

ORANGEVILLE TOWNSHIP BOARD MEETING
AGENDA
March 3, 2026 at 6:00 p.m.
7350 Lindsey Rd., Plainwell, MI 49080

Call to Order

Pledge of Allegiance

Roll Call

Approval of Agenda

Approval of Minutes of February 3, 2026 Township Board Meeting, February 10, 2026 Township Budget Workshop Minutes, and February 24, 2026 Township Budget Workshop Minutes (these will be available at the meeting).

Treasurer's Report:

Paying of the bills

Correspondence:

Department Reports:

Fire Dept. - Chief Matt Elkins

District 6 County Commissioner, Marsha Bassett

Martin Township Library Report,

Barry County Planning & Zoning Monthly Inspection Report

Public Comments: Limited to five minutes per speaker.

Old Business: None

New Business: Purchase of 800 MHz Radios, licenses, and cases

Approval of Resolution 0326, Poverty Exemption Income Guidelines

Appoint of Board of Review Members

Approval of JC Wheeler Library Contract

Approval of 2026-2027 Snow Plow Contracts

Americans with Disabilities Act; stating that if those with disabilities notify the clerk within 10 days prior to the meeting, accommodations will be furnished to satisfy such disabilities and allow meaningful attendance. Individuals with Disabilities requiring auxiliary aids or services should contact the clerk; Mel Risner at 7350 Lindsey Rd., Plainwell, MI 49080 or phone number 269-664-4522.

New Business Continued:

Approval of Siegfried Crandall P.C. Terms of Engagement

Approval of Bourdo Lawn Care amended Additional Maintenance Supplemental Service Fee Schedule

Sexton Contract

Budget Amendment

Set date for next Budget Workshop

Board Member Comments

Adjourn...

Budget Public Hearing March 24, 2026 at 6:00 p.m.

Next Regular Meeting: April 7, 2026 at 6:00 pm

DRAFT ORANGEVILLE TOWNSHIP BOARD MEETING MINUTES

FEBRUARY 3, 2026

Meeting called to order 6 pm. All board members present, absent with notice Fire Chief Elkins and Commissioner Bassett. Also present Lieutenant Hoekstra and 1 guest.

Pledge of allegiance

Motion Clerk Risner to approve the corrections of dates and addition of budget workshop minutes to the agenda, seconded Treasurer Ritchie, all ayes, motion carried.

Motion Treasurer Ritchie to approve the January 6th board meeting minutes, seconded Trustee Risner, all ayes, motion carried.

Motion Trustee Ribble to approve the January 6th BCRC special meeting minutes, seconded Treasurer Ritchie, all ayes, motion carried.

Motion Trustee Risner to approve the January 27th budget workshop meeting minutes, seconded Treasurer Ritchie, all ayes, motion carried.

Treasurer's Report:

January Receipts \$72,208.71 Disbursements \$25,198.86 Balance \$498,597.30

Report on file

Motion Treasurer Ritchie to pay \$11,148.47 and any other bills forthcoming in the month of February. Seconded Clerk Risner, roll call vote; Trustee Risner-yes, Clerk Risner-yes, Treasurer Ritchie-yes, Trustee Ribble-yes, Supervisor Conner-yes, motion carried.

Correspondence: Report on file

Fire Dept Report; given by Lieutenant Scott Hoekstra

Lieutenant Scott Hoekstra attended seminar covering multiple areas of fire ground operations, fire service leadership and mentorship program.

Chief Elkins and MFR Ribble completed a mental health first aid course becoming certified in mental health first aid.

Report on file

Commissioner's Report: Supervisor Conner reported update on hazardous waste program in conjunction with Kalamazoo hazardous waste program available for Barry County residents.

Library report: none received

Planning & Zoning report: Report on file

Old Business: none

Public Comment: none

New Business:

Motion Clerk Risner to purchase Ring Solar Camera with spotlight for drop box monitoring in the amount of \$180, with added annual subscription in the amount of \$50. To amend budget line-item election contracted services reducing it \$230 and increasing election operating supplies by same amount. Seconded Treasurer Ritchie, roll call vote; Trustee Risner-yes, Clerk Risner-yes, Treasurer Ritchie-yes, Trustee Ribble-yes, Supervisor Conner-yes, motion carried.

Motion Treasurer Ritchie to adopt Resolution 022026 updating the township purchasing policy. Seconded Clerk Risner, roll call vote; Trustee Risner-yes, Clerk Risner-yes, Treasurer Ritchie-yes, Trustee Ribble-no, Supervisor Conner-no. Supervisor declared resolution adopted with 3-2 vote.

Board Comment: none

Motion Trustee Risner to adjourn, seconded Treasurer Ritchie, all ayes, meeting adjourned 6:46 pm

Mel Risner/Clerk

Unapproved minutes

DRAFT ORANGEVILLE TOWNSHIP BUDGET WORKSHOP MEETING MINUTES

FEBRUARY 10, 2026

Meeting called to order 6:04 pm. All board members present, Fire Chief Elkins and Lieutenant Hoekstra, no guests.

Clerk Risner updated line-item budget amounts based on prior budget workshop meeting. Treasurer Ritchie provided budget revenue amounts.

Fire Chief Elkins presented fire dept. line-item budget proposals. He will submit list of most wanted/necessary needs for the dept.

Lieutenant Hoekstra reviewed building repair needs.

Supervisor Conner to reach out to company regarding interest in transfer station operation.

Board Discussion

Next budget workshop meeting Feb. 24th at 5 pm.

Motion Clerk Risner to adjourn, seconded Treasurer Ritchie, all ayes, meeting adjourned 8:15 pm.

Mel Risner/Clerk

Unapproved minutes

AGENDA REQUEST MEETING DATE: 3/3/26

Requestor/Contact Person: Fire Chief Matt Elkins

Budget Line Item (if applicable): 206-336-970.000

REQUEST DETAILS: Purchase of 800 MHz Radios, licenses, & cases \$125,615

800 MHz Truck Radios \$26,316

19 radios/800 MHz EF Johnson portable hand-held radios \$92,549 (MI Deal saved \$18,509.80)

800 MHz protective cases (\$1500 - \$2000)

Licenses, fee per radio \$250 total \$4750

AGENDA REQUEST MEETING DATE: 3/3/26

Requestor/Contact Person: Supervisor Conner

Budget Line Item (if applicable): None

REQUEST DETAILS: Approval of Resolution 0326
Poverty Exemption income guidelines

To approve asset and poverty exemption income updated guidelines for the Board of Review.

RESOLUTION # 0326

ORANGEVILLE TOWNSHIP BOARD TO ADOPT POVERTY EXEMPTION
INCOME GUIDELINES AND ASSET TEST

WHEREAS the homestead of persons who, in the judgment of the Board of Review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under the General Property Tax Act; and

WHEREAS, the township board is required by Section 7u of the General Property Tax Act, Public Act 206 of 1893 (MCL 211 7u), to adopt guidelines for poverty exemptions;

NOW THEREFORE BE IT HEREBY RESOLVED pursuant to MCL 211 7u, that Orangeville Township, Barry County, adopts the following guidelines for the Board of Review to implement.

The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year.

To be eligible, a person shall do all the following on an annual basis:

1. Be an owner of and occupy as a homestead the property for which an exemption is requested.
2. File a claim with the Board of Review, accompanied by federal and state income tax returns for all persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year or in the current year.
3. Produce a valid drivers' license or other form of identification if requested.
4. Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.
5. Meet the federal poverty income guidelines as defined and determined annually by the United States Office of Management and Budget.
6. Meet the eligibility requirements as determined by the Township Board, including the Asset ceiling to including one residence, two cars, one recreational vehicle, intangible assets and savings less than \$5,000.
7. The application for an exemption shall be filed after January 1, but one day prior to the last day of the December Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

AGENDA REQUEST MEETING DATE: 3/3/26

Requestor/Contact Person: Supervisor Conner

Budget Line Item (if applicable): n/a

REQUEST DETAILS: Appointment of Board of Review members

In compliance with MCL 211.28(1) Jodi Patrick, Anthony Halloran, and Robert Chase will be appointed to the Board of Review to fill their term that began January 1, 2025 and ends December 31, 2026.

THE GENERAL PROPERTY TAX ACT (EXCERPT)

Act 206 of 1893

211.28 Board of review for township or city; appointment, qualifications, and terms of members; vacancy; eligibility; quorum; adjournment; deciding questions; board of review committees; meetings; size, composition, and manner of appointment of board of review; alternate members; indorsement of assessment roll; duties and responsibilities contained in MCL 211.29; single board of review.

Sec. 28.

(1) The township board shall appoint those electors of the township who will constitute a board of review for the township. At least 2/3 of the members must be property taxpayers of the township. Members appointed to the board of review shall serve for terms of 2 years beginning at noon on January 1 of each odd-numbered year. Each member of the board of review shall qualify by taking the constitutional oath of office within 10 days after appointment. The township board may fill any vacancy that occurs in the membership of the board of review. A member of the township board is not eligible to serve on the board or to fill any vacancy. A spouse, mother, father, sister, brother, son, or daughter, including an adopted child, of the assessor is not eligible to serve on the board or to fill any vacancy. A majority of the board of review constitutes a quorum for the transaction of business, but a lesser number may adjourn and a majority vote of those present will decide all questions. At least 2 members of a 3-member board of review shall be present to conduct any business or hearings of the board of review.

(2) The township board may appoint 3, 6, or 9 electors of the township, who will constitute a board of review for the township. If 6 or 9 members are appointed as provided in this subsection, the membership of the board of review must be divided into board of review committees consisting of 3 members each for the purpose of hearing and deciding issues protested pursuant to section 30. Two of the 3 members of a board of review committee constitute a quorum for the transaction of the business of the committee. All meetings of the members of the board of review and committees must be held during the same hours of the same day and at the same location.

(3) A township board may appoint not more than 2 alternate members for the same term as regular members of the board of review. Each alternate member must be a property taxpayer of the township. Alternate members shall qualify by taking the constitutional oath of office within 10 days after appointment. The township board may fill any vacancy that occurs in the alternate membership of the board of review. A member of the township board is not eligible to serve as an alternate member or to fill any vacancy. A spouse, mother, father, sister, brother, son, or daughter, including an adopted child, of the assessor is not eligible to serve as an alternate member or to fill any vacancy. An alternate member may be called to perform the duties of a regular member of the board of review in the absence of a regular member. An alternate member may also be called to perform the duties of a regular member of the board of review for the purpose of reaching a decision in issues protested in which a regular member has abstained for reasons of conflict of interest.

(4) The size, composition, and manner of appointment of the board of review of a city may be prescribed by the charter of a city. In the absence of or in place of a charter provision, the

governing body of the city, by ordinance, may establish the city board of review in the same manner and for the same purposes as provided by this section for townships.

(5) A majority of the entire board of review membership shall indorse the assessment roll as provided in section 30. The duties and responsibilities of the board contained in section 29 shall be carried out by the entire membership of the board of review and a majority of the membership constitutes a quorum for those purposes.

(6) The governing bodies of 2 or more contiguous cities or townships may, by agreement, appoint a single board of review to serve as the board of review for each of those cities or townships for purposes of this act. The provisions in subsections (1) to (5) should serve as a guide in determining the size, composition, and manner of appointment of a board of review appointed under this subsection.

History: 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3851 ;-- Am. 1901, Act 129, Eff. Sept. 5, 1901 ;-- CL 1915, 4022 ;-- CL 1929, 3416 ;-- Am. 1944, 1st Ex. Sess., Act 18, Imd. Eff. Feb. 19, 1944 ;-- CL 1948, 211.28 ;-- Am. 1964, Act 275, Eff. Aug. 28, 1964 ;-- Am. 1968, Act 84, Imd. Eff. June 4, 1968 ;-- Am. 1982, Act 539, Eff. Mar. 30, 1983 ;-- Am. 1984, Act 149, Imd. Eff. June 25, 1984 ;-- Am. 1993, Act 292, Imd. Eff. Dec. 28, 1993 ;-- Am. 2006, Act 143, Imd. Eff. May 22, 2006 ;-- Am. 2018, Act 660, Imd. Eff. Dec. 28, 2018

Compiler's Notes: Enacting section 1 of Act 660 of 2018 provides: "Enacting section 1. It is the intent of the legislature to appropriate sufficient money to address start-up and training costs associated with this amendatory act, including, but not limited to, necessary costs incurred to train board of review members, increase the number of assessors qualified to serve as assessors of record, facilitate initial designated assessor designations, respond to assessor requests for technical assistance, enhance staff and programming within the state tax commission to improve technical support for assessors of record, and transition some assessment services to designated assessors."

Popular Name: Act 206

AGENDA REQUEST MEETING DATE: 3/3/24

Requestor/Contact Person: Supervisor Conner

Budget Line Item (if applicable): 101-101-880.000

REQUEST DETAILS: J.C. Wheeler Library and Orangeville Township
Agreement

Approve the attach agreement for library services beginning April 1, 2026 through March 31, 2027.

AGREEMENT BETWEEN J.C. WHEELER LIBRARY AND ORANGEVILLE TOWNSHIP REGARDING LIBRARY SERVICE

Whereas, according to the Library of Michigan, J.C. Wheeler Library offers services to residents of Orangeville Township.

Therefore, it is mutually agreed as follows:

The library shall be available to the residents of Orangeville Township for use of library services in accordance with the policies, rules and regulations as established by J.C. Wheeler Library.

The library shall maintain the library facility.

The library will hire and provide appropriate library staff.

Orangeville Township agrees to pay the library for library services provided by the library a **minimum of \$6,890.00** this fiscal year.

It is hereby agreed by both parties that this agreement shall be and remain in effect from April 1 2026 and continuing to and including March 31 2027.

In witness thereof, the Township of Orangeville and J.C. Wheeler Library have caused the agreement to be executed, in duplicate, by their proper offices, respectively, hereunto duly authorized on the First Day of April 2026.

TOWNSHIP OF ORANGEVILLE

BY _____ **SUPERVISOR**

BY _____ **TREASURER/CLERK**

DATE _____

J.C. WHEELER LIBRARY

BY _____ **BOARD PRESIDENT**

BY _____ **BOARD SECRETARY**

DATE _____

AGENDA REQUEST MEETING DATE: 3/3/24

Requestor/Contact Person: Supervisor Conner

Budget Line Item (if applicable): 101-265-802.000

101-576-802.000

101-336-807.000

REQUEST DETAILS: Approve Ketchum Lawn Care LLC 2026-2027 Snow Plow
Contracts for the Township Hall and Fire Station



Vivian Conner <orangevilletwpsupervisor@gmail.com>

Estimate from Todd Ketchum Lawn Care & Landscape

1 message

Ketchum Lawn Care, LLC <quickbooks@notification.intuit.com>

Thu, Feb 12, 2026 at 11:09 AM

Reply-To: ketchumlawncares@yahoo.com

To: mrisnerogvclk@mei.net, orangevilletwpsupervisor@gmail.com

ESTIMATE 1364 DETAILS



Ketchum Lawn Care, LLC

\$488.00

Review and approve

Powered by QuickBooks

Dear Vivian Conner,

Please review the estimate below. Feel free to contact us if you have any questions.

We look forward to working with you.

Thanks for your business!

Todd Ketchum Lawn Care & Landscape

Snow Plowing \$105.00

Snow Plow Orangeville Township Hall - every 2+ inches of snow (We are not plowing the Veterans Memorial)

Sidewalk Cleaning \$55.00

Shovel and Salt Sidewalks for Community Center and Township Hall when plowing drive.

Salting at time of Shoveling sidewalks.

Snow Plowing \$58.00

Snow Plow Brown Cemetery - every 4+ inches of snow

Snow Plowing \$95.00

Snow Plow Oakhill Cemetery - every 4+ inches of snow

Snow Plowing \$105.00

Snow Plow Transfer Station - every 2+ inches of snow

This is estimate is good for the 2026-2027 plowing season.

End Date March 31, 2027

Services \$70.00

For clean up any gravel from snow plowing is \$64.00 per hour.

Total \$488.00

Ketchum Lawn Care, LLC
12881 Sycamore Point
Plainwell, MI 49080
2698069846
ketchumlawn care@yahoo.com



Estimate

ESTIMATE # 1334
DATE 01/30/2025

ADDRESS
7350 Lindsey Road
Plainwell, MI 49080

PLEASE DETACH TOP PORTION AND RETURN WITH YOUR PAYMENT.

ACTIVITY	AMOUNT
Snow Plowing Snowplowing the Fire Station - from the front of the building to the road - side parking area to the south, so you will have one row of parking - clear both entrances to the lot - clear to the doors and by the gas pump behind the building - every 2+ inches of snow	88.00
This estimate is good for the 2026-2027 plowing season. End Date March 31, 2027	0.00

TOTAL \$88.00

Accepted By

Accepted Date

AGENDA REQUEST MEETING DATE: 3/3/26

Requestor/Contact Person: Clerk Risner

Budget Line Item (if applicable): 101-101-800.000

REQUEST DETAILS: Approve contract for Siegfried Crandall P.C. Auditors

Terms of Engagement



Certified Public Accountants & Advisors

5220 Lovers Lane Ste 130
Portage, MI 49002
www.siegfriedcrandall.com

Telephone 269-381-4970
Fax 269-349-1344

February 23, 2026

Board of Trustees
Township of Orangeville
7350 Lindsey Road
Plainwell, MI 49080

We are engaged to audit the financial statements of the governmental activities, each major fund, and the remaining fund information of the Township of Orangeville as of and for the year ended March 31, 2026. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated February 23, 2026, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the management's discussion and analysis and budgetary comparison schedules, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited, and because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on the schedule of debt service requirements, which accompany the financial statements but is not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Communication

We would also appreciate the opportunity to talk to you or meet with you to discuss this information further because a two-way dialogue can provide valuable information for the audit process.

You may assist us in understanding the Township of Orangeville and its environment by identifying appropriate sources of audit evidence and providing information about specific transactions or events. We expect that you will communicate with us on any matters you consider relevant to the audit and the Township's system of internal control over financial reporting. Other matters that you communicate may significantly affect our audit procedures. You need to communicate to us any suspicion or detection of fraud, or any concerns you may have about the integrity of the Township's management.

We will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, disagreements with management, and other serious difficulties encountered in performing the audit. We will also communicate to you and to management any significant deficiencies or material weaknesses in internal control over financial reporting that become known to us during the course of the audit. Other matters arising from the audit that are, in our professional judgment, significant and relevant to you in your oversight of the financial reporting process will be communicated to you in writing.

Independence

Our independence policies and procedures are designed to provide reasonable assurance that our firm and its personnel comply with applicable professional independence standards. Our policies address financial interests, business and family relationships, and nonattest services that may be thought to bear on independence. In addition, our policies restrict certain nonattest services that may be provided by Siegfried Crandall P.C. and require audit clients to accept certain responsibilities in connection with the provision of the following permitted nonattest services:

- Preparation of depreciation schedules based on useful lives and depreciation methods determined by you
- Preparation of reconciliations of various account balances based on information provided by you
- Preparation of journal entries, other than proposed audit entries, that you will review and approve
- Preparation of the Township's financial statements, in conformity with U.S. generally accepted accounting principles, based on trial balances provided by you
- Preparation of Forms F-65 and 5047 that we will submit to the State after your review

The Audit Planning Process

Our audit approach places a strong emphasis on obtaining an understanding of how your Township functions. This enables us to identify key audit components and tailor our procedures to the unique aspects of your government. The development of a specific audit plan will begin by obtaining an understanding of the Township of Orangeville's financial reporting objectives, strategies, risks, and performance.

We will obtain an understanding of the Township and its environment, including internal control over financial reporting, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Township or to acts by management or employees acting on behalf of the Township. We will also establish an overall materiality limit for audit purposes.

We will conduct formal discussions among engagement team members to consider how and where your financial statements might be susceptible to material misstatement due to fraud or error.

We will use this knowledge and understanding, together with other factors, to assess the risk that errors or fraud may cause a material misstatement at the financial statement level. The assessment of the risks of material misstatement at the financial statement level provides us with parameters within which to design the audit procedures for specific account balances and classes of transactions. Our risk assessment process at the account-balance or class-of-transactions level consists of:

- An assessment of inherent risk regarding the likelihood of material misstatement arising from the nature of an account balance or class of transactions; and
- An evaluation of the design effectiveness of internal control over financial reporting and our assessment of control risk

We will then determine the nature, timing, and extent of substantive procedures, and any tests of controls we consider to be necessary given the risks identified and the controls as we understand them.

The Concept of Materiality in Planning and Executing the Audit

In planning the audit, the materiality limit is viewed as the maximum aggregate misstatements, which if detected and not corrected, would cause us to modify our opinion on the financial statements. The materiality limit is an allowance not only for misstatements that will be detected and not corrected but also for misstatements that may not be detected by the audit. Our assessment of materiality throughout the audit will be based on both quantitative and qualitative considerations. Because of the interaction of quantitative and qualitative considerations, misstatements of a relatively small amount could have a material effect on the current financial statements, as well as financial statements of future periods. At the end of the audit, we will inform you of all individual, unrecorded misstatements aggregated by us in connection with our evaluation of our audit test results.

Our Approach to Internal Control Relevant to the Audit

Our audit of the financial statements will include obtaining an understanding of internal control over financial reporting sufficient to plan the audit and to determine the nature, timing, and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control over financial reporting or to identify all deficiencies in internal control over financial reporting. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Timing of the Audit

As in prior years, we will confirm mutually agreeable dates for the performance of audit fieldwork, to take place after the end of the Township's fiscal year. The Township's adherence to this schedule and timely preparation of information requested by us is essential to our timely completion of the audit.

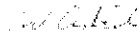
Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to be of service to the Township of Orangeville.

This information is intended solely for the use of the Board of Trustees and management of the Township of Orangeville and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

SIEGFRIED CRANDALL P.C.



Joshua H. Gabrielse, Shareholder

February 23, 2026

Members of the Township Board
Township of Orangeville
7350 Lindsey Road
Plainwell, MI 49080

We are pleased to confirm our understanding of the services we are to provide the Township of Orangeville for the year ended March 31, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, the remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Township of Orangeville as of and for the year ended March 31, 2026. Accounting principles generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Township of Orangeville's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Township of Orangeville's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the Township of Orangeville's financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including the system internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our planning.

1. Improper revenue recognition due to fraud
2. Management override of controls
3. Depreciation schedules are not maintained for the capital assets of the governmental activities
4. Use of cash basis to record revenues and expenditures in governmental funds

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Township of Orangeville's compliance with provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services

We will also provide the following nonattest services:

- Preparation of depreciation schedules based on useful lives and depreciation methods determined by you
- Preparation of reconciliations of various account balances based on information provided by you
- Preparation of journal entries, other than proposed audit entries, that you will review and approve
- Preparation of the Township's financial statements, in conformity with GAAP, based on trial balances provided by you
- Preparation of Forms F-65 and 5047 that we will submit to the State after your review

We will perform the services in accordance with applicable professional standards. The other services are limited to the nonattest services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

Joshua H. Gabrielse is the engagement shareholder and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be based on the actual time spent at our standard hourly rates, which vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Based on our understanding of the Township's audit requirements, our fee will not exceed \$9,900. This fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

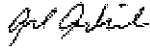
We will issue a written report upon completion of our audit of the Township of Orangeville's financial statements. Our report will be addressed to the Township Board of the Township of Orangeville. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit, or are unable to form or have not formed opinions, we may decline to express opinions, or we may withdraw from this engagement.

Members of the Township Board
Township of Orangeville
Page 5
February 23, 2026

We appreciate the opportunity to be of service to the Township of Orangeville and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy, and return it to us.

Sincerely,

SIEGFRIED CRANDALL P.C.



Joshua H. Gabrielse, Shareholder

RESPONSE:

This letter correctly sets forth the understanding of the Township of Orangeville.

By: _____

Title: _____

Date: _____

AGENDA REQUEST MEETING DATE: 3/3/26

Requestor/Contact Person: Clerk Risner

Budget Line Item (if applicable): 101-576-804.000

REQUEST DETAILS: Approval of Bourdo Lawn Care amended Additional
Maintenance Supplemental Service Fee Schedule

Orangeville Township Grounds Maintenance Agreement

This Agreement entered into this 1st day of April 2025. By and Between Orangeville Township, Barry County hereinafter referred to as the Township, and contractor Wayne Bourdo hereinafter referred to as Grounds Keeper.

Whereas: it is the desire of the Township to maintain the Township Cemeteries, Community Center areas, and Fire Department grounds in a safe and attractive condition. It is agreed between the above parties as follows.

All work will be performed in a professional and workmanlike manner. The practices and procedures employed will be according to accepted industry standards. All vehicles and equipment will be operated both skillfully and safely within the Township properties. Contractor will furnish all labor and equipment necessary for the performance of this agreement.

The use of herbicides is discouraged around buildings and within cemeteries. All equipment will be directed away from public activities, playgrounds and discontinued if a funeral is in progress.

All optional "Additional" Services will be supplement to this agreement and subject to Township Supervisor/board approval. Services shall specify the purpose and cost of the proposed work.

1. TERM OF AGREEMENT: This agreement shall be for a period five years with an annual increase of 3%, beginning 1st day of April 2025, through 31st day of March 2030, and may be extended by mutual written agreement of the parties.
2. PAYMENT SCHEDULE: Contractor shall perform the following duties for:
Beginning April 1st, 2025 through March 31st, 2026 \$19900.00 per year, payable in equal monthly installments
Beginning April 1st, 2026 through March 31st, 2027 \$20497.00 per year, payable in equal monthly installments
Beginning April 1st, 2027 through March 31st, 2028 \$21112.00 per year, payable in equal monthly installments
Beginning April 1st, 2028 through March 31st, 2029 \$21745.00 per year, payable in equal monthly installments
Beginning April 1st, 2029 through March 31st, 2030 \$22397.00 per year, payable in equal monthly installments

Orangeville Township Mowing Agreement 2025-2030

A: Maintain grass areas associated with Township Hall/Community Center grounds, play areas, ball fields, and veteran's parking area. Weed trimmer around buildings, blow clippings off sidewalks and in front of doors. (Does not include ball diamond or inner playground). *Area North West of facility—approx. 438,900 sq.ft., Area South West-331,240 sq.ft.* Area within the Veteran's Memorial shall be hand mowed, no riding mowers within the fenced area.

B: Oak Hill Cemetery-Lindsey Rd. North-Maintain grass, weed trimmer and blow clippings off head stones, monuments and markers. Removal of leaves, sticks and limbs periodically. Extreme care should be given to supporting an attractive well-kept appearance, and the need to prevent damage to headstones and monuments. *Area Approx. 220' x 1300 ft—286,000 sq. ft.* Grounds Keeper responsible for emptying trash receptacles containing grave site refuse. Dumpster available at Oak Hill Cemetery throughout summer months for grave site refuse.

C: Brown Cemetery-Lindsey Rd. South—Maintain as in B above. *Area approx. 270-115 ft—31,050 sq. ft.*

D: Fire Department—Maintain grounds west side behind fire department, southeast of department, and vacant lot adjoining the department on the North side. *Area approx. 120 x 170 ft.—20,400 sq. ft.*

E: Maintenance of grounds to be done every 10 days during the mowing season. Must meet maintenance guidelines for holidays of Mother's Day, Memorial Day, Father's Day, July 4th, and Labor Day. If unsightly for funeral service, Township may request additional mowing. Monthly invoice to indicate dates of service.

F. This agreement is for the purpose of holding the Township harmless for any liability or property damage that could occur from the maintenance of the Cemeteries and/or Township properties listed on this agreement. The Contractor assumes complete responsibility and guarantees replacement of any damaged property on Cemetery property and/or Township properties listed on this agreement.

In addition to above specified duties, grounds keeper agrees to spring and fall clean-up of township properties listed in this contract. Spring and fall clean-up is outlined below:

A. Grounds Keepers shall clean up winter residue, limbs, leaves, and debris. Displaced artificial flowers are to be removed as well. Spring clean-up must be completed prior to Mother's Day weekend. Grounds Keeper may dispose of this clean-up debris on designated Orangeville Township properties, or a proper disposal location of their choice. Under no circumstances my debris be deposited neighboring properties.

B. This agreement holds the Township harmless for any liability or property damage that could occur from the spring/fall clean-up of the township properties. The Contractor assumes complete responsibility and guarantees replacement of any damaged property.

TERMINATION OF AGREEMENT: Grounds Keeper subject to written warning if not fulfilling duties. This agreement shall be terminable at Township's discretion if Grounds Keeper continues to fail in performance of duties as outlined after warning. This agreement shall be terminable at will by either party upon 45 days' written notice, signed and copy given to either party.

INSURANCE COVERAGE: The Grounds Keeper shall carry liability amounts and worker's compensation coverage required by law on his/her operators and employees and require the same of any sub-contractors and provide proof of same. The Grounds Keepers shall carry General Liability insurance in the amount of \$1,000,000. Must provide Township with documentation of insurance coverage.

_____	<u>Owner</u>	_____
Contractor Representative	Title	Date
_____	<u>Supervisor</u>	_____
Township Official	Title	Date

Contractor Information:

Firm Name Bourdo Lawn Care Phone 269 420-2625
Billing Address 7266 Lindsey Rd Email _____
Plainwell, MI 49080

**See Attached Additional Maintenance Supplemental service fee schedule for trash barrels, additional storm clean up and grading of Oak Hill Cemetery Drive.

Additional Maintenance Supplemental Service Fee Schedule

Annual fee to provide trash service for the trash barrels located in the pavilion area and township park: \$360; to be paid monthly in the amount of \$30.

Annual fee to provide trash service for the trash barrels located in Oakhill/Brown cemeteries: \$360; to be paid monthly in the amount of \$30.

Additional fee clean-up caused from wind/storm/debris from winter snow plowing to be paid at the rate of \$30/hr. in addition to monthly statement.

Additional fee for grading of Oak Hill Cemetery drive, when necessary, to be paid at the hourly rate of \$30/hr. in addition to monthly statement.

Grounds keeper to provide his own equipment when performing these tasks.

_____	<u>Owner</u>	_____
Contractor Representative	Title	Date
_____	<u>Supervisor</u>	_____
Township Official	Title	Date

Contractor Information:

Firm Name Bourdo Lawn Care Phone 269 420-2625
Billing Address 7266 Lindsey Rd
Plainwell, MI 49080

AGENDA REQUEST MEETING DATE: March 3, 2026

Requestor/Contact Person: Mel Risner

Budget Line Item (if applicable): 101-576-804.000

REQUEST DETAILS: Approve 2006-2007 Sexton Contract

**ORANGEVILLE TOWNSHIP CEMETERY SEXTON CONTRACT
OAKHILL CEMETERY & BROWN CEMETERY**

The terms of this contract made between Wickham Cemetery Care/Josh Wickham owner, to be referred to as Sexton and the Orangeville Township Board, to be referred to as Township.

Duties of Sexton defined as:

Sexton will be doing the opening and closing for all graves.

- Sexton required to record grave interment information in the cemetery register provided by the township. Information recorded will contain; Section, Lot, Space and whether full burial or cremains. Location of cremains on lot to be recorded.
- Sexton to record owners of lots in cemetery register when information is submitted to the Sexton by the Township Clerk.
- Sexton to submit burial transit records/cremation certificates to the Township Clerk for recording in township records. When submitted these records to contain; Section, Lot, and Space and whether full burial or cremains.
- As it pertains to grave opening; Sexton receives payment from the funeral home, and then sends funds to the township, the township will then send payment for amount remitted to the Sexton from the township general fund.
- Township is responsible for the sale of all cemetery plots.
- Sexton is responsible for top dirt and grass seed on burial site if grass removed for digging grave cannot be replaced adequately.
- Sexton to pour all foundations for headstones. Sexton takes the order for foundations and payment for foundations must be made directly to Sexton. The Township is not responsible for any payment of foundations.
- Sexton to observe rules adopted for the cemetery but not required to enforce such rules.

Prices for Sexton work:

Grave openings	\$700.00	\$150.00 extra on weekends, holidays or winter
Cremations	\$200.00	\$150.00 extra on weekends, holidays or winter
Foundations	\$0.50	per square inch

This contract is agreed upon by both parties for a period of one year, at which time either party may terminate the contract with a 60-day notice given to other party. Contract to commence on April 1, 2026 through March 31, 2027.

It is agreed the Sexton will hold Orangeville Township harmless for any and all actions including liability and workman's compensation claims.

Supervisor _____ Date _____

Clerk Mal Risner _____ Date _____

Sexton _____ Date _____

AGENDA REQUEST MEETING DATE: March 3, 2026

Requestor/Contact Person: Clerk Risner

Budget Line Item (if applicable): See attached

REQUEST DETAILS: Amend 2025-2026 budget expenditures to balance budget

BUDGET AMENDMENT INCREASES 2025-2026

101 101 752 000 OPERATING SUPPLIES \$5480 (ENVELOPES)

101 101 802 000 AMBULANCE \$18602

101 101 880 000 COMMUNITY PROMOTION \$7435 (MARTIN LIBRARY & BERNARD MUSEUM)

101 262 750 002 OPERATING SUPPLIES \$2268 (STAMPS)

101 228 931 000 REPAIRS & MAINTENANCE \$2265

101 265 916 000 UTILITIES \$2000

101 336 804 000 CONTRACTED SERVICES \$180

101 576 970 000 CAPITAL IMPROVEMENTS \$4490 (CEMETERY DUMPSTER)

206 336 970 000 CAPITAL OUTLAY \$103555 (RADIOS, these funds are from previous year's reserved fire millage)

And authorize the clerk to make any other budget amendments necessary to balance the budget prior to April 1, 2026. Clerk to report any additional amendments at next regular scheduled board meeting.