70
	Total Roll	78	\$2,706.60

\$150.36 per light per year times 18 lights equals **\$2,706.48**
 \$2,706.48 divided by 78 benefits equals **\$34.70**
 \$34.70 times 78 benefits equals **\$2,706.60**

Evan Hope, Township Clerk

Date

Delhi Charter Township Special Assessment Roll - SL030

Holt Farms Streetlight Assessment

<u>Parcel Number</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>2011 et al</u> <u>Roll</u>
101-020	42	1	\$22.55
101-021	41	1	\$22.55
101-022	40	1	\$22.55
101-023	39	1	\$22.55
101-024	38	1	\$22.55
101-025	37	1	\$22.55
101-026	36	1	\$22.55
101-027	35	1	\$22.55
101-028	34	1	\$22.55
101-031	26	1	\$22.55
101-032	27	1	\$22.55
101-036	Pt 32	1	\$22.55
101-037	Pt 31	1.5	\$33.83
101-038	Pt 31	1.5	\$33.83
101-040	Pt 30	1	\$22.55
101-041	Pt 29, Pt 28, & Pt 3	1.5	\$33.83
101-042	Pt 29 & Pt 28	1	\$22.55
101-045	Pt 24	2	\$45.10
101-046	Pt 25	1	\$22.55
101-047	Pt 33 & Pt 32	1.5	\$33.83
101-048	Pt 32	1.5	\$33.83
102-005	43	1	\$22.55
102-006	44	1	\$22.55
102-007	45	1	\$22.55
102-008	46	1	\$22.55
102-009	47	1	\$22.55
102-010	48	1	\$22.55
102-011	49	1	\$22.55
102-012	50	1	\$22.55
102-013	51	1	\$22.55
102-014	52	1	\$22.55
102-015	53	1	\$22.55
102-016	54	1	\$22.55
102-017	Pt 55 & Pt 56	1	\$22.55
102-018	Pt 56 & Pt 57	1.5	\$33.83
102-019	Pt 58 & Pt 57	1.5	\$33.83
102-020	59	2	\$45.10
102-021	76	1	\$22.55
102-022	75	1	\$22.55
102-023	74	1	\$22.55
102-024	73	1	\$22.55
102-025	72	1	\$22.55
102-026	71	1	\$22.55
102-027	70	1	\$22.55

Holt Farms Streetlight Assessment

Parcel Number			2011 et al
<u>33-25-05-23-</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>Roll</u>
102-028	69	1	\$22.55
102-029	68 & 67	2	\$45.10
102-030	66	1	\$22.55
102-031	65	1	\$22.55
102-032	64 & Pt 63	1	\$22.55
102-033	Pt 63	1	\$22.55
102-034	62 & Pt 63	1	\$22.55
102-035	61	1	\$22.55
102-036	Pt 60	1	\$22.55
102-037	Pt 60	1.5	\$33.83
103-004	77	1	\$22.55
103-006	80	1	\$22.55
103-007	81	1	\$22.55
103-008	82	1	\$22.55
103-009	83	1	\$22.55
103-010	84 & 85	2	\$45.10
103-011	86	1	\$22.55
103-012	87	1	\$22.55
103-013	88	1	\$22.55
103-014	89	1	\$22.55
103-015	90	1	\$22.55
103-016	91 & 92	2	\$45.10
103-018	111	1	\$22.55
103-019	110	1	\$22.55
103-020	109	1	\$22.55
103-021	108	1	\$22.55
103-022	107	1	\$22.55
103-023	106	1	\$22.55
103-024	105	1	\$22.55
103-025	104	1	\$22.55
103-026	103	1	\$22.55
103-027	102	1	\$22.55
103-028	101	1	\$22.55
103-029	100	1	\$22.55
103-030	99	1	\$22.55
103-031	98	1	\$22.55
103-032	94, 95, 96, & 97	4	\$90.20
103-033	Pt 93	1	\$22.55
103-034	Pt 93	1.5	\$33.83
103-035	78	1	\$22.55
103-036	79	1	\$22.55
126-005	116 & 117	2	\$45.10
126-006	118	1	\$22.55
126-007	119	1	\$22.55
126-008	120	1	\$22.55
126-009	121	1	\$22.55

Holt Farms Streetlight Assessment

Parcel Number			2011 et al
<u>33-25-05-23-</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>Roll</u>
126-010	122	1	\$22.55
126-011	123	1	\$22.55
126-012	149	1	\$22.55
126-013	148	1	\$22.55
126-014	147	1	\$22.55
126-015	146	1	\$22.55
126-016	145	1	\$22.55
126-017	144	1	\$22.55
126-018	143	1	\$22.55
126-019	142	1	\$22.55
127-009	153	1	\$22.55
127-010	154	1	\$22.55
127-011	155	1	\$22.55
127-013	157	1	\$22.55
127-014	158	1	\$22.55
127-015	159	1	\$22.55
127-016	160	1	\$22.55
127-019	185 & 186	2	\$45.10
127-021	181 & 182	2	\$45.10
127-022	180	1	\$22.55
127-023	179	1	\$22.55
127-024	184 & Pt 183	1.5	\$33.83
127-025	156 & Pt 183	1.5	\$33.83
131-001	124	1	\$22.55
131-002	125	1	\$22.55
131-003	126	1	\$22.55
131-004	127	1	\$22.55
131-005	128	1	\$22.55
131-006	129	1	\$22.55
131-007	130	1	\$22.55
131-008	131	1	\$22.55
131-009	132	1.5	\$33.83
131-010	141	1	\$22.55
131-011	140	1	\$22.55
131-012	139	1	\$22.55
131-015	136	1	\$22.55
131-016	135	1	\$22.55
131-017	134	1	\$22.55
131-018	133	1.5	\$33.83
131-019	137 & 138	2	\$45.10
132-001	161	1	\$22.55
132-002	162	1	\$22.55
132-003	163	1	\$22.55
132-004	164	1	\$22.55
132-005	165	1	\$22.55
132-006	166	1	\$22.55

Holt Farms Streetlight Assessment

Parcel Number			2011 et al
<u>33-25-05-23-</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>Roll</u>
132-007	167	1	\$22.55
132-008	168 & Pt 169	1	\$22.55
132-009	Pt 169	1	\$22.55
132-010	178	1	\$22.55
132-011	177	1	\$22.55
132-012	176	1	\$22.55
132-013	175	1	\$22.55
132-014	174	1	\$22.55
132-015	173	1	\$22.55
132-016	172	1	\$22.55
132-017	171	1	\$22.55
132-018	170	1.5	\$33.83
133-001	189	2	\$45.10
133-002	190	1	\$22.55
133-003	191	1	\$22.55
133-004	192	1	\$22.55
133-005	193	1	\$22.55
133-006	194	1	\$22.55
133-007	195	1	\$22.55
133-008	196	1.5	\$33.83
133-009	203	1	\$22.55
133-010	202	1	\$22.55
133-011	201	1	\$22.55
133-012	200	1	\$22.55
133-013	199	1	\$22.55
133-014	198 & 197	2.5	\$56.38
135-001	213 & 212	2	\$45.10
135-002	211	1	\$22.55
135-003	210	1	\$22.55
135-004	209	1	\$22.55
135-005	208	1	\$22.55
135-006	207	1	\$22.55
135-008	204	1	\$22.55
135-013	224	1	\$22.55
135-014	225	1	\$22.55
135-015	226	1	\$22.55
135-016	227	1	\$22.55
135-017	228	1	\$22.55
135-018	229 & Pt 230	1	\$22.55
135-019	Pt 230	1	\$22.55
135-020	206	1	\$22.55
135-021	205	1	\$22.55
176-001	29	1.5	\$33.83
176-002	30	1.5	\$33.83
176-003	31	1.5	\$33.83
176-004	32 & Parcel	3	\$67.65

Holt Farms Streetlight Assessment

Parcel Number			2011 et al
<u>33-25-05-23-</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>Roll</u>
179-001	33	2	\$45.10
180-002	Parcel	2	\$45.10
180-014	12	1.5	\$33.83
181-001	1	1.5	\$33.83
	Total Roll	215.5	\$4,859.63

\$206.04 per light per year times 16 lights equals	\$3,296.64
\$314.40 per light per year times 1 light equals	\$314.40
\$249.60 per light per year times 5 lights equals	\$1,248.00
Total	\$4,859.04
\$4,859.04 divided by 215.5 benefits equals	\$22.55
\$22.55 benefit cost times 215.5 benefits equals	\$4,859.63

Evan Hope, Clerk

Date

Delhi Charter Township Special Assessment Roll - SL032

Holt Public Schools Streetlight Assessment

Parcel Number	Lot Number	Parcel	2011 et al Roll
<u>33-25-05-23-</u> 151-001	School	1	\$1,886.40
Total Roll		1	\$1,886.40

\$314.40 per light per year times 6 light equals **\$1,886.40**
\$1,886.40 divided by 1 parcel equals **\$1,886.40**

Evan Hope, Clerk

Date

Delhi Charter Township Special Assessment Roll - SL033

Piney Hill Streetlight Assessment

Parcel Number <u>33-25-05-23-</u>	<u>Lot Number</u>	<u>Benefits</u>	2011 et al <u>Roll</u>
180-015	11	1	\$41.01
180-016	10	1	\$41.01
180-017	9	1	\$41.01
180-018	8	1	\$41.01
180-019	7	1	\$41.01
180-022	24	1	\$41.01
180-023	23	1	\$41.01
180-024	22	1	\$41.01
180-025	21	1	\$41.01
180-026	20	1	\$41.01
180-027	19	1	\$41.01
181-002	2	1	\$41.01
181-003	3	1	\$41.01
181-004	4	1	\$41.01
181-005	5	1	\$41.01
181-006	6	1	\$41.01
181-010	16	1	\$41.01
181-011	17	1	\$41.01
181-012	18	1	\$41.01
181-014	13 & Pt 14	1.5	\$61.52
181-015	Pt 14 & 15	1.5	\$61.52
	Total Roll	22	\$902.23

\$150.36 per light per year times 6 lights equals	\$902.16
\$902.16 divided by 22 benefits equals	\$41.01
\$41.01 benefit cost times 22 benefits equals	\$902.23

Evan Hope, Clerk

Date

Delhi Charter Township Special Assessment Roll - SL036

Buckingham Estates & Jefferson Heights Streetlights Assessment

Parcel Number			2011 et al
<u>33-25-05-22-</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>Roll</u>
201-001	60	1	\$20.13
201-002	61	1	\$20.13
201-003	62	1	\$20.13
201-004	63	1	\$20.13
201-005	64	1	\$20.13
201-006	65	1	\$20.13
201-007	66	1	\$20.13
201-008	67	1	\$20.13
201-009	68	1	\$20.13
201-010	69	1	\$20.13
201-011	70	1	\$20.13
201-012	71	1	\$20.13
201-013	72	1	\$20.13
201-014	73	1	\$20.13
201-015	74	1	\$20.13
201-016	75	1	\$20.13
201-017	76	1	\$20.13
201-018	77	1	\$20.13
201-021	78 & Pt Outlot	1.5	\$30.20
201-022	79 & Pt Outlot	1.5	\$30.20
202-001	59	1	\$20.13
202-002	58	1	\$20.13
202-003	57	1	\$20.13
202-004	56	1	\$20.13
202-005	55	1	\$20.13
202-006	54	1	\$20.13
202-007	53	1	\$20.13
202-008	52	1	\$20.13
202-009	51	1	\$20.13
202-010	50	1	\$20.13
202-011	49	1	\$20.13
202-012	48	1	\$20.13
202-013	47	1	\$20.13
202-014	46	1	\$20.13
202-015	45	1	\$20.13
202-016	30	1	\$20.13
202-017	31	1	\$20.13
202-018	32	1	\$20.13
202-019	33	1	\$20.13
202-020	34	1	\$20.13
202-021	35	1	\$20.13
202-022	36	1	\$20.13
202-023	37	1	\$20.13
202-024	38	1	\$20.13
202-025	39	1	\$20.13

Buckingham Estates & Jefferson Heights Streetlights Assessment

<u>Parcel Number</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>2011 et al</u> <u>Roll</u>
33-25-05-22- 202-026	40	1	\$20.13
202-027	41	1	\$20.13
202-028	42	1	\$20.13
202-029	43	1	\$20.13
202-030	44	1	\$20.13
203-001	7	1	\$20.13
203-008	8	1	\$20.13
203-009	9	1	\$20.13
203-010	10	1	\$20.13
203-011	11	1	\$20.13
203-012	12	1	\$20.13
203-013	13	1	\$20.13
203-014	14	1	\$20.13
203-015	15	1	\$20.13
203-016	16	1	\$20.13
203-017	17	1	\$20.13
203-018	18	1	\$20.13
203-019	19	1	\$20.13
203-020	20	1	\$20.13
203-021	21	1	\$20.13
203-022	22	1	\$20.13
203-023	23	1	\$20.13
203-024	24	1	\$20.13
203-025	25	1	\$20.13
203-026	26	1	\$20.13
203-027	27	1	\$20.13
203-028	28	1	\$20.13
203-029	29	1	\$20.13
203-030	38	1	\$20.13
203-031	37	1	\$20.13
203-032	36	1	\$20.13
203-033	35	1	\$20.13
203-034	34	1	\$20.13
203-035	33	1	\$20.13
203-036	32	1	\$20.13
203-037	31	1	\$20.13
203-038	30	1	\$20.13
203-039	29	1	\$20.13
203-040	28	1	\$20.13
203-041	27	1	\$20.13
203-042	26	1	\$20.13
203-043	25	1	\$20.13
203-044	24	1	\$20.13
203-045	23	1	\$20.13
203-046	22	1	\$20.13
203-047	21	1	\$20.13
203-048	20	1	\$20.13
204-001	1	1	\$20.13

Buckingham Estates & Jefferson Heights Streetlights Assessment

Parcel Number	Lot Number	Benefits	2011 et al Roll
<u>33-25-05-22-</u>			
204-002	2	1	\$20.13
204-003	3	1	\$20.13
204-004	4	1	\$20.13
204-005	5	1	\$20.13
204-006	6	1	\$20.13
204-007	7	1	\$20.13
204-008	8	1	\$20.13
204-009	9	1	\$20.13
204-010	10	1	\$20.13
204-011	11 & Pt 12	1.5	\$30.20
204-012	Pt 12 & Pt 13	1.25	\$25.16
204-013	14 & Pt 13	1.25	\$25.16
204-014	15	1	\$20.13
204-015	16	1	\$20.13
204-016	17	1	\$20.13
204-017	18	1	\$20.13
204-018	19	1	\$20.13
252-001	80	1	\$20.13
252-002	81	1	\$20.13
252-003	82	1	\$20.13
252-004	83	1	\$20.13
252-005	84	1	\$20.13
252-006	85	1	\$20.13
252-007	86	1	\$20.13
252-008	87	1	\$20.13
252-009	88	1	\$20.13
252-010	89	1	\$20.13
252-011	90	1	\$20.13
252-012	91	1	\$20.13
252-013	92	1	\$20.13
252-014	93	1	\$20.13
252-015	94	1	\$20.13
252-016	95	1	\$20.13
	Total Roll	128	\$2,576.65

\$206.04 per light per year times 12.5 lights equals	\$2,575.50
\$2,575.50 divided by 128 benefits equals	\$20.13
\$20.13 benefit cost times 128 benefits equals	\$2,576.65

Evan Hope, Clerk

Date

Delhi Charter Township Special Assessment Roll - SL050

Holt Jr. High School Streetlight Assessment

Parcel Number			2011 et al
<u>33-25-05-17-</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>Roll</u>
300-022	Holt Jr. High	1	\$798.12
	Total Roll	1	\$798.12

\$266.04 per light per year times 3 lights equals	\$798.12
\$798.12 divided by 1 benefit equals	\$798.12
\$798.12 times 1 benefit equals	\$798.12

Evan Hope, Clerk

Date

Delhi Charter Township Special Assessment Roll - SL053

Houghton Hollow Estates Subdivision Streetlight Assessment

Parcel Number 33-25-05-17-	Lot Number	Benefits	2011 et al Roll
102-001	1	1	\$33.42
102-002	2	1	\$33.42
102-003	3	1	\$33.42
102-004	4	1	\$33.42
102-005	5	1	\$33.42
102-006	6	1	\$33.42
102-007	7	1	\$33.42
102-008	8	1	\$33.42
102-009	9	1	\$33.42
102-010	10	1	\$33.42
102-011	11	1	\$33.42
102-012	12	1	\$33.42
102-013	13	1	\$33.42
102-014	14	1	\$33.42
102-015	15	1	\$33.42
102-016	16	1	\$33.42
102-017	17	1	\$33.42
102-018	18	1	\$33.42
102-019	19	1	\$33.42
102-020	20	1	\$33.42
102-021	21	1	\$33.42
102-022	22	1	\$33.42
102-023	23	1	\$33.42
102-024	24	1	\$33.42
102-025	25	1	\$33.42
102-026	26	1	\$33.42
102-027	27	1	\$33.42
102-028	28	1	\$33.42
102-029	29	1	\$33.42
102-030	30	1	\$33.42
102-031	31	1	\$33.42
102-032	32	1	\$33.42
102-033	33	1	\$33.42
102-034	34	1	\$33.42
102-035	35	1	\$33.42
102-036	36	1	\$33.42
Total Roll	36	36	\$1,203.12

\$150.36 per light per year times 8 lights equals	\$1,202.88
\$1,202.88 divided by 36 benefits equals	\$33.42
\$33.42 times 36 benefits equals	\$1,203.12

Evan Hope, Clerk

Date

Delhi Charter Township Special Assessment Roll - SL069

Sterling Farms and No. 2 Streetlight Assessment

Parcel Number 33-25-05-15- <u>Sterling Farms No. 2</u>	<u>Lot Number</u>	<u>Benefits</u>	2011 et al <u>Roll</u>
176-003	Pt 89	1	\$19.58
176-004	Pt 89	1	\$19.58
176-005	Pt 88	1	\$19.58
176-006	Pt 88 & Pt 87	1	\$19.58
176-007	Pt 87	1.5	\$29.37
176-008	Pt 86	1	\$19.58
176-009	Pt 86	1	\$19.58
176-010	85	2	\$39.16
176-012	Pt 83	1	\$19.58
176-014	Pt 84	1	\$19.58
176-015	Pt 83	2	\$39.16
176-016	Pt 83	1	\$19.58
176-017	Pt 84	1	\$19.58
176-018	Pt 91	1	\$19.58
176-019	Pt 91	1	\$19.58
176-020	N 1/2 90	1	\$19.58
176-021	S 1/2 90	1	\$19.58
177-002	94	1	\$19.58
177-003	73	1	\$19.58
177-004	Pt 72	1.5	\$29.37
177-005	Pt 72	1.5	\$29.37
177-006	Pt 72	1.5	\$29.37
177-009	Pt 92 & Pt 93	1	\$19.58
177-010	Pt 92 & Pt 93	1	\$19.58
177-011	Pt 92	1	\$19.58
177-012	Pt 93	1	\$19.58
178-001	Pt 97	1	\$19.58
178-002	Pt 97	2	\$39.16
178-003	96	1	\$19.58
178-004	95	1	\$19.58
178-005	98	1	\$19.58
178-006	99	1	\$19.58
178-007	100	1	\$19.58
178-008	Pt 101 & Pt 102	1	\$19.58
178-009	Pt 102 & Pt 103	1.5	\$29.37
178-010	01, Pt 102 & Pt	1	\$19.58
178-011	Pt 102, Pt 103	1	\$19.58
178-012	Pt 80	1.5	\$29.37
178-015	77	1	\$19.58
178-016	78	1	\$19.58
178-017	79	1	\$19.58
178-018	Pt 80	1.5	\$29.37
178-019	Pt 80	1.5	\$29.37
178-020	Pt 74 & Pt 75	1	\$19.58

Sterling Farms and No. 2 Streetlight Assessment

Parcel Number 33-25-05-15-	<u>Lot Number</u>	<u>Benefits</u>	2011 et al <u>Roll</u>
<u>Sterling Farms No. 2</u>			
178-021	Pt 74	1	\$19.58
<u>Sterling Farms No. 2</u>			
178-022	Pt 75	1	\$19.58
178-023	76	1	\$19.58
179-001	Pt 82	1	\$19.58
179-002	Pt 82	1	\$19.58
179-003	Pt 82	1	\$19.58
179-004	Pt 82	1.5	\$29.37
179-006	Pt 81	1	\$19.58
179-008	Pt 81	1	\$19.58
179-009	Pt 81	1	\$19.58
179-010	Pt 81	1	\$19.58
<u>Sterling Farms</u>			
251-001	el N. end of We	1	\$19.58
251-002	Pt 19	1.5	\$29.37
251-003	Pt 20	1	\$19.58
251-004	Pt 20 & Pt 21	1	\$19.58
251-005	Pt 21	1	\$19.58
251-006	Pt 22	1.5	\$29.37
251-007	Pt 19	1.5	\$29.37
251-009	Pt 21 & Pt 22	1	\$19.58
251-010	Pt 22	1	\$19.58
251-011	23, 24, & 25	6	\$117.48
251-013	Pt 20	1	\$19.58
251-014	Pt 20 & Pt 21	1	\$19.58
252-001	el N. end of We	1	\$19.58
252-002	18 & Pt 17	1.5	\$29.37
252-003	Pt 17	1	\$19.58
252-004	16	1.5	\$29.37
253-004	Pt 15 & Pt 14	1	\$19.58
253-005	Pt 14	1	\$19.58
253-006	13	1.5	\$29.37
253-007	12	1.5	\$29.37
253-008	Pt 11	1	\$19.58
253-009	Pt 11 & Pt 10	1	\$19.58
253-011	9 & Pt 8	1.5	\$29.37
253-013	7 & Pt 8	1	\$19.58
253-014	6	1	\$19.58
253-018	Pt 10	1	\$19.58
254-002	60	1.5	\$29.37
254-003	61	1.5	\$29.37
254-004	Pt 62	1	\$19.58
254-005	Pt 62	1	\$19.58
254-006	63	1.5	\$29.37
254-007	Pt 64	1	\$19.58
254-008	Pt 64	1	\$19.58
<u>Sterling Farms</u>			

Sterling Farms and No. 2 Streetlight Assessment

Parcel Number 33-25-05-15- <u>Sterling Farms No. 2</u>	<u>Lot Number</u>	<u>Benefits</u>	2011 et al <u>Roll</u>
254-009	65	1.5	\$29.37
254-010	66	1.5	\$29.37
254-011	67 & Pt 68	1.5	\$29.37
254-012	Pt 68	1	\$19.58
254-013	69 & Pt 70	1.5	\$29.37
254-014	Pt 58	1.5	\$29.37
254-015	Pt 58	1	\$19.58
254-016	57	1.5	\$29.37
254-017	56	1.5	\$29.37
254-018	55	1.5	\$29.37
254-019	54	1.5	\$29.37
254-020	Pt 53	1	\$19.58
254-021	Pt 53 & Pt 52	1	\$19.58
254-022	Pt 52	1	\$19.58
254-023	Pt 52 & Pt 51	1	\$19.58
254-024	Pt 51 & Pt 50	1	\$19.58
254-025	Pt 50	1	\$19.58
254-026	Pt 50 & Pt 49	1	\$19.58
254-027	Pt 49 & Pt 48	1	\$19.58
254-028	Pt 70	1	\$19.58
254-029	Pt 70	1.5	\$29.37
254-030	Pt 47 & Pt 48	1	\$19.58
254-031	Pt 47 & Pt 48	1	\$19.58
254-032	Pt 47 & Pt 48	1	\$19.58
254-033	Pt 59	1.5	\$29.37
254-034	Pt 59	1.5	\$29.37
255-001	Pt 26	1.5	\$29.37
255-003	Pt 27	1.5	\$29.37
255-005	Pt 26 & Pt 27	1.5	\$29.37
256-001	28	1.5	\$29.37
256-002	29	1.5	\$29.37
256-003	30	1.5	\$29.37
256-004	31	1.5	\$29.37
256-005	32	1.5	\$29.37
256-006	Pt 33	1	\$19.58
256-007	Pt 33	1	\$19.58
256-008	34	1.5	\$29.37
257-001	Pt 35	1	\$19.58
257-002	Pt 35	1.5	\$29.37
257-003	36	1.5	\$29.37
257-004	37	1.5	\$29.37
257-005	38	1.5	\$29.37
257-006	Pt 39 & Pt 40	1	\$19.58
257-007	Pt 39 & Pt 40	1	\$19.58
278-001	5	1	\$19.58
<u>Sterling Farms</u> 278-006	71	1.5	\$29.37

Sterling Farms and No. 2 Streetlight Assessment

Parcel Number	<u>Lot Number</u>	<u>Benefits</u>	2011 et al <u>Roll</u>
<u>33-25-05-15-</u>			
<u>Sterling Farms No. 2</u>			
278-008	44	1.5	\$29.37
278-011	46	1.5	\$29.37
278-012	45	1.5	\$29.37
279-001	41	1.5	\$29.37
279-010	Pt 42	1	\$19.58
279-011	Pt 42 & 43	1.5	\$29.37
<u>Sterling Farms No. 2</u>			
326-002	S. End of West	1	\$19.58
326-004	S. End of West	1	\$19.58
326-005	S. End of West	1	\$19.58
327-001	104	1	\$19.58
327-002	105	1	\$19.58
327-003	106 & Pt ROW	1.5	\$29.37
328-001	107 & Pt ROW	1.5	\$29.37
328-003	108	1	\$19.58
328-004	109	1.5	\$29.37
329-001	116 & 115	2	\$39.16
329-002	114	1	\$19.58
329-004	111	1	\$19.58
329-005	110	1	\$19.58
329-008	117	1	\$19.58
329-009	118	1	\$19.58
329-010	119 & 120	2	\$39.16
329-011	121	1	\$19.58
329-012	122	1	\$19.58
329-013	123	1	\$19.58
329-017	S. End of West	1	\$19.58
329-018	113	1	\$19.58
329-019	112	1	\$19.58
329-021	S. End of Main	1	\$19.58
	Total Roll	200	\$3,916.00

\$206.04 per light per year times 19 lights equals	\$3,914.76
\$3,914.76 divided by 200 benefits equals	\$19.58
\$19.58 times 200 benefits equals	\$3,916.00

Evan Hope, Clerk

Date

Delhi Charter Township Special Assessment Roll - SL070

Cedar Park Drive Streetlight Assessment

Parcel Number		2011 et al
<u>33-25-05-15</u>	<u>Front Footage</u>	<u>Roll</u>
126-015	862.08	\$517.25
126-010	1972.53	\$1,183.52
201-001	480.43	\$288.26
201-013	147.68	\$88.61
201-015	243.36	\$146.02
Total Roll	3706.08	\$2,223.66

\$183.00 per light per year times 12 lights equals	\$2,196.00
\$2,196.00 divided by 3,706.08 front footage equals	\$0.60
\$0.60 times 3,706.08 equals	\$2,223.66

Evan Hope

Date

Delhi Charter Township Special Assessment Roll - SL071

Fay, Spahr No. 1, Kess-Pahr No. 1, Webert Park No. 1, Kessler Nos. 1, 5, & 6 Subdivisions and Holt Rd Streetlight Assessment

Parcel Number	Lot Number	Benefits	2011 et al Roll
<u>33-25-05-15- Webert Park</u>			
402-002	2 & 3	2	\$31.70
402-003	4 & 5	2	\$31.70
402-004	6	1	\$15.85
403-001	82 & 1/2 Vac St	1	\$15.85
405-001	7	1	\$15.85
405-002	8	1	\$15.85
405-003	9	1	\$15.85
405-004	10	1	\$15.85
405-005	11	1	\$15.85
406-002	79	1	\$15.85
406-003	78	1	\$15.85
406-004	77	1	\$15.85
406-005	76	1	\$15.85
406-006	75	1.5	\$23.78
406-007	81 & 1/2 Vac St	1	\$15.85
406-008	80	1	\$15.85
407-002	48	1	\$15.85
407-003	47	1	\$15.85
407-004	45 & 46	2	\$31.70
407-005	51 & 52	2	\$31.70
407-006	53	1	\$15.85
407-007	54	1	\$15.85
407-008	55	1	\$15.85
407-010	44	1	\$15.85
407-011	43	1	\$15.85
407-012	42	1	\$15.85
407-013	41	1	\$15.85
407-014	40	1	\$15.85
407-015	39	1	\$15.85
407-016	38	1	\$15.85
407-017	37	1.5	\$23.78
407-018	56 & 57	2	\$31.70
407-019	58	1.5	\$23.78
407-020	50	1	\$15.85
407-021	49	1	\$15.85
408-001	74	1	\$15.85
408-002	73	1	\$15.85
408-003	72	1	\$15.85
408-004	71	1	\$15.85
408-005	70 & Pt 69	1	\$15.85
<u>Webert Park</u>			
408-006	Pt 69	1	\$15.85
408-007	68	1	\$15.85

**Fay, Spahr No. 1, Kess-Pahr No. 1, Webert Park No. 1, Kessler Nos. 1, 5, & 6
Subdivisions and Holt Rd Streetlight Assessment**

Parcel Number	Lot Number	Benefits	2011 et al Roll
<u>33-25-05-15-</u>			
408-008	67	1	\$15.85
409-001	59 & 60	2	\$31.70
409-002	61	1	\$15.85
409-003	62	1	\$15.85
409-004	63	1	\$15.85
409-005	64	1	\$15.85
409-006	65	1	\$15.85
409-007	66	1	\$15.85
409-010	34	1	\$15.85
409-011	33	1	\$15.85
409-012	32 & Pt 31	1.5	\$23.78
409-013	Pt 31 & 30	1.5	\$23.78
409-014	29	1	\$15.85
409-016	36	1	\$15.85
409-017	35	1	\$15.85
<u>Fay</u>			
426-005	3	1	\$15.85
426-006	4	1	\$15.85
<u>Webert Park</u>			
427-001	12	1	\$15.85
427-002	13	1	\$15.85
427-003	14	1	\$15.85
427-004	15	1	\$15.85
427-005	16 & 17	2	\$31.70
427-006	18 & Pt 19	1	\$15.85
427-007	Pt 19 & Pt 20	1	\$15.85
427-008	Pt 20	1	\$15.85
<u>Fay</u>			
427-010	23	1	\$15.85
427-011	24	1	\$15.85
427-012	25	1	\$15.85
427-013	22	1	\$15.85
428-001	21	1	\$15.85
428-002	20	1	\$15.85
<u>Fay</u>			
428-003	19	1	\$15.85
428-004	18	1	\$15.85
<u>Kess-Pahr</u>			
428-005	4	1	\$15.85
428-006	3	1	\$15.85
<u>Spahr</u>			\$0.00
428-007	2	1	\$15.85
428-008	1	1	\$15.85
<u>Fay</u>			
429-001	17	1	\$15.85
429-002	16	1	\$15.85
429-003	15	1	\$15.85

**Fay, Spahr No. 1, Kess-Pahr No. 1, Weibert Park No. 1, Kessler Nos. 1, 5, & 6
Subdivisions and Holt Rd Streetlight Assessment**

Parcel Number	Lot Number	Benefits	2011 et al Roll
<u>33-25-05-15-</u>			
429-004	14	1	\$15.85
429-005	13	1	\$15.85
429-006	12	1	\$15.85
429-007	11	1	\$15.85
429-008	10	1	\$15.85
429-009	9	1	\$15.85
<u>Spahr</u>			
429-010	3	1	\$15.85
429-011	4	1	\$15.85
429-012	5	1	\$15.85
429-013	6	1	\$15.85
429-014	7	1	\$15.85
429-015	8	1	\$15.85
429-016	9	1	\$15.85
429-017	10 & 11	2	\$31.70
<u>Weibert Park</u>			
430-001	21 & 22	2	\$31.70
430-004	27 & Pt 28	1	\$15.85
430-005	Pt 28	1	\$15.85
<u>Kess Pahr</u>			
430-006	1	1	\$15.85
430-007	2	1	\$15.85
430-008	Outlot A	1	\$15.85
<u>Weibert Park</u>			
430-009	23	1	\$15.85
430-010	24	1	\$15.85
430-011	25	1	\$15.85
430-012	26	1	\$15.85
<u>Spahr</u>			
431-001	24	1	\$15.85
431-002	23	1	\$15.85
431-003	22	1	\$15.85
431-004	21	1	\$15.85
432-001	20	1	\$15.85
432-002	19	1	\$15.85
432-003	18	1	\$15.85
432-004	17	1	\$15.85
432-005	16	1	\$15.85
432-006	15	1	\$15.85
432-007	14 & Pt 13	1.5	\$23.78
432-008	12 & Pt 13	1.5	\$23.78
<u>Kessler No. 6</u>			
453-016	Pt 132	2	\$31.70
453-017	Pt 132	2	\$31.70
453-018	131	1	\$15.85
453-019	130	1	\$15.85
453-020	129	1	\$15.85

**Fay, Spahr No. 1, Kess-Pahr No. 1, Weibert Park No. 1, Kessler Nos. 1, 5, & 6
Subdivisions and Holt Rd Streetlight Assessment**

Parcel Number			2011 et al
<u>33-25-05-15-</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>Roll</u>
453-021	128	1	\$15.85
453-022	127	1	\$15.85
453-023	126	1	\$15.85
453-024	125	1	\$15.85
453-025	124	1	\$15.85
453-026	123	1	\$15.85
453-027	122	2	\$31.70
453-029	Parcel	1	\$15.85
<u>Kessler No. 5</u>			\$0.00
454-001	108	1	\$15.85
454-002	107	1	\$15.85
454-003	106	1	\$15.85
454-004	105	1	\$15.85
<u>Kessler No. 6</u>			
454-005	109	1	\$15.85
454-006	110	1	\$15.85
454-007	111	1	\$15.85
454-008	112	1	\$15.85
454-009	113	1	\$15.85
454-010	114	1	\$15.85
454-011	115	1	\$15.85
454-012	116	1	\$15.85
454-013	117	1	\$15.85
454-014	118	1	\$15.85
454-015	119	1	\$15.85
454-016	120	1	\$15.85
<u>Kessler No. 5</u>			
454-017	104	1	\$15.85
454-018	103	1	\$15.85
454-019	102	1	\$15.85
454-020	101	1	\$15.85
454-021	100	1	\$15.85
454-022	99	1	\$15.85
454-023	98	1	\$15.85
454-024	97	1	\$15.85
454-025	96	1	\$15.85
454-026	95	1	\$15.85
454-027	94	1	\$15.85
454-028	93	1	\$15.85
454-029	92	1	\$15.85
<u>Kessler No. 6</u>			
454-030	Parcel - Church & 121	2	\$31.70
<u>Kessler No. 1</u>			
476-001	Outlot A	1	\$15.85
476-002	Outlot B	1	\$15.85
476-003	1	1	\$15.85
476-004	2	1	\$15.85

**Fay, Spahr No. 1, Kess-Pahr No. 1, Weibert Park No. 1, Kessler Nos. 1, 5, & 6
Subdivisions and Holt Rd Streetlight Assessment**

Parcel Number			2011 et al
<u>33-25-05-15-</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>Roll</u>
476-005	3	1	\$15.85
476-006	4	1	\$15.85
476-007	5	1	\$15.85
476-008	6	1	\$15.85
<u>Kessler No. 1</u>			
476-009	7	1	\$15.85
476-010	8	1	\$15.85
476-011	9	1	\$15.85
476-012	10	1	\$15.85
476-013	11	1	\$15.85
476-014	12	1	\$15.85
476-015	13	1	\$15.85
476-016	14	1	\$15.85
476-017	Parcel	1.5	\$23.78
	Sub-Total	195	\$3,090.79
426-009	* Parcel	School	\$314.40
	Total Roll		\$3,405.19

\$314.40 per light per year times 1 light equals	\$314.40
\$206.04 per light per year times 15 lights equals	\$3,090.60
\$3,090.60 divided by 195 benefits equals	\$15.85

\$15.85 times 195 benefits equals	\$3,090.75
-----------------------------------	-------------------

* School will pay for 1 light at \$314.40 per light per year.	\$314.40
Total	\$3,405.19

Evan Hope, Clerk

Date

Delhi Charter Township Special Assessment Roll - SL073

Keller's Cole, Cole Nos. 1 & 2, & Hancock Streetlight Assessment

<u>Parcel Number</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>2011 et al</u> <u>Roll</u>
33-25-05-23- 134-001	14, 15, & Pt 16	1.5	\$38.63
201-011	13	1	\$25.75
201-012	12	1	\$25.75
201-013	11	1	\$25.75
201-014	10 & 9	2	\$51.50
201-015	8	1	\$25.75
201-016	7	1	\$25.75
201-017	6	1	\$25.75
201-018	4 & 5	2	\$51.50
202-006	4	1	\$25.75
202-007	12	1	\$25.75
202-008	11	1	\$25.75
202-009	10	1	\$25.75
202-010	9	1	\$25.75
202-011	8	1	\$25.75
202-012	7	1	\$25.75
202-014	1 & Pt 2	1.5	\$38.63
202-015	3 & Pt 2	1.5	\$38.63
203-001	5	1	\$25.75
203-004	6 & Pt ROW	1.5	\$38.63
204-001	Pt 16 & 17	1.5	\$38.63
204-002	18	1	\$25.75
204-003	19	1	\$25.75
204-004	20	1	\$25.75
204-005	21	1	\$25.75
204-006	22 & Pt 23	1.5	\$38.63
204-007	24 & Pt 23	1.5	\$38.63
204-008	25	1	\$25.75
204-009	26	1	\$25.75
204-011	34	1	\$25.75
204-012	33	1	\$25.75
204-013	32	1	\$25.75
204-014	31	1	\$25.75
204-015	30	1	\$25.75
204-016	29	1	\$25.75
205-001	27	1	\$25.75
205-002	13	1	\$25.75
205-003	14	1	\$25.75

Keller's Cole, Cole Nos. 1 & 2, & Hancock Streetlight Assessment

Parcel Number	Lot Number	Benefits	2011 et al Roll
33-25-05-23-			
205-004	15	1	\$25.75
205-005	16	1	\$25.75
205-006	17	1	\$25.75
205-007	18	1	\$25.75
205-009	28	1	\$25.75
205-010	27	1	\$25.75
205-011	26	1	\$25.75
205-012	25	1	\$25.75
205-013	24	1	\$25.75
205-014	23	1	\$25.75
205-015	22	1	\$25.75
206-002	2	1	\$25.75
206-003	35	1	\$25.75
206-004	36	1	\$25.75
206-005	37	1	\$25.75
206-006	38	1	\$25.75
206-007	39	1	\$25.75
206-008	40	1	\$25.75
206-009	41	1	\$25.75
206-010	42	1	\$25.75
206-011	43 & Pt 44	1.5	\$38.63
206-012	45 & Pt 44	1.5	\$38.63
206-013	55	1	\$25.75
206-014	54	1	\$25.75
206-015	53	1	\$25.75
206-016	52	1	\$25.75
206-017	51	1	\$25.75
206-018	50	1.5	\$38.63
206-019	49	1.5	\$38.63
207-002	21	1	\$25.75
207-003	46	1	\$25.75
207-004	47	1	\$25.75
207-005	48	2	\$51.50
207-006	Parcel	1	\$25.75
207-007	20 & Pt ROW	1.5	\$38.63
208-004	57 & Pt 58	1.5	\$38.63
208-005	59 & Pt 58	2	\$51.50
208-007	56	1	\$25.75
208-009	Parcel	1	\$25.75
208-010	Parcel	1	\$25.75

Keller's Cole, Cole Nos. 1 & 2, & Hancock Streetlight Assessment

<u>Parcel Number</u>	<u>Lot Number</u>	<u>Benefits</u>	<u>2011 et al</u> <u>Roll</u>
33-25-05-23- 208-011	3	1	\$25.75
252-009	Outlet to Parcel	1	\$25.75
	Total Roll	90.5	\$2,330.44

\$206.04 per light per year times 6 lights equals	\$1,236.24
\$314.40 per light per year times 3 lights equals	\$943.20
\$150.36 per light per year times 1 light equals	\$150.36
Total	\$2,329.80

\$2,329.80 divided by 90.5 benefits equals	\$25.75
\$25.75 times 90.5 benefits equals	\$2,330.44

Evan Hope, Clerk

Date

Delhi Charter Township Special Assessment Roll - SL074

Delhi Manor Mobile Home Park Street Light Assessment

Parcel Number	Lot Number	Benefits	2008 et al Roll
33-25-05-23- 276-001	all	1	\$7,623.48
	Total	1	\$7,623.48

\$206.04 per light per year times 37 lights equals	\$7,623.48
\$7,623.48 divided by 1 benefit equals	\$7,623.48
\$7,623.48 times 1 benefit equals	\$7,623.48

Evan Hope, Clerk

Date

DELHI CHARTER TOWNSHIP ASSESSMENT ROLL - SL093

Watts Landing Streetlight Assessment Roll

<u>Unit #</u>	<u>Property #</u>	<u>Benefits</u>	<u>2011 et al</u> <u>Roll</u>
2	477-002	1	\$39.57
3	477-003	1	\$39.57
4	477-004	1	\$39.57
5	477-005	1	\$39.57
6	477-006	1	\$39.57
7	477-007	1	\$39.57
8	477-008	1	\$39.57
9	477-009	1	\$39.57
10	477-010	1	\$39.57
11	477-011	1	\$39.57
12	477-012	1	\$39.57
13	477-013	1	\$39.57
14	477-014	1	\$39.57
15	477-015	1	\$39.57
16	477-016	1	\$39.57
17	477-017	1	\$39.57
18	477-018	1	\$39.57
19	477-019	1	\$39.57
20	477-020	1	\$39.57
	Total	19	\$751.83

\$150.36 per light per year times 5 lights equals	\$751.80
\$751.80 divided by 19 benefits equals	\$39.57
\$39.57 times 19 benefits equals	\$751.83

Evan Hope, Township Clerk

Date

DELHI CHARTER TOWNSHIP ASSEMENT ROLL - SL094

Aspen Center Commons Phase 1 Streetlight Assessment

<u>Lot #</u>	<u>Property #</u>	<u>Benefits</u>	<u>2011 et al</u> <u>Roll</u>
1	353-001	1	\$75.18
2	353-002	1	\$75.18
3	353-003	1	\$75.18
4	353-004	1	\$75.18
5	353-005	1	\$75.18
6	353-006	1	\$75.18
7	353-007	1	\$75.18
8	353-008	1	\$75.18
	Total	8	\$601.44

\$150.36 per light per year times 4 lights equals

\$601.44 divided by 8 benefits equals

\$75.18 times 8 benefits equals

\$601.44

\$75.18

\$601.44

Evan Hope, Township Clerk

Date

DELHI CHARTER TOWNSHIP SPECIAL ASSESSMENT ROLL - SL094a

Aspen Center Phase 2 Streetlight Assessment

<u>Lot #</u>	<u>Property #</u>	<u>Benefits</u>	<u>2011 et al</u> <u>Roll</u>
Parcel	33-25-05- 13-302-002	1	\$4,360.44
	Total Roll	1	\$4,360.44

\$150.36 per light per year times 29 lights equals	\$4,360.44
\$4,360.44 divided by 1 benefit equals	\$4,360.44
\$4,360.44 times 1 benefit equals	\$4,360.44

Evan Hope, Township Clerk

Date

DELHI CHARTER TOWNSHIP SPECIAL ASSESSMENT - SL096a

Evergreen Village Phase 1 Streetlight Assessment

<u>Unit #</u>	<u>Property #</u> <u>33-25-05-</u>	<u>Benefits</u>	<u>2011 et al</u> <u>Assm't.</u>
1	20-301-001	1	\$58.48
2	20-301-002	1	\$58.48
3	20-301-003	1	\$58.48
4	20-301-004	1	\$58.48
5	20-301-005	1	\$58.48
6	20-301-006	1	\$58.48
7	20-301-007	1	\$58.48
8	20-301-008	1	\$58.48
9	20-301-009	1	\$58.48
10	20-301-010	1	\$58.48
11	20-301-011	1	\$58.48
12	20-301-012	1	\$58.48
13	20-301-013	1	\$58.48
14	20-301-014	1	\$58.48
15	20-301-015	1	\$58.48
16	20-301-016	1	\$58.48
17	20-301-017	1	\$58.48
18	20-301-018	1	\$58.48
19	20-301-019	1	\$58.48
20	20-301-020	1	\$58.48
21	20-301-021	1	\$58.48
22	20-301-022	1	\$58.48
23	20-301-023	1	\$58.48
24	20-301-024	1	\$58.48
25	20-301-025	1	\$58.48
26	20-301-026	1	\$58.48
27	20-301-027	1	\$58.48
28	20-301-028	1	\$58.48
29	20-301-029	1	\$58.48
30	20-301-030	1	\$58.48
31	20-301-031	1	\$58.48
32	20-301-032	1	\$58.48
33	20-301-033	1	\$58.48
34	20-301-034	1	\$58.48
35	20-301-035	1	\$58.48
36	20-301-036	1	\$58.48
37	20-301-037	1	\$58.48
38	20-301-038	1	\$58.48
39	20-301-039	1	\$58.48
40	20-301-040	1	\$58.48
41	20-301-041	1	\$58.48
42	20-301-042	1	\$58.48
43	20-301-043	1	\$58.48
44	20-301-044	1	\$58.48
45	20-301-045	1	\$58.48

46	20-301-046	1	\$58.48
47	20-301-047	1	\$58.48
48	20-301-048	1	\$58.48
49	20-301-049	1	\$58.48
50	20-301-050	1	\$58.48
51	20-301-051	1	\$58.48
52	20-301-052	1	\$58.48
53	20-301-053	1	\$58.48
54	20-301-054	1	\$58.48
	Total	54	\$3,157.92

\$150.36 per light per year times 21 lights equals	\$3,157.56
\$2,646.00 divided by 54 benefits equals	\$58.48
\$49.00 times 54 benefits equals	\$3,157.92

Evan Hope, Township Clerk

Date

DELHI CHARTER TOWNSHIP

M E M O R A N D U M

TO: Delhi Township Board Members

FROM: John B. Elsinga, Township Manager

DATE: October 13, 2010

RE: Proposal for Actuarial Valuation of the Delhi Charter Township Retiree Health Care Plan

Enclosed for your review and consideration is a proposal from Gabriel Roeder Smith & Company (GRS) to provide an actuarial valuation of our retiree health care benefits.

This will be the third actuarial valuation completed by GRS and is in compliance with Governmental Accounting Standards Board (GASB) Statement No. 45 applicable to "other post employment benefits" (OPEBs), which are non-pension benefits provided after a person leaves employment, such as retiree health care. The Standards require the calculation and display of the actuarially determined annual required contribution and the Net OPEB Obligation.

Gabriel, Roeder, Smith & Company (GRS) is an independent, national actuarial and benefits consulting firm. Established in 1938, the company places special emphasis on services to the public sector and specializes in assessing complex health care and benefit issues. Their proposal for the actuarial valuation will include the liabilities for present and future retirees for fiscal years beginning January 1, 2011, January 1, 2012 and January 1, 2013 at a cost of \$11,600. Their proposal does not include any meetings, additional studies, or any other items not detailed in their proposal. Any additional costs incurred would be billed their standard hourly rate based upon their time and expense incurred.

RECOMMENDED MOTION:

To approve the proposal from Gabriel Roeder Smith & Company for an actuarial valuation of retiree health care benefits for Delhi Charter Township in the amount of \$11,600.



October 5, 2010

Ms. Wendy Thielen
Asst. Twp. Mgr. of Human Resources
Delhi Charter Township
Retiree Health Care Plan
2074 Aurelius Road
Holt, MI 48842

Re: Proposed Fees for the Actuarial Valuation of the August 31, 2010 Delhi Charter Township Retiree Health Care Plan

Dear Ms. Thielen:

Gabriel, Roeder, Smith & Company (GRS) would be pleased to provide actuarial and consulting services for the Delhi Charter Township Retiree Health Care Plan. This engagement letter describes the scope of services and fees for preparing an actuarial valuation of the retiree health care benefits. Also included is a list of data items that will be needed to complete this project.

GABRIEL, ROEDER, SMITH & COMPANY (GRS) BACKGROUND IN HEALTH CARE CONSULTING

GRS specializes in assessing complex health care and benefit issues. GRS has extensive experience in the design, evaluation, pricing, financing, and implementation of retiree health care benefit programs, particularly retiree health care plans sponsored by state and local governments. We have a thorough understanding and hands-on experience with the health care marketplace, both nationally and regionally. Our expertise and insight into public employee retirement systems are highlighted by the fact that our consultants and actuaries have experience in benefit design, managed care strategies, plan administration and legislative issues, as well as valuation related services.

SCOPE OF SERVICES

We will prepare an actuarial valuation of the retiree health care benefits for the Delhi Charter Township Retiree Health Care Plan as of August 31, 2010. This valuation will be in compliance with Governmental Accounting Standards Board (GASB) Statement No. 45.

The actuarial valuation encompasses the phases indicated below.

ADJUST BLENDED FULLY-INSURED PREMIUM RATE

In fully-insured ratings, actives and non-Medicare retirees are often assigned the same rate. Since health risk and utilization of medical services increases with age, this practice produces an implied subsidy to the retiree population. The Governmental Accounting Standards Board (GASB) and the Society of Actuaries' Actuarial Standards of Practice require the use of "true" retiree cost in retiree health care valuations. GRS will develop the retiree premiums associated with each individual age by adjusting the blended fully-insured rates with the ratio of the expected cost at that age and the expected cost at the average age of the blended active and non-Medicare eligible population.

PREPARE THE VALUATION

We will prepare an actuarial valuation of the retiree health care benefits. Liabilities will be developed for present and future retirees. The valuation will provide:

- A measurement of the actuarial liability as of August 31, 2010.
- The estimated accounting expense for the fiscal years beginning January 1, 2011, January 1, 2012 and January 1, 2013.

The valuation will be based on assumptions and methods that are consistent with GASB Statement No. 45 for Other Postemployment Benefits (OPEB) plans. Please note that if there is a significant benefit change during the expense period described above, you may consider restating the expense for the portion of the period following such change.

PROFESSIONAL CONSULTING STAFF

The GRS team assigned to the actuarial valuation of the retiree health care benefits for the Township has extensive experience and expertise in retirement plans, health care benefits, and their associated costs. The team will include members with the following credentials listed below.

- A qualified health actuary who is either an Associate of the Society of Actuaries (A.S.A.), or a Fellow of the Society of Actuaries (F.S.A.). This individual will be responsible for analyzing your premiums and/or claims experience, determining a per person health care cost appropriate for your plan, and determining the appropriate health inflation assumption to be used in your actuarial valuation.
- A qualified OPEB actuary who is either an Associate of the Society of Actuaries (A.S.A.), a Fellow of the Society of Actuaries (F.S.A.), or an Enrolled Actuary (E.A.). This individual will be responsible for calculating the liabilities and the Annual Required Contribution.

The Actuarial standards require that any actuary providing a Statement of Actuarial Opinion (SAO) be qualified to do so (an actuarial valuation that is compliant with GASB Statement No. 45 is a SAO). As a result, the actuaries certifying the Township's actuarial valuation must be qualified to provide the SAO. The GRS actuaries assigned to the project satisfy the above requirement.

CONSULTING FEES

Gabriel, Roeder, Smith & Company's professional consulting fees are based on the time spent by our associates in performing these services for you. The following tables show our proposed fees for a valuation of the retiree health care plan:

Valuation Project Element	Fee Schedule for August 31, 2010 Valuation
Actuarial Valuation:	\$11,600

The actuarial retiree health care valuation is based on an "intermediate" health care trend assumption, and includes the following:

- Two OPEB benefit groups.
- Three contribution rates with assets (DDA, General, Sewer) and a Total.
- One set of initial per capita costs based on up to six distinct retiree medical plans.
- The retiree health plan is fully-insured with Blue Cross Blue Shield as the health care provider.
- We will prepare our calculations using an interest rate assumption of 8.0% - these results will show the magnitude of the liabilities and the Annual Required Contribution (ARC) if the benefits are pre-funded and assets are held in a trust. The interest rate used will need to be approved by your auditor prior to commencement of the valuation.
- The valuation will incorporate the changes in benefit provisions adopted since the last actuarial valuation (i.e., change in the valuation to August 31, 2010 and removing early retirement eligibility for those retiring after January 1, 2011).
- Our fees do not include any meetings, additional studies for changes in benefits, or any other items not detailed in this letter. If the Township would like to meet to discuss the results of the valuation, GRS will charge for the meetings based on time and expense. The standard hourly rate for this would range from \$236-\$420 per hour.

Ms. Wendy Thielen

October 5, 2010

Page 4

CONSULTING FEES (CONTINUED)

Determining OPEB Benefit Groups is an important step, as an understanding of “who gets what” is integral to producing appropriate liabilities and costs. Categorizing plan membership correctly initially would save costly time and expenses from having to redo the valuation should it later be determined that an incorrect set of benefits had been used.

GRS can also provide the following additional services, at the Township’s request.

1. A Sensitivity analysis would include two additional sets of advance funding contribution calculations, based on “pessimistic” and “optimistic” medical trend assumptions to forecast future increases in health care costs.
2. A 20-year benefit projection provides a projection of future retiree health care benefits based on intermediate trend assumption.
3. An Annual Required Contribution shown using alternate interest rate assumption, if a funding policy has not yet been established.

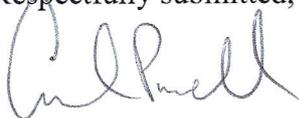
Additional Valuation Calculation Services Available	Fee Schedule for the August 31, 2010 Valuation
1. Sensitivity Analysis	\$1,680
2. Twenty-Year Benefit Projection for Intermediate Medical Inflation Assumptions	\$1,260
3. Contribution Based on Alternate Interest Rate Assumption	\$1,680

PROJECT TIMING

We are prepared to initiate the valuation upon receipt of the data and following your approval of the proposal. We project that a valuation will be delivered twelve to sixteen weeks after receipt of clean and complete data.

Please do not hesitate to contact us at 1-248-799-9000 should you need additional information or clarification. We look forward to assisting the Delhi Charter Township in the valuation of its retiree health care benefits.

Respectfully submitted,



Curtis Powell

CP:bd

Enclosures

DELHI CHARTER TOWNSHIP

MEMORANDUM

TO: Delhi Township Board Members
FROM: John B. Elsinga, Township Manager
DATE: October 14, 2010
RE: Audit Proposal for 2010-2014

Enclosed for your review and consideration are three (3) proposals for auditing services for the years ending 2010 through 2014.

In June staff mailed Request for Proposals for auditing services to eight (8) firms. We held a pre-proposal conference in July to answer any questions the firms' representatives might have. All eight firms submitted proposals in August and the Audit Committee reviewed the proposals and selected these three firms for further consideration by the Board.

All three firms were given the opportunity to share with the Board why their firm should be selected. The three firms, along with their total price for five audits, are Plante & Moran at \$123,350, Maner Costerisan at \$93,000 and Rehman Robson at \$72,480. I recommend the Board select one of these three firms to perform the audits for fiscal years 2010 through 2014.

Recommended Motion:

To approve the proposal from _____ to provide auditing services to Delhi Charter Township for the fiscal years 2010 through 2014 at a cost of \$_____.

MASTER COPY

Proposal to Provide Professional
Auditing Services for

Delhi Charter Township

For the Fiscal Year Ending
December 31, 2010, and the
Option to Extend for Each of the
Subsequent Four Years

Submitted August 19, 2010

PLANTE & MORAN, PLLC

Leslie J. Pulver, Partner
27400 Northwestern Highway
Southfield, MI 48037
248-223-3273

TABLE OF contents

Transmittal Letter	1-2
Executive Summary	3-7
The Audit for Delhi Charter Township - Technical Portion of Proposal	
Independence, Recent Engagements, and License to Practice in Michigan	8
Firm Qualifications and Experience	9-11
Partner, Supervisory, and Staff Qualifications and Experience	12-17
Prior Engagements with Delhi Charter Township	18
Similar Engagements with Other Governmental Entities	19
Efficient and Cost-effective Audit Approach	20-27
Identification of Potential Audit Problems, Report Format	28
Appendices	
Appendix A - Firm Profile	29-33
Appendix B - Demonstrated Industry Leadership	34-37
Appendix C - Peer Review Report	38-40
Appendix D - Public Sector Clients of Plante & Moran	41-46



Plante & Moran, PLLC
1111 Michigan Ave.
East Lansing, MI 48823
Tel: 517.332.6200
Fax: 517.332.8502
plantemoran.com

August 19, 2010

Marian Frane, CPA
Director of Accounting
Delhi Charter Township
2074 Aurelius Rd
Holt, MI 48842

Dear Marian:

We're excited about the opportunity to work with Delhi Charter Township. Attached is our proposal, which outlines our unique qualifications to serve Delhi Charter Township and addresses the specific issues and questions you've outlined in your request for proposal. As you'll see, it's organized based on our understanding of your critical needs and issues.

Plante & Moran, PLLC has been serving Michigan's governmental community for more than 65 years. We are the leading auditor of governmental units in Michigan as well as a nationally recognized leader in the field. Our knowledge of the governmental industry is continually expanding to reflect the changing environment. This knowledge provides our clients with the vision and tools to be successful in these increasingly challenging times. We combine our knowledge and relationship-centered philosophy to deliver value-added services to our clients. Our comprehensive governmental expertise allows us to identify and coordinate the right resources to meet our clients' needs in an efficient and effective manner. For these reasons, we believe we are best qualified to perform the services the Township has requested.

Our understanding of the services required by Delhi Charter Township, and the commitments Plante & Moran will adhere to, are as follows:

1. Performance of the annual audit of the Township's Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted auditing standards—as set forth by the American Institute of Certified Public Accountants - for the year ending December 31, 2010, with the Township's option to extend our contract annually through December 31, 2014. We will perform the audit in order to express an opinion on the Township's basic financial statements, including the governmental activities, business-type activities, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information in conformity with generally accepted accounting principles. In addition, we will issue an "in-relation-to" opinion on the supporting schedules of the Township's CAFR, which include the combining and individual fund statements.
2. If required, we will perform an audit of the Township's federal awards in compliance with *Governmental Auditing Standards*, and the provisions of OMB Circular A-133. In conjunction with performing the "Single Audit", we will issue a report on compliance and internal control over financial reporting based on our audit of the financial statements, and a report on compliance and internal control over compliance applicable to each major federal award. Additionally, we will complete the Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations (Form SF-SAC).



August 19, 2010

3. In accordance with the request for proposal and in compliance with Statement on Auditing Standards No. 114 and 115, we will communicate to those charged with governance (the Board of Trustees) in a separate report on compliance and internal controls all required communications and any significant deficiencies or material weaknesses found during our audits. Additionally, any control deficiencies that we discover that are neither significant deficiencies or material weaknesses will be reported to management. Finally, if any irregularities or illegal acts come to our attention during the engagements, we will immediately communicate them to the Township Manager in writing.
4. If requested by the underwriters or financial advisor, we will perform such work that will enable us to issue any "consent" or "comfort" letters as necessary for any official statements for the sale of debt securities.
5. Our opinion letters for each report will be dated and issued no later than April 30 of each year under contract.

Our proposal contained herein is a firm and irrevocable five year offer for the five years following its submission on August 19, 2010.

As requested by the Township, please consider this letter to be certification that I, Leslie J. Pulver, is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the Township.

We welcome the opportunity to work with Delhi Charter Township, and we're pleased to present our qualifications in this proposal. If possible, we would welcome the opportunity to present our audit proposal to your selection committee. We're confident in our ability to provide the highest quality audit service in accordance with the timeline outlined within the request for proposal, and at a competitive cost. We look forward to further discussing this exciting opportunity with you.

Very truly yours,
PLANTE & MORAN, PLLC



Leslie J. Pulver
Partner



Plante & Moran, PLLC

Suite 100
1111 Michigan Ave.
East Lansing, MI 48823
Tel: 517.332.6200
Fax: 517.332.8502
plantemoran.com

August 19, 2010

Marian Frane, CPA
Director of Accounting
Delhi Charter Township
2074 Aurelius Rd
Holt, MI 48842

Dear Marian:

Thank you again for the opportunity to bid on Delhi Charter Township's audit. In accordance with the request for proposal, please consider this document to be our **"Sealed Dollar Cost Bid"**.

Also, please consider this letter to be certification that I, Leslie J. Pulver, am entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the Township.

The maximum ("not to exceed") fee for the audit of the Delhi Charter Township Comprehensive Annual Financial Report is as follows:

Schedule of Professional Fees
for the Audit of the Financial Statements

Year Ending December 31	Amount
2010	\$ 24,650
2011 (at Township's option)	\$ 25,143
2012 (at Township's option)	\$ 25,646
2013 (at Township's option)	\$ 26,159
2014 (at Township's option)	\$ 26,682

Should an A-133 federal programs audit ("Single audit") be necessary during one or more of the above years, the fee will be based on the number of federal programs that are required to be audited. The fee would be \$4,500 for the first program and \$2,500 for each additional program.



August 19, 2010

Our estimated hours to perform the regular Township audit and the associated hourly fees used to determine the above fee for 2010 are as follows:

	Estimated			
	Hours	Hourly Rates	Total	
Partner and Professional Standards	27	\$ 150	\$ 4,050	
Managers	60	125	7,500	
Supervisory Staff	100	71	7,100	
Staff	80	65	5,200	
Other	20	40	800	
Total	287		\$ 24,650	

Further, if the Township sells debt securities during any of the years under contract where either the underwriters or financial advisors request that a comfort letter be provided, the fee for these services will be based on the number of hours we incur at our stated hourly rates above, not to exceed \$2,000 for each consent letter.

In accordance with the request for proposal, additional services provided by the audit team will be performed at the same rates set forth in the above schedule. Other consulting services requested by the Township will be billed based on negotiated fees.

Manner of Payment

Progress invoices will be based on the hours of work incurred to date during the audit. Invoices will cover a period of not less than a calendar month.

We welcome the opportunity to work with Delhi Charter Township and look forward to hearing the selection committee's decision.

Very truly yours,

Plante & Moran, PLLC



Leslie J. Pulver
Partner

EXECUTIVE SUMMARY

your needs, our solutions

Today there are both opportunities and challenges that put pressure on the services that municipal entities provide. Put simply, the actions you take today can have profound impacts, both positive and negative, on your future. Delhi Charter Township needs more than a firm to conduct an external audit; you need a firm that can:

- Anticipate your challenges
- Help you improve your operations
- Take advantage of opportunities

As further detailed throughout this document, Plante & Moran has the experience and expertise, along with several new resources, to help Delhi Charter Township optimize the choices and challenges ahead.

- **Revenue Affected by Local Economy:** The bulk of your government's revenue is from property taxes, including two new recently approved millages. This revenue source is tied to the Headlee rollback as well as Proposal A, which further limits the Township's ability to raise revenue.
- **Employee Benefit Costs Rise Rapidly:** Expenses will increase faster than revenues for many municipalities because of the cost of benefits. Even though the Township has already undertaken several steps to reduce their overall cost of benefits, it is still projected that the large increases in healthcare costs during the next decade will further squeeze many budgets.
- **Declining State-Shared Revenue:** The future of the State's revenue sharing program continues to be directly tied to the condition of the State's budget. Reductions to statutory revenue sharing started in 2001 as shortfalls began occurring in the State's budget. There continue to be a number of long-term issues related to revenue sharing, such as level of funding, expiration of the statutory formula, and the return of counties to the statutory formula that remain unanswered.
- **Continuing Compliance with GASB 34 and Additional GASB Pronouncements such as GASB 54:** Governments continue to need to stay abreast of the financial reporting and related accounting requirements under GASB 34. This is particularly important as the Township undertakes new activities and different transactions. The recently released GASB 54 may have a dramatic effect on the reporting of fund types and fund balances.
- **Continued Compliance with Documentation Standards Under the Risk Assessment Standards (SAS 104 - 111):** Recently issued audit standards impact audit firms and audit clients alike. As we later discuss, these standards require significantly more documentation of accounting processes and controls than most organizations have historically maintained.

With these and other issues facing the Township, we believe that our firm is best situated to help you in these challenging times.

EXECUTIVE SUMMARY

your needs, our solutions

Plante & Moran is the single most qualified CPA firm in the State of Michigan to perform the audit of Delhi Charter Township because:

KEY HIGHLIGHTS

- Quality Matters - With budgets continuing to constrict, government organizations are faced with many challenges and difficult decisions. The quality of your audit matters now more than ever. Governments need to be able to rely on the accuracy of their financial data to make sound decisions about their current situation and to plan for the future. Government organizations need to make sure their decisions in the short-term will position them for success in the long-term. Our experienced audit team will deliver the highest quality audit in the most efficient manner.
- Experience - Over 65 years of experience serving governmental clients. We understand the unique aspects of government from a reporting, regulatory and compliance standpoint. We perform over 400 A-133 ("single audit") audits of federal programs per year; more than any other CPA firm in Michigan, and the second highest number in the nation.
- Depth - Providing services to 370+ government organizations—more than any other CPA firm in Michigan. We serve 20 of the 25 largest communities in Michigan.
- Staff - Our staff are well trained in providing services to government clients with at least 16-20 hours annually of training specific to government. We have nearly 500 CPAs in Michigan, more than any other firm in the state.
- Turnover - We have established an organizational culture which promotes teamwork, team spirit, team success, and a close working relationship with our clients. This culture has allowed the Firm to minimize staff turnover which has allowed us to develop outstanding relationships with our clients and improve our overall efficiency. Plante & Moran has a lower turnover rate than any of the other national and regional firms, at less than 12 percent annually.
- Culture - Our unique culture is evidenced by our being honored as one of Fortune magazine's "Top 100 Best Companies To Work For" in America for the last 12 consecutive years. We believe this award truly reflects the outstanding culture and "We Care" attitude that we display with our clients and staff.
- Audit Approach - Our audit approach is based on our understanding of the risks and materiality of each organization. We will provide an in-depth audit that focuses on ensuring the numbers are right, adequately supported, and make sense.
- Fees - We believe our fees are fair and reasonable for the work requested. We estimate our fees based on the time required and the services to be provided.

EXECUTIVE SUMMARY

your needs, our solutions

VALUE DELIVERED BEYOND COMPLIANCE

- Timely management letter comments and recommendations for improvements to internal controls and overall operations.
- We actively participate and maintain significant involvement in various governmental and professional organizations at the national, state, and local levels to keep our clients informed about current developments.
- Year-round communication and legislative updates via our electronic publications, such as our semi-annual *Governmental Advisor*.
- Live training sessions and webinars offered free of charge to Delhi Charter Township's staff throughout the year for which continuing professional education (CPE) credits may be earned.
- Access to other Plante & Moran financial, operations, technology, and facilities consulting services that are tailored to your needs. We can help you:
 - Anticipate Your Challenges
 - Identify Revenue Generation and Cost Reduction Opportunities
 - Increase the Efficiency of Service Delivery
 - Plan for the Future

"For many years the City of Westland has relied on Plante & Moran to efficiently audit our routine financial operations, while providing the deep expertise needed to help us meet the complex reporting requirements attached to our many state and federal programs. We also consult with them on issues like employee benefits and capital projects. I can recommend Plante & Moran to any municipality seeking multiple services. They consistently bring value to our city and its residents."

William Wild, Mayor
Westland, MI

EXECUTIVE SUMMARY

your needs, our solutions

WHY PLANTE & MORAN?

We believe there are a number of reasons to work with Plante & Moran as your external auditors and business advisors. In addition to our deep expertise and diverse array of services offered, other key considerations include:

- Client Satisfaction
- Proximity to the Township Offices
- People Who Care
- Diversity

CLIENT SATISFACTION

Since our formation in 1924, Plante & Moran has followed the founding partners' philosophy of putting clients' success first. We use an independently administered client satisfaction survey process to ensure we measure our performance against our clients' ongoing expectations. Here are just a couple of the ratings from our 2009-2010 client surveys:

- Plante & Moran understands my industry 100%
- Plante & Moran delivers proactive ideas 97%

PROXIMITY TO THE TOWNSHIP'S OFFICES

This engagement will be served primarily by staff from our East Lansing office, with additional supervision from team members in our Southfield and Ann Arbor offices. We are the largest CPA firm with governmental expertise located in the Lansing area. Through our extensive use of technology, we will always be in contact with Delhi Charter Township, which affords you timely, responsive service. In short, you'll benefit from peace of mind that comes from knowing that our team can be accessed quickly and easily. We take great pride in having our firm's experts close to our clients. We are in your area and at your service.

PEOPLE WHO CARE

Plante & Moran has nurtured our unique culture since 1924. Despite significant growth over the past 20 years, Plante & Moran has worked diligently to preserve and enhance our unique culture and values. This focus has resulted in our recognition as an exceptional employer by a number of national organizations. We have been named to FORTUNE Magazine's "100 Best Companies to Work For" list for the past 12 consecutive years, an accomplishment no other accounting firm can claim.

As a client of Plante & Moran, this translates into staff who enjoy their careers and want to serve you. We have the lowest staff turnover rate of any major accounting firm in the United States. By minimizing turnover, we can provide better staff continuity than other firms, which in turn ensures that our teams are organized, prepared, and not engaged in on-the-job learning. We will be more familiar with your accounting procedures and personnel.



EXECUTIVE SUMMARY

your needs, our solutions

DIVERSITY

We value diversity for the difference it makes in our ability to serve clients. Diversity enables us to attract and retain highly skilled client servers because they know we are committed to using and building their individual talents and abilities. Our understanding and commitment to diversity matters within the workplace, which makes us better prepared to listen, understand, and serve your needs. Our firm has adopted a strategic approach to its diversity initiatives and we've also established a Diversity Council, whose mission is to "guide the firm toward long-term success and growth through improving client service and staff satisfaction by identifying opportunities to engender a thriving and diverse environment."

Plante & Moran makes every good faith effort to promote equal opportunity for all qualified employees and applicants for employment, regardless of race, creed, color, national origin, sex, handicap, age, or marital status.

THE PLANTE & MORAN GUARANTEE

We guarantee our clients will be satisfied with our services. In the unusual event that there's a misunderstanding or disagreement over the value of services performed, we will address and settle the outcome to your satisfaction. We're certain that value will be provided and that you won't be disappointed.

CONFIDENTIALITY

We have a strict code of conduct that requires our partners and staff to maintain strict confidentiality of client names and information. We only disclose a client's name if the client has given permission. Any information we receive relative to Delhi Charter Township will be kept in strict confidence.

CONCLUSION

We're excited about the opportunity to serve as your external auditor and business advisor. We pledge to bring you continuity of service and the quality of work that you expect from Plante & Moran. We look forward to building a long-standing relationship with Delhi Charter Township.

PLANTE & MORAN

technical proposal for the audit of the charter township of delhi

affirmations

INDEPENDENCE

We affirm that Plante & Moran is independent of Delhi Charter Township and all of its component units, as defined in the independence standards of generally accepted auditing standards issued by the American Institute of Certified Public Accountants (AICPA). Additionally, the firm also meets the independence standards of *Government Auditing Standards*, as issued by the Comptroller General of the United States.

RECENT ENGAGEMENTS

Within the past five years, we have been fortunate to have been engaged by Delhi Charter Township to complete a five-year financial forecast. We do not believe that this previous engagement—or any potential updates to this model—would constitute a conflict of interests precluding Plante & Moran from performing the financial statement audit. We can confidently say this as the previous engagement is allowable by the AICPA independence standards.

If, during the course of appointment as auditors of Delhi Charter Township, we intend to enter into a professional relationship that could potentially be interpreted as a conflict of interests, we affirm that we will provide written notice to the Township of such situations.

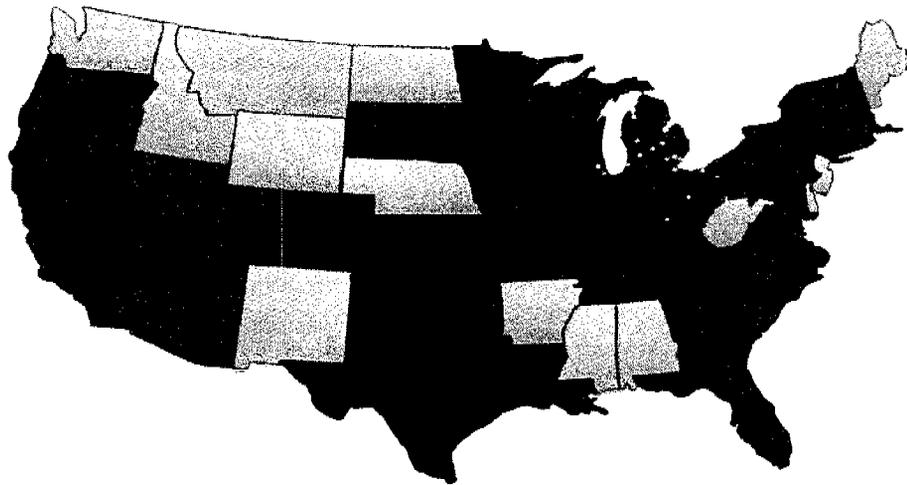
LICENSE TO PRACTICE IN MICHIGAN

Plante & Moran is licensed to practice as a certified public accounting firm in the state of Michigan. We have nearly 500 CPAs at the firm. All assigned key professional staff are properly licensed to practice in Michigan.

PLANTE & MORAN
firm qualifications and experience

We've served governmental organizations for over 65 years, and we fully understand the unique characteristics and challenges of governmental organizations. Of our 1,500 staff, approximately 200 are actively involved in our governmental audit practice and meet the GAO audit requirements, including governmental continuing education. Our team of CPAs and consultants specialize in the government sector—they aren't "on loan" from any of our industry groups during their slow periods.

BY THE NUMBERS



1,236	Public Sector Clients - <i>most public sector clients of any CPA firm in Michigan</i>
376	Governmental Clients - <i>most of any CPA firm in Michigan, including 20 of the 25 largest communities in Michigan</i>
499	CPAs - <i>most CPAs of any firm in Michigan</i>
422	A-133 Audits - <i>second highest number of single audits filed nationally</i>
200	Dedicated Staff <i>servicing governmental clients</i>
34	States - <i>providing audit and consulting services to public sector organizations in 34 states</i>
20	Partners <i>dedicated to servicing governmental clients</i>
1	Number One Priority <i>is bringing value to our clients</i>

This engagement will be served primarily by staff from our East Lansing office, with additional supervision from team members in our Southfield and Ann Arbor offices. All staff that will be assigned to your engagement will be full-time employees of the firm.

PLANTE & MORAN

firm qualifications and experience

REGULATORY BODY REVIEWS

We have no record of substandard work. There has never been any disciplinary action taken, nor is any pending, against our firm from either state regulatory bodies or professional organizations.

The firm has had six engagements selected for desk or field reviews by state or federal agencies over the last five years. There were no deficiencies noted in those reviews.

QUALITY CONTROL PROCESS

Another benefit to Delhi Charter Township is that you can rest assured that the audit you receive is of the highest quality. We want to take the opportunity to highlight this ongoing process that happens behind the scenes and out of the spotlight of field work. Throughout the year, our quality control process is working to ensure that the attest work that we perform complies not only with our internal standards, but also with the stringent standards set for our profession by our governing bodies.

Mr. Joseph Heffernan, CPA, a partner at Plante & Moran, PLLC, is the head of the Governmental Practice Professional Standards Team, and will provide oversight and quality assurance for our work relating to accounting and internal controls. Michelle Watterworth is the firm's Governmental Technical Specialist. While Joe and Michelle will be responsible for the oversight of the independent standards review, and be available to the Township and engagement team to address technical issues throughout the year, we anticipate that Jean Young, a partner in the East Lansing office, will be performing the actual standards review of the Township's audit. Jean has over 20 years of experience and specializes in local government and state authorities auditing and consulting. Jean is a member of Plante & Moran's governmental auditing and consulting services group. In addition, Jean is a member of Plante & Moran's GASB 34 Committee, designed to serve as a firm-wide resource for clients and staff. Further, Jean has served as the primary audit partner for several local governmental units, allowing her to bring the right combination of technical know-how, and practical application to the Township's audit engagement. This independent review of accounting/control work by our Professional Standards Department is an integral and essential component of our practice.

Our firm participates in the Peer Review Program of the Private Companies Practice Section and the SEC Section of the American Institute of Certified Public Accountants. This program's objectives are to improve the quality of services provided by CPA firms through the establishment of practice requirements and to establish and maintain an effective system of self-regulation of member firms by means of mandatory peer reviews, required maintenance of appropriate quality controls, and the imposition of sanctions for failure to meet membership requirements. Our governmental audits and related audit programs were included in the scope of our most recent peer review. Plante & Moran, PLLC has received an unqualified report on our most recent peer review, which is included as Appendix C of this proposal.

EXTERNAL INSPECTION

Plante & Moran participates in the Peer Review Program of the Private Companies Practice Section and the SEC Section of the American Institute of Certified Public Accountants (AICPA), the Governmental Accountability Office (GAO), and the Public Company Accounting Oversight Board (PCAOB).

The level of inspection by the AICPA, the PCAOB, and the GAO is based upon the types of clients we serve. Many firms are only required to meet the AICPA and GAO standards. Plante & Moran must also meet the PCAOB standards due to providing services to SEC clients. In addition, the firms that provide our peer reviews must also meet this level of standards in order to evaluate the compliance with the AICPA, PCAOB, and GAO standards.

firm qualifications and experience

INTERNAL INSPECTION

To monitor Plante & Moran's compliance with its policies and procedures, annual inspections of selected audit, review, and compilation engagements are completed. Plante & Moran operates on a June 30 year-end for inspections and peer reviews. Inspections are generally conducted in the fourth quarter of the calendar year and are limited to a two-to-three week time period for the "field" work. In years when Plante & Moran is having a peer review, the inspection process is coordinated with the work of the peer review team. Testing of certain functional areas is done throughout the year.

The selection of offices and engagements for inspection are balanced, to the extent practicable, based on the following concepts:

- Comprehensive coverage of offices
- Comprehensive coverage of partners
- Responsiveness to the nature of the firm's practice
- Priority, in descending order, to audits, reviews, and compilations
- Coverage of newly merged offices
- Coverage of areas where problems were found in prior inspections or peer reviews
- Coverage of newly adopted quality control procedures or requirements of the AICPA CPCAF

The materials published by the AICPA, for use on peer reviews, are used in developing checklists and forms for the inspection. The materials are modified to cover the specific policies and procedures of the firm. The inspection team members are made up of audit partners, directors, and/or associates. Individuals performing engagement inspections are to perform inspections in an office other than the one in which they regularly work. The results of the inspection of each engagement are to be discussed with the partner in charge of the engagement.

A complete report on the results of an inspection is to be submitted by the Director of Professional Standards to the management of the firm. After review of the report by the management, a summary report is to be prepared and submitted to the partners. To the extent appropriate, the conditions found in the inspection are used as a basis for developing guidance for staff members.

AICPA GOVERNMENTAL AUDIT QUALITY SERVICE

One of our partners, Joe Heffernan, serves on the Executive Committee of the AICPA Governmental Audit Quality Council that helps firms achieve the highest standards in performing quality governmental audits. This involvement adds additional quality requirements within our firm specifically related to the governmental practice. This is a voluntary membership to uphold Plante & Moran to the highest level of standards.

PLANTE & MORAN DOES NOT HAVE ANY RECORD OF PERFORMING SUBSTANDARD WORK.

PLANTE & MORAN

partner, supervisory, and staff qualifications and experience

THE ENGAGEMENT TEAM

Appropriate staffing of your audit engagement is the key to providing you with value from the audit process. Bringing value to the Township involves (a) having world-class experts on staff; and (b) bringing those people into the Township offices on a regular basis. Both aspects must be present for the Township to receive the value from our audit expertise. Our experience shows that often the larger audit firms bring the former, and the smaller firms bring the latter. Plante & Moran is dedicated to bring both sides of the value equation to our clients. *The composition of our staff is distinct from other certified public accounting firms. Our clients want and deserve to have experienced professionals serving their organizations. As a result, our partners and managers have significant involvement with our clients. We believe the best end result is a valuable service performed at a reasonable price.*

Our goal is to communicate our progress so that there are no surprises. We'll work to ensure that all deadlines are met.

We emphasize planning and consistent communication in the completion of our work. We'll develop a timeline of our work activities and discuss our plans with you ahead of time so that we both agree on our approach and timing.

Our greatest asset is our people—not just our knowledge, but also our integrity and commitment to our clients, our staff, and the community. We strive to be a caring, professional firm deeply committed to our clients' success.

As a firm we are proud of being on FORTUNE's list of "100 Best Places to Work For" twelve years in a row. This demonstrates our commitment to and investment in our people. As a client of Plante & Moran, this translates into staff who enjoy their careers and want to serve you. It also means continuity of staff in completing our assignments. Our turnover rate is significantly lower than most other certified public accounting firms. As a result, we'll be more familiar with your accounting procedures and personnel and will require less training from you. In addition, all levels of our staff assigned to your organization will have significant experience working with governmental clients.

The team assembled to serve you in this relationship brings the breadth and depth of experience and expertise necessary to meet your needs. They bring the complementary skills and knowledge necessary to address the unique issues of your government. Members of the team have significant, direct experience with governmental units. Our commitment to you is to provide you with staff knowledgeable in all areas of the engagement who are available to assist you throughout the year as issues arise. We commit to the Township that all of the supervisory staff members assigned to the engagement will have experience within the governmental practice. Additionally, all supervisory staff are properly licensed to practice in Michigan; they attend more than 40 hours annually in courses sponsored by Plante & Moran, the MACPA, the AICPA, and other accredited sponsors in order to meet or exceed the requirements of the license. In addition to the partners, senior manager, and manager listed on the following pages, an audit in-charge and a staff person will be assigned to your audit.

PLANTE & MORAN
engagement team

Leslie J. Pulver, CPA, Relationship Partner - Governmental Auditing and Consulting Group

Experience



With over 35 years of experience, Les Pulver specializes in local government auditing and consulting for quality control review for Plante & Moran's governmental group. In addition, he coordinates the ongoing audit and consulting engagements for several cities, townships, villages, counties, libraries, and several special governmental units.

Recent experience includes multiple governmental audit engagements for counties, townships, villages, and cities, plus numerous consulting assignments including: GASB 34 planning and implementation, budget analysis and design, water and sewer rate studies, five-year financial forecasts, Act 312 arbitration assistance, and fraud investigations. Les is licensed to practice as a certified public accountant in the State of Michigan.

Education

- University of Michigan, Bachelor of Business Administration (with high distinction), 1974
- University of Michigan, Regents Alumni Scholar
- Michigan State University, Graduate School of Business Administration - Fundamentals of Real Estate Syndication and Securities
- In excess of 40 CPE hours annually - including each of the previous five years - sponsored by Plante & Moran, PLLC, the MACPA, and AICPA

Professional Affiliations

- American Institute of Certified Public Accountants
- Michigan Association of Certified Public Accountants
- Michigan Government Finance Officers Association
 - Professional Development Committee
 - Strategic Planning Committee
 - Executive Director Selection Committee
- Michigan Municipal Treasurers Association

Professional Activities

- Les is a frequent speaker for the Michigan Municipal League, the Michigan Government Finance Officers Association, the Michigan Townships Association, and the Michigan Municipal Treasurers Association

Contact Information

27400 Northwestern Hwy
Southfield, Michigan 48034
248.223.3273
leslie.pulver@plantemoran.com

PLANTE & MORAN
engagement team

Mary J. Schafer, CPA, Colleague Partner - Governmental Auditing and Consulting Services Group

Experience



Mary has more than 26 years of experience in public accounting and experience providing auditing and consulting services to the government and not-for-profit industries. Mary's background includes serving large state authorities (including Michigan State Housing Development Authority), municipalities, road commissions, and school districts. Mary has provided a leadership role in our government and not-for-profit industries. She has coordinated and assisted with public debt offerings for capital financing and the construction of facilities through her extensive experience.

Mary oversees a number of governmental and not-for-profit audits, and regularly presents audit results to those charged with governance. She also provides management with advisory and value-added solutions as part of the audit process and when requested by clients. Mary is licensed to practice as a certified public accountant in the State of Michigan.

Education

- Western Michigan University, Bachelor of Business Administration
- In excess of 40 CPE hours annually - including each of the previous five years - sponsored by Plante & Moran, PLLC, the MACPA, and AICPA

Professional Affiliations

- American Institute of Certified Public Accountants
- Government Finance Officers Association

Professional Activities

- Capital Regional Community Foundation
 - Board of Trustees
 - Past Chair of the Board
 - Implementation of Audit Committee

Contact Information

1111 Michigan Avenue
East Lansing, Michigan 48823
517.336.7450
Mary.Schafer@plantemorán.com

PLANTE & MORAN
engagement team

Brian J. Camiller, CPA, Engagement Senior Manager - Governmental Auditing and Consulting Services Group

Experience



Brian is an audit senior manager with over 12 years of experience in audit and consulting projects for governmental entities. Brian currently serves as the engagement senior manager for the audits of the following municipalities: the Cities of Livonia, Westland, Garden City, Wixom, and South Lyon; Charter Townships of West Bloomfield, Grand Blanc, Scio, Highland, and Huron; Saline District Library, West Bloomfield Township Public Library, Bloomfield Township Public Library, Wixom Public Library, and Nankin Transit Commission. Brian is licensed to practice as a certified public accountant in the State of Michigan.

Recent experience in addition to job organization and management, training and supervision of staff, and communication with clients includes:

- Long-term financial projections
- Water and sewer rate studies
- Performance of compliance audits of federally funded programs, including ARRA programs
- GASB 34, 40, 43 and 45 implementation

Education

- Michigan State University, Bachelor of Arts - Accounting (With Honor)
- In excess of 40 CPE hours annually - including each of the previous five years - sponsored by Plante & Moran, PLLC, the MACPA, and AICPA

Professional Affiliations

- American Institute of Certified Public Accountants
- Michigan Association of Certified Public Accountants
- Member of Michigan Municipal Treasurers Association

Professional Activities

- Regular speaker for MMTA, MACPA, MTA, MAMC, and MiPRIMA
- Instructor - Plante & Moran Continuing Professional Education Programs

Contact Information

1000 Oakbrook Drive
Ann Arbor, MI 48104
734.302.6906
Brian.Camiller@plantemoran.com

PLANTE & MORAN
engagement team

Shaun M. Krick, CPA, Engagement Manager - Governmental Auditing and Consulting Services Group

Experience



Shaun has seven years of experience with a preliminary focus on governmental and construction entities. Shaun's recent audit and consulting clients include: Lansing Board of Water and Light, Michigan Municipal League, Michigan State Housing Development Authority, Livingston, Wayne, and Berrien Counties, the Charter Townships of Meridian, Emmett, Bedford, and Delhi; the Cities of Charlotte, East Lansing, Coloma, and Owosso. Additionally, Shaun has been a presenter at trainings covering such topics as the basics of governmental accounting, implementing Statements on Auditing Standards 104 - 114, and the implementation of GASB 45.

Shaun was recently appointed to the Professional Standard's Department and is responsible for the quality control review of at least 30 municipal reports annually. Additionally, Shaun has been designated by the Firm's Governmental Industry Leader as a Governmental Single Audit Specialist (GSAS). Shaun is licensed to practice as a certified public accountant in the State of Michigan.

Education

- Michigan State University, Bachelor of Arts, Accounting
- Michigan State University, Master of Science, Accounting
- In excess of 40 CPE hours annually - including each of the previous five years - sponsored by Plante & Moran, PLLC, the MACPA, and AICPA

Professional Affiliations & Activities

- American Institute of Certified Public Accountants
- Michigan Association of Certified Public Accountants

Contact Information

1111 Michigan Avenue
East Lansing, MI 48823
517.336.7477
Shaun.Krick@plantemoran.com

PLANTE & MORAN
engagement team

CONTINUING PROFESSIONAL EDUCATION

The following table shows the continuing professional education credits earned by the members of our proposed audit team over the past three years. Over a three-year period, 120 credits each are required for maintenance of our licenses to practice in Michigan.

	Accounting and Auditing	Consulting Services	Ethics	Management	Personal Development	Specialized Knowledge and Applications	Taxation	Total
Leslie J. Pulver	118.5	0.0	4.0	10.0	0.0	10.5	0.0	143.0
Mary J. Schafer	94.5	0.0	3.0	3.0	9.0	5.0	9.0	123.5
Brian J. Camiller	112.5	0.0	6.0	16.0	0.0	2.0	6.0	142.5
Shaun M. Krick	128.5	0.0	7.0	16.0	3.0	5.0	8.5	168.0

PRIOR ENGAGEMENTS WITH
delhi charter township

We are unaware of any professional relationships that the firm has had with Delhi Charter Township, its agencies, any of its component units, or its joint ventures over the past five years, except for:

Work Performed	Total Staff Hours	Engagement Partner	Office Location	Contact
Development of a five-year financial forecast for the Township's General Fund, Parks and Recreation Fund, and Community Development Fund.	115	Jean Young	East Lansing	Marian Frane 517.699.3858

SIMILAR ENGAGEMENTS WITH
other government entities

We believe Plante & Moran is uniquely qualified to serve Delhi Charter Township based on our comprehensive understanding of governmental finance, our methods of operation, and our experience in auditing and providing consulting services to more than 370 municipalities and special purpose governmental entities, 200 school districts, 80 universities and colleges, and 570 not-for-profit organizations across the country . In addition, to complement our auditing services, we offer a wide range of pertinent governmental services that have been used and considered to be beneficial by many communities similar in size to Delhi Charter Township. Please refer to Appendix A for details of the specific services we offer to our governmental clients.

We have been service providers and advisors for many entities similar in size to Delhi Charter Township. The following is a sampling of governmental entities we serve, along with their contact information. We invite you to contact these references and get a third-party perspective of our client service and ability to deliver on our promises. Please see Appendix D for a full list of our governmental clients.

Client and Contact Information	Audit Hours	Type of Service	Years of Service	Audit Partner and Manager
<u>Livingston County, MI</u> Belinda Peters County Commissioner 517.540.8710	Approx. 1,000	Annual Audit Single Audit Various consulting engagements	9+ years of service; last audit: 12.31.09	Les Pulver Shaun Krick
<u>City of East Lansing</u> Mary Haskel Finance Director 517.319.6971	Approx. 700	Annual Audit Single Audit Consent letters Various consulting engagements	12+ years of service; last audit: 6.30.09	Joe Heffernan Shaun Krick
<u>City of Owosso</u> Richard Williams Finance Director 989.725.0571	Approx. 400	Annual Audit Single Audit Various consulting engagements	30+ years of service; last audit: 6.30.09	David Helisek Shaun Krick
<u>Meridian Charter Township</u> Gerald Richards Township Manager 517.853.4254	Approx. 350	Annual Audit	15+ years of service; last audit: 12.31.09	Mary Schafer Shaun Krick
<u>City of Charlotte</u> Christine Mossner Finance Director 517.543.8842	Approx. 300	Annual Audit	10+ years of service; last audit: 6.30.09	Mary Schafer Shaun Krick

EFFICIENT AND COST-EFFECTIVE
audit approach

One of our goals is to provide an efficient and cost-effective audit approach. In striving for efficiencies, however, we both agree that our approach cannot omit necessary audit procedures or sacrifice ongoing communication and responsiveness. Therefore, our goal in working with you is to ensure a high-quality audit with no surprises.

We believe the audit should also be more than simply a historical compliance activity – it should provide ideas and suggestions to improve accounting procedures and internal controls, and include discussions with you to review your financial statements and what they should be telling you. Our approach is to deliver an efficient and effective audit by balancing risk, value, and cost. For example, increasing audit scope beyond the necessary procedures may tend to decrease risk, while increasing cost, and will not always lead to greater value.

The following graph illustrates Plante & Moran’s audit methodology.

PHASE 1		PHASE 2	PHASE 3
PLANNING & RISK ASSESSMENT	PRELIMINARY PROCEDURES	YEAR-END PROCEDURES	DELIVER AUDIT REPORT & ASSESS PERFORMANCE
Co-develop expectations	Testing of accounting system and internal controls	Financial statement balance testing completed	Communicate results with management verbally and in draft format
Gather data	Interim testing of selected transaction cycles	Workpaper reviews conducted in the field	Deliver audit reports, including SAS 115, 114, and management letter comments
Identify risks and critical issues	Design and tailor audit work programs	Financial statement drafts reviewed	Assess performance against expectations via client satisfaction survey
Perform preliminary analytical procedures	Detailed audit plan and list of client prepared schedules provided	Final adjustments completed, if any	Present audit report in a public meeting
Coordinate work with your staff – set goals and milestones		Draft reports and letters delivered	
Assess IT controls and data extraction capabilities			

EFFICIENT AND COST-EFFECTIVE
audit approach

Plante & Moran's audit approach will incorporate the following steps for Delhi Charter Township's audit, as well as the audit of the federal programs:

PHASE ONE

RISK ASSESSMENT PROCEDURES

The days where a "one size fits all audit" are over. Plante & Moran's audit approach tailors our procedures to address the specific and unique risks of each of our clients. We believe appropriately assessing risk is essential to performing an effective and efficient audit. On a recurring basis, our risk assessment for Delhi Charter Township's engagement will be primarily accomplished in a meeting before the audit, in December, in which we will accomplish the following:

- Meet with individuals involved in the Delhi Charter Township's accounting department to identify areas of risk
- Review Delhi Charter Township's general ledger, subsidiary ledgers, and supporting detail and analysis
- Meet with management and the appropriate committees to discuss our audit plan
- Review and discuss actions taken to address prior management letter recommendations
- Determine if there are any unique laws or regulations that Delhi Charter Township is subject to, other than those public acts and other state requirements that all governmental units are subject to and that we would be very familiar with

With the information gathered in this process, we'll gain an understanding of the account balances and related elements of Delhi Charter Township's financial statements. Based on that understanding, we will assess the risk of material misstatements in each element of the financial statements. This assessment will drive our review of internal controls and systems, and the design of our tests of year-end balances.

Our goal is to plan and conduct examinations that are focused on areas with a risk of material misstatement, taking into account the systems, policies, and procedures that will mitigate that risk and reduce the amount of work we must perform. In addition, we'll work with your staff to identify and resolve any audit, accounting, and reporting issues well in advance of year-end.

ACCOUNTING PROCEDURES AND INTERNAL CONTROL ASSESSMENT

As part of our risk assessment process, we'll review and assess the adequacy of Delhi Charter Township's accounting procedures and internal control structure for those transaction cycles involving account balances we conclude are material to Delhi Charter Township's financial statements. The systems and procedures documentation needed to support these assessments will be gathered from Delhi Charter Township and generated using specialized tools and forms that will help streamline the audit process. Once this information has been reviewed, our audit procedures will then include tests of transactions for all significant transaction cycles. The purpose of these tests is to allow us to place appropriate reliance on internal controls in order to streamline year-end testing procedures. These tests will have sample sizes large enough to allow us to understand the key controls and accounting procedures.

EFFICIENT AND COST-EFFECTIVE audit approach

The accounting procedures and internal controls assessment described above will be conducted by senior audit specialists. These assessments will supply additional support to our assessments of risk, prove the integrity of the information provided by these systems, and help determine the design of our tests of year-end balances. In addition, an information technology audit consultant will perform a review of the information technology general control environment of operations for the Township and tests certain operations in more detail. This person is a specialist in governmental systems and control.

These reviews will provide additional support to our assessment of risk, the integrity of the information provided by these systems, and will factor into the design of our tests of year-end balances. Also, these assessments will allow us to determine the extent we can utilize technology-based tools and specialized audit software in the performance of our work.

ANALYTICAL PROCEDURES

During the planning phase, we will use analytical procedures to help assess and reduce the risk associated with each audit segment, through ratio and fluctuation analysis. This will be done by comparing three years of trend history to current year results. In certain low-risk areas, we may conclude to rely on these 'Phase One Analytics' for our substantive work. In this case, we will develop further expectations for the current year balance from other audit sections and through conversations with management, and compare the actual results to this expectation. Any resulting difference that is not within an allowable range, will be tested through substantive tests of transactions.

AUDIT PROGRAMMING

The programming for the Delhi Charter Township audit will be specifically tailored at this time to the organization. In general, our audit programming will be the result of our assessments of risk, our determinations of materiality, and our ability to rely on accounting procedures and internal controls. Based on these factors, we will determine the extent and nature of the audit tests to be performed. The tests will consist primarily of verification of year-end balance examination of client-prepared analyses, third-party confirmations, and analytical review procedures.

COMMUNICATION

Communication during the planning process will be frequent. In addition to scheduled meetings, we'll provide frequent updates during the course of the engagement, and any audit issues will be discussed as they're identified.

EFFICIENT AND COST-EFFECTIVE
audit approach

PHASE TWO

AUTOMATED TOOLS TO BE USED

All of our staff are provided with a laptop computer and supporting hardware. All audit work is performed and documented using our proprietary audit software. Our auditors also have access to several technology-based tools, including Excel, Word, and IDEA audit software, as well as a number of other proprietary analytical tools. The extent to which these and other tools are used depends on the needs of the engagement and the results of our systems review. We'll use these tools to enhance the quality of our work, improve efficiency, and reduce the amount of work that the Delhi Charter Township's staff must do. Our experience has been that technology-based tools and software are generally most effective in the extraction and analysis of data, particularly in high-transaction activity areas.

SUBSTANTIVE TESTS OF TRANSACTIONS

We will substantively test balance sheet and revenue and expenditure accounts by evaluating the accounting process through a sample of individual transactions. Sample sizes will be determined based on our firm's internally developed statistical models. These models provide for different levels of assurance to be obtained based on multiple input factors such as population size, multiple strata, period of greatest risk, strength of the internal control environment, and size of individual transactions. Sample selection methodology will for the most part be based on a judgmental selection of items which are of particular interest. Sample sizes for the A-133 will be based on the new sampling guidance included in the 2009 *Government Auditing Standards* and Circular A-133 Audits - Audit Guide.

OTHER SUBSTANTIVE PROCEDURES

We perform other procedures to test various assertions. These tests include confirmation of balances, examining documents and records supporting a transaction or balance, tracing a transaction from a source document to the accounting records, recalculation, reconciliation, etc.

SUBSTANTIVE ANALYTICAL PROCEDURES

Our substantive analytical procedures include ratio analysis and fluctuation analysis, which incorporate audited inputs. We develop expectations based on the conversations with Delhi Charter Township staff, budgeted amounts, prior year trends, and through our knowledge of the industry. We compare current year results to our expectation to determine if other substantive testing needs to be performed. If variances between our expectation and actual results fall outside of our statistically determined tolerable range, other substantive procedures for the account balance will be performed. We utilize this type of analytical analysis extensively in our review of the income and expenditures of various funds.

EFFICIENT AND COST-EFFECTIVE
audit approach

REVIEWS

The various members of the audit team (manager, partner, and professional standards) complete their reviews of all work papers and financial statements. This includes review stage analytical procedures. At that point in time, we will also make draft versions of the report available to your management for review and comment.

STATE AND EVALUATE THE RESULTS

Our work papers contain documentation of all tests we perform and the results of those tests.

CONCLUDE ON AUDIT OBJECTIVES

We conclude, on each major section of the audit programs, as to whether audit objectives have been satisfied for the section.

COMMUNICATION

During Phase Two procedures, we will be in constant contact with you regarding any issues we have found and as to the progress of the audit. If desired by the Township, we will conduct a progress conference to summarize results of our audit up to the date of the conference.

DRAFT DELIVERABLES

Prior to finalizing our work, we'll meet with the management team to review draft copies of the financial statements, SAS 115 and 114 letters, and management letter. Our goal and intent is that all wording and presentation issues will be resolved before this meeting. We've found that this is not only more efficient, but it also avoids any prolonged delays due to issues that are easily resolved face-to-face.

PHASE THREE

CLOSING CONFERENCE

At the completion of our engagement, we will issue the final versions of the deliverable documents in both hard copy and electronic format. At this time we will present to the Delhi Charter Township Board of Trustees the results of the audit through a graphical presentation, along with the appropriate letters that focus on higher-level issues, as well as the information required by our professional guidelines.

ASSESS PERFORMANCE

Plante & Moran sets itself apart from other accounting firms by the service that we provide. Our attention to detail and attentiveness to our clients' needs are items that we hold in high regard. In order to make sure that we have met your expectations, we will meet with you after field work has been completed to assess where improvements can be made in the next year of the contract. You deserve the highest level of service and this is one of the things that we do to ensure we are exceeding your needs.

EFFICIENT AND COST-EFFECTIVE
audit approach

TIME ESTIMATES AND STAFF ASSIGNMENT

The following table presents our estimate of time that will be required for each significant segment of the engagement and the level of staff that will be assigned to the segment.

	Partners	Managers	Professional		Staff	Admin	Total
			Standards	Incharge			
Planning and Risk Assessment	5	10	2	10	-	-	27
Preliminary Procedures	-	15	-	5	10	-	30
Year-End Procedures	10	25	5	80	70	-	190
Deliver Audit Report and Assess Performance	5	10	-	5	-	20	40
Total time incurred (hours)	20	60	7	100	80	20	287

While it would not be economical to list all of the procedures here that our audit process entails, we hope that the above gives you a general idea of what you can expect from Plante & Moran's testing methodology.

EFFICIENT AND COST-EFFECTIVE
audit approach

SMOOTH TRANSITION

The task of changing auditors doesn't have to be a strain on your internal resources and staff or a burden to you and your team. Plante & Moran has developed a detailed transition process that allows the transition from your former auditor to happen quickly, efficiently, and seamlessly through effective communication with your staff and former auditors. Our clients often give us accolades after completing the initial year because they are so pleased with the ease of our process.

A high-level summary of our transition plan is outlined below.

0-15 days	0-15 days	0-30 days	0-45 days
Meet with Predecessor Auditors	Meet with Executive and Finance Teams	Administrative Matters	Risk Assessment and Audit Planning
<p>Prepare understanding of terms and conditions through executed engagement letter</p> <p>Plante & Moran communicates with predecessor auditor – discussion items to include:</p> <ul style="list-style-type: none"> • Any disagreements on accounting principles, financial statement disclosures, audit procedures, and other significant matters • Communications with management and/or the board/audit committee regarding fraud, illegal acts, and internal control-related matters • Integrity of management • Review of predecessor auditor's workpapers <p>Assure Plante & Moran independence</p>	<p>Introduce any additional engagement team members</p> <p>Discuss and finalize engagement expectations, relationship, and communication protocols</p> <p>Review and finalize the overall transition plan</p> <p>Coordinate with internal audit function, if applicable, to avoid duplication of audit effort</p>	<p>Develop protocols for billing accounting consultations outside scope of core financial statement audit, if any</p> <p>Establish appropriate connectivity to organization's intranet, if applicable</p> <p>Develop listing of organization's financial and management team to receive Plante & Moran's technical update information</p>	<p>Conduct audit planning event</p> <p>Evaluate Township's key systems and controls as follows:</p> <ul style="list-style-type: none"> • Documentation of internal control and procedures and controls relating to the annual and interim financial statement close processes • Evaluate the effectiveness of internal control at the entity level • Understand accounting estimation processes, including basis for determining significant adjustments, estimates, and accruals • Identify critical accounting policies • Perform walkthroughs of significant systems and processes (e.g., taxes, receivables and allowances, cash receipts, cash disbursements, purchases, and payroll) • Ensure launch of coordinated audit effort • Confirm all significant audit locations and applicable statutory audits • Confirm audit plan with identification of significant risks, reporting issues, and audit approach on a consolidated basis • Confirm with management key enterprise-related business risks and assess audit-related implications • Update understanding of systems and evaluate effectiveness

EFFICIENT AND COST-EFFECTIVE
audit approach

KNOWLEDGE AND EXPERIENCE IN FEDERAL AND STATE GRANTS, OMB CIRCULAR A-133, AND ARRA FUNDING

Plante & Moran is a recognized leader in the federal and state compliance auditing arena and currently performs over 400 such engagements annually—the second most in the nation. This expertise is even more important today with the focus on ARRA funding and the unique and complex reporting and monitoring rules that accompany these federal dollars. Our staff is trained in, and has significant experience performing, federal audits in accordance with OMB Circular A-133. This expertise means Delhi Charter Township will have ready access to knowledgeable staff who can provide quick answers and perform procedures whenever needed.

As you know, the federal government is funneling billions of dollars to public entities. Along with these dollars come unprecedented oversight and accountability efforts that will impact all recipients of these stimulus dollars regardless of the amount received.

Due to the importance that both the President and Congress are placing on these funds, they are subject to considerable scrutiny at all levels. Organizations' activities, as it relates to this federal funding, will be placed under a microscope.

GAO staff are now on site in 16 states, including Michigan, performing monitoring on the uses of Recovery Act funds and reviewing the approaches taken by the states and localities therein to ensure accountability. GAO is publishing bimonthly reports of these monitoring activities, which, to date, has mostly encompassed schools and the State itself, but will surely extend to local units of government as they continue to ramp up their use of the stimulus funds.

The Federal Audit Clearinghouse (FAC) is required by OMB implementing guidance to make available to the general public all single audit reports filed with the FAC for fiscal years ending September 30, 2009 or later. This means that any findings reported in your single audit will be made publically available.

As you can see, receiving ARRA funds can significantly change the playing field. With the expertise we have gained through performing the second most A-133 audits in the nation, we are well equipped to help you with single audit issues.

IDENTIFICATION OF POTENTIAL audit problems

ANTICIPATED AUDIT ISSUES

At the current time we do not foresee any significant audit problems. Our general approach to resolving problems centers around communication. Issues that are identified will be communicated to the appropriate individuals, which generally can then be worked through utilizing a team approach. Should problems arise during the course of the audit, we will work closely with Delhi Charter Township staff to resolve the problems and provide special assistance upon approval of Delhi Charter Township staff. Experts throughout Plante & Moran who may not be assigned to the Delhi Charter Township audit will also be available to assist with problem resolution, should the need arise. As a client of Plante & Moran, Delhi Charter Township has access to all the resources available within Plante & Moran and our contacts throughout the industry. We will not provide services that will impair our independence under rules set forth by the GAO.

REPORT

Format

The financial statements, management letter, and other deliverables will be prepared in a succinct yet descriptive format that is both eye catching and easy to read. In order to preserve the brevity of this proposal, we invite you to visit the following web sites where you will be able to review format of our deliverables for several of our existing clients:

City of East Lansing -

http://www.mi.gov/documents/treasury/332010EastLansingCity20091119_301712_7.pdf

City of Charlotte - http://www.mi.gov/documents/treasury/232010CharlotteCity20091123_302151_7.pdf

Charter Township of Meridian -

http://www.mi.gov/documents/treasury/331100MeridianChTwp20100617_325559_7.pdf

WE

Thank You

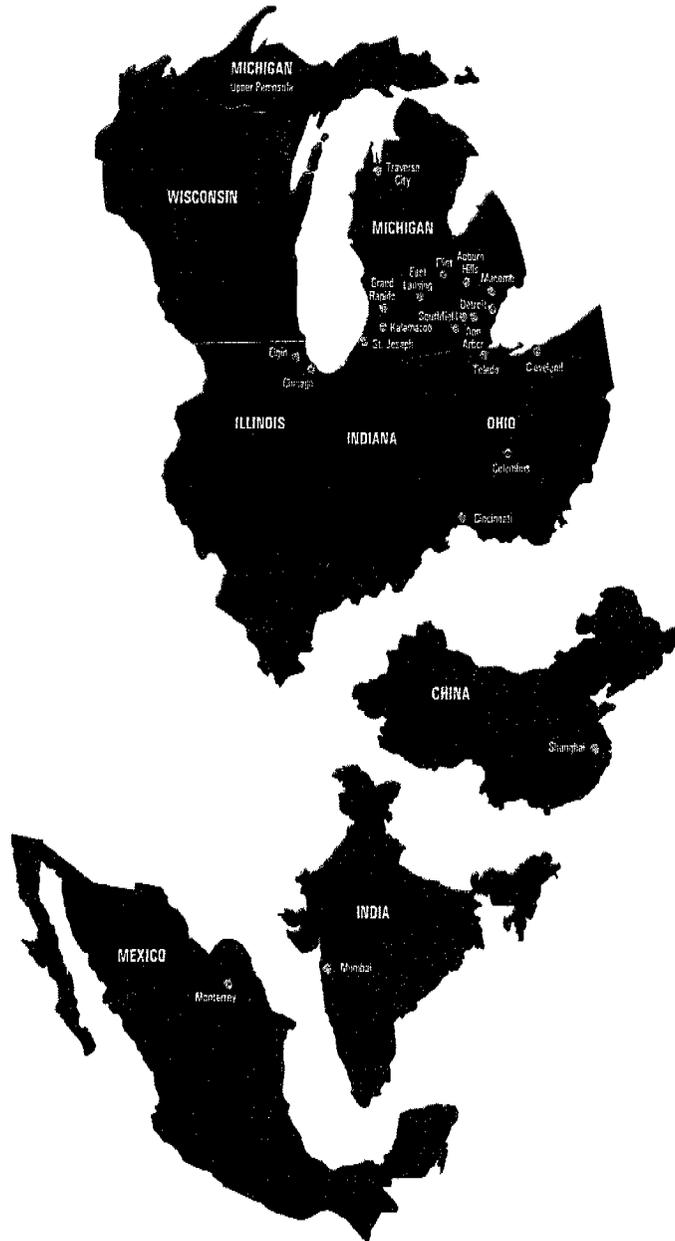
We'd like to thank you for the opportunity to meet with you and present this proposal. We're impressed with your organization, your commitment to the community, your integrity, and your values. Delhi Charter Township would be a highly valued and prestigious client of our firm, and we're delighted to have the opportunity to establish a long-term, mutually beneficial relationship with you. Our goals are to communicate well with you and exceed your service expectations.

PLANTE & MORAN
 appendix a - firm profile

Plante & Moran offers some unique advantages to consider, beginning with size. With more than 1,500 staff members with 226 partners and 21 offices throughout the Great Lakes Region, Monterrey, Mexico; Shanghai, China; and Mumbai, India, we provide our clients with access to the resources, experience, and depth of technical expertise of larger firms, coupled with the responsive, personal service and attention of smaller, local firms.

Plante & Moran serves a wide variety of industry groups; the following is a representative list of those sectors and the services we provide:

- Sectors**
- Government
 - Higher Education
 - K-12
 - Not-For-Profit
 - Private Equity Group
 - Senior Care & Living Services
 - Hospitals & Health Systems
 - Banks/Credit Unions
 - Dealerships
 - Manufacturers & Distributors
 - Construction
 - Real Estate
- Services**
- Accounting & Audit
 - Employee Benefits Consulting
 - Enterprise Risk Services
 - Financial Support
 - Operations Improvement
 - Forensic & Valuation Services
 - Restructuring & Turnaround
 - Strategy & Global Services
 - Organizational Development
 - Personal Assessment
 - Technology Consulting & Solutions



PLANTE & MORAN
 appendix a - firm profile

GOVERNMENT PRACTICE PROFILE

Benefits and Value Delivered

<input checked="" type="checkbox"/>	Leverageable Experience	Knowledge and experience base that anticipates your needs and provides valuable insight into factors that drive revenue generation, cost reduction, and operational efficiency
<input checked="" type="checkbox"/>	Senior-Level Involvement	Engagements staffed with experienced and senior personnel, partners, and senior managers with 12 to 35 years of governmental experience. Greater expertise, teamwork, synergy, and vested interest in your success
<input checked="" type="checkbox"/>	Lean Administrative Organization	Excellent cost/benefit relationship
<input checked="" type="checkbox"/>	Continuity of Staff	Higher staff retention rate than industry average results in more efficient service, deeper understanding of your organization
<input checked="" type="checkbox"/>	Timely Responsive Year-Round Service	Work completed on time and questions answered accurately and quickly
<input checked="" type="checkbox"/>	Team Members Experienced in Virtually Every Aspect of Local Government	Provide holistic solutions to your comprehensive financial, operational, facility, and technology needs
<input checked="" type="checkbox"/>	Proven leadership and reputation for outstanding service	We are the leader in governmental accounting in Michigan, and as one of the largest CPA firms in the nation, we have the resources needed to handle all of your present and future requirements in a close, personalized manner
<input checked="" type="checkbox"/>	Deep knowledge of serving a variety of government entities	Our clients include counties, cities, villages, townships, states, authorities, libraries, courts, road commissions, and other entities

PLANTE & MORAN
appendix a - firm profile

As a full-service professional services firm, Plante & Moran has developed many services (as listed below) in response to the needs of our clients.

FINANCE

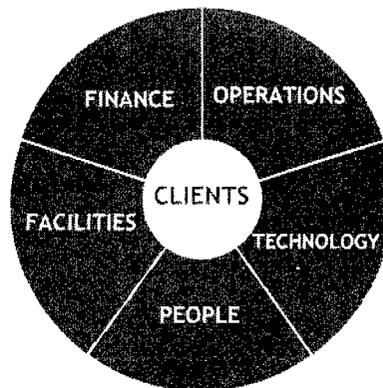
- Audits
- ARRA grant accounting
- Five-year financial projections
- Water/Sewer rate studies
- Fiscal sustainability reviews
- Investment consulting
- Fraud investigation
- Governmental accounting services

FACILITIES

- Site planning & selection
- Transaction management
- Strategic planning
- Sublease & disposition of assets
- Relocation planning & management

PEOPLE

- Organizational development
- Personnel assessment
- Employee benefits consulting



OPERATIONS

- Collaboration, shared services, & regionalization
- Organizational analysis
- Process improvement
- Public safety analysis
- Project feasibility analysis
- Employee benefits consulting
- Lean operations

TECHNOLOGY

- Software needs assessment & selection
- Software implementation management
- Technology assessment
- Strategic technology planning
- Technology outsourcing selection
- Contract negotiations
- Web development
- Communications & networking
- Security assurance
- Web development

PLANTE & MORAN
appendix a - firm profile

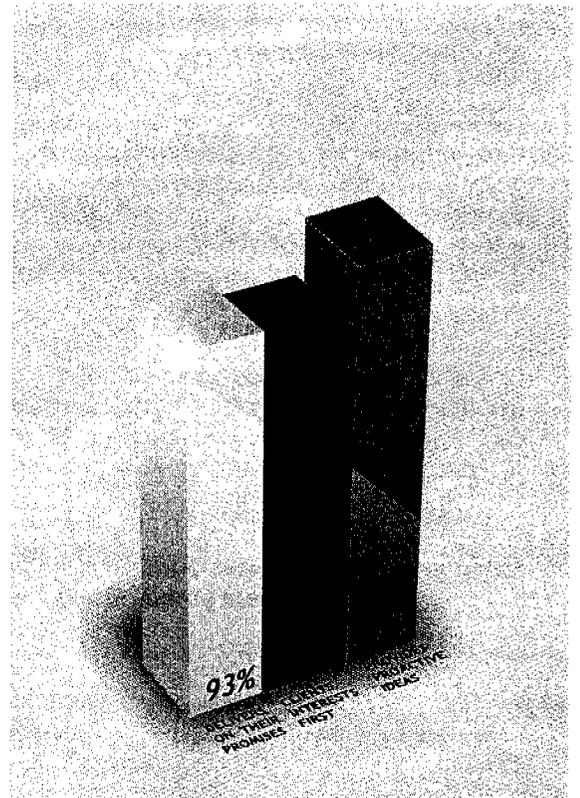
CLIENT SATISFACTION

Plante & Moran's ongoing Client Service Feedback Program allows us to collect, measure, and report how our clients evaluate the services we provide. The Client Service Feedback program is an independently conducted survey aimed at gathering thoughts on what our clients want from a service provider and to obtain actionable assessment about how we are serving them.

Our goal is to survey each client at least once during a three year period, but many of the firm's are surveyed each year.

Some highlights:

Plante & Moran understands my industry	100%
Plante & Moran delivers proactive ideas	97%
My Plante & Moran engagement team members have technical expertise in their disciplines	100%
My Plante & Moran engagement team understands my organization	100%
My Plante & Moran engagement team is proactive to my needs	99%
Plante & Moran may use me as a reference	94%



Plante & Moran delivers the highest staff retention rate of any of the top 100 accounting firms in the U.S., providing our clients with more continuity and ultimately, more efficient service delivery. We also use an independently administered client satisfaction survey process to ensure we measure our performance against your ongoing expectations.

*Based on responses from 2009-10 Client Satisfaction Survey.

PLANTE & MORAN
appendix a - firm profile

GOVERNMENTAL SERVICES PROFILE

For over 65 years, Plante & Moran, PLLC has been serving the unique financial, operational, and personnel needs of our governmental clients. From complex auditing requirements and enhanced technology options to strategic planning and employee benefits, Plante & Moran's depth and breadth of experience with the business issues of our governmental clients is unparalleled by any other firm.

Because of our commitment in this area, we have allocated significant firm resources to recruiting and training highly qualified professionals to serve governmental entities. We are also continually developing new products and services that are needed by our governmental clients. Our comprehensive firm resources and experience allow us to provide the specialized services that governmental entities require with the personal service and responsiveness of a smaller firm. That's something we at Plante & Moran, PLLC like to think of as "The Best of Both Worlds" and we think you will too.

Our Plante & Moran, PLLC staff members possess the academic credentials and objectivity necessary to accurately assess your needs. These attributes are combined with "real world" experience in the areas we serve to provide sound, practical business advice. In addition to solid government experience, many of our staff members have extensive background in private industry, which provides our clients with practical experience and innovative ideas.

Plante & Moran, PLLC has assumed a leadership role in providing consulting services to governmental entities. The range of services we provide are generally divided into the following areas:

- Financial Management Services
- Investment Assistance
- Technology Consulting and Solutions
- Telecommunications Analysis
- Operations Analysis
- Human Capital Management and Development
- Employee Benefits Consulting
- Organizational Planning and Development
- Financial Staffing

Our approach to each consulting engagement is structured to provide the services and level of professional support required to meet the individual needs of each client. Although we have developed well-defined methodologies for conducting consulting engagements, we do not attempt to impose a rigid structure onto each assignment. Rather, we gain an understanding of the fundamental challenges and opportunities of each client and then develop an approach that addresses those particular issues.

A complete list of services we are able to provide is available upon request.

Further, Plante & Moran offers live training sessions and webinars throughout the year to our clients and staff. These trainings will be made available - free of charge - to Delhi Charter Township staff who are seeking to attain continuing professional education (CPE) credits. See Appendix B.

appendix b - demonstrated industry leadership

We know that training dollars are tight in this challenging economic environment. As an added service to our clients, we are pleased to offer a variety of educational resources to help clients and council members stay up-to-date on emerging issues and regulations. Some webinars and seminars qualify for CPE credits. Topics include ideas for revenue generation, cost containment, operations improvement, leveraging investments in technology and real estate, as well as timely accounting and finance updates.

We publish the *Governmental Advisor* twice per year to keep clients up-to-date on governmental finance, technology, operations, and facilities issues. In each issue we share ideas and best practices for how governmental organizations can maximize limited resources to address current needs and chart a course for the future. Timely updates are also distributed via email as *Governmental Alerts*.

Universal Advisor provides timely business advice for all industry sectors to help address your organization's challenges and provide step-by-step instructions to help you get from where you are today to where you'd like to be, whether it's next month, next year, or five years from now.

Examples of Client Webinars & Seminars

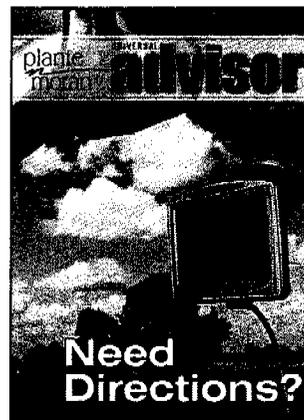
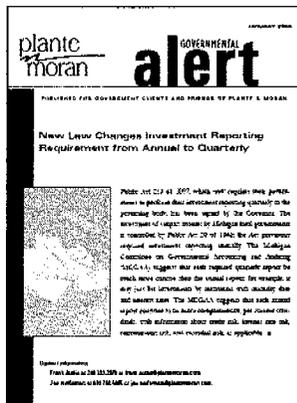
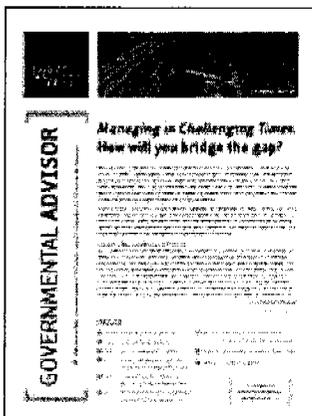
- Fiscal Sustainability Seminar
- Recommended Benefit Strategies During Uncertain Times of Healthcare Reform Webinar
- Ideas to Balance the Budget Webinar
- SharePoint as a Collaboration Platform: Discover the Possibilities Webinar
- ARRA Impact On Your Single Audit (Circular A-133)
- Credit Card Data Security Requirements for Local Governments
- Managing your IT Budget Webinar
- Financial Management Updates for Government Finance Professionals
- Improving an Organization's Performance Through IT Governance Webinar

Tools

- Find Your Path to Fiscal Sustainability
- Fiscal Distress Scorecard
- Revenue-Producing and Cost-Cutting Checklist for Local Units of Government in Michigan

Publications

- Governmental Advisor
- Universal Advisor
- Government Alerts



appendix b - demonstrated industry leadership

Plante & Moran is recognized as a leader in governmental accounting and consulting and we believe that our involvement with professional organizations is a key component of maintaining and growing our technical expertise. Our involvement with these organizations helps us stay on top of emerging issues which allows us to provide you, as a valued client, with the highest quality service you deserve and expect.

Our active participation in these organizations means that our team members are often asked to conduct training sessions at conferences and seminars, and have been asked to author numerous articles, presentations and studies. Our reputation in the industry and ability to maintain our status as a leader in the field is evidence of the commitment and dedication that Delhi Charter Township will receive.

FIRM PARTICIPATION IN NATIONAL PROFESSIONAL ORGANIZATIONS	NOTES
American Institute of CPAs (AICPA)	
Past Chair of the AICPA; current Board member	One of our partners served as the Chair of the AICPA in 2008; currently one of our partners serves on the Council.
Government Audit Quality Center (GAQC)	We were a founding member of the Quality Center, and served on the initial Executive Committee; one of our partners continues to serve on the Executive Committee
Government Expert Panel	One of our partners serves on the AICPA Government Expert Panel, which writes the state and local government audit guide, and responds to GASB exposure drafts
Governmental Accounting Standards Board (GASB)	
Due Process system	We actively respond to all significant proposals for new governmental accounting rules
Implementation Guides	One of our partners has assisted an editor to GASB Implementation Guides
Federal Single Audit Roundtable	Plante & Moran participates in the semiannual single audit roundtable to discuss current single audit issues with members from GAO, OMB and the various federal agencies. Our invitation is the result of the fact that we perform the second highest number of single audits of any firm in the country.

appendix b - demonstrated industry leadership

FIRM PARTICIPATION IN STATE LEVEL PROFESSIONAL ORGANIZATIONS	NOTES
Michigan State Board of Accountancy	Our government practice leader, Beth Bialy, is the Immediate Past Chair. Our partner Mike Swartz was just appointed to the Board by Governor Granholm in August 2010.
Michigan Committee on Governmental Accounting and Auditing (MCGAA)	One of our partners serves on this board, which advises the State Treasury Department on auditing and accounting requirements for all municipalities in the State of Michigan. As a result, he spends a considerable of time working with representatives of the Treasury Department's Local Audit and Finance Division
Michigan Government Finance Officers Association (MGFOA)	We participate in each of the following MGFOA committees:
<p style="text-align: center;">Legislative Committee</p>	This committee keeps up to date on new legislation affecting governmental units
<p style="text-align: center;">Accounting Standards Committee</p>	This committee analyzes and responds to all GASB exposure drafts; it also assists the State of Michigan in guidance provided to local units
<p style="text-align: center;">Technology Committee</p>	This committee provides guidance on technology improvements relevant to governmental units
<p style="text-align: center;">Professional Development Committee</p>	This committee administers all professional training for the MGFOA. We create and present much of the materials, including the popular "Back to basics" program
<p style="text-align: center;">Inter-Governmental Collaboration Committee</p>	This committee serves as a leader within the State on inter-governmental collaboration issues, generating white-paper concepts and promoting the issue of inter-governmental collaboration throughout the State.
<p style="text-align: center;">Past Member of the Board of Directors</p>	
Michigan Municipal League (MML)	
<p style="text-align: center;">Our firm was hired by the MML to determine the interaction between the Headlee Amendment and Proposal A</p>	A report was issued by the MML, authored by one of our partners, describing the plight of the Michigan Municipal Finance Model. Since this report was issued, we have been involved in many presentations to municipal groups throughout the State
<p style="text-align: center;">Advanced Weekender Program</p>	Plante & Moran conducts an annual workshop at the Advanced Weekender Program on the topic of inter-governmental collaboration in Michigan. This weekend seminar is intended for the seasoned elected official in Michigan, addressing complex and relevant topics such as this.

appendix b - demonstrated industry leadership

FIRM PARTICIPATION IN STATE LEVEL PROFESSIONAL ORGANIZATIONS	NOTES
Michigan Townships Association (MTA)	
Annual Education Conference	We regularly facilitate seminars for the MTA, including the annual Auditor Institute, as well as current topic seminars throughout the year
Michigan Association of Counties (MAC)	
Annual Education Conference(s)	We regularly facilitate seminars for MAC, including presentation on current topics of interest for the Annual Legislative and Summer Conference sessions
Michigan Association of CPAs (MACPA)	Plante & Moran regularly presents training to other CPA firms on governmental accounting, auditing, and reporting
Michigan Local Government Management Association (MLGMA)	We participate in each of the following MLGMA committees:
Professional Development Committee	Plante & Moran is the only non-local government member to serve on the Professional Development Committee. We provide perspective and guidance on issues facing current local government managers throughout the State
Annual Winter Institute Planning Committee	Plante & Moran is the only non-local government member to serve on the Annual Winter Institute Planning Committee. We provide perspective and guidance on topics of interest for local government managers throughout the State
Annual Education Conference(s)	We regularly facilitate seminars for the MLGMA, including presentation on current topics of interest for the Annual Winter Institute and Summer Workshop sessions

PLANTE & MORAN
appendix c - peer review report



November 9, 2007

To the Partners of
Plante & Moran, PLLC and
The Center for Public Company
Audit Firms Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Plante & Moran, PLLC (the firm) applicable to non-SEC issuers in effect for the year ended June 30, 2007. The firm's accounting and auditing practice applicable to SEC issuers was not reviewed by us since the Public Company Accounting Oversight Board (PCAOB) is responsible for inspecting that portion of the firm's accounting and auditing practice in accordance with PCAOB requirements. A system of quality control encompasses the firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of complying with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (the AICPA). The design of the system, and compliance with it, are the responsibilities of the firm. Our responsibility is to express an opinion on the design of the system, and the firm's compliance with that system based on our review.

Our review was conducted in accordance with standards established by the Peer Review Committee of the Center for Public Company Audit Firms and included procedures to plan and perform the review that are summarized in the attached description of the peer review process. Our review would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it since it was based on selective tests. Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice applicable to the non-SEC issuers of Plante & Moran, PLLC in effect for the year ended June 30, 2007, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA, and was complied with during the year then ended to provide the firm with reasonable assurance of complying with applicable professional standards.

As is customary in a peer review, we have issued a letter under this date that sets forth comments relating to certain policies and procedures or compliance with them. The matters described in the letter were not considered to be of sufficient significance to affect the opinion expressed in this report.

Clifton Gunderson LLP

Offices in 16 states and Washington, DC



PLANTE & MORAN
appendix c - peer review report

**Attachment to the Peer Review Report of Plante & Moran, PLLC
Description of the Peer Review Process**

Overview

Firms enrolled in the AICPA Center for Public Company Audit Firms (the Center) Peer Review Program have their system of quality control periodically reviewed by independent peers. These reviews are system and compliance oriented with the objectives of evaluating whether:

The reviewed firm's system of quality control for its accounting and auditing practice applicable to non-SEC issuers has been designed to meet the requirements of the Quality Control Standards established by the AICPA.

The reviewed firm's quality control policies and procedures applicable to non-SEC issuers were being complied with to provide the firm with reasonable assurance of complying with professional standards.

A peer review is based on selective tests and directed at assessing whether the design of and compliance with the firm's system of quality control for its accounting and auditing practice applicable to non-SEC issuers provides the firm with reasonable, not absolute, assurance of complying with professional standards. Consequently a peer review on the firm's system of quality control is not intended to, and does not, provide assurance with respect to any individual engagement conducted by the firm or that none of the financial statements audited by the firm should be restated.

The Center's Peer Review Committee (PRC) establishes and maintains peer review standards. At regular meetings and through report evaluation task forces, the PRC considers each peer review, evaluates the reviewer's competence and performance, and examines every report, letter of comments, and accompanying response from the reviewed firm that states its corrective action plan before the peer review is finalized. The Center's staff plays a key role in overseeing the performance of peer reviews working closely with the peer review teams and the PRC.

Once the PRC accepts the peer review reports, letters of comments, and reviewed firms' responses, these documents are maintained in a file available to the public. In some situations, the public file also includes a signed undertaking by the firm agreeing to specific follow-up action requested by the PRC.

Firms that perform audits or play a substantial role in the audit of one or more SEC issuers, as defined by the Public Company Accounting Oversight Board (PCAOB), are required to be registered with and have their accounting and auditing practice applicable to SEC issuers inspected by the PCAOB. Therefore, we did not review the firm's accounting and auditing practice applicable to SEC issuers.

Planning the Review for the Firm's Accounting and Auditing Practice Applicable to Non-SEC Issuers

To plan the review of Plante & Moran, PLLC, we obtained an understanding of (1) the nature and extent of the firm's accounting and auditing practice, and (2) the design of the firm's system of quality control sufficient to assess the inherent and control risks implicit in its practice. Inherent risks were assessed by obtaining an understanding of the firm's practice, such as the

PLANTE & MORAN
appendix c - peer review report

industries of its clients and other factors of complexity in serving those clients, and the organization of the firm's personnel into practice units. Control risks were assessed by obtaining an understanding of the design of the firm's system of quality control, including its audit methodology, and monitoring procedures. Assessing control risk is the process of evaluating the effectiveness of the reviewed firm's system of quality control in preventing the performance of engagements that do not comply with professional standards.

Performing the Review for the Firm's Accounting and Auditing Practice Applicable to Non-SEC Issuers

Based on our assessment of the combined level of inherent and control risks, we identified practice units and selected engagements within those units to test for compliance with the firm's system of quality control. The engagements selected for review included engagements performed under the Government Auditing Standards, and audits of Employee Benefit Plans. The engagements selected for review represented a cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagement reviews included examining working paper files and reports and interviewing engagement personnel.

The scope of the peer review also included examining selected administrative and personnel files to determine compliance with the firm's policies and procedures for the elements of quality control pertaining to independence, integrity, and objectivity; personnel management; and acceptance and continuance of clients and engagements. Prior to concluding the review, we reassessed the adequacy of scope and conducted a meeting with firm management to discuss our findings and recommendations.

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appendix d - public sector clients of plante & moran

As mentioned elsewhere in this document, our client roster includes over 370 governmental entities, 200 public school districts, 80 colleges and universities, and 560 not-for-profit entities across the country. Below is a sample of the public sector clients we serve in Michigan.

CITIES, TOWNSHIPS, AND VILLAGES

Genesee County

City of Burton
City of Clio
City of Davison
Davison Township
Fenton Township
City of Flint
Flint Township
Flushing Township
Township of Grand Blanc *
City of Mt. Morris
Township of Mt. Morris
City of Swartz Creek
Thetford Township
Vienna Township

Macomb County

City of Center Line
Chesterfield Township
Township of Clinton
City of Eastpointe
City of Fraser
City of Grosse Pointe *
City of Grosse Pointe Woods *
Township of Lake
Township of Macomb
City of Mt. Clemens
City of Richmond
City of Roseville
Township of Shelby
City of St. Clair Shores *
City of Sterling Heights *
Township of Washington

Ingham County

City of East Lansing
Meridian Charter Township

Oakland County

City of Auburn Hills
City of Berkley
Village of Beverly Hills
City of Birmingham *
City of Bloomfield Hills
City of Farmington
City of Farmington Hills
City of Hazel Park
Township of Highland
City of Huntington Woods
Township of Independence
City of Lathrup Village
City of Madison Heights *
Township of Milford
Village of Milford
Township of Orion
City of Rochester Hills *
City of Southfield
City of South Lyon
Township of Waterford
Township of West Bloomfield
City of Wixom *

Wayne County

City of Belleville
Township of Brownstown
Township of Canton *
City of Dearborn *
City of Dearborn Heights
City of Detroit
City of Garden City
City of Gibraltar
Township of Grosse Pointe
City of Grosse Pointe Farms
City of Grosse Pointe Park
City of Hamtramck
City of Harper Woods
City of Highland Park
Township of Huron
City of Lincoln Park
City of Livonia
City of Melvindale
City of Northville
Township of Northville
Township of Plymouth
Township of Redford
City of Riverview
City of Rockwood
City of Romulus
City of Southgate
City of Taylor
City of Trenton
Township of Van Buren
City of Westland
City of Wyandotte

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PLANTE & MORAN
appendix d - public sector clients of plante & moran

CITIES, TOWNSHIPS, AND VILLAGES (CONTINUED)

OTHER

Township of Bedford
Township of Benton
City of Benton Harbor
Village of Berrien Springs
City of Brighton
City of Buchanan
Village of Cassopolis
City of Charlotte
City of Chelsea
Township of Clay
City of Coloma
Township of Coloma
Village of Eau Claire
Township of Emmett

Township of Hamburg
City of Harbor Beach
Township of Keeler
Township of Marshall
City of Monroe
City of Owosso
Township of Pokagon
City of Port Huron *
Salem Township
City of Saline
Township of Scio
Township of Sylvan
Tyrone Township
City of Watervliet

*CAFR

appendix d - public sector clients of plante & moran

COUNTIES AND OTHER GOVERNMENTAL UNITS

COUNTIES

Genesee County *
Livingston County
Oakland County *
Wayne County *

COUNTY ROAD COMMISSIONS AND OTHER RELATED ENTITIES

Berrien County Road Commission
Oakland County Road Commission
Macomb County Road Commission
Monroe County Road Commission
Washtenaw County Road Commission
Michigan County Road Commission Self-Insurance Pool *
County Road Association of Michigan
County Road Association Self-Insurance Fund (CRASIF)

STATE OF MICHIGAN

Michigan Municipal League
Michigan State Housing Development Authority
State Bar of Michigan
State of Michigan 401(k) Plan

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PLANTE & MORAN

appendix d - public sector clients of plante & moran

COUNTIES AND OTHER GOVERNMENTAL UNITS (CONTINUED)

LIBRARIES

Auburn Hills Library
Baldwin Public Library
Bloomfield Township Public Library
Brandon Public Library
Bridgman Public Library
Canton Public Library
Clio-Vienna Library
Farmington Community Library
Flint Public Library
Grosse Pointe Public Library
Hazel Park Memorial Library
Kalamazoo Public Library
Northville District Library
Redford District Library
Saline District Library
Shiawassee District Library
West Bloomfield Township Public Library
Willard Library
Wixom Public Library

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appendix d - public sector clients of plante & moran

COUNTIES AND OTHER GOVERNMENTAL UNITS OTHER

Alpena Power
Battle Creek Unlimited, Inc.
Benton Harbor-St. Joseph Joint Sewage Disposal Board
Buchanan Dial-A-Ride
Capital Regional Airport Authority
Central Wayne County Sanitation Authority
Coloma Cemetery Board
Conference-Western Wayne
Davison Downtown Development Authority
Davison Local Development Finance Authority
Davison Richfield Area Fire Authority
Davison Richfield Senior Citizens Authority
Detroit Retirement Systems
Downriver Community Conference
Downriver Mutual Aid
Downriver (Algonac) Recreation Commission
East Lansing-Meridian Water and Sewer Authority
Elderly Housing Corporation of Westland
City Council of Flint
Flint DDA

Genesee County *
Genesee County Drain Commission
Genesee County Health Department
Genesee County 911 Consortium
Genesee County Self Insurance Pool Trust
Genesee-Lapeer-Shiawassee Region
Genesee Metropolitan Planning Commission
Grand Blanc District Library Commission
Grand Traverse Fire Department
Grosse Pointes-Clinton Refuse Disposal Authority
Hartford Fire Board
Henry McMorran Memorial Auditorium Authority

Livingston County
Livingston, Jackson and Washtenaw Counties

Mackinac Bridge Authority
Macomb County Zoological Authority
Michigan Association of Public Employees Retirement Systems (MAPERS)
Midland City and County Joint Building Authority
Nankin Transit Commission
Northville Community Recreation Commission

Oakland County *
Oakland County Local Development Company
Oakland County Zoological Authority
Older Person's Commission (Rochester Hills)
Pontiac Retirement Systems
Resource Recovery and Recycling Authority of Southwest Oakland County
Rochester-Avon Recreation Authority
Saline Area Fire Department
Southeast B C Landfill
Southeast Macomb Sanitary District
Southeast Michigan Council of Governments (SEMCOG)
Southeast Oakland County Resource Recovery Authority (SOCRRA)
Southeastern Oakland County Water Authority (SOCWA)
South Huron Valley Utility Authority
South Macomb Disposal Authority
Southwest Oakland Cable Commission
SW Barry County Sewer & Water Authority
Suburban Mobility Authority for Regional Transportation (SMART)
City of Warren Retirement System
Washington & Bruce Township Parks & Recreation
Washington & Bruce Township Star Transportation

Wayne County *
Wayne County Airport Authority *
Wayne County Land Bank Corporation
West Bloomfield Parks and Recreation Commission
Western Townships Utilities Authority
Western Wayne County Narcotics Unit
Wyandotte Municipal Service Commission

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appendix d - public sector clients of plante & moran

COUNTIES AND OTHER GOVERNMENTAL UNITS

DISTRICT COURT CLIENTS OF PLANTE & MORAN

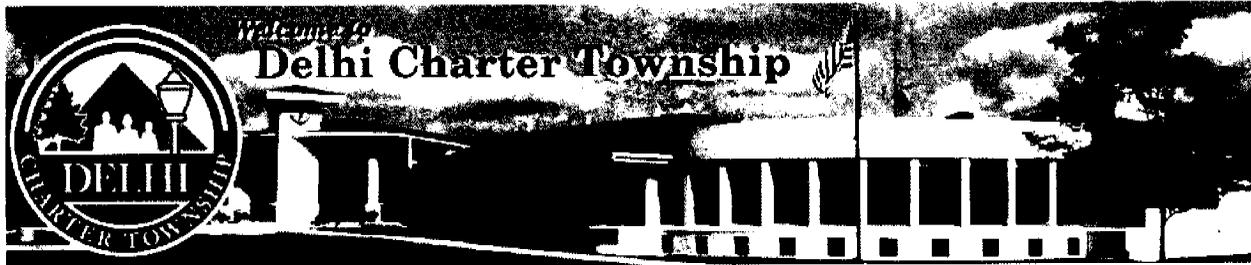
- | | |
|--|--|
| District Court Funds of District No. 35
Townships of Canton, Northville, Plymouth
and Cities of Northville and Plymouth,
Michigan | District Court Funds of District No. 27,
Division No. 2
City of Riverview, Michigan |
| District Court Funds of District No. 41B
Charter Township of Clinton, Michigan | District Court Funds of District No. 39
City of Roseville, Michigan |
| District Court Funds of District No. 20
City of Dearborn Heights, Michigan | District Court Funds of District No. 40
City of St. Clair Shores, Michigan |
| District Court Funds of District No. 47
City of Farmington, Michigan | District Court Funds of District No. 28
City of Southgate, Michigan |
| District Court Funds of District No. 21
City of Garden City, Michigan | District Court Funds of District No. 41A
City of Sterling Heights, Michigan |
| District Court Funds of District No. 32A
City of Harper Woods, Michigan | District Court Funds of District No. 23
City of Taylor, Michigan |
| District Court Funds of District No. 16
City of Livonia, Michigan | District Court Funds of District No. 18
City of Westland, Michigan |
| District Court Funds of District No. 17
Charter Township of Redford, Michigan | District Court Funds of District No. 27,
Division No. 1
City of Wyandotte, Michigan |
| District Court Funds of District No. 25
City of Lincoln Park, Michigan | District Court Funds of District No. 48
Cities of Bloomfield Hills and Birmingham
Townships of West Bloomfield and
Bloomfield, Michigan |
| District Court Funds of District No. 19
City of Dearborn, Michigan | District Court Funds of District No. 51
Township of Waterford, Michigan |
| District Court Funds of District No. 26
City of River Rouge, Michigan | |
| District Court Funds of District No. 34
City of Romulus, Michigan | |

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MASTER COPY

Technical Proposal

**Proposal To Provide
Professional Auditing Services For**



**For The Fiscal Years Ending
December 31, 2010, 2011, 2012, 2013, and 2014**

Prepared by:



**Maner Costerisan
2425 E. Grand River Avenue, Suite 1
Lansing, Michigan 48912**

**Contact: Jeffrey C. Stevens, CPA, CITP
Vice President & Principal
Phone (517) 886-9545
email: jstevens@manercpa.com
Submitted: August 18, 2010
Proposal Effective for Sixty Days**

Table of Contents

Transmittal Letter.....	1
Independence.....	2
License to Practice in Michigan.....	3
Firm Qualifications and Experience.....	4 - 5
Partner, Supervisory and Staff Qualifications and Experience.....	6 - 11
Prior Engagements with Delhi Charter Township.....	12
Similar Engagements with Other Government Entities.....	13
Specific Audit Approach.....	14 - 18
Identification of Anticipated Potential Audit Problems.....	19
Reports.....	20
Additional Data.....	21 - 24
Peer Review Report.....	25 - 27

August 18, 2010

Marian Frane, CPA
Delhi Charter Township
2074 Aurelius Road
Holt, Michigan 48864

Dear Ms. Frane:

Thank you for the opportunity to present our proposal to provide audit services to Delhi Charter Township for the years ending December 31, 2010, 2011, 2012, 2013 and 2014. We look forward to the opportunity to work with you and the Township again.

This proposal focuses on considerations which are important in the selection of an independent accounting firm. We will emphasize our capability to provide you with quality services and our commitment to effectively and efficiently fulfill the requirements of this engagement and your continuing accounting, tax and business planning needs. We believe the information contained in this proposal will demonstrate to you that Maner Costerisan will serve your needs more completely than any other firm.

We propose to audit Delhi Charter Township in accordance with auditing standards generally accepted in the United States of America. As a result of our audit, we will express an opinion on the Township's financial statements as they conform to accounting principles generally accepted in the United States of America and the Michigan Department of Treasury's Uniform Reporting Format for Financial Statements for Counties and Local Units of Government.

I, Jeffrey C. Stevens, CPA, Vice President and Principal, am authorized to make representations for the firm. My address and phone number are Maner Costerisan, 2425 E. Grand River Avenue, Suite 1, Lansing, Michigan, 48912, (517) 323-7500. I am also authorized to bind Maner Costerisan.

All of our efforts are directed toward fulfilling your needs with the highest degree of quality. We believe in conducting an engagement in a manner that will cause the least disruption to your office. We have included our most recent peer review report. We again did not receive a letter of comments.

I would be happy to meet with you to discuss any questions you may have about our proposal or our firm.

Very truly yours,



Jeffrey C. Stevens, CPA, CITP
Vice President and Principal

Engagement Fees



Below is a summary of costs for the proposed services detailed in the Technical Proposal.

Year Ending	<u>Amount</u>
2010	<u>\$ 18,000</u>
2011	<u>\$ 18,300</u>
2012	<u>\$ 18,600</u>
2013	<u>\$ 18,900</u>
2014	<u>\$ 19,200</u>

Additional annual amount should a single audit be necessary in those years: \$3,900. This assumes the Township has one major program and is a low-risk auditee.

	<u>Estimated Hours</u>	<u>Standard Hourly Rates</u>	<u>Quoted Hourly Rates</u>	<u>Total</u>
Partners	15	\$220 - \$265	\$ 200	\$ 3,000
Senior Manager	88	\$150 - \$160	\$ 100	8,800
Manager & Staff	80	\$ 85 - \$145	\$ 70	5,600
Support Staff	12	\$ 85	\$ 50	600
Total	<u>195</u>			<u>\$ 18,000</u>

The above fee is predicated on Delhi Charter Township's staff preparing all work papers as requested, preparing necessary confirmations and assisting in pulling invoices, check copies and gathering other information as requested. Our fees are subject to revision only if unforeseeable circumstances are encountered. In that unlikely event, we will discuss the matter with you before incurring any additional costs so that mutually acceptable revisions can be made.

Independence



Maner Costerisan is independent with regards to the Delhi Charter Township and all component units of the Township. We meet all the independence requirements of Generally Accepted Auditing Standards and Government Auditing Standards in relation to Delhi Charter Township and all component units of the Township. We affirm that we will follow the AICPA Interpretation 501-3. The Firm will give the Township written notice of any professional relationships entered into during the period of this agreement which would impact the independence of, or relationship with, the Delhi Charter Township.

License to Practice in Michigan



Maner Costerisan is a licensed and insured CPA firm in the State of Michigan. All professional staff meeting State of Michigan requirements are licensed to practice in Michigan and meet or exceed the governmental accounting continuing professional education requirements.

Firm Qualifications and Experience



Maner Costerisan was founded in the early 1900s. Since that time, we have grown into the largest local accounting firm in Mid-Michigan and we are recognized as a leader in conducting traditional and non-traditional services in the region. Maner Costerisan is a single office firm which maintains all of its resources under one roof. The immediate access to our experts and engagement team results in increased efficiencies and faster completion times for our engagements. In addition, our Alliance with BDO USA, LLP provides us easy access to additional professional and technical resources.

Maner Costerisan is a licensed and insured CPA firm in the State of Michigan. Maner Costerisan has 37 licensed certified public accountants (CPAs) on staff. All professional staff meeting State of Michigan requirements are licensed to practice in Michigan.

The firm consists of more than 75 individuals, including 17 principals. Most staff join our firm immediately after college through a very selective recruitment program. Our professional staff is highly trained to provide quality services to organizations and related entities in areas of accounting, taxation, and consulting. Professional training is maintained by staff members through participation in and presentation of educational programs conducted both in-house by our firm and sponsored by national, state, and local professional societies and associations.

Maner Costerisan is a charter member of two sections of the American Institute of Certified Public Accountants: 1) Private Companies Practice Section and 2) SEC Practice Section. Our firm has participated in the AICPA Peer Review Program of the Private Companies Practice Section and the SEC Section. The objectives of this program are to continuously improve the quality of CPA services by establishing strict standards for quality reviews. We are the only Lansing-area office to have received an "unqualified peer review" during every review since the inception of the program, the most recent in March 2008. In addition, we have not received a letter of comment for findings during our past four reviews. Additionally, we have voluntarily become charter members of the AICPA - Government Audit Quality Center (GAQC) and comply with their membership requirements. The Center is a national community of CPA firms that demonstrate to governmental audit quality and raise awareness about the important governmental audits. The Center provides members with best practice guidelines and tools CPAs need to perform quality governmental audits to better serve their clients. Members of the Center demonstrate their commitment by volunteering to adhere to Center membership requirements, including designating persons responsible for its governmental practice, establishing quality programs, performing annual internal inspection procedures and making firm's peer review report findings publicly available.

We have specific township experience and have served as the audit firm for local townships for over 30 years. We provide timely advice on important matters. We are not just auditors, we are members of your team actively looking out for your organization's welfare. We have met the test of time providing quality service. The importance of the institutional knowledge we have gained over the years cannot be overemphasized. We have a long history of working with organizations like yours and believe we are the best firm to service your needs. Our clients have come to expect the diversity of services they would find at a larger firm while getting the personal attention of a smaller firm. This is our strength which stems from a highly professional and dynamic staff of more than 75 employees.

Firm Qualifications and Experience



Maner Costerisan is dedicated to excellence in our accounting and auditing practice. Our quality control procedures include the following:

- *Assignment and Training of People* – We schedule professionals only to engagements for which they have the necessary background and training. Those without the necessary background are trained before an assignment.
- *Supervision* – Our engagement teams are subject to a “chain of supervision” over all the work performed. All audit work papers are reviewed by the person supervising the preparer of the work papers. The reviewers write review comments, as appropriate, for the preparers to clear. The reviewers have to agree with the manner in which such comments are cleared.
- *Engagement Manager and Partner Review* – Managers and shareholders assigned to engagements review the audit work papers and reports. Specifically, the managers and engagement principals review all work papers supporting our reports.
- *Pre-Issuance Review* – All reports on audited financial statements are reviewed before issuance by an independent principal who, along with the engagement principal, has significant experience in the industry. This provides assurance that our audit reports conform to the latest developments in professional standards.
- *Client Management Review* – Our engagement principal and/or manager review all draft reports with client management before finalizing the reports.

These quality control procedures have served us well on all of our engagements and we intend to use the same should we become the successful awardee.

Maner Costerisan has not received any citations for substandard audit services.

Our most recent peer review report, pages 25 - 27, was issued for the year ended March 31, 2008 and dated June 11, 2008.

Engagement Team



Jeffrey C. Stevens, CPA, CITP
Vice President, Engagement Principal – Assurance Services

Jeff joined Maner Costerisan in 1983. As Vice President, Director of the Business Solutions and Technology Department, and Assurance Services Principal he brings a diverse perspective on providing solutions to meet his clients' business needs for their unique situations. In his day-to-day roles, Jeff provides assurance and consulting services to closely-held businesses, nonprofit organizations and governmental entities. In addition, he provides litigation support to attorneys including expert witness testimony on business and personal damage claims. Within the Business Solutions and Technology Department, Jeff often assists with the implementation of new software to help improve organizations' effectiveness and efficiency. He also helps enhance clients' financial reporting systems to improve the information they receive on their internal business operations, allowing them to make critical, informed decisions on how to best run their organizations. Jeff has degrees in both accounting and data processing, giving him a unique perspective on providing business solutions that meet clients' needs. He is a graduate of Ferris State University and has Certificates of Educational Achievement in both Governmental Accounting and Auditing and Non-Profit Accounting and Auditing. He is a Certified Information Technology Professional. Jeff is a member of the American Institute of Certified Public Accountants' Information Technology Membership Section and the Business Valuation and Forensic and Litigation Support Section.

Education & Certifications

- Ferris State University, Bachelor of Science in Business, Accountancy
- Ferris State University, Bachelor of Science in Business, Data Processing
- Certified Public Accountant
- Certificate of Educational Achievement in Governmental Accounting and Auditing
- Certificate of Educational Achievement in Not-for-Profit Accounting and Auditing

Recent Government-Related Continuing Education

2009	MSBO Business Conference
1986-2010	MACPA Governmental Accounting and Auditing Conference
1986-2010	Maner Costerisan Governmental and Single Audit Update
2006-2008	Implementing the New Risk Assessment Standards
2007-2008	CCH Engagement - Paperless Audit Workpapers
2007-2008	Government Accounting and Reporting
2007	SAS 112 and 113
2006	Auditing Standards Update
2005	Annual Conference on IT Audits and Controls
2004-2005	Governmental and Nonprofit Annual Update

Engagement Team



Other Relevant Continuing Education

ACFE Fraud Conference
AICPA National Conference on Fraud/Forensic Accounting
AICPA National Advanced Litigation Services Conference

Articles Written

Developing a Strategic Technology Plan, *The Greater Lansing Business Monthly*
Business Software Upgrades, *The Greater Lansing Business Monthly*

Information Technology Education/Experience

AICPA IT Considerations for the Risked Based Auditing Standards
AICPA Technology Conference

Recent Seminars Taught

2010 Maner Costerisan: How Technology Can Prevent Fraud
2010 Michigan Association of REALTORS® - Taking Command of Your Financial Safeguards
2009 Michigan School Business Officials: Using Technology in the Audit Process
2008 MSAE – Technology Policies as it Relates to Productivity
2008 Maner Costerisan: Red Flag Rules
2008 Power of We Consortium: 2008 AICPA Top Technology Initiatives
2008 Michigan Association of Insurance Agents: Building Bridges to Success: 2008 AICAP Top Technology Initiatives
2008 Michigan Institute of Educational Management: Considerations for Developing Your Business Continuity Plan
2007 Maner Costerisan: Payroll and 1099 Tax Changes
2007 Lansing Regional Chamber of Commerce: Making Technology Work for You...Surviving & Thriving in a Tough Economy
2006 Maner Costerisan: Identity Theft: Who Would Want to be Me
2006 Maner Costerisan: Business Process Improvement
2005 Maner Costerisan: Top Five Financial Systems Issues Faced by Not-For-Profits
2005 Maner Costerisan: Data Retention - What Information Should You Retain
2005 Maner Costerisan: Backing Up Your Data - Points to Remember

Memberships

American Institute of Certified Public Accountants
Michigan Association of Certified Public Accountants
AICPA Forensic and Valuation Services
AICPA Management Consulting Services Division
AICPA Information Technology Membership Section
Certified Information Technology Professional
Lansing Community College Accounting Advisory Committee

Engagement Team



Bruce J. Dunn, CPA, CGFM
President, Consulting Principal – Assurance Services

Bruce currently serves as the Firm's President and was previously the Firm's Director of Audit Services. He specializes in auditing and is well known for his service to governmental organizations, not-for-profit organizations, and closely-held corporations and, in addition, provides peer review services for other certified public accounting firms. He is a graduate of Western Michigan University with a bachelor's degree in business administration, majoring in accounting. He has been with Maner Costerisan since his graduation in 1979.

Bruce is a member of the American Institute of Certified Public Accountants, Michigan Association of Certified Public Accountants, Municipal Finance Officers Association, Government Finance Officers Association, Association of Governmental Auditors, Michigan (MDE) 1022 Accounting Manual Committee, Michigan (MDE) Single Audit Advisory Council – Charter Member, and Grand Ledge Rotary Club (president in 2001/2002). Additionally, he is a past board member of the Lansing Jaycees and past president of Highfields, Inc., an organization serving disadvantaged youth.

Education & Certification

- 1979 Western Michigan University, Bachelor of Science Degree in Accountancy, Minor in Business Administration
- Certified Public Accountant (CPA)
- Certified Government Financial Manager (CGFM)

Government-Related Continuing Education

2010 AICPA National Governmental Conference
1985-2010 MACPA Spring Governmental Accounting and Auditing Conference
1995-2010 MSBO School District Seminar
1990-2009 AICPA OMB Circular A-133
1989-2009 AICPA Compliance Auditing

Government-Related Teaching

2006-2009 MSBO - Statewide GASB 34 Implementation Seminar
2000 Northern Michigan University Workshop

Engagement Team



Memberships

Michigan School Business Officials
Central Michigan School Business Officials
Municipal Finance Officers Association
Government Finance Officers Association
American Institute of Certified Public Accountants
Michigan Association of Certified Public Accountants
Association of Governmental Auditors
Michigan (MDE) 1022 Accounting Manual Committee
Michigan (MDE) Single Audit Advisory Council - Charter Member
Assn. of School Business Officials Panel Reviewer
Internal Education Services Committee

Engagement Team



*Jeffrey L. Staley, CPA
Senior Manager
Audit Department*

Jeff is a senior manager in the audit department and has been with Maner Costerisan since his graduation in 2000. Jeff is a graduate of Albion College and is a member of the American Institute of Certified Public Accountants and the Michigan Association of Certified Public Accountants. He is currently the senior manager in charge of the audit of the Charter Township of Delta and Woodhull Township.

Government-Related Continuing Education

2000-2010	MACPA Spring Governmental Accounting and Auditing Conference
2000-2010	MSBO School District Seminar
2002-2004	GASB #34 Seminars

Memberships

American Institute of Certified Public Accountants (AICPA)
Michigan Association of Certified Public Accountants (MACPA)

Engagement Team



*Steven P. Piesko, CPA
Senior Manager
Audit Department*

Steve is a senior manager in the Audit Department and has ten years of experience auditing governmental organizations. Steve is currently senior manager on several governmental audit engagements. He graduated from Michigan State University and he is a member of the American Institute of Certified Public Accountants, the

Michigan Association of Certified Public Accountants and Central Michigan School Business Officials.

Government-Related Continuing Education

2000-2010	MACPA Spring Governmental Accounting and Auditing Conference
2000-2010	MSBO School District Seminar
2002-2006	GASB #34 Seminars
2002-2009	Single Audit Seminars
2000-2010	Maner Costerisan Governmental and Single Audit Seminars

Memberships

American Institute of Certified Public Accountants (AICPA)
Michigan Association of Certified Public Accountants (MACPA)
Central Michigan School Business Officials (CMSBO)
Michigan School Business Officials (MSBO)

**Prior Engagements with
Delhi Charter Township**



We were Delhi Charter Township's auditors for almost 15 years. The last year we performed the audit was for the year ended December 31, 2003. Two of the engagement team members listed above have extensive past experience working with Delhi Charter Township (e.g., Jeff Stevens and Steve Piesko). In addition to our past experience with the Township, we have also worked with the Township's Director of Accounting at some of her previous places of employment.

Similar Engagements with Other Government Entities



Description of your local office governmental and township experience.

As noted previously, Maner Costerisan devotes more than 20 professionals to servicing governmental organizations. We service more than 40 governmental clients. The importance of the institutional knowledge we have gained over the years cannot be overemphasized. We have a long history of working with governments and believe we are the best firm to service your needs.

Charter Township of Delta
7710 West Saginaw
Lansing, Michigan
Audit Services Provided
Total hours: approximately 400

Mr. Jeff Anderson
Controller
(517) 323-8500
Most Recent Year: December 31, 2009
Audit Principal/Manager: Lator, Staley

Handy Township
135 N. Grand River
P. O. Box 189
Fowlerville, Michigan
Audit Services Provided
Total hours: approximately 280

Ms. Laura Eisele
Township Clerk
(517) 223-3228
Most Recent Year: June 30, 2009
Audit Principal/Manager: Piesko, Staley

Oneida Charter Township
11041 Oneida Road
Grand Ledge, Michigan
Audit Services Provided
Total hours: approximately 170

Mr. David Carpenter
Township Manager
(517) 622-8078
Most Recent Year: December 31, 2009
Audit Principal/Manager: Piesko

Woodhull Township
9053 West Beard Road
P.O. Box 166
Shaftsburg, Michigan
Audit Services Provided
Total hours: approximately 110

Ms. Carol Maize
Township Clerk
(517) 675-4342
Most Recent Year: March 31, 2010
Audit Principal/Manager: Stevens, Staley

Traverse City Area Public Schools
412 Webster Street
Traverse City, Michigan
CAFR Audit Services Provided
Total hours: approximately 325

Mr. Paul Soma
CFO/Executive Director of Operations
(231) 933-1700
Most Recent Year: June 30, 2009
Audit Principal/Manager: Dunn, Piesko

Specific Audit Approach



The audit approach is specifically tailored to your organization and accounting system. We conduct our practice in adherence to the standards established by the American Institute of Certified Public Accountants, Financial Accounting Standards Board and other regulatory agencies as appropriate. During an audit, a certain amount of participation is necessary by your staff, including preparing confirmations, schedules and locating documents for review. Below is a summary of the process:

1. Understand the nature and dynamics of your organization.
2. Evaluate relevant internal accounting controls and perform appropriate risk assessments.
3. Identify controls within specific accounting applications and consider their effectiveness in producing consistently reliable financial data.
4. Coordinate audit responsibilities and logistics with appropriate personnel throughout the course of the engagement.
5. Develop an audit plan based on:
 - a. the extent of planned reliance on specific accounting controls and assessed risks.
 - b. a selection of appropriate audit procedures designed to gain assurance about financial statement assertions relating to assets, liabilities, net assets, revenues and expenses.
6. Apply substantive and analytical review techniques.
7. Meet with management to discuss the draft financial statements and management letter.
8. Complete the audit and deliver all reports on a timely basis.

Maner Costerisan has extensive experience in performing audits in accordance with Government Auditing Standards. We perform more than 100 audits that are required by these standards annually.

a. Sampling

Audit sampling, when used, will be performed in accordance with Statement on Auditing Standards #39 as required by Generally Accepted Auditing Standards. The type of sampling and the size of the samples directly relates to the inherent risk associated with the areas being audited. The extent of sampling to be used and the sizes of the samples would be determined during the planning stage of the audit. We currently would anticipate using a probability proportional sampling approach. Our sampling approach would be in compliance with the Maner Costerisan's Governmental Audit Manuals used on a nationwide basis.

Specific Audit Approach



b. Audit Software

Maner Costerisan currently utilizes laptop computers, scanners, and portable printers in the field to take advantage of efficiencies allowed by various computer applications. We utilize audit software that can import client data from numerous computer systems directly into our software. We utilize CCH ProSystem fx Engagement software. The firm also uses Word®, Excel®, Harvard Graphics® and numerous other computer applications. The extent that each application provides efficiencies varies from organization to organization and the level of use of these tools would be determined during the planning phase of the audit.

We have extensive experience in providing technology related services, including accounting and system solutions, e-business services, hardware and software support, network support, training, systems implementation assistance, security reviews, technology planning and budgeting, disaster recovery planning, and business process improvement. Our technology staff has consulted, trained and served as an information technology department for hundreds of clients. Our ability to provide these services and combine them with our understanding of the business process is critical to providing effective technology planning guidance and support. The two principals that lead Maner Costerisan's Technology Services Team have more than 45 years experience serving clients in these areas.

Our commitment to providing these services is demonstrated by the experience, background, and training of the proposed engagement team members. All of Maner Costerisan's Technology Services staff will be made available to assist Delhi Charter Township on an as-needed basis.

c. Analytical Procedures

Our audit approach includes the use of analytical procedures throughout the audit as required by professional standards. Analytical procedures will be used in the preliminary stages of the audit to help facilitate the planning process, during field work to supplement other audit procedures and during the final audit work and review stages to supplement our overall review of the financial information. Analytical review procedures are an important part of the audit process and play an essential part in planning and evaluating the results of the audit. Unusual variations, if any, are investigated, the reasons for the variations are appropriately resolved and documented in our workpapers.

Specific Audit Approach



d. Documentation of the Internal Control System

1. Planning

We will communicate with township staff and those in charge of governance to properly begin planning the audit for Delhi Charter Township. In conducting the audit, Maner Costerisan will place special emphasis on planning the engagement, coordinating schedules with Delhi Charter Township's staff and developing a plan addressing Delhi Charter Township's assistance during the audit. The audit will be executed in such a manner as to obtain maximum benefit from Delhi Charter Township's assistance with minimum interference in the Townships' regular operations.

Our approach will emphasize evaluation of accounting procedures and internal controls as well as external and internal factors that currently affect Delhi Charter Township's organization. The result will be an audit program that includes the most effective and efficient combination of tests considering Delhi Charter Township's unique circumstances.

2. Audit Work

During this phase we will update our understanding of Delhi Charter Township's internal control system. We will conduct preliminary analytical procedures, testing of the primary systems and communication with Delhi Charter Township.

Maner Costerisan will rely on the use of questionnaires, inquiry, observation and system walk-throughs to gain and document an understanding of Delhi Charter Township's internal control system and compliance with laws and regulations. In addition, the internal control systems will be tested to ensure they are working as designed.

We will perform final substantiation audit procedures. Final analytical procedures also would be performed during this stage. Final review of all external confirmations and drafting of financial statements are prepared.

Specific Audit Approach



d. Documentation of the Internal Control System (Concluded)

3. Review and Reporting

The review process is ongoing throughout the audit. All audit workpapers and financial statements are reviewed by the manager and the engagement shareholder. In addition, a concurring review by another shareholder is also provided to ensure quality. Finally, draft and Board of Director meetings are attended.

e. Consideration of Laws and Regulations

Maner Costerisan monitors township issues on an ongoing basis. On a monthly basis various publications are reviewed including the AICPA newsletter, the AICPA Governmental Audit Quality Center periodic communications, PPC Governmental Audit newsletter, Thompson's Single Audit Service, and several other publications. On an annual basis Maner Costerisan's audit programs are updated and customized specifically to include new and significant compliance issues such as investment practice, request for federal funds and compliance with grant provisions and bond covenants required to be tested in accordance with professional standards.

The audit approach is specifically tailored to your organization and accounting systems and may be summarized as follows:

- Understanding the nature and dynamics of your organization
- Evaluating relevant internal accounting controls
- Identifying relevant controls within specific accounting applications and considering their effectiveness in producing consistently reliable financial data
- Coordinating audit responsibilities and logistics with appropriate personnel throughout the course of the engagement

We understand the importance of timely completion of engagements. To accomplish this, we will schedule in advance a timeline for each phase of the audit and/or consulting services and coordinate logistics during an initial planning meeting.

Specific Audit Approach



With dates set in advance, your staff will be able to compile necessary information during times most convenient.

	<u>Jan</u>	<u>Feb/Mar</u>	<u>April</u>
I. Planning and Implementation			
Conduct planning conference with client	✓		
Document accounting systems and operations	✓		
Determine audit scope and procedures and sample selections	✓		
Provide client with list of schedules and required information to be prepared	✓		
II. Interim Audit Work			
Begin correspondence and confirmation work	✓		
Complete final audit plans	✓		
Perform system tests		✓	
Meet with management to discuss process and potential issues		✓	
III. Final Audit Work			
Complete correspondence and confirmation work		✓	
Perform substantive and analytical audit tests		✓	
Propose adjustments to client for approval		✓	
Conduct engagement exit conference		✓	
IV. Reporting			
Review draft of audit report			✓
Conduct draft meeting of report and management letter			✓
Audit report finalized and ready for distribution			✓

Note: The above timeline reflects the schedule set forth in the audit RFP Section IVD to meet Delhi Charter Township's deadlines.

**Identification of Anticipated Potential
Audit Problems**



The Township has experienced staff throughout the Township including the primary departments and offices we will be working with throughout the audit process, including the Accounting Department, Manager’s Department, Clerk’s Office, and Treasurer’s Office. Likewise, our engagement team has years of experience working with Delhi Charter Township and similar organizations. We do not anticipate any audit problems.

Report Format



Delhi Charter Township's Comprehensive Annual Report will be prepared in accordance with accounting principles generally accepted in the United States of America, the Michigan Department of Treasury's Uniform Reporting Format for Financial Statements for Counties and Local Units of Government, and the Government Finance Officers Association Financial Reporting Requirements. In addition, if applicable, the reports will conform to the Government Auditing Standards, issued by the Comptroller General of the United States.

Additional Data



The firm of Maner Costerisan has long recognized the value of being dynamic, creative and having a progressive approach to assignments. We have the personnel and the commitment to meet your time frames and requirements. We feel we are leaders in the profession in implementing changes as laws and technology have required or may require in the future.

We would expect the same high quality of assistance from Delhi Charter Township as you expect of us. This would include preparation of audit schedules and workpapers, documents, board minutes, journal entries, locating source documents, confirmations, performing other procedures as necessary and having individuals available to interview. We understand the Township will have the books closed and in balance, along with supporting trial balances, receipts, disbursements and payroll journals and analysis of selected accounts as the auditor may request, ready by the beginning of final audit work along with the other necessary schedules.

Our audit will be conducted in accordance with Auditing Standards Generally Accepted in the United States of America. In addition, when applicable, the audit will be conducted in accordance with the standards for financial audits set forth in the U.S. General Accounting Office's (GAO) *Government Auditing Standards*, the provisions of the federal Single Audit Act, and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and all applicable laws of the State of Michigan.

Our audit approach utilizes risk assessment and analytical procedures which maximize our efficiency and the effectiveness of our audit procedures and minimizes the overall audit costs and the disruption of your daily routine. We also place special emphasis on planning the engagement, coordinating schedules with that of the Township's staff and developing a plan concerning the Township's assistance.

Maner Costerisan commits to meeting the working paper retention and access requirements outlined in the request for proposal.

Additional Data



OTHER QUALIFICATIONS AND RESOURCES

Management Advisory Services

We regularly provide advisory services to our clients ranging from simple to complex management issues. Typical engagements include accounting system design and installation, cost accounting systems, business process improvement studies, internal control improvement studies, feasibility studies, budgets, organizational studies and recommendations, staffing, cost reduction programs, acquisition, and financing programs.

Tax

We are very experienced with the unique tax needs of nonprofit organizations and have 14 tax professionals on staff. A tax principal will be assigned who is available for tax related questions and research. We have found the assigning of high level tax professionals to engagements is especially beneficial to our clients.

Employee Benefits Expertise

Maner Costerisan performs a wide variety of professional services for our employee benefit clients. The firm audits approximately forty-five pension and health and welfare employee benefit plans annually. These plans encompass multiple employers, as well as multi-employer collectively bargained plans. Our audits are performed in an effective and efficient manner in accordance with professional standards and ERISA requirements. We have established an Employee Benefits Division and are a registered member of the AICPA Employee Benefit Plan Audit Quality Center. The firm also prepares approximately 200 Form 5500's for submission to the IRS annually.

Business Accounting Services (BAS)

Specialized staff in the BAS department prepare monthly financial statements and various required governmental reports for organizations not large enough to staff an internal accounting department. The specially trained staff can complete forms such as a computerized general ledger, financial statements, employee earnings records, payroll tax reports, bank reconciliations and other services.

Business Solutions and Technology Consulting

We have extensive experience in computer consulting with an in-house department to provide support for your current software and hardware or in selecting and implementing a new system. We can also assist with e-business solutions. We are a **Microsoft Gold Certified Partner** and have individuals on staff who have obtained various technical credentials. Additionally, we can serve as your Information Technology Department or assist your in-house technology staff.

Additional Data



BDO Seidman Alliance

Our clients have shown us that they want the resources of a large accounting organization, yet prefer to maintain the close, personal interaction only possible with an independent local firm. To respond to our clients' needs, Maner Costerisan participates in the BDO Seidman Alliance. As an Independent Member of the BDO Seidman Alliance, Maner Costerisan has full access to the national and worldwide resources of the sixth largest accounting and consulting organization in the world.

Because of our participation in the Alliance, Maner Costerisan has access to, among other things, the following:

- Top specialists with experience in a wide range of industries, functional skill and technical issues
- Greater domestic geographic coverage
- Customized, state-of-the-art computer systems and internal training programs
- National tax liaison services with federal, state and local regulatory agencies
- The latest pronouncements and opinions of tax, accounting and regulatory bodies
- Guidance written by national nonprofit experts for the unique needs of nonprofits

Members of the BDO Seidman Alliance must undergo a rigorous screening process and are evaluated on professional standards - including a periodic peer review under the auspices of the American Institute of Certified Public Accountants. Maner Costerisan's participation in the Alliance is further assurance that our firm can provide the level of service and resources required to serve effectively and efficiently. We will help you develop solutions that work.

Recent Peer Review



Peer Review

Maner Costerisan has undergone peer reviews since the inception of the AICPA Peer Review Program and we have included our most recent peer review report letter. We again did not receive a letter of comments.



To the Principals of
Maner, Costerisan & Ellis, P.C.
and the Center for Public Company Audit Firms Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Maner, Costerisan & Ellis, P.C. (the firm) applicable to non-SEC issuers in effect for the year ended March 31, 2008. The firm has informed us that it did not audit SEC-issuers for the year ended March 31, 2008. A system of quality control encompasses the firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of complying with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (the AICPA). The design of the system, and compliance with it, are the responsibilities of the firm. Our responsibility is to express an opinion on the design of the system, and the firm's compliance with that system based on our review.

Our review was conducted in accordance with standards established by the Peer Review Committee of the Center for Public Company Audit Firms and included procedures to plan and perform the review that are summarized in the attached description of the peer review process. Our review would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it since it was based on selective tests. Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice applicable to the non-SEC issuers of Maner, Costerisan & Ellis, P.C. in effect for the year ended March 31, 2008, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA, and was complied with during the year then ended to provide the firm with reasonable assurance of complying with applicable professional standards.

BKD. LLP

June 11, 2008

Attachment to the Peer Review Report of Maner, Costerisan & Ellis, P.C. Description of the Peer Review Process

Overview

Firms enrolled in the AICPA Center for Public Company Audit Firms (the Center) Peer Review Program have their system of quality control periodically reviewed by independent peers. These reviews are system and compliance oriented with the objectives of evaluating whether:

The reviewed firm's system of quality control for its accounting and auditing practice applicable to non-SEC issuers has been designed to meet the requirements of the Quality Control Standards established by the AICPA.

The reviewed firm's quality control policies and procedures applicable to non-SEC issuers were being complied with to provide the firm with reasonable assurance of complying with professional standards.

A peer review is based on selective tests and directed at assessing whether the design of and compliance with the firm's system of quality control for its accounting and auditing practice applicable to non-SEC issuers provides the firm with reasonable, not absolute, assurance of complying with professional standards. Consequently, a peer review on the firm's system of quality control is not intended to, and does not, provide assurance with respect to any individual engagement conducted by the firm or that none of the financial statements audited by the firm should be restated.

The Center's Peer Review Committee (PRC) establishes and maintains peer review standards. At regular meetings and through report evaluation task forces, the PRC considers each peer review, evaluates the reviewer's competence and performance, and examines every report, letter of comments, and accompanying response from the reviewed firm that states its corrective action plan before the peer review is finalized. The Center's staff plays a key role in overseeing the performance of peer reviews working closely with the peer review teams and the PRC.

Once the PRC accepts the peer review reports, letters of comments, and reviewed firms' responses, these documents are maintained in a file available to the public. In some situations, the public file also includes a signed undertaking by the firm agreeing to specific follow-up action requested by the PRC.

Firms that perform audits or play a substantial role in the audit of one or more SEC issuers, as defined by the Public Company Accounting Oversight Board (PCAOB), are required to be registered with and have their accounting and auditing practice applicable to SEC issuers inspected by the PCAOB. The firm did not audit SEC issuers for the year ended March 31, 2008.

Planning the Review for the Firm's Accounting and Auditing Practice Applicable to Non-SEC Issuers

To plan the review of Maner, Costerisan & Ellis, P.C., we obtained an understanding of (1) the nature and extent of the firm's accounting and auditing practice, and (2) the design of the firm's system of quality control sufficient to assess the inherent and control risks implicit in its practice. Inherent risks were assessed by obtaining an understanding of the firm's practice, such as the industries of its clients and other factors of complexity in serving those clients, and the organization of the firm's personnel into practice units. Control risks were assessed by obtaining an understanding of the design of the firm's system of quality control, including its audit methodology, and monitoring procedures. Assessing control risk is the process of evaluating the effectiveness of the reviewed firm's system of quality control in preventing the performance of engagements that do not comply with professional standards.

Performing the Review for the Firm's Accounting and Auditing Practice Applicable to Non-SEC Issuers

Based on our assessment of the combined level of inherent and control risks, we identified practice units and selected engagements within those units to test for compliance with the firm's system of quality control. The engagements selected for review included engagements performed under *Government Auditing Standards* and audits of Employee Benefit Plans. The engagements selected for review represented a cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagement reviews included examining working paper files and reports and interviewing engagement personnel.

The scope of the peer review also included examining selected administrative and personnel files to determine compliance with the firm's policies and procedures for the elements of quality control pertaining to independence, integrity, and objectivity; personnel management; and acceptance and continuance of clients and engagements. Prior to concluding the review, we reassessed the adequacy of scope and conducted a meeting with firm management to discuss our findings and recommendations.

MASTER

Partners in Progress

A proposal for professional services for
Delhi Charter Township

August 19, 2010





675 Robinson Rd.
PO Box 449
Jackson, MI 49204-0449
Ph: 517.787.6503
Fx: 517.788.8111
www.rehmann.com

August 19, 2010

Ms. Marian Frane, CPA
Delhi Charter Township
2074 Aurelius Road
Holt MI 48864

Thank you for sharing information about the **Delhi Charter Township** (the "Township") and your need for audit services. Rehmann Robson, a member of The Rehmann Group, is eager to leverage our governmental industry experience, technical expertise and knowledge of issues impacting your organization to provide valuable solutions to the Township.

The attached proposal focuses on the specific assurance needs you identified, and provides evidence for why you should choose Rehmann Robson as your auditor and business advisory firm.

In addition, when you partner with Rehmann Robson, you can expect:

- governmental industry experience
- a fresh perspective on your operations and procedures
- a collaborative, team approach
- more executive level involvement and responsibility

We would like to highlight the fact that we audit approximately 80 municipalities from our Jackson and Lansing offices alone, including the counties of Washtenaw, Ingham, Saginaw and Ingham, the cities of Howell, Royal Oak, Troy, Lansing, and Grand Ledge, Battle Creek, Jackson and many townships. Firm-wide we audit approximately 260 municipal governments and school districts. A partial list of municipal clients is presented in the Appendix to this proposal.

Additionally, we would like to highlight that we provide services for many other municipals in the Lansing area, including Lansing Community College, Capital Area District Library, CATA, and the Capital Area United Way.

Also, we would like to highlight that we have a Lansing office employing 40 people close to Delhi Township, located at 4086 Legacy Parkway.

We will contact you soon to discuss our next steps, and will welcome time to discuss our proposal with your interview committee. In the meantime, if you have any questions about our proposal or our firm's qualifications, please contact me at 517.841.4214.

Thank you for considering Rehmann Robson. We look forward to continuing our professional relationship with Delhi Charter Township.

Sincerely,

REHMANN ROBSON

David M. Fisher, CPA
Principal - Governmental Services

APPENDIX C

SCHEDULE OF PROFESSIONAL FEES

FOR THE AUDIT OF THE [YEAR] FINANCIAL STATEMENTS

<u>Year Ending</u>	<u>Amount</u>
2010	\$13,880
2011	14,200
2012	14,500
2013	14,800
2014	15,100
Total	\$72,480

Additional annual amount should a single audit be necessary in those years: \$1,800

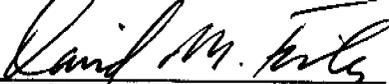
	<u>Estimated Hours</u>	<u>Hourly Rates</u>	<u>* Quoted Hourly Rates</u>	
Partners	<u>20</u>	\$ <u>160</u>	\$120	\$2,400
Managers	<u>60</u>	<u>110</u>	85	5,100
Supervisory staff				
Staff	<u>116</u>	<u>70</u>	<u>55</u>	<u>\$6,380</u>
Total	<u>196</u>			<u>\$13,880</u>

* Discounted because of geographical location, and governmental/non-profit community based organization.

Note: Above fees include travel costs and other incidental costs

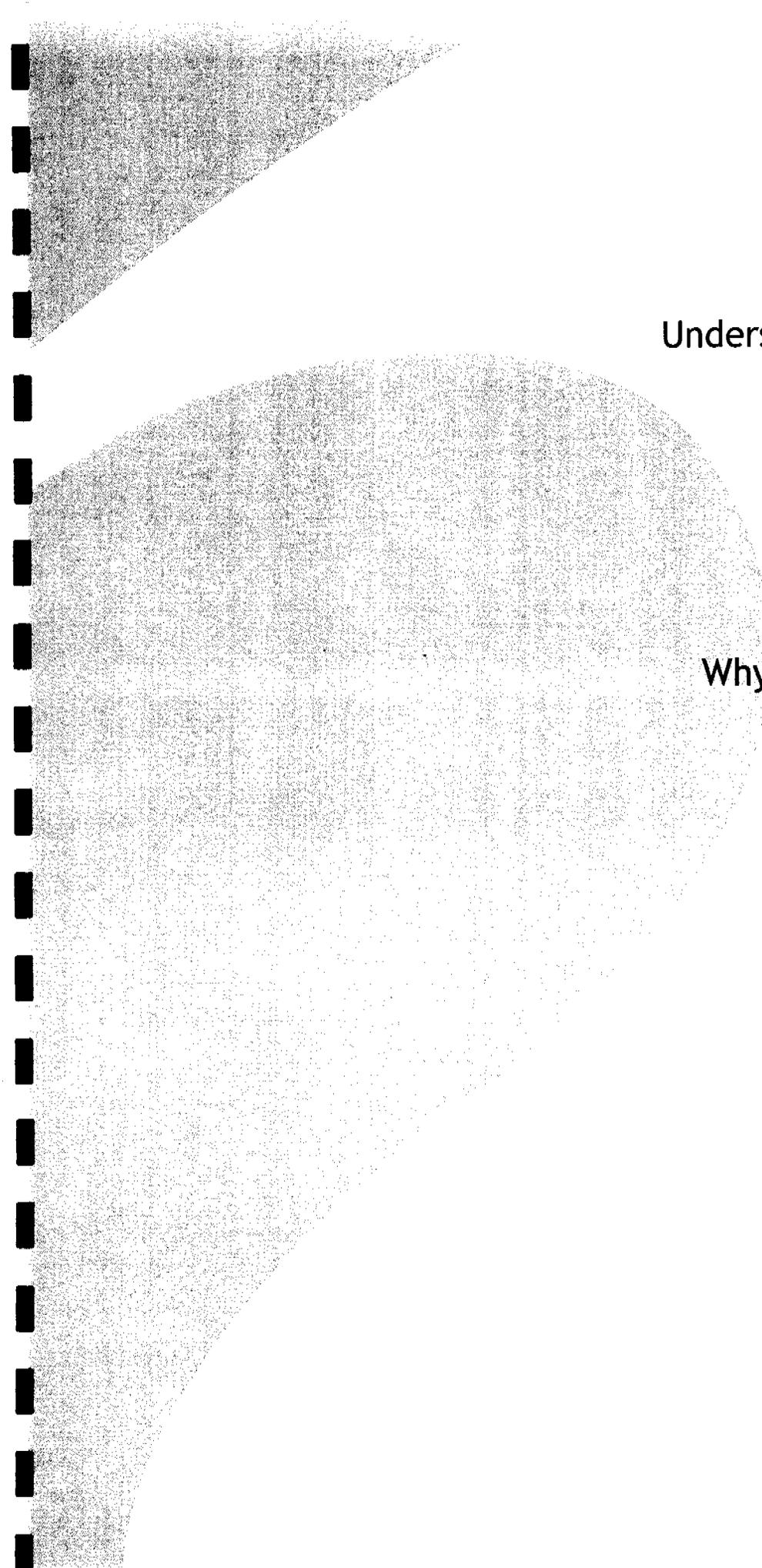
Name of Firm - Rehmann Robson

The person signing the proposal is entitled to represent the Firm, empowered to submit the bid, and authorized to sign a contract with Delhi Township.


David M. Fisher, CPA

Principal
Title

8-16-2010
Date



Understanding Your Needs 2

Our Services 3

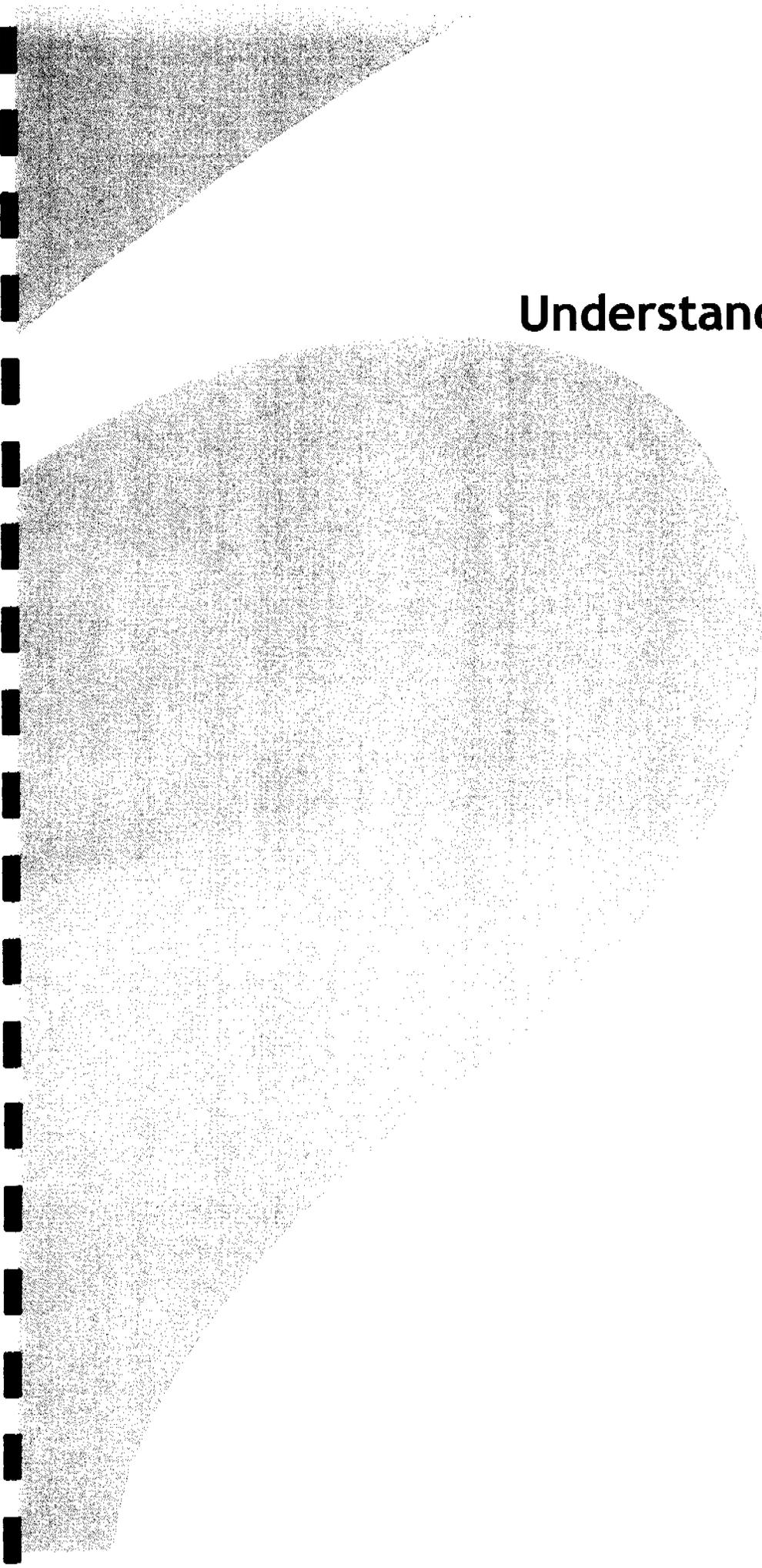
Why Choose Rehmann? 11

Firm Overview 15

Service Team 16

Appendix

Governmental Client List - Partial
Additional Consulting Services
Peer Review Letters



Understanding Your Needs

Understanding Your Needs

The information you provided was helpful in understanding your organization, its current financial situation, future strategies, and what you are looking for in an accounting and consulting firm. We recognize that our role as your professional services firm is to advise you proactively, not reactively, so that your organization can achieve and maintain its desired goals.

We also heard that you are looking for a professional CPA and consulting firm with whom you can build a true partnership. Throughout our partnership with the Township, we will commit to exceeding your expectations in the following areas:

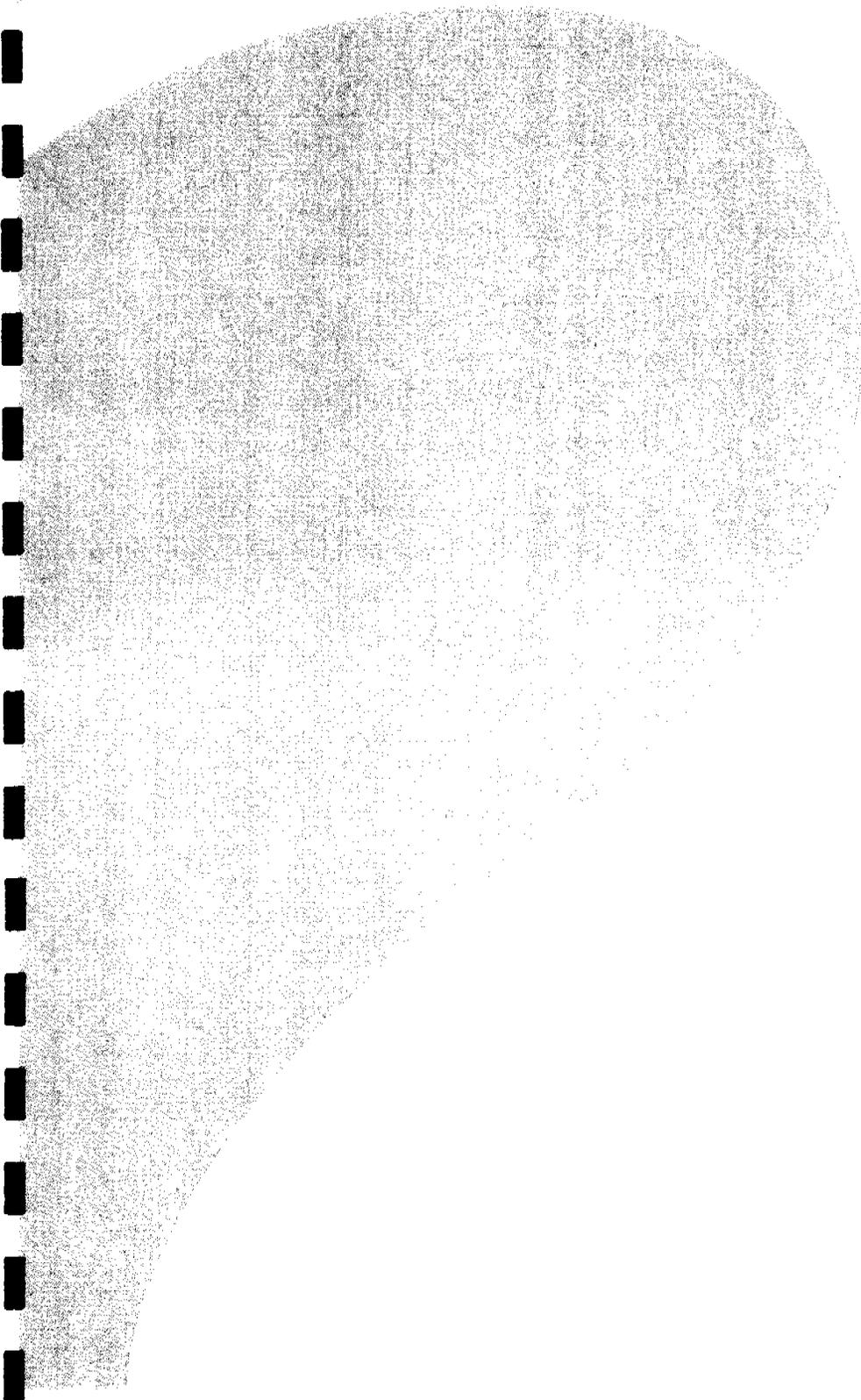
A Collaborative Partnership

From experience, we know that superior client service and the ability to effectively partner with our clients begins with frequent contact, primarily on a face-to-face basis, between you, other key management personnel and our experienced executives. We believe our ability to provide this personal contact on a regular basis is one of our principal competitive advantages. You can be assured that we will meet with you throughout the year on an informal and recurring basis to determine if there is anything that we can do to make our professional business partner relationship work better.

More Executive Involvement

We believe that frequent principal interaction with our clients strengthens our business relationship, gives us a deeper understanding of your needs, and fully leverages the knowledge and experience of our professionals. Accordingly, you can expect a substantial on-site presence by the executive responsible for your engagement. Your engagement executive is knowledgeable about the many resources available within our firm and can provide immediate access to the other assurance, tax or business consulting specialists who can help you.





Our Services



Our Services

Rehmann Robson is committed to providing services that will allow you to make sound business decisions and achieve your organization's objectives.

Engagement Scope

We understand the scope of work to be as follows:

- Provide guidance and minor assistance in closing the fiscal year
- Audit of the Township's fund, and its component units for the fiscal years ending December 31, 2010 through December 31, 2014
- Single audit of federally funded programs, as applicable
- Exit conference
- Management letter of comments and recommendations
- Presentation to the Board (as applicable)

Audit Approach

Our audits of the financial statements of the Township will be made in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Accordingly, they will include such tests of the accounting records and such other auditing procedures as we consider necessary and appropriate in the circumstances. Our audits will comply with the Single Audit Act Amendments of 1996 (if applicable); all applicable U.S. Office of Management and Budget Circulars; the AICPA audit guide, Audits of State and Local Governmental Units; and the Michigan Department of Treasury guidelines.

Proprietary Approach and Methods

We have developed a proprietary system for preparing governmental financial statements, within the framework of Microsoft Excel.

Our approach has several advantages. First, it provides for draft financial statements at the beginning of the audit before fieldwork even begins. Secondly, it provides account level detail to be summarized and read into the financial statement without keying in any account balances. Thirdly it allows for easy GASB 34 adjustments and financial statement adjustments (when necessary) through journal entries, fourthly, detail of account balances and journal entries included in each financial statement account caption can be easily reviewed and printed. Finally, it greatly increases our efficiency, by allowing us to focus our audit procedures at the financial statement level of detail on which our opinion is expressed.

An outgrowth of your use of this approach will be the technical expertise you gain which will allow you and your staff to take advantage of our system to prepare various reports efficiently on a day-to-day basis.

The decision on taking advantage of this process is of course, up to the Township. We will work with the Township regardless of the financial statement approach you implement upon your final analysis.



Our Services

In addition to technology solutions, we have developed techniques to further enhance engagement efficiency through the use of advanced auditing techniques. Although it has long been called for by the AICPA's Professional Standards, most CPA firms have not properly implemented risk assessments in establishing their audit procedures. Consequently, other firms often over-audit certain areas, and neglect areas that are more important. Our system of extensive analytical review of the financial statements, and risk related audit procedures, assures our clients that they are receiving the highest quality audit, in the fewest possible hours.

Another distinctive process, of which we are particularly proud, is our engagement planning. At the start of each engagement, we hold a meeting involving all associates assigned to the job. Relying on our extensive knowledge of governmental operations and previous experiences with our clients, we ask, "how should we approach the audit this year?" This process spurs ongoing enhancement of audit efficiency.

A natural outgrowth of our re-engineering process is our philosophy that our engagement executives belong in the field, not in the office. We believe that optimum audit efficiency can only be achieved when our best people are investing a considerable amount of time in the effective planning and implementation of an engagement. Accordingly **you can expect a substantial on-site presence by the executives responsible for your audit throughout the duration of the engagement, as has been demonstrated in the past.**

Engagement Execution

We will complete our work in three phases: planning, year-end fieldwork, and assistance with financial statement preparation and issuance. The details of each phase are discussed below.

Planning. In accordance with your time schedule, we will conduct a planning meeting with your staff to meet one another, schedule the dates of our on-site fieldwork, arrange for downloads from your computer systems, document internal and compliance controls, and review the materials you typically provide your auditors. At roughly the same time, we will work closely with you in preparing the format and structure of the financial statements in Microsoft Excel and Word.

As part of an interim site visit, we will document and test the Township's financial systems and internal controls. Through this process, we will gain an understanding of your systems and controls and establish an initial basis for our risk assessments, including fraud risk as required by the new auditing standard (SAS 99 - Assessing Fraud Risk in Financial Statement Audits). This process will include the preparation of various checklists and memorandums by your staff. Each subsequent year, these checklists and memorandums will be reviewed with your staff to document any changes in systems or controls.



Our Services

During the first few days of our primary on-site fieldwork, which is expected to be in March, we will complete the planning process. Our engagement executives will analytically review the draft financial statements, and document our assessment of audit risk. Along with the information gathered during the other planning procedures, this will allow us to:

- Identify the significant audit areas and the substantive procedures to be performed in each audit area.
- Modify our standard governmental audit programs to correlate with our risk assessments.
- Quantify materiality by opinion unit.
- Finish all quality control planning documents.

Year-end Fieldwork. Once the Township is ready, and has available a reasonably adjusted trial balance, we will begin our year-end fieldwork. The draft financial statements, rather than the Township's detailed trial balances, will be used to prepare lead schedules and audit workpapers. This allows us to conduct our audit at the same level of detail on which our opinion will be expressed, and enhances the efficiency of the entire process.

A typical Township audit would involve the following substantive procedures:

Cash and cash equivalents - obtain and test bank reconciliations, agreeing the bank balances to the bank statements, the book balances to the financial statements, and investigating material reconciling items; prepare a master cash schedule to aid in the preparation of the cash footnote.

Receivables - obtain detailed schedules; tracing receivable balances to subsequent receipts.

Interfund Transactions - reconcile and agree at the government-wide financial statement level.

Capital assets - obtain or prepare a summary schedule of fixed assets by government type showing beginning balances, additions, deletions, and ending balances for capital assets and accumulated depreciation; agree the summary balances to detailed records, vouch significant additions and deletions, and recalculate current depreciation expense.

Accounts payable - obtain detailed schedules and vouch individually significant items; perform a search for unrecorded liabilities from July disbursements.

Accrued payroll - obtain schedules and detail test the balance.

Compensated absences - obtain a download of accumulated hours and pay rates by individual; recalculate the accrual subject to any personnel policy or union contract limits.

Long-term debt - Read loan and bond documents, obtain amortization schedules and agree balances. Vouch select principal and interest payments. Test any restrictive covenants.

Deferred revenue - reconcile and agree to related receivable balances or grant agreements.

Equity - agree to prior audit; vouch any changes in reserves.



Our Services



Federal Revenue and State Aid - Reconcile all federal and state revenue to appropriate support.

Property taxes - Reconcile tax revenues based on approved millage rates and taxable value of property in the Township.

Other Revenues and Expenditures - Test the revenue recognition policy. Analytically review (i.e., compare) budget, actual and prior year balances using quantified materiality as a measurement tool; this will generate various inquiries, which will be directed to the appropriate department heads, whose responses we will then corroborate.

Note: revenues for all funds will be subject to substantive analysis in order to ensure that the Township received all monies it is entitled to.

As the year-end fieldwork procedures are completed, the workpapers will be reviewed as part of our internal system of quality control. All comments and issues generated by these reviews will be resolved in the field. Also while the audit team is in the field, the notes to the financial statements will be completed and all quality control documents, audit programs, and checklists will be finished and reviewed.

Assistance with Financial Statement Preparation and Issuance. Upon completion of the financial statement, it will be processed through our Technical Standards Review (TSR). Draft reports will be provided to you by April 15th or before.

The TSR process is the final step of our internal quality control. Following firm policy, two independent reviews are required on every governmental audit report issued by Rehmann Robson. Jerry Desloover and Linda Stephen perform these independent reviews from our Saginaw office.

Following the TSR, we will meet with you to discuss any potential issues and to address any changes or corrections that need to be made. After incorporating the input of your management and our TSR process, we will finalize, reproduce, assemble and deliver the financial statements in accordance with your deadlines. We anticipate having all reports delivered to you by April 30 or before, unless there are circumstances beyond our control.

Quality Control

In order to ensure that all our engagements meet our high quality standards, we have implemented a firm-wide system of quality control. The significant components of this system, as they relate to your audit, are as follows:

- All workpapers and audit programs are reviewed by the associates' immediate supervisors, and ultimately, the engagement principal.
- Draft financial statements and other reports are given a detailed review by an associate not connected with their preparation.
- Finally, the financial statements and other reports are reviewed for format, presentation, and compliance with all applicable professional guidance and technical pronouncements by the engagement principal and two top-level executives independent of the engagement team.



Our Services

We call this final step our Technical Standards Review process, or TSR. Through the TSR process, we are able to assure our clients that their financial reports have been subjected to the most stringent review of technical compliance and reporting excellence available.

GFOA Certificate of Excellence

Our experience in assisting clients to receive (and keep receiving) the GFOA Certificate is extensive. At present, our firm employs more GFOA reviewers than any other organization in Michigan, including Stephen Blann, Kristin Saper, and Linda Stephen, one of whom will be assigned to your engagement, as a GFOA reporting reviewer.

Clients we are currently assisting or have recently assisted in receiving the GFOA Certificate include:

Allegan County	City of Alma
Bay County	City of Battle Creek
Berrien County	City of Bridgman
Calhoun County	City of Gladwin
Ingham County	City of Grand Blanc
Jackson County	City of Holland
Midland County	City of Howell
Monroe County	City of Jackson
Saginaw County	City of Kalamazoo
Tuscola County	City of Lansing
Washtenaw County	City of Royal Oak
Huron-Clinton Metro Parks	City of Saginaw
Saginaw Charter Township	City of Tecumseh
Pittsfield Charter Township	City of Troy
Delhi Charter Township	City of Ypsilanti
Kent County	City of Ann Arbor

You can well imagine that with this many GFOA CAFR jobs, we are very comfortable and well versed in preparing GFOA submissions, coaching our clients with proper disclosures and appropriately addressing GFOA comments.

We would like to highlight that we assisted Delhi Charter Township in achieving its first Certificate of Achievement in 2007, and again in 2008, and are confident you will receive this prestigious award in 2009, and in the future and we look forward to working with you on future submissions.

Experience with BS&A Software

Of our county, city, village and township clientele, we have approximately 30 of these that use the BS&A software for financial, property tax, and other applications. We are well suited in working with these applications, and have experiences with many that have converted recently to the BS&A software.



Our Services

License to Practice

Rehmann Robson and each certified public accountant mentioned herein (or to be assigned to the engagement) are properly licensed to practice public accounting in the State of Michigan.

Independence

Rehmann Robson is independent, as defined under generally accepted auditing standards and Government Auditing Standards, of the Township and all of its component units. Accordingly, we have no potential conflicts of interest; however, we will provide the Township with written notice of any pertinent professional relationships entered into during the term of our contract.

Peer Review

As part of our ongoing commitment to the profession's quality control initiatives, Rehmann Robson has voluntarily participated in the AICPA's peer review program since its inception in 1979. The program, which became mandatory for all firms in 1988, requires that a CPA firm have an independent audit of its quality control documents, systems and procedures every three years. A copy of our most recent peer review report, which included a review of specific non-profit/government engagements and for which Rehmann Robson received an unqualified opinion, is included in the appendix.

We have received no negative comments from the numerous field and desk reviews which have taken place on the audits submitted to the various state departments and single audit clearing house over the last several years.

Non-discrimination Clause

Rehmann Robson does not discriminate against any individual because of race, religion, sex, color, age, handicap or national origin, and these shall not be a factor in consideration for employment, selection of training, promotion, transfer, recruitment, rates of pay or other forms of compensation, demotion, or separation.

Liability Insurance

Rehmann Robson carries \$1,000,000 in general liability and \$5,000,000 in professional liability insurance.

Federal and State Reviews

Rehmann Robson has received outstanding desk and field reviews at the federal and state monitoring agencies over the past twenty years. Our firm (including all offices of Rehmann Robson) has a record of absolutely no substandard audits performed.



Our Services

Similar Engagements

Rehmann Robson has one of the largest governmental and not-for-profit practices in Michigan. We currently serve over 350 governmental, school district, higher education and not-for-profit entities in the State. This is evidence of our knowledge of your business and our abilities to service your account without disruption and without the need for your people to train the auditors. Following is five similar engagements currently managed and performed by our Jackson office with support from our Lansing office:

Client: Watertown Charter Township
Engagement Scope: Financial and federal single audits
Date(s): 1989 to present
Service Team: Dave Fisher, Nicole LaRue, and Mollie Bell
Client Contact: Mary Jo Kelley, Deputy Clerk 517.626.6593 Ext. 212

Client: City of Portage
Engagement Scope: Various consulting projects
Date(s): 1997 to present
Service Team: Dave Fisher, Kirk Balcom
Client Contact: Dan Foecking, Finance Director 269.329-4451

Client: City of Jackson, and Downtown Development Authority
Engagement Scope: Financial and single audits; GFOA CAFR, Cost Allocation Plans
Date(s): 1975 to present
Service Team: Dave Fisher, Mark Kettner, Mollie Bell and other Jackson office associates
Client Contact: Phil Hones, Finance Director 571.768.6384

Client: Capital Area District Library
Engagement Scope: Financial audits
Date(s): 2007 to present
Service Team: Dave Fisher, Nicole LaRue, Tracey Kasperek
Client Contact: Patrick Taylor, Finance Director 517.367.6337

Client: Capital Area Transportation Authority
Engagement Scope: Financial and federal single audits; GFOA CAFR
Date(s): Years 1995 through present
Service Team: Dave Fisher, Richard Carpenter, Casey Zaski and Lansing office associates
Client Contact: Janice Kidd, Finance Director 517.394.1100

A complete listing of all our governmental clients is presented in the Appendix. We urge you to contact them and hear first-hand how Rehmann Robson meets and exceeds their expectations.



Our Services



Not all of these five engagements highlighted above are townships, and other governmental entity types are included above to portray the breadth of services we offer. In addition, to acting as Principal-In-Charge of Delhi and Watertown Townships, Dave also acts as Principal for Parma, Pulaski (Jackson County), Lee (Calhoun County), and Macon (Lenawee County) Townships audits.

In addition, we audit numerous other, larger municipal governments too, including the Counties of Washtenaw, Saginaw, Macomb, Calhoun, Kent and Ingham, and the Cities of Grand Ledge, Battle Creek, Saginaw, Royal Oak, Troy, Lansing. Collectively, we audit approximately 260 governmental units, which includes our 50 school districts.



Why Choose Rehmann?



Why Choose Rehmann?



Governmental Industry Experience

Providing valuable business solutions to the Township requires that we have an intimate understanding of your industry. Governmental specialists from our audit and consulting divisions make up our firm wide Governmental Industry Group. This cross-functional group of approximately 50 employees receives industry specific training and devotes the majority of their time to serving governmental entities. The average level of experience of a Rehmann Robson governmental executive is approximately 15 years.

We currently serve over 260 governmental and non-profit entities in the State. During 2009 we invested approximately 130,000 hours in our governmental and nonprofit clients (roughly 20% of the firm's total billable hours). Rehmann Robson has the largest number of registered reviewers for the Governmental Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting.

Rehmann Robson and its associates participate in a variety of national and state CPA and governmental organizations including:

- American Institute of Certified Public Accountants
- Michigan Association of Certified Public Accountants (Speakers at Conferences)
- Government Finance Officers Association
- Michigan Committee on Governmental Accounting and Auditing Statements
- GASB Technical Resource Committee
- Michigan Governmental Finance Officers Association (Speakers at Conferences)
- Michigan Local Government Managers Association
- Michigan Municipal Treasurers Association
- Michigan Association of County Treasurers
- Michigan Association of Counties
- Michigan Townships Association (Speakers at Conferences)

We have associates actively involved in these organizations on various committees, including an advisor to GFOA's Standing Committee on Accounting, Auditing and Financial Reporting, which makes official responses to the GASB on exposure drafts and issues GFOA recommended practices.

Our depth of industry knowledge provides the following benefits to our clients:

- Less interruption in your schedule in order to "train" the auditors.
- Comments and suggestions that are not only proactive but provide real value to the Township.
- Timely updates on new accounting pronouncements and strategies for implementation.
- Faster issuance of your reports.

Continuing Professional Education

To maintain our competitive edge and to stay ahead of the curve on technical quality, we place great emphasis on continuing professional education with appropriate focus on industry specialization and relative responsibility levels. We readily exceed the State and GAO's biennial CPE hour requirements through a variety of internal and external programs including:



Why Choose Rehmann?

- MACPA annual spring and fall governmental auditing and accounting updates; we normally send all governmental team members regardless of level and years of experience.
- Annual GFOA national conference; we normally send two to three people from across the firm to this national program.
- Annual GFOA teleconference (usually conducted in November and hosted locally by Ingham or Washtenaw County); normally attended by all of our senior and executive level staff.
- Rehmann Robson internal programs:
 - Annual governmental technical update; one to two session held in December and required attendance for all industry group members.
 - Annual audit and assurance service training; includes updates on auditing standards with emphasis on engagement planning, risk assessment, analytical review techniques and governmental breakouts; usually held in the summer with separate programs for beginning, intermediate and advanced staff.
 - Mini-CPE updates/refreshers every two or three months; this is a program unique to the Jackson governmental team; sessions are one to two hours in length and are generally conducted by junior or senior associates on topics they want greater exposure.

Participation in various governmental industry groups as both speakers and attendees; includes Michigan Association of Counties, Michigan County Administrative Officers Association, Michigan Local Government Managers Association, Michigan Community Mental Health Board Association, Michigan Nonprofit Association and others.

Our Goal is to be Your Firm of Choice

We approach every client relationship and each client interaction with one objective. We want our clients never to regret their decision to make Rehmann Robson their Firm of Choice. This means we work hard to understand your needs, goals and objectives. We ask questions, and we listen to understand where you are at and where you want to go. We believe it is our role as your Firm of Choice to provide you with solutions that help get you to where you want to be; to achieve the success you want to achieve.

To accomplish this, we will meet with you regularly to stay current on specific issues you are facing. We leverage our industry relationships to understand the competitive environment in which our clients are operating. Through active participation in professional associations and through our continual education process, we strive to be a valued and important member of your strategic business team. We keep you informed about matters that may impact your organization through face-to-face communication and through our publications. Our approach to client relationships is the reason so many of our clients have made Rehmann Robson their Firm of Choice.

Ability to Audit Federal Awards

Because our Government Industry Group is staffed by professionals who do nothing but governmental accounting, auditing and consulting, all of the people assigned to your audits will have prior experience in auditing federal programs. One of the benefits in serving a large number of Michigan governmental entities is the experience that we gain from it. This includes experience with a broad range of federal programs. What this means is that you will not have to educate your auditors about your federal programs, but instead you will receive meaningful comments and advice on how to enhance your financial management of those programs.



Why Choose Rehmann?

Access to Additional Consulting Services

We have worked especially hard to expand the scope of services that we provide to local governments. As a result, we have established a Governmental Consulting Services Division staffed with professionals dedicated to government and experienced in serving your management needs. This group will work with your audit team to provide the best solutions possible. More information about these services can be found in the appendix.

Benefits to Our Clients

The following are highlights of the benefits you will receive as a Rehmann Robson client:

The Rehmann Group Strengths		Value to the Township	
✓	Efficient use of technology and client training in programs such as Excel and Word.	✓	Enhanced communication and streamlined processes.
✓	Michigan's second largest CPA firm with a dedicated industry group that services over 260 governmental and similar nonprofit organizations annually.	✓	Staffed by full-time professionals from management to field staff that provide value added solutions instead of asking fundamental questions.
		✓	Timely updates on new accounting pronouncements and suggested strategies for implementation.
		✓	Less interruption from your schedule in order to "train" the auditors.
		✓	Faster issuance of your reports.
✓	Use "service team" approach for responsive and timely service.	✓	Work completed on time and questions answered quickly and accurately.
		✓	Matching your specific needs with the most qualified professional to provide the best alternatives and solutions.
✓	One of "Michigan's 101 Best & Brightest companies to work for."	✓	Greater continuity in your service team means more effective and efficient results.
		✓	Average level of experience of a governmental executive is 15 years.
✓	Significant involvement in Michigan Governmental Associations and relationships with other professional associations.	✓	Receive up to date information on changes and benchmarks regarding issues that affect your organization.
✓	Significant partner and management involvement.	✓	Our executives are available to offer strategic direction and business advice.



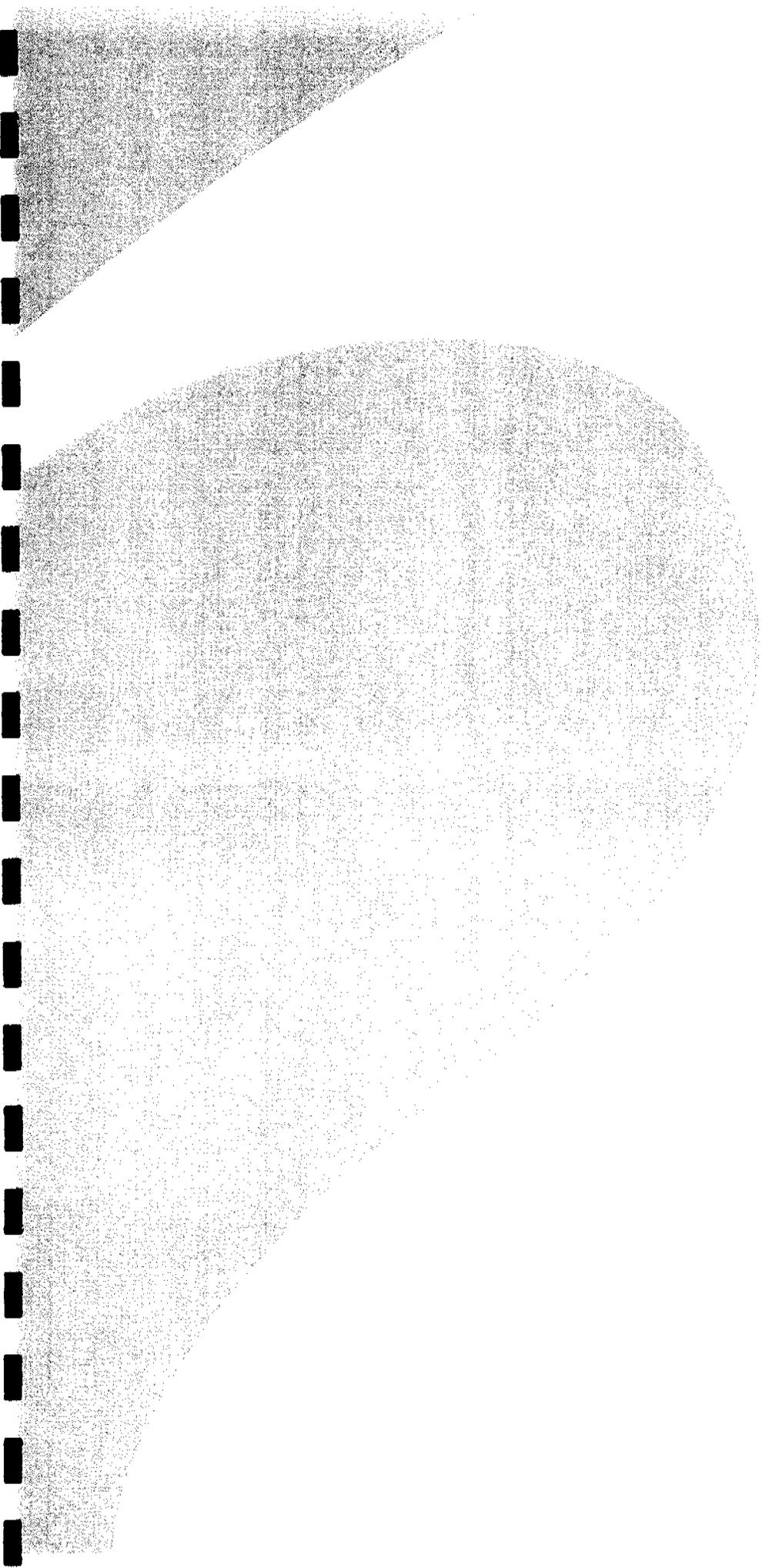
Why Choose Rehmann?



✓	Significant governmental specific CPE required by our staff.	✓	Provides the consistency and accuracy required by your audit.
✓	Largest number of registered reviewers of GFOA.	✓	Financial statements are complete, accurate and in accordance with professional standards.

Our investment in the governmental sector on a full time basis by professionals devoted only to the governmental industry has made Rehmann Robson truly *the* full service experts to Michigan municipalities.





Firm Overview



Firm Overview

Governmental Industry Group

The Rehmann Group's Governmental industry group is a dedicated team of professionals who specialize in business solutions for governments and non-profit organizations. By listening to and understanding needs, we combine our knowledge and expertise with our clients' to resolve the challenges they face. We call this promise "*Business wisdom delivered.*"

At a Glance (as of April 1, 2010)

Founded: 1941
No. of Owners: 49
No. of Employees: 600
No. of CPAs: 206
Total Revenue 2009: \$71,000,000
Office Locations: 16 offices

Michigan

Cheboygan
Farmington Hills
Grand Rapids
Jackson
Lansing
Midland
Muskegon
Saginaw
Traverse City
Troy

Ohio

Independence
Rocky River
Westlake

Florida

Boca Raton
Miami
Naples

Divisions

Rehmann is an integrated group of three companies that include:

- **Rehmann Robson**
 - Certified Public Accountants
 - Business Management Advisors
 - Healthcare Management Advisors
 - Human Resources Consultants
 - Executive Recruiters
- **Rehmann Financial**
An SEC Registered Investment Advisor
 - Financial Planning
 - Wealth Management
 - Retirement Plan Services
- **Corporate Investigative Services**
 - Corporate Due Diligence
 - Global Intelligence and Analysis
 - Fraud and Risk Management Services
 - Background Investigations
 - Information Technology Security
 - Insurance Investigation and Defense

Revenue Split

Audit & Assurance 44%
Tax..... 37%
Consulting 19%

Industry Rankings

- *Crain's* - 8th largest public accounting firm in Michigan, 4th largest Michigan-based firm, largest tax practice in Michigan (2010)
- *Public Accounting Report* - 39th largest firm (2009)
- *INSIDE Public Accounting* - Top 50 firm (2009)

Industry Specializations

Construction	Healthcare
Distribution	Manufacturing
Education	Not-for-profit
Financial Institutions	Real Estate
Franchise	Service
Government	Tribal

Local to Global Networks

Rehmann is actively involved in industry associations and other organizations that provide access to professionals across the United States and internationally, including:

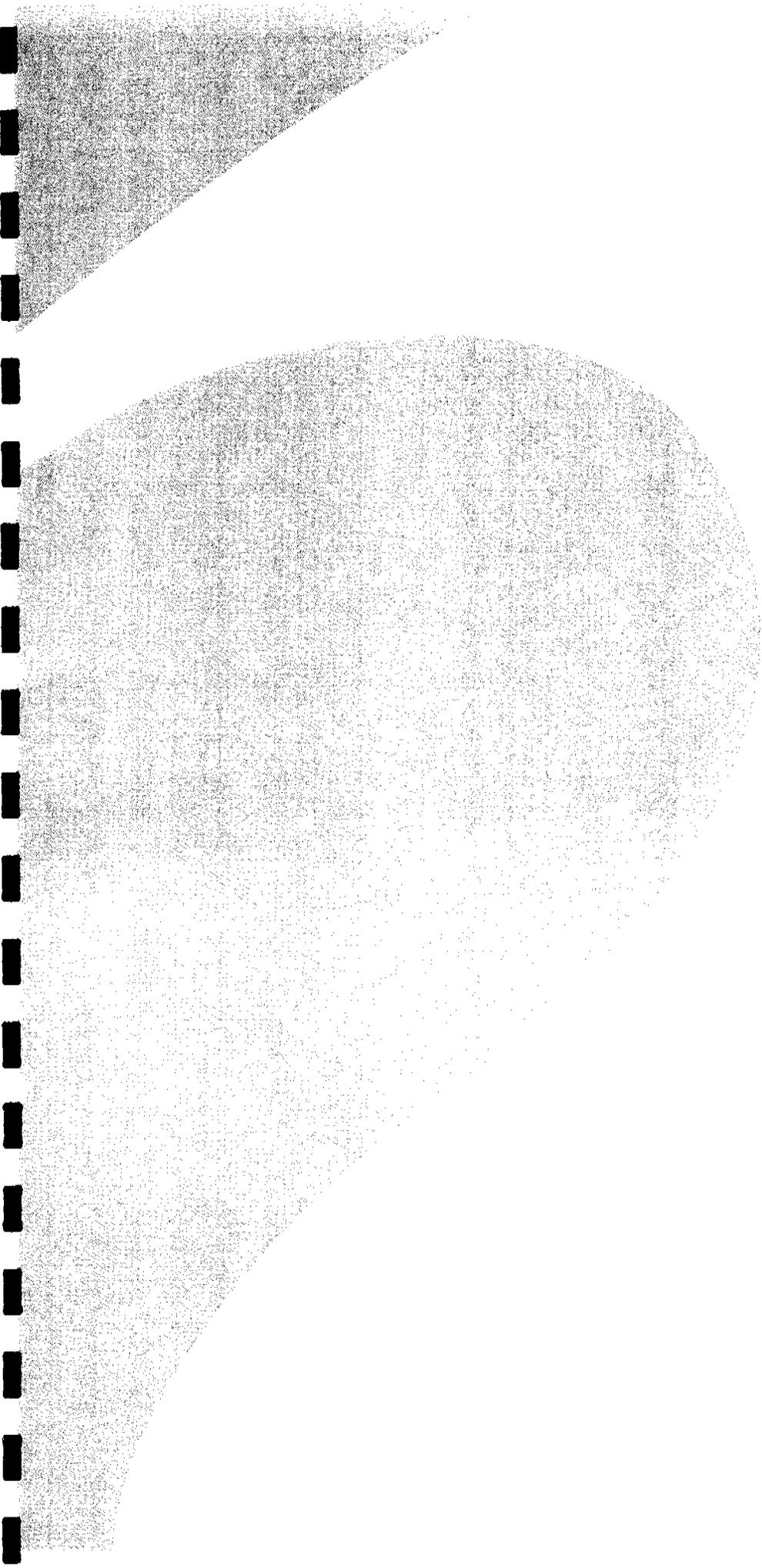
- American Institute of Certified Public Accountants SEC Practice Session (SECPS)
- Nexia International, the 10th largest independent accounting and consulting network worldwide, with 590 offices in more than 100 countries
- Institute of Management Accountants
- Michigan Association of Certified Public Accountants

Other Qualifications

- Registered with the Public Companies Accounting Oversight Board (PCAOB)
- Successfully completed all peer review requirements since inception of AICPA Quality Control Standards in 1979
- One of Michigan's "101 Best & Brightest Companies to Work For"

www.rehmann.com





Service Team ■

Service Team

A team of highly qualified governmental associates from our Jackson office will service the Township.

Our Principals represent our most experienced people. The Principal who will direct your audit is David M. Fisher, CPA. David is the firm's governing partner for all governmental engagements and brings over 30 years of governmental experience to the Township. David will be involved in the planning and completion phases of the audit and will maintain contact with the Township throughout the year, as he has done in the previous 5 years with the Township.

Dave is an associate member of the Michigan Municipal Treasurers Association, and a member of the MSBO Finance Committee, and the MGFOA Legislative Committee.

The engagement Manager is responsible for overseeing the engagement, completing fieldwork and supervising staff. Tracey Kasperek, CPA will serve as engagement manager. Tracey has over 10 years of experience and has served as the engagement manager for several municipalities, including the City of Lansing, Howell Township, Capital Area District Library, Washtenaw County. In addition to overseeing fieldwork, Tracey will maintain active communication with the Township throughout the year, and will provide a fresh-look into its financial systems and related internal controls.

Audit staff for your engagement will be selected from our governmental industry group. This group of highly-qualified individuals possess 2 to 8 years of experience and spend nearly all of their time servicing only governmental and similar non-profit entities. We plan on utilizing Nicole LaRue again, who is a resident of Delhi Township.

We know of no other firm that has committed the resources specifically to the governmental sector from management to staff than Rehmann Robson. Biographical resumes of each of the key team members are included on the following pages.

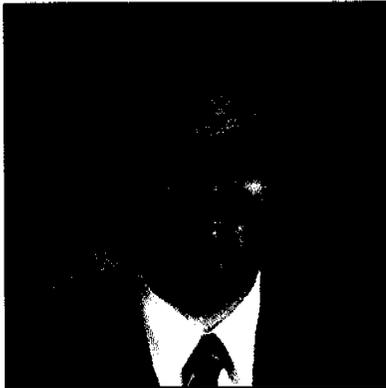
Consistent Staffing

Rehmann Robson is dedicated to controlling staff turnover because we recognize that efficient client service benefits both our clients and our firm. Our reputation for quality service and talented people allows us to recruit and retain committed professionals. We take pride in offering our employees a progressive employment structure, including flexible work schedules and competitive compensation and benefit programs. In addition, our year-round practice allows for constant staffing levels. All of these factors have contributed to a retention rate that is higher than the national average in the accounting industry. While some degree of staff turnover is inherent in the public accounting profession, our commitment to attract and retain top talent, and provide close involvement of executive level personnel, minimizes the impact on our clients.



David M. Fisher, CPA

Principal



Contact Information

Phone: 517.787.6503
Direct: 517.841.4214
Fax: 517.788.8111
Email: david.fisher@rehmann.com

Areas of Expertise

- Governmental & Non-profit Auditing & Consulting
- Michigan School Districts
- Cost Allocation Plans
- Federal Grant Compliance & Auditing

Current Position

Dave is the Principal-in-charge of the firm's School District Accounting and Auditing areas and resides in the Jackson office.

Experience

Dave began his public accounting career in 1976 with a focus on Governmental and Non-profit auditing and consulting engagements. He is responsible for all facets of engagement planning and management, including on-site fieldwork.

In addition to his many roles with Rehmann, Dave is an accomplished speaker for the Michigan Association of Certified Public Accountants and a discussion leader for the Michigan Township Association. Dave has served as Engagement Principal on numerous counties, cities, townships and villages, transportation authorities, road commissions, schools and non-profit organizations.

Education

Dave is a graduate of Alma College with a Bachelor of Arts degree in Accounting. He also holds a Master of Business Administration in Accounting from Central Michigan University.

Professional Organizations

- American Institute of Certified Public Accountants
- Greater Jackson Chamber of Commerce
- Michigan Association of Certified Public Accountants
- Michigan Association of School Administrators
- Michigan Association of School Boards
- Michigan School Business Officials Finance Committee
- Michigan Government Finance Officers Association, Legislative Committee
- Michigan Department of Education Referent Group
- Michigan Municipal Treasurers Association, Associate Member



Tracey Kasparek, CPA

Governmental Audit Manager



Contact Information

Phone: 517.841.4799

Fax: 517.788.8111

Email: tracey.kasparek@rehmann.com

Areas of Expertise

- Governmental & Non-profit Auditing & Consulting
- Federal Grant Compliance & Auditing

Current Position

Tracey is a full time member of the Governmental Accounting and Auditing division of Rehmann.

Experience

Tracey has more than seven years experience and is primarily responsible for on-site engagement management and supervision of staff and served a governmental accounting internship with Campbell, Kusterer and Co. prior to joining Rehmann.

Selected engagements include: Ingham County, City of Jackson DDA, Jackson County, Monroe County, City of Jackson, Washtenaw County, Ann Arbor District Library, Ypsilanti District Library, City of Howell, City of Battle Creek, City of Bridgman, City of Lansing, Columbia City, Eagle City, Spring Arbor City, Chelsea Public Schools, Dearborn Heights Crestwood, Lincoln Consolidated Schools, Mid-Michigan Public School Academy, Milan Area Schools, Monroe ISD, Pinckney Community Schools, Howell Township, Ann Arbor Transportation Authority, Branch County Road Commission, Ingham County Road Commission, LifeWays, Monroe Community Mental Health Authority and numerous other governmental and nonprofit entities.

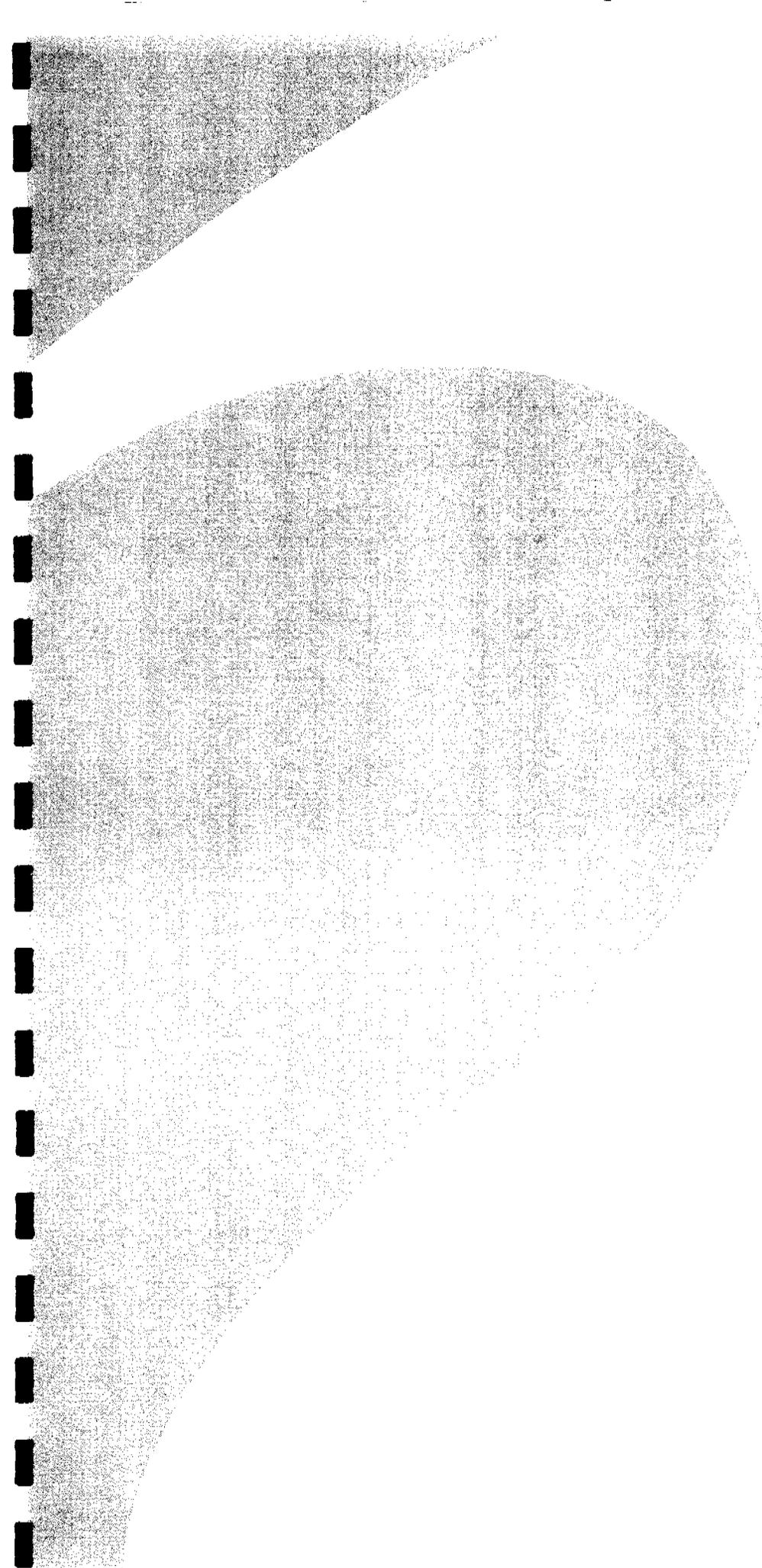
Education

Tracey has her Bachelor of Science in Accounting from Central Michigan University.

Professional Organizations

- American Institute of Certified Public Accountants
- Michigan Association of Certified Public Accountants





Appendix
Governmental Client List - Partial
Additional Consulting Services
Peer Review Letters



Governmental Client List -

Partial



Michigan Cities

City of Alma
City of Battle Creek
City of Benton Harbor
City of Boyne City
City of Carson City
City of Charlevoix
City of Coleman
City of Ferndale
City of Grosse Pointe
City of Hillsdale
City of Hudsonville
City of Kalamazoo
City of Lansing
City of Mackinac Island
City of Reading
City of Reed City
City of Royal Oak
City of South Haven
City of Traverse City

City of Ann Arbor
City of Belding
City of Big Rapids
City of Bridgman
City of Cedar Springs
City of Cheboygan
City of East Grand Rapids
City of Grand Ledge
City of Highland Park
City of Holland
City of Jackson
City of Kentwood
City of Linden
City of Oak Park
City of Pleasant Ridge
City of Rockford
City of Saginaw
City of Tecumseh

Michigan Counties

Alcona County
Bay County
Calhoun County
Cheboygan County
Grand Traverse County
Iosco County
Jackson County
Lenawee County
Midland County
Missaukee County
Saginaw County
Van Buren County

Allegan County
Berrien County
Cass County
Eaton County
Ingham County
Isabella County
Leelanau County
Mecosta County
Monroe County
Ottawa County
Tuscola County
Washtenaw County

Michigan Villages and Townships

Arbela Township
Caledonia Village
Casco Township
Columbia Township
Clayton Township
Delhi Charter Township
Village of Elk Rapids
Maple River Township
Pinconning Township
Pittsfield Township
Richland Township
Spaulding Township
Thomas Township
Watertown Charter Township

Bingham Farms Village
Carrollton Township
Chesaning Village
Concord Township
Harrison Township
Denmark Township
Village of Grass Lake
Leoni Township
Penn Township
Pulaski Township
Pleasantview Township
Saginaw Township
Spring Arbor Township
Village of Union City
Village of Wolverine Lake



Governmental Client List - Partial



Michigan Public Authorities

Chippewa Ottawa Resource
Jackson Downtown Development
North Kent Sewer
Ottawa County Insurance
Saginaw County 911
Southeastern Oakland Water
State Building

Cheboygan Airport
Huron-Clinton Metropolitan
Lansing Entertainment Public Facilities
North Oakland County Fire
Oxford Emergency Safety
Southeastern Oakland Resource Recovery

Other Governmental Concerns in Michigan

City of Hillsdale Board of Public Utilities
LAWNET
Ottawa County Public Utilities
Washtenaw Community Health Org.
Wurtsmith Development Commission

Ingham County Medical Care Facility
Little Traverse Bay Bands of Odawa Indians
Washtenaw Communications Consortium
Watertown Township-Granger Landfill

Transportation Agencies and Authorities

Ann Arbor Transportation Authority
Capital Area Transportation Authority (Lansing)
City of Battle Creek Transit System
City of Kalamazoo Metro Transit System
Van Buren Transit Authority
Various other transit operations with related County or City governments



Additional Consulting Services

In addition to traditional compliance services, The Rehmann Group offers a full range of related consulting services for local governments. Our Governmental Consulting Services Division is staffed with professionals dedicated to government and experienced in serving your management needs. This group will work with your audit team to provide the best solutions possible. Some of the services we have provided to local governments include:

- 120-Day Bond Audits in accordance with Michigan Department of Treasury requirements.
- Central Service Cost Allocation Plans in accordance with Circular A-87.
- Assistance with bond issue pre-qualification - financial consultation and representation in Michigan Department of Treasury meetings.
- Analysis of Departments - Privatize versus retain studies, cash flow analyses, etc.
- Feasibility studies, projections for adding/changing/deleting programs and services.
- Human Resources Consulting -
 - Wage and salary studies
 - Classification studies
 - Seminars and Training
 - Discipline and Discharge
 - Fringe benefit analysis
- Early retirement program - projections and accounting
- Employee Benefits Consulting -
 - Retirement plan administration
 - Cafeteria and flex plan - administration and consulting
- Operational consulting -
 - Payroll processing
 - Department procedures and function analysis
- Security and investigation consulting (through Kerby Bailey & Associates - a subsidiary of The Rehmann Group)
 - Facilities layout
 - Background investigations
 - Fraud investigations
 - Emergency planning
 - Computer security
- On-line investing opportunities
 - TreasuryPoint.com - vehicle for governmental units to invest excess funds at competitive rates.
 - Analysis tools for investment activities
- Health care reviews (through Rehmann Financial a subsidiary of The Rehmann Group)
 - Plan design and consulting
 - Carrier selection
 - Savings through a healthier plan

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Principals of Rehmann Robson
and the
Center for Public Company Audit Firms Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Rehmann Robson (the Firm) applicable to non-SEC issuers in effect for the year ended July 31, 2008. The Firm's accounting and auditing practice applicable to SEC issuers was not reviewed by us since the Public Company Accounting Oversight Board (PCAOB) is responsible for inspecting that portion of the Firm's accounting and auditing practice in accordance with PCAOB requirements. A system of quality control encompasses the Firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of complying with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (the AICPA). The design of the system, and compliance with it, are the responsibilities of the Firm. Our responsibility is to express an opinion on the design of the system, and the Firm's compliance with that system based on our review.

Our review was conducted in accordance with standards established by the Peer Review Committee of the Center for Public Company Audit Firms and included procedures to plan and perform the review that are summarized in the attached description of the peer review process. Our review would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it since it was based on selective tests. Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice applicable to the non-SEC issuers of Rehmann Robson in effect for the year ended July 31, 2008 has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA, and was complied with during the year then ended to provide the Firm with reasonable assurance of complying with professional standards.

As is customary in a peer review, we have issued a letter under this date that sets forth comments relating to certain policies and procedures or compliance with them. The matters described in the letter were not considered to be of sufficient significance to affect the opinion expressed in this report.

LarsonAllen LLP
LarsonAllen LLP

November 7, 2008
Minneapolis, Minnesota



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a worldwide network of independent accounting and consulting firms.

Attachment to the Peer Review Report of Rehmann Robson (the "Firm")
Description of the Peer Review Process

Overview

Firms enrolled in the AICPA Center for Public Company Audit Firms (the Center) Peer Review Program have their system of quality control periodically reviewed by independent peers. These reviews are system and compliance oriented with the objectives of evaluating whether:

The reviewed firm's system of quality control for its accounting and auditing practice applicable to non-SEC issuers has been designed to meet the requirements of the Quality Control Standards established by the AICPA.

The reviewed firm's quality control policies and procedures applicable to non-SEC issuers were being complied with to provide the firm with reasonable assurance of complying with professional standards.

A peer review is based on selective tests and directed at assessing whether the design of and compliance with the firm's system of quality control for its accounting and auditing practice applicable to non-SEC issuers provides the firm with reasonable, not absolute, assurance of complying with professional standards. Consequently a peer review of the firm's system of quality control is not intended to, and does not provide assurance with respect to any individual engagement conducted by the firm or that none of the financial statements audited by the firm should be restated.

The Center's Peer Review Committee (PRC) establishes and maintains peer review standards. At regular meetings and through report evaluation task forces, the PRC considers each peer review, evaluates the reviewer's competence and performance, and examines every report, letter of comments, and accompanying response from the reviewed firm that states its corrective action plan before the peer review is finalized. The Center's staff plays a key role in overseeing the performance of peer reviews working closely with the peer review teams and the PRC.

Once the PRC accepts the peer review reports, letters of comments, and reviewed firms' responses, these documents are maintained in a file available to the public. In some situations, the public file also includes a signed undertaking by the firm agreeing to specific follow-up action requested by the PRC.

Firms that perform audits or play a substantial role in the audit of one or more SEC issuers, as defined by the Public Company Accounting Oversight Board (PCAOB), are required to be registered with and have their accounting and auditing practice applicable to SEC issuers inspected by the PCAOB. Therefore, we did not review the Firm's accounting and auditing practice applicable to issuers.

Planning the Review for the Firm's Accounting and Auditing Practice Applicable to Non-SEC Issuers

To plan the review of Rehmann Robson, we obtained an understanding of (1) the nature and extent of the Firm's accounting and auditing practice, and (2) the design of the Firm's system of quality control sufficient to assess the inherent and control risks implicit in its practice. Inherent risks were assessed by obtaining an understanding of the Firm's practice, such as the industries of its clients and other factors of complexity in serving those clients, and the organization of the Firm's personnel into practice units. Control risks were assessed by obtaining an understanding of the design of the Firm's system of quality control, including its audit methodology, and monitoring procedures. Assessing control risk is the process of evaluating the effectiveness of the reviewed Firm's system of quality control in preventing the performance of engagements that do not comply with professional standards.

Performing the Review for the Firm's Accounting and Auditing Practice Applicable to Non-SEC Issuers

Based on our assessment of the combined level of inherent and control risks, we identified practice units and selected engagements with those units to test for compliance with the firm's system of quality control. The engagements selected for review included engagements performed under Government Auditing Standards and audits of Employee Benefit Plans. The engagements selected for review represented a cross-section of the Firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagement reviews included examining working paper files and reports and interviewing engagement personnel.

The scope of the review also included examining selected administrative and personnel files to determine compliance with the Firm's policies and procedures for the elements of quality control pertaining to independence, integrity, and objectivity; personnel management; and acceptance and continuance of clients and engagements. Prior to concluding the review, we reassessed the adequacy of scope and conducted a meeting with Firm management to discuss our findings and recommendations.

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Principals of Rehmann Robson
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Center for Public Company Audit Firms Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Rehmann Robson (the Firm) in effect for the year ended July 31, 2008, and have issued our report thereon dated November 7, 2008. The matters described below were not considered to be of sufficient significance to affect the opinion expressed in that report, which should be read in conjunction with this letter.

Comment -

The Firm's quality control policies and procedures indicate which situations may require consultation and which situations require a concurring reviewer. Our review disclosed situations not covered by the Firm's policies where audit procedures and documentation would have been improved had consultation or concurring review taken place. These situations did not, however, result in the issuance of an inappropriate report.

Recommendation -

The Firm should revise its quality control policies and procedures to modify the situations when, because of their nature or complexity, consultation or concurring review is required. Such situations might include industries with special accounting, auditing or reporting situations, emerging practice problems, new standards implementation, or the application of a regulatory agency's filing requirements.

Comment -

On several audit engagements we noted that the documentation of internal control related matters identified were not completely or appropriately evaluated and summarized in the engagement files. We also noted in one specialized industry that the communication of matters with those charged with governance was not always clearly or consistently documented in the engagement files. From discussion with the engagement partners and review of practice aids and other documentation, we were able to determine that adequate communications took place on each engagement.

Recommendation -

The Firm should consider modifying its Firm engagement material and guidance to assist staff in more uniformly evaluating and summarizing identified internal control related matters to be communicated to management and others. In the specialized industry, the Firm should discuss in a staff meeting the importance of documentation of matters communicated with those charged with governance.

LarsonAllen LLP
LarsonAllen LLP

November 7, 2008
Minneapolis, Minnesota



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