

NORTHFIELD TOWNSHIP

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 10 - STATEMENT OF CASH FLOWS

Pursuant to the Governmental Accounting Standards Board (GASB) statement number 9, a statement of cash flows is presented. The purpose of the statement of cash flows is to explain the change in cash and cash equivalents during the year. Cash equivalents are defined as short-term, highly liquid investments with original maturities of three months or less. The direct method was utilized to represent cash flows from operations. The following is a schedule to reconcile cash and cash equivalents per the Statement of Cash Flows to cash, cash equivalents, and investments per the Statement of Net Position:

	<u>6/30/2015</u>
Cash and cash equivalents	\$ 1,256,724
Investments	<u>286,850</u>
	<u>\$ 1,543,574</u>

NOTE 11 - GRANT ACTIVITIES

The Township has been a recipient of several grant funds for law enforcement, medical rescue, and recreation activities. These funds are subject to federal and state grant audit requirements.

NOTE 12 - ASSETS RESTRICTED FOR CAPITAL AND DEBT

Restricted assets in the Sewage Disposal System Fund as of June 30, 2015 consisted of the following:

	<u>Sewage Disposal System Fund</u>
Cash, cash equivalents and investments	\$ 1,209,148
Special assessment receivables	<u>809,330</u>
Total	<u>\$ 2,018,478</u>

REQUIRED SUPPLEMENTARY INFORMATION

NORTHFIELD TOWNSHIP

GENERAL FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

	Budgets			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
Taxes	\$	\$ 256,700	\$ 256,344	\$ (356)
State shared revenues		657,500	650,034	(7,466)
Charges for services		322,309	331,189	8,880
Interest		1,500	180	(1,320)
Net increase in the fair value of investments			124	124
Miscellaneous revenue		12,660	14,774	2,114
Total revenues	1,490,969	1,250,669	1,252,645	1,976
EXPENDITURES				
Township board	29,765	29,765	27,782	1,983
Supervisor	14,877	14,877	12,125	2,752
Elections	170,666	170,666	154,230	16,436
Clerk	19,150	19,150	18,578	572
Township manager	57,065	61,375	60,058	1,317
Board of review	22,953	22,953	13,724	9,229
Treasurer	86,319	93,369	91,035	2,334
Assessor	123,766	123,766	97,948	25,818
Township hall and grounds	141,679	145,429	132,807	12,622
Zoning and planning departments	65,400	65,400	73,036	(7,636)
Professional fees	2,500	2,500	2,500	
Community development	91,739	100,155	93,620	6,535
Roads	37,020	37,020	35,029	1,991
Street lights	380,500	135,275	119,336	15,939
Capital outlay	100,005	101,725	95,788	5,937
Contingency - liens	10,000	10,000	645	9,355
Rent - PSB	16,000	110,600	107,508	3,092
Community Center	85,225	85,225	85,221	4
Total expenditures	1,454,629	1,329,250	1,220,970	108,280
Excess of revenues over (under) expenditures	36,340	(78,581)	31,675	110,256
OTHER FINANCING SOURCES (USES)				
Transfer in	20,000	20,000	20,000	
Transfers (out)	(25,000)	(50,890)	(50,890)	
Total other financing sources (uses)	(5,000)	(30,890)	(30,890)	
Net change in fund balance	31,340	(109,471)	785	110,256
FUND BALANCE, JULY 1, 2014	1,549,378	1,549,378	1,549,378	
FUND BALANCE, JUNE 30, 2015	\$ 1,580,718	\$ 1,439,907	\$ 1,550,163	\$ 110,256

NORTHFIELD TOWNSHIP

LAW ENFORCEMENT FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

	Budgets			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
Taxes	\$	\$	\$ 1,379,181	\$
Fines and court fees			25,064	
Traffic tickets and impound fees			2,140	
Liquor law license fees			2,634	
Contributions			1,500	
Charges for services			27,804	
Miscellaneous			4,005	
Total revenues	1,446,146	1,451,146	1,442,328	(8,818)
EXPENDITURES	1,481,649	1,544,099	1,498,175	45,924
Excess of revenues over (under) expenditures	(35,503)	(92,953)	(55,847)	37,106
OTHER FINANCING SOURCES (USES)				
Transfers in	36,000	41,000	41,000	
Net change in fund balance	497	(51,953)	(14,847)	37,106
FUND BALANCE, JULY 1, 2014	470,378	470,378	470,378	
FUND BALANCE, JUNE 30, 2015	<u>\$ 470,875</u>	<u>\$ 418,425</u>	<u>\$ 455,531</u>	<u>\$ 37,106</u>

NORTHFIELD TOWNSHIP

FIRE FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

	Budgets			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
Taxes	\$	\$	\$ 616,776	\$
Charges for services			12,087	
Grant income			4,841	
Other income			4,562	
Total revenues	632,152	632,152	638,266	6,114
EXPENDITURES				
Salaries			282,681	
Payroll taxes			21,627	
Hospitalization			24,931	
Life insurance			845	
Pension			7,913	
Medical testing			585	
Uniforms			13,502	
Accounting services			8,171	
Audit fees			3,060	
Transportation			10,337	
Training and development			4,567	
Membership fees			1,175	
Contractual services			1,594	
Dispatch services			10,274	
Telephone			4,231	
Supplies			6,530	
Insurance and bonds			64,185	
Office overhead			44,889	
PSB lease			85,221	
Printing and postage			306	
Utilities			9,098	
Repairs and maintenance			27,899	
Debt - principal			43,775	
Debt - interest			4,349	
Tax chargebacks/drains			5,521	
Capital outlay			4,601	
Personnel allocation			(59,485)	
Total expenditures	656,643	662,033	632,382	29,651
Excess of revenues over (under) expenditures	(24,491)	(29,881)	5,884	35,765
OTHER FINANCING SOURCES (USES)				
Transfer (out)		30,890	30,890	
Net change in fund balance	(24,491)	1,009	36,774	35,765
FUND BALANCE, JULY 1, 2014	412,432	412,432	412,432	
FUND BALANCE, JUNE 30, 2015	\$ 387,941	\$ 413,441	\$ 449,206	\$ 35,765

NORTHFIELD TOWNSHIP
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2015

Schedule of Employer Contributions

	For the Plan Year Ended December 31, 2014
Actuarial determined contributions	\$ 55,589
Contributions in relation to the actuarial determined contribution	55,589
Contribution deficiency (excess)	\$
Covered employee payroll	\$ 555,890
Contributions as a percentage of covered payroll	10.00%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available will be presented.

Notes to the Schedule of Employer Contributions

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	24 years
Asset valuation method	10 years smoothed
Inflation	3.50%
Salary increases	4.50%
Investment rate of return	8.00%
Retirement age	Age 60, early retirement at 55 with 15 years of service or 50 with 25 years of service
Mortality	50% Female/50% Male 2002 group Annuity Mortality Table

Previous Actuarial Methods and Assumptions

A seven year smoothed asset valuation method was used for the time period of 2005 through 2014. Employee contributions have varied each year between 2.16% and 3.96%.

NORTHFIELD TOWNSHIP

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2015**

	For the Plan Year Ended December 31, 2014
Total pension liability	
Service cost	\$ 68,319
Interest	110,821
Changes in benefit terms	
Differences between expected and actual experience	
Changes of assumptions	
Benefit payments, including refunds of employee contributions	
Net change in total pension liability	179,140
Total pension liability - beginning	1,309,125
Total pension liability - ending	\$ 1,488,265
Plan fiduciary net position	
Contributions - employer	55,589
Contributions - employee	54,529
Net investment income	81,669
Benefit payments, including refunds of employee contributions	
Administrative Expenses	(3,030)
Net change in plan fiduciary net position	188,757
Plan fiduciary net position, beginning	1,220,312
Plan fiduciary net position, ending	\$ 1,409,069
Net pension liability	
Total pension liability and plan fiduciary net position	\$ 79,196
Plan fiduciary net position as a percentage of the total pension liability	94.68%
Covered employee payroll	\$ 555,890
Net pension liability as a percentage of covered employee payroll	14.25%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available will be presented.

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION

NORTHFIELD TOWNSHIP

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2015

NOTE - BUDGETARY INFORMATION

Highlights of the budgetary process are disclosed in Note 1 of the Notes to the Financial Statements.

Budget Overruns

In funds that were required by law to adopt budgets, during the year ended June 30, 2015 expenditures exceeded appropriations in several areas as follows:

	<u>Final Budget</u>	<u>Actual</u> <u>Expenditures</u>	<u>Variance</u> <u>(Unfavorable)</u>
General Fund:			
Professional fees	\$ 65,400	\$ 73,036	\$ (7,636)

SUPPLEMENTARY INFORMATION

COMBINING FINANCIAL STATEMENTS

NORTHFIELD TOWNSHIP

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2015

	SPECIAL REVENUE FUNDS					DEBT SERVICE	
	Building Department Fund	Fire Truck Fund	Narcotics Fund	Federal Narcotics Fund	Public Contribution Fund	Downtown Development Authority Fund	Public Safety Building Fund
ASSETS							Totals
Cash and investments	\$ 89,058	\$	\$ 99,844	\$ 363,983	\$ 5,163	\$ 65,965	\$ 28,146
Taxes receivable							1,143
Total assets	<u>\$ 89,058</u>	<u>\$</u>	<u>\$ 99,844</u>	<u>\$ 363,983</u>	<u>\$ 5,163</u>	<u>\$ 65,965</u>	<u>\$ 29,289</u>
							<u>\$ 653,302</u>
LIABILITIES							
Accounts payable	\$ 9,196	\$ 580	\$	\$ 4,071	\$	\$	\$ 16,079
							<u>\$ 29,926</u>
FUND BALANCE							
Restricted		(580)					(580)
Fire protection			99,844	177,912		61,765	277,756
Law enforcement					5,163		66,928
Community development							
Committed							
Building department	79,862			182,000		4,200	79,862
Debt service							13,210
Assigned for budget deficit							186,200
Total fund balances	<u>79,862</u>	<u>(580)</u>	<u>99,844</u>	<u>359,912</u>	<u>5,163</u>	<u>65,965</u>	<u>623,376</u>
Total liabilities and fund balance	<u>\$ 89,058</u>	<u>\$</u>	<u>\$ 99,844</u>	<u>\$ 363,983</u>	<u>\$ 5,163</u>	<u>\$ 65,965</u>	<u>\$ 29,289</u>
							<u>\$ 653,302</u>

NORTHFIELD TOWNSHIP
COMBINING BALANCE SHEET
ALL AGENCY FUNDS
JUNE 30, 2015

	<u>Current Tax Collection Fund</u>	<u>Trust and Agency Fund</u>	<u>Payroll Fund</u>	<u>Totals</u>
<u>ASSETS</u>				
ASSETS				
Cash and cash equivalents	\$	\$ 46,212	\$ 18,520	\$ 64,732
Due from other funds	1,980	12		1,992
Due from others		3,870		3,870
Total assets	<u>\$ 1,980</u>	<u>\$ 50,094</u>	<u>\$ 18,520</u>	<u>\$ 70,594</u>
 <u>LIABILITIES</u>				
LIABILITIES				
Due to other funds	\$	\$	\$ 1,916	\$ 1,916
Due to others	1,980	50,094	16,604	68,678
Total liabilities	<u>\$ 1,980</u>	<u>\$ 50,094</u>	<u>\$ 18,520</u>	<u>\$ 70,594</u>

NORTHFIELD TOWNSHIP

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	SPECIAL REVENUE FUNDS			SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS		
	Building Department Fund	Fire Truck Fund	Narcotics Fund	Federal Narcotics Fund	Public Contributions Fund	Downtown Development Authority Fund	Building Authority Fund	Public Safety Building Fund	Totals
REVENUES									
Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$
Fines and forfeits			74,709	93,271				280,808	280,808
Charges for services	2,340								167,980
Licenses and permits	70,467								2,340
Donations					3,500	4			70,467
Rental income							255,662		3,504
Other income		66						440	255,662
									506
Total revenues	<u>72,807</u>	<u>66</u>	<u>74,709</u>	<u>93,271</u>	<u>3,500</u>	<u>4</u>	<u>255,662</u>	<u>281,248</u>	<u>781,267</u>
EXPENDITURES									
General government	58,359		20,111	214,069	2,401			41,074	101,834
Police protection									234,180
Public works						5,538			5,538
Debt service - principal							206,853	235,000	441,853
Debt service - interest and fees							48,809	46,178	94,987
Total expenditures	<u>58,359</u>		<u>20,111</u>	<u>214,069</u>	<u>2,401</u>	<u>5,538</u>	<u>255,662</u>	<u>322,252</u>	<u>878,392</u>
Excess of revenues over (under) expenditures									
	14,448	66	54,598	(120,798)	1,099	(5,534)		(41,004)	(97,125)
OTHER FINANCING SOURCES (USES)									
Transfers (out)			(1,000)	(35,000)		(20,000)			(56,000)
Net changes in fund balances	<u>14,448</u>	<u>66</u>	<u>53,598</u>	<u>(155,798)</u>	<u>1,099</u>	<u>(25,534)</u>		<u>(41,004)</u>	<u>(153,125)</u>
FUND BALANCE, JULY 1, 2014	<u>65,414</u>	<u>(646)</u>	<u>46,246</u>	<u>515,710</u>	<u>4064</u>	<u>91,499</u>		<u>54,214</u>	<u>776,501</u>
FUND BALANCE, (DEFICIT) JUNE 30, 2015	<u>\$ 79,862</u>	<u>\$ (580)</u>	<u>\$ 99,844</u>	<u>\$ 359,912</u>	<u>\$ 5,163</u>	<u>\$ 65,965</u>	<u>\$</u>	<u>\$ 13,210</u>	<u>\$ 623,376</u>

INDIVIDUAL FUNDS

GENERAL FUND

NORTHFIELD TOWNSHIP

**GENERAL FUND
BALANCE SHEET
JUNE 30, 2015**

ASSETS

Cash and investments	\$ 1,258,087
Taxes receivable	1,497
Special assessment	78,148
Grant receivable	4,817
State shared revenue receivable	114,987
Accounts receivable - other	26,516
Due from other funds	726
Prepaid expenditures	76,166
Land contract receivable - Northfield Township Area Library	<u>38,571</u>

Total assets

\$ 1,599,515

LIABILITIES

Accounts payable	\$ 42,530
Due to others	4,830
Due to other funds	<u>1,992</u>

Total liabilities

\$ 49,352

FUND BALANCE

Nonspendable - prepaid items	76,166
Nonspendable - Library receivable	38,571
Unassigned	<u>1,435,426</u>

Total fund balance

1,550,163

Total liabilities and fund balance

\$ 1,599,515

NORTHFIELD TOWNSHIP

GENERAL FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 256,700	\$ 256,344	\$ (356)
State shared revenues	657,500	650,034	(7,466)
Charges for services	322,309	331,189	8,880
Interest	1,500	180	(1,320)
Net increase in the fair value of investments		124	124
Miscellaneous revenue	<u>12,660</u>	<u>14,774</u>	<u>2,114</u>
Total revenues	<u>1,250,669</u>	<u>1,252,645</u>	<u>1,976</u>
EXPENDITURES			
Township board	29,765	27,782	1,983
Supervisor	14,877	12,125	2,752
Township manager	170,666	154,230	16,436
Elections	19,150	18,578	572
Clerk	61,375	60,058	1,317
Board of review	22,953	13,724	9,229
Treasurer	93,369	91,035	2,334
Assessor	123,766	97,948	25,818
Township hall and grounds	145,429	132,807	12,622
Professional fees	65,400	73,036	(7,636)
Community development	2,500	2,500	
Zoning and planning departments	100,155	93,620	6,535
Street lights	37,020	35,029	1,991
Roads	135,275	119,336	15,939
Community Center	101,725	95,788	5,937
Contingency - liens	10,000	645	9,355
Capital outlay	110,600	107,508	3,092
Rent - PSB	<u>85,225</u>	<u>85,221</u>	<u>4</u>
Total expenditures	<u>1,329,250</u>	<u>1,220,970</u>	<u>108,280</u>
Excess of revenues over (under) expenditures	<u>(78,581)</u>	<u>31,675</u>	<u>110,256</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	20,000	20,000	
Transfers (out)	<u>(50,890)</u>	<u>(50,890)</u>	
Total other financing sources (uses)	<u>(30,890)</u>	<u>(30,890)</u>	
Net change in fund balance	<u>(109,471)</u>	<u>785</u>	<u>110,256</u>
FUND BALANCE, JULY 1, 2014	<u>1,549,378</u>	<u>1,549,378</u>	
FUND BALANCE, JUNE 30, 2015	<u><u>\$ 1,439,907</u></u>	<u><u>\$ 1,550,163</u></u>	<u><u>\$ 110,256</u></u>

NORTHFIELD TOWNSHIP

**GENERAL FUND
STATEMENT OF REVENUES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TAXES	\$ 256,700	\$ 256,344	\$ (356)
STATE SHARED REVENUES	<u>657,500</u>	<u>650,034</u>	<u>(7,466)</u>
CHARGES FOR SERVICES			
Tax administration fees		136,940	
Sewer administration		43,969	
Cablevision franchise fees		97,379	
Fiber footage fees		7,557	
Zoning fees		7,770	
Mobile home park fees		2,900	
Summer tax collection fees		13,488	
Duplicating		55	
Penalties and interest on taxes		2,826	
Community Center		17,965	
Licenses		<u>340</u>	
Total charges for services	<u>322,309</u>	<u>331,189</u>	<u>8,880</u>
INTEREST	<u>1,500</u>	<u>180</u>	<u>(1,320)</u>
GAIN (LOSS) ON INVESTMENTS		<u>124</u>	<u>124</u>
MISCELLANEOUS REVENUE			
Rental income		11,460	11,460
Miscellaneous		<u>3,314</u>	<u>3,314</u>
Total miscellaneous revenue	<u>12,660</u>	<u>14,774</u>	<u>2,114</u>
Total revenues	<u><u>\$ 1,250,669</u></u>	<u><u>\$ 1,252,645</u></u>	<u><u>\$ 1,976</u></u>

NORTHFIELD TOWNSHIP
GENERAL FUND
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TOWNSHIP BOARD			
Fees	\$	\$ 9,892	\$
Payroll taxes		757	
Membership and dues		9,551	
Printing and publishing		7,073	
Miscellaneous		509	
Total township board	<u>29,765</u>	<u>27,782</u>	<u>1,983</u>
SUPERVISOR			
Supervisor's salary		12,500	
Payroll taxes		(661)	
Training and development		286	
Total supervisor	<u>14,877</u>	<u>12,125</u>	<u>2,752</u>
TOWNSHIP MANAGER			
Salaries		102,326	
Payroll taxes		11,995	
Insurance - benefits		7,510	
Pension		7,214	
Controller		54,478	
Contracted services		5,858	
Communication		606	
Training		744	
Personnel allocation		(36,501)	
Total township manager	<u>170,666</u>	<u>154,230</u>	<u>16,436</u>
ELECTIONS			
Fees		9,417	
Office supplies		4,929	
Contractual services		1,760	
Printing and postage		2,472	
Total elections	<u>19,150</u>	<u>18,578</u>	<u>572</u>

NORTHFIELD TOWNSHIP

GENERAL FUND

**STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - continued
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
CLERK			
Clerk's salary		11,538	
Deputy clerk's salary		38,508	
Payroll taxes		3,829	
Fuel and mileage		35	
Recording secretary		6,148	
Total clerk	<u>61,375</u>	<u>60,058</u>	<u>1,317</u>
BOARD OF REVIEW			
Fees		1,389	
Recording secretary		1,050	
Payroll taxes		106	
Printing		682	
Tax tribunal and drains		10,497	
Total board of review	<u>22,953</u>	<u>13,724</u>	<u>9,229</u>
TREASURER			
Treasurer's salary		12,500	
Deputy/clerical salaries		64,452	
Payroll taxes		5,887	
Insurance - benefits		10,550	
Pension		4,213	
Legal fees		6,000	
Tax roll preparation		1,441	
Dues and subscriptions		100	
Postage		3,573	
Fuel and mileage		217	
Miscellaneous		3,138	
Personnel allocation		(21,036)	
Total treasurer	<u>93,369</u>	<u>91,035</u>	<u>2,334</u>

NORTHFIELD TOWNSHIP

GENERAL FUND

**STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - continued
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
ASSESSOR			
Salaries		25,461	
Payroll taxes		2,195	
Insurance - benefits		5,770	
Pension		236	
Supplies		1,186	
Training		1,050	
Contracted services		59,848	
Postage		2,202	
Total assessor	<u>123,766</u>	<u>97,948</u>	<u>25,818</u>
TOWNSHIP HALL AND GROUNDS			
Salaries		5,240	
Payroll taxes		456	
Insurance - general liability		25,203	
PSB allocation		44,890	
Janitor fees		5,295	
Office supplies		9,976	
Telephone		8,917	
Postage		4,597	
Utilities		217	
Repairs and maintenance		20,029	
Tax chargebacks		4,048	
Miscellaneous		263	
Equipment rental		3,676	
Total township hall and grounds	<u>145,429</u>	<u>132,807</u>	<u>12,622</u>
PROFESSIONAL FEES	<u>65,400</u>	<u>73,036</u>	<u>(7,636)</u>
COMMUNITY DEVELOPMENT	<u>2,500</u>	<u>2,500</u>	

NORTHFIELD TOWNSHIP
GENERAL FUND
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - continued
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
ZONING AND PLANNING DEPARTMENTS			
Board of appeals fees		3,100	
Salaries - recording secretary		5,598	
Payroll taxes		1,140	
Training		1,429	
Department allocation		7,600	
Planning commission fees		11,800	
Printing and publications		3,255	
Professional fees		34,030	
Contractual services		8,416	
Code enforcement		16,641	
Fuel and mileage		611	
Total zoning and planning departments	<u>100,155</u>	<u>93,620</u>	<u>6,535</u>
STREET LIGHTS	<u>37,020</u>	<u>35,029</u>	<u>1,991</u>
ROADS	<u>135,275</u>	<u>119,336</u>	<u>15,939</u>
COMMUNITY CENTER			
Salaries		37,423	
Payroll taxes		2,863	
Insurance - benefits		9,136	
Pension		3,734	
Programs		20,444	
Grant expense		519	
Janitorial service		4,435	
Senior nutrition		129	
Supplies		2,531	
Dues		110	
Telephone		3,523	
Printing and publications		1,870	
Insurance - general liability		1,218	
Utilities		2,903	
Repair and maintenance		4,944	
Small equipment		6	
Total community center	<u>101,725</u>	<u>95,788</u>	<u>5,937</u>

NORTHFIELD TOWNSHIP

GENERAL FUND

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - continued
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
CONTINGENCY - LIENS	<u>10,000</u>	<u>645</u>	<u>9,355</u>
CAPITAL OUTLAY	<u>110,600</u>	<u>107,508</u>	<u>3,092</u>
RENT - PSB	<u>85,225</u>	<u>85,221</u>	<u>4</u>
Total expenditures	<u>\$ 1,329,250</u>	<u>\$ 1,220,970</u>	<u>\$ 108,280</u>

BUILDING DEPARTMENT FUND

NORTHFIELD TOWNSHIP
BUILDING DEPARTMENT FUND
BALANCE SHEET
JUNE 30, 2015

ASSETS

Cash and cash equivalents	<u>\$ 89,058</u>
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LIABILITIES

Accounts payable	\$ 9,196
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FUND BALANCE

	<u>79,862</u>
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Total liabilities and fund balance	<u><u>\$ 89,058</u></u>
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NORTHFIELD TOWNSHIP

BUILDING DEPARTMENT FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Building permit fees	\$	\$ 70,467	\$
Contractor's registration		2,340	
Total revenues	<u>65,065</u>	<u>72,807</u>	<u>7,742</u>
EXPENDITURES			
Inspections		36,746	
Other professional services		2,534	
Telephone		346	
Supplies		392	
Personnel allocation		18,341	
Total expenditures	<u>60,232</u>	<u>58,359</u>	<u>1,873</u>
Net change in fund balance	4,833	14,448	9,615
FUND BALANCE, JULY 1, 2014	<u>65,414</u>	<u>65,414</u>	
FUND BALANCE, JUNE 30, 2015	<u>\$ 70,247</u>	<u>\$ 79,862</u>	<u>\$ 9,615</u>

FIRE FUND

NORTHFIELD TOWNSHIP

**FIRE FUND
BALANCE SHEET
JUNE 30, 2015**

ASSETS

Cash and investments	\$ 451,406
Taxes	2,421
Prepaid expenses	1,677
Due from others	4,978
Due from other funds	<u>381</u>
Total assets	<u><u>\$ 460,863</u></u>

LIABILITIES

Accounts payable	\$ 11,657
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FUND BALANCE

Restricted - Fire	<u>449,206</u>
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Total liabilities and fund balance	<u><u>\$ 460,863</u></u>
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NORTHFIELD TOWNSHIP

FIRE FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$	\$ 616,776	\$
Charges for services		12,087	
Grant income		4,841	
Other income		4,562	
Total revenues	<u>632,152</u>	<u>638,266</u>	<u>6,114</u>
EXPENDITURES			
Salaries		282,681	
Payroll taxes		21,627	
Hospitalization		24,931	
Life insurance		845	
Pension		7,913	
Medical testing		585	
Uniforms		13,502	
Accounting services		8,171	
Audit fees		3,060	
Transportation		10,337	
Training and development		4,567	
Membership fees		1,175	
Contractual services		1,594	
Dispatch services		10,274	
Telephone		4,231	
Supplies		6,530	
Insurance and bonds		64,185	
Office overhead		44,889	
PSB lease		85,221	
Printing and postage		306	
Utilities		9,098	
Repairs and maintenance		27,899	
Debt - principal		43,775	
Debt - interest		4,349	
Tax chargebacks/drains		5,521	
Capital outlay		4,601	
Personnel allocation		(59,485)	
Total expenditures	<u>662,033</u>	<u>632,382</u>	<u>29,651</u>
Excess of revenues over (under) expenditures	<u>(29,881)</u>	<u>5,884</u>	<u>35,765</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>30,890</u>	<u>30,890</u>	
Total other financing sources (uses)	<u>30,890</u>	<u>30,890</u>	
Net change in fund balance	<u>1,009</u>	<u>36,774</u>	<u>35,765</u>
FUND BALANCE, JULY 1, 2014	<u>412,432</u>	<u>412,432</u>	
FUND BALANCE, JUNE 30, 2015	<u>\$ 413,441</u>	<u>\$ 449,206</u>	<u>\$ 35,765</u>

FIRE TRUCK FUND

NORTHFIELD TOWNSHIP

**FIRE TRUCK FUND
BALANCE SHEET
JUNE 30, 2015**

LIABILITIES

Accounts payable

\$ 580

FUND BALANCE (DEFICIT)

(580)

Total liabilities and fund balance

\$

NORTHFIELD TOWNSHIP

FIRE TRUCK FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2015**

REVENUES

Interest income	\$ 66
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EXPENDITURES

Net change in fund balance	66
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FUND BALANCE (DEFICIT), JULY 1, 2014	(646)
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FUND BALANCE (DEFICIT), JUNE 30, 2015	<u>\$ (580)</u>
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LAW ENFORCEMENT FUND

NORTHFIELD TOWNSHIP
LAW ENFORCEMENT FUND
BALANCE SHEET
JUNE 30, 2015

ASSETS

Cash and cash investments	\$	447,900
Accounts receivable		1,164
Taxes receivable		5,418
Due from other funds		706
Prepaid expenditures		<u>8,011</u>
Total assets	\$	<u><u>463,199</u></u>

LIABILITIES

Accounts payable	\$	4,931
Due to others		<u>2,737</u>
Total liabilities	\$	7,668

FUND BALANCE

Restricted - law enforcement		<u>455,531</u>
Total liabilities and fund balance	\$	<u><u>463,199</u></u>

NORTHFIELD TOWNSHIP

LAW ENFORCEMENT FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$	\$ 1,379,181	\$
Fines and court fees		25,064	
Traffic tickets and impound fees		2,140	
Liquor law license fees		2,634	
Contributions		1,500	
Charges for services		27,804	
Miscellaneous		4,005	
Total revenues	1,451,146	1,442,328	(8,818)
EXPENDITURES	<u>1,544,099</u>	<u>1,498,175</u>	<u>45,924</u>
Excess of revenues over (under) expenditures	(92,953)	(55,847)	37,106
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>41,000</u>	<u>41,000</u>	
Net change in fund balance	(51,953)	(14,847)	37,106
FUND BALANCE, JULY 1, 2014	<u>470,378</u>	<u>470,378</u>	
FUND BALANCE, JUNE 30, 2015	<u>\$ 418,425</u>	<u>\$ 455,531</u>	<u>\$ 37,106</u>

NORTHFIELD TOWNSHIP
LAW ENFORCEMENT FUND
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES			
Salaries	\$	\$ 783,743	\$
Payroll taxes		60,958	
Life insurance		7,673	
Medical testing		145	
Professional fees		42,660	
Pension		60,782	
Insurance - health		159,261	
Accountant		8,170	
Uniforms and gear		58	
Membership dues		760	
Printing and postage		421	
Transportation		21,948	
Insurance and bonds		32,249	
Repairs and maintenance		16,416	
Telephone		13,547	
Supplies		6,090	
Training and development		50	
Equipment rental		1,568	
Office overhead		44,889	
PSB lease		85,221	
Contractual services		13,914	
Dispatch services		63,347	
Computer		2,473	
Personnel allocation		59,485	
Tax chargebacks		12,347	
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u><u>\$ 1,544,099</u></u>	<u><u>\$ 1,498,175</u></u>	<u><u>\$ 45,924</u></u>

NARCOTICS FUND

NORTHFIELD TOWNSHIP

**NARCOTICS FUND
BALANCE SHEET
JUNE 30, 2015**

ASSETS

Cash and cash equivalents

\$ 99,844

FUND BALANCE

Restricted - public safety

\$ 99,844

NORTHFIELD TOWNSHIP

NARCOTICS FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Forfeitures	<u>\$ 75,000</u>	<u>\$ 74,709</u>	<u>\$ (291)</u>
EXPENDITURES			
Public safety projects		13,520	
Capital outlay		<u>6,591</u>	
Total expenditures	<u>27,900</u>	<u>20,111</u>	<u>7,789</u>
Excess of revenues over (under) expenditures	47,100	54,598	7,498
OTHER FINANCING SOURCES (USES)			
Transfer out	<u>(1,000)</u>	<u>(1,000)</u>	
Net change in fund balance	46,100	53,598	7,498
FUND BALANCE, JULY 1, 2014	<u>46,246</u>	<u>46,246</u>	
FUND BALANCE, JUNE 30, 2015	<u><u>\$ 92,346</u></u>	<u><u>\$ 99,844</u></u>	<u><u>\$ 7,498</u></u>

FEDERAL NARCOTICS FUND

NORTHFIELD TOWNSHIP
FEDERAL NARCOTICS FUND
BALANCE SHEET
JUNE 30, 2015

ASSETS

Cash and cash equivalents

\$ 363,983

LIABILITIES

Accounts payable

\$ 4,071

FUND BALANCE

Restricted - public safety

359,912

Total liabilities and fund balance

\$ 363,983

NORTHFIELD TOWNSHIP

FEDERAL NARCOTICS FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Forfeitures	<u>\$ 100,000</u>	<u>\$ 93,271</u>	<u>\$ (6,729)</u>
EXPENDITURES			
Supplies - miscellaneous		14,126	
Capital outlay		<u>199,943</u>	
Total expenditures	<u>250,000</u>	<u>214,069</u>	<u>35,931</u>
Excess of revenues over (under) expenditures	(150,000)	(120,798)	29,202
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(35,000)</u>	<u>(35,000)</u>	
Net change in fund balance	(185,000)	(155,798)	29,202
FUND BALANCE, JULY 1, 2014	<u>515,710</u>	<u>515,710</u>	
FUND BALANCE, JUNE 30, 2015	<u><u>\$ 330,710</u></u>	<u><u>\$ 359,912</u></u>	<u><u>\$ 29,202</u></u>

PUBLIC CONTRIBUTIONS FUND

NORTHFIELD TOWNSHIP
PUBLIC CONTRIBUTIONS FUND
BALANCE SHEET
JUNE 30, 2015

ASSETS

Cash and cash equivalents

\$ 5,163

FUND BALANCE

\$ 5,163

NORTHFIELD TOWNSHIP

PUBLIC CONTRIBUTIONS FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Donations	\$ 2,950	\$ 3,500	\$ 550
EXPENDITURES	<u>2,600</u>	<u>2,401</u>	<u>199</u>
Net change in fund balance	350	1,099	749
FUND BALANCE, JULY 1, 2014	<u>4,064</u>	<u>4,064</u>	<u></u>
FUND BALANCE, JUNE 30, 2015	<u>\$ 4,414</u>	<u>\$ 5,163</u>	<u>\$ 749</u>

DOWNTOWN DEVELOPMENT AUTHORITY FUND

NORTHFIELD TOWNSHIP
DOWNTOWN DEVELOPMENT AUTHORITY FUND
BALANCE SHEET
JUNE 30, 2015

ASSETS

Cash and cash equivalents

\$ 65,965

FUND BALANCE

Restricted - local improvement

\$ 65,965

NORTHFIELD TOWNSHIP

**DOWNTOWN DEVELOPMENT AUTHORITY FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Reimbursements	<u>\$</u>	<u>\$ 4</u>	<u>\$ 4</u>
EXPENDITURES			
Project fees	<u>22,700</u>	<u>5,538</u>	<u>17,162</u>
Excess of revenues over (under) expenditures	(22,700)	(5,534)	17,166
OTHER FINANCING SOURCES (USES)			
Transfer out	<u>(20,000)</u>	<u>(20,000)</u>	
Net change in fund balance	(42,700)	(25,534)	17,166
FUND BALANCE, JULY 1, 2014	<u>91,499</u>	<u>91,499</u>	
FUND BALANCE, JUNE 30, 2015	<u><u>\$ 48,799</u></u>	<u><u>\$ 65,965</u></u>	<u><u>\$ 17,166</u></u>

BUILDING AUTHORITY DEBT SERVICE FUND

NORTHFIELD TOWNSHIP

**BUILDING AUTHORITY DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Rental income	<u>\$ 255,666</u>	<u>\$ 255,662</u>	<u>\$ (4)</u>
EXPENDITURES			
Debt service			
Principal		206,853	
Interest/fees		<u>48,809</u>	
Total expenditures	<u>255,666</u>	<u>255,662</u>	<u>4</u>
Net change in fund balance			
FUND BALANCE, JULY 1, 2014			
FUND BALANCE, JUNE 30, 2015	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

PUBLIC SAFETY BUILDING DEBT SERVICE FUND

NORTHFIELD TOWNSHIP

**PUBLIC SAFETY BUILDING DEBT SERVICE FUND
BALANCE SHEET
JUNE 30, 2015**

ASSETS

Cash	\$ 28,146
Taxes receivable	<u>1,143</u>
Total assets	<u><u>\$ 29,289</u></u>

LIABILITIES

Accounts payable	\$ 16,079
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FUND BALANCE

Restricted - debt	<u>13,210</u>
Total liabilities and fund balance	<u><u>\$ 29,289</u></u>

NORTHFIELD TOWNSHIP
PUBLIC SAFETY BUILDING DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Actual</u>
REVENUES	
Property taxes	\$ 280,808
Other income	440
	<u>281,248</u>
Total revenues	
EXPENDITURES	
Supplies	1,086
Cleaning services	11,400
Contracted services	7,363
Telephone	2,890
Insurance	6,038
Utilities	71,988
Repairs and maintenance	72,383
Tax chargebacks	2,594
Bond - principal	235,000
Bond - interest	46,178
Overhead allocation	<u>(134,668)</u>
Total expenditures	<u>322,252</u>
Net change in fund balance	(41,004)
FUND BALANCE, JULY 1, 2014	<u>54,214</u>
FUND BALANCE, JUNE 30, 2015	<u><u>\$ 13,210</u></u>

SEWAGE DISPOSAL SYSTEM FUND

NORTHFIELD TOWNSHIP
SEWAGE DISPOSAL SYSTEM FUND
STATEMENT OF NET POSITION
JUNE 30, 2015

CURRENT ASSETS

Cash, cash equivalents and investments	\$ 334,426	
Sewer billings receivable	388,656	
Prepaid expenses	5,945	
Due from other funds	<u>103</u>	
Total current assets		\$ 729,130

RESTRICTED ASSETS

Cash, cash equivalents and investments capital and debt	1,209,148	
Special assessments receivable	<u>809,330</u>	
Total restricted assets		2,018,478

PLANT, PROPERTY AND EQUIPMENT

Land	226,918	
Plant	2,229,393	
Plant expansion	11,472,114	
Equipment	<u>1,007,372</u>	
	14,935,797	
Less: accumulated depreciation	<u>(6,175,728)</u>	
Net plant, property, and equipment		<u>8,760,069</u>
Total assets		<u>\$ 11,507,677</u>

CURRENT LIABILITIES

Accounts payable	\$ 54,269	
Accrued compensated absences	21,029	
Bonds payable - current portion	<u>633,147</u>	
Total current liabilities		\$ 708,445

LONG-TERM LIABILITIES

Bonds payable - less current portion	<u>971,729</u>	
Total liabilities		1,680,174

NET POSITION

Total liabilities and net position		<u>\$ 11,507,677</u>
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NORTHFIELD TOWNSHIP

SEWAGE DISPOSAL SYSTEM FUND

STATEMENT OF REVENUES AND EXPENSES

FOR THE YEAR ENDED JUNE 30, 2015

OPERATING REVENUES

User charges		\$ 1,347,388
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OPERATING EXPENSES

Salaries and wages	\$ 274,210	
Payroll taxes	20,032	
Insurance - benefits	102,442	
Pension	23,815	
Training and development	2,070	
Testing	8,613	
Operating supplies	42,562	
Uniforms	2,771	
Professional services	49,227	
Membership and dues	590	
Contracted services	45,319	
Administration fees	35,000	
Telephone	4,217	
Transportation	6,554	
Printing and postage	3,501	
Insurance and bonds	21,328	
Utilities	103,261	
Repairs and maintenance	89,067	
Equipment rental	1,090	
Depreciation	332,948	
Equipment	1,505	

Total operating expenses		<u>1,170,122</u>
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Operating income		177,266
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NON-OPERATING REVENUES AND (EXPENSES)

Transfer in	15,000	
Interest income - cash and equivalents	8,942	
Interest - special assessments	59,554	
Net increase in the fair value of investments	3,209	
Other revenues	5,024	
Interest expense	(87,664)	
Special assessment district refunds	(693,001)	
Agent fees	(1,062)	

Total non-operating revenues and (expenses)		<u>(689,998)</u>
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Net loss before capital contributions		(512,732)
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CAPITAL CONTRIBUTIONS

Connection fees		<u>7,100</u>
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Change in net position		(505,632)
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NET POSITION, JULY 1, 2014		<u>10,333,135</u>
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NET POSITION, JUNE 30, 2015		<u><u>\$ 9,827,503</u></u>
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NORTHFIELD TOWNSHIP
STATEMENT OF CASH FLOWS
SEWAGE DISPOSAL SYSTEM FUND
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Sewage Disposal System Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash receipts from customers	\$ 1,302,705
Cash payments to employees	(274,210)
Cash payments to suppliers of goods and services	<u>(531,679)</u>
Net cash provided by operating activities	496,816
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Transfer in	\$ 15,000
Connection fees received	7,100
Special assessments received	239,852
Other revenue (expense)	5,024
Interest/fees on long-term bonds	(88,726)
Acquisition of capital assets	(64,917)
Repayment of principal on bonds/contracts	(608,147)
Special assessments refunded	<u>(693,001)</u>
Net cash (used in) capital and related financing activities	(1,187,815)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on cash and cash equivalents	8,942
Net increase in the fair value of investments	<u>3,209</u>
Net cash provided by investing activities	<u>12,151</u>
Net (decrease) in cash and cash equivalents	(678,848)
CASH AND CASH EQUIVALENTS AT, JULY 1, 2014	<u>2,222,422</u>
CASH AND CASH EQUIVALENTS AT, JUNE 30, 2015	<u><u>\$ 1,543,574</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	\$ 177,266
Adjustments to reconcile operating income to net cash (used in) operating activities:	
Depreciation	\$ 332,948
Change in assets and liabilities:	
(Increase) in receivables	(44,683)
(Increase) in prepaid expenses	(5,945)
Increase in accounts payable/accrued compensated absences	<u>37,230</u>
Total adjustments	<u>319,550</u>
Net cash provided by operating activities	<u><u>\$ 496,816</u></u>

CURRENT TAX COLLECTION FUND

NORTHFIELD TOWNSHIP
CURRENT TAX COLLECTION FUND
BALANCE SHEET
JUNE 30, 2015

ASSETS

Due from other funds

\$ 1,980

LIABILITIES

Due to others

\$ 1,980

NORTHFIELD TOWNSHIP
TRUST AND AGENCY FUND
BALANCE SHEET
JUNE 30, 2015

ASSETS

Cash and cash equivalents	\$ 46,212
Due from other funds	12
Due from others	<u>3,870</u>
Total assets	<u><u>\$ 50,094</u></u>

LIABILITIES

Due to others	<u><u>\$ 50,094</u></u>
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NORTHFIELD TOWNSHIP

**PAYROLL FUND
BALANCE SHEET
JUNE 30, 2015**

ASSETS

Cash	\$ 18,520
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LIABILITIES

Due to other funds	\$ 1,916
Due to others	16,604

Total liabilities	\$ 18,520
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NORTHFIELD TOWNSHIP

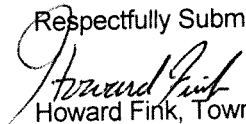
Memo

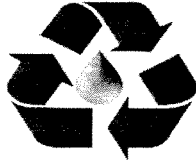
To: Northfield Township Board
From: Howard Fink
Date: 11/20/2015
Re: Sewer Audit

Dear Township Board,

As we have discussed, following a few billing oversights in the administrative end of the sewer billing process over the past 10-15 years, I asked Tim and his staff to perform a audit on commercial sewer accounts. Once completed, both Tim and I worked with the administrative staff, created forms and procedures to ensure that these issues are not missed in the future. Obviously mistakes happen, but a better process is now in place to prevent these issues from returning.

Respectfully Submitted,


Howard Fink, Township Manager



NORTHFIELD TOWNSHIP
WASTEWATER TREATMENT PLANT
SEWER FEE ADJUSTMENT

There are two types of sewer fees that are charged for those wishing to connect to the Northfield Township wastewater collection system. The first one is the Tap In or Connection fee. This charge is to pay for the value of the existing collection system and treatment capacity. The second fee is a quarterly fee that is used for the operation and maintenance of the treatment plant and collection system. Any change in building use, planning commission approvals for additional business operations, expansion, or purchase of a new property will result in a new sewer use and or tap fee calculation.

Customer Name _____

Customer Address _____

Billing Address _____

Account Number _____

Customer Contact Information _____ Home Ph. _____ Work/Cell _____

E-Mail _____ Fax # _____

Type of Business _____

Number of buildings connected to sewer _____

Existing S.F. _____

Proposed S.F. _____

* Official / office use only	*See REU calculation on reverse side
*Previous number of REU's _____	*New number of REU's _____
*OLD TAP FEE _____	*NEW TAP FEE _____
*OLD QUARTERLY FEE _____	*NEW QUARTERLY FEE _____

I am the Customer of Record for this account. I certify that the above information is accurate to the best of my knowledge. I understand that the information I provide is subject to verification.

SIGNATURE _____

DATE _____



NORTHFIELD TOWNSHIP
WASTEWATER TREATMENT PLANT
SEWER FEE

There are two types of sewer fees that are charged for those wishing to connect to the Northfield Township wastewater collection system. The first one is the Tap In or Connection fee. This charge is to pay for the value of the existing collection system and treatment capacity. The second fee is a quarterly fee that is used for the operation and maintenance of the treatment plant and collection system. Any change in building use, planning commission approvals for additional business operations, expansion, or purchase of a new property will result in a new sewer use and or tap fee calculation.

Customer Name _____
Customer Address _____
Billing Address _____
Account Number _____
Customer Contact Information _____ Home Ph. _____ Work/Cell _____
E-Mail _____ Fax # _____
Type of Business _____
Number of buildings connected to sewer _____
Proposed S.F. _____

* Office use only

* Number of REU's _____

* TAP FEE _____

* QUARTERLY FEE _____

* See REU calculation on reverse side

I am the Customer of Record for this application. I certify that the above information is accurate to the best of my knowledge. I understand the information I provide is subject to verification.

SIGNATURE _____

DATE _____

CATEGORY FROM ORDINANCE: _____

REU CALCULATION: _____

TOTAL NUMBER OF REU'S: _____



TETRA TECH, INC.

INTEROFFICE MEMORANDUM

TO: Tim Hardesty, Howard Fink
FROM: Brian Rubel
DATE: November 18, 2015
SUBJECT: Township Board Sewer Discussion

At our telephone discussion of earlier today, we discussed the following outline for the sewer discussion at the pending Township Board meeting:

SEWER CONNECTION DISCUSSION OUTLINE

1. Sewer Policy
 - a. Allow new connections or not?
 - b. Develop and publish ultimate service area or not?
2. Useful Planning Information
 - a. Cost for equalization tank (already under development)
 - b. Cost opinions for major trunk sewers for potential development
 - c. Update to 2005 WWTP expansion cost opinion
3. System Development Charge (SDC)
 - a. 2014 Tetra Tech study determined a cost of \$5,973/REU was justified. Keep charge at \$3550 or update?
 - b. Update SDC to include future costs in item 2?

At our discussion, you requested Tetra Tech to provide proposals to assist the Township with the following items:

- Cost opinions for major trunk sewers for potential development
- Cost opinion for WWTP expansion
- As-needed services to assist Northfield with sewer connection questions and developer inquiries

I will begin working on these proposals and will have them available on November 24

NORTHFIELD TOWNSHIP

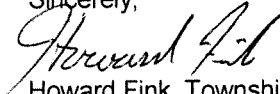
Memo

To: Northfield Township Board
From: Howard Fink
Date: 11/19/2015
Re: Parks and Recreation Master Plan

Dear Township Board,

Everyone was sent a link to the Parks Master Plan. We now begin a substantial public involvement process, for at least one month. I will be working on advertising this process considerably and creating opportunities for input, culminating in a public hearing by the Board of Trustees. Please let me know if you would like a hard copy of the Plan.

Sincerely,

A handwritten signature in cursive script, appearing to read "Howard Fink".

Howard Fink, Township Manager

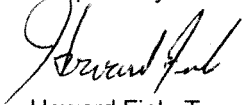
Memo

To: Northfield Township Board
From: Howard Fink
Date: 11/19/2015
Re: US-23 8 Mile Bridge Lighting

Dear Township Board,

MDOT is currently in the design phase of the US-23 expansion project. At their Public Meeting on Nov. 12, one of their presentation boards showed a proposal for lighting across the bridge at 8 Mile Rd. I had a conversation with Paul Ajegba (from MDOT) regarding this, and he indicated that if this is something the board would like included at this intersection, it can be added. If the Board does decide that they want this accent lighting, MDOT would cover the installation of the lighting, however, the Township would be required to cover on-going electricity costs and any future maintenance. Paul has provided a rough estimate what those costs may be, approximately \$4,000 yearly. At this time, we are just looking for input: is lighting at this bridge something the board would like to see included with the bridgework? Would the Township be willing to pay for electricity and maintenance if lights are installed?

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Howard Fink", written in black ink.

Howard Fink, Township Manager

8 MILE RD



US-23

Approximate location of sidewalk shown in yellow

MAIN ST

FINAL ROW PLAN REVISIONS							
NO.	DATE	AUTH.	DESCRIPTION	NO.	DATE	AUTH.	DESCRIPTION
 MADOT Michigan Department of Transportation							
NO SCALE							
FILE:				DRAWING:			
CS: 91075 (4/10/3)				8 MILE ROAD INTERCHANGE			
DESIGN LIMIT RICK				WHITMORE LAKE ROAD RELOCATION			
JUN 123668A				TSP: BRIDGTON			
				SECT:			



Approximate location of potential sidewalk outside of bridge shown in yellow

US-23

FINAL ROW PLAN REVISIONS				SUBMITTAL DATE: 1		 MDOT Michigan Department of Transportation		NO SCALE		DATE 11-12-15 DESIGN UNIT: ROCK JUN: 118461A TSC: BRIGHTON		CS: 81075 JN: 118461A		6 MILE ROAD INTERCHANGE		DRAWING		SHEET			
NO	DATE	AUTH	DESCRIPTION	NO	DATE															AUTH	DESCRIPTION

Memo

To: Northfield Township Board
From: Howard Fink
Date: 11/19/2015
Re: US-23 N. Territorial Bridge

Dear Township Board,


Included are some images of proposed designs for the North Territorial bridge construction. We are looking for input from the board on whether they feel there should be sidewalks included across this bridge, or if it should just be widened shoulders across the bridge.

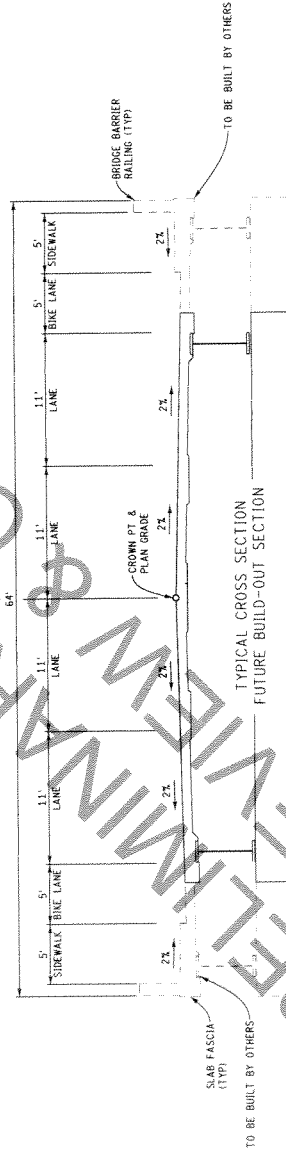
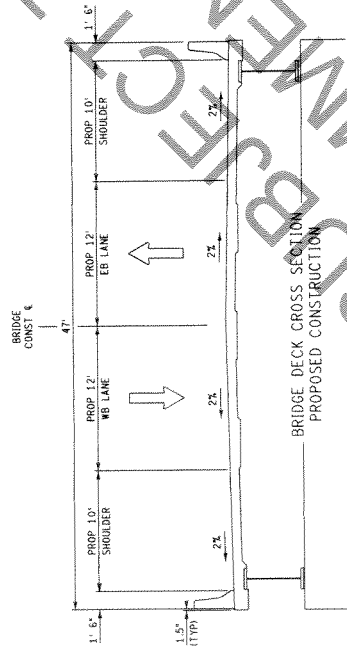
Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Howard Fink", written in black ink.

Howard Fink, Township Manager

N. TERRITORIAL ROAD

FINAL PLAN REVISIONS				SUBMITTAL DATE:				 MIDOT MISSOURI DEPARTMENT OF TRANSPORTATION		NO SCALE		DATE: 11-12-15 DESIGN UNIT: RICK TSC: BRIGHTON		CS: 81075		N. TERRITORIAL ROAD INTERCHANGE		DRAWING SHEET	
NO.	DATE	AUTH.	DESCRIPTION	NO.	DATE	AUTH.	DESCRIPTION							NO.	DATE	AUTH.	DESCRIPTION	5 MILE ROAD RELOCATION	

[illegible]